Registered No. C-006

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1918.

CONTENTS OF INDEX.

PART I.

	PAGE.
Admissions, Appointments, Promotions, Retentions and Reversions—	
Civil—	
Commerce and Industry	1
Education	ib.
Finance	[illegible]
Foreign and Political	ib.
Home	3
Indian Munitions Board	ib.
Legislative	4
Public Works	ib.
Railway	ib.
Revenue and Agriculture	[illegible]
Military—	
Army	5
Army Chaplains	13
Indian Army	ib.
Indian Defence Force	50
Indian Land Forces	55
Marine	56
Native Army	ib
Decorations, Honours, Medals, Rewards and Titles (Military)	68
Dismissals, Discharges and Removals	70
Leave	ib.
Miscellaneous Notifications and Orders (Civil and Military)	77
Officers placed at the disposal of several Departments	83
Officers on Special Duty	84
Resignations and Retirements	ib.
Transfer	8[illegible]

PART II.

Appointments, Promotions, Reversions, etc.—	
Agent to the Governor-General in Central India	87
Agent to the Governor-General, Rajputana	ib
Agent to the Governor-General and Chief Commissioner in Baluchistan	ib
Bank of Bengal	ib
Benares Hindu University 1918	ib
Botanical Survey of India	ib
Chief Commissioner, Ajmer-Merwara	ib.
Chief Commissioner, Delhi	8[illegible]
Criminal (Central) Intelligence Department	ib.
High Court, Original Side	ib.
Imperial Department of Agriculture in India	ib.
Indian Medical Services	ib
Military Accounts Department	ib.
Northern India Salt Revenue Department	ib.
Posts and Telegraphs	ib.
Public Works Department, Delhi	90
Royal Indian Marine	ib.
Survey of India	ib.
Zoological Survey of India	ib.
Examinations	ib.
Leave	ib.
Licenses	91
Miscellaneous Notifications	ib.
Officers placed at the disposal of several Departments of Government, Native States, etc	95

PART II.—*contd.*

	PAGE.
Officers placed on Special Duty	95
Patents and Designs	*ib.*
Resignations and Retirements	105

PART III.

Advertisement and Notices by Private Individuals and Corporations	107

PART IV.

Acts of the Indian Legislative Council assented to by the Governor-General	109

PART V.

Bills introduced in the Indian Legislative Council	111
Report of the Select Committees	*ib.*

PART VI.

Proceedings of the Indian Legislative Council assembled for the purpose of making Laws and Regulations	113
Index to the Supplement to the Gazette of India, January to June 1918	115
Index to the Gazette of India Extraordinary, January to June 1918	117

Registered No. C-696.

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1918.

PART I.

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL.

Commerce and Industry Department

COMMERCE AND INDUSTRY.

Banerji, Mr. K. D. 429
Banerji, Mr. S. N., B.A. 7, 516
Cotton, Mr. C. W. E., I.C.S. 242
Fateh Din, *Khan Sahib Chowdhry* 429
Haygarth, Mr. C. S. 389
O'Sullivan, Mr. D. 7, 516
Sarkar, A. K., B.A., *Rai Bahadur* 7
Wood-Collins, Mr. P. 7, 516

CUSTOMS.

Bower, Mr. G. N. 389, 928
Boyd, Mr. A. E. 389, 928
Cotton, Mr. C. W. E., I.C.S. . . 55, 664, 814
Eccles, Mr. P., I.C.S. 389, 814
Geary, Mr. F. J. G., I.C.S. 429
Hood, Mr. H. H. 458, 664
Lloyd, Mr. A. H., I.C.S. 814
Punnett, Mr. F. S. 664
Satyawadi, Mr. Sheo Charan 389

GENERAL.

Elliott, Mr. I. D., I.C.S. 700
Ley, *Hon'ble* Mr. A. H., C.I.E., I.C.S. . . . 700
Tallents, Mr. P. C., I.C.S. 700

GEOLOGY AND MINERALS ESTABLISHMENT.

Lancaster, Mr. H. 244
Turnbull, Mr. J. J. 738
Gray, Mr. W. J. 429
Grazebrook, Mr. W. O. 815
Smith, Mr. A. S. 586

POST AND TELEGRAPH ESTABLISHMENT.

Babington, Mr. C. D deV. 879
Basu, Mr. Pramatha Nath, M.A. 879
Byrne, Mr. M. P. C. 517, 815
Clarke, Mr. G. R., O.B.E., I.C.S. 633
Ghose, Mr. Ramani Mohan, B.L. 815
Goodall, Mr. H. C. A. 990
Hafiz Muhammad Abdul Gany, Mr. . . . 475
Macrae, Mr. J. D. 389
Monteath, Mr. J., I.C.S. . . . 99, 517, 815
Pilkington, Mr. H. S. H., C.I.E., M.V.O. . . 815
Rogers, Mr. P. G., I.C.S. 517, 815
Roussac, Mr. W. A. 99, 815
Ryan, Mr. A. W. L. 815
Sams, Mr. H. A., I.C.S. 815
Schoneman, Mr. G. W. 815
Sen, Kali Prasanna (on probn.) 132
Sharp, Mr. W. S. 517
Thompson, Mr. M. A. 196, 633
Vaughan, Mr. N. W. 244
West, Mr. H. 389

SALT.

Fergusson, Mr. J. C. 325

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

TRADING BY FOREIGNERS.

Shaikh Maqbul Hussain, *Khan Bahadur*, C.I.E., B.A., bar.-at-law . . . . . 665, 87[illegible]

Education Department.

ARCHÆOLOGY AND EPIGRAPHY

Mian Wasi-ud-Din, *Khan Sahib* . . 990

ECCLESIASTICAL.

Hare, Revd. A. N., B.A. 587
MacKinnon, Revd. N. D. 154
Martin, Revd. F. W. 587
Perry, Revd. T. T., M.A. 154
Shearwood, Revd F. F. 844
Tubbs, Revd. N. H. 587
Twentyman, Revd. W. F., M.A. . . . 154
Williams, Revd. H. F. F., M.A. . . . 665

EDUCATION.

Abdulla-al-Mamun Subrawardy, *Hon'ble* Dr., PH.D. 353
Bannerji, Mr. M. N., B.A., M.R.C.P. . . . 353
Bose, *Rai Bahadur* Abinash Chandra, M.A. . 815
Chanda, *Hon'ble* Mr. Kamini Kumar, M.A., B.L. 353
Crohan, Revd. Father F. X., S. J. . . . 425
Cullis, Dr. C. E., M.A., PH.D. 425
Gibbons, *Hon'ble* Mr. T. C. P., K.C. . . . 353
Gravely, Dr. F. H., D.SC. 353
Haldar, Dr. Hiralal, M.A., PH.D. . . . 815
Harley, Mr. A. H., M.A. 353
Hunter, Mr. M., M.A., C.I.E., F.C.S. . . . 708
McCay, Maj. D., M.D., I.M.S. 353
Nawab Abdul Fazl Muhammad Abdur Rahman, *Khan Bahadur* 517
Ray, Mr. Satischandra, M.A. 815
Robinson, Surgn.-genl. W. H. B., C.B., I.M.S. . 517
Sanderson, *Hon'ble Sir* L., *Kt*, K.C., Chief Justice 381
Stevens, Lt.-col. C. R., M.D., F.R.C.S., I.M.S. . 353
Thomson, Dr. D., M.A. 587
Trivedi, R. S., M.A. 353
Turner, Mr. F. C., M.A. 815
Watt, Revd. Dr. J., M.A., D.D., F.C.S. . . . 353

GENERAL.

Heysham, Mr. H. S. 633
Sen, Mr. P. N. 928
Sharp, *Hon'ble* Mr. H., C.S.I., C.I.E. . . . 880

SANITARY.

Holmes, Maj. J. M., M.B., I.M.S. . . . 740
Needham, Maj. R. A., D.S.O., I.M.S. . . . 633
Soparkar, Dr. M. B., B. Hy. (Bom.), M.D. . 880
White, Maj. F. N., C.I.E., M.D., I.M.S. . . 633

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

Finance Department.

Aiyar, Mr. V. Gopalkrishna 1024
Alder, Mr. W., I.C.S. 357
Allen, Capt. J. F., I.A. 157
Ambravaneswar, Mr. S. 457
Aukim, Mr. A. 737, 782
Ayyar, Mr. A. Rajagopala 544
Ayyar, Mr. R. Srinivasa 157
Badock, Mr. R. W. 955
Banerjee, *Rai Bahadur* Ashutosh 693
Banerjee, Mr. U. C. 5
Bell, Mr. J. C. 274, 1025
Bhagwant Kishore, Mr. 474
Bhattacharyya, Mr. P. C. 5, 782
Biswas, Mr. K. C. 618
Bose, Mr. H. K. 157, 225
Bose, Mr. J. M. 357
Brigstocke, Mr. A. M., I.C.S. 132
Carson, Mr. C. W. C. 842
Chakrabarti, Mr. C. N. 24
Chaman Lal, Mr. 782
Chatterjee, Mr. B. K. 50
Chowdhury, Mr. P. C. 132, 225
Christie, Dr. W. A. H. 618
Clark, Mr. A. G. N. 50, 1024
Cockburn, Mr. A. B. 89, 474, 955
Cook, Mr. E. M., I.C.S. 357
Correa, Mr. C. M. 195
Das Gupta, Mr. S. C. 544
De, Mr. Tulsi Charun 391
Denning, Mr. H., I.C.S. 157
DeVine, Mr. J. L. 870
Dover, Mr. R. W. 1024
Fairhurst, Mr. A. 5
French, Mr. V. C. 157
Gangooly, Mr. N. C. 132, 357, 782
Ganguli, Mr. Hem Chandra 512
Gauntlett, Mr. M. F., C.I.E., I.C.S. 24
Ghatak, Mr. M. K. 357
Ghosh, Mr. G. C. 5
Ghulam Zakariah Khan, Mr. 955
Gordon, Mr. F. D. 955
Gonsalves, Mr. C. 5
Gonsalves, Mr. E. F. 5
Gunjikar, Mr. J. R. 5, 457
Gupta, Mr. S. C. 544, 870
Gupta, Mr. S. D. 474, 1024
Hartley, Mr. J. M. 927
Hodson, Mr. G. J. C. 89
Hughes, Lt.-col. F. T. C., I.A. 544, 693
Iyer, Mr. A. Rengaswami 693
Iyer, Mr. T. S. Radhakrishna 274
Jackson, Mr. R. S. 693
Jacob, Mr. P. G. 157
Jagannathan, Mr. R. 157, 357
Jagat Prasad, Mr. 512, 842
Kaula, Mr. G. 927
Kelly, Mr. J. W. 955
King, Mr. A. H. 357
King, Mr. J. R. 5
King, Mr. W. 457
Lala, Jai Krishan 89
Lala, Lahauri Lal 50, 544, 927
Lala, Mathra Das 661
Lamb, Mr. A. R. 1025
Lewis, Mr. J. W. 5
Lichmore, *Khan Sahib* B. C. 5
Majumdar, Mr. N. K. 782
Majumdar, Mr. U. L. 693
Matheson, Mr. D. R., I.C.S. 132
McGill, Mr. A. A. 737
Milne, Mr. W. F. 870
Mitra, Mr. J. C. 157, 1024
Mitra, Mr. M. K. 782
Morgan, Maj. G. H., I.A. 157, 544
Mozumdar, Mr. M. S. 545
Mudaliar, Mr. A. Krishna Rao 5
Mudaliar, Mr Rangasawmy 89
Mukerji, Mr. N. C. 618
Muzumdar, Mr. M. S. 782
Napier, Mr. A. G. F. 24, 512
Palit, Mr. S N 782
Panchapagesan, Mr. T. R. 89
Peacock, Lt.-col. E. R., I.A. 693
Rajagopalan, Mr. T. K. 1024
Ram Chandra-Vasishth, Mr. 427

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

Ram Nath, Mr. 512
Rang Behari Lal, Mr. 474
Rebello, Mr. A. R. 474, 618
Rebello, Mr. F. A. C. 870
Rego, Mr. R. V. 157, 544
Rivaz, Mr. C. A. G. 842
Robertson, Mr. L. C. 274
Roy, Mr. H. M. 195, 693
Schonemann, Mr. A. W. 50
Scott, Mr. W. H. 870
Sen, Mr. R. K. 50, 512
Shah Mohammed, Mr. 24, 474
Silva, Mr. F. L. 195, 544
Sinha, Mr. H. P. 927
Sital Singh, Mr. 24
Sterling, Mr. E. 5
Stott, Mr. R. 1024
Sundaram, Mr. V. S. 782
Swetenham, Mr. C. C. 195
Taj-ud-din Mulak, Mr. 955
Thomson, Mr. E. J. 512
Tomkins, Mr. S. C. 927
Turner, Mr. G. M. 50
Ward, Mr. L. B. 842
Wattal, Mr. P. K. 274, 782
Wendh, Mr. R. E. G. 737
Whitchurch, Maj. R. H. S., I.A. 157
Wilson, Mr. J. A. M. 512
Wood, Mr. F. P. B. 50
Zahid Hossain, Mr. 457

Foreign and Political Department

Adams, Mr. A. F. 617
Albert, Mr. R. C. 544, 869
Anson, Maj. G. F. W. 390
Avargal, Kundadale Ganapati Kudva, M. R. Ry., B.A., B.E. (*erratum*) 954
Baker, Mr. P. M., I.C.S. 89, 659
Bannerman, Lt.-col. A. D'A. G., C.V.O., C.I.E. . 354
Bhatia, Capt. C. L. 23
Blosse, Mr. H. R. L. 841, 955
Boyton-Smith, Lt. E. S. (*corrigendum*) . . . 194
Bruce, Maj. C. E. 456
Campbell, Maj. W. L., C.I.E. 692
Copeland, Mr. T. B. 390
Crosthwaite, Mr. H. S. 1023
Crosthwaite, Maj. J. S. 390, 427
Dew, Lt.-col. A. B., C.S.I., C.I.E. 48, 354
Durand, Capt. E. P. M. 780
Dutt, Babu Jogesh Chandra (*erratum*) . . . 325
Edmonds, Capt. C. J. 1023
Edmondson, Mr. J. W. 544
Emmer, Mr. A. F. 23
Fink, Mr. K. 543
Fisher, Mr. F., I.C.S. 48, 692
Fitze, Mr. K. S. 470, 471
Fox, Capt. H. W. 954
Garstin, Maj. W. A. 617
Gibson, Mr. E. C., I.C.S. 736, 870
Gidney, Mr. C. H., I.C.S. 22, 426
Guizlar, Asst. surgn. J. A., I.S.M.D. . . . 155
Haig, Lt.-col. P. B., I.M.S. 354, 1023
Hammick, Capt. E. 22
Hammick, Capt. St. V. F. 659
Harris, Maj. T. G. M. 22
Haywood, Mr. C. M. 659
Higgs, Mr. E. B. 23
Hobart, Mr. R. C. A. S. 1023
Holland, Dr. H. T., C.M.S. 955
Holland, Mr. R. E., C.I.E. 48, 543
Holme, Mr. A. T. 618
Hora, *Rao Sahib* Maneklal Choonilal . . . 155
Hobson, Capt. J. E. B., I.A.R.O. 325
Hunt, Lt.-col. S., I.M.S. 870
Inglis, Mr. J. W. S. 23
Johnston, Mr. F. W. 692
Johnstone, Asst. surgn. J. G. 658
Jones, Mr. J. R. M. 659
Kapasi, Asst. surgn. A. J., L.M. & S. . . 869
Kirkpatrick, Mr. C. W. 544
Kwo-Hsein, Mr. C. 736
Krook, Mr. C. 511
Kunwar Daulat Singh 511
Lapsley, Capt. J. B., I.M.S. 953
Latimer, Mr. C., I.C.S. 427

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

Liston, Capt. R. C. C. 89
Loch, Capt. P. G. 617
Logan, Lt. A. F., M.C. 155
Lothian, Mr. W. A. C., I.C.S. 841
Luang Bhasha Parivatra 955
Luard, Maj. C. E. 659
Lys, Mr. G. d'O. 511
Mackarness, Capt. H. J. C. 511
Mackenzie, Mr. D. G. 390
Macpherson, Lt.-col. A. D. 617, 736
Madden, Mr. S. F. 870
Mungavin, Mr. G. A. G. 658
Neale, Maj. W. G. 543
Neilson, Mr. G. R. 544
Norman, Capt. H. J. 659
Norton, Mr. E. L., I.C.S. 49
Pandit Kampta Pershad Dubey (*erratum*) 193
Peel, Mr. E. G. B. 426, 1023
Pouncey, 2nd-Lt. G. R. (*erratum*) 225
Pritchard, Maj. H. R. N. 22, 456, 736
Quayle, Capt. P. R. 22
Ramsay, Maj. A. D. G., C.I.E., O.B.E. 390
Reid, Mr. E. A. 869
Robin, Mr. J. A. 780
Russell, Mr. C. L. S. 470, 1019
Sahibzada Abdul Qaiyum, *Khan Bahadur*, K.C.I.E., *Nawab Sir* 926
Shinde, Parashamrao Sidranno (*erratum*) 193
Skrine, Mr. C. P., I.C.S. 426, 617
Smith, Lt.-col. F. A., I.M.S. 870
Smith, *Hon'ble* Lt.-col. J. M., V.C., C.V.O., C.I.E. 354
Smith, Mr. M. 543
Staal, Mr. P. 511
St. John, Maj. H. B., C.I.E. 22
Swift, 2nd-Lt. G. A. 954
Teeling, Mr. C. O'H., I.S.O. 544
Teixeira, Mr. S. A. A. 617
Thompson, Mr. H. S. 1023
Trench, Maj. R. H. C. 736
Voelcker, Lt. O. G. 780
Volkart, Mr. L. 617
Walker, Capt. G. B., M.C. 736
Waugh, Mr. T. G. B. 543
Yule, Maj. R. A. 870

Home Department.

ESTABLISHMENT.

Banerji, Mr. Bijay Krishna 868
Boadon, Lt.-col. H. C., I.A. 1018
Bell, *Hon'ble* Mr. N. D. B., C.S.I., C.I.E. 380, 470
Butler, *Hon'ble Sir* S. H., K.C.S.I., C.I.E. 128
Hignell, Mr. S. R., C.I.E. 456
Hullah, Mr. J. 541
Riddell, Lt. W. B. 868
Sloan, Mr. T. 779
Stuart, Mr. U. C. 868
Vincent, *Hon'ble Sir* W., *Kt.* 192
Young, Mr. G. M. 541

JUDICIAL.

Broadway, *Hon'ble* Mr. A. B. 80, 780
Edgley, Mr. N. G. A., I.C.S. 510
Krishnan, *Diwan Bahadur* C., Chief Judge 46, 80
Le Rossignol, *Hon'ble* Mr. W. A., I.C.S. 840
Napier, *Hon'ble* Mr. Justice C. F. 46
Panton, *Hon'ble* Mr. E. B. H., I.C.S. 925, 1018
Sastri, *Hon'ble* Mr. Justice C. V. Kumaraswami 46
Wilberforce, *Hon'ble* Mr. S., I.C.S. 79, 840

MEDICAL.

Batten, Mr. J. K., I.C.S. 154
Bell, Col. G. J. H., C.I.E., I.M.S. 1018
Belliappa, Mr. P. M. 224, 510
De, *Rai Bahadur* Chandra Mohan 954
Green, Col. C. R. M., M.D., F.R.C.S., I.M.S. 470
Roberts, Lt.-col. *Sir* J., *Kt.*, C.I.E., M.B., F.R.C.S., I.M.S. 542
Robertson, Dr. W. S., M.B., CH.B. 2
Robinson, Col. W. H. B., C.B., I.M.S. 425
Ross, Maj. H., M.B., F.R.C.S., I.M.S. 615
Steen, Maj. H. B., M.D., I.M.S. 926
Stevens, Lt.-col. C. R., M.D., F.R.C.S., I.M.S. 780
Tate, Lt.-col. G., M.B., I.M.S. 46
Vaughan, Lt.-col. J. C. S., M.B., I.M.S. 1019

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

Walker, Maj. J. N., M.R.C.P., I.M.S. 192
Wilson, Lt.-col. R. P., F.R.C.S., I.M.S. 780

POLICE.

Abdul Majid, Mr. 951
Brewester, Mr. F. 735
Denham, Mr. G. C. 380
Nettelfield, H. G. 352

PORT BLAIR.

Brookes, Mr. W. H. 46, 1018
Dalton, Mr. F. T. 3
Gur Partab Singh, *Sardar* 470
Heyland, Maj. A. K., D.S.O. 3, 129
Hilbert, Mr. H. 780
Lewis, Mr. R. F. 1018
Mukerjee, Asst. surgn. Khetra Gopal 470
Wilkinson, Mr. R. 868

Indian Munitions Board

Aitchison, Mr. P. E. 43
Allan, Mr. J. D. 378
Anderson, Lt. C. 18
Baily, Maj. E. M. 222
Baldwin, Mr. C. S. 125
Bishop, Lt. H. C. W., I.A.R.O. 944
Blackwood, Mr. J. F. 734
Blank, Lt. A. L. 1016
Bowler, Lt. H. M. 689
Braysbay, Mr. M. W. 777
Breadon, Lt. G. W. D. 43
Burkinshaw, Mr. H. 866
Caldecourt, Mr. G. J. 538
Cochrane, Mr. R. A. 866
Cowie, Maj. D. G., R.A. 866
Craig, Lt. W. J. 906
Dow, Mr. A. J. 734
Eliot, Maj. M. 189, 689
Escot-Bowder, Mr. J. 125
Firth, Lt. W. H. 189
Fitzgerald, Lt. W. R., R.E. 454
Fraser, Maj. T. C., R.A. 614
Gabbett, Capt. K. J. 189, 689
Gahan, Mr. P. J. 905
Gibbons, Lt. A. J. 125
Green, Mr. G. 866
Green, Mr. L. B. 508
Greene, Mr. A. N. 78
Hamilton, Mr. J. D. 538
Hammond, Mr. E. L. L., I.C.S. 689
Hull, Mr. A. H., A.M.I.M.E., A.M.I.E.E. 454
Hutchinson, Mr. W. J. F. 18
Inder, Mr. R. W. 944
Isaacs, Mr. D. 905
Jardine, Mr. J. M. 378
Johnson, Mr. F. W. 454
Jukes, G. E. 613
Main, Capt. R., M.C., I.A.R.O. 454
Malcolm, Mr. C. A. V. B. 1016
Marchinton, Mr. W. F. 43
Mason, Mr. R. L. 78
Mellor, Capt. R. W. 454
Moor, Mr. W. 78
Morris, Lt. H. McG., R.E. 378
Musto, Mr. A. A. 78
Neilson, Mr. W. H. 43
Newman, 2nd-Lt. B. L., R.E. 454
Newton, Mr. B. St. J. 690
Nixon, Mr. J. C., I.C.S. 538
Oates, Mr. R. J. 734
O'Malley, Mr. C. R. 690
Palairet, Lt. R. C. N. 17
Parbury, Maj. E., R.A. 866
Percy, Capt. C. A., I.A.R.O. 1054
Peterson, Mr. J. C. K., I.C.S. 614
Poke, Mr. E. J 78
Proud, Mr. J. 906
Punnett, Mr. F. S. 125
Radmore, Mr. C. 690
Raikes, Mr. B. 150
Rudman, Mr. F. R. R., I.C.S. 733
Saunders, Mr. S. 614
Shewan, E. 125
Shewan, Mr. W. B.

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

Simpson, 2nd-Lt. A. 189
Simpson, Lt. L. C. 125
Saper, Mr. R. G. 18
Sturrock, Lt.-col. G. C., R.A. 866
Sutcliffe, Lt. L. B. 454
Tangett, Mr. R. W. 944
Thurnbull, 2nd-Lt. W. J., R.E. 613
Tongue, 2nd-Lt. H. 189
Townshend, Lt. C. A. 18
Webb, 2nd-Lt. C. E. 838
Williamson, Mr. R. M. 538
Wilson, Lt.-col. R. B., I.A.R.O. . . . 349
Wood, Mr. R. B., I.C.S. 43

Legislative Department

Botham, Mr. A. W. 127
Caruana, Col. A. J. 272
Clarke, Mr. G. R., O.B.E. 658
Clegg, *Sir* R. B., K.C.I.E. 20
DuBoulay, *Sir* J. M., K.C.I.E., C.S.I. . 191
Edwards, Surgn.-Genl. W. R., C.B., C.M.G. 20
Fagan, Mr. P. J., C.S.I. . . .
Hignell, Mr. S. R., C.I.E. . . .
Ironside, Mr. W. A. 945
Ley, Mr. A. H., C.I.E. 20
Martineau, Mr. A. E. 692
McMahon, Mr. A. St. C. 19
Vithalbhai, *Hon'ble* Mr. Jhaverbhai Patel 124

Public Works Department.

Anderson, Mr. C. C. M. 545
Blakeway, Col. J. P., R.E. 872
Bull, Mr. F. E. 273
Das, *Rai Sahib* H. N. 842
Dunbar, Mr. N. G. 545
Farrell, Mr. N. N. 457
Hogshaw, Mr. F. H. 225
Jackson, Mr. H. C. 225
Khanna, Mr. Dinanath Harcharandas . 545
Marchant, Mr. H. M. 842
Martindell, Mr. H. E. W. 545
Mian Muhammad Khan 225
Montgomery, Mr. A. S. 81
Rivett-Carnac, Lt.-col. S. G., R.E. . . 872
Rose, *Hon'ble* Mr. F. C. 225
Roy, Mr. J. L. 225
Rundlett, Mr. L. St. C. 457
Rushton, Lt.-col. H. W., R.E. . . . 273
Wadley, Mr. A. J. 273
Wollaston, Mr. C. H. 273
Woods, Mr. F. W. (*cancelled*) . . . 273
Woodside, Mr. J. 225

Railway Department.

Allum, Mr. F. W. 612, 613
Amin Ullah Khan, Mr. 1050
Anderson, Lt.-col. C. F., R.E. 905
Asad Mohamed Ali, Mr. 148
Aslett, Mr. E. S. 453, 1050
August, Mr. F. E. B. 1049
Barcl.y, Mr. O. W. 944
Baylis, Mr. H. T. 1049
Bean, Mr. B. J. L. 348
Beatson, Mr. E. B. 944
Bell, Mr. E. A. S. 837
Booquet, Mr. G. S. 904, 1048
Bowder, Mr. F. M. 731
Brabson, Mr. A. C. 905
Bradley, Mr. C. A. K. 188
Bronnan, Mr. T. 187, 468, 1016
Brereton, Mr. C. C. T. 1049
Calder, Mr. N. D. 1049, 1050
Cameron, Mr. B. L. 838
Charlton, Mr. H. J. . . . 187, 467, 905
Chase, Mr. J. H. 1048
Chatterton, Mr. C. J. 422, 1049
Chopra, Mr. Pratap Chandra 148
Christie, Mr E. S. . 150, 612, 613, 656, 1048
Clarke, Maj. C. J., R.E. 613
Coates, Mr. J. 837
Cooper, Mr. A. 1049

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

Cooper, Mr. H. H. 78
Dawson, Mr. F. G. R. 656
Dean, Mr. V. L. 42
Dugdale, Mr. J. H. 422
Eades, Mr. G. J. 270, 538
Everall, Mr. W. T. 777
Fateh Mohammed Khan, Mr. 943
Fielding, Mr. A. G. 729
Fleming, Mr. H. J. S. 17
Fletcher, Mr. A. E. S. 222, 1016
Flowerdew, Mr. S. P. 1050
Freeland, Maj.-Genl. H. F. E., C.B., M.V.O., D.S.O. 1048
Freeman, Mr. F. C. 612
Frenchman, Mr. D. P. 838
Furnivall, Mr. F. 613, 656
Gadgil, Mr. V. G. 17
Gibson, Mr. J. C. 188
Gilbert, Mr. W. G. L. 1050
Grantham, Mr. P. 422
Green, Mr. H. D. 612, 905
Green, Mr. J. D. 1049
Griffith, Mr. F. G. 838
Grindley, Mr. A. P. R. 508
Gupta, Mr. Ajoy Kumar 148
Halder, Mr. N. C. 421, 944, 1048
Hales, Mr. T. C. 1049
Hanley, Mr. W. A. E. 612
Harrison, Mr. D. H. 1050
Harvey, Mr. C. H. L. 17
Harvey, Mr. F. J. 656
Hasain Shah, Mr. S. G. 837
Hawkes, Mr. F. R. 1049
Heap, Mr. J. H. 613
Helliwell, Mr. J. W. 188
Henderson, Mr. J. W. 1050
Hince, Mr. F. A. 1049, 1050
Holmes, Mr. H. B. 1048
Hoon, Mr. Pran Nath 905
Howard, Mr. W. H. K. 613
Huggins, Mr. H. W. . . . 348, 453, 1016
Hunter, Mr. J. C. 187, 467, 777
Irwin, Mr. C. A. 422
Irwin, Mr. R. DeV. 42, 729
Jackson, Mr. H. 453
Janki Prasad, Mr. 348
Janson, Mr. V. T. 905
Johnson, Mr. W. H. 377, 612
Jones, Mr. R. P. 508
Jordon, Mr. C. D. 222
Katgoakar, Mr. H. K. 377
Kay, Lt. T. A., I.A.R.O. 422
Keelan, Mr. D. H. 1049
Keelan, Mr. E. H. 905
King, Capt. B. J. S., R.E. 838
King, Mr. G. J. 905
Kunwar Man Singh 270
Lala Madho Dass 731
Langer, Lt. W. C., I.A.R.O. 422
Lawton, Mr. E. A. 453
Lawton, Mr. H. 837
Lightowler, Mr. I. H. 78
Lilley, A. R. G. 421
Lockwood, Mr. H. F. 1049
Lovell, Mr. J. H. 728
Mahony, Mr. J. S. 43, 468, 905
Manico, Mr. E. L. 187, 508, 689
Manson, Mr. S. D. 943
Mansoor Ali Khan, *Khan Sahib* . . . 508
Mathews, Maj. W. F., R.E. 728
Mathieson, Mr. L. C. F. 270
Mathra Das, Mr. 187
McGowan, Mr. P. B. 1049
McGregor, Mr. W. E. S. 1048
McMichal, Mr. J. F. 1050
McPherson, Mr. D. L. 442
Meade, Mr. G. A. 689
Meakins, Mr. H. W. 1050
Menton, Capt. L. R. E. 1050
Misra, Mr. A. L. 222
Moizuddin Sheikh, Mr. 837
Muhammad Abdul Bari Khan 270
Murray, Mr. J. H. 1048
Muter, Maj. R. S., R.E. 613
Nogel, Mr. J. N. 43, 838
Naidu, S. L. R. 421, 538
Naidu Mr. S. L. R. 187
Nicolls, Mr. R. N. 1049

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—continued.

O'Connor, Mr. G. . . . 188
Ogle, Mr. J. W. . . . 838
Outhwaite, Mr. H. A. . . . 270
Palmer, Lt.-col. C. C., R.A. . . . 422
Patterson, Mr. B. W. . . . 612
Patterson, Mr. R. H. . . . 729
Phillips, Mr. A. A. . . . 421
Phillips, Mr. P. B. . . . 270, 508
Pickett, Mr. W. D. . . . 348
Powell, Mr. J. C. . . . 731
Raynor, Mr. V. O. . . . 1049
Reakes, Mr. F. H. . . . 1050
Richards, Mr. G. . . . 837
Robertson, Mr. A. C. . . . 42
Rose, Col. C. S. . . . 612, 613
Ross, Mr. J. G. . . . 188, 453
Roy, Mr. G. . . . 689
Russell, Maj. W. K., R.E. . . . 613
Sabbage, Mr. W. H. . . . 1015
Sahgal, Mr. H. N. . . . 377
Samms-Hudson, Mr. G. . . . 188
Sandys, Mr. U. C. . . . 1049, 1050
Saunders, Mr. H. H. . . . 188
Sen, *Rai Sahib* Balaram . . . 1015
Singha, Babu Kshetra Mohan . . . 222
Sisson, Mr. W. A. C. . . . 613
Smith, Mr. B. G. . . . 1049
Smyth, Maj. G. J. W., R.E. . . . 613
Smyth, Lt.-col. W. C., R.E. . . . 612, 613
Sparke, Mr. H. C. . . . 453
Stanton, Mr. W. C. . . . 612, 613, 731
Stapleton, Mr. B. . . . 613
Stowell, Mr. A. T. . . . 421
Taylor, Mr. C. L. . . . 1048
Taylor, Mr. F. . . . 777
Thomas, Mr. F. . . . 270
Townshend, Mr. E. G. . . . 453, 777, 866
Trench, Mr. J. S. . . . 1048
Trevor, Mr. D. B. . . . 1049
Verrieres, Mr. E. . . . 613
Vining, Mr. L. E. . . . 1049
Walker, Mr. H. M. . . . 43, 188, 1016
Wallace, Mr. A. E. . . . 731, 838
Walsh, Mr. A. R. P. . . . 612, 613
Walton, Mr. H. R. . . . 612, 613, 728
Watkins, Mr. O. W. . . . 612
Watson, Mr. A., Depy. traffic mgr. . . . 1050
Watson, Maj. C. S. M. C. . . . 43, capt. 1049
Wells, Mr. G. M. . . . 729
Whelan, Mr. E. C. . . . 150
White, Mr. J. H., C.M.G. . . . 612, 613
Wilson, Mr. C. D. D. . . . 612, 613, 729
Woodside, Mr. J. . . . 613
Wrench, Mr. T. W. E. S. . . . 612
Wilson, Mr. C. D. D. . . . 150
Wood, Mr. W. S. . . . 222
Yeld, Mr. P. H. . . . 1049
Young, Mr. D. R. . . . 1049
Young, Mr. W. H. H. . . . 1049

Revenue and Agriculture Department

AGRICULTURE.

Kinkaid, *Hon'ble* Mr. C. A., C.V.O., I.C.S. . . . 381
Sayer, Mr. M. W., B.A. . . . 224

CIVIL VETERINARY DEPARTMENT.

Garewal, Mr. Jagdeo Singh . . . 155
Pool, Mr. W. A., M.R.C.V.S. . . . 193
Sheather, Mr. A. L. . . . 47
Taylor, Mr. G., M.R.C.V.S. . . . 458

FORESTS.

Beechey, Mr. A. St. V. . . . 738, 1025
Bell, Mr. C. F. . . . 1025
Billson, Mr. H. C. . . . 81, 694
Blunt, Mr. A. W. . . . 81, 694
Carter, Mr. H. . . . 694
Coventry, Mr. B. O. . . . 694
Cox, Mr. C. E. C. . . . 545, 843
Farrington, *Sir* H. A. . . . 738
Forteath, Mr. H. H. . . . 81, 694
Kenny, Mr. S. L. . . . 738
Leete, Mr. F. A. . . . 694
Mayes, Mr. W. . . . 738

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —CIVIL—concluded.

McCrie, Mr. C. M. . . . 843
McIntosh, Mr. R. . . . 694
Milward, Mr. R. C. . . . 81, 694, 737
Perree, Mr. W. F. . . . 694, 738
Smales, Mr. C. B. . . . 81, 694, 738
Stevens, Mr. E. R. . . . 382, 843
Tottenham, Mr. W. F. L. . . . 738
Trafford, Mr. F. . . . 694, 738
Trevor, Mr. C. G. . . . 354
Troup, Mr. R. S. . . . 354
Williamson, Mr. R. M. . . . 694

METEOROLOGY.

Subrahmanyam, Mr. M. G. . . . 133

LAND SURVEYS.

Crosthwait, Maj. H. L., R.E. . . . 618
Mears, Lt.-col. A., I.A. . . . 785
Turner, Lt.-col. H. H., R.E. . . . 513, 927

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY.

Army Department.

ABBOTT, Compy. Qr.-mr. Sergt. J. . . . 392
Abdul Aziz Khan, I.S.M.D. . . . 823
Abdul Aziz Khan, 1st class Sub-asst. Surgn. (supy. senr. sub-asst. surgn., 2nd class, ranking as Jemadar) . . . 1004
Abdul Aziz Khan Durrani, I.S.M.D. . . . 1032
Abdul Ghafur Buxie, I.S.M.D. . . . 1032
Abdul Kadir Muhammad Mahiuddin, I.M.S. . . . 161
Abdul Karim, Civil sub-asst. surgn. . . . 891
Abdul Majid Khan Haphysi, I.S.M.D. . . . 1033
Abdul Majid Khan Shirwani, I.S.M.D. . . . 1034
Abdul Wahid Juma Khan, Civil sub-asst. surgn. . . . 891
Abdur Rahman Khan, I.S.M.D. . . . 1033
Abdur Rahim, I.S.M.D. . . . 1033
Adams, Lt. K. L., R.E. . . . 429
Addams-Williams, Lt.-col. L. . . . 164
Ahmud Husain Khan, I.S.M.D. . . . 1034
Aikman, Lt. E. H., I.A.R.O. . . . 881
Akbar Ali Musaji, I.S.M.D., Civil sub-asst. surgn. . . . 327
Albert Victor Dalip Singh, I.S.M.D. . . . 1033
Alexander, C., I.S.M.D. . . . 1033
Alexander, L. F. L. . . . 459
Alexander, Maj. R. D. . . . 327
Alexander, Sergt. S. W. . . . 56
Alfred Edgar Dial, I.S.M.D. . . . 1033
Ali Ahmad, I.S.M.D. . . . 823
Allen, Lt. A. A. J. . . . 361
Allanson, Lt. G. H. . . . 742
Allison, 2nd-Lt. T. . . . 197
Amar Nath Chopra, I.S.M.D. . . . 1032
Amar Nath Madhok, I.M.S. . . . 100
Amar Nath Puri, 2nd-class Sub-asst. surgn. . . . 1005
Amar Singh Marati, I.S.M.D. . . . 1032
Amin Chand Datta, I.S.M.D. . . . 1034
Amolak Ram, I.M.S. . . . 430
Amor, J. A., I.S.M.D. . . . 891
Anant Ram, Civil sub-asst. surgn. . . . 891
Anderson, D. A. T. . . . 460
Anderson, 2nd-Lt. F. E. . . . 197
Angelo, Lt. N. L. . . . 742
Anil Chandra Sen, I.S.M.D. . . . 1033
Annett, Staff-sergt. Instr. J. . . . 476
Ardeshir Koyaji Contractor, M.D. . . . 741
Arjan Dass, Civil sub-asst. surgn. . . . 891
Arjun Singh Deal, I.S.M.D. . . . 1033
Arjun Singh Dhillon, I.S.M.D. . . . 1034
Arklie, R. N., I.S.M.D. . . . 891
Atma Ram Paul, I.S.M.D. . . . 1033
Ashton, Lt. F. J., I.A.R.O. . . . 881
Ashton, Lt. (*tempy.* Capt.) G. R., I.A.R.O. . . . 199, 880
Ata Muhammad Khan, 3rd class Sub-asst. surgn. . . . 1005
Atkinson, 2nd-Lt. G. E. . . . 741
Autar Singh Bhangu, I.S.M.D. . . . 1033
Autar Singh, I.S.M.D. . . . 823
Awtar Singh Grewal, I.S.M.D. . . . 1032
Ayilliath Kannan Nambiar, Civil sub-asst. surgn. . . . 892
Ayyar, Gopalasamudram Sundara Ayyar Sunkara, I.M.S. . . . 430

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

BABU HARCHARAN SINGH, I.S.M.D. . . . 1033
Babu Singh, I.S.M.D. 823
Babu Lal Sharma, I.S.M.D. 1034
Babu Parsad Bhargavan, I.S.M.D. . . . 1034
Bachan Singh Uppal, I.S.M.D. . . . 1033
Bachint Singh, 2nd class sub-asst. surgn. . . 1005
Bacon, Capt. C. G. 162
Badri Narain, Civil sub-asst. surgn., I.S.M.D. . 327
Badri Parshad Sharma, I.S.M.D. . . . 1034
Bagla Parshad Banerjee, I.S.M.D. . . . 1033
Baijnath Lal, I.S.M.D. 1032
Bainbridge, Lt.-col. W. F., C.M.G., D.S.O. . . 363
Baker, S. 459
Baker, V. H. E. 459
Baldwin, Bt.-col. (*tempy.* Brigdr.-Genl.) G. M., D.S.O., I.A. 161
Baker, F. 634
Baker, H. A. J. 461
Bakshi Ram Rai, I.S.M.D. 1033
Bala Datt Joshi, I.S.M.D. 1033
Bala Parshad Srivastava, I.S.M.D. . . . 1033
Balbir Singh, I.M.S. 523
Balbir Singh, *Rao Bahadur*, I. L. Forces . . 588
Baldeo Parsad Gupta, I.S.M.D. 1033
Baldry, Maj. T., I.S.M.D. 861
Balmukand Nehraw, I.S.M.D. 1033
Balmukand Vaid, I.S.M.D. 1033
Balwant Singh, I.S.M.D. 1033
Balwant Singh Bindra, I.S.M.D. . . . 1033
Banarasidas Verma, I.S.M.D. 1033
Banerji, Raghupati, I.M.S. 27
Bankim Chandra Mukerjee, I.S.M.D. . . . 1033
Bansi Dhar Tewari, I.S.M.D. 1033
Bansi Lal Kochhar, I.S.M.D. 1033
Bansi Ram Sharma, I.S.M.D. 1033
Bantwal Shankar Rau, I.M.S. 100
Banwari Lal Sharma, I.S.M.D. 1034
Baring, Lt. E. B. 741
Barkat Ram, I.S.M.D. 1033
Barnes, Lt. D. H., I.A.R.O. 198
Baron, 3rd class Mily. Asst. Surgn. F. C., I.S.M.D. 100
Barron, Lt. W. G., I.A.R.O. 845
Bartholomew, Maj. A. G. 361
Basant Singh, 2nd class sub-asst. surgn. . . 1005
Baseley, H. C. 461
Basharat Ali Khan, I.S.M.D. 1033
Bashi Ram Sharma, 2nd class sub-asst. surgn. 1005
Bassett, Lt. R. H. P. 244
Basudev Prasad Choubay, civil sub-asst. surgn. . 891
Bateman-Champain, Maj. C. E. 163
Bates, S. F. 459
Beamish, Maj. W. S. 163
Beatson-Bell, Lt.-col. J., I.A. 163
Beatty, Lt.-col. L. N. . 163, (*tempy.* Brigdr. genl.) 363
Beaver, Lt. (*tempy.* Capt.) G. D. C., I.A.R.O. 199, 880
Becher, Lt.-col. G. A. 1027
Beckett, C. G. 460
Bijoy Prasad Singh Roy, Babu, B.A., I. L. Forces 588
Bell, Maj. (actg. Lt.-col.) A. H., D.S.O., R.E. . 164
Bell, Lt. A. J., I.A.R.O. 881
Bennett, Maj. E. E. S. 101
Bentley, Sergt. J. F. 1028
Beresedt, H. 460
Bhag Chandra, I.S.M.D. 1034
Bhai Arjan Singh, civil sub-asst. surgn. . . 892
Bhai Kartar Singh Gaga, I.S.M.D. . . . 1033
Bhailal Dahyabhai Amin, I.S.M.D., I. mily. pupil 200
Bhairab Dutt Joshi, I.S.M.D. 1033
Bhaniraj Choudhury, civil sub-asst. surgn. . 891
Bhardwaj, Amar Chand, I.S.M.D., civil sub-asst. surgn. 327
Bhavaneshwar Singh Rajput, I.S.M.D. . . . 1033
Bhavani Venkataramana Venkatakrishnan, I.S.M.D., civil sub-asst. surgn. . . . 327
Bhawani Das Dua, I.S.M.D., civil sub-asst. surgn. 327
Bhawani Datt Misra, I.S.M.D. 1034
Bhuthapuri Krishnayya, I.M.S. 199
Bickford, Bt. Lt.-col. W. W., C.I.E. . . . 162
Biharilal Vaush, I.S.M.D., civil sub-asst. surgn. 327
Birbal Malhautra, I.S.M.D. 1033
Birchall, Lt. (*tempy.* Capt.) J. R. . . . 162
Birley, Lt. F., I.A.R.O. 362
Bishan Das Minocha, I.S.M.D. 1033

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Bishandas Sharma, I.S.M.D. 1033
Bishn Das, I.S.M.D. 823
Bishop, G. J. 634
Blaikie, Lt. (*tempy.* Capt.) H. M., I.A.R.O. . 163
Bleexall, M. L. 460
Blois-Johnson, Lt.-col. T. G., C.M.G. . . . 163
Blythe, J. 634
Body, G. A. 460
Bola Dayanand Rao, I.M.S. 134
Bolster, Lt. R. C., I.A.R.O. 362
Boome, Bt.-col. (*tempy.* Brigdr.-genl.) E. H. . 100
Booth, 2nd-Lt. A. N. 101
Borland, S. D., I.A.R.O. 742
Bowen, Lt.-col. (*tempy.* Col.) H. W. . . . 102
Bowers, Compy. Sergt.-maj. Instr. H. . . 1028
Bowers, S. J. 461
Bowler, 2nd-Lt. J. 197
Boyd, Capt. O. T., M.C., I.A. 102
Bradford, Capt. W. H. 101
Bradley, Lt. V. M., R.E. 197
Braham, Lt. S. H. T. 709
Brain, W. T. 634
Brash, Lt. C., R.A.M.C. 1041
Brazier, Lt. C. C. H., I.A.R.O. 881
Brewer, Lt. G. L. 391
Brij Lal, I.S.M.D. 823
Brij Lal Faskay, I.S.M.D. 1032
Brij Raj Singh, I.S.M.D. 1033
Brindaban, 1st class sub-asst. surgn. . . 1004
Brindaban Bakshi, I.S.M.D. 1033
Brindaban Sharma, I.S.M.D. 1033
Broadmead, Lt. (*tempy.* Capt.) H. H. . . 162
Brookhouse, 2nd-Lt. H. 362
Brooks, 2nd-Lt. G. H. 476
Brooks, Condr. Sergt.-Instr. G. H. . . . 523
Brown, A. E. 1028
Brown, Lt. H. R. C., I.A.R.O. 476
Brown, I. T. J. 460
Brown, J. H. 461
Brown, Regtl. Qr. mr. Sergt. J. W. . . . 8
Brown, K. N. 459
Browne, Maj. H. H. G. 197
Bruce, *Hon'ble* Bt.-col. (*tempy.* Brigdr.-genl.) C. G., M.V.O., I.A. 161
Bryant, B. 459
Buckwell, 2nd-Lt. H. L. 362
Bulaqi Ram, Civil sub-asst. surgn., I.S.M.D. . 327
Bull, C. A. 460
Burbidge, 2nd-Lt. W. H. M. 326
Burnell, A. A. 1028
Burton, T. 1028
Butler, Armament Staff Sergt. A. E. . . . 7
Butler, C. C. F. 459
Bulter, 2nd-Lt. F. H. C. 198, (*tempy.* Capt.) 199
Byramji, P., I.M.S. 891
CAMIN, J. 634
Campbell, A. 666
Campbell, Col. (*tempy.* Brigdr.-genl.) A. J., I.A. 100
Campbell-Harris, Lt. C. 929
Capper, Lt.-col. A. S., D.S.O. 1027
Carleton-Smith, Lt. D. L. G. 27
Carr, Lt. H. J. 633
Carruthers, Maj. J. H. D. W., M.C. . . . 162
Carter, Lt. C. H. 880
Cashmore, W. 634
Cassels, Bt.-col. (*tempy.* Brigdr.-genl.) R. A. . 100
Casson, Maj. (*tempy.* Lt.-col.) W. F. S., D.S.O. . 162
Chakrabatti, Dinesh Chandra, I.M.S. . . . 161
Chakravarti, Civil sub-asst. surgn. Digendra Kumar, I.S.M.D. 327
Chalker, Sergt. J. R. 391
Chambers, Maj. P. R., D.S.O. 1027
Chamier, Lt.-col. W. St. O. 163
Chandi Charan Chakravartti, Civil sub-asst. surgn. 891
Chandra Kali Gupta, I.S.M.D. 1033
Chanan Singh Deol, I.S.M.D. 1033
Chapman, Lt. (*tempy.* Capt.) C. W., I.A.R.O. . 880
Charn Das, Civil sub-asst. surgn. 892
Chastemuf, A. 634
Chatterji, Civil sub-asst. surgn. Fanindra Nath, I.S.M.D. 327
Chatterji, Civil sub-asst. surgn. Jibon Krishna, I.S.M.D. 327
Chatterjee, Bidhu Bhushan 666
Chaudhri, Damodar Singh, I. L. Forces . . 588
Chhujju Singh, 2nd class sub-asst. surgn. . 1005

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Child, 2nd-Lt. P. 99
Childs, H. T. 461
Chimanlal Harjivandas Shah, Civil sub-asst. surgn. 892
Chimes, Batty. Sergt.-maj. W. E. G. . . . 391
Chintamon Krishnaji Bade, Civil sub-asst. surgn. 891
Chiodetti, Capt. V. V., I.S.M.D. 861
Chiranji Lal Johur, I.S.M.D. 1033
Chiranji Lal Shah, I.S.M.D. 1036
Chuni Lal, Civil sub-asst. surgn., I.S.M.D. . 327
Chunni Lal Gandhi, I.S.M.D. 1034
Chunni Lal Srivastava, I.S.M.D. 1034
Clarke, A. 459
Clarke, 2nd-Lt. (*tempy.* Capt.) A. J., M.C. . 880
Clarke, C. G. 460
Clarke, H. B. J. 459
Clarke, J. H., I.M.S. 134
Clery, Bt.-col. (*tempy.* Brigdr.-genl.) C. B. L., C.B. 100
Clifton, Lt. H. A. 929
Clublee, G. A. 1028
Clutterbuck, Maj. (*tempy.* Lt.-col.) C. H. . 101
Coble, R. H. 461
Coffin, Col. C., C.M.G., British Service . . 164
Collendor, Lt. K. G. F. 1041
Collingwood, 2nd-Lt. (*tempy.* Capt.) F. W. N. 199, 880
Collins, Bt.-col. D. J., R.A.M.C. 164
Collis, W. M., I.A.R.O. 742
Colwell, H. H., I.M.S. 588
Common, C., I.M.S. 476
Conners, 2nd-Lt. J. P. 99
Corbitt, J.H. 459
Cormody, Lt. E. K. 99
Costello, Bt. Lt.-col. (*tempy.* Brigdr.-genl.) E. W., V.C., C.M.G., D.S.O., ... 1027
Courtenay, C. E. 460
Courtenay, H. G. 461
Courtenay, S. W. 460
Cowie, 2nd-Lt. T. McK. 99
Cozens, 2nd-Lt. A. 845
Craddock, Compy. Sergt.-maj. C. W. . . . 99
Cram, Lt. H. R., R.A.M.C. 1041
Crawshaw, Lt. P. W., I.A.R.O. 56
Creed, H. 459
Cressall, 2nd-Lt. H. A. 133
Crocker, Col. (*tempy.* Brigdr.-genl.) G. D., British Service 161
Crombie, Maj. D. C. 162
Crooke, B. D. 459
Crooks, Lt. F., R.A.M.C. 1041
Crump, Lt. D. J. 523
Cunninghame, 2nd-Lt. A. W. 198
Cusso, 2nd-Lt. (*tempy.* Capt.) C. A. . . . 362
DALEY, 2nd-Lt. (*tempy.* Capt.) J. F., I.A.R.O. . 163
Dalip Singh, I.S.M.D. 823
Daniel, Sectt. Asst. E. A. 588
Daniels, Bt.-maj. A. M. 101
Das, Civil sub-asst. surgn. Banka Behari, I.S.M.D. 327
Dasanudha Singh, I.S.M.D. 1032
Dattatraya, Govind Mahajan, I.S.M.D., I. mily. pupil 200
Daulat Singh, I.S.M.D. 1033
David Judah, M.D. 741
Davies, Lt. I. A. 197
Davis, V. C. 461
Davson, Maj. H. J. H. 101
Davy, Maj. (*tempy.* Lt.-col.) R. M. M. . . 1027
Dawes, Batty. Qr.-mr. sergt. W. 56
Day, Maj. J., D.S.O. 133
Daya Ram, I.S.M.D. 1034
Dayaram Harumal Mirchandani, I.M.S. . . 741
Debendra Nath Sen Gupta, Civil sub-asst. surgn. 891
Debenham, Mr. W. C. 430
deClermont, Lt. A. C., I.A.R.O. . . . 362, 881
deFonblanque, Lt. E. B. 197
Denney, 2nd-Lt. W., actg. sergt.-maj. . . . 99
Dennison, Capt. G. D. 162
Dent, Maj. W., D.S.O. . 361, (*tempy.* Lt.-col.) 1027
DeSouza, P., I.M.S. 134
DeSouza, S. F. 606
DeSouza, V. 666
Denchars, H. 460
Devi Dayal Kapur, Civil sub-asst. surgn. . . 892
Devinder Singh, I.S.M.D. 1033
Dhanraj, 2nd class sub-asst. surgn. . . . 1005
Dhan Raj Bhasin, I.M.S. 588
Dharamatma Singh, I.S.M.D. 1033

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Dhari Ram Bhatta, I.S.M.D. 1033
Dharmanand Pande, I.S.M.D. 1034
Dial Chand, Civil sub-asst. surgn., I.S.M.D. . 328
Dias, A. P., I.M.S. 891
Dick, Bt. Lt.-col. (*tempy.* Brigdr.-genl.) R. N. . 100
Dickens, G. W. W. 460
Dickson, Lt.-col. W. E. R., C.I.E., R.E. . . 162
Dilbagh Rai, I.S.M.D. 823
Dillon, 2nd-Lt. D. 133
Dillow, D'A. H. 460
Dina Nath Vasudeva, I.S.M.D. 1033
Diwan Chand, Civil sub-asst. surgn. . . . 892
Diwan Chand, 2nd class sub-asst. surgn. . . 1005
Diwan Singh Bharara, I.S.M.D. 1033
Donald, Lt. C. D. 881
Dowd, H. 461
Dowsett, Compy. Sergt.-maj. W. 631
Downs, G. E 461
Drew, Col. (*tempy.* Brigdr.-genl.) A. B. H., I.A. 163
Dubash, M. N., I.M.S. 891
Duggan, Lt. R. D., I.A. 881
Dugid, Lt. T. C. 845
Duke, Capt. A. A. G. 164
Duncan, Lt. J. G., I.A.R.O. 362
Dunford, Lt. C. M. P. 430
Dunning, Lt. H. G., I.A.R.O. 198
Dunsterville, Lt.-col. (*tempy.* Col.) E. L. . 102
Durga Das Asal, I.S.M.D. 1033
Durga Narain Singh, *Raja* of Tirwa . . . 476
Durga Prasad Khatri, I.S.M.D. 1034
Duriseti Narayanarao, I.M.S. 134
Dutta, Civil sub-asst. surgn. Surya Kumar, I.S.M.D. 327
Dutton, Maj. W. R., I.M.S. 164
EADWIN Franklin Das, I.S.M.D. 1033
Eastwood, V. 461
Ebden, Lt. J. W., I.A.R.O. 198
Edgar, Maj. (*tempy.* Col.) D. K., D.S.O. . . 1028
Eknath Ranchandra Shettle, Civil sub-asst. surgn., I.S.M.D. 328
Elphick, L. S. 461
Ely, E. S. 459
Emery, Sergt. W. 392
Engledow, Capt. F. L. 163
Evans, Capt. J. W. D. 101, 162
Ezra, Lt. E., I.A.R.O. 881
FAIRHURST, H. E. 459
Fairweather, Lt. D. O., R.A.M.C. . . . 1041
Faithful, Capt. G. F. H. 162
Faiz Muhammad Khan Chaudhry, I.S.M.D. . 1033
Faqir Chand Bharbhakar, Civil sub-asst. surgn. 892
Farran, Maj. (*tempy.* Lt.-col.) G. L., D.S.O. . 198
Fateh Chand Prashara, I.S.M.D. 1033
Fateh Muhammad Khan, I.S.M.D. 823
Fazl Husain Chohan, I.S.M.D. 1034
Fazl-ul-Rahman, I.S.M.D. 1033
Feist, Sergt. W. J. 391
Fergnson, Lt. J., R.A.M.C. 1041
Ferrier, 2nd-Lt. C. D. 476
Fickling, W. A. 461
Fieldhouse, W. B. 458
Fisher, Lt. E. W., I.A.R.O. 391
Fitzpatrick, Lt. G. V., I.A.R.O. 881
Flatt, Lt. (*tempy.* Capt.) L. N., I.A.R.O. . . 102
Flaxman, Lt. H. J. M. 362
Foden, W. H. 634
France, Lt. E., I.A.R.O. 880
Francis, A. K. 461
Fraser, R. A. J. 460
Fraser, Lt. T., R.A.M.C. 1041
Frenchman, J. E., I.M.S. 994
Frisby, F. 461
Frost, Lt. C. C. J. 929
Frost, I. F., I.M.S. 134
Fuller, E. T. 459
GAILLARD, P. 461
Gajendra Thapa, Civil sub-asst. surgn., I.M.S.D. 327
Gajraj Singh Gorkha, I.S.M.D. 1034
Ganda Ram Chauhan, I.S.M.D. 1033
Ganesh Das Bhandari, I.S.M.D. 1033
Ganesh Ram Bhatta, Civil sub-asst. surgn., . 892
Ganesh Vasudeo Sukriker, I. mily. pupil, I.S.M.D., ... 200
Ganga Bishnu, Dube, Civil sub-asst. surgn., I.S.M.D. 328
Ganga Sahai Johsi, Civil sub-asst. surgn., I.S.M.D. 327

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Ganga Singh Punn, I.S.M.D. 1033
Ganga Singh, I.S.M.D. 1033
Gani Ishmail Nazarene, I.S.M.D. . . . 1034
Ganpat Rae, 2nd class sub-asst. surgn. . 1005
Gatt, Maj. J. E. H., R.A.M.C. 164
Gauri Parsad Varma, I.S.M.D. . . . 823
Gayford, 2nd-Lt. W. 881
Gentle, F. H. 459
George, H. 1028
George, J. L., I.S.M.D. 1034
Gerrard, Lt. C. B., R.A.M.C. . . . 1041
Ghose, Kishory Mohan, I.M.S. . . . 523
Ghulam Asghar Khan Khalidie, I.S.M.D. . 1033
Ghulam Muhammad Khan, I.S.M.D . . . 823
Gian Chand, 2nd class sub-asst. surgn. . 1005
Giani Singh, I.S.M.D. 823
Gibson, G. 634
Gifford, Lt. F. R. 929
Gilbert, C. T. 460
Gilbert, Lt. (*tempy.* Capt.) W. G. L., I.A.R.O. 163
Gillbum, 2nd-Lt. E. O. 362
Girdhar Lal, Civil sub-asst. surgn. . . 891
Gitaram Purasram Shyngle, I.S.M.D. . . 1033
Gnanamuttu, G. D., I.M.S. 994
Gobind Lal, I.S.M.D. 1033
Gokaldas Ranchhoddas Vijapura, I.S.M.D., Civil sub-asst. surgn. 327
Gokul Singh, I.S.M.D. 823
Golding, G. T. 1028
Golding, Capt. G. V., A. V. Corps . . . 164
Gompertz, Maj. M. L. A. 741
Gooch, Sergt. H. W. 391
Goode, G. G 459
Gopal Chandra, I.S.M.D. 1033
Gopal-datt Joshi, 2nd class sub-asst. surgn. . 1004
Gopal Gangadhar Limaye, I.M.S. . . 176
Gopal Hari Bihari, I.S.M.D., I. mily. pupil . 200
Gopal Mahadeo Shinde, Civil sub asst. surgn. . 892
Gopal Narayan Khanna, I.M.S. . . . 56
Gopal Singh Dhaliwal, I.S.M.D. . . . 1034
Gopal Vinayak Deshmukh, M.D., F.R.C.S. . 741
Gordon, Lt.-col. (*tempy.* Brigdr.-genl.) J. L. R., C.B. 163
Gore, A. 461
Goss, E. C. 459
Govinda Sankaram Tampi, I.M.S. . . . 130
Gray, Lt. A. H., R.A.M.C. 1041
Green, Col. C. R. M., I.M.S. 164
Green, Lt. R. 430
Gregory, Lt. A., R.A.M.C. 1041
Gretton, Maj. J. C. 101
Griffiths, J. V. 459
Grigg, C. A. 461
Grimston, Lt.-col. L. A., V.D. . . . 634
Grist, Lt. R. 881
Grove, A. 461
Grylls, Capt. W. M. 162
Gulab Rai, I.S.M.D 823
Gunvantrai Narbadashankar Pathak, I.S.M.D., Civil sub-asst. surgn. 327
Gupta, Jagdish Chandra, I.M.S. . . . 199
Gurbachan Singh Grewal, I.S.M.D. . . 1033
Gurbachan Singh, Raii, I.S.M.D. . . . 1034
Gurditt Singh, 1st class sub-asst. surgn. . 939
Gurmukh Shah, I.S.M.D. 823
Gursaran Singh Grewal, I.S.M.D. . . . 1033
Gwyn-Williams, Lt. R. H. 197
Gwynne, 2nd-Lt. C. W., I.A.R.O. . . . 244
HABIBULLAH, I.S.M.D. 823
Habibullah, Civil sub-asst. surgn. . . . 892
Hackney, Lt. G. H., R.A.M.C. . . . 1041
Haig, Lt. H. G., I.A.R.O. 881
Hakumat Rai, Civil sub-asst. surgn. . . 891
Haldipur, Mr. S. V., B.A., LL.B. . . . 133
Hamer, Maj. M. A., D.S.O., M.C. . . 162, 1027
Hamid Husain, I.S.M.D. 1034
Hamilton, Maj. F. A. 965
Hammond, G. T. 461
Handley, H. 460
Hankin, E. M. 634
Hanmant Shrinivas Daudi, I.S.M.D., I. mily. pupil 200
Hans Raj, Civil sub-asst. surgn. . . . 892
Haran Chandra Sen, Civil sub-asst. surgn. . 891
Harbans Lal, I.S.M.D. 823
Har Chand Singh, I.S.M.D. 1032
Harendra Kumar Rai, Civil sub-asst. surgn. . 891

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS — MILITARY—continued.

Harding, Lt. R. A. C. 102, 197
Hardy, 2nd-Lt. V. 197
Hari Krishan Gupta, I.S.M.D. . . . 1033
Harilal Narsinh Pancholi, I.S.M.D., I. mily. pupil 200
Hari Ram, Civil sub-asst. surgn., I.S.M.D. . 327
Hari Ram Mehta, I.S.M.D. 1034
Hari Ram Parasar, I.S.M.D. 1033
Harland, Compy. Sergt.-maj. H. . . . 199
Harley, Maj. A. B., D.S.O. 101
Harley, Sergt. G. T. 8
Harnam Singh Gill, I.S.M.D. . . . 1033
Harrison, 2nd-Lt. C. 362, 881
Harrison, Capt. J. 27
Hart, Lt. A. C. 880
Haswell, Maj. (actg. Lt.-col.) C. H., R.E. . 164
Haveli Ram Ghei, I.S.M.D 1033
Hawes, Capt. C. M. 101
Hay, Bt. Lt.-col. C. J. B., D.S.O. . . 100, 363
Hazara Singh Grewal, I.S.M.D. . . . 1033
Head, E. B. 461
Heard, Bt.-col. R., M.D., I.M.S. . . . 634
Hearn, L. A. 460
Heath, E. 461
Hehir, Col. P., C.B., C.M.G., I.M.S. . . 164
Hennessy, Lt.-col. J., C.B. 164
Henry, Lt. J. R. A. 362
Henson, Lt. P. H., R.A.M.C. 1041
Hicks, Lt. (*tempy.* Capt.) L. J., I.A.R.O. . 163
Hildyard, Bt. Lt.-col. (*tempy.* Brigdr. genl.) R. J. T., C.M.G., D.S.O. 100
Hill-Murray, N. J. G. 460
Hinton, Staff sergt. N. R. 391
Hira Singh Anand, I.M.S. 56
Hiralal Parshotamdash Sheth, I.S.M.D., I. mily. pupil 200
Hoare, L. J. 459
Hobson, Lt. E., M.C. 929
Hogan, Maj. E. M. A. J. 163
Holden, Maj. (Bt. Lt.-col.) H. N. . . . 588
Holden, Staff sergt. S. 900
Holland, E. W. 461
Holliday, Capt. J. C. H. 1027
Hony, Lt. (*tempy.* Capt.) H. C. . . . 1027
Honour, actg. Regtl. Sergt.-maj. W. . . 391
Hook, Compy. Sergt.-maj. W. J. . . . 362
Hopper, Civil sub-asst. surgn. J. R., I.S.M.D. . 327
Hormusji Edulji Pithwala, I.M.S. . . . 741
Hoskyn, Maj. (*tempy.* Lt.-col.) J. C. M. 101 maj. 197
House, W. 459
Howard, 2nd-Lt. R. 99
Howell, R. E. 460
Howson, Capt. (*tempy.* Maj.) G., M.C. . . 27
Hukam Singh, 2nd class sub-asst. surgn., I.O.M. 1005
Hukan Tej Partab Singh, Raja of Partabner . 176
Hunter, Maj. (*tempy.* Lt.-col.) F. F., D.S.O., I.A. 198
Hutchisson, Lt. (*tempy.* Capt.) J. F. . . 880
Hutson, Lt. (*tempy.* Capt.) H. W. P., D.S.O., M.C. 1027
IBBOTSON, Lt. A. W., M.C., I.A.R.O. . . 56
Ibrahim Ali Khan, *Nawab*, I. L. Forces . 588
Indar Singh, I.S.M.D. 1033
Indra Datta Dikshit, I.S.M.D 1032
Indu Bhushan Mukerji, Civil sub-asst. surgn. . 891
Ingram, W. J. R., M.B., (Capt., R.A.M.C.) . 666
Iqbal Singh Nalwa, I.M.S. 994
Isaac, A. J. 460
Ishar Singh, 3rd class sub asst. surgn. . . 1005
Iyengar, Bindiganavali Ramaswamy, I.M.S. . 994
Iyer, C. K. A., I.M.S. 891
JAGADISPADA Datta, I.M.S. 588
Jagdamba Parsad, Civil sub-asst. surgn., I.S.M.D. 328
Jagdish Chandra Maden, I.S.M.D. . . . 823
Jagdish Chandra Mohan, I.S.M.D. . . . 1033
Jaideva Varma, I.M.S. (correctn.) . . . 634
Jai-mal Singh Bachher, I.S.M.D. . . . 1033
Jaishiram Mehta, Civil sub-asst. surgn., I.S.M.D. 328
Jai Singh, I.S.M.D. 823
Jai Singh, Civil sub-asst. surgn. . . . 892
James, F. A. 634
Jamsetji Pestonji Patel, I. mily. pupil, I.S.M.D. 199
Jamshedji Nasarvanji Duggan, I.M.S. . . 741
Jani Miza Ghazamar Beg, I.S.M.D. . . . 1033
Janki Parsad Bhatnagar, I.S.M.D. . . . 1034
Jasmer Singh Gill, I.S.M.D 1033

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY—continued.

Jaswant Singh Sathi, I.S.M.D. 1033
Jayashanker Girishanker Trividi, I.M.S. . 994
Jeffery, R. 461
Jenkins, L. C. 460
Jenkins, Lt. R. G. 362
Jeshunker Manishanker Raval, I.S.M.D. . 1033
Jia Lal, I.S.M.D. 1033
Jivabhai Lallubhai Amin, I.S.M.D., I. mily. pupil 200
Jiwan Lal, I.S.M.D. 1033
Jiwan Singh, I.S.M.D. 1032
Jiwanlal Durlaji Vyas, Civil sub-asst. surgn., I.S.M.D. 327
Jogesh Chandra Chakravarti, I.S.M.D. . . 1034
Johnston, 2nd-Lt. A. S. 362
Johnston, Lt. A. W. 198
Jones, A. 459
Jones, Sergt. E. H. 8
Joseph, J. P., I.M.S. 588
Joseph, S. P., I.S.M.D. 1033
Joshi, Kashinath Ganesh, I.M.S. . . . 27
KAIKHUSHRU Ardeshir Jamsetji Lalkaka, I.M.S. 588
Kaikhusroo Rustamji Dalal, I.M.S. . . . 56
Kalidas Bagchee, I.M.S. 199
Kamal-ud-Din, Civil sub-asst. surgn. . . 891
Kameshvar Narayan Singh, Babu, I. L. Forces 588
Kanhaiya Lal, I.S.M.D. 1033
Kantilal Kalynji Mankodi, I.M.S. . . . 100
Kapur Singh Grewal, I.S.M.D. . . . 1033
Karam-Chand Kapur, 2nd class sub-asst. surgn. 1005
Kartar Singh, I.S.M.D. 823
Kartar Singh Bedi, I.S.M.D. 1033
Kartar Singh Bewal, I.S.M.D. 1034
Kartar Singh Grewal, I.S.M.D. . . . 1033
Kortar Singh Janhal, I.S.M.D. . . . 1033
Kazi Jalilud-din Ahmad, I.S.M.D. . . . 1033
Kazi Muhammad Nazir Husan, I.S.M.D. . 1034
Kedarnath, I.S.M.D. 823
Keen, Maj. (*tempy.* Lt.-col.) F. S., D.S.O. . 880
Kehar Singh Gill, I.S.M.D. 1033
Kemball, Lt.-col. (*tempy.* Brigdr.-genl.) A. G. 100
Kemble, Maj. P. B. 102
Kennard, D. C. 459
Kennedy, Lt. B. 198
Kennedy, Lt. T., R.A.M.C. 1041
Kentish, Batty. Sergt.-maj. E. G. . . 391
Keralapuram Sreenevasa Subramanyam, I.M.S. 588
Kesar Ram Minocha, I.S.M.D. 1033
Keshavlal Dulabhji Udani, I.S.M.D., I. mily. pupil 200
Keywood, H. A. 459
Khan Sikandar Havat Khan, I. L. Forces . 588
Khazan Singh, I.S.M.D. 1033
King, Lt. J. 362
King-King, Lt. E. J. 198
Kirby, Staff-sergt. J. N. 326
Kirkpatrick, Lt. W., I.A.R.O. 198
Kirpashanker Girdharilal Dave, I.S.M.D. . 1034
Kishan Singh, 2nd class sub-asst. surgn. . 1004
Kishan Singh, 2nd class sub-asst. surgn. . 1005
Kishan Singh Surma, I.S.M.D. . . . 1033
Kizhanathan Seshadri Gopalaswami, I.M.S. . 741
Krishna Chandra Varma, I.S.M.D. . . . 1033
Krishna Das Mukharji, I.M.S. 1032
Krishna Kapur, *Maharaja* 476
Krishnalal Harilal Khabaria, Civil sub-asst. surgn., I.S.M.D. 328
Kshetra Mohan Ray, I.M.S. 199
Kudrat Ali, 2nd class sub-asst. surgn. . . 1004
Kundan Lal Jaini, I.S.M.D. 1033
Kunjunni Thirupod, I.M.S. 476
Kunning, 2nd grade Supdt. A. B. . . . 588
Kyaw Nyan, I.M.S. 363
LABHU RAM, 2nd class sub-asst. surgn. . . 1005
Lachmi Narain, Civil sub-asst. surgn., I.S.M.D. 328
Lajpat Rae, 2nd class sub-asst. surgn. . . 1005
Lakha Singh, 2nd class sub-asst. surgn. . . 1004
Lakhpat Singh, I.S.M.D. 1033
Lakin, Maj. J. H. F. . . 101, 361 (*tempy.* Lt.-Col.) 1027
Lal Bhagwant Singh of Boin 476
Lal Chandra Meara, I.S.M.D. 1033
Lal Singh Gill, I.S.M.D. 1033
Lala Gurdas Ram (erratum) 161
Lamb, Capt. D. O. W. 162

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY—continued.

Lamb, Compy. Sergt.-maj. R. J. 634
Lander, E. T. W. 460
Lane, Maj. F. B 101
Lane, F. C. T 461
Latham, Capt. H. B. 102
Lawrence, Lt. C. A., R.A.M.C. 1041
Lawton, J. 459
Laxuman Narayan Gogati, I. mily. pupil, I.S.M.D. 200
Leach, 2nd-Lt. W. A 362
Leared, Maj. P. L. 162
Learner, J. H. 461
Lee, 2nd Lt. J. D. . 198 (*tempy.* Capt.) 1027
Lefroy, Lt. A. L. M. 361
LeLorraine, 2nd-Lt. W 741
Leslie, Mr. J. C. R., supdt., 3rd grade . . 588
Levy, 2nd Lt. R. 1027
Lilico, Lt. W., R.A.M.C. 1041
Lindesay, Maj. F. S., I.A. 326
Lindesay, Lt.-col. V. E. H., I.M.S. . . . 164
Lloyd, C. T. 459
Lloyd-Evans, Lt. (*tempy.* Capt.) H. J., I.A.R.O. 362
Loch, Maj. G. C. B. 102
Lock, Bt. Lt.-col. (*tempy.* Brigdr.-genl.) S. G., D.S.O., R.E 161
Lokendra Sah, Raja of Jagamanpur . . . 476
Long, C. A. 461
Long, F. A. 460
Loup, Lt. L. A. 929
Lowe, 2nd Lt. F. G., I.A.R.O. 102
Luard, Col. (*tempy.* Brigdr.-genl.) C. C., British Service 161
MACALISTER, G. H. K., I.M.S. 161
Macdonald, Bt.-maj. H. 101
MacDonald, Lt. T. T. A. 198
Mackenzie, J. D. H. 459
Maclean, Maj. G. G. C. 99
Macleod, Maj. W. M. 162
MacMahon, Maj. H. F. E., M.C. . . 361 (*tempy.* Lt.-col.) 1027
Macrostie, E. J. 461
Madhaveshvarendra Sahi, Babu, I. L. Forces . 588
Madho Prasad Bhargava, I.M.S. . . . 1032
Madho Ram Tewari, Civil sub-asst. surgn., I.S.M.D. 328
Madhusudan Babaji Mandhli, I.M.S. . . 588
Madhusudan Pal, I.S.M.D. 1034
Mahman Singh, 3rd class sub-asst. surgn. . 1005
Mainwaring-White, Maj. E. P. 708
Maitland, Lt. A., I.A.R.O. 881
Majumdar, Nagendra Narain, I.M.S. . . 891
Malik Khizar Mohammad Hayat, I. L. Forces 588
Malik Mohammad Akbar Khan, *Khan Sahib* . 588
Malik Mohammad Sher Khan, I. L. Forces 588
Malik Sardar Khan, I. L. Forces . . . 588
Malone, R. H., M.D. (Capt. R.A.M.C.) . . 666
Manchersha Dhanjibhai Dorabji Gilder, M.D., F.R.C.S. 741
Mangalore Narsing Rao, I.M.S. . . . 476
Mangal Singh, I.S.M.D. 823
Manghu Lal, I.S.M.D. 823
Manishanker Karunashunker Shukla, I. mily pupil, I.S.M.D. 199
Manning, Lt. J. 391
Manohar Lall, Civil sub-asst. surgn., I.S.M.D. . 327
Manoharlal Ghei, I.S.M.D. 1033
Manser, A. R. 461
Marjoribanks, Maj. (*tempy.* Lt.-col.) R. D., 101, maj. 197
Marshall, Sergt. A. 391
Marshall, F. S. 460
Marshall, Lt. H. F., R.A.M.C. 1041
Martyn, Lt. F. DeR., R.A.M.C. 1041
Mason, Compy. Sergt.-maj. A. 27
Massy, Maj. A. D., D.S.O. 845
Mata Din Singh Qanunjaya, I.S.M.D. . . 1034
Mathura Parsad Soti, I.S.M.D. 1033
Matlab Khan, I.S.M.D. 823
Maulvi Nour Ahmed Hossein, I. L. Forces . 588
Maulvi Syed Mohammad Hossain, I. L. Forces 588
May, Lt. (*tempy.* Capt.) E. 880
Mayers, N. 460
Mayes, A. T. 634
McGuire, Lt. (*tempy.* Capt.) T. B., I.A.R.O. . 199
McAlister, S. G. 459
McAndrew, T. 634
McCabe, D. 1028

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

McLean, A. D. 460
McLean, 2nd-Lt. K., I.A.R.O. 163
McLean, Lt. (*tempy.* Capt.) R. R. B., I.A.R.O. . 199
McMillan, P. K. T. 460
McRoberts, Lt. P. E., I.A.R.O. 198
McWatt, Lt.-col. R. C., C.I.E., M.B., F.R.C.S. . 1041
McWatters, Bt. Lt.-col. H. C., D.S.O. . . . 100
Mead, Lt. R. 197
Mehar Singh Chowla, I.S.M.D. 823
Mehta Abinasi Ram, I.S.M.D. 1033
Mennon, M. V., I.M.S. 244
Menon, Eledeth Kunjunni, I.M.S. 363
Murphy, H. A., I.S.M.D. 891
Messenger, Sergt. W. 391
Mihr Ali, I.S.M.D. 823
Milkha Singh Dhindsa, I.S.M.D. 1033
Milkhi Ram, I.S.M.D. 1033
Milne, Maj. T. 162
Milward, Maj. (*tempy.* Lt.-col.) C. A., D.S.O. . 1027
Minocher Cowasji Lungrana, I.M.S. . . . 476
Mirzada Mir Ghulam Ali Khan, son of H. H. the *Mir* of Khairpur, *tempy.* hony. Lt. . . 161
Mirza Muhammad Azim Barlas, I.S.M.D. . . 10[illegible]
Mirza Shamshad Beg, I.S.M.D. 1033
Mit Singh Bhasauria, I.S.M.D. 1033
Mithanlal Vaish, I.S.M.D. 1033
Moazzam Ali Talukdar, I.S.M.D. 1034
Mockett, Lt. V. 197
Moens, Bt. Lt.-col. A. W. H.M., D.S.O. . . 100
Moffat, 2nd-Lt. J. 32
Mohamed Ali Nirburokhan, Civil sub-asst. surgn. 891
Mohamed Amin, Civil sub-asst. surgn. . . . 891
Mohamed Eusuf Ali, *Khan Sahib*, I. mily. pupil, I.S.M.D. 200
Mohan Lal Fulji Thakur, I.S.M.D. 1031
Mohile, Kesheo Ganesh, I.M.S. 891
Moinudin, Civil sub-asst. surgn., I.S.M.D. . 327
Moinuddin Bilgrami, I.S.M.D. 1034
Monmohun Kumar, I.M.S. 741
Montagu-Smith, Capt. E. 101
Moojen, 2nd-Lt. L. G. 429
Moore, Maj. F. G. 741
Moore, Capt. R. J. 102
Morgan, Lt. E., R.A.M.C. 1041
Morgan, Maj. M. H. L., D.S.O. 162
Morgan-Owen, Bt. Lt.-col. L. I. G., D.S.O. . . 100
Morris, Lt.-col. (*tempy.* Brigdr.-genl.) G. M., D.S.O. 1027
Muhammad Abdullah, 2nd class sub-asst. surgn. 1004
Muhammad Afzal Khan, I.S.M.D. . . . 823
Muhammad Ahmad Shamshi, I.S.M.D. . . 1034
Muhammad Ismail, I.S.M.D. 823
Muhammad Khurshaid Jan, I.S.M.D. . . . 1031
Muhammad Mohsin, 3rd class sub-asst. surgn. 1005
Muhammad Munir, I.S.M.D. 823
Muhammad Sadiq Ali Quraishi, I.S.M.D. . . 1034
Muhammad Saidar Rahman, Civil sub-asst. surgn., I.S.M.D. 327
Muhammad Tasawar Khan, I.S.M.D. . . . 1034
Muhammad Wasil Khan, I.S.M.D. . . . 1034
Muhammad Yaqub Khan, I.S.M.D. . . . 1034
Mukand Lal, Civil sub-asst. surgn. . . . 892
Mukand Lal Varma, I.S.M.D. 1034
Mula Singh, 2nd class sub-asst. surgn., I.O.M. . 1004
Mul Chandra, I.S.M.D. 1034
Mumford, Lt. J. J. 476
Murray, Lt.-col. J. H. S., R.E. 164
Murray, Maj. (actg. Lt.-col.) W. G. P. . . 163
Musgrave, 2nd-Lt. F. P. 198
Muspratt, Maj. V. E. 326
Muthukrishnan, A., I.M.S. 244
NAG, Jatindra Mohan, Civil sub-asst. surgn., I.S.M.D. 327
Nalini Mohan Roy Choudhuri, Babu . . . 588
Nambiar Periyatan Katinjippally . . . 666
Nambyar, Kiyattle Kannan, I.M.S. . . . 523
Nand Lal Wig, Civil sub-asst. surgn. . . . 892
Nanak Chand, Civil sub-asst. surgn., I.S.M.D. . 327
Nanak Chand Mohan, I.M.S. 588
Nand Kumar Tiwari, I.S.M.D. 1034
Nand Lal Gupta, I.S.M.D. 1034
Napier, Lt. M. 99
Narayan Hari Kulkani, I.M.S. 994
Narain Singh Dhariwal, I.S.M.D. 1033
Naresh Chandra Ray, Civil sub-asst. surgn. . 891

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Narhar Vishwanath Bal, I. mily. pupil, I.S.M.D. 200
Nariman Sorabji Kotwal, I.M.S. 100
Narsingh Das Khurana, I.S.M.D. . . . 1033
Nathe Khan, Civil sub-asst. surgn. . . . 892
Nepean, Lt.-col. (*tempy.* Brigdr.-genl.) H. E. C. B., C.M.G., I.A. 1027
Netscher, O. S., I.S.M.D. 891
Newall, G. 459
Newing, Capt. F. J. E. L'E., I.S.M.D. . . . 861
Nibaran Chandra Roy, I.S.M.D. 1034
Nightingale, Lt.-col. (*tempy.* Brigdr.-genl.) M. R. W., D.S.O. 100
Ninan, V. T. 666
Nirmal Singh, I.S.M.D. 823
Nisbet, Maj. (*tempy.* Lt.-col.) T., D.S.O. . . 880
Nissen, Lt. F. H. C., I.A.R.O. 430
Niven, Maj. D. S. 162
Noble, A., I.M.S. 161
Nolan, Lt. J. N. G., R.A.M.C. 1041
Norman, Lt. C. W. 198
Norrie, Capt. C. M. 102
Nur Alam, I.S.M.D. 1034
Nur Hasan, 2nd class sub-asst. surgn. . . . 1005
OAKES, Maj. (*tempy.* Lt.-col.) H. C. . . . 198
Oakes, Maj. T. T. 162
O'Bryen, Lt.-col. C. W., I.A. 1027
Ochhavlal Maneklal Parekh, Civil sub-asst. surgn. 892
O'Connor, Lt. R. L. 430
Oddie, E. 460
Ogilvie, Bt.-col. E. C. 102
Ord, 2nd-Lt. B. 881
O'Toole, 2nd-Lt. A. H. 361
Overend, Lt. H. F., R.A.M.C. 1041
PADBIDRI, Gopalkrishna Ramrao, I.M.S. . . 134
Paget Tomlinson, Capt. W. 162
Palairet, Lt. (*tempy.* Capt.) R. C. N. . . . 162
Pana Lal Sur, I.S.M.D. 1034
Panchbir Singh Gorkha, I.S.M.D. . . . 1033
Parker, 2nd-Lt. G. 198
Parshotam Sarup, Civil sub-asst. surgn., I.S.M.D. 327
Parsley, 2nd-Lt. (*tempy.* Capt.) W., M.C. . . 880
Parsley, 2nd-Lt. (*tempy.* Capt.) W. C., M.C. . 199
Partab Singh, 2nd-class sub-asst. surgn. . . 1004
Partab Singh, I.S.M.D. 1033
Patchett, Lt. R. T. A., R.A.M.C. . . . 1041
Paterson, 2nd-Lt. G. 881
Patrick, Lt. (*tempy.* Capt.) P. J., I.A.R.O. . . 244
Pattarumbil Kaat Karunakaran Nair, Civil sub-asst. surgn. I.S.M.D. 327
Patterson, 2nd-Lt. S. 881
Pearman, W. T. 1028
Peden, 2nd-Lt. W. 845
Peebles, Col. (*tempy.* Brigdr.-genl.) E. C., C.B., C.M.G., D.S.O., British Service 161
Pembroke, 2nd-Lt. J. G. (*erratum*) . . . 56
Penton, Maj. B. C. 162
Pepperell, W. 460
Perry, D. G. 460
Perry, F. H. 459
Peshaurilal Mehra . . . .
Peters, H. 460
Peynon, G. 461
Philip, J. L. R., M.B. (Capt., R.A.M.C.) . . . 666
Phillips, F. 8
Phillips, G. W. 459
Pike, Maj. (*tempy.* Lt.-col.) G. D., M.C. . . . 101
Pinch, R. P. 461
Pindi Das Bali, I.S.M.D. 1034
Pinkerton, S. R. 461
Pirvaji Gopal Bhatt, Civil sub-asst. surgn., I.S.M.D. 328
Pitcairn, Lt. D. N. 929
Pitkeathly, Maj. (*tempy.* Col.) J. S., C.V.O. . . 1028
Pollaco, Lt. (*tempy.* Capt.) R. H., I.A.R.O. . . 199
Pope, Lt. S. F. 361
Pope-Hennessy, Maj. (*tempy.* Brigdr.-genl.) L. H. R., D.S.O. 100
Popham, Maj. R. L., R.A.M.C. 164
Portas, Lt. J. 929
Powell, Lt. J. A., R.A.M.C. 1041
Prabhakar Shanker Gupte, I.M.S. 1032
Prabhushanker Dayashanker Dave, I. mily. pupil, I.S.M.D. 200
Pradyumu Singh Bedi, I.S.M.D. 1033

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Pratt, Lt. G. A., R.A.M.C. 1041
Prayag Das Dravedi, I.S.M.D. 1034
Preedy, Capt. (*tempy.* Maj.) C. 102
Prem Chundra Singh, I.S.M.D. 1033
Prem Nath, 2nd class sub-asst. surgn. 1005
Prem Narayan Singh, I.S.M.D. 1034
Prem Roy Farsuram Pundya, I. mily. pupil, I.S.M.D. 200
Prem Singh, I.S.M.D. 823
Premendu Mukerji, I.S.M.D. 1034
Prescott, Lt. J. A. 363
Prideaux, Lt. (*tempy.*Capt.) C. W. A., I.A.R.O. 199, 634
Priestley, Lt. E. C. 929
Pringle, J. H. 929
Printer, M. D., I.M.S. 523
Prior, Maj. C L. 361
Pritam Singh, I.S.M.D. 823
Pritam Singh, I.S.M.D. 1033
Promoda Charan Nag, Civil sub-asst. surgn 891
Pryor, Lt. H. C., I.A.R.O. 163
Pryor, Capt. (*tempy.* Maj.) T., I.A.R.O. 102
Pugh, Lt. L. B. 929
Puran Singh, I.S.M.D. 1033
Purchase, R. G. 155
Purry, 2nd-Lt. P. S. 99
Purusottam Saran Vaish, I.S.M.D. 1033
Pyare Jan Siddiqi, I.S.M.D. 1033
Pyare Lal Dube, I.M.S. 741
Pyare Lal Gahlot, I.S.M.D. 1034
Pyare Singh, I.S.M.D. 1034
QUINAN, Capt. E. P. 162
RABBITT, C. 460
Radford, Maj. O. H. 741
Raghbir Singh Bedi, I.S.M.D. 1034
Raghu-nandan Parsad Geol, I.S.M.D. 1034
Raghu-nath Das Vadara, I.S.M.D. 1034
Rahim Bakhsh, 2nd class sub-asst. surgn. 1004
Raiji Ranchodji Baris, I.S.M.D. 1034
Rajwant Singh, I.S.M.D. 1032
Ram Chabila Singh, 2nd class sub-asst. surgn. 1005
Ramchand Khilumal, Civil sub-asst. surgn. 891
Ramchandra Bhogilal Bhatt, I. mily. pupil, I.S.M.D. 200
Ram Chandra Shanker Kibe, Civil sub-asst. surgn. I.S.M.D. 328
Ramkrishna Shridar Bag, Civil sub-asst surgn., I.S.M.D. 327
Ram Prashad Narayan Sahi, Babu 588
Ram Saran Sharma, I.S.M.D. 1034
Ram Singh Dharmwal, I.S.M.D. 1033
Rama Nand, I.S.M.D. 1034
Ramaswami, N. S., I.M.S. 476
Rana Sher Muhammad, I.S.M.D. 1034
Ranjit Singh, I.S.M.D. 1033
Ranson, A. J., I.S.M.D. 1034
Rao, Coimbatore Srinivasa Rao Venkatakrishna, I.M.S. 363
Rashidud-Din, Civil sub-asst. surgn. 891
Rati-lal Keshav-lal Modi, 3rd class sub-asst. surgn. 1005
Ravu, Venkata Rau, I.M.S. 199
Ray, Satya Kumar, I.M.S. 741
Read, E. S. 460
Reboch, Capt. W. K. 164
Reed, Lt. G. W. 198
Reeves, Sergt. G. L. 99
Reith, Lt. C. E. W. 198
Rekha Singh, Civil sub-asst. surgn., I.S.M.D. 327
Rennie, Capt. P. M., I.M.S. 164
Rennick, Maj. A. deC. 163
Rettie, Sergt. A. H. 391
Rice, Maj. S. M., C.I.E. 244
Rikhi Kesh Abrole, Civil sub-asst. surgn., I.S.M.D. 327
Rishi Lal Vaid, I.S.M.D. 823
Robertson, Maj. D. E. 880 (*tempy.* Lt.-col.) 1027
Robinson, 2nd-Lt. (*tempy.* Capt.) G. D. 199, 880
Rogers, Maj. G. H. 133
Roe, Col. (*tempy.* Brigdr.-genl.) C. H., C.I.E. 102
Roseveare, Capt. E. 163
Ross, A. D., I.S.M.D. 891
Rotheram, Lt. W., R.A.M.C 1041
Routh, Maj. G. S. F. 162
Row, Raghavendra, M.D. 741
Roxburgh, Lt. T. J. Y., I.A.R.O. 845
SADA RAM, I.S.M.D. 1033
Sadashiva Chintamon Lele, I.M.S. 199

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS MILITARY—continued.

Said-ud-din Ahmad, I.S.M.D. 1034
Saileswar Singh Roy, Babu 588
Saiyid Abbas Haidar, I S M.D. 1033
Saiyid Agha Hussain, Civil sub-asst. surgn. 891
Saiyid Akhtar Husain Naqvi, I.S.M.D. 1034
Saiyid Faiyuz Husain Rizvi, I.S.M.D. 1033
Saiyid Irshad Husain Alavi, I.S.M.D. 1032
Saiyid Ishtiyaq Ali, I S.M.D. 1034
Saiyid Muhammad Ahmad Naqvi, I.S.M.D. 1033
Saiyid Muhammad Ewaz Zaidi, I.S.M.D. 1034
Saiyid Qamar Ali, I.S.M.D. 1033
Salig Ram Beni Madho Vyas, I.S.M.D. 1033
Salmon, 2nd-Lt. A. E. 198
Sanders, Lt.-col. (*tempy.* Brigdr.-genl.) G. A. F. 100
Sane, Yashwant Ingram, sub-asst. surgn., I.S.M.D. 327
Sant Ram Varma, I.S.M.D. 1034
Sant Singh, Civil sub-asst. surgn , I.S.M.D. 327
Sant Singh, I.S.M.D. 1033
Santan Singh Bisht, I.S.M.D. 1034
Sapuran Singh, I.S.M.D. 1032
Sardar Raghbir Singh, I. L. Forces 588
Sardar Singh Gill, I.S.M D. 1033
Sardar Singh Kokari, I.S.M.D. 1033
Sarap, Vyankatesh Rama Kant, Civil sub asst. surgn., I.S.M.D.
Sarkar, Saresh Chandra, I.M.S. 27
Sastri, Nallucherry Samasundara Nataraja, I.M.S. 523
Satish Chandra Ray, Civil sub-asst. surgn. 891
Sawan Singh, 2nd-class sub-asst. surgn 1004
Sayers, Comsy. and hony. Maj. C. 861
Sayers, 2nd-Lt. W. W. 198
Schofield, Maj. W. E. 164
Schoektee, S. H. 461
Scott, Maj. A. E. S. 363
Scott, 2nd-Lt. H. L. 198
Selfe, G. V. H. 460
Sen, Bhabesh Chandra, Civil sub-asst. surgn., I.S.M.D. 327
Sen, Haran Chandra, Civil sub asst. surgn., I S.M.D. 327
Sen, Susanta Kumar, I.M.S. 56
Sen Gupta, Civil sub-asst. surgn. Binod Chandra, I.S.M.D. 327
Sen Gupta, Civil sub asst. surgn. Dhirendra Chandra, I.S.M.D. 327
Sen Gupta, Indra Narayan, I.M.S. 439
Sen Gupta, Civil sub-asst. surgn., Prafulla Kumar, I.S.M.D. 327
Sequeira, J. C., I.M.S. 741
Sewa Ram, I.S.M.D. 823
Sewa Singh, Bajwa, I S.M.D. 1032
Seymour, Capt. M H. 1027
Shah Bhawani Das, Civil sub asst. surgn., I.S.M.D. 327
Shaikh Faiz Ahmed, Civil sub-asst. surgn., I.S.M.D. 327
Shaikh Muhammad Shafuat Husain Siddiqi, I.S.M.D. 1034
Shallow, Lt. G., I.A.R.O. 362
Shama Charan Varma, Civil sub-asst. surgn. 891
Shambhu Chidamber Padki, I. mily. pupil, I.S.M.D. 200
Shambhu Nath, 2nd class sub-asst. surgn. 1005
Sham Lal Bawa, I.S.M.D. 1033
Shamsuddin, 3rd class sub-asst. surgn. 1005
Shamsud-din, I.S.M.D. 1032
Shankar Balkrishna Mukadam, Civil sub-asst. surgn., I.S.M.D. 328
Shankar Das, senr. sub-asst. surgn., 2nd class ranking as Jemdr. 1004
Shankar Dhando Karve, I.M.S. 741
Shanker Ganesh Chavan, I.M.S. 588
Shankar Govind Kurlekar, Civil sub asst. surgn. 892
Shankar Ramchandra Abhyankar, I. mily. pupil, I.S.M.D. 200
Shankar Vishwanath Kale, Civil sub-asst. surgn., I.S.M.D. 337
Shantaram Raghunath Shirgaokar, M D. 741
Sharpe, 2nd-Lt. J. N., I.A.R.O. 845
Shaw, 3rd class Asst. Surgn. E. L. H., I.S.M.D. 1041
Shea, Maj. A. G., D.S.O. 881
Sheffield, D. E. 461
Shepherd, Lt. G. F., R A.M.C. 1041
Sher Muhammad Aulie, I.S.M.D. 1033
Sher Singh Bhullar, I.S.M.D. 1033

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Sher Singh Liddar, I.S.M.D. 1034
Shib Charan Das, I.S.M.D. 1032
Short, V. C. G. O'B. 929
Simmonds, R. 460
Sinha, Jotindra Chandra, I.M.S. 27
Sinton, Capt. J. A., V.C., I.M.S. 161
Sirdar Hamid Hasan, I.S.M.D. 1033
Sirker, Kali Krishna, I.M.S. 741
Sitaram Pandurang Desai, Civil sub-asst. surgn. 892
Sitaram Visvanathan, I.M.S. 476
Smidley, E. A. 460
Smith, A. F. 461
Smith, A. T. H. 461
Smith, C. 459
Smith, Lt. D. L. G. C. 633
Smith, F. H. 459
Smith, Staff-sergt. I. R. 326
Smith, 2nd-Lt. J., I.A.R.O. 845
Smith, Lt. col. J. B., I.M.S. 164
Smith, Maj. J. L. 164
Smith, Lt.-col. (*tempy.* Brigdr.-gen.) L. A 102
Smith, L. A. 459
Smith, 2nd-Lt. R. 326
Smith, Lt. (*tempy.* Capt.) R. W. 880
Smith, W. 460
Smith, Sergt. W. J. 391
Snow, D. G. 461
Snow, G. H. 460
Sohun Lal Chopra, Civil sub-asst. surgn. 891
Sohan Lal Chopra, I.S.M.D. 1033
Sohan Singh, I.S.M.D. 823
Sohan Singh Pannun, I.S.M.D. 1034
Sohan Singh Sidhu, I.S.M.D. 1033
Sorsbie, Col. (*tempy.* Brigdr.-genl.) R. F 164
Southey, Bt.-col. (*tempy.* Brigdr.-genl.) W. M., C.M.G., I.A. 161
Srikrishna Vashishtha, I.S.M.D. 1033
Sri Ram, 1st class sub-asst. surgn 1004
Srish Chandra Chakravarti, I.S.M.D. 1033
Stanley, 2nd-Lt. D. M. 741
Stapleton, Bt. Lt.-col. F. H. 101
Stent, Lt. P. J. H., I.A.R.O. 881
Stephenson, P. 461
Steward, 2nd-Lt. C. A. C., M.C. 362
Stewart, 2nd-Lt. C. K. 197
Stewart, 2nd-Lt. W. H. 198
Stewart, 2nd-Lt. W. McA. 362
Stifft Batty. Sergt.-maj. R. 391
Stockley, Lt.-col. H. R., C.I.E. 102
Stoddart, Capt. G. 162
Stokes, Lt. H. G., I.A.R.O. 362
Stone, A. S. 634
Stone, E. W. R. 460
Story, Capt. H. F. 162
Stowell, Lt. (*tempy.* Capt.) G. C., I.A.R.O. 102
Street, Lt. A. R. 56
Sudama Ram, 2nd class sub-asst. surgn. 1005
Sudhanya Kumar Ghosh, I.S.M.D. 1034
Sukh Ram Das, I.S.M.D. 1034
Sukhbasi Lal Saksena, I.S.M.D. 1034
Sulaiman Khan, I.S.M.D. 1034
Sultan Singh Ahluwalia, I.S.M.D. 1032
Sundar Dass Sondhi, M.C., M.B., I.M.S. 56
Sundar Vishnu Vedak, I. mily. pupil, I.S.M.D. 200
Sunderlal Tribhuvan Bhatt, I. mily. pupil, I.S.M.D. 200
Sundar Singh, I.S.M.D. 823
Surayan Singh, 3rd class sub-asst. surgn. 1005
Sutton, C B. 459
Swales, H. G. 459
Swan, Lt.-col. J. S. 163
Symons-Jeune, Lt. B. H. B. 198
Tatton-Winter, C. W. 460
Taylor, F. 634
Taylor, Lt. R., R.A.M.C. 1041
Tehl Singh Rose, I.S.M.D. 1034
Tejamal Holaram Batria, Civil sub-asst. surgn., I.S.M.D. 327
Teja Singh Bajwa, I.S.M.D. 1033
Tek Chand, I.S.M.D. 994
Tennant, Lt. A. K. 27 (*tempy.* Capt.) 162
Thakurdas Parmanand Vaswani, I.M.S. 430
Thandi Ram, Civil sub-asst. surgn. 891
Thomas, K. M. 666
Thomas, R. T., I.M.S. 588
Thompson, A. G. 460

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Thompson, H. E. 1028
Thwaytes, Capt. R. C. G. 102
Tika Ram Joshi, I.S.M.D. 1033
Tilak Singh, *Bahadur,* Senr. sub-asst. surgn., 2nd class, ranking as Jemdr. 1004
Titchmarsh, Lt. E. A. 361
Todd, Capt. E. T. T. 101
Toller, Lt. G. G. T., I.A.R.O. 476
Townsend, Capt. (*tempy.* Maj.) F. O., I.A.R.O. 102
Treharne, T. H. 458
Tribe, 2nd-Lt. C. J. 133
Triebler, F. C. 159
Trimbakla Hargovind Trivedi, I.S.M.D. 1032
Tripura Shanker Kalidas Joshi, Civil sub-asst. surgn. 891
Trivedi, Chandi Pershad, I.M.S. 199
Trusted, Lt. H. H. 27
Tuljashanker Hargovind Trivedi, I.S.M.D. 1033
Turketim, 2nd-Lt. (*tempy.* Capt.) T. L. 162
Turner, Lt.-col. A. G. B., D.S.O., I.A. 1027
Turton, 2nd-Lt. A. E. 197
Twiss, Maj. E. K., D.S.O. 709
Twiss, Maj. H. W. F. 163
Tyrer, Maj. R. 101
Tyrrell, Maj. A. C. L. 197
Udham Singh, I.S.M.D. 823
Udham Singh, I.S.M.D. 1033
Umrao Singh, I.S.M.D. 823
Ure, H.O. 459
Ujjan Lakshmiah, Civil sub-asst. surgn., I.S.M.D. 327
Uttam Chand Malhotra, I.S.M.D. 823
Vaux, R. 459
Vijaya Narayan Gupta, I.S.M.D. 1033
Vinayak Narayan Bhajekar, F.R.C.S.E. 741
Vinayak Narayan Denskar, I.S.M.D. 199
Vining, C. 459
Vishnu Keshao Lagu, Civil sub-asst. surgn. 891
Vishnuprasad Trimbuklal Baxi, Civil sub-asst. surgn., I.S.M.D. 327
Vishwanath Mahadeo Paranjpe, I.S.M.D., I. mily. pupil 200
Vizard, 2nd-Lt. W. G. 197
Wadhawa Singh, 2nd class sub-asst. surgn. 1005
Waite, A. W. 459
Walaiti Ram Nehran, I.S.M.D. 1034
Walker, Capt. E. J. P. T. 162
Wallace, Lt. A. A. 929
Wallington, G. 461
Walsh, J. 1028
Waman Balvant Kulkarni, Civil sub-asst. surgn. 892
Wardell, Maj. (*tempy.* Lt.-col.) G. F. E. 1028
Wardle, 2nd-Lt. W. B., R.E. 198
Waris Khan, I.M.S. 56
Waryam Singh, 2nd class sub-asst. surgn. 1004
Wasudeo Bhagwant Kulkarni, Civil sub-asst. surgn., I.S.M.D. 328
Waterworth, J. W. 459
Weatherall, Capt. N. E. 101
Weddell, Capt. J. M., R.A.M.C. 164
Weinman, Lt. L. O., R.A.M.C. 1041
Welchman, Lt. G. deV. 197
Wellington, J., I.S.M.D. 1033
Wheatby-Smith, 2nd-Lt. T. 198
Whitamore, Lt. A. G., I.A.R.O. 198
White, Lt. O. J. 929
Whittall, Capt. J. M. 101
Whitwell, H. E. 459
Wilberforce-Bell, Capt. H., I.A. 162
Will, W. M., M.B. 666
Williams, Maj. (actg. Lt.-col.) A. J. 1028
Williams, 2nd-Lt. G. A. 262
Williams, Lt. J. 476
Williams, Bt. Lt.-col. L. G., D.S.O. 101
Williams, Maj. R. C. B 162
Williams, Maj. (*tempy.* Lt.-col.) V. P. B. 198
Williams, Comsy. and hony. Maj. W. 861
Wilson, C. T., I.S.M.D. 1033
Wilson, F. 460
Wilson, Lt. J. S., R.A.M.C. 1041
Wilson, Bt. Lt.-col. R. C., M.C. 101
Wilson-Johnson, Maj. (*tempy.* Lt.-col.) W. E., D.S.O. 1027
Winn, 2nd-Lt. H. 198
Withers, Maj. C. McG. 101
Wollstein, L. J. 461

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Wolverson, T. B., Lt. 1041
Womersley, 2nd-Lt. F. E. 880
Wood, Maj. H. O. B. 101
Woodfall, Lt. H. A. J. 880
Woollatt, P. C., I.M.S. 100
Worswick, Lt. E. T. 1041
Worth, J. G. 460
Wright, W. T., Lt.-col. (Hony col.). 634
YOGENDRAPAL SINHA, I.S.M.D. 1033
Young, Lt.(actg. Capt.) J., I.A.R.O. 476
ZACHARIAS, P. T., I.M.S. 476

Army Chaplains.

Bell, Revd. W. L. 168
Birch, Revd. O. W. 168
Boome, Bt.-col. (*tempy.* Brigdr.-genl.) E. H., C.M.G., I.A. 1036
Brownrigg, Revd. E. G. 168
Brupt, Revd. P. C. 168
Clough, Revd. E. R. 168
Crozier, Revd. P. H. 168
Dickson, Revd. T. H. 168
England, Revd. H. G. 168
Frost, Revd. G. L. 168
Hacking, Revd. H. 168, 1036
Helme, *tempy.* Lt. F. S. 1036
Hemming, Revd. C. H. 168
Hewitt, Revd. G. 33
Holdich, Bt. Lt.-col. H. A., D.S.O. 252
Irwin, Revd. R. C. B. 168, 1036
Jervis, Revd. E. O. 168
Jones, Revd. A. 168
Knott, Revd. A. E. 168
Lee, Revd. R. E. 168
Macfarlane, Revd. A. 168, 1036
Martindale, Revd. H. 168
McCaul, Revd. M. W. 168
McCormick, Revd. G. H. 168
McNeill, Revd. J. H. H. 168
Park, Revd. W. R. 168
Proctor, Revd. F. O. 168
Silver, Revd. A. 168
Smith, Revd. F. H. 168
Stone, Revd. H. C. B., M.A. 135
Thompson, Revd. E. J. 168
Thursfield, Revd. G. A. R. 33
Walters, Revd. H. C. 168
Willer, Revd. J. R., B.A. 252
Wormald, Revd. R. L. 168
Young, Revd. J. M. 168

Indian Army.

ABBAY, Maj. R. N. 528
Abbay, Sergt. J. B. 592
Abbott, Capt. A. A. 883
Abbott, Capt. F. B., D.S.O. 181
Abbott, 2nd-Lt. J. W. 831
Abbott, Bt. Lt.-col. L. H., C.M.G. 400
Abbott, P. D., I.A.R.O. 994
Abernethy, 2nd-Lt. P. P. 175
Abernethy, 2nd-Lt. R. C., M.C. 107
Abigail, Lt. R. P. 883
Abraham, Lt. R. C. 370
A'Brook, W. R. C., I.A. 482, 2nd-Lt. 819
Ackland, Lt. H. J. 213
Acworth, 2nd-Lt. J. P. 212
Adams, F. H., I.A. 481, 2nd-Lt. 888
Adams, Lt. A. G. 597
Adams, *tempy.* Capt. A. W., I.A. (probn.) 135, Lt. 678
Adams, Staff-sergt. C. W. 443
Adams, Capt. D. R., I.A. 328
Adams, 2nd-Lt. E. F., I.A.R. 900
Adams, Lt.-col. F. 493
Adams, F. A. 4-0
Adams, 2nd-Lt. H. R., I.A. (probn.) 478, 2nd-Lt. 615
Adams, Lt. (actg. Capt.) H. V. 407
Adams, J. A., I.A.R.O. 332
Adams, P., I.A. 484
Adams, P. H. 671
Adams, Lt. P. T., I.A.R.O. 258
Adams, R. J., I.A.R.O. 1032
Adams, Capt. T. 882

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Adderley, Lt. A. H. 589
Addinnal, C. R., I.A.R.O. (probn.) 435
Addis, Lt. (actg. Capt.) W. H. 138
Adie, T. D., I.A.R.O. 847
Adkins, E. C. 57
Aikin, R. W. D., I.A.R.O. 58
Ainscow, A. 889
Aird, M., I.A.R.O. (probn.) 435
Aitken, Lt. A. B., M.C., I.A.R.O. 8
Aitken, Lt. A. B., R.E. 180
Aitken, Lt. C. F., M.C. 614
Ajab Singh Garewal, I.M.S. 31
Alder-Peters, 2nd-Lt. H. 497
Alderson, H. W., I.A.R.O. 462
Alderson, 2nd-Lt. R. C., I.A.R.O. 215
Alderson, Capt. V. C. 718
Aldworth, Capt. (actg. Maj.) J. C. O. 896
Alexander, Maj. (actg. Lt.-col.) C., M.C. 341
Alexander, Lt. H. G., F.R.C.S., I.M.S. 529
Alexander, L. A., I.A. 483, 2nd-Lt. 820
Alexander, Sergt. S. W. 850
Alfieri, 2nd-Lt. F. J., I.A.R.O. 216 246
Alger, Lt. A. P., I.A.R.O. 407, 599
Alington, N. S., I.A. 482, 2nd-Lt. 819
Alison, 2nd-Lt. T. F. A. R. 245, 369
Allan, Lt. A., I.A.R.O. 411
Allan, Lt. J. C., I.A.R.O. 117
Allan, 2nd-Lt. J. M., I.A.R.O. 900
Allan, Lt. R. J., I.A. (probn.) 177
Allan, *tempy.* 2nd-Lt. W. N. C. 114
Allan-Hay, Genl.-Cadet E. J., I.A.
Allanson, Maj. C. J. L., C.I.E., D.S.O., *tempy.* G.S.O., 1st grade 9
Allaway, Sub-condr. G. A. 413
Allen, Capt. A. E., I.A. (probn.) 477
Allen, 2nd-Lt. B. C., I.A.R.O. 647
Allen, C. E. 57
Allen, Capt. C. H. P., I.M.S. 530
Allen, 2nd-Lt. F. J. 1038
Allen, Staff-sergt. G. 443
Allen, Lt. G. C. 176, (actg. Capt.) 1039
Allen, 2nd-Lt. G. H. 832
Allen, Capt. J. F. 258
Allen, Lt. J. S. 213
Allen, 2nd-Lt. N. C. (probn.) 29 (*tempy.* 2nd-Lt., 110, (*tempy.* Lt.) 593
Allen, R. A., I.A.R.O. 483
Allen, R. F. W. K., I.A. 482, 2nd Lt. 819
Allen, 2nd-Lt. W. B., I.A.R.O. 722, 831
Allen, Capt. W. T. 720
Allison, G., I.A. 480, 2nd-Lt. 886
Allmand, 2nd-Lt. T. R. 497
Allpress, Capt. H. V. 406, (actg. Maj.) 853
Allum, R. W., I.A.R.O. 890
Alphonso, Asst. Surgn. A. G., I.S.M.D., hony. rank of Capt. 36
Alsop, Lt. R. P. 817
Ambadi Krishna Menon, I.M.S. 31
Ambler, L. E., I.A.R.O. (probn.) 435
Ambrose, Staff-sergt. A. 442
Ambuji Nath Bose, Lt., I.M.S. 529
Amey, 2nd-Lt. F. G., I.A.R.O. 498
Amies, Lt. (actg. Capt.) B. J. 408, Lt. (act. capt.) 614
Amir Chand, Capt., M.B., I.M.S. 530
Amor, 2nd-Lt. L. E. 831
Anderson, Lt. A. G. 824
Anderson, *tempy.* Lt. C. B., I.A.R.O. 10
Anderson, Lt. C. E. L., I.A.R.O. 260
Anderson, Lt. C. W. 590
Anderson, Lt. (actg. Capt.) D. C. Lt 770
Anderson, F. S., I.A.R.O. 335
Anderson, Lt. G. 884, 2nd-Lt. 934
Anderson, Lt. G. 884
Anderson, 2nd-Lt. H. J. 831
Anderson, J. P. 764
Anderson, Lt. J. W. 896
Anderson, O., I.A. 482, 2nd-Lt. 820
Anderson, Capt. R. C. 640, 846
Anderson, 2nd Lt. R. W. A., I.A.R.O. 647
Anderson, 2nd-Lt. R. W. A., I.A.R.O. 167
Anderson, Maj. W. C., I.A. 12, 643
Andras, Lt. J. B. 492
Andrew, Lt. H. W. 816
Andrews, D. E., I.A.R.O. 821
Andrews, Gentl. Cadet J. A., I.A. 255
Andrews, 2nd-Lt. J. S. T. (probn.) 28

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Andrews, 2nd-Lt. W. M. 831
Angel, B. G., I.A.R.O. 332
Angelo, Lt. N. L., I.A.R.O. 70, (actg. Capt.) 262, 769
Anscombe, R. T. J. 479
Anthony, Maj. R. W., M.B., F.R.C.S.E. . . 264
Antonymuthu, 3rd class sub-asst. surgn. S. R. . 531
Appleby, K. A., Dir. of postal service . . 592
Applewhaite, Capt. G. R. 635
Archer, Asst. Surgn. A J., I.S.M.D., hony. rank of Capt. 36
Archer, *tempy.* 2nd-Lt. A. S. 753
Archdale, Lt. F. A., I.A.R.O. 898
Argles, *tempy.* Capt. E. V. 62
Armitage, 2nd-Lt. A. S. 493
Armitage, Lt. (actg. Maj.) K. L. F., I.A.R.O., 140, 247, 897
Armstrong, Lt. A. H. H. 883
Armstrong, Maj. A. K. (ret. I.A.) . 10, 715
Armstrong, C. F., I.A.R.O. 166
Armstrong, 2nd-Lt. H. 590
Armstrong, H. F. C., I.A. . . 482, 2nd-Lt. 820
Armstrong, 2nd-Lt. J. A. E. 11
Armstrong, M. H., I.A.R.O. 58
Armstrong, Lt. R. H. 710
Armstrong, Maj. W. E. A. (ret. I.M.S.) . 396
Armstrong, 2nd-Lt. W. L. 832
Arnold, F., I.A.R.O. 332
Arnold, *tempy.* 2nd-Lt. R. T. 108, 2nd-Lt., I.A. (probn.) 479
Arnold, 2nd-Lt. V. D. 637
Arnott, Capt. A. M. 410
Arnott, R. L. I., I.A. . 480, 2nd-Lt. 887
Aron, Lt. D. J. 817
Arthur, Comsy. and hony. Capt. H. R., ret. I.A. 332
Arthur, J. R. H., I.A.R.O. 891
Arthur, W. G. A., I.A.R.O. 891
Ashdown, A. D., I.A.R.O. 993
Ashe, 3rd class asst. surgn. J. W. K. . . 680
Ashford, E. 57
Ashley-Smith, R., I.A.R.O. 249
Ashton, 2nd-Lt. E. K. V. . . . 369, 370
Ashton, Lt. E. M., I.A.R.O. 410
Ashworth, 2nd-Lt. C. H. 602, I.A.R.O. 821
Askew, J. 479
Askew, *tempy.* 2nd-Lt. T. E., I A.R.O. . . 822
Aspinall, A. W., I.A. . . 482, 2nd-Lt. 820
Asquith, 2nd-Lt. E. J. 831
Assheton-Smith, Lt. (*tempy.* Capt.) T. . . 679
Aston, H. R., I.A.R.O 59
Aston, 2nd-Lt. R W., I.A.R.O. . . 30, 412
Athol-Liddell, R. E, I A.R.O. 58
Atkins, 2nd-Lt C. G, I.A.R. 900
Atkins, C. R., I.A.R.O. (probn.) . 846, 2nd-Lt. 1003
Atkins, *tempy.* Lt. (actg. Capt.) E. R. H. . 752
Atkins, Maj. H. R. 257
Atkins, Lt. P. C. 600
Atkins, 2nd Lt. W. V. 846
Atkinson, A. J. M., I.A.R.O. 58
Atkinson, 2nd-Lt. A. W., I.A.R.O. . . . 412
Atkinson, Lt. C. M. 882
Atkinson, Lt. D. J. 165
Atkinson, Maj. (*tempy.* Lt.-col.) F. St. J., I.A. . 173
Atkinson, Lt.-col. G. C., ret. pay, I.A. . . 433
Atkinson, actg. Sergt.-maj. G. E. . . . 764
Atkinson, Staff-sergt. J. T. 443
Atkinson, L. R. 57
Atkinson, Lt. N. E. 646
Atul Krishna Sinha, Capt., M.B. (since deceased) 530
Auber, Lt. J. . . . . 846 (*tempy.* Lt.) 995
Auchinleck, Capt. C. J. E., D.S.O. . . . 493
Audain, Maj. G. M., ret. pay, I.A. . . . 396
Aue, 2nd-Lt. W. C. R. 818
Augier, Lt. (actg. Capt.) D. E., I.A.R.O. . . 258
Austen, E. J., I.A. (probn.) 109
Austin, J. B. G., I.A.R.O. (probn.) . . . 435
Austin, 2nd-Lt. J. M. 831
Austin, 2nd-Lt. L. A., I.A. (probn.) . . . 330
Auston, Lt. G. T., I.A.R.O. 178
Auty, 2nd-Lt. S. C. . 837, (*tempy.* 2nd-Lt.) 827
Avent, *tempy.* Lt. J. G. (probn., I.A.) . . 73
Averill, 2nd-Lt. J. E. 525
BABINGTON, Lt. T. Z. D., I.A.R.O. . . 179
Backhouse, 2nd-Lt. J. R. C. . . . 831
Bacon, Capt. R. G. 1002
Bacon, W. D., I.A.R.O. 335
Bagg, 2nd-Lt. W. F. 831
Bagley, A. A., I.A.R.O. 59
Bagley, Lt. A. H. . 68, (actg. Capt.) 259, Lt. 765
Bagnall, Maj. C. E. 720
Bagnall, Capt. H. S. 719
Bagnall, Capt. R. 174
Bailey, Lt. F. R., I.A.R.O. 178
Bailey, Lt. J. H. 846
Bailey, Capt. P. H. H. 370, 829
Bailey, R. J., I.A.R.O. 58
Bailey, Sub-condr. W. 857
Baillie, *tempy.* 2nd-Lt. P. 826
Baily, J. 889
Baily, 2nd class sub-asst. surgn. J. D., I.S.M.D. 499
Baily, P. E. C. 57
Bain, Lt. G. A. 1040
Baines, Lt. H. 600
Baird, Lt. C. J. 679, 992
Baird, Maj. R. E. W. 528
Baird, *tempy.* Lt. R. P. H. 825
Bake, 2nd-Lt. A. T. T. 105
Baker, Capt. C H. N., M.C., I.M.S. . . . 530
Baker, Lt. C. S. 180
Baker, 2nd-Lt. H. L. (probn.) . 29, Lt. 529
Baker, Capt. H. N. 181
Baker, Lt. J. N. L. 882
Baker, Lt. S., I.A.R.O. 180
Baker, 2nd-Lt. (actg. Capt.) S. 614
Baker, Lt. W. G. 116
Baker, Capt. (actg. Lt.-col.) W. H. G., D.S.O., I.A. 395
Baker, Lt. W. S., M.C. 603
Balch, 2nd-Lt. C. H. 166, 435
Balding, Lt. C. D., I.A.R.O. 245, 248
Bakshi Jaswant Singh, *Sardar Bahadur*, Risldr.-maj. 638
Balding, Lt. C. D., I A.R.O. . . . 245, 248
Baldrey, Lt. C. H., I.A.R.O. 886
Baldry, Asst. Surgn. T., I.S.M.D., hony. rank of Capt., supy. 36
Baldwin, 2nd-Lt. D. F., I.A.R.O. 498
Baldwin, 2nd-Lt. P. G. M. 245, 369
Baldwin, R. H., I.A.R.O. 363
Baldwin, Sub-Lt. S. J. W. 1034
Ball, A. H., I.A.R.O. 245
Ball, 2nd-Lt. A. R., I.A.R.O. 498
Ball, Capt. C. F. 173
Ball, J. W., I.A.R.O. 59
Ball, Maj. L. P. . . 339 (actg. Lt.-col.) 371
Ball, 2nd-Lt. W. C., I.A.R.O. 498
Ballance, 2nd-Lt. S. K. 818, 897
Ballard, 2nd-Lt. V. 1038
Ballein, Sub-condr. (supy. asst. Comsy. and hony. Lt.) J. 1005
Balley, Maj. H. G. 68
Bamber, Pte. J. C. (cancelled) 346
Bambridge, Sergt. G. A. 401
Bamfield, 2nd-Lt. R. 103
Bamford, 4th class asst. surgn. A. V. W. . . 900
Bampton, Lt. J. A. H., I.A. 999
Bancroft, Senr. Asst. Surgn. and hony. Lt. C. R. W. 856
Bancroft, *tempy.* 2nd-Lt. G. R. C. . . . 108
Bandey, A. E., I.A.R.O. 483
Banerjee, *tempy.* Lt. Lalit Mohan . . . 264
Banham, 2nd-Lt. H. 832
Banister, Lt F., I.A.R.O. 600
Banks, Lt. (actg. Capt.) R. E. . 529, Lt. 766
Bannon, J. D., I.A. 483, 2nd-Lt. 821
Banon, Lt. H. M., I.A.R.O. 766
Banwell, J. A., I.A. (probn.) 109
Bapty, P. A., I.A.R.O. (probn.) 435
Barber, Lt. C. G., I.A.R. 909
Barber, 2nd-Lt. E., I.A.R.O. 647
Barber, A. H. J., I.A.R.O. 890
Barber, A. J., I.A.R.O. . . . 821, 2nd-Lt. 856
Barber, P. T. 888
Barclay, Lt. F., I.A.R.O. 176
Barclay, Capt. H. L. 718
Barden, *tempy.* 2nd-Lt. E. A. 108
Barford, 2nd-Lt. G. E. 34
Barford, Lt. L. H., I.A.R.O. 332
Barham, Capt. W. C. 881
Barkatullah, 1st class sub-asst. surgn. . . 608
Barker, 2nd-Lt. A. R. 245, 369
Barker, F. R., I.A.R.O. 58
Barker, G. M., I.A.R.O. 335
Barker, Capt. R. A., I.A. (probn.) 328, (*tempy.* 2nd-Lt.) 996

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Barker, tempy. 2nd-Lt. W. D. 715
Barlow, Lt. A. E. 1029
Barlow, Maj. (actg. Lt.-col.) C. P. . . . 443
Barlow, 2nd-Lt. J. H. 1038
Barlow, Lt. W. N. C., M.C. 177
Barltrap, 2nd-Lt. A. B. 104
Barnard, L. G., I.A.R.O. (probn.) . 62, 1031
Barnard, 2nd-Lt. (tempy. Lt.) W. . . . 32
Burns, A. E. C. 889
Barnes, Lt.-col. H. C., I.A.R.O. . . 107, 335
Barnes, 2nd-Lt. H. C., I.A.R.O. . . . 723
Barnes, J. H., I.A. 481, 2nd-Lt. 888
Barnes, Lt. R. M. 677
Barnett, C. E. 889
Barnett, W. E. 57
Barraclough, Lt. M. W. R. 885
Barrett, Genl. Sir A. A., K.C.B., K.C.S.I., K.C.V.O. 31
Barrett, Maj. A. L. . 69, 408, (actg. Lt.-col.) 641
Barroll, Lt. W. S. 711
Barron, W. J. 889
Barrow, Lt. R. 494, 767
Barrow, Lt. R. L., I.A.R.O. 597, 643 (actg. Capt.) 830
Barrow, Maj. (tempy. Lt.-col.) R. M., I.M.S. . 852
Barry, C. B., I.A.R.O. 993
Barry, 2nd-Lt. F. C. . . 68 (now Lt.) 600
Barry, Maj. W. T. 181
Barstow, Lt. H. L. 603
Barter, Lt. F., V.C. 711
Bartleman, Lt. E. L. . . 710 (tempy. Lt.) 827
Bartlett, A. C., I.A.R.O. . 848, 2nd-Lt. 856
Bartlett, A. H. S., I.A.R.O. 993
Bartlett, Capt. B. . . . 257 (corrn.) 338
Bartlett, tempy. 2nd-Lt. P. E. . . . 996
Bartlett, 2nd-Lt. P. J. A., I.A. (probn.) . . 330
Bartlett, T. E., I.A.R.O. . 821, 2nd-Lt. 856
Bartley, 4th class Asst. Surgn. A. St. C. . . 900
Bartley, 2nd-Lt. E. S. 993
Barton, tempy. 2nd-Lt. E. R., I.A.R.O. . 60
Barton, tempy. 2nd-Lt. J. W., I.A.R.O. (probn.) 753
Barton, Lt. R. M. S., I.A.R.O. . . . 71, 771
Barty, J. E., I.A.R.O. 890
Barwis, Lt. C. W. A. . . 261 (actg. Capt.) 495
Baskett, O. W. B., I.A.R.O. 890
Batchelor, G. F. F., I.A.R.O. 59
Bateman, 2nd-Lt. F. W. 832
Bateman, H. E. R., I.A. . 481, 2nd-Lt. 887
Bateman, L. C. 635
Bateman-Champain, Maj. C. E. . . . 410
Bates, A. T. T., I.A. . . 480, 2nd-Lt. 886
Bates, H. S., I.A.R.O. 821
Bates, Capt. H. V. R. 1030
Bates, 2nd-Lt. R. C. S. 104
Batt, Staff-sergt. B. J. 443
Batt, 2nd-Lt. R. H. 853
Battie, Lt. J. W. . 817 (tempy. 2nd-Lt.) 895, 2nd-Lt. 1038
Batty, 2nd-Lt. A. D. G. S., I.A.R.O. . . 412
Battye, Maj. A. B. 211
Battye, Maj. W. R., D.S.O., M.B., F.R.C.S. . . 264
Baum, E. F., I.A.R.O. 712
Bavin, Lt. L. N., I.A.R.O. 213
Bawa Harkrishna Singh, Lt., I.M.S. . . 529
Baxter, Lt. C. W. W., I.M.S. . . . 530
Baxter, 2nd-Lt. F. E. 525, 528
Baxter, 2nd-Lt. W. G. E. 831
Bayley, V., C.I.E., I.A.R.O. 8
Bayley, W. H. 479
Beadle, Maj. R. D. 260
Beadon. 2nd-Lt. W. A'C. 598, 720
Beale, W. F. B., I.A.R.O. 1031
Beales, Lt. W. L. 769
Beall, Lt. J. S. 883
Bear, R. M., I.A.R.O. 366
Beard, N. T., I.A.R.O. 59
Beard, R. H. F., I.A.R.O. 483
Beart, P. D., I.A.R.O. 526
Beath, K. C., I.A.R.O. 1031
Beath, W. A., I.A.R.O. (probn.) . . . 593
Beatley, Depy. Comsy. and hony Capt. H. H., I.A. 893
Beaton, tempy. Lt. D. J. 10
Beaton, 2nd-Lt. J. S. C., I.A.R.O. . . . 723
Beatson, Capt. B. F., I.M.S. 530
Beatson, 2nd-Lt. J. 596
Beatty, Lt.-col. L. N., I.A. 256
Beaty, Lt.-col. G. A. H., D.S.O. 640
Beaty, G. H. M., I.A. . . 481, 2nd-Lt. 887

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Beaty, 2nd-Lt. P. C. D., I.A.R.O. . . . 647
Beauchamp, 2nd-Lt. K. G. 832
Beaufort, Comsy. and hony. Capt. F., ret. I.A. 249
Beaufort, Lt. P. M., I.A.R.O. 598
Beazley, Capt. W. E., M.C., I.A. . . . 395
Bebbington, 2nd-Lt. H. J. 104
Beck, F. G., I.A.R.O. 58
Beck, Lt. H. C., I.A.R.O. . 140 (actg. Capt.) 372
Beck, Comsy. and hony. Capt. T. . . . 604
Beckett, 2nd-Lt. A. 212
Beckett, Depy. Asst. Comsy. and hony. Lt. W., ret. I.A. 365
Beckingham, tempy. Capt. F. 595
Beckwith, L. K., I.A.R.O. 29
Bedell, Senr. Asst. Surgn. with hony. rank of Capt. E. C. 72
Bedell, 2nd-Lt. G. W., I.A.R.O. . 215, Lt. 934
Bedford, E. W., I.A.R.O. 59
Beedham, J. W., I.A. 484
Beer, E. E., I.A.R.O. 483
Beer, 2nd class Asst. Surgn. W. A., I.S.M.D. . 72
Beer, 2nd-Lt. W. R. 368, 370
Begg, 2nd-Lt. P. H. 140
Belben, 2nd-Lt. T. A. 103
Belcher, Lt. E. B., I.A.R.O. . . . 142, 431
Belfield, G. H., I.A.R.O. 335
Belford, Lt. H. D. . . 846 (tempy. Lt.) 998
Bell, H. C., I.A. (probn.) 109
Bell, 2nd-Lt. H. G. 601
Bell, J. 829
Bell, J. N., I.A.R.O. 848
Bell, Genl. Cadet J. V., I.A. 255
Bell, Lt. L. C., I.A. (probn.) 135
Bell, tempy. Lt. N. K. 107
Bell, W. C., I.A. (probn.) 108
Bellairs, 2nd-Lt. R. G., I.A.R. . . . 900
Bellairs, S. S., I.A.R.O. 591
Bellgard, S. J., I.S.M.D. 849
Bellers, Lt. E. V. R. 175
Bendall, A. F. 888
Bendle, 2nd-Lt. M. S. 1037
Beney, G. E., I.A.R.O. (tempy. Lt.) . . 994
Benn, Maj. J. P., I.A. 931
Bennet, Asst. Comsy. and hony. Lt. J., ret. I.A. 433
Bennett, Capt. A. D. 644
Bennett, 2nd-Lt. M. C. 526
Bennett, Lt. N. B., I.A. (probn.) . . . 329
Bennett, Lt. T. J. 1029
Bennison, A. J., I.A.R.O. 363
Bennion, W. O. 57
Benny, Bt.-col. G. B., ret. pay, I.A. . . 338
Bensly, 2nd-Lt. H. F., I.A.R.O. 412, 676, Lt 855
Benson, G. W., I.A.R.O. 462
Benson, 1st class Asst. Surgn. H. E. . . 857
Benson, Maj. W. J. R. 211
Bentham, C. P., I.A.R.O. 483
Bentham, Lt. V. H. 816
Benton, Capt. W. B., M.C. 174
Benzie, 2nd-Lt. J. H. S. 1038
Bergin, 2nd class Asst. Surgn. F. A., I.S.M.D. . 832
Berhe, H. P. St. C., I.A.R.O. 712
Berkeley, Lt. C. S. J. 140
Berkeley, Lt. E. L. F. 765
Berkeley, Lt. (actg. Capt.) H. F. . . . 372
Berkeley, 2nd-Lt. M. F., I.A.R.O. . . . 1004
Berkeley, M. H., I.A. . . . 481, 2nd-Lt. 887
Berkeley, 2nd-Lt. S. S. H. 35
Bernard, Lt. E. A. 680
Berrill, E. F., I.A.R.O. 58
Berry, Staff-sergt. A. C. 605
Berry, tempy. 2nd-Lt. H., I.A.R.O. (probn.) . 254
Berry, 2nd-Lt. O. D. W. 831
Berryman, Capt. (actg. Lt. col.) E. R. P. 118, Bt.-maj. (actg. Maj.) 494
Bessant, 2nd-Lt. C. A., I.A.R.O. . . . 900
Best, Lt. W. J. 882
Beswick, 2nd-Lt. L., I.A.R.O. 213, 647 (actg Capt.) 2nd-Lt. (actg. Capt.) 721
Bett, Lt. F. J. M. 817
Betteridge, 2nd-Lt. G. W., I.A.R.O. . . 71
Betteridge, R. A. 889
Betterton, F. A., I.A.R.O. 58
Bevan, Lt. A. H. R. 991
Bevan, 2nd-Lt. A. H. R., I.A. (probn.) . 329
Bevan-Pitman, Lt. B. H. 371

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Bevis, Lt. F. G., I.A.R.O. 141, 179
Beynon, 2nd-Lt. A. C. . 136, 245, 369
Beynon, Maj.-genl. *Sir* W. G. L., K.C.I.E., C.B., D.S.O., I.A. 853
Beyte, Maj. R. F. S. 1002
Bhaskar Balwantrao Gadgil, I.M.S. . . . 31
Bibby, F. 479
Bickel, T. H. 888
Bidie, Lt. A. G. C. 493
Biggs, actg. Sergt. W. 346
Bigsby, 2nd-Lt. S. H., I.A.R.O. . . . 723
Bigwood, Lt. W., M.C. . 165, I.A. (probn.) 338
Bijitendra Basu, I.M.S. (corrn.) . . . 392
Bilderbeck, Capt. A. C. L. O'S., M.B., I.M.S. . 530
Billing, E. W., I.A. . . 483, 2nd-Lt 820
Billing, Comsy. and hony. Capt. W., ret. I.A. . 365
Billson, J. V., I.A.R.O. (probn.) . . . 435
Bingham, Condr. (supy. asst. Comsy. and hony. Lt.) E. G. 12
Bingham, 2nd-Lt. R. C., I.A.R.O. . . . 498
Binning, 2nd-Lt. H. A., I.A.R.O. . . 431, 723
Binns, B. O., I.A. (probn.) . . . 109, 433
Binstead, 2nd-Lt. V. J. 832
Bion, Lt. A. E., I.A.R.O. 384
Bird, A. G., I.A.R.O. 58
Bird, Lt. M. 816
Bird, Capt. R. J. 745
Birdwood, Gentl. Cadet C. B., I.A. . 256, 2nd-Lt. 827, 895
Birdwood, Lt.-col H. B., I A. 996
Birdwood, Lt.-Genl. *Sir* W. R., K.C.B., K.C.S.I., K.C.M.G., C.I.E., D.S.O. 31, 33
Birkett, 2nd-Lt. A. N., I.A.R.O. . 178, 600, 768
Birkett, *tempy.* 2nd-Lt. S., I.A.R.O. (probn.) . 203
Birkin, Lt. W. N., M.C., I.A.(probn.) 330 (*tempy.* 2nd-Lt.) 367
Birney, Lt. H. 166
Birney, *tempy.* 2nd-Lt. H., I.A. (probn.) . . 257
Birnie, A., I.A.R.O. 332
Biscoe, Maj. H. V., I.A. 895
Bisher, D. R. 889
Bishop, F. J. 888
Bishop, 2nd-Lt. H. C. 831
Bishop, W. E. 889
Bisset, Sergt. J. D., I.A.R.O. (probn.) . . 438
Blaber, H. K., I.A. . . . 481, 2nd-Lt. 887
Black, Maj. A. B. 595
Black, *tempy.* Lt. A. S., A.S.C. . . . 716
Black, 2nd-Lt. H. 832
Black, Lt. R. 589, 855
Black, 2nd-Lt R. G., I.A.R.O. 647
Black, Bt.-col. W. C. 60
Blackburn, Lt. (actg. Capt.) B. M. . . . 141
Blackburn, Lt. M. E. M., I.A.R.O. . . . 527
Blacker, Capt. L. V. S. 676
Blackett, Capt. C. P. 71
Blackie, 2nd-Lt. F. B., I.A.R.O. . . . 71
Blackmore, Lt. E. W. H. 817
Blackwood, Comsy. and hony. Maj. A . . . 534
Blackwood, C. V. R., I.A. . 482, 2nd-Lt. 819
Blair, Capt. (actg. Maj.) H. A. 10
Blair, J. M., I.A.R.O. (probn.) 435
Blair, J. R. (*tempy.* Lt., T.F.R.) I.A.R.O . . 29
Blair-White, Lt. J. H., I.A. (probn.) . . . 477
Blake, Lt. A. G. 934
Blake, 2nd-Lt. H. W., I.A.R.O. 412
Blake, 2nd-Lt. L. F. M., I.A.R.O. . . . 215
Blake, Lt. N. D. 595
Blake, 2nd-Lt. R. A. E., I.S.S. . . . 528
Blakeney, 2nd-Lt. S. R St. L. 175
Blaker, G. H., I.S.M.D. 13
Blanche, F. E. 889
Blanchford, M. W. 479
Blandy, Lt. R. D. 854
Bland, Capt. E. M. 718
Blanford, Lt. (actg. Capt.) A. W., M.C., I.A.R.O. 898
Blaxsome, W. A. 57
Blaylock, J., I.A.R.O. 891
Blazey, 3rd class Asst. Surgn. W. H. . . . 680
Bleathman, *tempy.* 2nd-Lt. W. E. P., I.A., (probn.) 402, 2nd-Lt. 1030
Blockley, J. F. G. 134
Blomeley, Lt. C. . . . 635 (*tempy.* Lt.) 824
Blomfield, 2nd-Lt. H. G., I.A.R.O. . . . 527
Blood, Genl. *Sir* B., G.C.B. 751
Bloomfield, 2nd-Lt. Fitz M. J. C. . . . 68
Bloxham, H. F., I.A.R.O. 246

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Blunden, A. C., I.A.R.O. 1032
Blyth, J. C., I.A. (probn.) 109
Bock, *tempy.* 2nd-Lt. C. C., I.A. . 60, 2nd-Lt. 166
Boddington, E. S. St. C., I.A.R.O. . . . 59
Bodenham, *tempy.* Lt. A., I.A. (probn.) 62, 2nd-Lt. 589
Bodenham, K. L., I.A. . . 480, 2nd-Lt. 886
Bodger, Lt R. H., I.A.R.O. . 177 (actg. Capt.) 677
Bodh Raj Chaudhari, I.M.S. 31
Bodkin, Maj. L. P. 262
Bodle, 2nd-Lt. L. O. 497
Bodle, R. T., I.A. . . . 481, 2nd-Lt. 820
Bodley, 2nd-Lt. L. O., I.A.R.O. 671
Boileau, Capt. C. M., M.C. 718
Boileau, 2nd-Lt. W. L. S. 674
Bois, 2nd-Lt. H. E., I.A.R.O. 647
Bolster, Lt. R. C. 173
Bond, Bt. Lt.-col. C. R. A., ret. pay, I.S.C. . 169
Bond, Lt. K. H., M.C. 635
Bond, O. H., I.A.R.O. 890
Bom, 2nd-Lt. J. H. 830
Bonham-Carter, Capt. (actg. Maj.) B. H. . . 141
Bonnar, Asst. Surgn. (hony. rank of Capt.) T. H., I.S.M.D. 36
Bonnyman, Maj. F. J. C. 440
Booker, G. A., I.A.R.O. 849
Boorn, Lt. C. W. 718
Booth, *tempy.* Lt. A. H. 112
Booth, Lt. A. R. . . . 992, 2nd Lt 1037
Booth, Lt. A. V., I.A.R.O. 678, 897
Booth, 2nd-Lt. F. N., I.A.R.O 647
Booth, J. J., I.A.R.O. 462
Booth, Lt. R. 523
Booty, Lt. F. C. . . . . 817 (*tempy.* Lt.) 931
Borrett, T. L., I A.R.O. 462
Borthwick, C. J. 57
Bostock-Wilson, E. L., I.A.R.O. 847
Boswell, Lt. G. A., I.A. 821
Bottomley, J. M., I.A.R.O. 712
Bottrill, E. R., I.A.R.O. 847
Bouche, B. J., I.S.M.D. 466
Boudier, Col. E. W., I.A. 996
Boult, N. C., I.A.R.O. 890
Boulter, Depy. Comsy. and hony. Capt. G. W. 442
Boulthee-Whall, G. H. B. (*tempy.* Lt.) I.A.R.O. 166
Boulton, Capt. C. E. 644
Boulton, (Bt. Lt.-col.), Maj. H., M.B. . . . 264
Bourke, Lt. A. J. H. 339
Bourke, Lt. U. J., I.M.S. 530
Bourn, H., I.A.R.O. 462
Bonsfield, *tempy.* Capt. H. N. 709
Bonsfield, Lt. H. T. W., I.A.R.O. . 176, 194, (actg. Capt.) 765
Boustead, *tempy.* 2nd-Lt. H., M.C. 63, I.A. (probn.) 2nd-Lt. 330
Bowden, C. C. H., I.A. . . 481, 2nd Lt. 818
Bowden, C. G., I.A.R.O. 59
Bowden, N. H. M., I.A.R.O. 29
Bowe, Lt. R. W., I.A. (probn.) . . 206, 330
Bowen, 2nd-Lt. E. B., R.E. 342
Bowen, J. 479
Bowen, Gentl. Cadet W. O., I.A. . . . 255
Bower, Sergt. F. 752
Bowers, 2nd-Lt. H. 1040
Bowers, Lt. P. L., M.C., I.A.R.O. . . . 8
Bowers, 2nd-Lt. T. I. 212
Bowles, *tempy.* 2nd-Lt. W. E., I.A.R.O. (probn.) 334
Bowley, G. W. 57
Box, E. G., I.A.R.O. 711
Boxall, 2nd-Lt. M. W. J. 407
Boxer, *tempy.* Lt. F. P., I.A.R.O. . . . 247
Boyce, 2nd-Lt. C. O., I.A.R. 1003
Boyce, Capt. R. B. 493
Boyd, Capt. O. T., M.C., I.A. 336
Boyle, 2nd-Lt. H. MacC., M.C. 590
Boynton-Lee, *tempy.* 2nd-Lt. F., I.A.R.O. . . 167
Bracey, 2nd-Lt. S. W. 831
Bracher, Lt. H. C., I.A.R.O. 786
Bradbury, 2nd-Lt. A. L., I.A.R.O. . . 167, 215
Bradbury, C. H., I.A.R.O. 58
Bradford, Lt. F. K. . 524 (*tempy.* Lt.) I.A. 638
Bradley, G. G., I.A.R.O. 249
Bradley-Birt, 2nd-Lt. F. B., I.A.R.O. . . . 637
Bradshaw, Maj C. R. 1037
Bradshaw, *tempy.* 2nd-Lt. G. T., I.A.R.O. . . 60
Bradshaw-Smith, 2nd-Lt. B. 817
Brady, 2nd-Lt. J. P. 831

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Brady, Lt. (actg. Capt.) R. M. 933
Brady, Lt. R. M. E. 406
Brady, *tempy.* Lt. W. A. H. 112, Lt. 441 (actg. Capt.) 1039
Brage, Capt. K., D.S.O., M.C. 854
Bragg, Lt. H. V. 409 (actg. Capt.) 495, Lt. 769
Braham, Staff-sergt. A. M. F. 443
Brainbridge, Sergt. R. G. 435
Bram, W. G., I.A. (probn.) 109
Bramall, *tempy.* 2nd-Lt. K. G McL. (probn.) I.A. 174, 711
Bramley, R. C., I.A.R.O. 712
Bramwell, 2nd-Lt. W. H. 832
Brand, F. T., I.A.R.O. (probn.) 401
Brandon, Capt. R. V. 442
Branson, C. H. 888
Braun-Pool, F. E., I.A.R.O. 822
Brant-Smith, 2nd-Lt. C. 832
Bray, Depy. Comsy. and hony. Capt E. M., S. and T. Corps, supy. 12
Bray, G. F. 479
Bray, N. D., I.A.R.O. (probn.) 593
Brayham, E. F., I.A.R.O. 431
Brazier, Staff-sergt. H. O. 443
Breadon, 2nd-Lt. G. W., I.A.R.O. 136
Breadon, 2nd-Lt. G. W. D, I.A.R.O. 647
Brear, *tempy.* 2nd-Lt. B. H., I.A. (probn.) 434, Lt. 991
Breithaupt, Maj. E. A. 494
Breithaupt, Lt. G W. 886
Bremner, Lt. S. 635, 850
Brennan, Lt. C. G. O. 830 (actg. Capt.) 897
Brennan, Lt. R., M.C. 1029
Breton, B. O., I.A.R.O. 335
Breton, *tempy.* 2nd Lt. C. G., I A. (probn.) 205
Brett, E. T. St. M., I.A. 482, 2nd-Lt. 820
Brett, Maj. F. L. S. 263 (actg. Lt.-col.) 410
Brewer, C. E., I.A.R.O. (probn.) 593
Brewer, 2nd-Lt. V., I.A.R.O. 599, 647
Brewin, A. S., I.A.R.O. 890
Brewis, Lt. R. S. 645
Brewster, *tempy.* 2nd-Lt. F., I.A.R.O. (probn.) 334
Brewster, J. A., I.A. (probn.) 109
Brice, A. 933
Brick, P. J., I.A.R.O. 890
Brickell, 2nd-Lt. H. J. 846
Bridge, Capt. R E. A., D S O. 411
Briggs, Lt. G. 1029
Briggs, Lt. H. R. 259, 765
Briggs, Lt. R. A. (probn.) 28
Briggs, 2nd-Lt. R. C., I.A.R O. 900
Brigham, 2nd-Lt. G. 596
Brinton, Maj. (actg. Lt.-col.) O. W. 211
Bristow, A. C., I.A.R.O. 891
Broadfoot, Lt. W. A. 68
Brock, Capt. C. H., I.A.R.O. 32
Brockelbank, G. S., I.A.R.O. (probn.) 593
Brockes, Lt. E. H., I.A.R.O 408
Brocklebank, H. J., I.A.R.O. 591
Brodie, *tempy.* 2nd-Lt. R. P. 108
Brodie, W. H. H. C., I.A.R.O. 246
Brohier, C. P., I.A.R.O. 993
Bromby, T. A., I A.R.O. (probn.) 435
Bromham, Lt. A. C. 494
Bromham, A. W., I.A.R.O. (probn.) 435
Bromilow, Capt. D. G., D.S.O. 368
Bromley, C. G. 57
Brommage, *tempy.* 2nd-Lt. J. C. 753
Brooke, A. E., I.A. 482, 2nd-Lt. 820
Brooke, Capt. A. H., I.A. 204
Brooke, Capt. (actg. Maj.) A. S. 259
Brooke, *tempy.* 2nd-Lt. L. H., I.A. (probn.) 257, 2nd-Lt 590
Brooke-Hunt, 2nd-Lt. R. C. 820
Brooking, Maj.-genl. *Sir* H. T., K.C.B., K.C.M.G., I.A. 853
Brooking, Maj.-genl *Sir* H. T., K.C.B., I.A. 30
Brookman, 2nd-Lt. J. (probn.) 29, 2nd-Lt. 720
Brooks, A. G., I.S.M.D. 849
Broome, Capt. (actg. Maj.) W. J. K. 70
Brothers, Lt. J. A., I.A. (probn.) 477
Brotherston, 2nd-Lt. G. T., I.A.R.O. 431
Brotherton, Lt. J. B., I.A.R.O. 830
Broughton, Gentl. Cadet C. E., I.A. 255
Broughton, Capt. G. 180 (actg. Maj.) 597
Brown, Lt. A., I.A.R.O. 601
Brown, Lt. A. F. W. 679
Brown, Lt. A. H., M.B., I.M.S 530
Brown, A. W. C. 888
Brown, C. 889
Brown, *tempy.* 2nd-Lt. D. H. 753
Brown, Sergt. E. H. 438
Brown, E. R. W., I.A 255
Brown, F. J. 480
Brown, 2nd-Lt. G. L. 497
Brown, Capt. L. H., I.M.S. 530
Brown, Lt. H. N. 991
Brown, H. W., I.A.R.O 890
Brown, Lt. J. 991
Brown, Lt. J. A., I.A.R.O. 643
Brown, J. B., I.A.R.O. 8
Brown, Capt. M. A., I.A. (probn.) 205, 329
Brown, Asst. Surgn R., I.S M.D., hony. rank of Capt., supy. 36
Brown, Maj. (*tempy.* Lt.-col.) W., I.A 641
Brown, W. F. 57
Browne, Asst. Surgn. A. M F., I S.M D. 463
Browne, 2nd-Lt. C. C., I.A.R.O. 1004
Browne, Bt.-col. H. J. P. 33
Browne, Maj. L. S. 69, 1037
Browne, Lt. M., I.A R.O. 601
Browne, actg. Sergt. V S. T. 717
Browning, J. M., I.A.R.O 890
Bruce, E. D. B., I.A.R.O. 166
Bruce, Capt. G. E., M.C. 69, 174
Bruce, W., Sapper 892
Brunger, B. 889
Brunless, Lt. L. H. 596
Brunskill, Capt. G. S., M.C. 203
Bryant, L. 889
Bryceson, Gentl. Cadet D. J., I.A. 255
Bryer, P. J., I.A.R.O. 483
Buchanan, H, I.A.R.O. 847
Buchanan, Col. K. J., C.B, I.A. 64
Buck, 2nd-Lt. F. A. 103
Buck, 2nd-Lt. H. 1001
Buckley, H. A. 57
Buckley, P. W., I.A.R.O. (probn.) 435
Bucknall, 2nd-Lt. H. L. 104
Buckton, G. N., I.A. 481, 2nd-Lt. 819
Budgen, Capt. (actg. Lt -col.) H V. 70
Bugler, J. 57
Buist, Capt. C. N. 341
Bull, Lt. G. G. C. 141, 597, 821 (actg. Capt.) 934, Lt. 935
Bull, Lt. L. C., M.C. 991
Bullard, D. A., I.A. 481, 2nd-Lt. 887
Bullard, H., I.A. 480, 2nd-Lt. 887
Bullmore, 2nd-Lt. F. E., I.A. (probn.) 478
Bullock, 2nd-Lt. H. 245, 369, Lt. 601, 899
Bullock, 2nd-Lt. H. P. S. 528
Bullock, 2nd Lt. J. C. C. 1038
Bullocke, J. G., I.A.R.O. 335
Bullock-Webster, Lt. A. P, I.A. (probn.) 203
Bunfurr, Lt. (actg. Capt.) G. F. 259, Lt. 407
Bunning, Capt. W H, M.C. 752
Burch, 2nd-Lt. A. P. 493
Burch, Lt. F. W., M.C. 935, 991
Burch, Lt. G. W., I.A. (probn.) 477, (*tempy.* 2nd-Lt.) 593
Burch, 2nd-Lt. P. D. 258
Burchett, V. W. K. 479
Burden, G. N., I.A. 255
Burder, 2nd-Lt. M. N., I.A.R.O. 600
Burgan, 2nd-Lt. N. 368, 370
Burgess, Asst. Comsy. and hony. Lt. A. J., ret., I.A. 433
Burgess, 2nd-Lt. J. F. 831
Burke, 2nd-Lt. A. O. L. 885
Burke, P. H., I.A.R.O. 483
Burke, W. G., I.A.R.O 1031
Burkett, R. N., I.A. 480, 2nd Lt. 887
Burlingham, 2nd-Lt. D. 497
Burne, Lt. (actg. Capt.) R. H., I.A.R.O. 260
Burnand, R. F., I.A. 482, 2nd-Lt. 819
Burnell, 2nd-Lt. R. G. 896
Burnett, Capt. A. H., D.S.O. 596
Burnett, *tempy.* Lt. A. S., I.A.R.O 247
Burnett, 2nd-Lt. R. G. 166
Burnley, 2nd-Lt. W. D. 165
Burns, 2nd-Lt. A. R., I.A.R.O. 900
Burns, Sub-Lt. J. 851
Burrell, 2nd-Lt. T. H., I.A.R.O. 200

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Burrell, 2nd-Lt. T. H. 497
Burrough, I. J. 479
Burrows, 2nd-Lt. A. C. 831
Burrows, *tempy.* Lt. G. T., I.A. (probn.) 434
Burrows, 2nd-Lt. L. B. 846
Burrows, *tempy.* Capt. P. E. 882
Burrows, S. J., I.A.R.O. 335
Burt, E. H., I.A.R.O. 105
Burt, W. G., I.A. 484
Burton, C. G., I.A.R.O. (probn.) 401
Burton, Lt. H. A. 713
Burton, V. M. 480
Bush, 2nd Lt. S. P., I.A.R.O. 412
Buss, R. A., I.A. 482, 2nd Lt. 819
Bussell, *tempy.* 2nd-Lt. J. C. 62
Butcher, *tempy.* Lt. A. L., I.A. (probn.) 253, 329, Lt. 855
Butcher, C. R., I.A.R.O. (probn.) 63, 822
Butcher, E. A. 479
Butcher, Lt. F. G., I.A.R.O. 176, 830 (actg. Capt.) Lt. 934
Butcher, R. A. 57
Butcher, 2nd-Lt. R. E. 497
Butler, 2nd-Lt. A. G. 369, 370
Butler, Lt. C. T. 884
Butler, 2nd-Lt. F. H. 636
Butler, 2nd Lt. G. R. 339
Butler, Lt. H. M., I.A (probn.) 177, Maj. 645 (*tempy.* Lt.) 673
Butler, Capt. R. B., M.C., I.A. 395, Maj. 998
Butler, S. G., I.A.R.O. 59
Butt, *tempy.* 2nd-Lt. H., I.A.R.O. 637
Butterfield, 2nd-Lt. B. F., I.A. (probn.) 135
Butterfield, Lt. J., I.A.R.O. 643
Butt-Gow, Lt. H. F. S., I.A.R.O. 995
Byers, Senr. Asst. Surgn. and hony. Lt. G. F. 856
Bygate, Lt. C. M., I.A. (probn.) 330
Byrne, F., I.A.R.O. 848
Byrne, Lt. H. S., R.E. 142
CABOT, C. E., I.A.R.O. 483
Cabral, Asst. Surgn. L. M., I.S.M.D., hony. rank of Capt., supy. 36
Cadman, A. L., I.A.R.O. (probn.) 435
Cahill, J., I.A.R.O. 58
Cahill, J., I.A. 481, 2nd-Lt. 887
Caird, 2nd-Lt. D. R. 831
Cairns, C. A., I.A. 482, 2nd-Lt. 819
Cake, 2nd Lt. S. F. 1001
Calcott, Staff-sergt. (supy. Sub-Condr.) T. 443
Caldwell, Lt. L. R. 902
Callaghan, H. W., I.A.R.O. 712
Callaway, F. M., I.A.R.O. 822
Callaway, Lt. H. W. 720
Calogreedy, L. H., I.A.R.O. 483
Calvert, Capt. E., M.B., I.M.S. 530
Calvert, G. R., I.A.R.O. 848, 2nd Lt. 1041
Cambridge, Lt. A. F., I.A.R.O. 768
Cambridge, 2nd-Lt. S. J. 831
Cameron, A. W., I.A.R.O. 848
Cameron, B. L., I.A.R.O. 994
Cameron, Lt. (actg. Capt.) G. S., I.A.R.O. 411
Cameron, H. H., I.A.R.O. 58
Cameron, Lt. R. T. 603, 991
Cameron, 2nd-Lt. W., I.A.R.O. 899
Cameron, W. W. L., I.A.R.O. 848
Campbell, A., I.M.S. 31
Campbell, 2nd-Lt. A., I.A.R.O. 115, Lt. (*tempy.* Capt.) 715
Campbell, A. A., I.A.R.O. 58
Campbell, Lt. A. D. P. 177 (actg. Capt.) 604
Campbell, A. G., I.A. 480, 2nd Lt. 887
Campbell, Lt. (*tempy.* 2nd Lt.) A. H. G. 115
Campbell, Col. A. J., I.A. 438, 439
Campbell, C., I.A.R.O. 848
Campbell, 2nd-Lt. C. M. St. A. 35
Campbell, D., I.A.R.O. (probn.) 401
Campbell, Capt. E. G. 116
Campbell, F. W., I.A.R.O. 712
Campbell, *tempy.* 2nd-Lt. J. W. 108, 848, 2nd-Lt. 856
Campbell, Capt. M. G. G., M.C., R.E. 676
Campbell, 2nd-Lt. T. J., I.A.R.O. 72, Lt. 772
Campbell, *tempy.* Capt. W. B., I.A. (probn.) 254, I.A.R.S., (probn.) 592
Campbell, Lt. W. F. 596, 767
Campbell, Maj. (*tempy.* Brigdr.-genl.) W. H., D.S.O., I.A. 850
Campbell, Lt. W. J. 816
Campbell-Harris, Lt. C. 929
Cane, *tempy.* 2nd-Lt. S. P. 895
Cann, Capt. H. D. 933
Cann, 2nd-Lt. M. 832
Cannell, 2nd-Lt. H. F. C. 103, 105, 117
Cannell, M. D., I.A.R.O. 890
Capstick, F. H., I.A.R.O. 431
Carberry, 2nd Lt. T. B. 493
Cardwell, W. A., I.A.R.O. 483
Carey, A. B., I.A.R.O. 483
Carey, C.O'D., I.A.R.O. 59
Carey, Lt. J., I.A. (probn.) 477
Carey, Maj. T. deB. 1040
Carey, T. W. 479
Carless, H. A., I.A. 484
Carleton, 4th class Asst. Surgn. A. W. 900
Carleton, Lt. K. O. 599, 830
Carlile, R. L. H. 523
Carling, Lt. T. E., I.A. (probn.) 329, (*tempy.*) Lt. 719
Carmichael, 2nd Lt. C., I.A.R.O. 647
Carnegy, Bt.-col. C. G., M.V.O., I.A. 9
Carnegy, Maj. G. P. O., D.S.O. 441
Carnochan, Lt. D. S. 853
Carpendale, Capt. F. M., I.A. 641
Carpenter, Capt. H. J., I.A. (probn.) 477, *tempy.* Capt. 592
Carr, *tempy.* Lt. F. J. B. 850, 1031
Carr, *tempy.* Lt. H. J. 62, Lt. 1002, 1029
Carr, Lt. W. R., I.A. (probn.) 330, 2nd-Lt. 407
Carrigan, Depy. Comsy. and hony. Capt. P. 857
Carrington, S. O., I.A.R.O. 166
Carruthers, A. L., I.A.R.O. 393
Carruthers, Lt. H. St. J. 772
Carruthers, 2nd-Lt. R. J. 104
Carter, Lt. A. B., I.A.R.O. 600, 1002
Carter, 2nd-Lt. A. C. 831
Carter, Capt. A. V., M.C. 824, 883
Carter, E. J., I.A.R.O. 890
Carter, Capt. F. G., I.A.R.O. 772
Carter, Maj. J. F. C., I.A. 745
Carter, 2nd-Lt. L. J. R., I.A. (probn.) 330
Carter, 2nd-Lt. R. F. F. 103
Carter, Lt. S. N. 882
Carter, 2nd-Lt. T. F. 834
Carter, 2nd-Lt. T. L. 720
Carter, Lt. W. H., I.A.R.O. 603
Cartlidge, 2nd-Lt. C. 212
Cartwright, W. A. 888
Carwithen, Lt.-col. E. T., I.A. 638
Casey, J. W. 479
Casey, 2nd-Lt. T. H., I.A.R.O. 617
Cashmore, 2nd-Lt. A. E. 212
Casling, 2nd-Lt. D. M., I.A.R.O. 215
Cassels, Bt.-col. (*tempy.* Brigdr.-genl.) R. A., I.A. 111
Casson, Maj. W. F. S., D.S.O., I.A. 931
Castells, 2nd-Lt. E. 139
Castle, E. D. F. 888
Cater, L. G., I.A. (probn.) 108, 754
Catron, Capt. J. E. T. 640, 743
Cattell, Maj. G. L. 139
Cattell, J. G., I.A.R.O. 106
Cattenach, A., I.A.R.O. 335
Cattermole, F. C., I.A.R.O. 58
Caulfield-Giles, *tempy.* Lt. H. R., I.A. (probn.) 434
Caunter, 2nd-Lt. H. E. 493
Cave, Lt. C. R., I.A.R.O. 1040
Cavell, Lt. R. G., I.A.R.O. 200
Cave-Penny, 2nd-Lt. E. A. 35
Cawood, 2nd-Lt. C. W. 601, 829
Cawthorn, Capt. W. J. 752, 883
Cay, Lt. C. S. (probn.) 28
Cayley, Lt. P. E., I.A.R.O. 771
Cazalet, Lt. R. G., I.A.R.O. 118
Chadwick, W. H., I.A.R.O. 335
Challen, Lt. B. S. 600
Challen, Lt. P. 885
Chalmers, 2nd-Lt. T. A., I.A.R.O. 72
Chaloner, Comsy. and hony. Capt. W., ret. I.A. 365
Chalwin, Asst. Comsy. and hony. Lt. G. W., ret. I.A. 250
Chamberlain, 2nd-Lt. L. L. 407
Chamberlin, Lt. (actg. Capt.) E. F. 646
Chambers, Lt. H. M. 214
Chambers, *tempy.* 2nd-Lt. H. M., I.A. (probn.) 257

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Chambers, Capt. G. H., M.C. 930
Chambers, Maj. P. R., D.S.O. (*tempy.*) 405
Chambers, Staff-sergt. R. 443
Chamier, 2nd-Lt. A., I.A.R.O. 498
Chamier, Maj. (*tempy.* Lt.-col.) J. A., D.S.O. 931
Champion, 2nd-Lt. H. C. 103, 105, 117
Champion, Lt. P. H. 1000
Chance, R. C., I.A.R.O. 754
Channell, Lt. E. C. 999
Channer, Capt. G. 339, 407
Chaplin, 2nd-Lt. E. L. 103
Chapman, Staff-sergt. A. 605
Chapman, Capt. E. H. 678
Chapman, Staff sergt. F. E. 604
Chapman, *tempy.* 2nd-Lt. G. P. 108
Chapman, Capt. H. R. 882
Chapman, Lt. R. V. 165, I. A. (probn.), *tempy.* Lt. 210
Chappell, Lt. B. H. 496
Chappell, *tempy.* 2nd-Lt. T. C. 996
Chard, Lt. A. R. 881
Charles, Lt. F. D. 635
Charlesworth, F. W. 888
Charlton, Lt. F. J. 881
Charriol, 2nd Lt. R. A., I.A.R.O. 72
Chater, A. 889
Chathoth Kanan, 2nd-class sub-asst. surgn. 531
Chatterjee, Ram Krishna, I.M.S. 822
Cheetham, Staff-sergt. H. J. 443
Cheney, A. F., I.A.R.O. 332
Chenevix-Trench, Capt. H. 523
Chenoy, Capt. F. B., I.M.S. 530
Cheshire, 2nd-Lt. F. M. 173
Cheshire, W. K., I.A.R.O. 891
Chester, Lt. A. J. B., M.C., I.A.R.O. 410
Chetwynd-Palmer, 2nd-Lt. E. R. 212
Cheverton, Lt. F. P. 817
Chilcott, 2nd-Lt. J. S. 105
Childs, 2nd-Lt. F. D. 832
Chiodetti, Asst. Surgn. V. V., I.S.M.D. hony. rank of Capt., supy. 36
Chirgwin, S. H., I.A.R.O. 891
Chisholm, Depy. Comsy. and hony. Capt. A. 264
Chisholm, Capt. (actg. Maj.) D. K. J. 70
Chitale, Maj. Padmakar Krishna, I.M.S. 264
Chope, Capt. A. J. H., D.S.O. 263, 613
Chopra, Lt. Pindi Dass, M.B. 529
Choulor, Lt. R., I.A.R.O. 119, 248
Christian, Lt. H. N. 67
Christie, G. H., I.A. 255
Christison, Lt. F. H. 855 (actg. Capt.) 1002
Christopher, Capt. C. deL., I.A. 641
Christopherson, *tempy.* Lt. D. 592
Church, 2nd-Lt. C. J. B. 596
Church, Capt. D. M. C., M.B. 647
Churcher, W. D., I.A.R.O. 246 Lt. (actg. Capt.) 261
Churchill, J. S., I.A. 481, 2nd-Lt. 887
Cinnamond, 2nd-Lt. H. P., M.C., I.A. (probn.) 134
Clabby, 2nd-Lt. D. N. J., I.A.R.O. 246
Clague, J., I.A.R.O. 712
Clapp, 2nd-Lt. J. H. (probn.) 29
Clapp, Lt. L. J., I.A.R.O. 262
Clapp, 2nd-Lt. W. M., I.A.R.O. 179, Lt. 601, 769
Claridge, *tempy.* Lt. D. P. 824
Clark, 2nd-Lt. C. D. LeG. 103, 105, 117
Clark, Lt. E. W. 846
Clark, 2nd-Lt. G. ., I.A.R.O. 214
Clark, G. S. H. 57
Clark, H., I.A.R.O. 59
Clark, H. W. 57
Clark, J. D., I.A.R.O. (probn.) 593
Clark, L. A. F., I.A.R.O. 890
Clark, V. P. J. 480
Clark, 2nd-Lt. W. J. 818, 829 (*tempy.* 2nd-Lt.) 998
Clark, Lt. W. V. 179
Clark-Kennedy, H. D. G. A., I.A.R.O. 890
Clarke, 2nd-Lt. A. A. MacK. 831
Clarke, A. C. 57
Clarke, Capt. A. E. 677
Clarke, Capt. C. F. 211
Clarke, Lt. C. P. 340, Lt. (actg. Capt.) 830
Clarke, 2nd-Lt. C. St. A. 166 (*tempy.* 2nd-Lt.) I.A. (probn.) 336
Clarke, Maj. F. A. S., D.S.O. 991
Clarke, F. H., I.A.R.O. 994
Clarke, Lt. (actg. Maj.) G. R. 340, Lt. 645
Clarke, Capt. H. 341
Clarke, 2nd-Lt. H., I.A.R.O. 723
Clarke, 2nd-Lt. J. A. 896
Clarke, Lt. M. J. 336, 600, 846
Clarke, 2nd-Lt. P. T. 103
Clarke, P. T., I.A. 484
Clarke, 2nd-Lt. T. V. 1037
Clarke-Bell, 2nd-Lt. D. M. 105
Claudius, C. E., I.A.R.O. 712
Clay, Barrack Mr. (Comsy. and hony Capt.) F. J. 12, 38
Clay-Inman, H., I.A.R.O. 994
Clayton, 2nd-Lt. J. H., I.A.R.O. 723
Clease, Gentl. Cadet E. K. J., I.A. 255
Cleator, A. E. 57
Cleave, 2nd-Lt. J. C. T. 493
Cleaver, L., I.A.R.O. 821
Clegg, *tempy.* 2nd-Lt. S. 996
Clemence, Lt. S. 175, 603, 772
Clement, *tempy.* Capt. J., M.C. 100
Clementi, Maj. J. 764
Clemo, J. 889
Clemes, 2nd-Lt. P. H. 258
Clendenning, *tempy.* 2nd-Lt. H. 108
Clery, Bt.-col. C. B. L., C.B., I.A. 594
Clery, J. A., I.A.R.O. 994
Clery, P. A. A., I.A. 480, 2nd-Lt. 886
Clifford, Lt. (actg. Capt.) C. H. W., I.A.R.O. 118
Clifford, E. K., I.A.R.O. 59
Clifford, Maj. R. 644
Clifford, 2nd-Lt. (actg. Capt.) W. 67
Clift, A. 479
Clifton, Capt. A. J. 643
Clifton, F. R. 888
Clinch, H. G., I.A.R.O. 930
Clough, Lt. T., I.A.R.O. 854
Clubbe, C. H. H., I.A. (probn.) 109
Clutterbuck, Maj. C. H. 202
Clyde, Lt. W. T. 635 (*tempy.* Lt.) 824
Cobb, H. J. G., I.A. 482, 2nd Lt. 820
Cobble, E. W., I.A.R.O. 483
Cochrane, Bt.-col. J. K. 1036
Cockayne, Lt. M. H. 589
Cocker, 2nd-Lt. R. W., I.A.R.O. 647
Codrington, Lt.-col. H.W., I.A. 826
Codrington, K. deB., I.A. 480
Cogan, Lt. L. G. 710
Cohen, 2nd-Lt. N. C. 245, 676
Colborne, 2nd-Lt. T. L. D. 1030, 1038
Colbourne, 2nd-Lt. W. A. 596
Coldham, P. C. 479
Coldstream, G. A. P., I.A. 481, 2nd Lt. 887
Coldwell, J. A., I.A. 484
Cole, 2nd-Lt. A. H. 885
Cole, Lt.-col. E. H., C.B. (Col. I.A.) 174
Cole, Capt. H. A. 644
Cole, Lt.-col. H. W. G., C.S.I. 745
Cole, 2nd Lt. R. D., I.A.R.O. 215
Cole, Sub-Condr. (supy. Condr.) R. F. 833
Cole, Lt. R. St. G. (probn.) 28
Cole, Lt. W. J., I.A.R.O. 856
Coleman, A. J. 889
Colebridge, Bt. Lt.-col. J. F. S. D., D.S.O. 137
Coleridge, Maj. P. L. 495
Coles, Lt. G. R. 671
Coles, *tempy.* Lt. N. R. 202
Coles, *tempy.* 2nd-Lt. T. K., I.A.R.O., (probn.) 436
Collett, 2nd-Lt. H. S. 831
Collett, 2nd-Lt. J. W. 831
Collett, 2nd-Lt. N. T. 885 (*tempy.* 2nd-Lt.) 893
Collett, W. A. 57
Collinge, *tempy.* 2nd-Lt. W. C. 110, 889
Collingridge, Lt. H. V. 180, 899
Collings, F. W., I.A.R.O. 712
Collings, 2nd-Lt. J. S. 818 (*tempy.* 2nd-Lt.) 998
Collins, Lt. (actg. Capt.) A. M. A. 408, Lt. 677
Collins, *late* 2nd-Lt. A. O., I.A.R.O. 672
Collins, Asst. Comsy. and hony. Lt. C. 413
Collins, Corpl. F. P. 439
Collins, Lt. H. M., I.M.S. 530
Collins, 2nd-Lt. H. W. 831, 1003
Collins, Maj. L. P., D.S.O. 830
Collins, M. R., I.A 480, 2nd-Lt. 887
Collins, Capt. (actg. Maj.) S. St. B. 595
Collinson, 2nd-Lt. C. D. H., I.A.R.O. 71
Collyns, Lt. G. G. 721
Colnett, Lt. R. D. 678

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS MILITARY—continued.

Colomb, Col. G. H. C., C.M.G., I.A. 64
Colomb, Capt. (Lt.-col. ret. I.A.) R. P. . 1035
Colquhoun, *tempy.* Lt.-col (Maj., ret. I.A.) H. W. C. . . . 752 (*tempy.* Lt.-col.) 932
Colfman, Lt. A. C. 644
Columbine, Lt. R. H. 589
Colvin, Capt. E. J. D. 367
Colwill, 2nd-Lt. F., I.A.R.O. 215
Combe, Lt. L. M. 177, 370
Comerford, *tempy.* Lt. T. J. 112
Common, F. B., I.A.R.O. 817
Comper, Lt. G. Q. . . . 722, I.A.R.O. 848
Compston, Lt. P. 935, 1029
Comins, 2nd-Lt. R. I. (probn.) 29
Condor, Capt. H. 1039
Condor, J. M., I.A.R.O. 59
Cones, Lt. H. M. A. 364
Connell, E. W. H. 479
Connell, 2nd-Lt. H. W. 832
Connell, 2nd-Lt. J. H. 818
Connell-McDowell, Maj. A. E. J. . . . 262
Conner, Lt. T. S. (actg. Capt.) 645
Connolly, D. R. V., I.A. 256
Connolly, Staff-Sergt. E. T. 443
Connolly, 2nd-Lt. E. T. P., I.A.R.O. . . . 647
Connolly, Lt. J. J. P. 767
Connor, Comsy. and hony. Capt. P., ret. I.A. . 365
Conolly, Lt. J. J. P. 177
Constable, 2nd-Lt. W. N. B. . . . 769, 1038
Conway, H., I.A.R.O. 332
Conway-Gordon, Maj. E. C. W. 638
Conyers-Brown, Lt. H. P. 430
Cook, Lt. A. F. 598
Cook, A. F., I.A.R.O. 889
Cook, E. H., I.A.R.O. (probn.) 401
Cook, H. O., I.A.R.O. 889
Cook, H. W., I.A.R.O. 58
Cook, Lt. J. 595
Cook, R. H., I.A.R.O. (probn.) 435
Cook, Lt. S. 599
Cook, S., I.A.R.O. 821
Cook, Lt. (actg. Capt.) T. F., I.A.R.O. . . 258
Cook, 2nd-Lt. W. G. 526
Cooke, 2nd-Lt. A. B. 166, 528
Cooke, C. A. 480
Cooke, *tempy.* Lt. C. W., I.A. (probn.) . . . 114
Cooke, Bt.-col. H. F., D.S.O. 64
Cooke, 2nd-Lt. L., I.A.R.O. 498
Cooke, J. C. C., I.A.R.O. 848
Cooke, *tempy.* Lt. S. F., A.S.C. 850
Cooling, 2nd-Lt. C. E. 831
Coombes, Lt. (actg. Capt.) H. P. 210
Coombes, M. E., I.A.R.O. 248
Coombes, W. K., I.S.M.D. 406
Cooper, A. C., I.A.R.O. (probn.) 716
Cooper, F. A., I.A.R.O. . . 245, 2nd-Lt. 772
Cooper, G. M., I.A.R.O. 59
Cooper, Lt. R. C., I.A.R.O. 602
Cooper, Lt. (actg. Capt.) H. G., M.C., I.A.R.O. . 898
Cooper, 2nd Lt. H. R., I.A.R.O. . . 178, 214, Lt. 601 (Lt.) 768, (actg. Capt.) 1003
Cooper, *tempy.* Capt. J. A. W. 673
Cooper, Capt. K. E., M.C. 1037
Cooper, Maj. (actg. Lt.-col.) O. 829
Cooper, 2nd-Lt. R. E., I.A.R.O. . . . 214, 497
Cooper, *tempy.* Lt. R. G. 110
Cooper, 2nd-Lt. W. H., I.A.R. 1004
Cooper-Chadwick, J. L., I.A. . . 482, 2nd-Lt. 820
Cooter, 2nd-Lt. H. 831
Cope, Lt. A. A. R. . . 10 (actg. Capt.) 406, 886
Copplestone, Capt. E. E. 824
Copplestone, Capt. F. E. 883
Corban-Lucas, A. J. L., I.A.R.O. 59
Corbett, Corpl. H. R. 673
Corbett, 2nd-Lt. J. E., I.A.R. 900
Corbett, Lt. R. C., R.A.M.C. 182
Corbould-Warren, W., I.A.R.O. 335
Cordon, Lt. C. I., M.C. 589
Cordwell, Staff-sergt. E. G. 443
Corke, *tempy.* 2nd-Lt. F. S. . . 108, 2nd-Lt. 720
Corley, J. W., I.A.R.O. 822
Cormack, Sub-condr. W. 142
Cornell, *tempy.* Capt. W. F. L., A.S.C. . . . 744
Corner, 2nd-Lt. R. J. . . . . 11, Lt. 854
Cornish, 2nd-Lt. A. S., I.A.R.O. 136
Cornish, *tempy.* 2nd-Lt. H. D., I.A. (probn.) . 434
Cornish-Tristrail, A. G., I.A.R.O. 890

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS, AND REVERSIONS MILITARY—continued.

Cornwell, 2nd-Lt. R. B., I.A.R.O. . . . 215
Cornwell, V. J. S., I.A.R.O. (probn.) . . . 593
Corridon, A. F., I.A.R.O. 58
Corridon, Senr. Asst. Surgn. with hony. rank of Capt. R., I.S.M.D. 36
Corrie, A. B., I.A.R.O. 59
Corrin, Lt. (actg. Capt.) T. O. 259
Corse-Scott, Capt. E. J., M.C. 597
Corser, (probn.) H. D., I.A.R.O. 435
Cory-Smith, L. B. 889
Coshan, Senr. Asst. Surgn. (hony. rank of Capt.) F. W. A., I.S.M.D. 530
Costin, Capt. (actg. Maj.) C. B., M.C. . . 643
Cottam, G. H., I.A.R.O. 335
Cotter, Lt. E., M.B., I.M.S. 530
Cotton, C. W., I.A.R.O. 994
Cotton-Swanton, Lt. W. L. 589
Cotton, J. C., I.A. . . . 482, 2nd-Lt. 819
Cotton, Lt. J. T. 524
Coulthard, Lt. G. R., I.A.R.O. . . . 646, 821
Coupar, J. M. 57
Couper, T., I.A.R.O. 712
Courthorpe, Lt. E. A., I.A.R.O. . . . 603, 721
Courtney, 2nd class Asst. Surgn. F. I. . . . 13
Courtney, Asst. Surgn. with hony. rank of Capt. M., I.S.M.D., supy. 36
Cousens, 2nd-Lt. R. P. 212
Cousins, Lt. (actg. Capt.) M. A. S., I.A.R.O. . 768
Covell, Lt. B. C., I.A.R.O. 825
Covell, Capt. G., M.B., I.M.S. 530
Coventry, 2nd-Lt. H. F. 105
Coventon, 2nd-Lt. J. A. 896
Coverton, 2nd-Lt. J. W. G. 104
Cowan, Lt. D. T., M.C. 603
Cowan, Lt. G. J., I.A.R.O. 896
Cowie, 2nd Lt. F., I.A.R.O. . . 408 (actg. Capt.) 495, 497, 768
Cowie, Lt. J. MacD. . . 883 (*tempy.* Lt.) 893
Cowper, Capt. A. G., I.M.S. 530
Cox, A. J., (2nd-Lt.) I.A.R.O. 105
Cox, C. E. C., I.A.R.O. 253
Cox, 2nd-Lt. F. B. 832
Cox, Comsy. and hony. Capt. G., ret. I.A. . 365
Cox, Lt. G. A. T., I.A.R.O. 671
Cox, Lt. G. W. 599
Cox, (2nd-Lt.) H., I.A.R.O. 215
Cox, Lt.-col. *Sir* H. V., K.C.M.G., C.B., C.S.I., I.A. 258
Cox, Senr. Asst. Surgn. and hony. Lt. H. W. V. 856
Cox, 2nd-Lt. M. 212
Cox, Lt. O., I.A.R.O. 899
Cox, Lt. S. J. S., M.C. (probn.) 28
Cox, T. W., I.A.R.O. 1031
Coxe, Lt. K. H., I.A.R.O. 263
Coy, *tempy.* 2nd-Lt. F. C. 250
Crabbe, Gentl. Cadet C. B., I.A. 255
Craddock, 2nd-Lt. H. E. F., I.A.R.O. . . . 647
Craig, A. D., I.A. . . . 482, 2nd-Lt. 820
Craig, 2nd-Lt. G. 1038
Craig, J. W., I.A.R.O. 335
Craig, 2nd-Lt. S. M. M. 212
Craig, W., I.A.R.O. 335
Crampton, Lt. G. P. 341, 679
Cranwill, 2nd-Lt. G. B. 884
Crapp, W. V., I.A.R.O. 332
Craufurd-Lindsay, 2nd-Lt. H. W., I.A.R.O. . 723
Craven, Comsy. and hony. Capt. A. . . . 336
Craven, *tempy.* 2nd-Lt. A. G. W. S., I.A. (probn.) 254
Craven, Lt.-col. C. H. J., I.A.R.O. . . . 336
Craven, L. 57
Craw, Lt. H. H., I.A.R.O. 331
Crawford, A. G., I.A.R.O. 1032
Crawford, Lt. C. G., I.A.R.O. 263
Crawford, F. R. R., I.A.R.O. 994
Crawford, Lt. G. A. 884
Crawford, Capt. J. D., M.C., I.A. . . . 396
Crawford, Lt. N. S. 932
Crawlay, Lt. N. L. 710
Crawshaw, 2nd-Lt. H. E. J., I.A.R.O. . . . 412
Crayden, 2nd-Lt. C. C., I.A.R.O. . . . 1004
Creagh, Lt.-col. A. H. D., C.M.G., M.V.O. . . 715
Creagh, Lt.-col. E. C., ret. pay, I.A. . . . 60
Crealock, Lt. W. E. W., I.A.R.O. 411
Creasy, R. L., I.A. 484
Creffield, 2nd-Lt. G. 993
Cremer, 2nd-Lt. G. O. R., I.A. (probn.) 135, 2nd-Lt. 720
Crewe, E. N., I.A.R. 462

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Crichton, Lt. A. B., I.A.R.O. . . . 30
Crichton, 2nd-Lt. T. C. 103
Crisp, Lt. (actg. Capt.) R. H., I.A.R.O. . 766
Critchell, D. E. R., I.A.R.O. 849
Critchley, Lt. D. R. 177
Crittall, Capt. P. C. . . 165 (*tempy.* Capt.) 335
Crocker, Lt. W. J. 598, 721
Croly, Capt. R. G. G., M.B., I.M.S. . . . 216
Cronan, 2nd-Lt. L. B. 831
Crooke, 2nd-Lt. F. M. W. 850
Crosby-Browne, 2nd-Lt. D., I.A.R.O. . . . 215
Crosbie, Lt. H. 896
Crosse, Sub-condr. G. H. (cancelled) . . 119
Cross, Lt. A. B., I.A.R.O. 855
Cross, Lt. F., I.A.R.O. 178
Cross, Capt. F. N. 709
Cross, P. L., I.A.R. 462
Cross, Maj. (actg. Lt.-col.) P. W. . . . 338
Cross, S. G. N., I.A. . . . 482, 2nd-Lt. 820
Croucher, E. W., I.A. (probn.) . . . 109, 848
Crowe, J. A., I.A.R.O. 462
Crowhurst, J. D. J., I.A.R.O. 993
Crowley, B. E. S., I.A.R.O. (probn.) . . . 62
Crowther, Lt. H. O., I.A.R.O. 770
Croxton, 2nd-Lt. J. A. F. 832
Crozier, *tempy.* Lt. W. H., I.A. (probn.) 206, Lt. 603, Capt. 1030
Cruikshank, Lt. J. G. . . 590 (*tempy.* Lt.) 826
Cruikshank, 2nd-Lt. J. R. H. . . . 591, 1037
Crump, Capt. S. T., I.M.S. 216
Cuerdon, Sub-condr. T. . . . 413, Condr. 1008
Cullen, S. E., I.A.R.O. 483
Culley, A., I.A.R.O. (probn.) 435
Culley, R. H., I.A.R.O. (probn.) 62
Cullinan, Staff-sergt. J. 443
Culpeck, T. C., I.A.R.O. 890
Culpeper, 1st class Asst. Surgn. A. G. . . 857
Culverwell, Lt. J. S., I.A.R.O. 69
Cumberledge, Lt.-col. A. F. 932
Cumberledge, Lt. J. H., I.A.R.O. . . . 410
Cuming, Bt. Lt. col. R. J. 1037
Cumming, Lt. A. E. 371
Cumming, 2nd-Lt. D. B., I.A.R. 900
Cumming, 2nd-Lt. J. F., I.A. (probn.) . . 330, 720
Cumming, 2nd-Lt. R. C. R., I.A.R.O. . . . 412
Cumming, 2nd-Lt. R. H. R. 1037
Cumming, Lt. W. J. 370
Cummins, J. E., I.A. . . . 483, 2nd-Lt. 820
Cummins, Capt. W. 851, 882
Cunningham, 2nd-Lt. G. E., I.A.R.O. . . . 363
Cunliffe, R. G., I.A.R.O. (probn.) . . . 593
Cunningham, E. C. J., I.A.R.O. (probn.) . . 743
Cunningham, V. 479
Cunningham, W. E., I.A. 255
Curle, Lt. V. 495
Curley, Asst. Comsy. and hony. Lt. T. . . 413
Curnow, Lt. E., I.A.R.O. . . 118 (actg. Capt.) Lt. 261
Curran, Asst. Surgn. with hony. rank of Capt. J. F., I.S.M.D., supy. 36
Currie, Lt. J., (probn.) . . 29 (*tempy.* Lt.) 110
Curry, Capt. A. V. . . 816 (*tempy.* Capt.) 932
Curry, 2nd-Lt. G. R., I.A.R.O. 216
Curry, Lt. M. J. 66
Curtin, 2nd-Lt. A. F. S. 175
Curtis, *tempy.* Lt. A. G. C., A.S.C. . . 112, Lt. 590
Curtis, Capt. O. O. 1039
Curtler, Lt. W. L. 830
Curtoys, O. F., I.A. . . . 481, 2nd-Lt. 887
Cuthbert, 2nd-Lt. L. A. 831
Cutler, Maj. H. C. 441, 830
Cutler, Lt. M. H. C. 678
Cutler, Maj. R. V., M.B.E., M.C. 999
DACRE-TYLER, Lt. J. L., I.A.R.O. . . . 262
Dagg, *tempy.* Lt. A. V. 107
Dagge, 2nd-Lt. R. C. 11
Daldy, 2nd-Lt. A. J. 175
Dale, Lt.-col. G. A., C.M.G., I.A. . . . 639
Dale, R., I.A.R.O. 58
Daley, 2nd-Lt. J. F., I.A.R.O. 412
Dalgety, A. F., I.A. 255
Dalison, Lt. (actg. Capt.) J. B. 340
Dalrymple, W. C., I.A.R.O. 1031
Daly, 2nd-Lt. D. A., I.A.R.O. 201
Daly, F. O. W. A., I.A. 256
Dalrymple-Hay, B. G., I.A. . 481, 2nd-Lt. 818, 1037
Damerell, 2nd Lt. W. J., I.A.R.O. . . . 498
Danby, E. C., I.A.R.O. 249
Danby, 2nd-Lt. G. P., I.A.R.O. 411
Danby, 2nd-Lt. J. A. M. . 817 (*tempy.* 2nd-Lt. 893
Dand, 2nd-Lt. J. 832
Daniel, F. L., I.A. (probn.) 108
Daniels, A. 889
Dann, Lt. (actg. Capt.) C. E. 69
Dann, *tempy.* 2nd Lt. C. W., I.A. (probn.) . 62
Danson, Gentl. Cadet E. T., I.A. . . . 255
Darling, J. S., I.A.R.O. 335
Darling, Lt. O. R. . . . 817 (*tempy.* Lt.) 892
Darwell, Lt. G. P. 886
Darnell, W. A. 57
Dasent, L. H., I.A.R.O. (probn.) . . . 435
Davenport, C. V. 57
Davenport, R. 57
Davey, 2nd-Lt. C. C. 832
Davey, H. B. 853
Davey, *tempy.* Lt. H. R. 894
Davey, Depy. Asst. Comsy. and hony. Lt. T., ret. I.A. 250
David, Lt. T., I.A.R. 497
Davidson, 2nd-Lt. A. 818
Davidson, Lt. J. W. 597
Davidson, M. D., I.A.R.O. 200
Davies, A., I.A.R.O. 712
Davies, A. 889
Davies, Lt. A. T., I.A.R.O. 603
Davies, Lt. F. C., I.A.R.O. 598
Davies, 2nd-Lt. G. P., I.A.R.O. 723
Davies, Staff sergt. J. A. 172
Davies, J. F., I.A. (probn.) . 109, Lt. (*tempy.* Capt.) 591
Davies, 2nd-Lt. J. F. 591, 1037
Davies, Lt. K. C. J. 1030
Davies, Capt. R. D. 643
Davies, 2nd-Lt. R. M. 104
Davies, 2nd-Lt. V. K. N. 1030
Davis, A. L., I.A.R.O. 483
Davis, A. P., I.A.R.O. 712
Davis, 2nd-Lt. C. J. McN., I.A.R.O. . . . 498
Davis, 2nd-Lt. D. A. . . 525, *tempy.* 2nd-Lt. 827, 2nd Lt. 1038
Davis, Staff-sergt. E. (*seconded*) . . . 443
Davis, F. L. 57
Davis, 2nd-Lt. G. G. 117
Davis, Lt. J. F., I.A.R.O. 106
Davis, J. T., I.A.R.O. 431
Davis, 2nd-Lt. R. 525
Davis, *tempy.* 2nd-Lt. R., M.C. 754
Davis, Gentl. Cadet T. A. W. 255
Davis, Lt. T. W. G., I.A.R.O. 637
Davidson, Lt. H. T. 884
Davy, Lt. B. G., I.A.R.O. . 69, (actg. Capt.) 260
Davy, H. N., I.A. . . . 481, 2nd Lt. 887
Davy, Lt. (actg. Capt.) T. A. L. . . . 257
Dawe, Lt. H. R., I.A.R.O. 1003
Dawe, Capt. T. R. . . 408 (actg. Maj.) 495
Dawes, Capt. H. D. 821
Dawkes, 2nd-Lt. R. B. 528
Dawson, 2nd Lt. A. J. E. 140
Dawson, 2nd-Lt. A. T., I.A.R. 1003
Dawson, E. J., I.A.R.O. (probn.) . . . 593
Dawson, Capt. K. C. D. 752
Dawson, 2nd-Lt. T., I.A. (probn.) . . 330, 720
Dawson, *tempy.* Lt. W. H. H., M.C. . . . 592
Day, 4th class Asst. Surgn. A. H. . . . 900
Day, Capt. C. S. 595
Day, E. R., I.A. 482, 2nd-Lt. 819
Day, 2nd-Lt. E. V. G. 847
Day, *late* Lt. R. B., I.A.R.O. 62
D'Costa, 3rd class Asst. Surgn. J. A. . . 680
Deakin, C. C., I.A.R.O. (probn.) . . . 435
Deakin, Lt. R. H. 140
Dean, Lt. A. E. 752
Dean, G. E., I.A.R.O. 431
Dean, 2nd-Lt. G. H. 1030
Deane, *tempy.* 2nd-Lt. E. C., I.A. . . . 754
Deane, N. G., I.A.R.O. 930
Deans, 2nd-Lt. T. J. 175
Dear, W. T. 480
Dease, Maj. C. E. 1000
deBeer, E. S. 480
DeBretton, D. W., I.A.R.O. 894
DeButts, Capt. F. C., D.S.O., M.C., I.A. . . 36

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY —continued.

deCoverly, A. T. E. 479
deCruz, Senr. Asst. Surgn. hony. rank of Capt. F. G., I.S.M.D., ... 530
Dedman, J. B., I.A. . 482, 2nd-Lt. 819
Dedman, *tempy.* 2nd-Lt. J. J., I.A. (probn.) . 254
Deedes, Capt. R. B., M.C. 259
Defries, A. G., I.A.R.O. 247
Delamain, 2nd-Lt. J. H. 829
De la Nongerede, 2nd-Lt. V. A. 831
Delanty, Asst. Surgn., hony. rank of Capt. H. W., I.S.M.D. 36
Delany, Maj. T. H., M.D. 713
Delap, *tempy.* 2nd-Lt. A., I.A. (probn.) . 254
Delves, N. D. 480
Dempester, Lt. (actg. Capt.) H. F., I.A.R.O., 340, Lt. 441
Dempester, Lt. H. S., I.A.R.O. 598
Dening, Lt. J. P. 339
Donne, Capt. L. G. L. 896
Denness, H. M. 480
Denness, S. W. G. 57
Denny, Lt. M. P. R., I.A.R.O. 767
Denny, Lt. T. H. 603
Dent, Capt. (actg. Maj.) R. B. 118
Dent, Capt. W., D.S.O., I.A. 641
Dennys, Capt. C. H. M. 845
Desai, *tempy.* Lt. Umedram Lalbhai . . . 261
DeSilva, Senr. Asst. Surgn. with hony. rank of Capt. G. F., I.S.M.D. 530
D'Esta, Lt. H. A. M. 710
Determes, A. C., I.A.R.O. 59
Deung, M. T. 479
Devenport, Lt. T. 817 (*tempy.* Lt.) 1000
Devine, Asst. Surgn. with hony. rank of Capt. A., I.S.M.D., supy. 36
Devonshire, 2nd-Lt. C. H. 831
Devonshire, Gentl. Cadet N. G., I.A. . . . 255
DeVos, J. P., I.A.R.O. 993
Devoy, Lt. J. C. 992
Dewberry, Staff-sergt. A. 413
Dewey, 2nd-Lt. C. A. R. 831
Dewing, Lt.-col. R. H. (ret., I.A.) . . . 115
Diack, W. J., I.A.R.O. (probn.) . . . 593
Diacono, H. V., I.A.R.O. 58
Dick-Lander, Capt. J. N. D. 116
Dickens, Pte. C. E., I.A.R.O. (probn.) . . 365
Dicker, D. E. 480
Dickson, Capt. H. R. P. 174
Dickson, 2nd-Lt. J. 636
Dickson, W. A., I.A.R.O. 58
Digby, E., I.A.R.O. 29
Diggory, Lt. P., I.A. (probn.) 329
Dilks, Lt. A. C., I.A. (probn.) . . . 329, 1039
Dixie, Staff-Sergt. W. J. 12
Dixen, R., I.A.R.O. 335
Dixon, 2nd-Lt. G. 831
Dixon, 2nd-Lt. M. J., I.A.R.O. . . . 214
Dixon, 2nd-Lt. W. 817
Dobbs, Lt. (actg. Capt.) A. F., I.A.R.O. Lt. 119 (actg. Capt.) 496
Dobbs, Capt. H. C. 181
Dobney, 2nd-Lt. T. A. 993
Dobson, 2nd-Lt. E. T. 1001
Dodd, Lt. A. C. B. . 816 (*tempy.* Lt.) 995
Dodd, 2nd-Lt. A. V. 818
Dodd, 2nd-Lt. F. 1001
Dodd, 2nd-Lt. J. R. 831
Dodd, Sub-Condr. W. 857
Dodds, 2nd-Lt. H. C. 11
Dodge, M. W., I.A.R.O. 483
Dods, Lt. E. R. S., M.C. 70
Donald, Lt. A., I.A.R.O. 721
Donald, A. A., I.A.R.O. 890
Donald, J. W., I.A.R.O. 335
Donaldson, A. L., I.A. (probn.) 328
Donaldson, 2nd-Lt. H. V. 832
Donaldson, Lt. J., I.A. (probn.) 135
Donaldson, *tempy.* Lt. S. 826
Dopping-Hepenstal, Maj. M. E., D.S.O. . . 440
Doraisamy, Capt. S., I.M.S. 530
Dore, Lt. A. M. 710
Dormer, 2nd-Lt. E. J. 212
Dorward, W., I.A.R.O. 462
Dossett, Sub-Lt. A. E., M.O. . 165, I.A. (probn. (*tempy.* Lt.) 210
Doubell, P. S., I.A.R.O. 462
Doubt, 2nd-Lt. H. E. 832

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Doudney, 2nd-Lt. G. W. 369, 370
Doustil, Lt. P. V., I.A.R.O. 895
Douglas, Condr. (supy. Asst. Comsy. and hony. Lt.) A. E. 857
Douglas, G. D. E. 889
Douglas, Capt. F. W. 257
Douglas, F. W., I.A.R.O. 526
Douglas, *tempy.* Lt. L. N., I.A. (probn.) . . . 112
Douglas, Lt. (actg. Capt.) R., I.A.R.O. . . 181
Dove, Lt. M. 935
Doveton, Capt. A. M., ret. pay, I.A. . . . 1034
Dow, Lt. D. J. 1029
Dow, Lt. J., I.M.S. 529
Dowding, Capt. C. G., M.C. 715
Dowes, Lt. H. D., I.A. (probn.) 328
Dowland, Lt. G. R. 175
Dowling, *tempy.* Capt. G. 58
Down, Lt. F. D. . . 816 (*tempy.* Lt.) 892
Down, G. O., I.A.R.O. 248
Downing, L. D., I.A.R.O 483
Dowse, B. T. J., I.A. . . 480, 2nd-Lt. 887
Dowson, Mr. V. H. W., I.A.R.O. 331
Doyle, 2nd-Lt. F. J. B., I.A.R. . . . 1004
D'Oyly-Hughes, 2nd-Lt. R. . . 117, Lt. 721
Draffin, J. E., I.A. 256
Drage, Capt. (*tempy.* Lt.-col.) G., D.S.O., ret. pay, I.A. 365
Drayson, Capt. (actg. Maj.) F. G. . . . 1037
Drake, A. V., I.A.R.O. 335
Drake, Lt. D. H. 677
Drake, P. C., I.A.R.O. 1031
Drake-Brockman, Lt.-col. D. H., C.M.G. . . 996
Drayson, Capt. F. G. 595
Drew, 2nd-Lt. F. J., I.A.R.O. 498
Drew, Lt. J. D., I.A.R.O. 180
Dreyfus, Lt. R. E., I.A.R.O. 59
Drinkwater, 2nd-Lt. C. R. 831
Driver, G. L. S., I.A.R.O. 483
Driver, *tempy.* 2nd-Lt. R. A. 169
Drought, Capt. J. V. 898
Drudge, H. A. 57
Druitt, 2nd-Lt. T. R., I.A.R.O. 647
D'Silva, N. A. T., I.S.M.D. 849
D'Souza, J. F. A., I.S.M.D. 849
D'Souza, L. J. M., I.S.M.D. 849
D'Sylva, Senr. Asst. Surgn. with hony. rank of Capt. W. R., I.S.M.D. 530
Dubois, Lt. H. A., I.A.R.O. 712
Duckworth, M. B., I.A.R.O. 335
Dudani, G. L., I.A.R.O. 930
Dudley, F., I.A.R.O. 332
Dudley, 3rd class Asst. Surgn. G. W., I.S.M.D., (supy. 2nd class) 13
Duff, 2nd-Lt. S. H. 831
Duffy, 2nd-Lt. S. C. R. 885
Duggan, *tempy.* 2nd-Lt. E. C. 996
Duke, Capt. A. A. G. 829
Duke, Capt. V. W. H. 595
Duke, 2nd-Lt. W. F. 832
Duke, Lt. W. S., I.A.R.O. 411
Dukenfield, W. 889
Dumbreck, W. V., I.A.R.O. (probn.) . . . 593
Duncan, Capt. A. W. . . 107, 165, Lt. 679
Duncan, 2nd-Lt. D. J., I.A.R.O. 498
Duncan, 2nd-Lt. D. L. 590, 596
Duncan, Lt. J. G., I.A.R.O. 177
Duncan, S. F., I.A.R.O. 891
Duncan, Lt. T M. . 589 (actg. Capt.) 644
Duchesne, Lt. R. L. 589
Dunford, Lt. C. M. P. 430
Dunlop, Capt. (hony. Maj.) H. J. . . . 173
Dunlop, H. L., I.A.R.O. 822
Dunn, *tempy.* 2nd-Lt. C. L. . . . 108, 929
Dunn, Senr. Asst. Surgn. with hony. rank of Capt. F. J., I.S.M.D. 530
Dunn, Asst. Surgn. J. J. F., I.S.M.D. . . . 463
Dunn, Lt. N. E. J. 1000
Dunn, 2nd class Asst. Surgn. R. L., I.S.M.D. . 12
Dunne, E. L., I.A.R.O. 890
Dunning, 2nd-Lt. A. A. J., I.A.R.O. . . . 412
Dunsterville, Col. (*tempy.* Brigdr.-genl.) L. C., C.B., I.A. 436
Dunsmore, Lt. C. T. W., I.A.R.O. . . . 764
Dunt, R. B., I.A.R.O. 848
Dunwell, C. N., I.A.R.O. (probn.) . . . 435
Duplessis, G. L. J. Lt. 829
Du Pre, M. D. A. G., I. A., probn. . . . 109

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Duran, Lt. J. A., I.A.R.O. 712
Durant, 2nd-Lt. E. G., I.A.R.O. . . . 59, 214
Durant, Lt. (actg. Capt.) R. M. 174
Durant, 2nd-Lt. R. S., I.A.R.O. 411
Durban, E. C. 479
Durham, Capt. W. G. W. 11
Durham, Senr. Asst. Surgn. with hony. rank of Capt. W. R. 72
Durnford, Lt. C. M., I.A.R.O. . . . 602
Durrant, Lt. O. T. . 898 (actg. Capt.) 1039
Duthie, K. J. N., I.A. . 480, 2nd-Lt. 886
Dwane, L. M. R., I.A. . . 481, 2nd-Lt. 888
Dye, A. 829
Dyer, *tempy.* Lt. A. J., I.A. (probn.) 110, Lt. 646
Dyer, Maj. H. R. 720
Dyer, Col. R. E. H., C.B., I.A. . . . 931
Dyke, Bt. Lt.-col. P. H., D.S.O. . . . 829
Dyson, 2nd-Lt. F. . 818 (*tempy.* 2nd-Lt.) 895
EADE, Staff-sergt. J. 605
Eade, R. O., I.A.R.O. 59
Eaden, C. L., I.A.R.O. 335
Eagle, Staff-sergt. (supy. Sub-Condr.) H. . 443
Eales, Lt. C. H. H., M.C. . 258 (actg. Capt.) 407
Eales, Lt.-col. C. M. (ret. I.A.) . . . 336
Eales, *tempy.* Capt. T. F. J. 209
Eastmead, 2nd-Lt. C. 104
Easton, Capt. R. M., M.B., I.M.S. . . . 520
Eates, 3rd class Asst. Surgn. E. A. (supy. 2nd class) 13
Eaton, 2nd-Lt. H. 497
Eaton, R. S., I.A.R.O. 335
Eberhardie, D. C., I.A.R.O. . . 8, 2nd-Lt. 201
Eberhardie, Capt. R. C. 262
Eberhardie, R. E., I.A.R. 929, 997, 2nd-Lt. 1041
Eckel, *tempy.* Lt. P., I.A.R.O. (probn.) . . 436
Ede, *tempy.* Lt. H. S., I.A. (probn.) . . 367
Edelston, Lt. E., I.A.R.O. 167
Eden, A. W. B. 889
Eden, 2nd-Lt. B., I.A.R.O. 484
Eden, H. G. A. 889
Edge, E. H., I.A.R.O. 59
Edge, G. P., I.A.R.O. 8
Edge, J., I.A. . . . 482, 2nd-Lt. 819
Edkins, Lt. R. H., I.A.R.O. 934
Edmondson, 2nd-Lt. B. E. W. . . . 1038
Edmondson, H. C., I.A.R.O. 890
Ednie, *tempy.* 2nd-Lt. L. . 336, 2nd-Lt. I.A. (probn.) 479
Edwards, Lt. C. G. N. 711
Edwards, D. J. 479
Edwards, Col. (*tempy.* Brig.-genl.) Fitz. J. M., C.M.G., D.S.O., I.A. 827
Edwards, *tempy.* Lt. F. O. 107
Edwards, H. B., I.A.R.O. 483
Edwards, Lt.-col. R. M., C.M.G. (*tempy.*) 849, 996
Edwards, 2nd-Lt. T., I.A.R.O. 412
Edwards, W., I.A.R.O. 29
Edwards, W. C., I.A.R.O. 431
Edye, F. H. H., I.A.R.O. 712
Egan, V. G., I.A.R.O. 891
Egerton, Major-genl. *Sir* R. G., K.C.B., K.C.I.E., I.A. 204, 674
Egginton, J. F. 889
Eiloart, Lt. B. H., M.C., I.A.R.O. . . 766, 830
Eldon, 2nd-Lt. A., I.A.R.O. 413
Eldred, H. S. 57
Eldridge, 2nd-Lt. F. L., I.A.R. . . . 1004
Ellery, A. C., I.A.R.O. 335
Elliot, W., I.A.R.O. 848
Elliott, 2nd-Lt. C. D. 636
Elliott, Lt.-col. C. R., I.A. 331
Elliott, Lt.-col. C. R. S. 400
Elliott, 2nd-Lt. F. P., I.A.R.O. . . . 167
Elliott, 2nd-Lt. J. G. 175
Ellis, 2nd-Lt. A. B. 882
Ellis, Maj. A. C. S. B. 932
Ellis, Lt. A. H. J. 752
Ellis, Lt. H. C. 991
Ellis, Lt. R. 897
Ellis, 2nd-Lt. T. S. 497
Ellis, Lt. W. J., I.A.R.O. . . . 676, 848
Ellison, Lt. D. H. 119
Ellison, 2nd-Lt. E. C. 212
Elloy, 2nd-Lt. L. M., I.A.R.O. 412
Elms, C. E., I.A.R.O. 1032
Elsmie, Bt.-col. A. M. S., C.M.G. . . . 672

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Elson, W., I.A.R.O. 335
Elton, 2nd-Lt. A. C., I.A.R.O. 215
Elton, *tempy.* 2nd-Lt. C. B., I.A.R.O. (probn.) . 334
Emeney, *tempy.* 2nd-Lt. A. M., I.A.R.O. (probn.) 434
Emery, Capt. T. S., M.C. . . 135, Lt. 1040
England, *Tempy.* Lt. R. S., I.A., (probn.) . 112
Engledow, 2nd-Lt. G. R., I.A.R. . . . 899
English, B. M., I.A.R.O. 847
English, E. E., I.A.R.O. 363
English, 2nd-Lt. H. H. E. 885
Ennis, 2nd-Lt. J. I. 596
Entwisle, 2nd-Lt. G. R., I.A.R.O. . . . 498
Enviquez, Capt. C. M. D. 261
Errington, Capt. J. P. 1000
Erskine, Capt. K. C. S., M.C. . 263, (actg. Maj.) 410
Esse, Lt. F. A. . . . 524, *Tempy.* Lt. 827
Eustace, Lt. R. 599
Evans, A. 57
Evans, A. 57
Evans, E. W., I.A.R.O., (probn.) . . . 63, 822
Evans, Mr. G. H. 363
Evans, Lt. H. J. L. 742
Evans, 2nd-Lt. I. A., I A.R.O. 214
Evans, J., I.A.R.O. 335
Evans, J. D., I.A.R.O. 993
Evans, Asst. Comsy. and Hony. Lt. J. J. . . 72
Evans, Lt. J. L. . . . . 646, (actg Capt) 855
Evans, 2nd-Lt. N. W. 212
Evans, *Tempy.* Lt. S., M.C. 115
Evans, Gentl. Cadet. S. F., I.A. . . . 255
Evans, Lt. N. W. . . . . 600 (actg. Capt.) 677
Evans, Gentl. Cadet. T. L., I.A. . . . 255
Evans, V. C. 889
Evans, Lt. W. A. A., I.A.R.O. 177
Evanson, Lt. E. A., I.A. (probn.) 477, (*tempy.* Lt.) 640, 711
Evatt, 2nd-Lt. C. A., I.A.R.O. 413
Evatt, *Hon'ble* Brig.-genl. J. T., D.S.O., ret. pay, I.A. 639
Evenden, J. M. 480
Everett, W. H., I.A. . . . 181, 2nd Lt. 887
Everett, W. M., I.A.R.O., (probn.) . . . 593
Ewart, Lt. J., I.A.R.O. 714
Ewin, *Tempy.* 2nd-Lt. H. L. H., I.A.R.O., probn. 368
Extance, T. J., I.A.R.O. 58
Eyre, M. H., I.A.R.O. 849
FADDY, F. L., I.A. (probn.) 109
Fagan, Maj. (actg. Lt.-Col.) B. J. . . . 340
Fagan, Lt.-Col. E. A., D.S.O., I.A. . . . 335
Fagan, Lt. H. A. 883
Fairclough, F. S. 57
Fairley, *Tempy.* 2nd-Lt. R. S. 432
Fairweather, A., I.A. 484
Falcon, *Tempy.* Lt. R. R. B., I.A.R.O. . . . 247
Falconer, 2nd-Lt. G. A. 597
Falgar, 2nd-Lt. R. J., I.A.R.O. (cancelled) 201, 2nd-Lt. 216
Fanning, Lt. R. J. 524
Farbrother, Lt. A. A. 11
Farbrother, 2nd-Lt. A. A. 589
Farley, F. A., I.A.R.O. 332
Farman, W. S. 853
Farmenter, *Tempy.* Lt. F. 111
Farmer, Asst. Surgn. C. A., I.S.M.D. (hony-rank of Capt.) 36
Farquharson, Lt. F. A., I.A.R.O. . . . 205, 332
Farr, 2nd-Lt. C. J., I.A.R.O. 215
Farrance, *Tempy.* Lt. S. C. 714
Farrance, Capt. S. C. E. 523
Farrar, *Tempy.* Lt. C. B., R.E. 752, (*tempy.* 2nd-Lt.) 828, Lt. 1029
Farrar, 2nd-Lt. W. B. 493
Farrel, Lt. J. K. O'M. (probn.) . . . 28, 166
Farrell, J., I.A.R.O. 993
Farrington, 2nd-Lt. F. L., I.A.R.O. . . . 215
Farrington, Sub.-Engr. G., 1st grade Comsy. and hony. Capt. 12
Farrington, 2nd-Lt. H. R., I.A.R.O. . . . 342
Farrow, 2nd-Lt. J. K., I.A. (probn.) 477, (*tempy.* 2nd-Lt.) 719, (*tempy.* Lt.) 1034
Faulconer, 2nd-Lt. E. A., I.A.R.O. . . 342, 723
Faulkner, Lt. St. J. T. 116
Fausset-Baker, Lt. A. A., I.A. 365
Fawcett, 2nd-Lt. H. E. M., I.A.R.O. . . . 215
Fawcett, Lt. R. B. 710

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Fawcett, Lt. W. L. . . 603, (Capt.) 1029
Fayrer, Maj. F. D. S., I.M.S. 264
Featherstone, 2nd-Lt. B. K. 104
Fell, 2nd-Lt. A. L. 528
Fell, Lt. R. J. H., I.A.R.O. 722
Felton, G. H. 57
Fennell, 2nd-Lt. W. G., I.A. (probn.) . 478, (tempy. 2nd-Lt.) 592
Fanstone, J., I.A.R.O. 29
Fenwicke-Clennell, Lt. G. E. 722
Ferguson, Capt. J. 1037
Ferguson, 2nd-Lt. J. H. 832
Ferguson, *Tempy.* 2nd-Lt. J. M., I.A. . 60, (probn. to I.A.) 135
Ferguson, 2nd-Lt. R. H. 831
Ferguson, Lt. S. McE. 991
Ferguson, W. A. M., I.A.R.O. . 248, Lt. 771
Ferguson, W. E., I.A.R.O. 822
Ferrier, *Tempy.* 2nd-Lt. C. D., I.A.R.O. . . 671
Feru, E. A., I.A.R.O. 526
Fetherstonhaugh, Lt. M. R., I.A. (probn.) . 329
Fewtrell, Lt. A. H. H. 709
Ffolkes, Genl. Cadet. E. J. P. B., I.A. . . 286
Fforde, 2nd-Lt. G. F., I.A.R.O. . . . 71
Fickard, L. A., I.A.R.O. (probn.) . . . 593
Field, *Tempy.* 2nd-Lt. A. H. 996
Field, Lt.-Col. C. W., I.A. 181
Field, C. W. 888
Field, Lt. (actg. Capt.) F. M. S., I.A.R.O. 260, Lt. 600, 767
Field, G. G., I.A.R.O. 1032
Field, Lt. R. T. 710
Field, W. J., I.A.R.O. 58
Fielder, Lt. G. H. 710
Fill, H. H. G. 57
Finch, C. H., I.A.R.O. 335
Finch, H. C. 57
Finch, Lt. P. W. 846
Fincken, *Tempy.* Capt. V. S. T., M.C. . . . 996
Findlay, Capt. J., M.B., I.M.S. 530
Finelli, C. W. F., I.A.R.O. 890
Finglas, 2nd-Lt. N. H., I.A.R.O. 411
Finglas, U. C. N., I.A.R.O. probn. . . . 435
Finlay, 2nd-Lt. J. A. . . . 104, 105, 117
Finlay, J. R. P., I.A. . . 480, (2nd-Lt.) 886
Finlayson, 2nd-Lt. T., I.A. (probn.) . . 330, 720
Finerio, Capt. A. McL. 645
Finnigan, L. D., I.A.R.O. 331
Finnigan, W. B., I.A.R.O. 331
Finnis, Maj. B. H. 645
Fischer, *Tempy.* Lt. N. W. 108
Fish, W. H., I.A.R.O. 483
Fisher, 2nd-Lt. F. A. B. 35
Fisher, 2nd-Lt. H. A. 63
Fisk-Aldis, Lt. A., I.A.R.O. 261
Fison, Lt. C. H. 846
Fitch, K. S., I.A. . . . 481, (2nd-Lt.) 887
Fitton, *Tempy.* Capt. C. V. M.C. . . . 718
FitzGerald, Capt. D. C. V., M.C., I.M.S. . . 216
FitzGerald, J. J., I.A.R.O. (probn.) . . . 435
FitzGerald, Lt. (actg. Capt.) L. C. . 11, (Lt.) 678
FitzGerald, S. G. V., I.A.R.O. 1031
FitzGerald, *Tempy.* 2nd-Lt. W. R., R.E. 142, (*tempy.* Lt.) (actg. Capt.); (*tempy.* Lt.) 644
Fitz-Herbert, 2nd-Lt. G. A., I.A.R.O. . . . 72
Fitzherbert, 2nd-Lt. R. F. (probn.) . . . 29
Fitz-Maurice, W. H. . . 480, (2nd-Lt.) 887
Fitzpatrick, 2nd-Lt. C. J., I.A.R.O. . . . 71
Fitzpatrick, Lt. G. V., I.A.R.O. 772
Fitzpatrick, J. J., I.A.R.O. 59
Fitzpatrick, L. F. J., I.A. 484
Fitzpatrick, Lt. (actg. Capt.) L. J., I.A.R.O. . 260, (Lt.) 600, 767
Fitzpatrick, 2nd-Lt. M. J. J. 831
Fitzpatrick, Lt. P. W., I.A.R.O. 677
Fitzpatrick, R. H. J., I.A.R.O. 848
Flannery, Qr.-mr. and Hony. Lt. M. J. (Comsy-ret. I.A.) 996
Flatt, Lt. L. N., I.A.R.O. 932
Flawn, A. H. T. 57
Flaxman, Lt. (actg. Capt.) H. J. M., I.A.R.O. . 765
Fleming, 2nd-Lt. F. 818
Fleming, *Tempy.* Lt. G. R. . . 115, (Lt.) 1039
Fleming, Lt. J. G. G., D.S.O., M.C. . 883, (*temp.* Lt.) 998
Fleming, 2nd-Lt. R. S. T. 175, 178

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Fleming, Lt. V. J. P., I.A.R.O. 601, (actg. Capt.) 646
Fleming-Madge, D., I.A.R.O. 890
Flemington, *Tempy.* Capt. R. R., I.A.R.O. . 484
Fletcher, Lt. A. B. 140
Fletcher, J. A., I.A.R.O. 248
Fletcher, Lt. R. C. 175
Flett, R., I.A. 482, (2nd-Lt.) 819
Flitcraft, 2nd-Lt. E. A. S., I.A. (probn.) . 478, 528
Flower, L. T., I.A. (probn.) 109
Flowerdew, Sub-Condr. J. L. 417
Flynn, J. W. 57
Flynn, 2nd-Lt. T. F. A. 1038
Fogarty, 2nd Lt. P. C., I.A.R.O. 215
Fogarty, W. P. 480, (2nd-Lt.) 886
Folds, J., I.A.R.O. 818
Folkard, Lt. F. T. 441, 711, 830
Fookes, 2nd Lt. T. G., I.A.R.O. 498
Foot, Lt. H. O. 1884
Foot, W. J. H., I.A.R.O. 483
Forbes, T. C., I.A.R.O. 105
Ford, A. 889
Ford, Lt. C. B. 601
Ford, C. W. 480
Ford, Lt. C. W. W. 600, 855, 899
Ford, F. P. 57
Ford, 2nd-Lt. F. O N., I.A.R.O. 215
Ford, G. H., I.A.R.O. 890
Ford, Staff-Sergt. J. 443
Ford, Capt. (actg. Maj.) J. M. R. 311
Forde, 2nd-Lt. J. S. B. 369
Forder, H. N. 57
Fordham, Maj. W. M., I.A. 440
Fordyce-Harvey, C. A., I.A.R.O. 58
Foreman, 2nd-Lt. F. C. 497
Forester, (*tempy.* 2nd-Lt.) F. J. 742
Forrest, 2nd-Lt. J. D. D. . 720, (*tempy.* 2nd-Lt.) 892
Forrester, H. E., I.A.R.O. 335
Forsyth, I. M., I.A. . . . 482, (2nd-Lt.) 820
Fortescue, *Tempy.* 2nd-Lt. A. 62
Fortescue, L. S., I.A.R.O. 248
Forth, 2nd-Lt. C. O. . . . 117, (Lt.) 599
Forward, F. C. M. 255
Foscholo, Asst. surgn. H. W., I.S.M.D. (hony. rank of Capt., supy.) 36
Foskett, R. C., I.A.R.O. . 993, (2nd Lt.) 1001
Fossey, 2nd-Lt. R. H., I.A.R.O. 647
Foster, 2nd-Lt. E. L. P. 104
Foster, 2nd-Lt. H. B., I.A.R. 899
Foster, Lt. J. W. 897
Foster, 2nd-Lt. L. A. 596
Foster, Lt. R. F. 710
Foster. Sub-Condr. T. 605
Foster, Capt. W. M. A., D.S.O. 774
Fothergill, W., I.A.R.O. 848
Foweraker, A. H., I.A.R.O. 890
Fowler, Lt. A. 210
Fowler, Capt. E. K., M.C., I.A. . . . 395, 855
Fowler, 2nd-Lt. E. O. 831
Fowler, Lt. G. H. A. . 710, (*tempy.* 2nd-Lt.) 824
Fowler, 2nd-Lt. G. V. 497
Fowler, H. O. W., I.A. . . 482, (2nd-Lt.) 820
Fox, senr. asst. surgn. with hony. rank of Capt. C. J. (supy.) I.S.M.D. 530
Fox, Lt. (actg. Capt.) E. B., I.A.R.O. . . . 766
Fox, E. L. W., I.A. . . . 482, (2nd-Lt.) 819
Fox, R. J., I.A.R.O. (probn.) 435
Fox, 2nd-Lt. R. deV. R. 104
Fox, T. F., I.A.R.O. 58
Fox-Strangways, 2nd-Lt. V. 103
Foy, Comsy. and hony. Capt. J., ret. I.A. . 433
France, Lt. E., I.A.R.O. 766
Francios, Lt. (*tempy.* Capt.) J. V., I.A.R.O. . 364
Francis, Staff-sergt. J. L. 443
Francis, M. H., I.A. . . . 482, (2nd-Lt.) 819
Francis, (*tempy.* 2nd-Lt.) P. E. C. 108, (2nd-Lt.) 720
Francis, T. V. 57
Francis, W., I.A. . . . 481, (2nd-Lt.) 888
Frankin, Bt. Lt.-Col. H. S. E., D.S.O. . . . 61
Frankish, Lt. W. M. 816
Franklin, Lt. E. A. McA., M.C. . 262, (actg.) 597
Franklin, 2nd-Lt. F. J., I.A.R.O. 393
Franklin, 2nd-Lt. H. J. 244, 896
Franklin, Bt. Lt.-Col. (*tempy.* Brig.-genl.) H. S. A., D.S.O., I.A. 745
Franks, H. S., I.A.R.O. 58

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Franks S. H., I.A.R.O. 332
Fraser, A. B., I.A.R.O. 890
Fraser, C. D., I.A.R.O. 890
Fraser, 2nd-Lt. D. 831
Fraser, Lt. D. S. 854
Fraser, Lt. J. D. 176
Fraser, 2nd-Lt. K. M. 832
Fraser, T. F. G., I.A. 256
Fraser, Capt. W. A. K., M.C. . 168, (actg. Maj.) 395
Fratlini, 2nd-Lt. G. N. 497
Frederick, C. W. E., I.S.M.D. 463
Free, Capt. C. W., M.C. 107, 845
Freeland, Lt. R. A. B., M.C. 441, (Capt.) 991 (actg. Capt.) 1039
Freeman, Asst. Comsy. and hony. Lt. T., ret. I.A. 250
Freemantle, 2nd-Lt. H. E. 831
Fremantle, Lt. A. F., I.A.R.O. 712
French, 2nd-Lt. C. R. 526
French, Lt. F. H. 371
French, J. C., I.A.R.O. 30
French, Lt. J. L. 141
French, 2nd-Lt. J. L. 816
Frend, 2nd-Lt. G. V. R. 831
Freston, T. A., I.A. 439
Frezor, Surgn. Lt.-Col. *Sir* P. J., K.C.B., M.D., ret. I.M.S. 931
Friend, E. A., I.A.R.O. 890
Fritchley, 2nd-Lt. G. B. 832
Frith, 2nd-Lt. J. W. 35
Frith, Lt. W. H. . . . 67, (actg. Capt.) 210
Frost, Lt. C. C. J. 929
Frost, D. M., I.S.M.D.* 13
Frost, Capt. (*tempy.* Maj.) F. D., M.C., I.A. . 641
Frost, Lt. F. J. P., I.A.R.O. 830
Frost, 2nd-Lt. R. L. 212
Fry, Lt. A. G., I.M.S. 529
Fry, E. N., I.A.R.O. 890
Fry, 2nd-Lt. G. C. 212
Fry, 2nd-Lt. H. R. 831
Fuge, R. D., I.A.R.O. 59
Fuge, Lt. T. L. M., I.A.R.O. 140, (actg. Capt.) 141, 340
Fuller, (*tempy.* 2nd-Lt.) A. G., I.A.R.O. . . 716
Fuller, Mr. R. W., I.A.R.O. 331
Fullerton, G. A., I.A. . . . . (480, 2nd-Lt.) 886
Fullerton, Lt. J. P. 68, 141
Fullford, Staff-Sergt. H. 857
Fulton, Lt. E. J. 68
Fulton, 2nd-Lt. T., I.A.R.O. 412
Furmingor, 2nd-Lt. H. J., I.A. (probn.) 478, (2nd Lt.) 720
Furness, Lt. (actg. Capt.) H. G., I.A.R.O. . 645
Furness, Lt., W. S., M.C. 722
Fussell, Capt. H. S. 882
Fyfe, W. S., I.A.R.O. 890
Fyffe, 2nd-Lt. F. C. . . . 34, (actg. Capt.) 66
GABBETT, Maj. (Hony. Lt.-col.) A. C., ret. pay I A. 750
Gade, Asst. surgn. O. H., I.S.M.D. . . . 463
Gadsdon, 2nd-Lt. H. A., I.A.R.O. . . . 498
Gagliardi, 2nd-Lt. F. B. 831
Gahan, Lt. J. 589
Gain, Capt. J. C. 816
Gaisford, Capt. P. 408
Galbraith, 2nd-Lt. T. W., M.C. 1038
Gale, Depy. Comsy. and *Hon'ble* Capt. A. (ret. pay, I.A.) 106, 332
Gall, Capt. L., M.C. 339, 493
Galloway, Senr. asst. surgn. and hony. Lt. H. J. 856
Galloway, Lt. W. C. 742
Galvin, Lt. A., I.A.R.O. 408
Galvin, Lt. (actg. Capt.) H. FitzM., I.A.R.O. 898, Lt. 1040
Galvin, Asst. surgn. hony. rank of Capt. M., I.S.M.D. 36
Galvin, 2nd-Lt. O. H., I.A.R.O. 71
Gavin, W. H., I.A.R.O. 994
Gamble, 2nd-Lt. L. 816
Gamble, Lt. W. M. F., M.C. 752, 884, 2nd-Lt. 934
Gammon, Capt. J. C., I.A.R.O. 826
Gamon, 2nd-Lt. R. B. 832
Ganpat, Rao Raghunath Rajwade, Hon. Capt. 825, 930
Garbett, R. B. L. 57
Garden, Lt. R. L. 107

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Gardiner, Asst. surgn. A. B., I.S.M.D. (hony. rank of Capt. supy.) 36
Gardiner, D. T., I.A. (probn.) 109
Gardiner, Maj. R. 492
Gandner, 2nd-Lt. J., R.E. 342
Gardner, Lt. J. M. S. . . . 119, 140, 602
Gardiner, O. J., I.A.R.O. 712
Garrett, J. N. 480
Garrett, J. T., I.A. . . . . 481, 2nd Lt. 888
Garrett, Lt. K. A., M.C. 175, 260
Garrett, Lt.-Col. R. V., ret. pay, I.A. . . 63
Garrod, Lt. W. F. . . . 817, (*tempy.* Lt.) 895
Garstin, 2nd-Lt. E. L. L., I.A.R.O. . . . 72
Garstin, Maj. W. A. McD. 503
Garthwaite, Lt. E. J. K., I.A.R.O. . . 178, 260
Garvie, K. C., I.A. . . . . 482, 2nd Lt. 820
Gasper, *Tempy.* Lt. H. L. G., I.A. (probn.) . 115
Gasson, L. B., I.A.R.O. 993
Gastrell, 2nd-Lt. E. H. 212
Gaunt, Maj. (Bt. Lt.-col) C. R., D.S.O. . . 933
Gaussen, Maj. J. R., C.M.G., D.S.O. . . . 338
Gawthorne, C. H., I.A.R.O. 59
Gayer, Lt. W. M. . . . 676, (actg. Capt.) 1001
Gayten, C. 57
Geddes, T. J. R., I.A 482, 2nd-Lt. 819
Gee, W. H. Z., I.A. 482, 2nd-Lt. 820
Gelston, Capt. J. E. H., A. S. Corps, I.A (probn.) 477
Gemmell, A., I.A.R.O. 891
Gemmell, G., I.A.R.O. 889
George, Lt. A. 166
George, A. C. 479
George, A. W., I.S.M.D. 849
George, 2nd-Lt. R. 212
George, S. P., I.A. 481, 2nd-Lt. 887
George, W. J., I.A. 484
Gerard-Smith, V., I.A.R.O. 890
Gerrard, 2nd-Lt. R. J. 528
Gharpurey, Capt. K. G., I.M.S. 216
Ghosh, Biraj Mohan, 3rd class sub-asst. surgn. . 773
Gibb, 2nd-Lt. F. G., I.A.R.O. 413
Gibbon, D. A., 1st class asst. surgn. . . . 72
Gibbon, W. St. M., I.A. (probn.) . 751, Lt. 1029
Gibbons, J. H., I.A.R.O. 930
Gibbs, A. E. T., I.A.R.O. 483
Gibbs, 2nd-Lt. A. R. 832
Gibbs, 2nd-Lt. E. W. B. . . . 596, Lt. 935
Gibbs, H. R. K., I.A. . . . 482, 2nd-Lt. 819
Gibbs, J. W., I.S.M.D 608
Gibson, Staff-sergt. A. 442
Gibson, Capt. A. B. (probn.) . 28, (*tempy.* Capt.) 138
Gibson, A. J., I.A.R.O. 483
Gibson, *Tempy.* Capt. D. V. 337
Gibson, senr. asst. surgn. with hony. rank of Capt. J. F., I.S.M.D. 530
Gibson, Staff-sergt. R. 605
Giddon, J. A., I.A.R.O. . . . 890, 2nd-Lt. 1041
Gifford, Lt. F. R. . . . 214, (actg. Capt.) 646, 929
Gilbert, C., I.A. 480, 2nd-Lt. 887
Gilbert, C. 888
Gilbert, Lt. E. C., I.A. (probn.) 330
Gilbert, W. H., I.A.R.O. 848
Gilbertson, Depy. Comsy. and hony. Capt. G. . 857
Gilbertson, J. G., I.A.R.O. 637
Gilden, Lt. R. B., I.A.R.O. 106
Giles, 2nd-Lt. L., I.A.R.O. 647
Gilkes, C. H., I.A.R.O. 335
Gill, Cadet. R. B. 594
Gillespie, 2nd-Lt. A. D. 497
Gillespie, Lt. D. S. 711
Gillespie, H. R. S., 3rd class asst. surgn. . . 13
Gillespie, J. 888
Gillespie, Lt. J. K. 589
Gillett, 2nd-Lt. B. G., I.A.R. 900
Gillett, Maj. E. S., C.I.E. 932
Gillie, K. M., I.A.R.O. 483
Gillman, B. B., I.A.R.O. (probn.) 593
Gillmore, Capt. H. F. . . . 589, Lt. 1002
Gillon, W. D., I, A. R. O. 253
Gilman, Lt. H. C. R., I.A.R.O. 603
Gilmour, Capt. (actg. Maj.) A. C. 139
Gilmour, 2nd-Lt. A. L. 831
Gilmour, H., I.A.R.O. (probn.) 999
Gimson, C., I.A.R.O. 166
Ginns, R., I.A.R.O. (probn.) 435
Girdher Clement Agarwala, I.M.S. 31

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS
MILITARY—continued.

Girling, Lt. J. B.,(probn.) . . . 28, Lt. 722
Gladstone, Lt. A. C., I.A.R.O. 603, (actg. Capt.) 604, Lt. 771
Glegg, Lt. J. A. 68
Glen, Lt. R. J. G., I.A.R.O. 495
Glenie, 2nd-Lt. J. W. 526
Glover, C. A. W., I.A.R.O. 890
Goad, Col. H., ret. pay, I.A. . . . 823, 998
Goddard, Lt. A. G. I. A., I.A. (probn.) . . 477
Goddard, Lt. (actg. Capt.) E. N. . . 409, 771
Godfrey, F., I.A. (probn.) 109, 822
Godfrey, Lt. R. E., I.A. (probn.) 478, (tempy. Lt.) 639
Godfrey, Lt. W. E., I.A.R.O. 178, (actg. Capt.) 604
Godley, B. R., I.A. 482, 2nd-Lt. 818
Godly, B. W. T. 57
Godsland, Capt. C. H., M.C. 709
Godwin, Bt. Lt.-Col C. A. C., D.S.O. . . . 439
Goff, H. H., I.A.R.O. 891
Goldsmith, M. L., I.A.R.O. 890
Gomes, A. L., I.S.M.D. 607
Gomme, D. E., I.A. 484
Gompertz, Lt. M. C. T. 176
Gompertz, Maj. M. L. A. 932
Gonsalves, senr. asst. surgn. with hony. rank of Capt. D. R., F.R.C.S., I.S.M.D. . . . 530
Good, O. N. H., I.A.R.O. . . 822, 2nd-Lt. 1041
Good, 2nd-Lt. S. B. 258
Good, 2nd-Lt. W. J., I.A.R.O. 412
Goodall, F. E., I.A.R.O. . . 993, 2nd Lt. 1001
Goodall, Lt. G. M. 410, 771
Goodall, Lt. L. M. 1029
Goode, R. L., I.A. . . . . 482, 2nd Lt. 819
Goodman, Comsy. and hony. Capt. W. (ret.) I.A. 365
Goodman, Mr. W. J. 414
Goodwin, J. 888
Gordon, Capt. A. D. 1028
Gordon, Capt. A. H., I.A.R.O. 827
Gordon, B. M. M., I.A.R.O. 637
Gordon, Lt. D. H., D.S.O. 68
Gordon, Lt. D. St. V. 258, 493
Gordon, E. R. M., I.A.R.O. 59
Gordon, Maj. G. A. S., I.A. 641
Gordon, Lt. H. S. . . . . 180, (actg. Capt.) 263
Gordon, *Tempy.* 2nd-Lt. J. M. 110
Gordon, 2nd-Lt. J. P. 818, 829
Gordon, *tempy.* Lt. M., I.A., probn. . . . 253
Gordon, Lt.-Col. P. J. 717
Gordon, 2nd-Lt. S. H. . . . . 68, Lt. 493
Gordon, Lt. T. J., M.C., R.E., I.A. (probn.) . 328
Gore, Lt. C. H. C. 68
Gore, 2nd-Lt. F. W. B., I.A.R.O. 647
Gorrie, G., I.A.R.O. 393
Gorringe, W. P. H., I.A. . . . 482, 2nd-Lt. 819
Gorton, 2nd-Lt. A. L., I.A.R.O. 723
Gosling, 2nd-Lt., J. E. 831
Gosnell, Lt. K. A. 711
Goss, 2nd-Lt. B. G. 832
Goss, Lt. J. E. S., I.A. (probn.) 330
Gough, 2nd-Lt. F. B., I.A.R. 1004
Gough, Lt. W. G. H., M.C. 603, (actg. Capt.) 855
Gould, E. F., I.A.R.O. 994
Gould, P. R. 888
Goulden, *Tempy.* 2nd-Lt. C. F. 434
Gouldsbury, Capt. C. A., I.A. 641
Gout, Maj. P. J., M.C. 769
Gover, Capt. A. C. 341
Gow, H., I.A.R.O. 332
Gower, *Tempy.* 2nd Lt. J. H N. 110
Goyder, Lt. G. B., I.A.R.O. 745
Gracias, C. M., I.A.R.O. 930
Gracey, Lt. (actg. Capt.) D. D. . 70, Lt. 409, 771
Gradwell, Staff-sergt. J. 442
Graeme, Capt. N. F. 442
Graham, C. G., I.A.R.O. 245
Graham, Capt. C. T., I.A.R.O. 715
Graham, 2nd-Lt. F. 636
Graham, 2nd-Lt. G. D., I.A.R. 900
Graham, 2nd-Lt. J. P. 103
Graham, Lt. M. D. 337, 679
Graham, Lt. P. H., I.A.R.O. 599
Graham, Sub Condr. R. (supy. Condr.) . . 184
Graham, 2nd-Lt. T. C. V. 832
Grant, A. E., I.A.R.O. 58
Grant, Corpl. A. O., I.A.R.O. (probn.) . . . 438

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS
MILITARY—continued.

Grant Lt. C. F., I.A.R.O. 600
Grant, E. R. I.A.R.O. 822
Grant, Capt. F.R.E. 261
Grant, Lt. I. D., M.B., I.M.S. 529
Grant, Lt. J. C., I.A., probn.. 329
Grant, Lt. T. G. L'E. 742
Grant, Maj. W. O. 181
Gratton, J. S., I.A.R.O. 193
Graves, Lt. E., I.A.R.O. 1001
Graveston, Lt. H. B., I.A.R.O. . . . 409, 770
Gray, A. R., I.A. 480, 2nd-Lt. 887
Gray, 2nd-Lt. F. W. 831
Gray, Lt.-Col. (*tempy.* Brig.-Genl.) F. W. B., C.M.G., D.S.O. 210, 395
Gray, J., I.A.R.O. 712
Gray, Lt. J. W., M.C., I.A.R.O. 495
Gray, L. G., I.A. 481, 2nd-Lt. 818
Gray, Lt. S., I.A.R.O. 431
Gray, *Tempy.* 2nd-Lt. W. 996
Gregson, D. A., I.A.R.O. (probn.) 999
Greaves, Capt. J., I.A. 328, I.A. (probn.) 338, 435, Lt. 644
Greaves, Asst. Comsy. and hony. Lt. W. H. . 442
Green, A. J. 889
Green, 2nd-Lt. A. W. 885
Green, 2nd-Lt. D. C. 831
Green, Staff-sergt. E. F. 443
Green, E. G. H., I.A. 481, 2nd-Lt. 887
Green, G. H. B., I.A.R.O. 335
Green, H. 57
Green, 2nd-Lt. H. S. 831
Green, H. T. 57
Green, J., I.A.R.O. 891
Green, Lt. J. G. J., I.M.S. 529
Green, Lt. J. H. 884
Green, 2nd-Lt. P. A. 636
Green, V. N. 889
Green, Comsy. and hony. Capt. V. W. . . . 773
Green, Sub-condr. W. 182
Green, Lt. W., I.A., probn. 330
Green, Depy. Comsy. and hony. Capt. W. E. . 605
Greenacre, Lt. E. 492
Greener, 2nd-Lt., W. J., I.A.R.O. 412; (now Lt.) 599
Greenfield, Lt. A. C. 896
Greenhouse, Lt. R. E., (actg. Capt.) . . . 769
Greening, 2nd-Lt. A. H., I.A.R.O. 413
Greenop, Lt., M. E. (probn.) 28
Greenwood, asst. surgn. hony. rank of Capt. A., I.S.M.D., ... 36
Greenwood, 2nd-Lt. H. C., I.A.R.O. . . . 647
Greenwood, N. 479
Greenwood, Lt. R. S., I.A.R.O. 1002
Greenwood, Lance-sergt. W. L. 718
Greer, Lt. E. R. 119
Greer, Lt. R. D. 635, 851
Greer, U. McG., I.A. 481, 2nd-Lt. 888
Greer-Spencer, B., I.A.R.O. 526
Gregory, Lt. J. R., I.A.R.O. (actg. Capt.) . 722
Gregory, 2nd-Lt. S. 1030
Gregory, Lt. T. 885; 2nd-Lt. 934
Greig, Maj. J. G., C.I.E. 496
Greig, Capt. R. M. 213
Grell, Lt. L. G. N. 580
Greson, Senr. asst. surgn., with hony. rank of Capt. E. J., I.S.M.D. 530
Grey, Capt. W. A. S., I.A. 715
Gribble, Lt. D. S. 845
Grieve, Lt. W. 1039
Grieves, R. B., I.A. . . . 482; 2nd-Lt. 819
Griffen, 2nd-Lt. F. W. B. 832
Griffin, 2nd-Lt. A. M., I.A.R.O. 215
Griffith, 2nd-Lt. E. S., I.A.R.O. 723
Griffith, Capt. L. 643
Griffith, Capt. W. R. C., M.C. 116
Griffith-Griffin, Capt. F. M., M.C., I.A. . . 751
Griffiths, Lt.-col. C., ret. pay, I.A. . . . 167
Griffiths, *tempy.* Capt. C. P. . . . 824, 1030
Griffiths, 2nd-Lt. H. M., I.A.R.O. 723
Griffiths, R. W. 479
Griffiths, Lt. W. S. 992
Grime, Lt. H. R. 885, 1039
Grimes, C. J., I.A.R.O. 166
Gripper, Lt. H. B. 992
Grogan, Staff-sergt. T. 442
Gronow, I. A., I.A.R.O. (probn.) 401
Groocock, 2nd-Lt. G. H. 636; *tempy.* 2nd-Lt. . 753

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Groom, 2nd-Lt. J. P., I.A.R.O. . . . 412
Groombridge, 2nd-Lt. K. C., I.A.R.O. . . 994
Grosvenor, Lt. C. J. P., I.A. (probn.) . . 478
Grove, 2nd-Lt. G. R. 140, 603
Grover, W. 889
Gruar, R. F., I.A.R.O. . . . 848, 2nd-Lt. 1041
Grundy, *tempy* 2nd-Lt. R. W. 996
Grundy, S. E., I.A. . . . 481 ; 2nd-Lt. 818
Gudgeon, P. E., I.A.R.O. 235
Guest, S. V., I.A.R.O. . . 105 ; 2nd-Lt. 106
Guha, Harendra Kumar, 3rd class sub-asst. surgn. 773
Guinee, *tempy*. 2nd-Lt. J. 674
Guinee, 2nd-Lt., J. A., I.A. (probn.) . . 135
Guiness, Capt. W. E. 895
Guise, C. P., I.A. . . . 480 ; 2nd-Lt. 886
Guise, Lt. H. R. C., I.A.R.O. 106
Guiton, Lt. L. W. 341
Gulliland, Lt. C. C., I.A.R.O. 598
Gunson, G. H., I.A.R.O. 335
Guppy, R. F. B. L., I.A.R.O. 712
Gurvey, A. I.A.R.O. 483
Guston-Hobbs, A. G. 523
Guthrie, Capt. I. D., M.C. 644
Guthrie, Lt. J. G. 853
Guy, Capt. K. . . . 635 ; *tempy*. Capt. 932
Guy, Lt. (actg. Capt.) N. G. 341
Gwinnett, R. C. H. 480
Gwyn, P. E. C. J., I.A. . . 482 ; 2nd-Lt. 819
Gwynn, Lt. C. H., I.A.R.O. 30
Gwynne, C. W., I.A.R.O. 245
Gwyther, 2nd-Lt. E. N. 1040
Gypson, Staff-sergt. (supy. sub-condr.) J. C. . 605
HADAWAY, 2nd-Lt. J. C. S. 140
Haden, W. R., I.A.R.O. 890
Hadow, D. S., I.A.R.O. 993
Hadow, Capt. H. R., I.A. 202
Haffenden, E. D., I.A.R.O. 59
Hailstone, 2nd-Lt. G. H. 103
Haines, Lt. E. 720
Haines, 2nd-Lt. W. E. 497
Hainsworth, 2nd-Lt. H. M., I.A.R.O. . . . 215
Haji Sulaiman Gulam-Hussein Haji, Capt., I.M.S. 530
Hales, Lt., G., I.A.R.O. 527, 601, 721
Hall, Staff-sergt. E. A. M. 443
Hall, 2nd-Lt. E. R. M. 245, 441
Hall, Lt. F. A. 884
Hall, F. R. 889
Hall, Lt. G. C. O. 882
Hall, G. H., I.A.R.O. 711
Hall, R. F., I.A.R.O. (probn.) 436
Hall, R. S., I.A.R.O. 1031
Hall, Lt. R. W. M. 742
Hall, asst. comsy. and hony. Lt. T. C. . . 72
Halland, Lt. (*tempy*. Capt.) G. H. R., I.A.R.O. 8
Hallett, B. E., I.A.R.O. 332
Hallett, Maj. R. L. H., I.A. 641
Hallifax, 2nd-Lt. J. S. 1038
Halloran, 2nd-Lt. G. B., I.A. (probn.) . . 478
Halloran, Staff-sergt. J. (supy. sub-condr.) . 857
Hallowes, B. J. K., I.A.R.O. 712
Halstead, J. 57
Ham, Capt. P. S., I.A., probn. 328
Hamber, Lt. L. G. W. 771
Hambly, L. R., I.A.R.O. 248
Hambly, W. E. 57
Hamer, 2nd-Lt. R. G. 831
Hamill, *tempy*. 2nd-Lt. H., I.A.R.O. . . . 594
Hamilton, 2nd-Lt. A. J. 831
Hamilton, *tempy*. 2nd-Lt., A. S., I.A.R.O., probn. 434
Hamilton, Condr. C. W. 413
Hamilton, Lt. H. M. 596
Hamilton, Lt. R. 768
Hamilton, asst. comsy. and hony. Lt. W. . . 531
Hamilton, Maj. (*tempy*. Lt.-Col.) W. H., D.S.O., F.R.C.S., I.M.S. 640
Hamlet, *tempy*. Lt. R. O. 61, 929
Hamley, Lt. W. S. C., I.A.R.O. 204
Hamlyn, Lt. H. W. A. . . 645 (actg. Capt.) Lt. 646
Hammersley-Smith, Maj. R. H. . . . 137, 893
Hampson, Lt. J. H. J. 992
Hampton, Lt. A. V. F. 371
Hampton, 2nd-Lt. L. C., I.A.R.O. . . . 412
Hance, Capt. J. B., I.M.S. 1036
Hancock, A., I.A., (probn.) 108
Hancock, Lt. (actg. Capt.) C. P. . . 70, Lt. 179

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Handley, P., I.A.R.O. 890
Hands, P. L. J., I.A.R.O. 891
Hankins, R. F. H., I.S.M.D., asst. surgn., hony. rank of Capt., supy. 36
Hanley, M. P., I.A.R.O. 890
Hanmer, 2nd-Lt. C. G. 104
Hanna, Lt. A. L., I.A. (probn.) . . . 206, 330
Hanna, Lt. G. B., I.M.S. 530
Hanna, *tempy*. Capt. H. . . . 931 ; Lt. 1039
Hanna, *tempy*. Lt. J. R. M. I.A., (probn.) . 337
Hannagan, L., I.A.R.O. 59
Hannah, Lt. J. S., I.A.R.O. 261
Hannam, 2nd-Lt. H. L. 1030
Hanns, Capt. H. 816
Hanson, Lt. G. E. 178
Hanson, H. A., I.A.R.O. (probn.) . . . 402, 719
Happell, Capt. W. H. . . 409, (actg. Maj.) 495
Harbord, Maj. C. R. 173
Hardaker, A. J., 1st class asst. surgn. . . 856
Hardaker, H. L. W., I.A.R.O. 993
Harder, J. R., I.A.R.O. 848
Harding, A. G. L. 57
Harding, comsy. and hony. Maj. G. . . . 146
Harding, H. 888
Harding, Lt. K. O'B. 175
Harding, Lt., K. O'B., 597 ; (actg Capt) . 604
Harding, 2nd-Lt. W. J. 103
Hardinge, G. W. P., I.A.R.O. 711
Hardinge, Capt. J. G., *tempy*. Capt. . . . 672
Hardman, E. F. C., I.A. . . 480 ; 2nd-Lt. 886
Hardwick, Lt. N. deC., I.A.R.O., 61 ; (*tempy*. Capt.) 745
Hardwicke, S. M. B., I.A.R.O. 890
Hardy, 2nd-Lt. H. DeL., I. A.R.O. . . . 647
Hardy, *tempy*. Lt. H. J. 853
Hare, Lt. S. St. G. 635
Hare, T., I.A.R.O. 994
Harene, Capt. R. E. 116
Hargrave, J. F. H., I.A. . . 481 ; 2nd-Lt. 887
Hargreaves, Lt., H. 710
Hargreaves, P. S., I.A. 993
Hari Chand, Capt. M.C., I.M.S. 530
Hari Singh, *Raja Sir* M.C.I.E. 930
Harington, Maj. A. W. D. 139
Harley, W., I.A.R.O. 335
Harkness, E. B., I.A.R.O. 166
Harland, 2nd-Lt. F. W. . . . 118, 671, 676
Harman, Lt. C. W. T., I.A.R.O. 935
Harnam, F. A. 479
Harmer, F. L., I.A.R.O. 58
Harper, 2nd-Lt. A. H. 831
Harper, Lt. C. S., I.A.R.O. 179
Harper, 2nd-Lt. J. K., I. A.R. 899
Harper, 2nd-Lt. R. K. 525, 1038
Harridence, R. T., I.A.R.O. 29
Harrington, Capt. W. G., D.S.O. 71
Harris, Lt. A. A. F. 599
Harris, A. T. B., I.A.R.O. 336
Harris, Lt. A. W., I.A.R.O. 260
Harris, 2nd-Lt. C. E. L. 212
Harris, Lt. C. J. W. 173
Harris, D. B. B., I.A.R.O. 335
Harris, E. J., I.A.R.O., (probn.) 435
Harris, 2nd-Lt. E. N. 57, 68
Harris, Lt. H. J. 139
Harris, H. J., I.A. 484
Harris, J. N. A., I.A. . . . 482 ; 2nd-Lt. 819
Harris, 2nd-Lt. L., I.A.R.O. 723
Harris, Capt. T. B., D.S.O., R.E. 676
Harrison, Lt. A. F. L. H., I.A.R.O. . . . 142
Harrison, A. S. 57, 1031
Harrison, G. E., I.A.R.O. 335
Harrison, H. . . . . . . 888 ; Maj. 896
Harrison, H. S., I.A.R.O., (probn.) . . . 435
Harrison, Lt. H. L. 883
Harrison, J. S., I.A.R.O., (probn.) . . . 401
Harrison, J. W. H., I.A. . . 480, 2nd-Lt. 886
Harrison, 2nd-Lt. K. H., I.A.R.O. . . . 412
Harrison, 2nd-Lt. R. S. 174
Harrison, 2nd-Lt. R. St. C. 832
Harrison, T. R., Gentl. Cadet, I.A. . . . 255
Harrison, W. E., I.A R.O., (probn.) . . . 401
Harrison, W. N., I A.R.O. 821
Harry, Lt., F. L., probn. 28
Harry, H. T. 479
Hart, Lt. E. J. A., I.A.R.O. 772
Hart, Lt. J. H. B. B., I.A.R O. 672

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Hart, L. W., I.A., probn. . . 329 ; Lt. 855
Hart, Lt. N. B., I.A.R.O. 772
Hart, W. 889
Hart, W. P. B., I.S.M.D., asst. surgn., hony. rank of Capt. 36
Hartland, 2nd-Lt. B. S. 104
Hartle, *tempy*. Lt., J. C. . . 115 ; Lt. 590
Hartless, L. C., I.A.R.O. 1032
Hartley, 2nd-Lt., C. R. B., I.A., probn. . 478
Hartley, G. C., *tempy*. 2nd-Lt., I.A.R.O., probn. 436
Hartman, *tempy*. 2nd-Lt. V. J., I.A., probn. 594, 487
Hartnoll, Lt. F. B., I.A.R.O. 180
Hartnoll, Staff-sergt. P. E. 443
Harton, Sub-condr. J. G. 463
Hartwell, Capt. J. R., D.S.O. 830
Harvey, A. J., I.A., (probn.) . . 110, 1036
Harvey, Lt. (*tempy*. Maj.) B. L., I.A.R.O. . 714
Harvey, 2nd-Lt. C. 212
Harvey, Lt. C. W. L. 845
Harvey, Lt., E. F., 165 ; I.A., probn., *tempy*. Lt. 337
Harvey, 3rd class asst. surgn. G. J. . . 13
Harvey, Lt. J. F. B., I.A.R.O. . . . 213
Harvey, 2nd-Lt. J. W. 831
Harvey, N. S., senr. asst. surgn. with hony. rank of Capt. 72
Harvey, Mr. W., Barrack Mr. comsy. and hony. Capt. 12
Harvey, 2nd-Lt. W. N., I.A.R.O. . . . 527
Harvey-Kelly, Bt.-Maj. C. H. G. H. . . 181
Harwood, Lt. (actg. Capt.), A. . . . 829
Harwood, (late *tempy*. sub-Lt.) G. E. . . 1034
Haseler, A. R., I.A.R.O. 821
Hasell-Wright, Lt. (actg. Capt.) E. L. C. . 261
Haslam, 2nd-Lt. R. H., I.A.R.O. . . . 246
Haslor, Lt. H. J. 117
Haslor, Lt. J. H. 602
Haslett, R. S., I.A. . . . 482 ; 2nd-Lt. 819
Hastie, 2nd-Lt. H. R., I.A.R.O. . . . 600
Hastings, Bt.-Maj W. H., D.S.O. . . . 493
Haswell, 2nd-Lt. F. W. 885
Haswell, 2nd-Lt. P. L., I.A.R.O. . . 176, 215
Hatch, 2nd-Lt. K. . . . 11, Lt. 370, 1002
Hathaway, Lt., C. J., 430, (actg. capt.) I.A.R.O. 721
Hathaway, *tempy*. 2nd-Lt., J. R., I.A.R.O., (probn.) 334
Hatherell, Lt.-Col. W. G., ret. pay, I.A. . . 63
Hathorn, Lt. (actg. Capt.) J. McF. . . . 1001
Hatton, S. O., I.A.R.O. 1031
Hauser, Lt. S. B. I.A.R.O. . 899 (actg. Capt.) 1003
Havelock, Lt. W. A. C., I.A.R.O. . . . 769
Haves. Sub-condr. W. 1005
Hawes, Maj. C. H., M.V.O., D.S.O. . . . 139
Hawes, Capt. C. M. 368
Hawken, Lt. B. R. P. 524
Hawken, Lt. G. H. 165
Hawker, G. V., I.A.R.O. 848
Hawkes, Lt. (actg. Capt.) G. E., Lt. . . 341
Hawkes, J. S. 57
Hawkes, Lt. M. H 767
Hawkes, 2nd-Lt. T. Y. 1038
Hawkes, 2nd-Lt. W. B., I.A.R.O. . . . 142
Hawkes, Maj., (actg. Lt.-Col) W. C. W., D.S.O., I.A. 169
Hawkeswood, 2nd-Lt. H. W., I.A.R.O. . . 723
Hawkins, Lt. (*tempy*. Maj.) E. J. E. . . 743
Hawkins, 2nd-Lt. M. 885
Hawksworth, Lt. P., I.A.R.O. . . . 767
Hawley, 2nd-Lt. N. F. 832
Hawley, Maj. (actg. Lt.-Col.) W. G. B. I. . 118
Hawthorn, 2nd-Lt., D. C. 525, *tempy*. 2nd-Lt. 673
Hay, C. E., I.A. . . . 482, 2nd-Lt. 820
Hay, 2nd-Lt. C. M. . . 166, I.A., probn. 336
Hay, Lt. E. B. . . 177, (actg. Capt.) 678, 848
Hay, 2nd-Lt. F. S., I.A.R.O. . . . 498
Hay, R. W. M., I.A., (probn). . . . 108
Hay, Lt. (actg. Capt.), W. R., I.A.R.O., 407, Lt. 845
Haye, N., I.A.R.O. 890
Hayes, A. W. 480
Hayes, C. R., I.A.R.O. 526
Hayes, 2nd-Lt. E. R. C., I.A.R.O. . . . 215
Hayes, *tempy*. Lt. E. J. T. 674
Hayes-Newington, 2nd-Lt. E. A. . . . 105
Hays, W. 889
Haylock, 2nd-Lt. S. W. 528

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Hayne, Lt., M. L. . . . 177 ; (actg. Capt.) 899
Haynes, W. R., Sergt., I.A.R.O., probn. . . 438
Hays, H., Corpl., I.A.R.O., probn. . . . 438
Head, Lt. (actg. Capt) F. C., I.A.R.O. . . 68
Healy, J. J., I.A. 482, 2nd-Lt. 819
Heape, 2nd-Lt. C. H. 497
Hearn, E. R., I.A.R.O. 247
Hearn, E. S., I.A.R.O. . . . 598 ; Lt. 721, 897
Hearn, 2nd-Lt. W. S. H. 369
Hearsey, Lt. N. N., I.A.R.O. 603
Heath, 2nd-Lt. C. J. 831
Heaton, Capt. A. D. 816
Heaton, R. B., I.A. . . . 482, 2nd-Lt. 819
Heaton-Ellis, Capt. (actg. Maj.) J. S. . . 406
Heaver, Lt. L. G. H. 722
Hebson, T. E., I.A.R.O. 335
Hedley, R. W. 888
Hefferman, senr. asst. surgn. and hony. Lt. W. St. M. 856
Heffernan, P., M.B., I.M.S., Capt. . . . 216
Heggart, 2nd-Lt. J. E. 104
Hehir, Col. P., C.B., C.M.G , M D. . . . 680
Hele, G. C., I.A.R.O. 711
Hele, Lt. J. C. 601
Hemingway, Lance-Sergt. A. H. . . . 123
Hemsworth, 2nd-Lt. N. E. C. . . 105, 117
Helmore, A. D., I.A.R.O. 335
Hemeon, 2nd-Lt. C. R. 493
Hemsted, 2nd-Lt. F., I.A.R.O. . . . 1047
Henderson, A. G. R., I.A.R.O. . . . 30
Henderson, 2nd Lt. A. N., I.A.R.O. 647, (Lt.) 831
Henderson, 2nd-Lt. H. W. W., I.A.R.O. 36, 832
Henderson, Lt. W. S. R. 635
Hendrick, 2nd-Lt. C. A. 104
Hennessy, Capt. J. M. R., I.M.S. . . . 530
Henry, 2nd-Lt. G. C. 119
Henry, 2nd-Lt. M. 245, 369
Henry, Capt. W. R. P. 643
Henshaw, A. G., I.A. . . . 481, 2nd-Lt. 888
Henson, Lt. (actg. Capt.) B. K. . . . 767
Heppenstall, Lt. C. H., I.M.S. . . . 530
Hepworth, Lt. N., I.A.R.O. 331
Herbert, Lt.-Col. C., D.S.O. 181
Herbert, Lt. (actg. Capt.) D. M. A. 261, Lt. 408
Herbert, 2nd-Lt. H. A. 105
Herbert, Capt., H. R., I.A. (probn.) . . 134
Harbison, *tempy*. 2nd-Lt. L. J. . . . 743
Herdon, 2nd-Lt. B. L. 832
Herdon, Maj. H. E. 643
Hereford, 2nd-Lt. E. H., I.A.R.O. . . . 752
Herman, C. R., I.A.R.O. 59
Heron, J., I.A.R.O. 332
Herrick, Lt. J. R. W. 165
Herridge, W. J., Corpl., I.A.R.O., (probn.) . 438
Heselton, R. T., I.A.R.O. 483
Hesketh, Maj. (actg. Lt.-Col.) W. . . . 493
Heslop, *tempy*. Lt. W. 824
Hewetson, (2nd-Lt.) F. E. A., I.A.R.O., Lt. 30
Hewett, H., I.A.R.O. 483
Hewett, H. P., Lt. 175
Hewett, J. P. B. O'C., I.A., 481, 2nd-Lt. 818, 1038
Hewitt, D. J., I.A.R.O. 58
Hewitt, R. M., *tempy*. Lt. ,I.A., probn., 112, Lt. 1040
Hewlett, Maj. A. 528
Hey, 2nd-Lt. R. S. 590
Heyne, G. A. F., I.A.R.O. 637
Heywood, Lt. H. C. L. 589
Hibberd, Lt. (actg. Capt.) A. S. 69, Lt. 645, 711, 1038
Hibberd, 2nd-Lt. E., I.A.R.O. . . . 215
Hickey, *tempy*. Lt. H. G. 1035
Hickie, Lt. A. D., I.A.R.O. 855
Hickie, Capt. H. W. 174
Hickmott, W. H. 888
Hicks, E. S., I.A.R.O. 483
Hickson, J. C. A., I.A R.O., (probn.) . . 435
Higgens, Lt. C. R., I.A.R.O. 179
Higginbotham, P. P., I.A. . . 480, 2nd-Lt. 887
Higgins, Lt. D. 680
Higginson, Lt. G. St. G., I.A.R.O. . . . 600
Higham, Capt. B., M.B., I.M.S. . . . 216
Hill, A. E., I.A.R.O. 890
Hill, Capt. A. H. C., I.M.S. 530
Hill, Capt. C., M.C. 817
Hill, 2nd-Lt. D. R. O. 245, 369
Hill, F D., I.A.R. 929
Hill, 2nd-Lt., F. R., I.A. (probn.) 135, 2nd-Lt. 720
Hill, 2nd-Lt. H. B. C., I.A.R.O. . . . 723

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Hill, J., D.S.O., A.-d.-C., to the King, Bt.-Col., 10 (*tempy.* Brig.-genl.) 107
Hill, K. M. R., I.A.R.O. 822
Hill, Capt. (actg. Maj.) R. D. O. . 262, Capt. 493
Hill, T. H., I.A.R.O. 1032
Hilliard, P. J., I.A. . . . 482, 2nd-Lt. 819
Hillier, Lt. V. F., I.A.R.O. 176
Hillman, *tempy.* Lt. A. K. 107
Hill-Murray, H. J., I.A.R.O. 1031
Hilton, asst. comsy. and hony. Lt. F. L. . . 204
Hilton, J. G. M., I.A.R.O. 105
Hind, F. M. J., I.A.R.O. 332
Hindley, Lt. C., I.A.R.O. 34
Hindley, 2nd-Lt. C. E. H., I.A.R.O. . . . 413
Hingston, Lt. A. T., I.A., (probn.) 134, 142, actg. Capt.) 496, Lt. 935, 1003
Hingston, F. P. R., I.A.R.O. 335
Hipsey, Pte. A. W. L., I.A.R.O., (probn.) . 999
Hirling, C. B. 850
Hirst, Capt. A. H. 752, 883
Hisco, R., I.A. 484
Hitchcock, 2nd-Lt. F. C., I.A.R. 1004
Hitchcock, *tempy.* Lt. L. W. 827
Hitchins, Bt.-Col. C. H. M. (ret. I.A.) . . 33
Hoad, 2nd-Lt., H. R. . 817, *tempy.* 2nd-Lt. 892
Hoade, J. R., I.A.R. 929
Hoare, Lt. H. P. B. 710
Hoare, *tempy.* Lt. J. G. 137
Hoare, asst. comsy. and hony. Lt. W. I. . . 835
Hobbs, A. J., I.A. 482, 2nd-Lt. 820
Hobbs, Lt. C. E. 934
Hobbs, Lt. J. M. 719
Hobday, Lt. W. E., I.A.R.O. 106
Hobley, Lt. *tempy.* A. J. . . . 851; Lt. 992
Hobson, Lt. E., M.C. 597, 929
Hobson, R. J., I.A. 484
Hockaday, Lt. P. H. 711
Hocken, Lt. N. A., I.A.R.O. 768
Hockin, 2nd-Lt. F. W. 832
Hocking, A. W., comsy. and hony. Capt., ret. I.A. 440
Hodding, Maj. J. S., (ret. I.A.) 754
Hodge, 2nd-Lt. J. F. 596
Hodgen, Lt. G. W. 638
Hodges, J. E. C., I.A.R.O. 393
Hodgins, Lt. J. N. M. 671
Hodgshon, Lt. F. W. 524
Hodgson, Maj. (actg Lt.-Col.) G. C., D.S.O. . 766
Hodgson, 2nd-Lt. H. C. 1038
Hodkin, Lt. W. . . . 846 ; *tempy.* Lt. 892
Hodson, Lt. J. S. F., I.A.R.O. . . 177, (actg. Capt.) 645
Hodson, Lt. S. S., I.A.R.O. 409
Hoerdor, 2nd-Lt. P. E. R., I.A.R. 900
Hoerule, 2nd-Lt. E. S., I.A.R. 1004
Hoff, 2nd-Lt. S. R., I.A.R.O. 215
Hoffman, J. A., 2nd-Lt. (actg. Capt.) 2nd-Lt. . 116
Hofford, *tempy.* 2nd-Lt. R. M. 108
Hofford, R. McV., I.A.R.O. 848
Hog, R. D., Gentl. Cadet, I.A., ... 255
Hogan, 2nd-Lt. H. F. 831
Hogan, 2nd-Lt. P. C., I.A.R.O. 72
Hogan, 2nd-Lt. R. J., I.A.R.O. 723
Hogan, W. J. A., I.S.M.D., asst. surgn., hony. rank of Capt., supy. 36
Hogbin, C. J., I.A., (probn.) 108
Hogg, Maj. R. E. T., C.I.E., I.A., (*tempy.* Brig.-Genl.) 396
Hogg, Lt. W. P., I.M.S. 529
Hoggan, G. W., I.A.R.O. 248
Hoggitt, F. A. G. 57
Holden, Capt. G. G. 816
Holden, G. P. C. 888
Holden, asst. comsy. and hony. Lt. H. . . 605
Holden, Bt. Lt.-Col. H. N. 643
Holden, Lt. W. S. 598
Holdsworth, Lt. P. B. C., I.A.R.O. . . . 1040
Holford-Watkins, Lt. J. F., I.A.R.O. . . . 712
Hollamby, W. C. 57
Holland, Lt.-Col. G. L., M.V.O., I.A. . . . 111
Holland, 2nd-Lt. G. R., I.A.R.O. 413
Holland, T. G., I.A.R.O. 462
Hollingbery, G. R. V., I.A.R.O. 993
Hollin, 2nd-Lt. F. S. 831
Holman, Lt. J. C. J. 66
Holman-Hunt, 2nd-Lt. H. L., I.A.R. . . . 900
Holme, 2nd-Lt. H. B., I.A.R.O. 413

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Holmes, Lt. (actg. Capt.) A. S., I.A.R.O. . . 766
Holmes, Maj. B. 640, 845
Holmes, Maj. (actg. Lt.-Col.) C. W. A. 262, Maj. 646
Holmes, 2nd-Lt., E. 636, 720, *tempy.* 2nd-Lt. 892
Holmes, 2nd-Lt. H. R. 832
Holmes, Capt. J. F., I.M.S. 530
Holmes, 2nd-Lt. R. E. J. 596
Holmes, Lt. S. B. . . . 590 ; *tempy.* Lt. 892
Holt, D. R. W., I.A.R.O. 483
Holt, 2nd-Lt. E., I.A.R.O. 723
Holt, G. H., I.A.R.O. 59
Holworthy, 2nd-Lt. A. W. W. 103
Holyoak, A. H. P. 134
Homan, R. 479
Honeball, *tempy.* Lt. F. R., I.A., (probn.) . 253
Hounor, 2nd-Lt. A. J. 832
Hood, Lt. F. W., I.A.R.O. 1002
Hood, Lt. H. M., I.A.R.O. 721
Hoogwerf, V. H., I.A.R.O. . . 105, 2nd-Lt. 106
Hooker, Maj. J. S. (actg. Lt.-Col.), Maj. . . 854
Hooper, 2nd-Lt. E. J. 832
Hopcraft, 2nd-Lt. A., I.A.R.O. 498
Hope, A. A., Gentl. Cadet, I.A. 255
Hopkins, 2nd-Lt, C. J. W., I.A.R.O. . . . 413
Hopkins, *tempy.* 2nd-Lt., F., I.A., (probn.) 254, 2nd-Lt. 590
Hopkins, *tempy.* 2nd-Lt. F. L., I.A.R.O. . . 60
Hopkins, Lt. (actg. Capt.) H. E. E. J., I.A.R.O. 261, Lt. 495
Hopkins, 2nd-Lt. W. J 1037
Hopkinson, G. G. 889
Hopper, F. C., I.A. . . . 482, 2nd-Lt. 819
Horgan, Staff-sergt. M. 443
Hornby, M. L., C.M.G., D.S.O., ret. pay, I.A., Bt. Lt.-Col. (*tempy.* Brig.-Genl.) 638
Horne, Lt. C. W., I.A.R.O. 431
Horne, 2nd-Lt. G. G., I.A.R.O. 723
Horner, Lt. W. J., I.A.R.O. 897
Hornor, Capt. F. H. F., M.C. 898
Horton, R. A., I.A.R.O. 1032
Hosgood, J. W., I.A.R.O. 59
Hosie, 2nd-Lt. A. L., I.A.R.O 498
Hoskin, J. G. 480
Hoskings, R. V. T., I.A.R.O. 526
Hoskins, 2nd-Lt. C. J., 69, (actg. Capt.) 181, Lt. 635
Hoskins, 2nd-Lt. G. D. 831
Hossack, I. F., I.A. . . . 482, 2nd-Lt. 819
Honison-Crauford, Maj. J. A., ret. pay, I.A. . 1035
Hourihane, T. C., I.A. . . . 480, 2nd-Lt. 886
House, 2nd-Lt. E. H. 339
House, 2nd-Lt. E. N. 497
Houston, 2nd-Lt. C. 831
Howard, C., I.A., (probn.) 109
Howard, H. H. G., I.A.R.O. 58
Howard, 2nd-Lt. J. G., I.A.R.O. 72
Howard, 2nd-Lt. W. H. K., I.A.R. . . . 900
Howarth, 2nd-Lt. H. S., I.A.R.O. 214
Howatson, Lt. C. N. 328
Howdle, Lt. T. G. 847
Howe, 2nd-Lt. E., I.A.R.O. 214
Howe, R. B. B., (ret. I.A.), Maj. 33
Howe, W. G. T., I.A.R.O. 890
Howell, A. A., (ret., I.A.) (Maj. Camb. R. T. F.) Lt.-Col. . . . . . . 433, Maj. 639
Howell, Lt. H. R. 992
Howell, H. W. H., I.A.R.O. . . 483, 2nd-Lt. 484
Howell, Maj. R. H. 673
Howells, T. R. R. 57
Howes, H. C., I.A., (probn.) 109
Howitt, Lt. C. N. 601
Howland, 2nd-Lt. C. C. 212
Howman, R. C., I.A. . . . 480 , 2nd-Lt. 886
Howson, Capt. G., M.C. 116
Hubball, J. L., I.A.R.O. 483
Hubbard, 2nd-Lt. A. E., I.A.R.O. 59
Huddleston, 2nd-Lt. J. H. 711
Hudson, F. J. M., I.A.R.O. 483
Hudson, Maj.-genl., H., C.B., C.I.E. 674 (Lt.-Col.) 853
Hudson, J. 933
Hudson, 2nd-Lt. J. E., I.A.R.O. 215
Hudson, 2nd-Lt. L., I.A.R.O. 647
Hudson, 2nd-Lt. T. 676
Hudson, Lt. T. 711
Huelin, Lt. W. 598
Huffton, P. N., I.A.R.O. 890
Huggins, 2nd-Lt. F. M., I.A.R.O 723
Huggins, H. D., I.A.R.O. 29

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS --MILITARY—continued.

Hu[illegible]s, W. 57
Hugh-Jones, 2nd-Lt., N. 103, 105, 117, Lt., 118, (actg. Capt.) 529
Hughes, Lt. E. W., I.A.R.O. 495
Hughes, 2nd-Lt. G. F., I.A.R.O. 412
Hughes, H., Gentl. Cadet, I.A. 255
Hughes, Lt. H. T. 846, *tempy.* Lt. 895
Hughes, Lt. J., I.A.R.O. 767
Hughes, 2nd-Lt. J. E., I.A.R.O. 412
Hughes, 2nd-Lt. R. R., I.A.R.O. 498
Hughes, S., I.A.R.O., (probn.) 435
Hughes, T. E., I.A.R.O. 335
Hulatt, 2nd-Lt. C. 497
Hull, *tempy.* Lt. J. R. 593
Hullock, E. R., I.A.R.O. 1031
Humby, Lt. L. J. 117
Hume, Capt. N. H., M.B. 647
Humfress, Capt. H. T., late I.A.R.O. 674, Lt. 713
Humfrey, 2nd-Lt. H. B. 212
Humfrey, Maj. L. E. H. 643
Humphreys, Condr. A. 446
Humphreys, 2nd-Lt. C. E. 104
Humphreys, 2nd-Lt. D. W. G. 832
Humphries, 2nd-Lt. A., I.A.R.O. 412
Humphries, 2nd-Lt. E. E., I.A.R.O. . . . 411
Hunt, Lt. J. M. 408, 599
Hunt, J. W. A., I.A. 480, 2nd-Lt. 887
Hunt, R. C. B., I.A. 482
Hunt, *tempy.* Capt. R. E. 62
Hunt, Lt.-Col. V. deV., I.A. 11
Hunter, *tempy* Lt. J. 110
Hunter, Maj. T., I.M.S. 264
Hunter-Gray, G. T. (Capt. ret. I.A.) *tempy.* Maj. 594
Huntley, Lt., W. B., I.A., (probn.) 135, 2nd-Lt. 139
Hurford-Jones, Lt. M. 600
Hurlbatt, D. G., I.A.R.O. 253
Hurley, Sub-condr. K. A. J. 119, 182
Hurst, Lt. F. W., I.A.R.O. 1000
Hurst, G. S., I.A. 482, 2nd-Lt. 818
Hurst, Lt. L., I.A.R.O. 411
Hurst, Capt. N. . . . 817, *tempy.* Capt. 1035
Hurst, Lt. R. H. 845
Hurst, *tempy.* 2nd-Lt. V. de la M. 110
Husband, R., I.A.R.O. 821
Huss, S. A., I.A.R.O. 246
Hussey, 2nd Lt. G. O. G. 845
Hussey, 2nd-Lt. N. G. E., I.A.R.O. . . . 412
Hutchens, 2nd Lt. F. K., I.A.R.O. . . . 215
Hutchison, Maj. G., M.B., I.M.S. 264
Hutchison, Maj. S. 61
Hutchings, C. M., I.A. 482, 2nd-Lt. 819
Hutchings, Lt. D. A. 884
Hutchison, E., tempy. 2nd Lt., I.A.R.O., probn. 368
Hutchison, Capt. H. S., M.B., I.M.S. . . . 216
Huth, F. L., Gentl. Cadet, I.A. 255
Hutton, A. R., Gentl. Cadet, I.A. 255
Hutton, E. A. 889
Hutton, Lt. E. D. 825, 884
Hutton, Lt. G. C., I A., probn. . . . 329, 1040
Hutton, Capt. G. M. 212
Huxford, Capt. H. J. 259
Hyde, H S., I.A.R.O. 483
Hyder, H. S. 889
ICETON, Capt. E. A. 752, 883
Iliff, 2nd-Lt. W. A. B. 102
Ingham, [illegible]. 57
Inglefield-Dall, 2nd-Lt. B. M., I A.R.O. . . 412
Ingles, Lt. H. N. G., I.A.R.O. 177
Inglis, A. L., I.A.R.O. 712
Inglis, *tempy.* Lt. W. M., I.A.R.O., (probn.) . 367
Ingman, *tempy.* 2nd-Lt. G. E. 111
Ingram, A. G. 764
Inman, H. D., I.A.R.O. 890
Innes, 2nd-Lt. E. A. R., I.A.R.O. 411
Innes, *tempy.* Capt. J. H., I.A., (probn.) . . 205
Ireland, B. J., I.A.R.O. 891
Ireland, Capt. G. 259
Irvin, Capt. D. 883
Irving, A., I.A. 482, 2nd-Lt. 819
Irving, C. E. 889
Irving, Lt. D. F. 595
Irving, M. C. 889
Irwin, C. J., I.A.R.O. 166
Irwin, Lt. H. N. 742
Irwin, Lt., S. F., I.A., (probn.) 477
Isemonger, F. C., I.A.R.O. 993
Ismay, Capt. H. L., I.A. 594

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS --MILITARY—continued.

JACK, *tempy.* Lt., H. A. . . . 719, Lt. 847
Jack, 2nd-Lt. L. A. 497
Jacks, W. R., I.A., (probn.) 109
Jackman, 2nd-Lt. H. R. 103
Jackson, A. W. J., I.A.R.O. 59
Jackson, 2nd-Lt. C., I.A.R.O. 498
Jackson, G. O'N. B., I.A. . . . 482, 2nd-Lt. 820
Jackson, 2nd-Lt. H., I.A.R.O. 647
Jackson, Lt. L. T., I.A.R.O. 897
Jackson, Lt. N. C. . . . 677, (actg. Capt.) 766
Jackson, R. C., I.A.R.O. 483
Jackson, 3rd class asst. surgn. S. G. . . . 680
Jackson, Lt. W. E. 409, 2nd-Lt. I.A.R.O. 599, 831
Jackson, 2nd-Lt. W. F., I.A.R.O. 723
Jacob, G., I.A.R.O. 332
Jacob, Lt. G. W. B. 590
Jacob, L. W. R. 57
Jacob, S. M., I.A.R.O. 743
Jagannath Balkrishna Vaidya, Capt., I.M.S. . 530
Jahuns, Lt. L. E., I.A.R.O. 70
Jamal-ud-din, Capt. M.B., I.M.S. 530
James, Maj. A. A., I.A. 493
James, *tempy.* 2nd-Lt. A. C. 996
James, A. E. 479
James, F., I.A.R.O. 526
James, 2nd-Lt., C. M. . . . 524, *tempy.* Lt. 672
James, Capt. G. G., M.B., I.M.S. 641
James, H. P. 889
James, M G., (ret. I.A.) Maj. 205
James, R. F. Corpl., I.A.R.O. (probn.) . . . 438
James, 2nd-Lt. T. A., I.A.R.O. 176, 215; (cancelled) 604
James, Staff-sergt. W., *seconded* 442
James, 2nd-Lt. W. A . . . . . 139, Lt. 370
James, Lt. W. T., I.A.R.O. . 179, (actg. Capt.) 721
Jameson Capt. C. E. E. 881
Jameson, Lt. J. H., D.S.O. . . . 213, 339, 398, 885
Jaques, *tempy.* 2nd-Lt., B. W., I.A.R.O., probn. 334
Jardine, Lt. A. 165
Jardine, 2nd-Lt. D. P., I.A.R.O. 723
Jarrett-Kerr, Capt. H. J. 139
Jatar, Capt. Nilkanth Shriram, I.M.S. . . . 530
Jefcoate, Gentl. Cadet, H. M., I.A. . . . 255
Jeffery, 2nd-Lt. C. F. 832
Jeffery, 2nd-Lt., H. E., I.A.R.O. 930
Jeffreys, Lt. J. F. D. 742
Jeffreys, K. 57
Jeffreys, W. J. 57
Jeffries, 2nd-Lt. H. R., I.A.R.O. . . . 339, 831
Jeffs, *tempy.* 2nd-Lt. H. F. 108
Jeffs, *tempy.* 2nd-Lt. H. S. 114
Jeffs, H. S., I.A.R.O. 821
Jellicoe, J. A., I.A.R.O. 821
Jenkins, *tempy.* Lt. A. G. 640
Jenkins, *tempy.* Lt. E. M., I.A.R.O., probn. . 999
Jenkins, Lt. F. A. M. B. 600, 645
Jenkins, 2nd-Lt. S. E., I.A.R.O. 647
Jenkins, 2nd-Lt. W. M., I.A.R.O. 678
Jennings, 2nd-Lt. C. K. 847, *tempy.* 2nd-Lt. 1036
Jennings, Col. H. A. K., C.I.E. 107
Jennings, H. W. 57
Jennison, F. G., I.A.R.O. 1031
Jennison, Lt. S. A. 742
Jepson, Lt. S. . . . . 141, (actg. Capt.), 340
Jermyn, 2nd-Lt. K. 818
Jerram, Lt. M. R. K., M.C., I.A.R.O. . . 263, 603
Jerrard, Lt F. W., I.A.R.O. 679
Jervis, *tempy.* Lt. C. W. J., I.A.R.O., probn. . 404
Jervis, Lt. T. S. 742
Jesse, 2nd-Lt. W., I.A.R.O. 529
Jessop, Lt. F. T., I.A.R.O. 599
Jewell, 2nd-Lt. J. W. 35
Jewett, Maj. A. E. 119
Jimby, 2nd-Lt. C. W. 1001
Joaquim, B. J. P., I.A.R.O. 59
Joblin, 2nd-Lt. G. W. 831
John, 2nd-Lt. D. C. 525
John, K. E., I.A. 482, 2nd-Lt. 819
Johnson, A. H. G., I.A. 481, 2nd-Lt. 888
Johnson, Maj. C. A. K., ret. pay, I.A. . . . 313
Johnson, E., I.A.R.O. 890
Johnson, Lt. E. C. . . 214 (actg. Capt.) 441
Johnson, E. E., I.A. 482, 2nd-Lt. 819
Johnson, 2nd-Lt. E. J., I.A.R.O. 214
Johnson, F. H., I.A.R.O. 591
Johnson, F. L., I.A.R.O. 335
Johnson, G., Sub-condr. 832

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Johnson, H. H., Lt. 1030
Johnson, J. C., Lt. 179, 409, (actg. Capt.) . 604
Johnson, J. F., I.A.R.O. 591
Johnson, P. E., I.A. 484
Johnston-Saint, Capt. P. 66
Johnston, Lt. D. D. H. 598
Johnston, Gentl. Cadet, E. A., I.A. . . . 255
Johnston, F. 479
Johnston, 2nd-Lt. J. A., I.A.R.O. . . . 723
Johnston, M., I.A.R.O. 891
Johnston, 2nd-Lt. M. H. G. C., I.A.R.O. . . 647
Johnstone, A. M., I.A.R.O. 58
Johnstone, Maj. B. A. 211
Johnstone, 2nd-Lt. E. 1030
Johnstone, *tempy.* 2nd-Lt., N. W. W., I.A. probn. 205
Johnstone, 3rd Class asst. surgn. T. S. . . 13
Jolly, 2nd-Lt. (*tempy.* Lt.) E. H. P., I.A.R.O. . 931
Jones, A. 888
Jones, 2nd-Lt. A. G., I.A.R. 1004
Jones, A. N. P., I.A.R.O. 890
Jones, B. C., I.A.R.O. 332
Jones, Lt. B. M. 679, 991
Jones, 2nd-Lt. C. E. 886
Jones, Lt. C. Y. 524
Jones, 2nd-Lt. D. E., I.A.R.O. 647
Jones, depy. comsy. and *hony.* Capt. E. . . 142
Jones, *tempy.* Lt. E. G., I.A.R.O., on probn. 254, 889
Jones, 2nd-Lt. E. H., I.A.R.O. 411
Jones, 2nd-Lt. E. H. 885
Jones, Lt. F. B., I.A.R.O. 176
Jones, 2nd-Lt. F. L., I.A.R.O. 498
Jones, *tempy.* Lt. G. F. 635, 711
Jones, Lt. G. W. . . . 1029; *tempy.* Lt. 1036
Jones, Lt. H. 600, 929
Jones, H. I. K., I.A. 255
Jones, Lt. I. E. 211
Jones, 2nd-Lt. J. B. 497
Jones, *tempy.* 2nd-Lt. J. H. 110, 894
Jones, J. S. 57
Jones, Lt. L. W. 885, 2nd-Lt. 934
Jones, M. R., I.A. 481, 2nd-Lt. 887
Jones, *tempy.* 2nd-Lt. O. C. 825, 1030
Jones, Lt. O. E., I.A.R.O. 371, 722
Jones, Lt. P. J. D. 589, 897
Jones, P. M., I.A. 482
Jones, Lt. P. P. 165
Jones, 2nd-Lt. R. A. 166
Jones, *tempy.* Lt. R. E., I.A.R.O., probn. . 254
Jones, Lt. R. M., I.A.R.O. 408, 767
Jones, 2nd-Lt. R. S. 1029
Jones, S. V. 889
Jones, 2nd-Lt. T. N. B., I.A., probn. . . . 134
Jones, W. E. R. 57
Jordan, Lt. E. G. 883
Joseph, Lt. A. F., I.A.R.O. 1040
Joshua, Staff Qr.-mr. Sergt., W. J., I.A.R.O., probn. 438
Joyce, 2nd-Lt. A. H. B. 493
Joyce, Lt. W. D., I.A.R.O. 180
Joyes, *tempy.* 2nd-Lt. A., I.A., probn. . . 112
Joyner, Sub-condr. (supy. asst. comsy. and *hony.* Lt.) H. 442
Jyotish Chandra De, Capt. M.B., I.M.S. . . 530
Judah, D. A., I.A.R.O. 8
KANSHI RAM PATRA, Lt., I.M.S. 529
Karam Chand, senr. sub-asst. surgn., 2nd class, ranking as jemdr. 37
Kaye, asst. comsy. and *hony.* Lt. F. W. . . 142
Kearns, R. W., Gentl. Cadet, I.A. . . . 255
Kearsey, 2nd-Lt. F. W., I.A.R.O. . . . 412
Kearsey, Lt. S. H. 1040
Keary, Maj.-genl. H. D'A., K.C.B., K.C.I.E., D.S.O. 674
Keary, Lt. H. P. 523, 677; *tempy.* Lt. 746, 897
Keatinge, Lt. C. A., I.A.R.O. 596
Keddie, Lt. C. M., I.A.R.O. 599
Kee, Condr. (supy. asst. comsy. and *hony.* Lt., W. J. 1005
Keegan, Lt. D. . . . 140, (actg. Capt.) 340
Keeling, Lt. E. H. 827
Keenan, 2nd-Lt. F. W. 528
Keene, Lt. H. C. . . . 846, *tempy.* Lt. 1035
Keer, *tempy.* 2nd-Lt. H. N. 250
Keighley, *tempy.* Lt. F. W., M.C. . . . 108, 889
Keighley, Maj. V. A. S., M.V.O. 933
Keightley, 2nd-Lt. M. F. 1037

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Keith, N. Y., I.A.R.O. 335
Kelk, Lt. B. M. 884
Kellie, Lt. C. C. J. . 339, 371, (actg. Capt.) 1038
Kelly, Sergt. A. 673
Kelly, 2nd-Lt. C. J., I.A.R.O. 215
Kelly, Staff-sergt. J. A. 443
Kelly, 2nd-Lt. M. G. 992, 1038
Kelly, Lt. P. I. . . . 635, *tempy.* Lt. 827
Kelly, R. G. 889
Kelly, 2nd-Lt. W. G., I.A.R. 1004
Kelly, W. J., I.A.R.O. 59
Kelly, Lt. W. S. 851, 984
Kelso, 2nd-Lt. W. D. 525
Kemball, Lt.-col. A. G. 364
Kemmis, Maj. (actg. Lt.-col.) A. W. M. . . 258
Kemp, W. N., I.A.R.O. 929
Kempe, Capt. (actg. Maj.) H. F. C. . . . 594
Kemplay, W., I.A.R.O. 58
Kempson, Lt. C. J., I.A.R.O. . 602, (actg. Capt.) 8 8
Kemston, Staff-sergt. L. R. H. 443
Kendrick, *tempy.* Lt. V. J. M. 998
Kennedy, H. K., I.A.R.O. 331
Kennedy, Capt. R. S., M.C., I.M.S. . . . 216
Kennedy, W. D., I.A.R.O. . . 890, 2nd-Lt. 930
Kennedy-Cranford-Stuart, Maj. C., D.S.O. . . 640
Kenny, Capt. B. C. 1039
Kenny, Condr. R. 1005
Kent, H. B., I.A.R.O. 1031
Kent, Lt. H. S., I.A.R.O. 671
Kent, *tempy.* 2nd-Lt., H. T., I.A., probn. . 254
Kent, J. B. 244
Kenward, P. E., I.A.R.O., probn. 435
Kenworthy, 2nd Lt. L. A. 104
Kenyon, A., I.A.R.O. 754
Keogh, B. H. 821
Keown, Maj. J. C., ret., I.A. 110
Ker, T. M., I.A. 480, 2nd-Lt. 886
Kerley, S. W. 479
Kerr, Senr. asst. surgn., with hony. rank of Capt. C. W. E., I.S.M.D. 530
Kerr, 2nd-Lt. G., I.A.R.O. 413
Kerr, 2nd-Lt., H. N., I.A., probn. . . . 478
Kerr, H. W., I.A.R.O. 591
Kerr, 2nd-Lt. T. 831
Kersey, 2nd-Lt. A. O. 29
Kershaw, H.-W. leP., I.A. . . 483, 2nd-Lt. 820
Kerwick, Comsy. and *hony.* Capt. R., ret., I.A. 365
Keston, 2nd-Lt. T. H., I.A.R.O. 411
Kettle, Asst. Comsy. and *hony.* Lt. H. D., ret., I.A. 365
Kettlewell, Capt. L., D.S.O. 211
Kevill-Davies, 2nd-Lt. E. F. W. H., probn. . 29
Key, Lt., B. W. . . . 177 (actg. Capt.) 604
Keyes, Maj. T. H., C.I.E. 94
Keyte, 2nd-Lt. P. E., I.A.R.O. 112
Kidd, Lt. G. R. 175
Kidd, Lt. R. F. 894
Kidd, 2nd-Lt. R. J., I.A., probn. . . . 135
Kiddle, Lt. J. A. C., M.C., I.A.R.O. . . . 179
Kidson, 2nd-Lt. R. A. P. 832
Killick, A. E. H., I.A.R.O. 822
Killick, C. F. R., I.A.R.O. 483
Kilroy, 2nd-Lt. A. J. M. 369
Kincaid, J., I.A., probn. 109
King, 2nd-Lt. C., I.A.R.O. . . . 411, Lt. 712
King, Capt. C. J. S., R.E. 720
King, 2nd-Lt. E. H., I.A.R.O. . . 647, Lt. 1003
King, 2nd-Lt. E. H. J. 1038
King, E. T., I.A.R.O. 637
King, Sergt. E. W. 592
King, Lt. F. H. 845
King, F. J. H. 57
King, T. . . . .
King, *tempy.* Lt. G. E., I.A.R.O., probn. . . 368
King, 4th class asst. surgn. G. P. . . . 900
King, Mr. H. A. 392
King, 2nd-Lt. J., I.A.R.O. 412
King, J. A., I.A.R.O. 848
King, Lt. (now Maj.) J. St. A. 596
King, Lt. L., M.C. 818
King, 2nd-Lt. L. C. 1038
King, 2nd-Lt. R. B. 817
King, 2nd-Lt. R. S. 1037
King, Lt. S. J. 598
King, T. A., I.A.R.O., probn. 435
Kingham, P., I.A.R.O. 933

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Kingett, A. E., I.A., probn. 108
Kingsley, W. E., I.A.R.O. 462
Kingsmill, W. J., I.A.R.O. 483
Kingston, G. E., I.A.R.O. 1031
Kingston, F., I.A.R.O., probn. 257
Kinnaird, C. H., I.A.R.O. 335
Kinns, *tempy.* Capt. P. C. 112
Kinsman, Maj. F. F. I. 998
Kirby, Capt. H. 883
Kirby, Staff-sergt. J. N. 825
Kirby, Capt. N. C. 635
Kirk, 2nd-Lt. J. C. M. 104
Kirkbride, *tempy.* Capt. G. . . . . 33, Lt. 991
Kirkby, R. A., I.A.R.O. 59
Kirkham, *tempy.* 2nd-Lt., J. L., I.A., probn. . 62
Kirkhope, 2nd-Lt., J. L., I.A., probn. . . . 479
Kirkman, 2nd-Lt. W. A., I.A.R. 1004
Kirkpatrick, Maj. C., I.A. 641
Kirkpatrick, Maj. H., M.B., I.M.S. 264
Kirkwood, Capt. T. W. 116
Kitchen, A. C., Gentl. Cadet, I.A. 255
Kitchen, W. H. 479
Kite, Staff-sergt. E. F. 264
Kitson, G. H. W., I.A. 482, 2nd-Lt. 820
Knapman, E. H., I.A.R.O. 483
Knatchbull, R. E., I.A.R.O. 332
Knight, A. F. J., I.A.R.O. 526
Knight, *tempy.* Capt. A. R. 827
Knight, 2nd-Lt. E. H., R.E. 142
Knight, H., I A.R.O. 526
Knight, H. 933
Knight, Lt. H. F., I.A.R.O. 1000
Knight, 2nd-Lt. M. M., I.A.R.O. 413
Knight, P. H., I.A.R.O., probn. 435
Knight, W. F., I.A.R.O. 848
Knight, W. N. 888
Knights, 2nd-Lt. R. 992, 1038
Knott, V. 479
Knowland, Lt. G. H. 11
Knowles, Lt. (actg. Capt.) G. J., I.A.R.O. . . 214
Knowles, Lt. J. F., I.A.R.O. 601
Knowles, Lt. W. S., M.C. 992, 1037
Knox, Lt. J. H. G., I.A.R.O. 59
Knyvett-Haugh, C. A., I A.R.O. 105
Koch, 2nd-Lt. E. M. 832
Kreyer, Capt. J. A. C., I.A. 1001
Kyle, *tempy.* 2nd-Lt. A. W. 996
Kynaston, N. E. V., Lt. 991
LACEY, C. W., I.A.R.O. . . . 430, 2nd-Lt., 431
Lacey, J. S. 479
Laing, Capt. S. V. B., M.C. 116
Laird, Lt. W. R., *tempy.* Lt. 111, 1029
Lake, A. E. 480
Lake, Capt. E. A. W. 1039
Lalor, Lt. D. C. 710
Lamacraft, H., I.A.R.O. . 393, 2nd-Lt., 1040
Lamb, Lt. C. W. 174
Lamb, 2nd-Lt. P., I.A.R.O. 647
Lambe, G., I.A.R.O. 890
Lambert, Lt. A. G., I.A.R.O. 646
Lambert, *tempy.* Lt. D. H. C., I.A.R.O. . . 60, 889
Lambert, H. 479
Lambert, Lt. W., (actg. Capt.) 498
Lambert, Lt. W. R. 407
Lambie, 2nd-Lt. J. 885
Laming, *tempy.* 2nd-Lt. S. A. 894
Lancaster, Lt. A. S. 992
Lancaster, 2nd-Lt. C. E. A., I.A.R.O. . . . 723
Lancaster, Maj. E. H. 411
Lancaster, M. P., I.A.R.O., probn. 435
Lander, 2nd-Lt. K. J. M. 497
Lane, Lt. A. D. 590
Lane, Lt. G. H. . 67, (actg. Capt.) (Capt.) 898
Lane, 2nd-Lt. P. G. C. 1038
Lane, T. E. M., (Capt. rct. I.A.) *tempy.* Maj. . 204
Lane, 2nd-Lt. V. C. T., I.A., probn. . . . 478
Lane, W. E., I.A.R.O. 58
Lang, asst. Comsy. and *hony.* Lt. A. . . . 832
Lang, Lt.-Col. A. G. B., ret. pay, I.A. . . . 746
Lang, Lt.-Col. J., I.A.R.O. 439
Lang, 2nd-Lt. J., I.A.R.O. 723
Lang, Capt. J. T. 640, 847
Lang, Capt. L. E., M.C., I.A. 250
Lang, *tempy.* Lt. W. L. 713
Lange, P. M. A., I.A.R.O. 335
Langford, G. W., I.A.R.O. 58
Langford, Lt. W. 1000

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Langstaffe, 2nd-Lt. J. W., I.A.R.O. . . . 723
Larkin, Capt. E. P. 1029
Larlham, 2nd-Lt. P. E. 141, 816
Larminie, J. A., I.A. . . . 481, 2nd-Lt. 888
Laskey, Comsy. and *hony.* Capt. W. W., ret. I. A. 893
Latham, E. B., I.A.R.O. 848
Latham, Lt. H. C. 176, 817
Latimer, 2nd-Lt. R. A. 993
Latter, 2nd-Lt. F. A. 212
Laughton, 2nd-Lt. F. S. 992
Lavender, Lt. S. S. 165, *tempy.* Lt. I.A., probn. 336
Laville, Lt. F. A. J. 371
Laville, Capt. T. T. 1002
Law, Lt. C. E. 173
Law, Lt. C. H., I.A., probn. . . . 476, Lt. 596
Law, Lt. H. S., (actg. Capt.) 1037
Law, *tempy.* 2nd-Lt. J. F. 996
Lawler, 2nd-Lt. G. F. 1038
Lawrence, A., I.A.R.O. 712
Lawrence, H. A., I.A R.O. 335
Lawrence, Lt. J. A., probn. 28
Lawrie, 2nd-Lt. G., I.A.R.O. 498
Lawrie, W. W. 57
Lawson, H. A. C., I.A.R.O. 889
Lawton, 2nd-Lt. A. C., I.A.R.O. 412
Lawton, 2nd-Lt. T. D. V. 104
Lay, 2nd-Lt. J. F. 831
Laythorpe, 2nd-Lt. F. W. H., I.A.R.O. . . . 498
Leach, 2nd-Lt. H. J., I.A.R. 1003
Leach, Capt. R. B., M.C. . . 164, Lt. 597, (actg. Capt.) 1002
Leamon, 2nd-Lt. H. W. 832
Lea, Capt. E. H. 881
Lea, 2nd-Lt. W. 636
Leason, asst. comsy. and *hony.* Lt., F. W., ret. I.A. 250
Leather, Maj. J. W., (Ind. Vols. *tempy.* Maj.) . 365
Leawood, *tempy.* 2nd-Lt. R. R. 107
LeBrooy, H. T., I.A.R.O. 483
Lecky, Capt. J. G. 116
Ledingham, J. J. 57
Lee, A. J., I.A.R.O. 890
Lee, A. W., I.A.R.O. . . . . 711, Lt. 934
Lee, *tempy* Lt. D. H. 932
Lee, asst. surgn., *hony.* rank of Capt. J., I.S.M.D. 36
Lee, Capt. R., M.B., I.M.S. 530
Leech, Lt. A. B. R. 597, 1028
Leeming, *tempy.* 2nd-Lt. A. 107
Lee-Mitchell, H. A., I.A.R.O. 29
Lee-Warner, J., I.A.R.O. 248
Lees, Maj. C. H. B., C.M.G. 440
Lees, 2nd-Lt. L., I.A., probn. . . . 135, 210
Leese, Lt. F. W. 341
LeFeûvre, C. O., I.A.R.O. 526
LeFleming, Lt. R. E. 601
Leftwich, Lt. W. M., I.A.R.O. 601
Legge, 2nd-Lt. W. E., I.A.R.O. 603
Leicester, Maj. J. C. H., M.D., F.R.C.S., I.M.S. (actg. Lt.-col) 641
Leigh, Lt. P C. J. 1039
Leighton, *tempy.* 2nd-Lt. H. M. 996
Leman, Capt. F. B. 116
LeMesurier, Maj. H. G. 932
LeMesurier, 2nd-Lt. T. H. F. 828
Lennox, A., I.A.R.O. 335
Lenox, G. H., I.A. 108
Leonard, Lt. D. J. 722
Leonard, D. W., I.A.R.O. 891
Leonard, 2nd-Lt. G. T. I., I.A.R.O. . . . 412
Leonard, 2nd-Lt. H. W. 636, *tempy.* 2nd-Lt. 824
Leonard, Staff-sergt. P. D. 414
Leonard, 2nd-Lt. P. J. 832
Leonard, R. G., I.A. . . . 481, 2nd-Lt. 887
Leonard, Maj. W. H., F.R.C.S., I.M.S. . . . 641
Le Patourel, H. J. B., I.A.R.O. 462
Leplar, Staff-sergt. W. 443
Leslie, 2nd-Lt. D. W. R., I.A.R.O. 647
Leslie, Capt. *Sir* N. R. A. D. 396
Leslie-Jones, L. H., I.A.R.O. 743
Leslie-Smith, Lt. B. R. 646, 1029
Lester, C. 889
Lethbridge, *tempy.* Maj. F. W., D.S.O., (actg. Lt.-col.) 256
Lethbridge, (*tempy.* 2nd-Lt.) W. B., I.A. R.O., 637, 2nd-Lt. 647

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Lettington, Staff-sergt. A. W. 413
Levingston, 2nd-Lt. T. C. 369
Levy, R. M., I.A.R.O. 993
Lewis, 2nd-Lt. A. E., I.A.R.O. 216
Lewis, 2nd-Lt. A. M. 589, Lt. 767
Lewis, C. B., I.A. 482, 2nd-Lt. 819
Lewis, *tempy*. Lt. C. E. C., I.A.R.O. 248
Lewis, Lt. D. G., I.A., probn. 135, *tempy*. Lt. 716
Lewis, Lt. E. 178
Lewis, *tempy*. 2nd-Lt. E. S. 753
Lewis, 2nd-Lt. F. D. 831
Lewis, 2nd-Lt. F. W. H. 497
Lewis, *tempy*. 2nd-Lt. H. A. C., probn. I.A. 174
Lewis, Bt.-Col. H. E. 715
Lewis, J. S. 479
Lewis, L., I.A.R.O. 591
Lewis, 2nd-Lt. P. H. 258
Lewis, 2nd-Lt. R. G. 714
Lewis, R. N., I.A.R.O. 993
Lewis, R. P., I.S.M.D. 13
Lewis, Lt. T. G. 35, 117
Leys, *tempy*. 2nd-Lt. J. F. 107
Leyshon, W. 57
Libby, W. H. 57
Lichfield, S. J., I.A.R.O. 891
Lickman, 2nd-Lt. E. W. 817, Lt. 886
Light, Lt. H. 178, (actg. Capt.) 261
Lightbody, *tempy*. 2nd-Lt. J. G., I.A., 60, 2nd-Lt., probn.; 479
Lightfoot, Lt. G. S. 1029
Lillie, 2nd-Lt. C. J. W. 441
Limby, S. O., I.A.R.O. 392, Lt. 831
Linberry-Kerr, G. W., I.A.R.O. 1031
Lind, E. N. A., I.A.R.O. 889
Lindsay, Maj. G. W. G. (ret. I.A.) 827
Lindsay, A. R., I.A.R.O., probn. 435
Lindsay, 2nd-Lt. D. M. 528
Lindsay, P. L., I.A. 481, 2nd-Lt. 888
Lines, 2nd-Lt. R. E. 832
Ling, 2nd-Lt. F. G., I.A.R. 1004
Link, Comsy. and *hony*. Capt. W. C, ret. I. A. 249
Linney, 2nd-Lt. W. W. 245, 369
Linton, J., I.A.R.O. 332
Lintott, L. E., I.A.R.O. 332
Lintott, 2nd-Lt. P. J. 831
List, F. J. 57
Liston, Lt. J. J., I.M.R., I.M.S. 529
Liston, Maj. W. G., M.D., C.I.E. 264
Little, 2nd-Lt. E. G. 590
Little, Maj. W. C. 1037
Little, W. J. 480
Littlebury, A. T. B., Gentl. Cadet. 256
Littlewood, 2nd-Lt. R. V., I.A.R.O. 200
Litton, Lt. G. E., probn. 28
Livesay, E. 888
Livingstone, D. A. 889
Livingstone, 2nd-Lt. L., I.A.R.O. 723
Llewhellin, N. G. R., I.A. 465
Lloyd, E. T. 479
Lloyd, Lt. G. T., I.A.R.O. 177, 1040
Lloyd, *tempy*. Lt. H. S. J. 107
Lloyd, Maj. J. E., M.C. 824
Lloyd, *tempy*. Lt. J .H. 931
Lloyd, Lt. J. S. (actg. Capt.) 263
Lloyd, Maj. K. H. (actg. Lt.-col.) 259, Maj. 261
Lloyd, Lt. T. J., R.A.M.C. 182
Lloyd, asst. comsy. and *hony*. Lt. T. W. (supy. dy. comsy. and *hony*. Capt.) 1005
Lloyd, Capt. W. L., M.C., probn. 28
Lloyd-Jones, Lt. W. R. 602, 771
Lochner, Lt. C. B., M.C. 854
Lock, Lt.-Col. F. R. E., D.S.O., I.A. 715
Lock, W. H., I.A.R.O., probn. 435
Lockhart, W., I.A.R.O. 890
Loder, L. N. 888
Lofts, W., Corpl. (cancelled) 39
Logan, Lt. A. F., M.C. 825
Logan, *tempy*. 2nd-Lt. E. W., I.A.R.O., probn. 436
Logan, J. 523
Logan, J. S. 480
Logan, T., I.A.R.O., probn. 593
Logan-Home, Lt.-col. F. C., ret. pay I.A. 717
Logan-Home, Capt. W. M. (actg. Maj.) 70, 262
Lomas, *tempy*. 2nd-Lt. L., I.A.R.O., probn. 254
London, 2nd-Lt. H. R., I.A.R.O. 412
Long, 2nd-Lt. D. T. 212

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Long, H. A., I.A.R.O. 335
Long, H. W., Gentl. Cadet, I.A. 256
Long, Lt. W. H., I.A.R.O. 260
Longden, Lt. G. J. 709
Longbottom, Capt. A. W. 882
Lopez, J. W. C., 3rd class asst. surgn. 680
Lopez, V. J., I.S.M.D. 13
Lottus, G. M., I.A.R.O. 890
Loudoun, Lt. R. F. 846
Loup, Lt. L. A. 929
Love, G. W., I.A.R.O. 930
Love, 2nd-Lt. W. G., I.A.R.O. 930
Loveless, G. J. 479
Lovering, A. J. 57
Lovett, 2nd-Lt. O. deT. 105
Low, Lt. E. A. H. 899
Low, W. H., I.A.R.O., probn. 435
Lowe, 2nd-Lt. C. G., I.A.R.O. 723
Lowe, Lt. E. A. H. 589
Lowe, Lt. J. S., I.A.R.O. 442
Lowe, T. W. 392
Lowes, G. W., I.A.R.O. 890
Lowis, Lt. F. C., C.I.E., (*tempy*. Capt.) I.A.R.O 167
Lowis, H. E., (Bt.-col.), I.A., Col. 64
Lowis, H. R., I.A. 480, 2nd-Lt. 887
Lowndes, 2nd-Lt. R. C., I.A.R.O. 647
Lownes, Lt. J. R., I.A.R.O. 30
Luard, Maj. C. E. 829
Luck, Lt. Col. C. A., (Col., I.A.) 336, Col. ret. pay, I.A., 750
Luck, J., (*tempy*. 2nd-Lt.) I.A.R.O. 994
Luck, Maj. T. 69
Ludlow, H. 479
Lumsden, 2nd-Lt. E. S. 831
Lund, C., Gentl. Cadet, I.A. 255
Lundy, C. R. C., M.C., I.A., probn. 997
Lunham, 2nd-Lt. T. M. 591, 1037
Lunnon, *tempy*. Lt., J. D. K., I.A., probn. 367
Lupton, *tempy*. Capt. F. E. 63, 138
Lupton, Capt. W. M., I.M.S. 530
Lurcott, *tempy*. Lt. R. G. 824
Luscombe, Lt. A. M. P. 595
Luscombe, F. W., I.A.R.O. 431
Luttman-Johnson, Capt. H. W. 854
Luxmoore, Maj. C. deJ., (actg. Lt.-col.,) Maj. 409
Lyell, 2nd-Lt. G. D., I.A.R.O. 214
Lyell, 2nd-Lt. T. R. G., I.A.R. 900
Lynch, *tempy*. Lt. H. E. F., I.A.R.O., probn. 367
Lynch, 2nd-Lt. J. A. 831
Lynch, M. J., I.A.R.O. 994
Lynch, P. W. 889
Lynch, 2nd-Lt. R. J. 104
Lynch-Blosse, 2nd-Lt. C. E., I.A.R.O. 637
Lynch-Staunton, Capt. H. V. C. 213
Lynn, Capt. J. A. G. 991
Lynn, T. V., I.A.R.O. 136
Lyons, Lt. A. J., I.A.R.O. 932
Lyons, Lt. H. H., M.C., I.A., probn. 477
Lynsdale, asst. surgn., hony. rank of Capt. A. W. J., I.S.M.D., supy. 36
Lysons, K. C., I.A.R.O. 637
Lyte, Lce-Corpl. E. F. N. 435
MACALISTER, 2nd-Lt. S. C. 212, (now Lt.) 601
Macallum, *tempy*. Lt. A. H., I.A.R.O., probn. 254, Lt. 646, 929
Macartney, *tempy*. 2nd-Lt. H. J. 110
MacArther, D. F., I.A.R.O. 711
Macaulay, A. D. C., I.A.R.O. 847, Lt. 1030
Macaulay, Maj., D. I. M., 854 (actg. Lt.-Col) 1038
Macann, 2nd-Lt. A. E. H. 103
Macbeth, C. J. S., I.A.R.O. 335
MacDermatt, Lt. M. J., I.A.R.O. 1038
Macdonald, 2nd-Lt. A., I.A.R.O. 215
Macdonald, 2nd-Lt. A. St. J., I.A.R.O. 214
MacDonald, D., I.A.R.O. 335
MacDonald, J 899
Macdonald, J. B., I.A. 482, 2nd-Lt. 819
Macdonald, *tempy*. 2nd-Lt. J. M. 996
Macdonald, 2nd-Lt. N. 175
Macdonald, *tempy*. 2nd-Lt. P. S., I.A.R.O., probn. 368
MacDonald, Lt. R. R. M. 67
Macdonald, *tempy*. Lt. S., I.A., probn. 253, Lt. 529
Macdonald, S. R., I.A.R.O. 249
Mace, P. H. 480
Macey, comsy. and *hony*. Capt. T. Y., ret. I.A. 640
MacFarlane, *tempy*. 2nd-Lt. H., I.A.R.O., probn. 254

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY— continued.

Macfadyen, 2nd-Lt. M. 173
Macfarlane, 2nd-Lt. H. 1030
Macfie, *tempy.* Capt. J., I.A.R.O. 248
MacGlasson, Lt. L. 67
Macgregor, 2nd-Lt. A., I.A.R.O. 723
MacGregor, Lt. D. R., I.A.R.O. 411
Macgregor, L. E., I.A.R.O. 248
Macgregor, W. L., I.A.R.O. 363
Macguckin, C. E., I.A. . . . 480, 2nd-Lt. 886
Machon, F. W., I.A.R.O., probn. 435
Machlachlun, *tempy.* Lt. A. B. 62
Macintosh, Lt. G. N. 766
Macintyre, Lt. F. P. 1035
Macintyre, Hon. Brig.-Genl. H. D., ret. pay I.A. 748
Macintyre, Lt. I. H. 590, 599
Macintyre, 2nd-Lt. J. T. 590
Macintyre, W., I.A.R.O. 332
MacIvor, Lt. R. J. . . 710, *tempy.* Lt. 892
Mackaness, S. G., I.A.R.O. 166
Mack, C. H., *tempy.* Lt. 110
Mackay, Lt. A. J., M.C. 165
Mackay, D. D. 889
Mackay, D. H., I.A.R.O. 105
Mackay, Lt. D. S. 165
Mackay, 2nd-Lt. F. F., I.A.R.O. 411
Mackay, G. S., I.A.R.O. . Lt. 678, 929, 1041
Mackay, J. W., I.A.R.O. 331
Mackay, R., I.A.R.O. 245
Mackay, *tempy.* Capt. R. J., I.A., probn. . 254
Mackelvie, Maj. M., M.B., F.R.C.S., I.M.S. (*tempy.* Lt.-col.) 852
Mackenzie, Capt. C. F. 677
Mackenzie, 2nd-Lt. F. 8-5
Mackenzie, *tempy.* Lt. J. F. O. P., A.S.C. . . 893
Mackenzie, Lt. J. M., M.C., I.A.R.O. . . . 764
Mackenzie, Lt. W. S. 821
Mackenzie-Rogan, *tempy.* Lt. H. . . . 112
Mackie, 2nd-Lt. A. H. 369, 370
Mackie, Co.-Sergt.-Maj. J., M.C., I.A.R.O., probn. 438
Macknion, 2nd-Lt. R. A. . 166, I.A., probn. 336
Mackney, H. H., I.A.R.O. 1032
Mackpherson, Lt. H. A., I.A., probn. . . . 134
MacLachlan, Lt. D., I.A.R.O. 527
Maclanon, 2nd-Lt. C. M. 497
Maclaren, 2nd-Lt. C. S. 103
MacLean, Capt. L. L., I.A. 173
MacLean, Lt. W., I.A.R.O. . . . 646, 769
Macleod, J. N., I.A. 484
Macleod, 2nd-Lt. N. M. 104
MacMahon, Maj. H. F. E., M.C. 641
Macmillan, 2nd-Lt. D. M. 103
Macmillan, Lt. E. J. A., I.A.R.O. 175
Macmullen, Bt. Lt.-col., C. N., D.S.O. . 61, Maj. and Bt. Lt.-col, I.A. 395
Macniven, 2nd-Lt. G. A., I.A.R.O. . . . 498
Maconchy, Lt G. A. (actg. Capt.) 71, Lt., 180 (actg. Capt.) 604
MacPherson, D., I.A.R.O. 822
Macqueen, J. E. B., I.S.M.D., asst. surgn., hony. rank of Capt., supy. 36
Macqueen, K. G. S., I.S.M.D. 13
Macrae, Capt. A. C., M.B., I.M.S. . . . 530
Macrow, 2nd-Lt. G. H., I.A.R.O. . . . 214
Mactavish, Maj. A. 258
Madge, H. E., I.A. . . . 482, 2nd-Lt. 819
Madho Parshad, 1st class sub-asst. surgn. . . 608
Madley, J., I.A.R.O., probn. 401
Maer, *tempy.* 2nd-Lt. C. A., (*tempy.* Lt.) . . 826
Maffett, 2nd-Lt. D. B. 339
Maffin, 2nd-Lt. A. J. G. 832
Magenty, 2nd-Lt. E. R. 525
Magee, R. 853
Maguer, Capt. J. 164
Maguir, Lt. J. J. 1029
Maguire, *tempy.* Lt. J. J. 61
Mahomed Moosa Khan, Lt., I.M.S. 529
Mahon, Capt. B. MacM., D.S.O., M.C. . . . 742
Mahoney, Lt. A. J., I.A.R.O. 601 (actg. Capt.) 1039
Mahoney, Capt. G. H., M.B., I.M.S. . . . 530
Mahoney, Staff-sergt. T. 443
Mahony, 2nd-Lt. C., I.A.R.O. 647
Maker, 2nd-Lt. L. 831
Malcolm, Mr. J. F. 430
Male, Lance-Corpl E., I.A.R.O., probn. . . 438
Mallam, 2nd-Lt. G. L. 369, 370

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Mallet, *tempy.* 2nd-Lt. W. H., I.A., probn. 402, 2nd-Lt., 478, 720
Mallinson, E. H. P., I.A. . 480, 2nd-Lt. 886
Maltby, Lt. F. N. 68, 180
Mandeville, 2nd-Lt. W. 104
Mandnoll, 2nd Lt. J. S., I.A.R.O. 413
Mangin, Capt. E. B., M.C. . 495, (actg. Maj.) 678
Manifold, Col. C. C., C.B., C.M.G., M.G. . . . 679
Manisty, Capt. G. J. E. 934
Manisty, G. S., I.A.R.O. 366
Manley, Lt. W. J. 1029
Manlove, Capt. J. E. D., I.A., probn. . . . 134
Manifold, Col. C. C., C.B., C.M.G., M.B. . . . 679
Manning, Lt. J., probn. 28, 711
Manning, Lt. T W. (actg. Capt.) 118
Mansfield, 2nd-Lt. M. G., I.A.R.O. 72
Mansfield, P. T., I.A.R.O. 712
Manuk, Lt. T. M. 175, 371
March, Lt. J. C., I.A.R.O. 721
Marchant, C. H., I.S.M.D., 3rd class asst. surgn. 72
Marchant, Lt. D. R., I.A.R.O. 602
Marchant, L. B., I.A.R.O. 890
Mardin, J. 889
Margerison, L. A., I.A., probn. 109
Marigold, 2nd-Lt. A. J. 847
Marindin, Lt. J. F. 603
Marjoribanks, S. D., I.A. 481, 2nd-Lt. 818, 1037
Marks, G. A., I.A.R.O. 822
Marlow, 2nd-Lt. T., I.A.R.O. 603
Marriott, 2nd-Lt. B. M. 886
Marriott, Lt. E. F., I.A.R.O. 764
Marsh, Lt. B. C. 600
Marsh, Maj. C H., D.S.O (I.A.) 169
Marsh, Lt. C. K. 1029
Marsh, F. C., I.A. 481, 2nd-Lt. 887
Marsh, Staff-sergt. H. W. 443
Marsh, 2nd-Lt. J. J. 885
Marshall, 2nd-Lt. C. 104
Marshall, 2nd-Lt. J., I.A.R.O. (Lt.) . . . 832
Marshall, Capt. J. D. 594
Marshall, Capt. J. S., D.S.O., I.A., (*tempy.* Lt.-Col.) 894
Marshall, Lt. J. T. 492, 853
Marshall, Sub-condr. P. H. 216
Marshall, Lt. R. H. 524
Marshall, 2nd-Lt. T. R. 1038
Marsh-Smith, E. C., I.A.R.O. 335
Marsland, H., I.A.R.O. 712
Marsland, Sub-Lt. K. D. 114
Martin, 2nd-Lt. A. 831
Martin, 2nd-Lt. A. S. W., I.A.R.O. . . . 527
Martin, Capt. C. deC., M.B., I.M.S. . . . 530
Martin, 2nd-Lt. D. D. 885
Martin, E H. deC., 2nd-Lt. . . . 369, Lt. 602
Martin, 2nd-Lt. (actg. Capt) H. J. 11, 2nd-Lt. 245, 369
Martin, asst. surgn., J. H. A., I.S.M.D. . . 463
Martin, R. F., I.A.R.O. 821
Martin, *tempy.* Capt. R. F. . 108, Lt. (actg. Capt.) 494
Martin, Capt. R. V., I.M.S. 530
Martin, 2nd-Lt. S. F. 140
Martin, *tempy.* Lt. V. J. . . . 62, Lt. 1029
Martin, W. D., I.A.R.O , probn. 435
Martin, *tempy.* Lt. W. M. 111
Martinnant, A. A., Barrack Mr., Comsy. and hony. Capt. 12
Martyn, Lt. W. W., I.A.R.O. . . . 262, 770
Martyn, 2nd-Lt. H. 525
Marwood, S. L., I.A.R.O. 247
Mason, 2nd-Lt. H. C., I.A.R.O. 498
Mason, P., I.A.R.O. 712
Mason, T. W., I.A.R.O. 711
Massy, Capt. D. F. 432
Massy, Lt. I. P. (actg. Capt.) 141
Masters, Capt. O. (actg. Maj.) 409
Mathalone, M., I.A.R.O. 742
Mather, Capt. O. 404, 769
Mather, O. H., I.A.R.O. 821
Mathews, A. E., I.S.M.D., asst. surgn. . . 463
Mathewman, Lt. O. B. 899, 1003
Mathews, B. F., I.A.R.O. 246
Mathews, F. C., I.A.R.O. 891
Mathews, 2nd-Lt. F. J. 818
Mathews, 2nd-Lt. G. L. 829
Mathews, Staff-sergt. J., (supy. sub-condr.) . 442
Mathews, Lt. L. M. 831

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Mathews, Capt. R., I.A., probn. 135
Maturin, Capt. H. G. 408
Mauduit, Lt.-col. F. R. M. C. de R., ret. pay, I.A. 434
Maughan, H., I.A.R.O. 332
Maund, J. A. H., I.A. . . 481, 2nd-Lt. 888
Maunder, Lt. G. H. . . 635, *tempy*. Lt. 995
Maunder, 2nd-Lt. R. A. 497
Maurice, Lt. J. O. F., I.A.R.O. 118, (actg. Capt.) 769
Maxwell, 2nd-Lt. C. W. 497
Maxwell, Maj. D. W. (actg. Lt.-col) . . . 263
Maxwell, H., I.A.R.O. 891
Maxwell, R., I.A.R.O. 821
Maxwell, Lt. R. L., I.A.R.O. 141
Maxwell, Col. R. P. (*tempy*. Brig.-genl.) . 743
Maxwell, W. E., I.A. . . 480, 2nd-Lt. 887
May, A. V., I.A.R.O., probn. 593
May, F. W., I.A.R.O. 711
Maycock, *tempy*. 2nd-Lt. H. W. . . . 893
Mayer, 2nd-Lt. G. H. 831
Mayers, E. W., I.A.R.O. 332
Mayles, 2nd-Lt. R. W. J., I.A.R.O. . . . 71
Maynard, C. I. F., I.A.R.O. 246
Maynard, N. C., I.A.R.O. 930
Maynard, R., I.A.R.O. 335
Mayne, Lt. *tempy*. Lt., P., 165, I. A. . . 335
McBride, Lt., J., I.A.R.O. 262
McBrien, Lt., C. H., I.A.R.O. 856
McCall, *tempy*. 2nd-Lt. B. . . . 110, 889
McCarrison, Maj. R., M.B., I.M.S. . . . 395
McCarthy, *tempy*. 2nd-Lt. C. L. . . . 107
McCarthy, *tempy*. 2nd-Lt. E. D. 250, 2nd-Lt. 992
McCarthy, 2nd-Lt. J. W. 818
McCarthy, P., Senr. asst. surgn. with hony. rank of Capt. 72
McCarthy, Lt. W. O. 590
McCaughey, 2nd-Lt. F. G. 339
McCausland, Capt. E. T. W. 496
McCay, Maj. R. C., D.S.O. 892
McCleery, 2nd-Lt. H. W. F., I.A., probn. . 479
McCleery, 2nd-Lt. R. J. 104
McClelland, 2nd-Lt. W. 885
McCleverty, Maj. A. H. 529
McClumpha, Lt. C. D., I.A.R.O. . 179, 262, (actg. Capt.) 409, 604
McCluskey, 2nd-Lt. J. J. P. . . . 817, *tempy*. 2nd-Lt. 931
McCombe, A., I.A.R.O. 335
McConkey, Lt. A. T. G. 175
McCord, J. C., I.A.R.O. 993
McCoy-Hill, Lt. L., M.C., I.A., probn. . . 135
McCrea, *tempy*. Lt., J., I.A.R.O., probn. . . 868
McCririck, Lt. D. H. G. (actg. Capt.) . . 933
McDermott, Lt. F. 817
McDermott, N. W. E., I.A.R.O. 58
McDonald, D. C., I.A.R.O. 483
McDonald, 2nd-Lt. D. W., I.A.R. . . . 1004
McDonnell, 2nd-Lt. F. A. 175
McDonnell, J. W., I.A.R.O. 712
McDougall, 2nd-Lt. A. 884
McDougall, F. A., I.A.R.O. 461
McDougall, P., 2nd-Lt. 832
McDowall, Lt. J. P. K. 34
McEntee, J., Asst. comsy. and *hony*. Lt. . . 604
McEntire, Lt. H. S., I.A.R.O. 602
McEntire, H. S. M., I.A.R.O. 248
McFarlane, *tempy*. Lt. A. H. 401
McGann, Lt. H. H., (now Maj.) . . . 722
McGarry, 2nd-Lt. J., I.A.R.O. 498
McGarry, T. F. E., I.A.R.O. 335
McGavin, Lt. A. E. C. 932
McGavin, 2nd-Lt. D. G. K. 831
McGill, 2nd-Lt. D. S., I.A.R.O. . . . 772
McGlashan, 2nd-Lt. E. G., I.A.R.O. . . . 647
McGowran, F. G. 764
McGrath, P. J., I.S.M.D., 2nd class asst. surgn. 832
McGrath, 2nd-Lt. W. H., I.A.R.O. . . . 136
McGregor, A., I.A.R.O. 58
McIlwaine, 2nd-Lt. W. A. St. J. . . . 831
McIntyre, 2nd-Lt. D. P. 497
McIntyre, 2nd-Lt. H. F. 103
McIver, A. C., I.A.R.O. 591
McKay, *tempy*. 2nd-Lt. T. A., I.A., probn. 332, 2nd-Lt. 479
McKenna, C., I.A.R.O. 245
McKenzie, A. T., I.A., probn. . . . 109, 1031
McKenzie, Lt. R. D., I.A.R.O. 180

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

McKenzie-Muirson, Lt. K. B., M.C. 846
McKernan, 2nd-Lt. F. P. 104
McKernan, R. L., I.A.R.O. . . 430, 2nd-Lt. 886
McKerrow, 2nd-Lt. J. A. 831
McKie, R., I.S.M.D., Senr. asst. surgn. hony rank of Capt. 530
McKinney, J. 57
McKinnon, J. A., I.A.R.O., probn. . . . 401
McKinstry, *tempy*. 2nd-Lt. H. 110
McLaughlin, Maj. W. P. M. D. 1002
McLean, *tempy*. 2nd-Lt. A. E. J., I.A.R.O., probn. 368
McLean, Lt. D. A. . . . . 640, Capt. 847
McLean, Capt. F. G. S. 441
McLean, Lt. R. R. B. 36
McLean-Richardson, 2nd-Lt. P. A., I.A.R.O. . 498
McLeod, Maj. K. 259
McLovell, Maj. A., (Maj. ret. I.A.) . . . 999
McManus, A. A. 57
McMarray, Capt. B. S. J. 829
McMillan, 2nd-Lt. T. B. 831
McMorran, *tempy*. Lt. J. 436
McNair, D. C., I.M.S. 31
McNally, E. W., 4th class asst. surgn. . . 900
McNaught, D., I.A.R.O., probn. . . . 401
McNeill, 2nd-Lt. D. S. E. 1038
McNeish, A. W. 671
McNichol, W. M., I.A.R.O. 1031
McPherson, 2nd-Lt. J., I.A.R.O. 1004
McQueen, J. A., I.A.R.O. 335
McSwiney, Capt. H. F. C., M.C., I.A. . . . 173
McVay, *tempy*. 2nd-Lt. S. 108
McWilliam, *tempy*. Lt. T. A. 434
Meade, Capt. M. E. M. . . . . 181, (actg. Maj.), Capt. 441
Meade, Capt. P. A. 262
Meadmore, 2nd-Lt. T. B. R. . . 636, 897, *tempy*. 2nd-Lt., 1000
Meadows, Lt. D., I.A.R.O. 167, 679
Meadows, Maj. G. S. 933
Meager, 2nd-Lt. C. J., I.A.R.O. . . 215, Lt. 1003
Meeredy, Lt. C. C., I.M.S. 530
Medley, Lt.-col. A. G., I.A. 826
Medley, 2nd-Lt. F. J. 832
Medwell, P. R., I.A., probn. 109, 822
Mee, 2nd-Lt. E. A. . . . 525, *tempy*. 2nd-Lt. 592
Meehan, M., (*tempy*. 2nd-Lt., Genl. list), I.A.R.O. 8, 2nd-Lt. 591
Meek, Capt. A. S. 174
Meeks, *tempy*. 2nd-Lt. F. S. . . 110, Lt., 529
Meers, Lt. P. J. 710
Meese, *tempy*. 2nd-Lt. W. A., I.A., probn. . . 254
Meggott, *tempy*. 2nd-Lt. H. A. 893
Mehew, R. S., Sergt., I.A.R.O., probn. . . 438
Mehta, Capt. M. M., I.M.S. 530
Meiklejohn, W., I.A.R.O. 59
Mellis, J. H. S. 57
Mellor, *tempy*. 2nd-Lt. J. R., I.A., probn. . . 137
Mellor, 2nd-Lt. L. A. St. J. 35
Mellor, Capt. R. W. 167
Melville, 2nd-Lt. H. J. . . . 104, 105, 117
Mendell, E., I.A.R.O. 136
Mendes, M., I.A.R.O. 59
Menon, K. P., I.M.S. 822
Menzies, Lt. F. A., M.C., I.A.R.O. . . . 932
Menzies, Lt. W. F. 711
Mercer, A. R., I.A.R.O., probn. 593
Mercer, A. W., I.A.R.O. 993
Mercer, Lt. L. F. (actg. Capt.) . . . 71, Lt. 410
Meredith, Capt. A. E., I.A. 364
Meredith, D. F., I.A.R.O. 58
Meredith, 2nd-Lt. M. N., I.A.R.O. . . . 723
Merriman, Maj. A. B. 141
Merriman, 2nd-Lt. S. T. 817
Merry, Lt. R., I.A.R.O. 645
Merrylees, Capt. S. B., M.C. 165
Meston, A., I.A.R.O. 483
Metcalf, 2nd-Lt. F., I.A.R.O. 412
Metcalfe, Lt. C. J. 883
Metcalfe, 2nd-Lt. J. H. 832
Metcalfe, 2nd-Lt. M. R. 103
Metcalfe, T., I.A.R.O. 462
Meyer, 2nd-Lt. B. 493
Meyrick, 2nd-Lt. R. 831
Meyrick-Jones, 2nd-Lt. P. 819
Michael, C. H. F. 850
Michal, W. 888

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Michell, Capt. J. H. 590
Middlemass, Capt. C. de S. H. . . . 644
Middleton, 2nd-Lt. L. W., I.A.R. . . . 900
Middleton, 2nd-Lt. T. B. 103
Middleton-Stewart, J. C., I.A.R.O. . . . 1031
Milburne, Lt. W., I.A.R.O. 766
Mileham, *tempy.* Lt. C. A., I.A.R.O. . . . 248
Miles, E. 479
Miles, Col. P. J., (*tempy.* Brig.-Genl.) . . 851
Miles, Lt. W. H., I.A.R.O. 770
Mill, 2nd-Lt. G. S., I.A.R.O. . . 646, 832
Millar, Lt. A. S. 141, 847, 934
Millar, R. S. C., I.A.R.O. 717
Miller, 2nd-Lt. A. R. C., I.A.R. . . . 900
Miller, C. F. P., I.A.R.O. 58
Miller, C. H., I.A.R.O. 890
Miller, H., I.A.R.O. 58
Miller, Lt. L. H. 883
Miller, R. G. 57
Miller, 2nd-Lt. T., I.A.R.O. 498
Miller-Hallett, Lt. J. L. 180
Millett, Capt. P. (actg. Maj.) 853
Milliken, E. K., I.A. . . . 483, 2nd-Lt. 820
Millin, D. J. 889
Mills, F. C. R., I.A., probn. 108
Mills, G. R., I.A.R.O. 930
Mills, H. C., I.A.R.O. 136
Mills, Capt. P. S., M.B., I.M.S. . . . 216
Mills, 2nd-Lt. R. T., I.A.R.O. 723
Mills, *tempy.* Capt. W. S. 137
Milne, 2nd-Lt. A. S., I.A.R.O. . . 312, 1004
Milner, F. D., I.A.R.O. 890
Milner-White, R., I.A.R.O. 712
Milward, Lt. H. H. 991
Minhennick, J. B., I.A.R.O. 59
Minshall, A. O. 57
Minter, 2nd-Lt. G. 832
Mintey, A. H. 888
Minus, Staff-sergt. E. W. 142
Mirza, Muhamed Beg, *Khan Bahadur*, 1st class sub-asst. surgn. 531
Mitchel, D., I.A.R.O. 331
Mitchell, 2nd-Lt. C. H. 832
Mitchell, 2nd-Lt. E. J. R., I.A.R.O. . . . 498
Mitchell, Lt. F. M., I.A.R.O. . . . 262, 770
Mitchell, 2nd-Lt. G. G., I.A.R.O. . . . 498
Mitchell, H. F. 888
Mitchell, K. G., I.A.R.O. 331
Mitchell, Capt. T. G. 896
Mitchell, 2nd-Lt. W. 831
Mitchem, *tempy.* 2nd-Lt. A. H., I.A.R.O., probn. 434
Mitchley, Lt. E. C. T. 991
Mitford, Maj. J. P., D.S.O. 934
Mitra, Bhami Mohan, Capt., I.M.S. . . . 530
Miyen, Lt. H. A. 765
Moase, W. 889
Moberley, Lt.-col. F. J., D.S.O. . . . 138, (*tempy.* Brigdr.-Genl.) 251
Moberly, Bt. Lt.-col. H S. 933
Mocatta, Lt. C. H., R.E., I.A., probn. . 329, *tempy.* Lt., 826
Mockler, 2nd-Lt. G. S., I.A.R.O. . . . 1041
Modget, Lt. L. D., I.A.R.O. . 339, (actg. Capt.), 371
Moir, G., I.A.R.O. 821
Mold, Lt. G. L. 370
Molesworth, Maj. F. C. 932
Moll, Lt. W. R. 68
Moller, Lt. J. E. P. 829
Moloney, Lt. J. B. de W., M.B., F.R.C.S., I.M.S. . 529
Moloney, 2nd-Lt. J. C. 497
Molony, H. J. C., I.A.R.O. 1032
Molyneux, *tempy.* 2nd-Lt. H. J. . . . 931
Monck-Mason, Capt. G. N. G. 212
Moncrieff, 2nd-Lt. R. L. 497
Money, Lt. H. D. K., (actg. Capt.) . . . 262
Monier-Williams, 2nd-Lt. L. . 136, 245, 369, Lt. 721
Monies, Lt. S. O, I.A.R.O. 721
Monies, 2nd-Lt. V. A. 258
Monindranath Das, Capt., I.M.S. . . . 530
Monins, Lt. J. E. 720
Monk, 2nd-Lt. F. F. 832
Monk, F. H, I.A.R.O. 890
Monks, Lt. H. G., I.A.R.O. 644
Montagu, Lt. A. M. R., I.A.R.O. . . . 11
Montgomerie, 2nd-Lt. L. J. . . . 590, 889
Montgomery, *tempy.* 2nd-Lt. E. M., probn.. I.A.R.O. 714

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Monteith, Bt.-col. J., C.B., ret. pay, I.A. . . 639
Montford, Capt. D. R. 934
Moodie, E. W., Genl. Cadet, I.A. . . . 255
Moody, Lt. B., I.A.R.O. 827
Moody, 2nd-Lt. C. G. 1000
Moody, W. E., I.S.M.D., 1st class asst. surgn. . 12
Mooney, *tempy.* 2nd-Lt. H. F., I.A. 60, probn. 135
Moorcraft, 2nd-Lt. R. . 525, I.A. probn., *tempy.* 2nd-Lt., 594, 897
Moore, C. S., I.A. 482, 2nd-Lt. 819
Moore, E. R., I.A.R.O. 483
Moore, 2nd-Lt. G. . 636, *tempy* 2nd-Lt 751
Moore, H. H., I.A.R.O. . . . . 848, Lt. 935
Moore, Lt. H. W. 368
Moore, J., I.A.R.O. 483
Moore, R. N., I.A.R.O. 332
Moore, Lt. W. W. T., I.A.R.O. 178
Moorhead, Capt. E. J. (actg. Maj.) . . . 34
Moorhouse, 2nd-Lt. E. G. 525
Mopewell, G. H., I.A.R.O. 993
Moran, Lt. T., I.A.R.O. 765
More, J. S., I.A.R.O. 462
Morel, 2nd-Lt. H. J., I.A.R.O. 723
Moreland, 2nd-Lt. J. A. 636
Morell, Capt. D. W., I.A., probn. . . . 330
Moreman, J. 853
Moreton, 2nd-Lt. E. A. 166, 720
Morford, 2nd-Lt. E. St. C., I.A.R.O. . . . 216
Morgan, Maj. B. E., D.S.O. 935
Morgan, D. T., Bmdr. 673
Morgan, E., I.A.R.O. 1031
Morgan, E. J., I.A.R.O. . . . 889, Lt., 934
Morgan, 2nd-Lt. E J. L., I.A.R.O. . . . 412
Morgan, 2nd-Lt. K. S. . . . 103, 105, 117
Morgan, L. 888
Morgan, Lt. L. E. 430
Morgan, R. W. 57
Morgan, Lt. W. G. C. 883
Morgan, W. L., I.A.R.O. . . . 821, Lt. 830
Morgan, Capt. W. M. 882
Moriarty, 2nd-Lt. D. 885
Moriarty, P., I.A.R.O. 335
Moritz, Lt. F. E. B., I.A., probn. . . 477, 1002
Moroney, Staff-sergt., W. M. 443
Morphey, Condr. H. J. 146
Morphy, Lt. E. C. O. 165
Morphett, Maj. G. C., D.S.O. 850
Morris, Capt. A. L. 720
Morris, Maj. C. E. 261
Morris, Maj. C. T. 646
Morris, Maj. C. W. O. 211
Morris, 2nd-Lt. F., I.A.R.O. 647
Morris, Lt.-col. G. M., D.S.O. 850
Morris, 2nd-Lt. H. E. 896
Morris, Lt. H. E. A. 534
Morris, Lt. H. G. 1039
Morris, Lt. H. M., I.A., probn. 477
Morris, Lt. H. S., M.C. 178
Morris, J., asst. comsy. and *hony.* Lt. . 12, Depy. comsy. and *hony.* Capt. 857
Morris, Lt. J. C. T., I.A.R.O. 245
Morris, J. S., I.A.R.O. 136
Morris, W. C. 480
Morrison, 2nd-Lt. A. O'H., I.A.R.O. . . . 412
Morrison, 2nd-Lt. B. H. 245, 369
Morrison, Lt. G. A. 882
Morrison, *tempy.* 2nd-Lt. R. M. S., I.A.R.O. . 61
Morrow, A. 829
Morrow, Lt. J. S. 1030
Morrow, W. J. A., I.A.R.O. 58
Morse, 2nd-Lt. W. S. (actg. Capt.) . . . 35
Mortimer, H., I.A.R.O. 711
Mortimer, 2nd-Lt. W. G. 831
Morton, Lt., A. F., I.A., probn. 477
Morton, 2nd-Lt. C. E. 105
Morton, F., I.S.M.D. 13
Morton, 2nd-Lt. H. K. 104
Moseley, Lt. B. 602, 671
Moses, Capt. J. G. O., I.M.S., M.B. . . . 530
Moss, 2nd-Lt. C. E. R. 719
Moss, E. deV., I.A. . 481, 2nd-Lt., 528, 602, 818
Mosse, Lt.-col. W. O. M., (Col. ret. I.A.) (*tempy.*) 206
Mottram, *tempy.* Capt. J. P. MacQ. (Lt. R.O.) . 110
Mount, J. T., I.A. 993
Mountain, Lt. R. G. 409
Mowat, Maj. J. S. 830
Moyes, Lt. E. M.] 635

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Moylan, T. J., I.A.R.O. 59
Moysey, 2nd-Lt. R. A. L. 140
Mubarak Shah Khan, Sub-asst. surgn. 463
Mudali, N. V., 1st class sub-asst. surgn. 499
Mudie, R. F., I.A.R.O. 246
Mugford, Staff-sergt. P. W. 857
Muhammad Khan, *Khan Sahib, Bahadur*, 1st class senr. sub-asst. surgn., ranking as subdr. 73
Muhammad Salim, Sub-asst. surgn. 467
Muirson, Capt. K. B. 640
Mukerji, Satyendra Nath, Lt., I.M.S. 528
Mulcahy, 2nd-Lt. W. J. P., I.A.R.O. 647
Mull, Lt. A. 175
Mullins, asst. surgn. H., I.S.M.D. 463
Munckton, 2nd-Lt. F. E. 636, 829
Munckton, 2nd-Lt. V. C. A., I.A.R.O. 723
Munn, Capt. F. L. R., M.C. 677
Munro, 2nd-Lt. A. 885
Munro, Lt. (actg. Capt.) D., I.A.R.O. 722, Lt. 766
Munro, Lt. G. C. G. 896
Munro, H. 57
Munro, Lt. I. A. H. S. 337
Munrowd, H. G. H., I.S.M.D. 462
Murcott, Lt. S. H. D. 816
Murdoch-Smith, 2nd-Lt. M., I.A.R.O. 498
Murison, Lt. G. deH. 711
Murley, 2nd-Lt. P. A., I.A.R. 1004
Murphy, F., I.A.R.O. 335
Murphy, J., I.A.R.O., probn. 435
Murphy, 2nd-Lt. J. J. C. 992
Murphy, Maj. J. L. 408, (actg. Lt.-col.) 495
Murphy, 2nd-Lt. J. R. K. 212
Murphy, L. A., I.A.R.O. 58
Murphy, R. T., I.S.M.D., asst. surgn., hony. rank of Capt. 36, 336
Murphy, Lt. T. F., R.A.M.C. 182
Murphy, Condr. W. R. 605
Murray, 2nd-Lt. A. R. H., I.A.R.O. 60
Murray, 2nd-Lt. G. E., I.A.R.O. 498
Murray, Maj. H. 714
Murray, Maj. H. B., ret. pay, I.A. 63
Murray, Lt. H. E., M.B., I.M.S. 529
Murray, Lt. M. J., I.A.R.O. 595, 899, (actg. Capt.) 1003
Murray, P. F. 480
Murray, Lt. R. G. 833
Murray, 2nd-Lt. T. W. 139
Murray, V. W. 1030
Murray, Maj. W. G. 440
Muspratt, Lt. C. K. 829
Muspratt, 2nd-Lt. G., I.A.R.O. 214
Muspratt, R. A. L. 479
Muspratt, Bt.-Lt.-col. S. F., D.S.O. 718
Mustoe, W. R. I.A.R.O. 743
Myles, Lt. A. V. (ret. I.A.) 592
NARAYAN KRISHNA BAL, Capt. M.C., I.M.S. 530
Narhar Bulwant Salunke, I.S.M.D., 3rd class sub-asst. surgn. 772
Nash, G. F., I.A.R.O., probn. 435
Nash, J. A., I.A.R.O. 247
Nasiruddin, V. K., 2nd-class sub-asst. surgn. 531
Nasmith, Lt. S. U. 643
Naurang Singh, 2nd class sub-asst. surgn. 772
Nawin Chand Kapur, Capt., I.M.S. 530
Naylor, F., ret. I.A., comsy. and hony. Capt. 593
Neal, Lt. H. A., I.A., probn. 329
Neal, W. D., I.S.M.D., asst. surgn., hony. rank of Capt., supy. 36
Neale, 2nd-Lt. E. A. C. 847, 854
Neale, 2nd-Lt. F. C. L., probn. 29, *tempy.* 2nd-Lt. 108
Neale, Lt. R. K. 340
Neate, 2nd-Lt. W. H., I.A.R.O. 176
Neave, Lt. A. L. W. 67
Needham, 2nd-Lt. J., I.A.R.O. 723
Needham, 2nd-Lt. J. O. 105
Neehal Das Puri, Capt., M.B., I.M.S. 530
Neil, 2nd-Lt. J. A., I.A.R.O. 215
Neil, 2nd-Lt. J. F. B., I.A.R.O. 647
Nelson, H., I.A.R.O. 483
Nepean, Lt. H. D. H. Y., D.S.O. 71, 596
Nery, P. E., 3rd class asst. surgn. 680
Nesbitt, Lt. E. A., I.A.R. 1003
Nevill, 2nd-Lt. E. J., I.A.R.O. 677, 832
Nevill, 2nd-Lt. T. 638
Newbery, E. A., I.A. 481, 2nd-Lt. 888
Newberry, Staff-sergt. J., 443
Newill, Lt. W. M. 854

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS --MILITARY—continued.

Newing, F. J. E., Senr. asst. surgn. with hony. rank of Capt. 72
Newington, G. H., I.A. 481, 2nd-Lt. 888
Newington, Lt. M. T. L. (cancelled) 590
Newitt, Lt. D. M., I.A.R.O. 178
Newland, Gentl. Cadet., J. H. F., I. A. 256
Newman, 2nd-Lt. E. J., I.A.R.O. 35, 411
Newman, Lt. G. E., probn. 29
Newman, G. J. 480
Newman, Lt. H., I.A.R.O. (actg. Capt.) 259, Lt., 765
Newman, J. H., I.A.R.O. 742
Newman, R. M. C., I.A., probn. 109
Newquist, 2nd-Lt. H. H., I.A.R. 1004
Newton, G., Comsy. and hony. Maj. 1009
Newton, Capt. P. I. 585
Newton, *tempy.* 2nd-Lt. W. H. 996
Newton-King, Lt. R. M. 766
Nicachi, 2nd-Lt. J. C. 832
Nicholas, Lt. A. A. 371
Nicholas, Lt. C. A. N. 371
Nicholas, Lt. C. H. 598
Nicholas, D. H. J., I.S.M.D., 3rd class asst. surgn. 72
Nicholas, 2nd-Lt. J. E., I.A.R.O. 900
Nicholas, Lt. J. W., I.A.R.O. 599
Nicholas, O. R. 889
Nicholas, W. A., I.A.R.O. 847
Nicholl, Lt. E. McK., I.A.R.O. 175
Nicholl, M. C., I.A. 482, 2nd-Lt. 820
Nicholls, R. L., I.A.R.O. 889, 2nd-Lt. 1002
Nichols, D. 889
Nicholson, *tempy.* Lt. C. F. S., M.C. 107
Nicholson, Lt. E. M. F., I.A.R.O. 180
Nicholson, 2nd-Lt. G. A. 993
Nicholson, Lt. W. H., I.A.R.O. 35, *tempy.* Lt. 249
Nichooll, Lt. E. McK., I.A.R.O. (actg. Capt.) 604
Nickalls, J. W. D. 479
Nickels, 2nd-Lt. T., I.A.R.O. 72
Nightingale, Lt.-col. M. R. W., D.S.O. 367
Nightingale, V. R. J. 57
Ninis, 2nd-Lt. G. W. 591, 1037
Nisbet, Maj. T., D.S.O., I.A. 931
Nissen, 2nd-Lt. D. A., I.A.R.O. 412
Nissen, Lt. T. A. 831
Nixon, Capt. B. G. M. F. 205
Noad, Lt. C. K. 341, 679
Noakes, Capt. E. J. W. 883
Nobb, 2nd-Lt. G. 817, 829, *tempy.* 2nd-Lt. 995
Noel, E. F. H., I.A. 480, 2nd-Lt. 886
Noel, Lt. K. H. 601
Noel, Genl. Cadet, O. C., I.A. 255
Nokes, *tempy.* Lt. G. B. I. 400
Nolan, A. A. M., I.S.M.D. 849
Nolan, Genl. Cadet M. C., I.A. 255
Norie, Maj. F. H., D.S.O., ret. pay, I.A. (cancelled) 63
Norman, 2nd-Lt. C. E. 1038
Norman, Lt. D. R., I.A.R.O. 178, 1040
Norris, 2nd-Lt. C. E., I.A.R.O. 30, 246
Norris, Maj. H. (actg. Lt.-col.) 261
Norris, Genl. Cadet H. F., I.A. 255
Norris, Capt. R. J. N. 407
Norris, 2nd-Lt. W. C. G. 68, Lt. 898
Norris, *tempy.* Lt. W. T. 825
Norrish, Lt. E. H. B., I.A.R.O. 590
Norrish, 2nd-Lt. F. 636, 720
Northfield, 2nd-Lt. E. W. 992
Norton, Capt. C. E., I.A., probn. 328
Norton, 2nd-Lt. H. B., I.A.R.O. 723
Norton, W. O., I.A.R.O. 59
Notley, Staff-sergt. T. 443
Notley, *tempy.* 2nd-Lt. W., M.C. 108
Nott-Bower, J. R. H., I.A.R.O. 1032
Novis, Maj. T. S., F.R.C.S. 264
Noyes, Capt. C. D., M.C. 934
Noyle, 2nd-Lt. H. W. 831
Nugent, Lt. T. D., I.A.R.O. 70, (actg. Capt.) 118, Lt. 409, 769
Nunn, 2nd-Lt. H. 818, 1038
Nunn, J. N., I.A.R.O. 822
Nute, 2nd-Lt. J. F. A., I.A.R.O. 723
Nuthall, Col. C. E., C.B. (*tempy.* Brig.-Genl.) 825
Nutting, Maj. H. B. 719
OAKES, Maj. H. C. 32, 35
Oakley, G. K., I.S.M.D., 3rd class asst. surgn. 13
Oakman, A. S. 479
Oates, Capt. A., D.S.O. 752

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Oates, Lt. A. 882
Oates, 2nd-Lt. A. T. 103, 105, 117
Oates, S. J., I.A.R.O. 526
Oates, Lt. W. J. S. 371
Obee, L. E., I.A.R.O. 332
O'Brien, Capt. C. R., M.B. 647
O'Brien, Maj. E. 116
O'Brien, *tempy.* Capt. E. C. 66
O'Brien, Capt. J. J., I.A., probn. 328
Oburn, N. A. 479
O'Callaghan, Lt. C. H. D. 645
O'Callaghan, F., I.A.R.O., probn. 435
O'Callaghan, Lt. T. P. M., I.A.R.O. 259, 765
Occam, C. K., I.A.R.O. 994
Ockelford, Staff-sergt. A. 443
O'Connor, 2nd-Lt. M. J. 596
O'Connor, M. J. 888
O'Connor, Condr. P. 264
O'Connor, Lt. R. A., I.A.R.O. 712
O'Connor, Lt. R. L. 230, 765
O'Connor, 2nd-Lt. T. J. 590
Oddie, 2nd-Lt. B. E. 212
O'Donnell, Lt. F. G., I.A., probn. 330, *tempy.* Lt. 400
O'Donovan, 2nd-Lt. D. F. 497
O'Dower, Lt. J. H. B. 816, *tempy.* 2nd-Lt. 802
Ogbourne, Staff-sergt. T., (supy. Sub-condr.) 442
Ogden, 2nd-Lt. H. L., I.A., probn. 330
Oggier, S. L., I.A.R.O. 105
Ogier, *tempy.* 2nd-Lt. L. L. 107
Ogilvy, Capt. A. G. 213
Ogilvy, Capt. J. D. 412
Oglethorpe, 2nd-Lt. J. A., I.A.R.O. 412, Lt., 599
Oglethorpe, *tempy.* Lt. R. S. 674
O'Gorman, Lt. M. K., I.A.R.O. 179
O'Halloran, Lt. H. 884
O'Hara, 2nd-Lt. E. H. 832
Oke, H. 480
Old, Lt. R. E. 883
Oldham, Lt. A. W. 337
Oldham, Lt. A. W. 524
O'Leary, D. F. K., I.A.R.O. 890
O'Leary, Capt. H. H. 635
O'Leary, Lt. M. P., I.A.R.O. 770
Oliphant, R. W., I.A., probn. 110
Oliver, E. S., I.A., probn. 109
Oliver, Lt. F. P., I.A.R.O. 597
Oliver, N. E., I.A.R.O. 335
Oliver, 2nd-Lt. St. J. L. 497
Olley, A. H., Sub-condr. (late) Ben. Pun. List 12
Olorenshaw, Lt. A. J., I.A.R.O. 401
O'Meara, M. J. 888
Ommanney, Capt. A. H., I.A. (retd.) 392, 407, 645, (actg. Maj.) 646
Ommanney, Maj. C. V. 340, 933
Ommanney, 2nd-Lt. F. R. 104
O'Neil, Capt. W. H. L. 210
O'Neill, Staff-sergt. E. M. M. 443
O'Neill-Ready, C. W., I.A.R.O. 848, 2nd-Lt. 856
Orchard, D. G., I.A.R.O. 430
Orchard, 2nd-Lt. D. S. 1037
Orchard, 2nd-Lt. G. F. 116
Orchard, H. C. W., I.A.R.O. 431
Ord, 2nd-Lt. B. K., I.A.R.O. 215
O'Reilly, C. C. G., 3rd class asst. surgn. 680
O'Reilly, Lt. D. O., I.A.R.O. 771
O'Reilly, J. M. 889
O'Reilly, Lt. K. W. R. (actg. Capt.) 262, I.A., probn., Lt. 328, (actg. Capt.) 770
Orgill, A. W. 255
O'Riordan, K. M., I.A.R.O. 1032
Orman, C. H., I.S.M.D., asst. surgn., hony. rank of Capt., supy. 36
Ormsby, 2nd-Lt. M. H., I.A.R.O. 647
Orr, *tempy.* 2nd-Lt. C. H. 108
Orr, Lt. H. D. 992
Orr, Lt., I. M., I.A.R.O. 770
Orr, 2nd-Lt. J. 832
Orr, 2nd-Lt. W., I.A.R.O. 60
O'Reilly, Lt. H. R. H. (actg. Capt.) Lt. 644
Orton, Maj. E. F. (*tempy.* Lt.-col.) 137
Osborne, Lt. C. A. 166
Osborne, 2nd-Lt. C. C. G. 831
Osborne, F. W., I.A.R.O. 247
Osborne, H. M., I.A.R.O. 258
O'Shea, P. J., I.A.R.O. 200
O'Sullivan, 2nd-Lt. E. T. 245, 369
O'Sullivan, 2nd-Lt. H. P. 212

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Oswald, R. A., I.A. 482, 2nd-Lt. 819
Oswald, Col. W. A., ret. pay, I.A. 60
Otter, R. B. 57
Ottley, A. R. C., I.A.R.O. 993
Ottley, Maj. W. J., I.A. 368
Ovenden, E. A. 57
Ovens, Maj. T. L. 1002
Overton, A. G., Gentl. Cadet, I.A. 256
Overy Staff-sergt. E R., (supy. sub-condr.) 443
Owen, Maj. F. C. 440
Owen, R. J., I.S.M.D., asst. surgn., hony. rank of Capt., supy. 36
Owen, *tempy.* Lt. V. E. 110
Owen, V. E. O'N., I.A.R.O. 1031
Owen, W., I.A.R.O. 483
Owens, 2nd-Lt. D. W. B. 831
Owens, T. D. C., I.A. 482, 2nd-Lt. 819
Oxenham, 2nd-Lt. S. H., I.A.R.O. 413
PACHECO, J. N. J., I.S.M.D. 13
Padfield, C. A., I.A.R.O. 332
Padgham, T. H. 889
Page, 2nd-Lt. A. J. 846
Page, H. J., I.A., probn. 109, 890
Page, 2nd-Lt. W. H., I.A.R. 1004
Pain, S. A. 888
Pain, 2nd-Lt. S. C. A. J., I.A.R.O. 723
Painter, R. F. 57
Palin, Lt. C. W. (actg. Capt.) 341
Palk, Lt. L. C. 589
Pallant, *tempy.* Lt. H. C., I.A.R.O., probn. 334
Palmer, A. R. B., I.A.R.O. 335
Palmer, Capt. C. W. G. 829
Palmer, Lt. F., I.A.R.O. 721
Palmer, Maj. G. S., I.A. 641
Palmer, H. A., I.A.R. 929
Palmer, Lt.-col. H. I. E., C.M.G., I.A. 718
Palmes, Lt. W. F., I.A.R.O. 600
Papworth, 2nd-Lt. F. A. G., I.A.R.O. 260, 831
Parisotti, 2nd-Lt. L. 1030
Park, W. B., I.A.R.O. 890
Parker, C. J., I.A. 481, 2nd-Lt. 887
Parker, Lt. D. R., I.A.R.O. 721, (actg. Capt.) 768
Parker, Lt. E. 524, *tempy.* Lt., 672
Parker, 2nd-Lt. H. R. C. 497
Parker, 2nd-Lt. R. N., I.A.R.O. 246
Parker, 2nd-Lt. W. 1036
Parkin, 2nd-Lt. J. H. D. 104
Parkinson, J. T., I.S.M.D., asst. surgn., hony. rank of Capt., supy. 36
Parkinson, J. W., I.A.R.O. 890
Parks, 2nd-Lt. A. H. 636, *tempy.* 2nd-Lt. 824
Parks, H. C., I. mis. list, Condr. 15
Parks, 2nd-Lt. H. J. 1030
Parraton, *tempy.* Lt. C. W. 825
Parminter, A. S. P., I.A., probn. 108
Parry, 2nd-Lt. E. A. D. 817, Lt. 1040
Parry, 2nd-Lt. J. G. 832
Parry, J. K., I.A. 439
Parry, R. E., I.A.R.O., probn. 401
Parry-Jones, *tempy.* 2nd-Lt. W. H., I.A., probn. 744
Parselle, 2nd-Lt. J., R.E. 142
Parsick, C. E., I.A.R.O. 994
Parslow, J. E., I.A.R.O., probn. 435
Parsons, Lt. F. S. 439
Parsons, Lt. H. 366
Parsons, Lt. J. H. 524
Parsons, Lt. J. W. A., probn. 28
Parsons, 2nd-Lt. L. C. 853
Parsons, P. J., I.A.R.O. 993
Partridge, C. 57
Partridge, 2nd-Lt. J. W. 104, 105
Paterson, 2nd-Lt. A. M. 831
Paterson, A. R., I.S.M.D., L.S.A., asst. surgn. hony. rank of Capt., supy. 36
Paterson, Capt. F. W. J., M.C. 116
Paterson, Lt. G. S. V., I.A.R.O. 771
Paton, 2nd-Lt. H. G. 11
Partridge, H. V., Gentl. Cadet, I.A. 256
Partridge, 2nd-Lt. J. W. 117
Partridge, 2nd-Lt. T. G. 832
Pattinson, Lt. H. 11, 179, (actg. Capt.) 598
Pattinson, 2nd-Lt. H. A., M.C. 407
Patton, A. G., I.A.R.O. 59
Payne, Condr. C. (Supy. asst. comsy. and *hony.* Lt.) 557
Payne, Capt. G. D. 934
Payne, W., I.A.R.O. 890

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Peace, *tempy.* 2nd-Lt. A. C., I.A.R.O., probn. . 438
Peace, J. N. 889
Peach, 2nd-Lt. E. N. 1030
Peacock, Maj. E. B., I.A. 173
Peacock, F. 480
Peacock, Lt. L. 370
Peak, Capt. C. A., probn. 28, *tempy.* Capt. 111, Lt. 644
Pearce, Lt. C. F. B. 595
Pearce-Fleming, 2nd-Lt. G. E. 834
Pearman, 2nd-Lt. H. A., I.A.R.O. 413
Pearse, F. N., I.A.R.O. 848
Pearse, Lt. G. G. (actg. Capt.) 767
Pearse, Lt. R. E. S. 829
Pearson, G. T., I.A. . . 482, 2nd-Lt. 820
Pearson, Lt. H. C. 1001
Pearson, H. F., I.A.R.O. 245
Pearson, 2nd-Lt. H. G. 832
Pearson, Capt. H. G. A. 341
Pearson, H. J. 850
Pearson, H. S., I.A . . 481, 2nd-Lt. 887
Pearson, R. F., I.A. . . 482, 2nd-Lt. 820
Pearson, T. F., I.A., probn. 108
Pearson, W. G. 57
Peart, Maj. D. G. (ret. I.A.) 332
Peat, Lt. W. E. 885
Peck, Bt.-Col. A. W. C.M.G. (*tempy.* Brig.-Genl.) 719
Pecker, 2nd-Lt. C. B. 117
Peckham, Lt. A. N., I A.R.O. . . . 262, 602
Peckover, R G., I A. . . 481, 2nd-Lt. 887
Peden, 2nd-Lt. W. (actg. Capt.) 528
Pedley, *tempy.* Capt. J. E., I.A , probn. . . 367
Peel, *tempy.* Lt. W., I.A., probn. 112
Peffers, 2nd-Lt. J., I.A., probn. 478
Pell, 2nd-Lt. T. O., I.A.R.O. 498
Pelly, C. T., I.A R.O. 890
Pender, Lt. G. T , I.A.R.O. (actg. Capt.) 140, Lt. 340
Pender, Capt. W. S., I A., probn. . . 205, 329
Penfold, Lt. H. deL. 180, 493
Penlington Staff-sergt. A. T. *seconded* . . 442
Penn, 2nd-Lt. C. E. 832
Penn, 2nd-Lt. C. L. 885
Penney, N. A., I.A. . . 483, 2nd-Lt. 820
Penny, J. D., I.A.R O. 1031
Pennington, *tempy.* Lt. C. E. R. 66
Penny, *tempy.* 2nd-Lt., C. E., I.A.R.O. . . 254
Pepper, Lt. G. H. N., I.A.R.O. 177
Percival, E., late *tempy.* 2nd-Lt 173
Percival, G. S. P., I.A.R.O. 712
Percy, Lt. A. C., I.A.R.O. 364
Percy-Jones, Lt. C. M. 644
Perdrian, 1st class asst. surgn. A. D. C., (senr. asst. surgn. and hony. Lt.) 856
Parira, E. J. C., I.S.M.D., senr. asst. surgn. with hony. rank of Capt. 530
Pereira, R. B., I.S.M.D., senr. asst. surgn. with hony. rank of Capt. 530
Perkins, 2nd-Lt. W. H. 104
Perraton, *tempy.* Lt. C. W. 995
Perreira, W. A. C., I.S.M.D., 2nd class asst. surgn. 12
Perrett, Lt. W. A., I.A., probn. 329
Perrott, Lt.-col A. R., I.A.R.O. 336
Perrott, Lt.-col. H. R. S., I.A.R.O. . . . 716
Perrott, 2nd-Lt. H. R. T. S. 831
Perrott, 2nd-Lt. L. C. P., I.A.R.O. . . . 215
Perry, 2nd-Lt. A. C., I.A.R.O. . 215, Lt. 671
Perry, C. A. S., I.A.R.O. 200
Perry, E. L. 57
Persons, J. P. D., I.A.R.O. 711
Pert, 2nd-Lt. C. E. 103
Pertwee, *tempy.* 2nd-Lt. L., I.A. . 254, 2nd-Lt. 525
Peston B. . . . .
Peterkin, Lance-Corpl. G. 435
Peters, A. T. C., I.A.R.O. 890
Peters, asst. surgn. C. W. E., I.S.M.D. . . 463
Peters, *tempy.* 2nd-Lt. F. A., I.A.R.O., probn. 438
Petrie, 2nd-Lt. A. G. 1037
Pete, Lt. V. F. 713
Pettifer, F. G. I.A.R.O. . . 462, 2nd-Lt. 895
Pettigrew, Lt. F. C. 884
Pettigrew, *tempy.* 2nd-Lt. J. 996
Pettigrew, W. 671
Pettman, Lt. F. L., I.A.R.O. 769
Petts, *tempy.* 2nd-Lt. C. E., I.A.R.O., probn. . 368
Petts, 2nd-Lt. H. J., I.A.R.O. 647

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Petty, H. G., I.A.R.O., probn. 435
Phelan, Capt. F., I.M.S. 530
Phelan, P. G., I.A. . . 480, 2nd-Lt. 88
Phelan, P. J., I.A. . . 480, 2nd-Lt. 880
Phelps, *tempy.* Lt. A. E., I.A., probn. . . . 112
Phibbs, H., I.A.R.O. 105
Philpott, Lt., F. L. 176
Philipson, Lt. H. 69
Philipson, Lt. H., I.A.R O. 177
Phillipbs, Lt. (actg. Maj.) A. A. H. . 462, Lt. 896
Phillips, Lt. A. H. H. 138
Phillips, Lt. C. A., I.A., probn. 329
Phillips, 2nd-Lt. C. E., I.A.R.O. 412
Phillips, Lt. C. H. K., I.A.R.O. . 176, 407, (actg. Capt.), 604
Phillips, C. N. R. G., I.A.R.O., probn. . . 746
Phillips, Lt.-col. C. R. (Lt.-col., ret. I.A.) . 405
Phillips, 2nd-Lt. E., I.A.R.O. 723
Phillips, E. C. 479
Phillips, *tempy.* Lt. E. I., I.A.R.O. . . . 60
Phillips, G. H., I.A.R.O. 483
Phillips, Lt. H. J. L., I.A.R.O. 214
Phillips, Capt. J. A. S., I.M.S. 641
Phillips, N. R. G., I.A., probn. 108
Phillips, P B., I.A.R.O. 393
Phillips, P. F., I.A.R.O. 712
Phillips, P. J., I.A. . . 482, 2nd-Lt. 819
Phillips, 2nd-Lt. R. L. 646
Phillips, Lt. R. S. 370, 766
Phillips, 2nd-Lt. W. H. 831
Phillips, 2nd-Lt. W. J. C. 492
Philpot, H. C. V., I.A.R.O. 712
Philpott, D. A., I.A., probn. . . 210, Lt. 330
Philpott, Lt. F. L. 370
Phipps, J. P., I.A. . . 481, 2nd-Lt. 888
Pibworth, A. H. 57
Pickard, Lt. B. deH., I.A., probn. . 477 (*tempy.* Lt.) 673
Pickersgill, Lt. R., I.A., probn. . . . 330
Pickmore, *tempy.* Lt. C. E., I.A.R.O. 61, 1031
Pierce, 2nd-Lt. I. G. F. 1038
Pierce, H. J. J., I.A., probn. 109
Pierce, P. A., I.S.M.D. 849
Pigeon, Capt. J. W., I.M.S. 530
Pignon, H. L., I.A.R.O. 890
Pigot, 2nd-Lt. H. 212
Pigot, Lt. (Actg. Capt.) W. T., I.A.R.O. . 494
Pigott, Lt. F. M., I.A., probn. 477
Pike, Maj. G. D., M.C., 209 (*tempy.* Lt.-Col.) 641
Pike, Comsy. and Hony. Capt. J., ret., I.A. 440
Pike, W. H., I.A.R.O. 247
Pilbeam, F. W. 889
Pilcher, 2nd-Lt. A. H., I.A.R. 442
Pilkington, Lt. T. L. 991
Pillai, 1st class sub-asst. surgn. M. A. T., I.S.M.D. 499
Pillar, C. H. 480
Pillar, E. J. 479
Pilling, 2nd-Lt. R. W. 711
Pinches, Lt. A. G. . . 884, 2nd-Lt. 934, 997
Pinfold, W. H., I.A.R.O. 890
Pinhey, Capt. R. A., I.A., probn. . . . 134
Pipe, Comsy. and Hony. Capt. F A., ret. I.A. 305
Pipe, 2nd-Lt. H. W., I.A.R.O. 723
Piper, Lt. R. L. 341
Pirie, 2nd-Lt. D. G. L., I.A.R.O. . . . 215
Pitcairro, Lt. D. N. 929
Pitcher, Bt.-Lt.-Col. (*tempy.* Brig.-gen.) D. leG., C.M.G. 433
Pitt, Lt. B. I. 524
Pitt, 2nd-Lt. H. F. G., I.A.R.O. 602
Pitt, 2nd-Lt. W. H., I.A.R. 899
Pitts, 2nd-Lt. G. 831
Place, W., I.A.R.O. 526
Platt, 2nd-Lt. E. P. 103
Platts, 2nd-Lt. A., I.A.R.O. 71
Platts, Lt. J. C. 847
Platts, M. A., I A. . . . 482, 2nd-Lt. 820
Playfair, Lt.-Col. A. (I. A. supy. list) . . 10
Pleasance, A. G. 480
Plumb, Condr. H. 184
Plunkett, 2nd-Lt. R. F. D. 103
Plomer, Lt. G. (actg Capt.) 678
Plumer, Maj. C. G. M. 721
Pocklington, 2nd-Lt. J. F. J. 818

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Pocock, J. G., I.A. . 481, 2nd-Lt. 818, 1037
Pocock, L. J., I.A.R.A. probn. . 435
Pocock, 2nd-Lt. N. E. I. . 339
Pogson, 2nd-Lt. C. A., I.A.R.O. . 498
Pollard, Lt. A. R., I.A.R.O. . 8
Pollard, C. A., I.A.R.O. . 332
Pollard, C. C. . 479
Pollard, 2nd-Lt. I. E. . 832
Pollitt, 2nd-Lt. H. T. . 1037
Pollock, K. C. . 889
Pool, Lt. W. A. . 679
Pope, *tempy.* Capt. (Capt. I.A.R.O.) H. L. 439
Pope, H. W. . 479
Popham, Maj. E. L., D.S.O. . 853
Porch, Maj. E. A., M.C. (*tempy.* Lt.-Col.) . 641
Porral, Lt. F. J. W. . 165
Porrett, C. R., I.A.R.O. . 890
Portal, Capt. G. E., I.A. (probn.) . 134
Portas, Lt. J. . 929
Porter, Capt. A. B. . 676
Porter, 2nd-Lt. G. H. J. . 832
Porter, Lt. H. . 211, (actg. Capt.) 440
Porter, Capt. R. R. M., M.B., I.M.S. . 530
Posth, Staff Sergt. C., (supy. sub-condr. with *tempy.* rank of Condr.) 442, sub-condr. 1047
Pott, Capt. D., D.S.O., M.C., I.A. . 364
Pottinger, Capt. J. A., M.C. . 677
Poulton, 2nd-Lt. K. M. . 105
Pouncey, 2nd-Lt. G. R. . 103
Powell, Maj. D. H., D.S.O., M.C., I.A. 115, 134
Powell, Lt. F., M.C. (actg. Capt.) 408, Lt. 766
Powell, Genl. Cadet., F. T., I.A. . 256
Powell, Lt. L. K. M., I.A.R.O. . 328
Powell, R. E., I.A. . 480, 2nd-Lt. 886
Powell, Lt. W. L. . 830
Powell-Price, Lt. J. C. . 896
Power, Sergt. C. O. . 754
Power, Capt. J. E., I.A.R.O. . 764
Power, Comsy. and Hony. Maj. W. . 650
Powers, Lt. H. G., I.A.R.O. (actg. Capt.) 70, Lt. 603, 771
Powis, 2nd-Lt. H. B. . 497
Prance, 2nd-Lt. B. C. . 832
Pratt, 2nd-Lt. A. R. . 523
Pratt, C. T. E., I.A.R.O. . 822
Pratt, 2nd-Lt. E. B., I.A.R.O. . 647
Pratt, Maj. E. G. W. . 68, 69
Pratt, Maj. H. R. E., D.S.O. . 855
Pratt, Lt.-Col. J. J., ret. pay, I.M.S. . 396
Pratt, Lt. M. P. . 67
Pratt, S. S. I. . 57
Prebble, B. . 57
Prebble, C. C., I.A.R.O. . 59
Prebble, 2nd-Lt. C. E. . 885
Preddle, Lt. A. R., 524, *tempy.* Lt. . 639
Prescott, Asst. Surgn. H. W. DeB., I.S.M.D., hony. rank of capt., supy. . 36
Presswell, 2nd-Lt. T. G., I.A.R.O., 71, Lt. . 772
Preston, A. K. . 671
Preston, Lt. E B. C., I.A.R.O. . 178, 722
Preston, 2nd-Lt. G. A. . 103
Preston, Lt. K. H. . 742
Preston, 2nd-Lt. T., I.A.R. . 899
Prestwich, *tempy.* Lt. E., I.A. (probn.) . 434
Price, A. W. . 888
Price, C. E. . 479
Price, C. J., I.A. . 480, 2nd-Lt. 887
Price, Mr. G. . 392
Price, *tempy.* Lt. H. . 404, Lt. 710
Price, *tempy.* 2nd-Lt. J. D., I.A.R.O. (probn.) . 203
Price, Mr. T. W. . 57
Price, W. H. . 829
Prickard, G. H., I.A.R.O. . 743
Priday, Capt. A. K. . 816
Priddey, A. H. P., I.A.R.O. . 483
Prideaux, Lt. G. V. A., I.A.R.O. . 599, 1039
Priestley, Lt. E. C., 69 (actg. Capt.), Lt. 722, 929
Priestley, Lt.-Col. G. W., ret. pay, I.A. . 713
Pringle, (late, 2nd-Lt.) J. C. . 63
Pringle, Lt. J. H. . 602, 929
Prins, G. E. A., I.A.R.O. . 849
Priohan, 2nd-Lt. C. P. J. . 103
Prior, Col. W., I.A. . 34
Pritchard, 2nd-Lt. C. D. . 58, 68
Proctor, Capt. G. N. . 645

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Proctor, 2nd-Lt. N. C. . 497
Proctor, Lt. W. J. E., 213, (actg. Capt.) . 441
Proes, Maj. E. M., I.A.R.O. . 826
Prophit, 2nd-Lt. G. C. . 104
Proudfoot, Col. A. W., ret. pay, I.A. . 592
Proudlock, Lt. R. V. . 600
Provis, F., I.A.R.O. . 848, 2nd-Lt. 856
Pruce, Asst. Surgn. C. A., I.S.M.D., hony. rank of capt., supy. . 36
Pryce, Bt.-Lt.-Col. H. E. apR., C.M.G., D.S.C. . 250, 996
Pryde, R. W., I.A.R.O. . 483
Pryor, E. D., I.A.R.O. . 711
Pryor, O. J., I.A., . 481, 2nd-Lt. 679, 818
Pugh, Lt. L. B. . 679, 929
Pulleine, Lt. H., I.A., probn. 478, *tempy.* Lt. 639
Pulley, Capt. O. C., I.A. . 753
Pulleyn, Comsy. and Hony. Capt. G. H., M.C. . 336
Pulling, Maj. H. D., M.C. . 851, 882, Lt. 1040
Pulman, Lt. T. M. . 34
Pumfrey, Actg. Sergt.-Maj. R. . 169
Purcell-Gildea, *tempy.* Capt. E. J., I.A.R.O. 71
Purton, Lt.-Col. D. W., C.M.G. (I.A.) . 114
Purser, C. R., I.A.R.O. . 891
Putnam, Pte. T. C. . 435
Putnam, W. A., I.A. . 480, 2nd-Lt. 886
Puttick, *tempy.* Capt. A. W., M.C. . 337
Pye, 2nd-Lt. H. B. . 847
Pye, Maj. W. E., C.I.E. . 139
Pyett, C. F., I.A.R.O. . 363
Pyper, 2nd-Lt. H. McD. . 590
QUADROS, Asst. Surgn. L. G., I.S.M.D., hony. rank of capt. supy. . 36
Qualtrough, Lt. E. F., I.A. (probn.) . 478
Quest, Capt. T. P. . 816, 997
Quillinan, 2nd-Lt. L. P., I.A.R.O. . 898
Quilter, 2nd-Lt. T. H., I.A.R.O. . 647
Quin, Lt. L. M. . 645
Quinton, A. W. . 889
RACE, 2nd-Lt. T. T. G. . 139
Rackstraw, Lt. G., I.A.R.O. . 177
Radcliff, Genl. Cadet H. G., I.A. . 255
Radcliff, Bt.-Col. S. G., ret. pay, I.A. . 203
Radcliffe, *tempy.* 2nd-Lt. H. . 714
Radcliffe-Barrett, 2nd-Lt. C. L. . 497
Radford, Capt. O. H. . 116, 341
Radley, Capt. H. P., M.C., I.A. . 364
Rae, 2nd-Lt. F. L., I.A.R.O. . 412
Rae, Capt. J. G. . 493
Raghunath Ganesh Dani, I.M.S. . 31
Rahimbaksh, 3rd class sub-asst. surgn. . 772
Rahman, Capt. M. A., I.M.S. . 1036
Raikes, *tempy* Lt. M. H., I.A.R.O. . 247
Rainier, Lt. W. H. C. . 710, *tempy.* Lt. 824
Raines, H. . 57
Rait-Kerr, Capt. R. S., D.S.O., M.C. (actg. Maj.) 644
Ralph, Lt. S. A., I.A.R.O. . 410
Ralston, Capt. N. H. H. . 341
Ralston, Capt. W. J. H. . 854
Ram Ditta Mal, 1st class sub-asst. surgn. . 608
Ramsay, W. F. C., I.A.R.O. . 822
Ramisetty Subbayya, 2nd class sub-asst. surgn. . 531
Rampezzotti, E. A., I.A.R.O. . 822
Ramsbotham, Lt. R. B., I.A.R.O. . 899
Ramsdin, Lt. A. R. . 709
Randall, B. T., I.A.R.O. . 848
Randall, H. V., I.A.R.O. . 890
Randell, J. W. . 888
Ranger, Lt. C. A. . 599, 929
Rankin, Maj. W. B. (actg. Lt.-Col.) . 528
Ransford, Maj. F. M. . 263
Ransford, Lt. W. R., I.A.R.O. 263 (actg. Capt.) 410, Lt. 771
Ransom, Bt.-Col. J. M., ret. pay, I.A. . 750
Rao, Capt. Kotyvenkata Ramna, I.M.S. . 530
Raphael, A. J., I.S.M.D. . 813
Raven-Hill, Lt. A. L. . 816
Ravenhill, Lt. A. L., I.A. (probn.) . 930
Ravenhill, Lt. M. H., I.A.R.O. . 671
Rawlands, W. S., I.A.R.O. . 1031
Rawlings, Comsy. and Hony. Capt. F. G., ret. I.A. . 365
Rawlings, *tempy.* Lt. G. N., I.A.R.O. . 247

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Raynbird, 2nd-Lt. H. 636
Rayneau, late Lt. J. R., I.A.R.O. . 405, 751
Rayner, A. J., I.A.R.O. 58
Rayner, Lt. C. S. W. 645
Rayner, Capt. R. H. 165
Rea, *tempy.* Lt. A., I.A. (probn.) . . . 210
Rea, 2nd-Lt. A. N. 710
Rea, F. A. R. R., I.A.R.O. 248
Read, E. W., I.A.R.O. 891
Read, 2nd-Lt. J. . . . . 35, Lt. 934
Read, J., I.A.R.O. 332
Read, Lt. N. G. 440
Reagan, Lt. C. H. 523
Redding, Lt. J. E. 855 (actg. Capt.) 1039
Redfern, Co.-Qr.-Mr. Sergt. T. . . . 435
Redman, A. S., I.A.R.O. 483
Redmond, 2nd-Lt. C. J., I.A.R.O. . . . 723
Reed, Lt. G., I.A.R.O. 200
Reed, Lt. S. P. K. J. H. 846
Reenen, Capt. J. W. V., M.B., I.M.S. . . 530
Rees, C. G. A., I.A.R.O. 822
Rees, H. V., I.A.R.O. 930
Rees, Sub-Condr. R. 414
Reeve, Lt. A. J. 710
Reeve, 2nd-Lt. M. B. P. 104
Reeves, Comsy. and Hony. Capt. W., ret., I.A. 249
Reeves, W. H., I.A. 484
Regan, *tempy.* Lt. C. H., I.A. (probn.) . . 367
Reiche, Lt. A. D. F. (actg. Capt.) . . . 260
Reichwald, Lt. M. B. 680
Reid, 2nd-Lt. H. A., I.A.R.O. 215
Reid, Lt. J. B., I.A.R.O. . 595 (actg. Maj.) 1037
Reid, Lt. R. N., I.A.R.O. 643
Reid, Maj. W. D., I.A. 12
Reilly, Lt. A. F., I.A.R.O. 526
Reilly, Maj. B. R. 835
Reilly, E. F. J., I.A.R.O. 245
Reilly, H. D'A. C., I.A.R.O. 712
Reilly, S. G., I.A.R.O., 994 2nd-Lt. . . 1000
Reilly, 2nd-Lt. T. J. 525, I.A., (probn.) *tempy.* 2nd-Lt. 594
Reiner, 2nd-Lt. N. A. 832
Reinhold, Maj. H. E., M.C. 259
Reith, S. D., I.A.R.O. 335
Rendall, *tempy.* Lt. C. B., I.A.R.O. (probn.) 367
Rendall, Lt. F. C. E., I.A. (probn.) . . 478
Rendle, 2nd-Lt. J. M., I.A.R.O. . . . 498
Rennick, Barrack Mr. D., Comsy. and hony. capt. 12
Rennick, 2nd-Lt. G. B. 139
Rennick, Maj. R. W. deC. 644
Renwick, Lt. H. 599, 711
Rerrie, 2nd-Lt. E. S. E. 103
Retallack, Lt. C. W. 371
Retief, 2nd-Lt. P. J.. . . . . 525, 720
Reuben, Barrack Mr. W., Comsy. and hony. capt. 12
Reynolds, Lt. A. W., I.A. (probn.) . . . 330
Reynolds, C. C. R., I.A. . . 482, 2nd-Lt. 820
Reynolds, C. G., I.A.R.O. 58
Reynolds, Capt. E. W. 181
Reynolds, Staff-Sergt. F. J. 605
Reynolds, Capt. H. V. 181, 643
Reynolds, J. R., I.A. . . 482, 2nd-Lt. 818
Reynolds, *tempy.* 2nd-Lt. J. W. . . . 111
Rhodes, G. E., I.A.R.O. 526
Ribbins, 2nd-Lt. W. V. 497
Rice, Maj. B. A. McH. 496
Rice, Lt. E. M., I.A.R.O. 851
Rice, Maj. S. K. B. 441, 644
Rich, Lt. E. P. (actg. Capt.) 258
Rich, Lt. G., I.A. (probn.) 478
Richards, B. 1035
Richards, 2nd-Lt. C. D. 105
Richards, C. G. 479
Richards, R. W. 888
Richards, 2nd-Lt. T. J. R., I.A.R.O. . . 462
Richards, Lt. W. N. 991
Richardson, A. E. 853
Richardson, 2nd-Lt. A. J., ... 831
Richardson, Bt.-Col. C. W. G. (*tempy.* Brigdr.-genl.) 10; (cancelled.) 66
Richardson, Col. F. B. W., I.A. . . . 111
Richardson, Staff-Sergt. G. 443
Richardson, G. 57
Richardson, F. J. 480

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Richardson, Capt. G. G. 181
Richardson, *tempy.* 2nd-Lt. H., I.R.A.O. 108, 821, 856
Richardson, J. H. S. 57
Richardson, 2nd-Lt. J. S., I.A.R.O. . 201, 215
Richardson, W., I.A.R.O. 59
Richer, R. A., I.A.R.O. 332
Richmond, Lt. J. P. 846
Richmond, Lt. R. Y. 498
Rickard, J. H., I.A.R.O. (probn.) . . . 435
Ricketts, Capt. F. W. C. 1002
Ricketts, Maj. R. L. 407
Riddell, R., I.A. (probn.) 109, 754
Riddle, 2nd-Lt. T. E., I.A.R.O. . . . 71
Rideout, 2nd-Lt. J. E. S. W., I.A.R.O. . . 71
Ridgeway, Maj. D. G. 638
Ridler, W. 479
Ridley, Lt. E. R. (actg. Capt.), 261, Lt. . 601
Ridlington, H. T., I.A.R.O. 335
Ries, J. L., I.A. . . . 482, 2nd-Lt. 819
Rigg, Maj. H. M. 261
Riley, Lt. C. L., I.A. (probn.) 478
Riley, E. C., I.A.R.O. 58
Riley, E. S., I.A.R.O. 891
Ring, Capt. J. S. H. 11
Ringrow, N. V., I.A.R.O. . 105, 2nd-Lt. 106
Rippon, 2nd-Lt. P. I. V. 1001
Rissik, *tempy.* Capt. H., M.C. 894
Ritchie, Lt. J. H., I.A.R.O. 602
Ritchie, Maj. W. D., M.B. 530
Rivers, Gentl. Cadet W. E., I.A. . . . 255
Rivers-Smith, Lt. P. E. 595
Rivett, H. H., I.A.R.O. 890
Rivett-Carnac, Maj. J. S. 824
Rixon, F., I.A.R.O. 483
Roach, J. O. 480, 2nd-Lt. 886
Roach, 2nd-Lt. J. P. 497
Roark, Lt. C. T. I. 881
Robb, 2nd-Lt. A. A., I.A.R. 1004
Robb, A. H. D., I.A.R.O. 58
Robb, Lt. T. E. 70
Robb, Lt. T. R. 767
Robbins, Actg. Sergt. C. 346
Robert, V. G., I.A.R.O . . . 247, Lt. 602
Roberts, A. C. 57
Roberts, Staff-Sergt. C. W. 442
Roberts, Lt. F. C., I.A.R.O 765
Roberts, Capt. F. L. 769
Roberts, G. B. 889
Roberts, G. E., I.A. 255
Roberts, 2nd-Lt. J. R. 590, *tempy.*, 2nd-Lt. 745
Roberts, Lt. M. R. 678
Roberts, Staff-Sergt. S. F. 443
Roberts, 2nd-Lt. W. H., I.A.R.O. . . . 647
Robertson, Lt. A. MacL., I.A.R.O. . . . 140
Robertson, 2nd-Lt. D. G. 103
Robertson, 2nd-Lt. D. K., I.A.R. . . . 900
Robertson, Capt. E. 635, 825
Robertson, Lt. F. deV. 713
Robertson, Lt. H. E. 68, 495, 496
Robertson, 2nd-Lt. H. L. C. 369
Robertson, Asst. Surgn. J., I.S.M.D., hony. rank of capt. 38
Robertson, Lt. J. 589, 598, 828
Robertson, 2nd-Lt. R. B. 497
Robertson, R. H., I.A.R.O. 890
Robertson, S. 57
Robertson, Lt. S. R. 492
Robertson, 2nd-Lt. W. V. 831
Robertsteele, 2nd-Lt. F. 497
Robins, E., I.A.R.O. (probn.) 593
Robinson, A. E. 479
Robinson, Lt. A. E. W., I.A.R.O. (actg. Capt.) 68
Robinson, 2nd-Lt. C., I.A.R. 1004
Robinson, Gentl. Cadet, C. P. W., I.A. . . 255
Robinson, 2nd-Lt. D. B. 832
Robinson, Maj. D. G., D.S.O. (I.A.) . . . 169
Robinson, Lt. E. C. 180
Robinson, F. C. 888
Robinson, 2nd-Lt. F. R. H. 1038
Robinson, G. C., I.A.R.O. 712
Robinson, 2nd-Lt. H. (probn.) . . . 29, 369
Robinson, Lt. J.A. . . 601, (actg. Capt.) 768
Robinson, 2nd-Lt. J. C., I.A.R.O. . 215, Lt. 645
Robinson, 2nd-Lt. J. G., I.A.R.O. . . . 498
Robinson, Gentl. Cadet J. G. K., I.A. . . 255

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Robinson, L. R. C., I.A.R.O. 711
Robinson, 2nd-Lt. N. P. 68
Robinson, Col. W. H. B., C.B., I.M.S. 529
Roblin, C. H., I.A. 484
Roblin, M. L., I.A.R.O. 58
Roche, Lt. G. P. 882
Roche, Capt. M. J., M.B., I.M.S. 530
Rockley, 2nd-Lt. F. M., I.A.R.O. 72
Rodd, N. J. 57
Rodger, Lt. A. J., M.C., 177, I.A.R.O., 847, (actg. Capt.) Lt. 855
Rodgers, Lt. J. 845
Rodgers, J. F., I.A.R.O. 711
Rodgers, Asst. Surgn. M. C. R., I.S.M.D. 463
Rodrigues, A. C., I.M.S. 822
Rodriguez, L. K., F.R.C.S.E., I.S.M.D., senr. asst. surgn. with hony. rank of capt. 530
Rodwell, Lt. L. H. 742
Rodwell, Lt. L. H., I.A.R.O. 494
Roe, Lt. K. T. 992
Roe, F. W., I.A.R.O. 335
Roe, *tempy*. Lt. K. T., I.A. (probn.) 263
Rogers, G. D., I.A.R.O. 1031
Rogers, 2nd-Lt. H. B. 831
Rogers, Mr. T. J., I.A.R.O. 393
Rogers, 2nd-Lt. W. G. 245, 369
Rogers, Staff-Sergt. W. S. 346
Rogerson, Lt. J. A., I.A.R.O. 70 (actg. Capt.), 119, 409
Rolfe, Capt. A. N. (actg. Lt.-Col.) 71, (actg. Maj.) 263
Rolfe, Staff-Sergt. A T. 443
Rollo, A. D., I.A.R. 929, *tempy* Capt. 931
Rolt, Lt. P. J., I.A.R.O. (actg. Capt.) 259, Lt. 599
Ronaldson, Lt. E. C. St. J., I.A.R.O. 598
Rooke, Lt.-Col. A. S., ret. pay, I.A., mily Dentn. Barrack and pris. 254, 365
Rooke, Maj. B. P. S. (ret. I.A.) and *tempy*. Ord. offr., 3rd class 107
Rooker, Lt. G. 119
Rooker, G., I.A.R.O. 247
Rootes, Gentl. Cadet A. H., I.A. 255
Roper, G. E., I.A.R.O. 822
Roper, Capt. T. P. 589
Roper, Lt. T. P. 1002
Ropner, G. V., I.A. 482
Ropner, 2nd-Lt. G. V., I.A. 820
Rorison, W. M., I.A.R.O. 821
Rose, A. S., I.A.R.O. 712
Rose, *tempy*. Lt. C., I.A. (probn.) 112
Rose, 2nd-Lt. C. G. 832
Rose, G. H., I.A.R.O. 526
Rose, Lt. G. W. N., I.A.R.O. 895
Rose, 2nd-Lt. H. A. (*tempy*. Lt.-Col.) 713
Rose, 2nd-Lt. H. A., I.A.R.O. 723, 832
Rose, Lt. P. T., I.A.R. 999
Ross, Maj. A. C., D.S.O. 256
Ross, Lt. A. J. H., 180 (actg. Capt.) 604, Lt. 772
Ross, *tempy*. Maj. C. E. (Capt., ret. I.A.). 436
Ross, G. R. T., I.A.R.O. 712
Ross, J. B., I.A.R.O. 930
Ross, J. H. C., I.A.R.O. 929
Ross, Lt. K. M., I.A.R.O. 768
Ross, R. P., I.A.R.O. (probn.) 593
Ross, Lt. T. R., I.A.R.O. 410
Ross, W. J., I.A.R.O. 483
Ross-Counsell, L., I.A.R.O. 431
Ross-Hurst, B. P., I.A. 480, 2nd-Lt. 886
Rossel, Lt. H. G. (actg. Capt.) 1039
Rossell, Lt. H. G. T. 600
Roth, Lt. E. J. H. 882
Rountree, 2nd-Lt. A. FitzG., I.A.R.O. 167, 498 712
Rouse, R. P., I.A. 483, 2nd-Lt. 820
Rowan-Robinson, Maj. J. R., D.S.O. 772
Rowbotham, A. W., I.A.R.O. 335
Rowcliffe, Lt. N. H. B., I.A.R.O. 495, 768
Rowcroft, Maj. C. H. 829
Rowe, S. A., I.A.R.O. 890
Rowe, *tempy*. Lt. S. G. 433
Rowell, Lt. J. W., I.A.R.O. 261
Rowland, Lt. J. W., I.A.R.O., 176, 408, (actg. Capt.) 604
Rowlands, Capt. I. B. H., I.A. (probn.) 477
Rowlandson, Bt.-Lt.-Col. M. G. D., I.A. 718
Rowley, 2nd-Lt. J. T., I.A.R.O. 498
Rowlinson, Lt. O. A. (actg. Capt.) Lt. 261, 768
Rowlinson, P. J., I.A.R.O. 335
Roxburgh, 2nd-Lt. W. 105
Roy, Prabodh Chandra, Capt. M.B., I.M.S. 530
Rozario, 4th class asst. surgn. C. J. 900
Rozario, 4th class asst. surgn. G. S. 900
Rudd, N. B., I.A.R.O. 1031
Ruddock, Comsy. and Hony. Maj. W. B. 15
Rudolph, 2nd-Lt. W. 711
Rumbold, Asst. Comsy. and Hony. Lt. W. 857
Rundle, 2nd-Lt. H. (I.A.R.O.) 824
Rush, Comsy. and Hony. Capt. J. S. 168
Rushbrooke, A. V., I.A. 484
Russell, 2nd-Lt. A. A. 175
Russell, Lt. A. G. 1029
Russell, Lt. B. H., I.A.R.O. 496
Russell, Capt. C. A. 853
Russell, *Tempy*. Lt. C. S. C. 718
Russell, *Tempy*. Lt. D. 110
Russell, 2nd-Lt. E. P., I.A.R.O. 215
Russell, E. T., I.A.R.O. 822
Russell, J. S. 57
Ruthven, Lt. H. P. L. 713
Ruthven, J. L., I.A.R.O. 59
Rutledge, Lt. L. H. N., I.A. (probn.) 329, 367
Ryall, H. H., I.A.R.O. 335
Ryan, 2nd-Lt. B. A. 139
Ryan, 2nd-Lt. C. C. L. 1037
Ryan, 2nd-Lt. P. 849
Ryan, T. 57
Ryde, A. A. 57
Ryper, G. H., I.A. 481, 2nd-Lt. 888
Ryper, H. J., I.A.R.O. 890
Sabawala, Hony. *tempy*. Lt. B. P., F.R.C.S.E. 680
Sabine, H. E. 57
Sadashiv Narayan Kharkar, I.S.M.D., 2nd class sub-asst. surgn. 499
Sadbir, A. W. W., Senr. asst. surgn. with hony. rank of capt. 72
Sage, H. 888
Sahib Singh Sokhey, Capt. M.B., I.M.S. 530
Saiyid Muhammad Ali, 3rd class sub-asst. surgn. 772
Saiyid Sulaiman, I.S.M.D., 2nd class senr. sub-asst. surgn. 499
Sajjam Singh, *Hon'ble* Lt.-Col. *Sir* H. H., K.C.S.I. 674
Sallai, Sub-Lt. C. G., I.A. (probn.) 478, 592
Sale, J. F., I.A.R.O. 712
Sale, S. L., I.A.R.O. 849
Salew, Asst. Comsy. and Hony. Lt. G. A. 1005
Salt, *tempy*. 2nd-Lt. A. C. J. 893
Salt, Lt. G. 141, (actg. Capt.) 529
Salt, Lt. J. J., I.A.R.O. 176, 493, 598
Salt, Lt. R. F. 165
Salter, 2nd-Lt. E. 104
Salveson, Lt. F. M. R. 601, 645
Salveson, Lt. H. K. 177
Sampson, 2nd-Lt. R. W. K., I.A.R.O. 498
Sandeman, Capt. D. G. 493
Sandeman, 2nd-Lt. R. F. 1037
Sanders, Lt.-Col. G. L'H., I.A. 715
Sanders, Maj. G. P. 263
Sanders, H. H., I.A.R.O. 58
Sanders, Lt. W. G., I.A.R.O. 599, 1039
Sanderson, Staff-Sergt. T. (supy. sub-condr.) 605
Sandham, 2nd-Lt. W. F. N. 103
Sandiford, Maj. V. V. V. (actg. Lt.-Col.) 69, Maj. 767
Sandways, W. G., 3rd class asst. surgn. 680
Sangster, Gentl. Cadet D B., I.A. 255
Sangster, Maj. P. B., D.S.O. 1037
Sansom, 2nd-Lt. A. E. 104
Sanyal, Saroj Kumar, I.M.S. 31
Sargent, H. L., I.S.M.D., 3rd class asst. surgn. 12
Sargent, J. W., I.A.R.O. 431
Sargent, Maj. W. P. M. 140
Sarkar, Dinesh Chandra, 3rd class sub-asst. surgn. 772
Sartorius, Capt. G., I.A. 204
Sastry, Capt. T. S., D.S.O., M.B. 530
Satchell, 2nd-Lt. W., R.F.A. 719
Saulez, Maj. E., ret. pay, I.A. 256
Saunders, C. D. (*tempy*. Lt.) I.A.R.O. 145
Saunders, 2nd-Lt. E. J., I.A.R.O. 723
Saunders, Lt. G. N. 846

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Saunders, H. A. C., I.A.R.O. 29
Saunders, L. P., I.A.R.O. 994
Saunders, R. A. R., I.A.R.O. . . . 1031
Saunders, 2nd-Lt. W., I.A.R.O. . . 215
Saunders, W. E. P., I.A. . 480, 2nd-Lt. 887
Saunders-Jones, D. W., I.A. 481, 2nd-Lt. 887
Saunderson, G., I.A.R.O. 1031
Savage, *tempy*. Lt. E. G., I.A.R.O. (probn.), 368, (actg. Capt.) 409, Lt., 646
Savage, Capt. P., I.M.S. 530
Savary, Sub-Lt. J. R., I.A. (probn.) . . 330
Savege, 2nd-Lt. C. R., I.A.R.O. . . . 723
Savile, Maj. A. R. C. 520
Savory, Lt. R. A., M.C. 339
Saw, G. A., I.A.R.O. 331
Sawers, 2nd-Lt. C. M. O. 1038
Sawford, A. N. 480
Saxton, Capt. A. C. . 524, *tempy*. 2nd-Lt. 674
Sayers, 2nd-Lt. A. C., I.A.R.O. . . . 214
Sayers, Depy. Comsy. and Hony. Capt. C. . 12
Sayers, 2nd-Lt. E. H., I.A.R.O. . . . 647
Scarr, 2nd-Lt. G. C., I.A.R.O. . . 204, 832
Schaffter, 1st class sub-asst. surgn. A. J. . 608
Schneider, *tempy*. Lt. A., I.A. (probn.) . 112
Schofield, 2nd-Lt. A. J. A. 1037
Schofield, F. W. 933
Scott, A. H., I.A. 484
Scott, 2nd-Lt. E. H. 497
Scott, Lt. G. D., I.A.R.O. 30
Scott, Lt. F. L. 597
Scott, Maj. H. St. G. S., D.S.O. . . . 410
Scott, Lt.-Col. J. E., I.A.R.O. . . . 336
Scott, 2nd-Lt. J. E., I.A.R. 1004
Scott, 2nd-Lt. M. 525, 596
Scott, Lt. R. A. 709
Scott, 2nd-Lt. R. E. 821
Scott, Lt. R. J. L. 494
Scott, Capt. R. N. G. 213
Scott, *tempy*. Capt. S. C. 824
Scott, Bt.-Col. T. E., C.B., C.I.E., D.S.O., I.A. (*tempy* Maj.-Genl.) 364
Scott, Maj. W. 11
Scott, Lt. W., A. S. Corps, I.A. (probn.) . 477
Scott, *tempy*. Lt. W. 672, 882
Scott-Brown, Lt. E G. 678
Scott-Coward, 2nd-Lt. C. W., I.A.R.O. . 646
Scovell, C. E., I.A.R.O. 712
Scult, C. C., I.A. 484
Seager, Capt. E. 441
Seager, 2nd-Lt. J. E. B. . . . 884, Lt. 997
Seager, 2nd-Lt. R. L. 328
Seager, W. J., I.A.R.O. 335
Seagrim, Lt. C. B. 769
Seal, 2nd-Lt. R. C. 992
Seale, 2nd-Lt. C. I., I.A.R.O. . . . 215
Seamark, 2nd-Lt. F. (*tempy*. Lt.) . . . 35
Searle, Bt.-Col. A. E. S., ret. pay, I.A. . 136
Searle, H. F., I.A.R.O. 59
Searle, H. G., I.A.R.O. 930
Searle, 2nd-Lt. W. A. A. 212
Seater, 2nd-Lt. G. H. 105
Seaton, *tempy*. Lt. O. C. 137
Seccombe, J. B. P. . . 480, 2nd-Lt. 886
Seddon, Capt. A., M.B., I.M.S. . . . 530
Sedgley, *tempy*. Lt. C. H., I.A.R.O. . . 368
Seeber, 2nd-Lt. H. C. R. 992
Selby, Lt. W. R. 141, 821
Seller Gentl Cadet C., I.A. 255
Sellick, H. D., I.A.R.O. 246
Sellier, Lt. P. J., I.A.R.O. 9
Semini, Capt. E. J. (actg. Maj.) 768, Capt. 769
Senior, Staff-Sergt. A. T. 443
Sevenoaks, Lt. C. L. 899 (actg. Capt.) 1003
Sexton, J. A., I.S.M.D. 849
Seymour, Lt. A. H. 603
Seymour, 2nd-Lt. C. L. 832
Seymour, Capt. M. H. 493
Seymour, *tempy*. 2nd-Lt. W. W., I.A.R.O. (probn.) 254
Shafi Mirza Beg, Hon. Capt. 750
Shaikh Mohomed Afzal Faruki, I.M.S. . . 31
Shaikh Usmanmia Husainmia, I.S.M.D., 2nd class sub-asst. surgn. 499
Shakespear, Lt. G. F. C., M.C. (Bt.-Maj.) 434, Capt. 751
Shakespear, Capt. W. B. 263, 855
Shannon, A. G. L., I.A.R.O. 890

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Shannon, 2nd-Lt. E. C. B. 992
Sharp, Capt. C. J. 589
Sharpe, G. F., I.A.R.O. (probn.) . . . 401
Sharpe, J. N., I.A.R.O. 849
Sharples, Asst. Surgn. R., I.S.M.D., hony. rank of Capt. supy. . . . . . [illegible]
Sharpus, 2nd-Lt. A. F., I.A.R.O. . . . 647
Shaw, 2nd-Lt. B. V. D. H. 258
Shaw, C. H., I.A.R.O. 1031
Shaw, Lt. C. W. 492
Shaw, Lt. E. B., I.A.R.O. 712
Shaw, *tempy*. Lt. F. M. 718
Shaw, 2nd-Lt. G. A., I.A.R.O. . . . 933
Shaw, G. W., I.A.R.O. 526
Shaw, *tempy*. Lt. J. (actg. Capt.) . . . 340
Shaw, Lt. J. F., I.A.R.O. 770
Shaw, 2nd-Lt. L. B. 636, *tempy*. 2nd-Lt. 754, 897
Shaw, M. H. 57
Shaw, R., I.A.R.O. (probn.) 435, 2nd-Lt. 832
Shaw, 2nd-Lt. R. B., R.F.A. 719
Shaw, Lt. V. E. . . . 710, *tempy*. Lt. 931
Shaw, 2nd-Lt. W., I.A.R.O. 215
Shaw, W., I.A.R.O. 335
Shaw, W. H. 523
Shawe, R. A., I.A.R.O. 483
Shead, C. G., I.A.R.O. 890
Shearer, F. C., I.A. (probn.) 109
Shearer, Capt. J. E., M.C. 677
Shearer, Lance-Capt. W., I.A.R.O. (probn.) 438
Shearman, 2nd-Lt. W. W. 528 (*tempy*. 2nd-Lt.) I. A., (probn.) 712
Sheehan, 2nd-Lt. T. P., I.A.R.O. . . . 498
Shelley, 2nd-Lt. P. 710, 720
Shelswell, *tempy*. Lt. O. H. C. (probn.), I.A. 173, 821, Lt. 1001
Shelverton, Lt. E. M., I.A.R.O. (actg. Capt.) 340
Shelverton, Lt. St. J. A. 713
Shenton, 2nd-Lt. E. W., I.A.R.O. . . . 898
Shepherd, 2nd-Lt. F A., I.A.R.O. . . 59, 900
Shepherd, H. V., I.A.R.O. 711
Shepherd, 2nd-Lt. W. I., I.A.R.O. 412 (Lt.), 935
Sheppard, Lt. B. K. 855
Sheppard, E. A. 57
Sheppard, 2nd-Lt. S. T. 173
Sheppard-Capurro, Lt. R. M. F. F. deS., I.A. (probn.) 134
Sherard, W. G., 3rd class asst. surgn. . . 680
Sheridan, F. L., I.A.R.O. 335
Sherlock, Lt. W. W., I.A.R.O. 410
Sherman, D. M. H., I.A. . 482, 2nd-Lt. 819
Sherwood, *tempy*. 2nd-Lt. T. B. . . . 996
Shewen, Capt. D. G. P. M. 212
Shields, Lt. F. T. . . . 710, *tempy*. Lt. 827
Shillingford, C. A. N., I.A.R.O. . . . 1031
Shipley, Sapper, H., I.A.R.O., (probn.) . 438
Shipman, *tempy*. 2nd-Lt. H. L. 61
Shipman, 2nd-Lt. H. L. 1030
Shippard, 2nd-Lt. S. S. A. 104
Shipton, G. L., I.A. . . . 482, 2nd-Lt. 820
Shirley, Capt. S. R., M.C. 496
Short, R. L. B., I.A.R.O. 59
Short, 2nd-Lt. V. C. G. O'B. 934
Shortland, R. B., I.A.R.O. 483
Shortt, W. H. O., I.A.R.O. 483
Shoubridge, Maj. C. A. G. 70
Shove, 2nd-Lt. N. A. 71, Lt., I A.R.O., 496 (actg. Capt.) 678
Showers, F., I.A.R.O. 711
Shuell, C. A. J. 57
Shuker, *tempy*. 2nd-Lt. H., I.A. (probn.) 137, *tempy*. Lt. 673
Shuldham, Lt. W. F. Q. 409
Shute, Lt. P. B. 882
Shuttleworth, Bt.-Lt.-Col. D. I. . . . 638
Shuttleworth, 2nd-Lt. E. H. S. 104
Sibary, 2nd-Lt. H. S. (probn.) 29
Siberrad, C. A., I.A.R.O. 712
Siddall, Capt. T. 211
Sienesi, Lt. A. R. 817
Sievwright, A. G. H., I.A.R.O. 105, 2nd Lt. 106
Silberbaner, Lt. H. L. 882
Silver, 2nd-Lt. G. J. 1038

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Silver, P. W. 889
Simkins, Lt. G. P., I.A.R.O. . . . 176, 898
Simmonds, H., I.A. (probn.) 109
Simmons, Lt. C. E., I.A.R.O. 410
Simmons, F. S. 889
Simson, *tempy.* Lt. C. E., I.A.R.O. . . . 248
Simonds, Capt. J. N. 829
Simpson, Capt. A. F. 646
Simpson, Staff-sergt. C. A. L. 857
Simpson, Lt. C. N., I.A.R.O. 712
Simpson, 2nd-Lt. G. A. D., I.A., (probn.) . 135
Simpson, H. B. 889
Simpson, *tempy.* Lt. H. J. A. 107
Simpson, J. A., I.A.R.O. . 890, 2nd-Lt. 1041
Simpson, J. S. C., I.A. . 482, 2nd-Lt. 820
Simpson, 2nd-Lt. L. C. 497
Simpson, Capt. V. E. W., M.C., I.A. (probn.) 134, Lt. 138
Simpson, 2nd-Lt. W. A., I.A. (probn.) . 135
Sinclair, *tempy.* 2nd-Lt. A. (actg. Lt.) . 368
Sinha, Joy Devananda, I.M.S. . . . 822
Sinker, R. C. . . . . 480, 2nd Lt. 886
Skeen, Bt.-Col. A., C.M.G., I.A., A.-D.-C. to the King . . 138 (*tempy.* Maj.-Genl.) 251
Skene, Lt. S. G. S. 36
Skey, Lt. L. G., I.A.R.O. 1002
Skinner, Capt. A. L. 770
Skinner, Capt. E. M. 678
Skinner, F. E., I.A.R.O. 1031
Skinner, 2nd-Lt. F. H. 722, 896
Skinner, Capt. J. MacG., M.B., I.M.S. . 216
Skinner, J. R. R., I.A.R.O. 166
Skinner, Lt. L. S. C. . 884, *tempy.* Lt. 895
Skinner, Capt. R. H. 139
Skinner, *tempy.* 2nd-Lt. W. E. . . 110, 929
Skrine, Lt. P. R. H. . . 259, 407, 935
Skipwith, Maj. F. 496
Slade, Asst. Comsy. and Hony. Lt. F. . 442
Slade, Lt. M. 1039
Slater, Lt. A., I.A.R.O. (actg. Capt.) . 214
Slater, Lt. R. A. 881
Slater, 2nd-Lt. S. H., I.A.R.O. . . . 331
Slatter, J. C., I.A.R.O. 332
Slaughter, 2nd-Lt. C. M., I.A.R.O. . . 215
Slesser, Lt. W. D. V., I.A.R.O. . . . 526
Sloane, *tempy.* 2nd-Lt. W. H. St. J. . 108
Slocombe, W. 57
Sloper, *tempy.* 2nd-Lt. H. C. 743, 2nd-Lt. 992
Small, C. G., I.A.R.O. 483
Small, Lt. G. A., I.A.R.O. 59
Small, J. H. 480
Smalley, S., I.A.R.O. 1031
Smallwood, Lt. H. St. C., I.A.R.O. . . . 9
Smallwood, Lt. L. S. 769
Smallwood, 2nd-Lt. R., I.A.R.O. . . . 214
Smart, E L. 709
Smart, R. L., I.A.R.O. (probn.) . . . 435
Smelt, 2nd-Lt. M. V. 136
Smethurst, 2nd-Lt. S. J., I.A.R.O. . . 412
Smith, Capt. A. D., M.C. 410
Smith, Sergt. A. F. 400
Smith, A. H. 888
Smith, A. R., I.A.R.O. 200
Smith, Lt. B. L. S. (actg. Capt.) . . . 118
Smith, Lt. B. R. L. (actg. Capt.) . . . 830
Smith, C. A. R., I.A.R.O. (probn.) . . 435
Smith, Lt. C. C. H. 711
Smith, Capt. C. G. 173
Smith, Lt. C. M. 413
Smith, *tempy.* Lt. D. R. 107
Smith, Capt. E. D. D. 213
Smith, E. S., I.A.R.O. 637
Smith, 2nd-Lt. E. T. 175, 679
Smith, F., I.A.R.O. 891
Smith, 2nd-Lt. F. A. 636
Smith, Lt. F. G. 884
Smith, *tempy.* 2nd-Lt. F. M. 753, 2nd-Lt. 899, 1038
Smith, *tempy.* 2nd-Lt. H. 996
Smith, 2nd-Lt. H. McM. 933
Smith, H. S., I.A.R. 929
Smith, J., I.A.R.O. 363
Smith, J., I.A. 481, 2nd-Lt. 888
Smith, J. A., I.A.R.O. 1032
Smith, 2nd-Lt. J. C. 847

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Smith, Capt. J. H., M.B., I.M.S. . . . 530
Smith, J. L. V., I.A. . 481, 2nd-Lt. 887
Smith, Lt. L. B. S. . . 635, *tempy.* Lt. 894
Smith, L. W., I.A.R.O. . 848, 2nd-Lt. 856
Smith, Lt. M. H. H. 71 (actg. capt.) 263, Lt. 722
Smith, Lt. F. G. 884
Smith, J., I.A. . . . 481, 2nd-Lt. 888
Smith, J., I.A.R.O. 363
Smith, 2nd-Lt. J. C. 847
Smith, Capt. J. H., M.B., I.M.S. . . . 530
Smith, J. L. V., I.A. . . 481, 2nd-Lt. 887
Smith, *tempy.* Lt. R. 592
Smith, R. C., I.A.R.O. 994
Smith, R. C. K., I.A.R.O. (probn.) . . 401
Smith, *tempy.* 2nd-Lt. R. H. (probn.) I.A. 174
Smith, R. H., I.A.R.O. 332
Smith, Lt. R. S 1030
Smith, T. S., I.A.R.O. 462
Smith, V. S., I.A.R.O. 248
Smith, W. 850
Smith, W. H. 57
Smith, W. P., I.A.R.O. . 483, 2nd-Lt. 1040
Smith, W. S., I.A.R.O. . . 483, Lt. 598
Smithers, Maj. L. S. H. 1002
Smithson, E. A., I.A.R.O. (probn.) . . 402
Smyth, E. G., I.A.R.O. 105
Smyth, Lt. G. C. G., I.A.R.O. . . . 410
Smyth, H. M., I.A. . . 482, 2nd-Lt. 820
Smythe, L. G. F., I.A. . . 481, 2nd-Lt. 887
Snatt, S. G. 479
Snell, Lt. W. J. B. 523
Snow, Maj. A. D. (actg. Lt.-Col.) . 527, 829
Sparham, A. C. 889
Spencer, 2nd-Lt. E. C. 1038
Spencer, Lt. J. C. 817
Soady, Col. G. J. Fitz M., I.A. . . . 64
Soganadan, Arcot Doraisawmy, I.M.S. . . 31
Soden, Lt J. N. 179
Solly, Lt. A. R 770, 935
Somerset, Col. C. W., I.A. 64
Somerset, 2nd-Lt. L. 885
Sommerville, Lt. R. 524
Soper, O. N., I.A.R.O. 483
Soper, W. T. 479
Souter, Lt. J. H. 165
Southern, Lt. W. 165
Southgate, E. H. D. 889
Southgate, Condr. E. J. 142
Southgate, Lt. T. D. (probn.) 28
Spackman, Capt. W. C., M.B., I.M.S. . . 530
Spankie, Lt. H. V. (actg. Capt.) . . . 897
Sparkes, H. W., I.A.R.O. 332
Sparkes, Asst. Comsy. and Hony. Lt. T. G., ret., I.A. 250
Speed, 2nd-Lt. W. A., I.A.R.O. . . . 215
Speer, Lt. C. H. 824
Spence, Lt.-Col. A. H. O., C.I.E. . . . 204
Spence, W. McG., I.A. . . 482, 2nd-Lt. 820
Spencer, Lt. G. W. 524
Spencer, Lt. H. J. 598
Spillett, W., I.A. (probn.) 108
Spooner, H., I.A. . . . 482, 2nd-Lt. 819
Spooner, J. D., I.A.R.O. 58
Spottiswoode, Lt. A. U. M. (actg. Capt.) . 496
Sprott, 2nd-Lt. F., I.A.R.O. 30
Sproule, 2nd-Lt. R. F. 104
Spuker, *tempy.* 2nd-Lt. H. 108
Spurway, Lt. F. E. 595
Spurway, 2nd-Lt. W. R. P. 339
Squres, A. W. T. 57
Squire, Capt. J. H. (actg. Maj.) . . . 462
Squire, *tempy.* Lt. L. G., I.A. (probn.) . 594
Squirrell, Lt. E. A. 67
Stacey, 2nd-Lt. A. F. 497
Staig, B. M., I.A.R.O. 822
Stainton, Capt. T. H. 139
Stamp, 2nd-Lt. R. G. 832
Standing, Lt. H. 524
Standish, N., I.A. . . . 482, 2nd-Lt. 820
Stanfield, Capt. E. F. A., I.A. (probn.) 205, 330
Stanger, *tempy.* Lt. F. Q. 851
Stanley, 2nd-Lt. P. T. (probn.) 478
Stannard, G. E. 889
Stansfeld, W. 57
Statham, R. M., I.A.R.O. 712
Staunton, *tempy.* 2nd-Lt. J. W., I.A.R.O. 63

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Staveley, Dy.-Comsy. and Hony. Capt. W. . 605
Stead, Lt. E. A. 677
Steane, S. W., I.A.R.O. 248
Stedman, 2nd-Lt. J. F. 832
Steed, F. C. W. 480, 2nd-Lt. 886
Steedman, Lt. M. T. W. 680
Steel, Bt.-Maj. C. N. 854
Steel, Lt. E. G. 524
Steel, G. 709
Steel, *tempy.* 2nd-Lt. G. W. 714
Steel, Maj. and Bt. Lt.-Col. R. A., C.I.E., I.A. 396
Steele, Lt. J. S. (probn.) . 28, (*tempy.* Capt.) 204
Steele, 2nd-Lt. L. 636, 1038
Steer, Lt. J. M. B. 768
Steinhaff, B. G., I.A.R.O. 431
Steinhewer, Lt. E. H., I.A.R.O. . . . 495
Stephen, J. R. M., I.A. . . 482, 2nd-Lt. 819
Stephen, R. L., I.A.R.O. 526
Stephen, 2nd-Lt. W. L. 258
Stephenson, G. E. B., I.A. . 481, 2nd-Lt. 887
Stephenson, J., I.A. . . . 482, 2nd-Lt. 819
Sterl, T. H. 480
Steuart, Lt. F. G., I.A.R.O., (actg. Capt.) Lt. 260
Stevens, *tempy.* Lt. C. W. . . 996, Lt. 1029
Stevens, 2nd-Lt. D. T. 1030
Stevens, F. W. 479
Stevens, Lt. R. H., I.A.R.O. 494
Stevenson, Lt. A. M., I.A. (probn.) . 329, *tempy.* Lt. 715
Stevenson, 2nd-Lt. H. A. 104
Stevenson, *tempy.* 2nd-Lt. J., A.S.C. . . 107
Stevenson, J., I.A.R.O. 335, 821
Stevenson, *tempy.* 2nd-Lt. J. F. B., M.C., I.A. (probn.) 254
Stevenson, 2nd-Lt. L. J. 831
Stevenson, Lt. T. I. 710
Stevenson, Sub-Condr. W. (supy. condr.) . 857
Stevenson, Lt. W. H. 816
Steward, Lt. J. R. O'B. 816
Stewart, Maj. A. C. 596
Stewart, Capt. A. M. 851, 882
Stewart, 2nd-Lt. A. R., I.A.R.O. . 602, Lt. 646, 2nd-Lt. 831
Stewart, *tempy.* 2nd-Lt. A. W., I.A.R.O. (probn.) 434
Stewart, Corpl. C. 593
Stewart, 2nd-Lt. C. E. 258
Stewart, F. G. 480, 2nd-Lt. 886
Stewart, Maj. G. E., M.B., F.R.C.S.E. . . . 264
Stewart, 2nd-Lt. H. W., I.A.R. 1004
Stewart, Lt. I. 599
Stewart, 2nd-Lt. J. 831
Stewart, Maj. J. St. C. D. 897
Stewart, M. McD., I.A.R.O. (probn.) . . . 435
Stewart, Lt.-Col. R. J. T., I.A. 72
Stewart, R. L. 888
Stewart, Lt. V. A., D.S.O. 899
Stewart, Capt. W. R., M.B., I.M.S. . . . 530
Stick, 2nd-Lt. L. T. 107
Stileman, Lt. C. E. C. 882
St. Maur, Lt. F. P. 643
St. Maur, Lt. R. W. M. . . 34, (actg. Capt.) 338
Stock, C. A. 889
Stock, 2nd-Lt. S. M. 339
Stoddard, A. A., I.A.R.O. 366
Stoddart, 2nd-Lt. J. S. P., I.A.R.O. . . . 214
Stoddart, 2nd-Lt. R. A., I.A.R.O. . . . 215
Stoddart, 2nd-Lt. W. T., I.A.R.O. . . . 431
Stokes, *tempy.* 2nd-Lt. C. A. 996
Stokes, Capt. H. A., I.A. (probn.) . 478, *tempy.* Lt. 719
Stokes, R. G. 888
Stone, H. O'B., I.A.R.O. 166
Stone, R. C., I.A.R.O. 993
Stone, Staff-Sergt. W. 142
Stone, Senr. Asst. Surgn. and Hony. Lt. W. J. K. 856
Stonehewer, Lt. E. H., I.A.R.O. 69
Storm, W., I.A.R.O. 59
Storr, Maj. C. L. 112
Story, H. W., I.A.R.O. 166
Stowell, Lt. P. C., I.A.R.O. 598
Strabridge, H. G. 888
Strachan, 2nd-Lt. G. R. . . 636, 720, *tempy.* 2nd-Lt. 932
Straker, 2nd-Lt. W. R. 525, 676
Strang, D. A., I.A. (probn.) 210
Stranger, Lt. F. R. 635
Street, Lt. A. R. 896
Street, 2nd-Lt. W., I.A.R.O. 894
Strickland, H. B., I.A. . . 481, 2nd-Lt. 888
Strickland, Condr. V. N. 123
Stringer, B. DeH., I.A.R.O. (probn.) . . 401
Strip, R. A., I.A.R.O. 891
St. Romaine, E. C., I.A.R.O. 430
Strond, 2nd-Lt. G. M. 212
Strong, Maj. H. P. 528
Strong, Lt. J. D. (now Maj.) 596
Strong, Lt.-Col. N. B. G., ret. pay, I.A. . 743
Strong, Maj. R. G. 1001
Strump, R., I.A. 481, 2nd-Lt., 888
Stuart, A. 479
Stuart, *tempy.* Lt. D., I.A. (probn.) . . . 338
Stuart, Condr. H. H. 413
Stuart, Asst. Comsy. and Hony. Lt. H. H. 531
Stuart, R. 709
Stuart, *tempy.* 2nd-Lt. T. C. . 115, I.A. (probn.) 337
Stuart-Prince, Lt. D., I.A.R.O. 393
Stuart-Shepherd, U. G. S. 888
Stubbings, Capt. R. A. . . 589 Lt. 599, 897
Stubbs, Lt. H. G. P. 742
Stubbs, Capt. J. B. 111
Stubbs, Capt. R. H., I.A. (probn.) . . . 477
Sturdy, Lt. J. R., M.C. 1029
Sturrock, Lt. L. A., I.A.R.O. 204
Stutter, J. E., I.A.R.O. (probn.) . . . 435
Subjanji Ellappa Bhorgay, senr. sub-asst. surgn. 2nd class, ranking as jemdr. . . 531
Sugden, J. W. 57
Sulley, Lt. J. P., I.A.R.O. 246
Sullivan, 2nd-Lt. A. S. 831
Sullivan, C. S., I.A.R.O. 59
Sullivan, G. M. R. 27
Sultano, P. S., I.A.R.O. 59
Sundar Singh, Sub-asst. surgn. I.S.M.D. . 463
Sutcliffe, Lt. O. D. 495
Sutcliffe, Lt. R. P. 640, 846
Sutherland, 2nd-Lt. A. W. 846
Sutherland-Hawes, H. V., I.A.R.O. . . . 335
Sutton, Capt. H. G. 645, 676
Sutton, Lt. S. H., I.A.R.O. 808
Sutton, 2nd-Lt. V. C. 832
Suys, 2nd-Lt. P. W. 492
Swaffer, 2nd-Lt. H. P. 832
Swainson, 2nd-Lt. C. A., I.A.R.O. . . 363, 412
Swales, 2nd-Lt. T., I.A.R.O. 342
Swan, Capt. J. H. 817
Swan, S. R., I.A.R.O. 335
Swann, *tempy.* 2nd-Lt. A. E., A.S.C. . . 332
Swanston, *tempy.* Lt. C. B. R. 751
Swayne, Lt. R. P. N., I.A.R.O. 644
Sweeney, 2nd-Lt. S 832
Sweet, Capt. R., D.S.O., M.B. 530
Swift, W. H., I.A.R.O. 247
Swinburn, H. R. 889
Swynnerton, F. R., I.A. 184
Sydenham, Lt. A. F. 752, 882
Syed Budruddin, 3rd class sub-asst. surgn. 531
Sykes, Lt. A. W. 211
Sykes, 2nd-Lt. H. J., I.A.R.O 8
Sykes, Capt. J. T., I.A. (probn.) . . . 134
Sykes, 2nd-Lt. W. D. 1038
Symington, Lt. K. B. 1003
Symon, G., I.A.R.O. 29
Symonds, Lt. A. H. B., I.A.R.O. . . . 719
TACCHI, Comsy. and Hony. Capt. G., ret. I.A. 249
Taggart, P. D. 57
Tahourdin, Lt. R. J. L. (actg. Capt.) . . 69
Tait, J., I.A.R.O. 993
Talbot, J. E. L. 889
Talbot, Lt. W. E. H. 179
Tams, G. E., I.A.R.O. (probn.) 402
Tanner, Lt. G. W., M.C. 589
Tanner, H., I.A.R.O. 247
Tapsell, 2nd-Lt. E. B., I.A.R.O. . . . 647
Tapsell, Lt. N. B., I.A.R.O. (actg. Capt.) 260, Lt. 742

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Tarran, 2nd-Lt. F. P., I.A.R.O. 412
Tatam, 2nd-Lt. A. C. 497
Tatham, *tempy.* Lt. C. W. 824
Tatham, 2nd-Lt. P. R.. 886
Tatham, W. M., I.A. . . 482, 2nd-Lt. 819
Tayleur, Lt. G. 882
Taylor, A. H. S., I.A.R.O. (probn.) . . 401
Taylor, Capt. A. T. W. 595
Taylor, B., I.A.R.O. 332
Taylor, Lt. B. C., I.A.R.O. 118
Taylor, 2nd-Lt. G. F. 818
Taylor, G. H., I.A.R.O. 890
Taylor, *tempy.* 2nd-Lt. H. D., I.A. (probn.) 254
Taylor, 2nd-Lt. H. W. D. C., I.A.R.O. 412, Lt. 935
Taylor, J. F. H., I.A.R.O. 890
Taylor, Lt. J. H. 596, 597
Taylor, Lt. J. S. 882
Taylor, Maj. N. C., D.S.O. 407, (actg. Lt.-Col.) 494
Taylor, Maj. R. O'B., C.I.E., I.A. (*tempy.* Brig.-Genl.) 395
Taylor, Sergt. S. 734
Taylor, Lt. S. G., I.A.R.O. 177, (actg. Capt.) 260
Taylor, 2nd-Lt. W. . . . 1002
Taylor, 2nd-Lt. W. R., I.A.R.O. 412, Lt. 591, 603
Teague, Lt. J. 602
Teague-Jones, 2nd-Lt. R., I.A.R.O. . . . 723
Teal, F. H. D., I.A. 484
Teale, D. B. S., I.A.R.O. 890
Tee, S. E., I.A.R.O. 890
Teehan, Lt. P., I.A.R.O. 602
Telfer, Lt. J. W. 816
Telford, 2nd-Lt. B. D. 854
Temperley, Lt. H. R. 527
Temple, 2nd-Lt. B., I.A.R.O. 498
Templeton, Lt. W. G. H., I.A.R.O. . 494, (actg. Capt.) 767
Tennant, Capt. C. A. M., I.A. 641
Tennant, F. O., I.A.R.O. 335
Terry, Staff-Sergt. C. E. (supy. sub-condr.) . 182
Terry, J. H. S. 479
Terry, L. R., I.A.R.O. 848
Terry, P. E., I.A.R.O. 930
Tervitt, 2nd-Lt. J. F. T. 821
Tister, Lt. C. K. 598
Thacker, Lt. N. 817
Thacker, Lt. W. L. H., I.A.R.O. . . . 595
Tharle-Hughes, 2nd-Lt. R., I.A.R.O. . . 498
Thatcher, Capt. A. F. B. 845
Thatham, P. R., I.A. 480
Theak, Lt. L. F. . . 846, *tempy.* Lt. 931
Thew, I. A., I.A. . . . 482, 2nd-Lt. 820
Tholasy, C. M., 3rd class sub-asst. surgn. . 531
Thomas, *tempy.* 2nd-Lt. A. F. F. . . 112
Thomas, Lt. C. E., I.A.R.O. . 140, 247, 897
Thomas, Lt. D. R., I.M.S. 530
Thomas, 2nd-Lt. E. 831
Thomas, G. S. 57
Thomas, Lt. G. W. 603
Thomas, H., I.A.R.O. 890
Thomas, Capt. J. E., I.A. (probn.) . . 478
Thomas, Lt. M. P., I.A.R.O. . 260, 408, 600, 721
Thomas, R. H., I.A.R.O. 59
Thomas, Asst. Surgn. W. H. G., I.S.M.D. . 463
Thompson, A., I.A.R.O. 462
Thompson, A. K., I.A. 484
Thompson, Lt. B. N., I.A.R.O. 410
Thompson, Capt. C. M. 139
Thompson, Lt. D. 897
Thompson, 2nd-Lt. E. C. A., I.A R. . . 1004
Thompson, Maj. F. S. C., M.B. 264
Thompson, G. L. 57
Thompson, Maj. G. N. 766
Thompson, H. V. J., I.S.M.D. 13
Thompson, Capt. P. T. L. . . . 181, 645
Thompson, Lt. R. D., I.A.R.O. 178
Thompson, Capt. R. H., I.A. (probn.) 329, 338, Lt. 1038
Thompson, Col. W. A., ret. pay, I.A. . . 639
Thompson, 2nd-Lt. W. S. 831
Thompson, *tempy.* Capt. W. T. F. (Capt. ret. I.A.) 63
Thompstone, E., I.A.R.O. 712
Thoms, R. S., I.A.R.O 483
Thomson, Lt.-Col. A. H. G., D.S.O., I.A. . 894
Thomson, *tempy.* Lt. J. 592
Thomson, 2nd-Lt. J. L. 497
Thomson, Lt. R. S., I.A.R.O. 410
Thomson, Lt.-Col. S. J., C.I.E., ret. pay, I.M.S. 395
Thomson, W. 57
Thomson, 2nd-Lt. W. R., I.A.R.O. . . 498
Thorburn, R., Lt., I.A.R.O. 180, 213, (actg. Capt.) 677
Thorne, Maj. A. C. D. 181
Thorne, *tempy.* 2nd-Lt. A. M., I.A.R.O. . 60
Thornewill, *tempy.* Lt. A. S., I.A.R.O. . . 247
Thornhill, Maj. C. J. M. 594
Thorniley, 2nd-Lt. J. H., I.A.R.O. . . 1003
Thornton, Lt. R. T., M.C., I.A.R.O. (actg. Capt.) . . . . . 141, 340, Lt. 494
Thornton, Lt. W. W. 883
Thorp, Lt. M., I.A.R.O. 899
Thorpe, 2nd-Lt. H. J., I.A.R.O. . . . 413
Thoy, 1st class asst. surgn. G. . . . 857
Thunder, H. F. A., I.A. . 482, 2nd-Lt. 819
Thurgood, 2nd-Lt. W. J. . 636, *tempy.* 2nd-Lt. 828
Thurlow, B. W., I.A.R.O. 431
Thwaites, W. St. C., I.M.S. 31
Thwaytes, Lt. L. L. 175
Ticehurst, W. 933
Tidmarsh, C. F. 888
Tilley, Lt. H. 35
Tilley, W. E. C., I.A.R.O. 247
Tinvey, Lt. G. E. 340
Tipping, Lt. R. P. M. 371, 770
Tipple, A., I.A.R.O. 994
Tirebuck, Lt. C. T. 410, 771
Tittle D. E., I.A. 481, 2nd-Lt. 888
Tivey, Condr. W. H. 413
Todd, A. E. 671
Todd, Capt. F. R., I.A. (probn.) . . . 329
Todd, *tempy.* Capt. F. W., I.A. (probn.) 336
Todd, 2nd-Lt. H. J., I.A.R.O. . . . 723
Todd, Capt. R. 213
Todman, 2nd-Lt. A. McN., I.A.R.O. . . 215
Tollemache, H. V., I.A. . 481, 2nd-Lt. 818, 1037
Tomkins, Lt. C. J. D. 992
Tomkins, Lt. G. L. 602
Tomlinson, Lt. F. . 179, (actg. Capt.) 604, Lt. 769, (actg. Capt.) 770
Tomlinson, W. G. 829
Tomsett, Lt. E. W. 179, 371
Tonkin, Lt. R. S., I.A., Lt. (probn.) 329, *tempy.* Lt. 713
Toogood, Lt. C. G., D.S.O. (actg. Capt.) 263, Lt. 410, 603
Toogood, *tempy.* 2nd-Lt. L. G. C., I.A.R.O. 61
Toomey, Lt. W. G. 883
Tooth, Lt. H. C. A. 846
Toovey, Lt. C. W. (actg. Capt.) 70, Lt. 408, 691, 768
Topham, L. H. C., I.A.R.O. 58
Topham, 2nd-Lt. S. 720
Topping, Lt. W. D. 883
Torpy, 2nd Class Asst. Surgn. A. T., I.S.M.D. 772
Torrance, Lt. I. S. 882
Torrance, Lt. W. R. (actg. Capt.) . . 722
Torrance, Lt. W. R. D. 69
Tottenham, 2nd-Lt. J. L. 105
Towell, A. F. H., I.A.R.O. 58
Towndrow, *tempy.* 2nd-Lt. F. E. . . . 433
Townley, C. F., I.A.R.O. (probn.) . . . 401
Townsend, T. 480
Townshend, C. M. W. L., I.A. 481, 2nd-Lt. 887
Tozer, 2nd-Lt. D. C. E., I.A.R.O.. . . 723
Traill, Lt. H. R. (actg. Capt.) . 495, Lt. 897
Travers, 2nd-Lt. O. A., I.A.R.O. . . . 138
Traylen, H. E., I.A.R.O. 483
Trechmann, Capt. A. D. 165
Tregear, Lt.-Col. V. F. W., I.A. . . . 203
Tree, Lt. P. B. LeD., R.E. 142
Tregaskis, O., I.A.R.O. 1031
Trelaway, Capt. L. C., M.C. 643
Tremenheere, H. S., I.A.R.O. 483
Trench, Capt. C. F., D.S.O. 441
Trent, Qr.-Mr. Sergt.-Instr. A. R., I.A.R.O. (probn.) 438

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Troston, Capt. M. L., I.M.S. 530
Trevelyan, Lt. W. R. F. 596
Trevitt, J. F. T., I.A. 483
Trevor, Capt. C. P., I.A. (probn.) . . . 709
Trigg, T. R. 57
Trinkle, 2nd-Lt. P. 831
Tritton, G. C., I.A. 484
Trott, Capt. W. A., M.C. 718
Troughton-Dean, Lt. G. P. 599, (actg. Capt.) 899
Trow, Lt. V. H., I.A. (probn.) 477
Truenian, W. E., I.A.R.O. 1031
Trusler, 2nd-Lt. G., I.A.R. 1004
Trutch, 2nd-Lt. H. F. 637
Tryhorne, 2nd-Lt. M. W., I.A.R.O. 215, (now Lt.) 602
Tucker, Lt. B. H. G. 175
Tucker, Maj. E. F. G., M.B. 264
Tucker, Capt. H. B. 181
Tuckniss, C. S., I.A.R.O. (probn.) . . . 435
Tuffin, R. 57
Tuker, Lt. F. I. S. 68
Tulloch, D., I.A.R.O. 848
Tulloch, Lt. H. M. 176
Tungate, W. C., I.A.R.O. (probn.) . . . 593
Tunstall, J. E., I.A.R.O. 58
Turnington, Asst. Comsy. and Hony. Lt. W. H., ret. I.A. 332
Turle, 2nd-Lt. H. B., I.A.R.O. 723
Turner, 2nd-Lt. C. A. G. 993
Turner, 2nd-Lt. C. D. L. 103
Turner, Capt. C. J. R. 595
Turner, Lt.-Col. C. O. O. 996
Turner, D. 889
Turner, Lt. D. M., I.A.R.O. 262
Turner, Lt. E. 710, 825
Turner, *tempy* Lt. H. F. G. . . . 828, 883
Turner, Capt. H. G. (actg. Maj.) 119, Capt. 676
Turner, Maj.-Genl. J. G., C.B., I.A. . . . 31
Turner, J. H. P., I.A.R.O. 58
Turner, 2nd-Lt. J. M., I.A.R.O. 215
Turner, Lt. J. T., I.A.R.O. 526
Turner, Lt. J. W. 635
Turner, P. H., I.A.R.O. 890
Turner, Lt. R. H. F. 710
Turner, Lt. R. W. . . . 710, *tempy.* Lt. 1000
Turner, 2nd-Lt. V. E., I.A.R. 900
Turner, W. C., I.A.R.O. 1031
Turner, 2nd-Lt. W. T. 818, 897
Turney, *tempy.* 2nd-Lt. H. M. 893
Turton, W. H., I.A.R.O. . . . 822, 2nd-Lt. 1041
Tweed, Lt. J. R. H. 769
Tweedy, H. R. F., I.A. . 482, 2nd-Lt. 820
Twelftree, *tempy.* 2nd-Lt. A. E., I.A.R.O. (probn.) 368
Twiddy, *tempy.* 2nd-Lt. A. A., I.A. (probn). 174, I.A.R.O. 847
Twigden, Actg. Sergt.-Maj. C. R. 896, 2nd-Lt. 933
Twigg, 2nd-Lt. C. H. 831
Twynam, Lt. H. J., I.A.R.O. 602
Tyndale, H. E. 889
Tydeman, Comsy. and Hony Capt. E. J., ret. I.A. 249
Tyler, Lt. B. M. C., I.A.R.O. . . . 249, 1003
Tyndall, C. T. A., I.A.R.O. 335
Tyndall, Maj. R. S., D.S.O. (actg. Lt.-Col.) . 141
Tyndall, Maj. J. W. H. D. (actg. Lt.-Col.) 371, 894
Tyrrell, A., I.A.R.O. 891
Tyrrell, 2nd-Lt. H. E. 166
Tyson, Lt. E. W. (actg. Capt.) Lt. 262, (actg. Capt.), 409, 770
Tyte, Lt. A. N. 846, 934
Tyte, W. L., I.A.R.O. 363
Tytler, Bt.-Col. H. C. 715
Uff, *tempy.* Lt. G. T. 114
Underdown, 2nd-Lt. A. H., I.A.R. . . . 900
Underhill, Capt. G. C. E. (now Maj.) . 252, Maj. 767
Underhill, W. L., I.A. . 481, 2nd-Lt. 818, 1037
Underwood, *tempy.* Capt. H. J., I. A. (probn.) 249
Unger, Lt. O. R., I.M.S. 529
Upton, J. A. E., I.A. . . . 482, 2nd-Lt. 819
Upton, Lt. R. B. E. (actg. Capt.) 118, Lt. 408, (actg. Capt.) 494, Lt. 766

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Urguhart, Lt. D. D. M. (actg Capt.) . 141, Lt. 494, (actg. Capt.) 529, Lt. 830
VALENTINE Lt. W. S., I.A. (probn.) . . . 477
Vallance, Lt. G. A. G. 1040
Vance, Lt. R. L., I.M.S. 529
Vanice, Shapoor Dinshaw, I.M.S. . . . 31
Van Ingen, C. T., I.A.R.O. 993
Vanrenen, 2nd-Lt. L. F. E. 497
Vans-Agnew, Lt.-Col. J. (Lt.-Col., ret. I.A.) . 250
Van Somerren, Maj. W. W., D.S.O., I.A. . 826
Vanstone, H. W. 56
Vaughan, C. C., I.A.R.O. 890
Vaughan, F. B., I.A.R.O. (probn.) . . . 593
Vaughan, 2nd-Lt. R. W., I.A.R. . . . 1004
Vaughan, 2nd-Lt. S. B., I.A.R.O. . . . 72
Vaughan-Jones, Lt. H. 179, 370, 409, (actg. Capt.) 604
Venables, Lt. E. P., I.A.R.O. 141
Veneer, F. A., I.A.R.O. 891
Venkatasubba Mahadevan, Capt., I.M.S. . 530
Venton, W. F., I.A. 484
Venugopal, Capt. S. B., I.M.S. 530
Verghêse, G., I.M.S. 31
Vernal, 2nd-Lt. M. S., I.A.R.O. . . . 214
Vernon, Maj. H. B., M.C. (actg. Lt.-Col.) . 259
Vetch, Lt. W. H., I.A. (probn.) . 131, Lt. 679
Veysey, G. 671
Vickers, Gentl. Cadet C. K., I.A. . . . 256
Vickery, 2nd-Lt. L. M. 831
Vickery, 2nd-Lt. R. M., I.A.R.O. . . . 412
Vieyra, Capt. P., M.B., I.M.S. 530
Vidler, *tempy.* 2nd-Lt. S. M. 996
Villers-Stuart, Maj. J. P., D.S.O., I.A. (*tempy.* Lt.-Col.) 395
Villers-Stuart, Maj. J. R., D.S.O. 138, (*tempy.* Lt.-Col.) 251
Villers-Stuart, Capt. P. G., M.C. 991
Villers-Stuart, Major W D. 213, (cancelled) 364
Vincent, J. A. 888
Vincent, 4th class asst. surgn. J. F. deS. . 900
Vinery, Lt. J. E., I.A.R.O. 411
Vinters, *tempy.* 2nd-Lt. J. 996
Vishvanath Narayan Divshikar, 3rd class sub-asst., surgn., I.S.M.D. 772
Vivian, V. P. T., I.A.R.O. . 890, 2nd-Lt. 891
Voit, Gentl. Cadet R. A., I.A. 255
Von Grijer, Lt. W. A. W. G. 829
Vosper, 2nd-Lt. E. E. 212
Vowles, Capt. A. S., D.S.O. 752
Voyle, Lt. S. G. (probn.) 29
Vrooman, Lt. P. H. 598
Vyasam Venkataramayya, 2nd class sub-asst. surgn. 531
WACE, Capt. M. (actg. Maj.) 259
Wacher, H. S., I.M.S. 31
Waddams, Lt. A. R., I.A.R.O. 721
Waddell, G., I.A.R.O. 1032
Waddell, J. H. 57
Wade, Capt. H. (probn.) 28, Lt. . . . 600
Wade-Evans, Lt. D. G., I.A.R.O. . . . 601
Wadeson, Maj.-genl. F. W. G., C.B., I.A. . . 996
Wagle, S. G., I.M.S. 930
Wagstaff, Capt. H. W., M.C., R.E. . . . 752
Wagstaffe, 2nd-Lt. H. 640
Wailling, 2nd-Lt. W., I.A.R.O. 644
Waite, Lt. E. W., I.A.R.O. 722
Waite, M. G. H., I.A.R.O. 712
Waite, W. H. 57
Waiton, Lt. C. 211, 829
Wakeham, 2nd-Lt. C. F. 1037
Wale, Lt. N. W., I.A.R.O. 202
Walford, H. G., I.A.R.O. 431
Walker, Lt. B. W. G., M.C. 339
Walker, 2nd-Lt. C. A. P. 884
Walker, 3rd class asst. surgn. E. B. . . . 680
Walker, E. C., I.A.R.O. 462
Walker, F. L., I.A.R.O. (probn. . . . 593
Walker, 2nd-Lt. F. McF. 66
Walker, 2nd-Lt. F. L., I.A.R.O. . 215, Lt. 645
Walker, J., I.A.R.O. 712
Walker, J. 479
Walker, 2nd-Lt. J. E. 212
Walker, L., I.A.R O. 29
Walker, L. H. C., I.A.R.O. 848
Walker, 2nd-Lt. L. W , I.A.R.O. . . . 215
Walker, Lt. W. R. 932
Walkinshaw, Lt. I. C., I.A. (probn.) . . 478

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Wall, Maj. A. C. 258
Wallace, Lt. A. A. 929
Wallace, C. L., I.A.R.O. 431
Wallace, D., I.A., (probn.) 109
Wallace, Maj. E. C. L., (actg. Lt.-col.) . . 340
Wallace, Lt. E. G. 179
Wallace, Lt. J. R. H., I.A.R.O. . . . 899
Wallace, R. W. A. . . 480, 2nd-Lt. 886
Waller, Maj. A. A. P. 139
Waller, 2nd-Lt. C., (actg. Capt.) . . . 853
Waller, Capt. J. E. 496
Waller, L. G. 480
Wallington, Lt. J. M. 671, 854
Wallis, Capt. B. H., M.C. 1002
Wallis, Lt. C. 711
Wallis, 2nd-Lt. H., I.A.R. 899
Walmisley, A. L., I.A.R.O. (probn.) . . . 593
Walmisley, H. E., I.A.R.O. (probn.) . . . 593
Walmsley, A M., I.A.R.O. 930
Walmsley, 2nd-Lt. D. C., I.A.R.O. . . . 215
Walmsley, Comsy. and *hony.* Maj. R. . . 146
Walpole, Lt. P. W., I.A.R.O. (actg. Capt.) . 935
Walsh, 2nd-Lt. H. 497
Walsh, 2nd-Lt. L. W. 832
Walsh, Lt. M. C. 992
Walsh, Lt. P. G. . . . 846, (*tempy.* Lt.) 931
Walsh, Staff-Sergt. T. E. 216
Walter, 2nd-Lt. E. F. 139
Walters, E. C., I.A.R.O. 248
Walters, 2nd-Lt. R., I.A.R.O. (actg. Capt.) . 645
Walters, Lt. T. J. G. S., I.A.R.O. . . . 260
Walton, Lt. L. C. J. B., (actg. Capt.) 263, Lt. 935
Warburton, Maj. H. G., I.A.R.O. . . . 639
Warburton, 2nd-Lt. R. P., I.A.R. . . . 1004
Ward, E. 479
Ward, F. H. T., I.A.R.O. 58
Ward, Lt. F. K., I.A R.O., (actg. Capt.) 70, Lt. 770
Ward, G. R., I.A. . . . 482, 2nd-Lt. 819
Ward, Capt. H. C. T. (now Bt.-Lt.-col.) . . 252
Warden, Capt. W. R. (actg. Maj.) . . . 1037
Wardle, Lt. F. M. 598
Wardle, Lt. R. M. L., I.A.R.O. . . . 898
Wardle, Lance-Corpl. R. P., I.A.R.O. (probn.) . 438
Wards, 2nd-Lt. G. T. 636
Warmsley, T. H., I.A.R.O. 335
Warner, C. W., I.A. 256
Warram, 2nd-Lt. W. S. E. 104
Warren, A. G., I.A. . . . 482, 2nd-Lt. 820
Warren, Lt. D. S., I.A.R.O. 599
Warren, Lt. G. M. 368
Warren-Codrington, Maj. H. O. . . . 139
Warrener, Lt. J. V. 165
Warry, Capt. H. E., I.A. (probn.) . 134, Lt. 898
Warton, Maj. C. P. F. . (actg. Lt.-col.) 818
Waterfield, Lt.-col. A. C. M., M.V.O. . . 998
Waterfield, Maj. B. C., ret. pay, I.A. . . 331
Waterhouse, *tempy.* Maj. R. D . . . 998
Wateridge, 2nd-Lt. G. H. 440
Waters, Sub-Condr. A. 857
Watkins, Lt. A. N. M. (probn.) . . . 28
Watkins, A. W., I.A.R.O. 821
Watkins, 2nd-Lt. F. W. S. 212
Watkins, L. T., I.A.R.O. 993
Watkins, Lt. V. C., I.A. (probn.) . . . 135
Watkis, ●. L., I.A.R.O. 366
Watling, Lt. M. C. G., I.A.R.O. . . . 644
Watmore, Staff-sergt. A. 443
Watson, Maj. A. 173
Watson, Lt. A. C., I.A. (probn.) . . . 135
Watson, A. O., I.A.R.O. 526
Watson, 2nd-Lt. C., I.A. (probn.) . . 330, 1038
Watson, E. L., I.A.R.O. 890
Watson, Actg. Capt. G. T. C. . . . 1028
Watson, H. B., I.A.R.O. 711
Watson, J., I.A.R.O. . . 848, 2nd-Lt. 1041
Watson, *tempy.* 2nd-Lt. J. G. . . . 110, 1031
Watson, Lt. J. H. L. 1030
Watson, Maj. J. W. 264
Watson, 2nd-Lt. P. C. 392
Watson, Lance-corpl. W. B., I.A.R.O. (probn.) 438
Watt, Bt.-Lt.-col. D. M., D.S.O. . . . 67
Watters, 2nd-Lt. G. H., I.A., (probn.) . 135, 441
Watts, B. 57
Watts, F. H. 57
Watts, *tempy.* Capt. H. C. 112
Watts, H. E. 57
Watts, W. W., I.A.R.O. 890

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Wayman, R. C. 933
Waymouth, O. S. 856
Weallens, Lt. W. R. W., (actg. Capt.) . . 771
Wearing, W. 57
Weatherdon, H. E., I.A. . 482, 2nd-Lt. 820
Weatherly, Lt. E. F. C. F. . 494 (actg. Capt.) 766
Weathrall, Lt. I. A. M., I.A.R.O. . . . 598
Weaver, 2nd-Lt. (actg. Lt.) J. Y., A.S.C. 335, Lt., I.A., (probn.) 477
Webb, Asst. Comsy. and *Hony.* Lt. G. . . 857
Webb, Capt. G. C. R. 884
Webb, Capt. J. R. D., I.M.S. 530
Webb, Lt. R. A. . . . 523, (*tempy.* Lt.) 744
Webb, *tempy.* Lt. S. D. 115
Webb, T. 480
Webb, Lt. W. F. 1029
Webb, Bt.-Maj. (*tempy.* Lt.-col.) W. F. R., D.S.O. 169
Webbe, D. B., I.A.R.O. 711
Webber, Lt. C. D. 524
Webber, C. J. 479
Webber, W. G., I.A. (probn.) 109
Webster, A. 671
Webster, Maj. C. D. 68, (*tempy.* Lt.), I.A. (probn.) 714
Webster, G. W., I.A.R.O. 848
Webster, 2nd-Lt. H. P. 525, (*tempy.* 2nd-Lt.) 715, 897
Webster, 2nd-Lt. P. S., I.A.R.O. . . . 498
Webster, 2nd-Lt. S., I.A.R.O. . . . 200
Webster, T. G. C., I.A.R.O. 59
Weekes, S. C., I.A.R.O. (probn.) . . . 435
Weeks, Gentl. Cadet C. A., I.A . . . 255
Weigall, G. S. C., I.A. . . 482, 2nd-Lt. 819
Weir, A. D., I.A. (probn.) 109
Weir, 2nd-Lt. G., I.A. (probn.) . . 330, 720
Weitzel, R. H., I.A.R.O. 335
Welby, 2nd-Lt. B. C., I.A.R. 900
Weldhen, R. B., I.A. (probn.) . 751, Lt. 1030
Wellborne, Capt. C. deM. 339
Wellesly, Capt. H. A., M.C. (actg. Maj.) . . 71
Wellings, D. 479
Wells, 2nd-Lt. A. M. 258
Wells, C. A. 888
Wells, C. A. 889
Wells, H. V., I.A. . . . 481, 2nd-Lt. 888
Wells, Lt. R. L. P., I.A.R.O. 597
Wells, *tempy.* Lt. W. G. H., A.S.C. . . . 107
Welman, Maj. H. (ret. I.S.C.) 62
Welman, Capt. W. H. L. J. 935
Welsford, E. P., I.A. . . . 481, 2nd-Lt. 888
Welsh, 2nd-Lt. A. C. R., M.C. (probn.) 28, Lt. 602
Welsh, T. V. 480, 2nd-Lt. 886
Welsman, Col.-sergt.-maj. C. H. . . . 718
Wemyss, Lt. A. F., M.C. 178
Wentworth-Hyde, 2nd-Lt. R. H., I.A.R.O. . 412
Wernicke, F. P., M.B., I.M.S. 216
West, Lt. A. P. J., I.A.R.O. 410
West, C. 479
West, *tempy.* 2nd-Lt. E. 108
West, Lt. (actg. Capt.) E. M. . . 70, Lt. 678
West, W. G. 57
Westgarth, S. H., I.A.R.O. 335
Westlake, T. 888
Westmacott, Lt. A. 643
Westmacott, P. G., I.A.R.O. . 246, Lt. 408, 765
Weston, A. 57
Weston, Asst. surgn. *hony.* rank of Capt. G. O., I.S.M.D. 36, 336, 856
Weston, J. S. N., I.A.R.O. 637
Weston, *tempy.* 2nd-Lt. M. . . . 108, 890
Weston, Lt. R. J., I.A.R.O. (*tempy.* Capt.) . 526
Weston-Fosler, A. W. 635
Westruph, 2nd-Lt. P. 526
Wetherill, H. B., I.A.R.O. 712
Wheatley, Capt. A. H. S. 639
Wheatley, C. K. 479
Wheeler, 2nd-Lt. A. G., I.A.R.O. . . 342, 831
Wheeler, 2nd-Lt. G. A. S. d'E. . . . 1038
Wheeler, W. 888
Whelan, 2nd-Lt. H. C. 1038
Whiffin, Lt.-col. H. E. (I.A.) 744
Whiffin, L. D., I.A.R.O. 58
Whistler, H., I.A.R.O. 849
Whitamore, Lt. E. O., I.A. (probn.) . 328, 367
Whitbread, 3rd class asst. surgn. F. G. . . 680
Whitburn, 2nd-Lt. W. W., I.A.R.O. . . . 167
White, Staff-sergt. A. L. P. 463
White, *tempy.* Capt. B. 932

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

White, Lt. (actg. Capt.) B. G. . 496, Lt. 596
White, Capt. B. K. 523
White, C. W. G., I.A. . . 482, 2nd-Lt. 819
White, 2nd-Lt. D. O. 896
White, Lt. E. W. 907
White, F. G. I. M., I.A.R.O. 526
White, 2nd-Lt. F. J. 525
White, Asst. Comsy. and *hony.* Lt. G. E., Depy. Comsy. and *hony.* Capt. . . . 832, 835
White, Lt. G. W. W. 898
White, Lt. H. S. . . 851, 884, 2nd-Lt. 934
White, Staff-sergt. (supy. sub-condr.) J. H. . 442
White, *tempy.* Lt. J. H. B. 639
White, Lt. J. H. G., I.M.S. 529
White, 2nd-Lt. L. W. N. 636, 720
White, M. J., I.A. (probn.) . . . 109, 1031
White, Lt. O. J. 929
White, Lt. S. E. C., I.A. (probn.) 478
White, 2nd-Lt. T. N. 847
White, W. H. 888
White, Senr. asst. surgn. and *hony.* Lt. W. T. . 856
White, 2nd-Lt. W. T. H., I.A.R.O. 412
Whitefield, Lt. H. F. 764
Whiteley, 2nd-Lt. F. N., I.A.R.O. . . . 639, 647
Whittaker, E. H., I.A. . . 483, 2nd-Lt. 820
Whittaker, Depy. Comsy. and hony. Capt. T. (Supy. Comsy. and *hony.* Maj.) 1005
Whitton, A. M., I.A.R.O. 462
Whitehead, 2nd-Lt. E. C. 104
Whitehead, Lt. W. A. 495
Whittick, 2nd-Lt. H. D. 1038
Whittington, Lt. G. W. . . 590, (*tempy* Lt.) 752
Wibby, E. J. 888
Wickham, 2nd-Lt. J. J. O. 525
Wicks, E. L. 480
Widdicombe, Lt. E. P., I.A.R.O. . . . 33, 364
Widdicombe, 2nd-Lt. J. L. T. . . 245, 369, 679
Wide, 2nd-Lt. L. A. C. 831
Wiffin, G. S. W 57
Wigley, Lt. A. J., M.C. 107
Wigram, Maj. and Bt. Lt.-col. K., (*tempy* Brigdr.-genl.) D.S.O., I.A. 395
Wilcock, 2nd-Lt. F. W., I.A.R.O. 677
Wilcock, H. A., I.A.R.O. (probn.) 435
Wilcox, Lt. F. J. 600
Wilder, B. L. 480, 2nd-Lt. 886
Wilder, Gentl. Cadet P. E., I.A. 256
Wilford, *tempy.* Lt.-col. E. E., D.S.O., (Maj. I.A.) 714
Wiles, Staff-sergt. F. 443
Wiley, *tempy.* 2nd-Lt. W. J. G. 111
Wilkin, 2nd-Lt. W. 832
Wilkins, Lt.-col. E. G. R. 592
Wilkins, H. W. J. 480
Wilkins, 2nd-Lt. J. F., I.A.R.O. . . . 363, 647
Wilkinson, 2nd-Lt. E. J., I.A.R.O. 498
Wilkinson, *tempy.* Lt. E. M. 1035
Wilkinson, F. B., I.A.R.O. . . 526, 2nd-Lt. 831
Wilkinson, Lt. H. A., I.A.R.O. (actg. Capt.) 69, Lt. 340, 341
Wilkinson, Lt. J. F., I.A.R.O. 671
Wilkinson, 2nd-Lt. J. H. 1038
Wilkinson, Lt. R., I.A.R.O. 766
Wilkinson, 2nd-Lt. R. C., I.A.R. 1003
Wilkinson, R. R. . . . 480, 2nd-Lt. 886
Wilkinson, S. P., I.A.R.O. 58
Wilkinson, W. E., I.A.R.O. 890
Wilks, 2nd-Lt. D. J. 831
Will, *tempy.* 2nd-Lt A. W. 996
Willans, Maj. T. J., D.S.O. (actg. Lt.-col.) . 372, 407
Willcocks, W. G., I.A.R.O. 712
Williams, *tempy.* 2nd-Lt. A. C. 996
Williams, 2nd-Lt. A. H., I.A.R. 462
Williams, Staff-sergt. A. E. 1005
Williams, Lt. A. H. K. 213
Williams, A. J. 889
Williams, 2nd-Lt. A. T., I.A.R. 1004
Williams, A. U. 888
Williams, 2nd-Lt. B. F. 212
Williams, Capt. (actg. Maj.) C. A. 933
Williams, 2nd-Lt. C. B., I.A.R. 462
Williams, C. C., I.A.R.O. 847
Williams, 2nd-Lt. D. M., I.A. (probn.) . . . 135
Williams, E. O., I.S.M.D. 849
Williams, Lt. G. B. 677
Williams, 2nd-Lt. G. E. M. 847, 854
Williams, 2nd-Lt. G. G. 211
Williams, Lt. G. T. 257
Williams, Lt. (*tempy.* Maj.) J. K., I.A.R.O. . . 856
Williams, J. T., I.A.R.O. 335
Williams, Lt. J. W. 140, 600
Williams, Lt. P. R. C., I.A.R.O. 768
Williams, Lt. R. G. 597
Williams, R. G., I.A.R.O. 821
Williams, R. H., I.A.R.O. 712
Williams, S. J., I.A.R.O. 890
Williams, Gentl. Cadet S. M., I.A. . . . 256
Williams, S. N., I.A.R.O. 483
Williams, Maj. V. P. B., I.A. 66
Williams, 2nd-Lt. V. S., I.A.R.O. 647
Williams, Lt. W. R. B. 772
Williams, Capt. W. T., M.C. 882
Williamson, A. 57
Williamson, A., I.A.R.O. 59
Williamson, 2nd-Lt. G. A. 35
Williamson, H. S., I.A.R.O. 849
Willie, E. E. 888
Willis, H. A., I.A.R.O. 890
Willis, 2nd-Lt. H. G. 497
Willis, J. H. P., I.A. . . 482, 2nd-Lt. 820
Willis, Sub-Condr. W. 264
Willison, W. L. P., I.A.R.O. 247
Willmore, P. A. 889
Willmott, 2nd-Lt. N. R., I.A.R.O. . . . 215, (now Lt.) 601
Willoughby, Capt. M. G. P., M.C. 341
Wilmer, D. H., I.A.R.O. 993
Wilsey, Comsy. and *hony.* Capt. H. W. . . . 773
Wilson, 2nd-Lt. C. H., I.A.R.O. 647
Wilson, Lt. E. C. 816
Wilson, E. H. E., I.A.R.O. 59
Wilson, F. H., I.A.R.O. 822
Wilson, 2nd-Lt. J. F. S. 212
Wilson, 2nd-Lt. J. P. 831
Wilson, J. T. 479
Wilson, Lt. J. W., I.A. (probn.) 329
Wilson, Lt. L. E. 589
Wilson, L. M., I.A. . . . 481, 2nd-Lt. 887
Wilson, Lt. O., M.B., I.M.S. 529
Wilson, Lt. R. B., I.A.R.O. 200, (actg. Capt.) 828
Wilson, Comsy. and *hony.* Capt. T., ret. I.A. . 365
Wilson, *tempy.* 2nd-Lt. W. 850
Wilson, W. K. P. Capt. (actg. Maj.) . . . 140
Wilson, 2nd-Lt. W. L. 636, (*tempy.* 2nd-Lt.) 827, 897
Wilson-Haffenden, 2nd-Lt. E. L. 212
Wilton, 2nd-Lt. C. E. P. 636
Wimpey, S. G., I.A.R.O. 890
Wimshurst, C. R., I.A.R.O. 245
Winckler, Lt. C. P. 1040
Winckley, S. F., I.A. . . . 482, 2nd-Lt. 819
Wing, *tempy.* 2nd-Lt. H. J. T., I.A.R.O. . . 254
Wingfield, 2nd-Lt. R. W. D. . . . 68, Lt. 370
Winn, F. B., I.A.R.O. 335
Winn, Lt. H. E., I.A.R.O. . . . 71, 263, 771
Winnall, Lt. E. I. 524
Winslow, Lt. L. C. (actg. Capt.) 853
Winstanley, B. J., I.A. 484
Winter, 2nd-Lt. H. B. 497
Winter, J. H. 57
Winter, *tempy.* 2nd-Lt. J. W. 996
Wintle, Bt. Lt.-col. C. E. H. 829
Wise, 2nd-Lt. A. A., I.A.R.O. 498
Wise, Capt. A. D. 933
Wise, 2nd-Lt. A. F., I.A.R.O. 498, 527
Witchell, *tempy.* 2nd-Lt. H. 714
Withers, Capt. A. R., ret. pay, I.A. . . . 249
Withnoll, J. 888
Witts, 2nd-Lt. C. A. . . . 590, 596, Lt. 897
Wodehouse, 2nd-Lt. C. G., I.A.R.O. . . . 178
Woledge, C. G. C., I.A.R.O. 59
Woledge, Lt. F. L. 742, 765
Wontersz, E. P. T., I.A.R.O. 1031
Wood, Lt. A. D. 34
Wood, D. G., I.A.R.O. 711
Wood, Lt. E. C. I.A.R.O. 339, (actg. Capt.) 897
Woodcock, Lt. R. C. 392, 1028
Woodfield, Staff-sergt. A. W. 764
Woodgate, H. W. 27
Woodhouse, A. C., I.A.R.O. 712
Woodhouse, Lt. F. V. R. (actg. Capt.) . . . 260
Woodhouse, Lt. R. B. (actg. Capt.) 34
Woodman, 2nd-Lt. J. B. 104
Woodman, 2nd-Lt. W. F. 832
Woods, Lt.-Col. A. E., C.S.I. 895
Woods, *tempy.* 2nd-Lt. A. F., I.A.R.O. (probn.) 434

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Woods, C. F., I.A.R.O. 245
Woods, G. H., I.A.R.O. 483
Woods, 2nd-Lt. J. 1001
Woods, Capt. J. McB. 884
Woods, N., I.A.R.O. 930
Woods, Lt. P. W. H. 933
Woodsell, 3rd class asst. surgn. J. W., M.C. 13
Woods-Seawin, C. E., I.A.R.O. 993
Woodward, Maj. C. F. 118
Woodward, Capt. R. F. 341, 372, 856
Woodward, Lt. R. G. 678
Woodyatt, Maj.-genl. N. G., C.B., I.A. 853
Wooldridge, Lt. J. H. C. 770
Woodyer, Lt. J. M. 494, 854
Woolf, Lt. S. H. 176, 480, (actg. Capt.) 495
Woollam, Lt. J. L. 119
Woollcombe, 2nd-Lt. G. H. D. 68
Woolley, 2nd-Lt. J., I.A.R.O. 723
Wolley, 2nd-Lt. J. H. C. 212
Woolmer, H. E., I.A.R.O. 526
Woolsey, C. H. 889
Woosnam, Lt. A. G., I.A.R.O. 480
Wootton, R. W., I.A.R.O. 332
Worden, C. N., I.A.R.O. 332
Worden, 2nd-Lt. G. M. 885
Wordsworth, Capt. R. H., I.A. (probn.) 205, 328, Lt. 934
Worgan, Maj. R. B., D.S.O. 61
Wotherspoon, 2nd-Lt. W. S., I.A.R.O. 215
Wragg, W. F. 57
Wrangham, Maj. D. G. 211
Wray, 2nd-Lt. D. W. 492
Wreford, A. P. 57
Wroford, C. F., I.A.R.O. 200
Wrigglesworth, S. 888
Wright, Gentl. Cadet C. C. V. 255
Wright, 2nd-Lt. C. R., I.A.R. 1004
Wright, E. W. 57
Wright, R. A., I.A.R.O. (probn.) 435
Wright, Sergt. R. J., I.A.R.O. (probn.) 438
Wright, Lt. R. W. B., I.A.R.O. 601
Wroe, H., I.A.R.O. (probn.) 435
Wroughton, F. H., I.A.R.O. 526
Wyatt, E. W. 889
Wyatt, Lt. R. M., I.A.R.O. 601
Wymer, Staff-sergt. E. 442
Wyrill, 2nd-Lt. L. M. 1038
YABE, F. R. 889
Yates, 2nd-Lt. D. H. P. 104, 721
Yearsley, 2nd-Lt. F. A. 831
Yeomans, R. A., I.A. (probn.) 109
Yiend, 2nd-Lt. E. K. 103
Younge, Lt. G. E. H., I.A.R.O. 598
Young, 2nd-Lt. E. H., I.A.R.O. 498
Young, Lt.-col. H. A., C.I.E., R.A. (*tempy.* Col.) 1034
Young, Lt. J., I.A.R.O. 142
Young, J. C., I.A.R.O. 335
Young, J. E., I.A.R.O. (probn.) 593
Young, J. V., I.A.R.O. 712
Young, *Tempy.* Capt. J. W. 115, Capt. I.A. (probn.) 135
Young, L. E., I.A.R.O. 890
Young, Capt. M. S. 493
Young, Capt. R. (actg. Maj.) 261, 408
Young, S., I.A.R.O. 483
Young, 2nd-Lt. W. R. L. 175
Younghusband, Lt. C. 712
Younghusband, Bt.-col. L. N., C.B. (*tempy.* Brig.-genl.) 715
Youngman, Lt. J. S. 430
Yusuff Khan, 2nd class Sub-asst. surgn. M. K. 531
ZORAWAR SINGH, 1st class sub-asst. surgn. 608

Indian Defence Force.

ABBOTT, E. G. 652
Abbutt, Mr. H. J. E. 419
Adam, J. C. 653
Addis, N. F. 940
Addis, R. B. 940
Aldons, W. T. 654
Aldred, Mr. T. R. 451
Allan, D. H., V.D. 420
Allan, H. L. 347
Allan, R. G. 653
Amor, W. 726

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Anastasiadi, S. E. 536
Anderson, C. S., V.D. 39
Anderson, H. B. 503
Anderson, J. J. 347
Anderson, W. T. 862
Andrew, G. P. 688
Andrews, Mr. W. E. 419
Annesley, F. C. 15
Annesley, T. D. C. 347
Ansell, A. M. 940
Aplin, *Hon'ble* S. L., C.S.I. 1045
Argyle, R. E. V. 610
Armstrong, J. W. 503
Arnould, Mr. F. G. 451
Ashford, J. 503
Ashworth, S. H., V.D. 652
Aspandiar Rustomji Irani 822
Ayling, J. C. 506
Ayling, *Sir* W. B., Kt. 653
BACKHOUSE, R. S. 535
Bacon, A. L., V.D. 420
Baker, A. 611
Baker, C. H. O'N. 942
Baker, G. F. 862
Baker, H. W. 653
Baker, Mr. P. N. H. 451
Baker, R. H. 836
Baker, R. S. 420
Barker, S. G. 862
Bamford, R. G., V.D. 610
Barber, Mr. E. F. 418
Barker, S. 40
Barne, G. D. 504
Barnes, Mr. B. D. 451
Barrington, A. H. M. 347
Barron, C. A., C.I.E. 219, Maj. 726
Barton, J. C. 505
Bayley, G. A. 912
Baylis, R. L. 503
Beadel, C. F. 861
Bean, B. C. L. 504
Beadon, W. R. C. 688
Beamish, R. R. 347
Beaumont, T. C. 39
Begbie, Mr. T. N. 450
Bell, C. B. 941
Bell, W. 536
Bellars, A. E. 347
Bennett, A. E. 506
Bennett, Mr. A. R. 451
Bennett, G. E. 942
Bennett, W. 836
Bennetts, G. H. 64
Berkley, G. E. 505
Berridge, H. 40
Best, *Hon'ble* J. W. 653
Beynon, F. C. 504
Boyts, Lt. C. A. 941
Bigg-Wither, F. L., V.D. 940, 941
Billson, H. G. 687
Bird, E. A. 942
Birrell, N. 506
Biss, Mr. E. E. 419
Bisset, W. S. S. 610
Blascheck, Mr. A. D. 269
Bliss, R. L. 942
Bogie, D. 611
Bolster, Mr. R. C. 219, Maj. 726
Bolus, E. J. 39
Bond, E. C. J., V.D. 536
Bonner, T. W., V.D. 504
Bothrill, Mr. W. R. 451
Bould, H. G. 836
Bowdon, F. H. 653
Bowles, Mr. C. W. 269
Bowrey, E. W. C. 775
Boyd, D. J. 503
Boyd, W. H. 776
Bradley, Mr. T. A. E. 451
Brander, W. B. 688
Bray, *Hon'ble Sir* E. H., Kt. 506
Brayne, Mr. A. F. L. 451
Brereton, R. A. 940
Brierley, W. R. C. 775
Brigstocke, A. M. 376
Britton, C. J. J. 836
Brock, H. N. 505

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Brown, C. M. 537
Brown, H. 862
Brown, H. A. 347
Brown, H. L. 688
Brown, L. C. 1045
Brown, J. A. 506
Browne, C. H. 610
Brownlie, T. A. M. 503
Bruce, C. M. A. 688
Bryant, J. F. 653
Bryce, W. 506
Buchanan, F. H. T. 688
Buchanan, W. 347
Buckley, Mr. L. E. 418
Buckner, H. M. 862
Buckney, Mr. F. 269
Burbidge, A. H. 420
Burkitt, F. H. 503
Burkitt, W. J. D. 687
Burnett-Hurst, Mr. A. R. 451
Burns, J. C. H. 652
Burton, F. 687
Bush, Mr. H. F. 450
Busher, Capt. R. C., V.D. 836
Butcher, F. H. 862
CADELL, Mr. P. R., C.I.E., V.D. 450
Calder, N. D. 1044
Cameron, Mr. H. P. 269
Cameron, R. H. . . . . 505, Lt. 1045
Campbell, A. F. 536
Campbell, A. Y. G., C.I.E. 419
Campbell, H. N. C. 419
Campbell, J. 347
Campbell, W. J. 861
Candler, L. M 940
Cantor, A. A. 940
Cantrell, W. C. 940
Cardew, D. 1044
Carless, Mr. J. E. 418
Carmichael, W. G. H. 537
Carson, C. W. C. 503
Carter, A. J. 775
Carter, *Hon'ble* F. W., C.I.E. 506
Cater, A. N. L. . . . . . 505, Lt. 1045
Cartwright, C. L. 653
Chabot, V. H. 536
Chalmers, D. 688
Chambers, W. R. 836
Champion, O. D. 611
Chance, W. H. 941
Charters, C. B. . . . . 775, (*correctn.*) 862
Chelmsford, H. E. the Right *Hon'ble* F. J. N. B., P.C., G.M.S.I., G.C.M.G., G.M.I.E., G.B.E. (Viceroy and Govr.-genl. of I.) 651
Cheshire, F. M. 653
Chesterton, P. H. 419
Chill, W. C. 836
Chilton, A. H. 505
Chunn, G. F. 536
Clarke, A. E. 687
Clarke, Mr. F. G. 419
Clarke, Mr. G. R. 419
Clayton, J. A. 688
Clifford, R. E. St. J. 347
Clover, W. B. 347
Clutterbuck, P. H., C.I.E., V.D. 687
Coates, W. J. 687
Coats, J. R. 653
Cobb, *Hon'ble Sir* H. V., C.S.I., C.I.E. . . . 504
Cobban, S. W. 941
Cockburn, A. B. 503
Cohen, A. J. 941
Cole, C. W. 506
Colledge, J. E. 506
Collins, C. W. M. 451
Collister, H. J. 451
Colvin, C. P. 941
Condon, E. C. H. 654
Connell, C. R. 862
Constable, E. A. 775, 904
Conway, C. McC. 536
Cooke, C. A., V.D. 688
Cooke, R. F. R., V.D. 836
Coombe, 2nd-Lt. E. E. 941
Cooper, A. J., V.D. 942
Cooper, C. R. P. 420
Cornah, J. R. 505

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Cornforth, Mr. E. 269
Costello, J. F. 505
Cotesworth, C. G. 654
Coulthard, J. R. 775
Couper, T. 688
Courtenay, R. H. 861
Craddock, Lt.-govr. R. H., K.C.S.I., I.C.S. . . 466
Craik, W. R. 861
Crawford, J. 652
Crawford, J. C. 687
Crawford, M. N. 776
Crichton, T. E. 610
Crighton, C., V.D. 536
Crosthwaite, B. M. 940
Crum, W. E. 861
Cuffe, O. F. L. W., V.D. 419, 862
DALGARNO, D. J. 653
Damiano, Mr. N. A. 419
Dangerfield, E. R., V.D. 836
Danks, E. 653
Darwood, A. J. S. 688
Davies, L. S. R. G. 687
Davies, P. 653
Davis, A. W. 940
Davis, W. J. 940
Dawson, A. T. 347
Day, S. N. 688
Deane, L. S. 503
Deane, S. O'M. 862
Deane, W. S. 40
DeGruyther, T. D. D., V.D. 687
Demetriadi, C. C. 39
deRosario, C. M. 941
Dibbs, Mr. H. J. 450
Diggory, S. L. 775
Dinwoodie, J. F. 610
Dixon, A. H. 507
Dobson, 2nd-Lt. T. 941
Dodd, H. B. 610
Dodwell, H. H. 1044
Donald, Mr. C. H. 269
Donald, Mr. J. 419, 862
Donaldson, R. 654
Donaldson, R. C. 506
Douglas, T. 652
Douglas-Hamilton, J. A. G. 687
Down, E. C. 941
Drysdale, L. 940
DuBouley, *Sir* J. H., K.C.I.E., C.S.I. . . . 504
Du Pre Moore, A. E. 940
Duke, W . V. 862
Duncan, Mr. G. 269
Duncan, G. H., V.D. 941
Dunk, Mr. E. F. 269
Durie, G. A. 653
Dwave, H. M., V.D. 610
Dyer, J. F. 653
EARL, L. J. L. D. of Ronaldshay, G.C.I.E., (Govr. of Ben.) 651
Eatwell, Mr. G. H. F. 419
Eccles, P. 506
Edwards, P. A. 505
Edwards, W. H. 940
Elliott, S. S. . . . . . 610, Lt. 1045
Ellis, J. C. 610
England, Mr. R. D. 451
English, B. A. 687
Evans, G. H., C.I.E., a.-d.-c. 269
Eyre-Walker, C. 503
Eyre-Walker, W. 503
FAIRLEY, J. W. 726
Fairweather, J. W. 611
Faith, N. W., V.D. 451
Fanshawe, W. 688
Farmer, C. R. S 942
Farmer, E. J. 420
Farr, R. P. 420
Farrell, J. 503
Fawcett, J. F. 610
Ferguson, J. 347
Ferguson, Mr. J. A. 269
Ferguson, W. A. 652
Ferrier, W. 503
Field, Mr. J. H. 451
Field, W. P. 942
Finlow, R. S. 1045
Firth, H. 505

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Fleming, R. P. 836
Flemyng, B. W. B. T. 537
Flynn, A. A. L. 39
Foley, B. 903
Forbes, A. 727
Ford, H. J. 504
Fordham, R. D. 687
Forrester, G. D. 420
Fowler, J. C. H. 862
Fox, C. J. J. 726
Fox, Mr. M. 451
Fraser, H. 466
Fraser, *Hon'ble Sir* S. M., K.C.S.I., C.I.E. . 687
Fraser, T. 505
Fraser, W. S. 688
Freeman, M. L. 903
Freke, C. G. 726
Furnivall, J. S. 347
Fyson, P. F. 653
GABY, C. O. 536
Gahan, E. C. J. 942
Gait, *Hon'ble Sir* E. A., K.C.S.I., C.I.E. (Lt.-Govr., Bihar and Orissa) 652
Gale, A. C., V.D. 610
Galloway, F. W. 836
Garnett, C. L. S. 687
Garrett, R. S. 654
Gaskell, W. 504
Gaunt, C. H. 247
Gayer, E. C. 941
Gibbon, S. H. 347
Gibbs, H. H. 536
Gibson, Mr. T. B. 419
Gibson, W. R. 610
Gill, C. A. G. 347
Gill, J. A. 653
Gillan, D. H. 653
Gillman, H. F. W., C.S.I. 652
Glascott, J. R. D. 941
Glen, R., V.D. 1045
Glover, W. M. 775
Godber, A. R., V.D. 420
Godden, A. L. 1045
Goldney, A. P. 505
Gollan, R., V.D. 940
Goodwillie, Mr. D. 270
Gopuldas Harumal Hadani 346
Gorrie, Mr. H. T. 450
Gould, B. J. 504
Gowan, H. C., V.D. 653
Grant, C. W. 687
Grant, T. E. 504
Gray, J. B. 40
Gray, N. R. 652
Gray, S. M. 652
Gray, W. A. 347
Grayson, N. 610
Green, C. H. V. 836
Green, R. K. 506, 2nd-Lt. 1045
Green, T. G., V.D. 653
Greg, L. H 862
Grice, W. T., C.I.E., V.D., a.-d.-c. 419
Griffith-Jones, M. L. 611
Grindley, A. P. R. 1045
Gunter, E. E. 39
HADOW, Mr. D. S. 269
Hailey, *Hon'ble* W. M., C.S.I., C.I.E. . . . 503
Hall, D. K. 652
Hall, J. F. 862
Hall, R. F. 1044
Hamlyn, W. T. 775
Hammill, A. E. 611
Hammond, W. H. 687
Hampton, S. H. 420
Hanson, F. J. C. 610
Harcourt, H. 503
Hardiman, Mr. J. P. 269
Hardy, R. H. 941
Harper, Mr. K. B. 419
Harris, D. G. 504
Harris, W. 863
Harrison, A. G., V.D. 503
Harrison, R. D. 688
Hart, V. 862
Harvey, A. G 941
Harvey, G. 861
Haward, E. 503

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Hawkins, R. S. 942
Heald, B. H. 420
Hearsey, A. J., V.D. 836
Hearson, H. F. P. 15
Heath, H. L. 503
Hellier, J. 687
Henderson, C. A. 653
Henderson, J. L. 861
Henderson, R. E. 347
Henderson, W. 505
Henry, *Sir* W. D., *Kt.*, C.I.E., V.D., a.-d.-c. 504, Lt.-col. (*hony.* Col.) 535
Henstock, P. 347
Hepburn, Mr. W. S. 270
Hewlett, K. . . 376, Voty. Lt. 377, Lt. 727
Heywood, W. H. V. 536
Hicks, G. A. 941
Hignett, H. A. (Dub.) 506
Hill, C. P. 347
Hodding, Mr. F. 419
Hodgson, A. I. 505
Holdsworth, E. R. 836
Holland, H. T. 39
Holland, R. E., C.I.E. . . . 504, Maj. 535
Holmes, A. C. 688
Holmes, H. B., V.D. 1044
Homan, A. H. 1045
Hood, T. C. 505
Hooper, F. E. 653
Hope, J. C. 347
Hornett, W. G. 942
Hoscason, Mr. W. S. 451
Houlday, J. E. 347
Houston, A. L. 653
Howard, A. 835
Huddleston, H. B., O.B.E., V.D. 940
Hudson, E. H. 505
Huggins, G. F. 466
Hughes, R. M., V.D. 941
Hullah, J. 653
Hunt, Mr. N. G. 450
Hunter, A. G. M. 1045
Hunter, R J. 862
Hutchinson, J. W. H. 1045
Hutton, C. I. 940
JACKSON, Mr. A. B. 418
Jackson, P. S. E. 506
Jackson, R. J. 653
James, Mr. D. H. 269
Jamieson, D. J. T. 654
Jamieson, H. W. 505, 688
Jellett, H. H., V.D. 941
Jiwan Krishna Dar, Pte. 1008
John, Mr. A. W. 418
Johnson, J. 940
Johnston, D. L. 1044
Jones, Mr. A. E. 270
Jones, F. T. 536
Jones, G. R. 611
Jones, Mr. J. A. 451
Jones, T. C., V.D. 451
Jones, T. M. 940
Joyce, H. W. 942
KEELAN, D. H. 1044
Keene, A. H. 611
Keer, W. H. 862
Kelly, H. G., V.D. 504
Keith, C. N. 611
Kemp, Mr. N. W. 450
Kempster, J. C. 687
Kennedy, D. W. 836
Kersey, J. 653
Keshava Anant Patwardhan, Pte. 1008
Key, C. T. 727
Kinnear, Mr. N. B. 450
Kinns, H. E. 836
Kirkpatrick, H. 861
Knowlton, H. T. 503
Knox-Ord, Mr. D. 419
Kydd, J. C. 776
LACEY, Mr. C. W. 418
Lacey, J. M., V.D. 1044
Lacey, O. B. 1045
Laidlaw, H. A. L. 347
Laird, R. B. 652
Lamb, T. 652
Lambert, H 862

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Lambert, J. H. . . . 536
Lane, H. S. . . . 610
Langford-James, R. H. L. . . . 775
Laughton, G. C. . . . 1045
Law, R. O. . . . 861
Lawrence, *Hon'ble* Mr. H. S., I.C.S. . . . 652
Lawson, D. . . . 652
Layard, C. W. C. . . . 420
Leach, Mr. A. J. . . . 419
Lee, F. R., V.D. . . . 419, 862
Leeson, G. W. . . . 1045
Leishman, A. R. . . . 942
Lely, W. G. . . . 347
Lempard, Mr. L. A. . . . 418
Leman, C. E. . . . 40
LeMarchand, M. M. . . . 610
Lennox, J. . . . 506
Leonard, G. R. . . . 862
Leslie, D. . . . 941
Liddell, W. T. . . . 420
Lidierth, J. E. . . . 505
Lilley, U. . . . 536
Lincke, S. H. P. . . . 505
Lincoln, E. H. . . . 503
Line, R. . . . 611
Lingard, H. . . . 610
Littlehailes, R. . . . 653
Lloyd, Mr. A. H. . . . 419
Lloyd, L. N. . . . 688
Lloyd, I. G. . . . 347
Lomas, H. A. . . . 687
Lomax, Mr. C. E. . . . 419
Luard, B. E. . . . 940
Luard, G. E. . . . 940
Lucas, P. N. A. . . . 653
Luke, N. R. . . . 776, Lt. 1045
Lutman, J. B. . . . 862
Luxton, F. W. . . . 505
Lyle, Mr. D. R. . . . 451
Lynch-Blosse, H. R. . . . 505
MACBENN, H. A. . . . 504
MacBeth, A. . . . 505
Macalister, A. S. . . . 940
Macaulay, F. G. A. . . . 506
MacBean, J. S. . . . 862
MacBey, W. D. . . . 653
MacDonald, Mr. S. . . . 269
Macdonell, O. S. . . . 940
MacGregor, W. D. . . . 504
MacIver, R. G. . . . 775
Mackay, Capt. D. S. . . . 862
Mackenzie, G. P. . . . 506
Mackenzie, K. L. . . . 940
Mackenzie, Mr. R. T. H. . . . 450
Mackie, R. H. . . . 941
Mackintosh, W. . . . 653
Maclean, H. A. . . . 347
Maclean, J. A. . . . 940
Macnaghten, Mr. H. P. W. . . . 451
Macnair, R. H. . . . 653
Madeley, J. W. . . . 653
Mahsow, Kot-dafadar No. 728 . . . 346
Malcolm, B. E. . . . 1044
Mann, G. C. . . . 610
Manson, R. G. . . . 942
Marrs, 2nd-Lt. F. W. . . . 941
Marryat, Mr. N. . . . 451
Marsh, H. R. . . . 347
Marshal, R. D. . . . 40
Marshall, A. W. . . . 40
Marshall, G. W., I.S.O., V.D. . . . 504
Marshall, N. E. . . . 653
Martin, A. W. . . . 219
Martin, H. T. . . . 942
Martin, J. G. . . . 652
Martin, L. J. . . . 654
Martin, R. H. . . . 537
May, A. J. . . . 654
Maynard, R. deK. . . . 610
McBain, J. A. D., C.I.E. . . . 451
McCaully-Hayes, Surgn.-maj. H. W. . . . 860
McCloughen, B. G. . . . 537
McCreath, Mr. A. T. . . . 270
McDonnell, T. F. R. . . . 347
McGinn, T. G. . . . 836
McGrath, Mr. J. . . . 451
McGregor, Mr. F. H. . . . 270

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

McIntosh, K. H. . . . 836
McIver, N. A. H. . . . 941
McKay, C. H. . . . 836
McKean, K. . . . 506
McKeand, A. . . . 347
McLachlan, T. W. . . . 40
McLaren, W. D. . . . 536
McLean, G. C. . . . 506
McLeod, N. C. . . . 610
McNair, A. W. . . . 536
McNamara, M. L. . . . 503
McNeill, K. J. . . . 505
Mearns, H. G. . . . 942
Mearse, J. W. . . . 504
Meherban Bhimrao Nagojirao Patankar . . . 822
Meherban Malojirao Mudhojirao Naik Nimbalkar . . . 822
Meherban Ramchandrarao . . . 822
Meikle, H. G. W. . . . 504
Metcalfe, H. A. F. . . . 1044
Middleton, J. E. . . . 420
Miles, Mr. H. H. . . . 451
Milne, G. E. . . . 536
Milne, J. L. . . . 653
Milne, J. S. W. . . . 504
Minchin, Mr. A. A. F. . . . 419
Mitchell, Mr. J. . . . 269
Mirarji Ranchodji Desai . . . 346
Mitchell, D. G. . . . 653
Mitchell, H. H. G., a.-d.-c. . . . 506
Moberly, Mr. C. N. . . . 450
Moinat, L. V. . . . 861
Moir, E. T. . . . 347
Molloy, C. P. . . . 610
Molony, J. C. . . . 653
Monteath, G. . . . 941
Moodie, A. L. M. . . . 862
Moore, Mr. G. D. . . . 451
Moore, G. W. . . . 536
Moore, Mr. W. J. A. . . . 451
Moresby, C. . . . 652
Morgan, F. R. . . . 1045
Morgan, G. N. R. . . . 39
Morgans, C. G. . . . 536
Mudie, D., V.D. . . . 652
Muir, A. P. . . . 506
Muirhead, *Hon'ble* Mr. A., C.I.E. . . . 687
Mullins, H. L. . . . 688
Munro, R. P. . . . 536
Murray, J. A. . . . 652
Murray, Lt.-Genl. *Sir* J. W., K.C.B. . . . 940
Murray, N. . . . 941
Murrell, Mr. F. E. . . . 419
NASH, H. J. . . . 654
Neeker, H. Y. . . . 653
Neilson, W. H. . . . 39
Nelson, J. T. . . . 347
Nevill, H. R. . . . 39
Newman-Sanders, C. . . . 653, 2nd-Lt. 1045
Newton, A. R. G., V.D. . . . 654
Newton, G. H. . . . 536
Nicholl-Carne, E. D. S. . . . 505
Nichols, J. A. . . . 420
Nolan, T. R. . . . 942
Nunn, R. E. . . . 610
O'CALLAGHAN, W. P. . . . 536
Oehme, C. N. . . . 347
O'Donnell, S. P. . . . 835, Maj. 836
O'Dwyer, *Hon'ble Sir* M. F., G.C.I.E., K.C.S.I. (Lt.-Govr. of Punjab) . . . 652
Ogden, H. G. . . . 652
Oldfield, M. H. . . . 942
Ormerod, Mr. H. E. . . . 450
Osborn, H. H. . . . 611
O'Shaughnessy, H. P., V.D. . . . 536
PAGE, Mr. F. J. . . . 451
Page, Mr. J. A. . . . 451
Palairet, C. R. . . . 505, Lt. 1045
Papworth, Mr. W. F. . . . 419
Parker, Mr. H. E. . . . 269
Parker, L. . . . 505
Partridge, C. H. . . . 15
Paterson, J. D. . . . 652
Paton, E. W. . . . 903
Paton, Mr. N. F. . . . 450
Payne, C. A. W. . . . 506
Pearce, J. C. . . . 862

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS --MILITARY-- continued.

Pearson, F. A. 39
Pearson, E. G. 15
Pease, H. T., C.I.E., V.D. 726
Peddie, G., V.D. 505
Peebles, A. 610
Pelly, C. B. N. 506, 2nd-Lt. 1045
Pelly, G. S. 942
Pennell, C. S. 941
Pennington, R. W. R., V.D. 504
Pentland, H. E. the Right *Hon'ble* J. B. of Lyth, P.C., G.C.I.E. (Govr. of Mad.) . 609, 651
Perry, A. E. P. 688
Peters, G. L. 610
Petrie, W. MacG. 39
Peyton, Mr. W. H. 451
Phillips, F. E. 652
Phillips, Mr. W. W. 418
Pigott, R. E. P., C.I.E., V.D. 451
Pike, F. F. 536
Pitcairn, J. E. 862
Playne, H. F. 420
Plowden, Mr. P. P. M. C. 451
Plunkett, A. L. B. 610
Polwhele, J. A. 940
Pomphrey, C. 506
Pool, W. G. 611
Porrett, C. R. 653
Porteous, E. R. 861
Powell, Mr. S. H. 419
Pratt, H. E. H. 726
Pratt, W. H. R. 941
Prentice, J. 652
Prince, T. G. 504
Pringle, J. A. 611
Pugh, A. J., V.D., a.-d.-c. 861
RABLING, J. E. 611
Radice, Mr. W. A. 419
Rae, H. P. M. 653
Raja Vikramshah 822
Rankin, J. T. 1045
Raper, J. H. F. 505
Ravenscroft, S. 536
Rawlings, D. A. R. 836
Reed, *Sir* H. S., Kt., a.-d.-c. 15
Rees, J. C. 687
Rees, T. O. 688
Reiner, G. V. 506, 2nd-Lt. 1045
Rendell, A. C. 610
Remington, G. H. L. 654
Remington, J. B. 505
Renni, F. P. 503
Rennie, S. J. 776
Rennie, Mr. T. 269
Rennick, C. M. 610
Renwick, W. B. 940
Retollack, P. H. 504
Reynolds, B. O. 506
Rhodes, H. S. 688
Richards, A. 611
Richards, C. H., V.D. 611
Richards, 2nd-Lt. E. V. 941
Richards, F. J. 653
Richards, *Hon'ble Sir* H. G., *Kt.*, K.C., J.P. . 652
Richardson, A. 836
Richardson, A. V. 862
Richardson, F. C. 836
Richardson, T. W. 506
Richmond, Mr. R. D. 418
Rickie, J. H. 941
Riley, Mr. E. S. 451
Rintoul, J. P. 270
Ripley, T. 940
Ritchie, A. B. 940
Roberts, J. W. B. T. 420
Roberts, Mr. W. E. 419
Robertson, A. 505
Robertson, *Hon'ble Sir* B., K.C.S.I. K.C.M.G., C.I.E. (Chief Commsr., C. P.) 652
Robertson, F. W. R. 862
Robertson, H. S. 506
Robins, Mr. F. J. 419
Robinson, Mr. A. E. 451
Robinson, A. L. C. 506
Rodger, A. 420
Rogers, L. A. G. 861
Rogerson, A. M. 347
Rollo, J. C. 653

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS --MILITARY--continued.

Rose, B. A. 537
Rose, E. R. 269
Ross, G. F. 653
Ross, J. A. 503
Ross, N. McL. 775
Rouchfort, A. P. G. 942
Rowbotham, C. S., V.D. 536
Rowland-Hill, T. 687
Rowlands, W. S. 653
Ruddle, W. C. H. 505
Rudman, F. R. R. 653
Russell, E. W. 505
Rycroft, H. Z. 40
Ryle, C. D., V.D. 537
SANDERSON, R. 504
Saunders, C. H. S. 610
Sawyer, H. H. 535
Saxby, H. B. 688
Scott, B. B. 420
Scott, B. C. 536
Scott, Maj. C. R., V.D. 451
Scott, Mr. G. E. 269
Scott, Mr. H. L. 451
Scott, J. 505
Scott, S. K. 652
Scott, W. H. S., V.D. 505
Seaman, C. K. 653
Sell, W. H. 1041
Sewell, L. H. 505
Sewell, R. A. D., V.D. 505
Shankarrao B. Ingle 822
Sharpe, A. R. 610
Sharpe, Mr. W. R. S. 450
Shelden, N. L. 862
Shipp, W. E. 654
Shores, C. D. T. 862
Shridhar Bhikaji Bondale 346
Shute, A. F. 39
Sidwick, C. K. D., D.S.O., V.D. 451
Sievwright, F. J. H., V.D. 654
Simpson, Lt.-col. J. H., C.I.E. (supy. list) . 123
Simpson, Mr. R. M. 270
Skipwith, F. E. 688
Slade, Mr. G. E. R. 451
Slater, A. F. 536
Slater, Mr. A. W. 419, 862
Sleigh, A. I. 504
Smith, E. 503
Smith, J. I. 862
Smith, W. D., V.D. 652
Smyth, W. J. 420
Somervaille, G. 347
Soundy, Mr. P. R. 451
Southey, A. 611
Sowerby, M. H. 504
Sparke, W. 941
Spence, R. A. 15
Stansbury, V. 775
Stapleton, F. 611
Stapylton, A. 942
Starney, H. A. 346
Steele, A. H. 653
Steele-Perkins, C. S. 861
Stephens, F. L. 536
Stephens, J. 611
Sterling, J. H. 654
Sterling, T. S. 776
Steuart, A. 506, 2nd-Lt. 1045
Stevens, J. A. 347
Stoddart, G. F., V.D. 940
Stokes, L. E. 537
Stokes, T. W. 505
Storrar, A. Y. 688
Stovild, H. W. 776
Stow, V. A. S. 653
Stowell, R. S. 836
Stranack, F. W. 503
Strang, J. A. 940
Stuard, A. R. 610
Stuart, C. H. 504
Stuart, J. D. 420
Stuart, L. 687
Sully, Mr. T. D. 451
Sutherland, W., V.D. . . . . 504, Lt.-col. 535
Swan, J. S. 506
Swann, A. E. 942
Swinchatt, P. H. 687

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Synnott, N. W. 1045
TAIT, A. 347
Tait, Mr. J. 451
Tassie, J. A. 506
Tavernor, G. V. 610
Taylor, G. L. 611
Taylor, H. W. O. 726
Taylor, N. 504
Tegnent, J. B. H. 688
Tew, Mr. G. C. 270
Teyen, C. St. L. 836
Thomas, E. W. 942
Thomas, W. 611
Thomason, R. M., V.D. 654
Thompson, Mr. J. P. 269
Thompson, R. D. 610
Thoms, A. K. 652
Thoms, R. S. 652
Thorburn, J. M. 420
Thiselton-Dyer, G. H. 941
Todd, S. E. R. 506, 2nd-Lt. 1045
Tonkinson, H. 420
Tosh, C. W., V.D. 652
Tostevin, F. P. 653
Towler, R. A. G. 725
Townend, Mr. H. D. 451
Townshend, R. P. L. 941
Travers, F. G. 39
Travers, W. L. 940
Trench, Mr. R. H. 269
Tripp, H. C. 505, Lt. 1045
Troup, R. S. 504
Trythall, W. J. 611
Turnbull, Mr. W. J. U. 418
Turner, J. R. 347
Tyndale, Mr. A. C. 451
Tyndall, W. W. 652
Tyrie, D. A., V.D. 652
USSHON, L. H. 537
Uzialli, H. R. 862
VAN DER BEEK, A. G. 941
Venters, W. B. 942
Vining, L. E. 1044
Vipan, Mr. A. 419
Vipan, R. S. 942
WADSWORTH, S. 653
Waite, F. E. 39
Wakefield, G. E. C. 505
Walker, G. K. 506, 2nd-Lt. 1045
Walker, M. A. 610
Walker, W. A. 653
Waller, D. G. 862
Waller, Capt. F. C., V.D. (*hony.* Maj.) 347
Walley, A. F. 941
Warburton, W. 610
Ward, F. R. 419
Ward, W., V.D. 861
Wardley, A. N. 506
Warm, F. E. 536
Warrington, K. P. 653
Warren, A. A. G. 687
Waterfall, C. F. 653
Waterworth, T. L. 610
Wathen, F. B. 610
Watkins, L. T. 503
Watson, J. 420
Watson-Smyth, Mr. R. M. 419
Watt, W. W. 347
Way, Capt. T. A. H. 836
Webb, A. O'B. 940
Webb, G. A. 940
Webb, N. G. 940
Webster, C. H. 536
Wells, J. H. P. 347
Whigham, G. C. 347
Whitaker, G. 420
White, Mr. B. A. 419
White, G. S. 653
Whitehouse, R. H. 503
Whyte, D. E. 652
Whyte, H. A. 836
Whyte, W. 347
Wiles, 2nd-Lt. G. 941
Wilkie, H. G. 506
Williams, Capt. A. E. 503
Williams, A. E. 505
Williams, G. S. 652

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Willingdon, H. E. the Right *Hon'ble* F. F.-T., B. of Ratton, G.C.I.E., G.B.E. (Govr. of Bom.) 651
Willson, McQuillen D. 503
Wilson, A. F. 610
Wilson, F. H. 653
Wilson, Mr. G. P. 270
Wilson, Mr. W. 269
Wilson, W. B., V.D. 861
Wilson-Johnston, Mr. J. 269
Wimbush, A. 687
Winter, W. E. 862
Wood, F. E. 940
Wood, P. 505
Wood, T. B. 420
Woodd, P. C. 610
Woolmer, F. J. 504
Woolner, A. C. 503
Worke, F. E. L. 653
Wrangham-Hardy, G. 940
Wright, Mr. G. T. 451
Wright, W. O. 506
Wright, W. T., V.D. 503
Wyatt, A. F. 942
YEOMANS, R. R. 347
Young, R. H. [illegible]9

Indian Land Forces.

Balbir Singh, *Rao Bahadur* 588
Bijoy Prasad Singh Roy, B.A., Babu 588
Bhupendra Narayan Singha Choudhury, Srijut, Zemindar of Parbatipur 326
Chaudhri Damodar Singh 588
Colwell, H. H., I.M.S. 588
Dhanraj Bhusin, I.M.S. 588
Gunindranath Barua, Srijut, ac g. mauzadar of Khuntai 326
Ibrahim Ali Khan, *Nawab* 588
Jagadispada Dutta, I.M.S. 588
Jasjit Singh, *Sirdar*, Ahluwalia 133
Joseph, J. P., I.M.S. 588
Kaikhushru Ardeshir Jamsetji Lalkaka, I.M.S. 588
Kameshvar Narayan Singh, Babu 588
Keralapuram Sreenevasa Subramanyam, I.M.S. 588
Khan Sikandar Hayat Khan 588
Kumara Raja of Jeypore 133
Lal Bhagwant Singh 476
Madhaveshvarindra Sahi, Babu 588
Madhusudan Babaji Mandhle, I.M.S. 588
Mahendra Man Singh, Raja 709
Malik Khizar Mohammad Hayat 588
Malik Mohammad Akbar Khan, *Khan Sahib* 588
Malik Mohammad Sher Khan 588
Malik Sardur Khan 588
Maulvi Abdul Lais Saaduddin Muhammad 326
Maung Ba Tin 392
Meka Sobhanadri Appa, *Rao Bahadur* Garu 133
Mirzada Mir Ghulam Ali Khan, *tempy.* Hony. 2nd-Lt. (correctn.) 392
Nalini Mohan Roy Chaudhuri, B.A., Babu 588
Nanak Chand Mohan, I.M.S. 588
Nagendra Nath Choudhury, *Rai Bahadur* 326
Nayar, *Hon'ble* Mr. K. K. Raman Kavalappara Muppil 133
Nour Ahmed Hossain, Maulvi 588
Oo Tha, R. R. H., I.M.S. 709
Raja Durga Narain Singh 476
Raja Hukm Tej Partab Singh 476
Raja Lokendra Sah 476
Raja R. B. Dorai 133
Raja of Venkatagiri 133
Rajindar Singh, *Sirdar Bahadur* 133
Ram Prashad Narayan Sahi, Babu 588
Ravu Venkata Kumara Krishna Ranga, *Hon'ble Raja Sri, Rao Bahadur* of Bobbili 133
Sahibzada Ravi Partab Narain Singh 476
Saileswar Singh Roy, Babu 588
Sardar Raghbier Singh 588
Setupati, *Hon'ble* B. Raja Rajeswara *alias* Mutturamalinga Setupati Avargal 133
Shankar Ganesh Chavan, I.M.S. 588
Sri Krishna Chandra Gajapati Narayana Deo Garu 133
Syed Mohammad Hossain, Maulvi 588
Thomas, R. T., I.M.S. 588
Zamindar of Mandasa 133

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Marine Department.

	PAGE
Angell, Sub-Lt. F. W., R.I.M.	537
Bryson, J. E.	1015
Cairns, *tempy.* Lt. W., R.I.M.	221
Campbell, Lt.-comdr. C. R., R.I.M.	41
Clement, *tempy.* Lt. G. H., R.I.M. (*erratum*)	42
Constable, Engr.-Lt.-Comdr. W. C., R.I.M.	377
Cridland, Sub-Lt. H. A., R.I.M.	42
Douglas, Comdr. W. R. B., C.I.E., R.I.M.	452
Downie, Engr. Sub-Lt. W., R.I.M.	537
Flint, *tempy.* Lt. J. H. (cancelled)	16
Francis, Mr. W. G. J.	837
Gillespie, *tempy.* Lt. J. J., R.I.M.	147
Godden, Engr.-Lt.-Comdr. J. W. M., R.I.M.	377
Graham, *tempy.* Lt. J. R., R.I.M. (cancelled)	16
Hand, Comdr. T. H. H., R.I.M.	377
Huddleston, Capt. E. W., C.I.E.	1047
Humphreys, *tempy.* Lt. T. M. R.I.M.	655
Inwood, *tempy.* Engr. Lt. J. M.	865
Johnston, R. A., R.I.M.	183
Jones, Capt. B. H. (supy.)	728
Kenshott, Mr. W. J.	837
Llewellyn, A. P., R.I.M.	221
Lyon-Brown, Sub-Lt. E. D., R.I.M.	537
Marsh, Lt.-Comdr. (*tempy.* Maj., R.E.) B. C., D.S.O.	727
McInnes, J. H.	777
Milne, W. A., R.I.M.	41
Milne-Henderson, *tempy.* Capt. T. M. S.	41
Newnham, Mr. E. P.	837
North, Mr. D. H.	837
Oakley, *tempy.* Lt. H. R., R.I.M.	221
Scott, Lt.-Comdr., C. A., D.S.O., R.I.M., 41, (*tempy.* Comdr.) 727, Comdr.	1047
Thomson, W.	1015
Ward, Lt.-Comdr., J. C., R.I.M., 41 (*tempy.* Lt.-col., R. E.)	377
Watson, *tempy.* asst. engr. A. C., R.I.M., (cancelled)	16
Whelan, Mr. A. A.	421
Whish, Lt.-comdr. (*tempy.* comdr.) E. V., R.I.M.	377
Williams, Engr. Sub-Lt. A. J., R.I.M.	16

Native Army.

Abbas Ali, Jemdr.	681
Abdul Azim Khan, Havldr.	774
Abdul Aziz, Havldr.	606
Abdul Aziz Khan, Jemdr. (cancelled)	650
Abdul Fazal, Havldr.	144
Abdul Ghafur, Havldr.	121
Abdul Ghani, Kot-Dafadar	606
Abdul Ghani, Subdr.	902
Abdul Ghani Khan, Dafadar	531
Abdul Hakim Khan, Havldr.	834
Abdul Hamid (probn.)	773
Abdul Jabbar, Kot-dafadar	606
Abdul Kadir, Jemdr.	1042
Abdul Karim, Colour-havldr.	465
Abdul Karim Khan, Jemdr.	1043
Abdul Latif, Colour-havldr.	607
Abdul Majid, Dafadar	414
Abdul Majid Shah, Kot-dafadar	1006
Abdul Qadir, Havldr.-maj.	834
Abdul Qadir Khan, Havldr.-maj.	414
Abdul Qayum, Havldr.	682
Abdul Rahman Khan, Jemdr.	143
Abdul Rahman Khan, Risldr.	648
Abdul Rahman Khan, Havldr.	649
Abdul Rahim, Kot-dafadar	606
Abdul Rahim Khan, Subdr.	858
Abdul Rahim Khan, Jemdr.	1007
Abdul Rasul, Havldr.	217
Abdul Rauf Khan, Dafadar	531
Abdul Razaq, Havldr.	464
Abdul Razaq Khan, Colour-havldr.	121
Abdul Razaq Khan, Kot-dafadar	372
Abdul Samad Khan, actg. Kot-dafadar	833
Abdul Satar, Kot-dafadar	532
Abdulla Khan, Jemdr.	37
Abdulla Khan, Jemdr.	122
Abdulla Khan, Risldr.	342
Abdulla Khan, Subdr.	342
Abdullah, Kot-dafadar	1006
Abdullah Hussain Abdul Hadi, Head Constable	773
Abdullah Khan, Colour-havldr.	724
Abdullah Khan, Havldr.	1006
Abdullah Sharif, Jemdr.	414
Abdur Rahman, Dafadar	344
Abdur Razaq, Havldr.	936
Abdus Samad, Subdr.	858
Abir Thapa, Havldr.	219
Abu Talah, Colour-havldr.	144
Achar Singh, Havldr.	345
Adalat Zar Khan, Colour-havldr.	859
Afzal Khan, Havldr.	183
Afzal Khan, Jemdr.	533
Agar Singh, Risldr.	773
Ahibaran Singh, Jemdr.	217
Ahmad Buksh, Jemdr.	120
Ahmad Khan, Jemdr.	143
Ahmad Khan, Colour-havldr.	416
Ahmad Khan, Havldr	834
Ahmad Khan, Havldr	859
Ahmad Khan, Jemdr.	1007
Ahmad Nur, Havldr.	145
Ahmad Shah, Jemdr.	681
Ahmad Yar, Havldr.	901
Ahsan Ali Khan, Kot-dafadar	463
Aidan Singh, Dafadar	372
Ainuddin, Havldr., P.	374
Ajab Sing Gurung, Havldr.	445
Ajaib Singh, Resdr.	143
Ajaib Singh, Jemdr.	372
Ajit Singh, Resdr.	143
Ajmir Singh, Kot-Singh, Kot-dafadar	681
Ajun Khan, Jemdr.	902
Akbar Khan, 1st grade Ward Servant	268
Akbar Khan, Jemdr.	724
Akbar Khan, Havldr.	1006
Akram Khan, Havldr.	120
Alah-ditta, 3rd class Sub-asst. Surgn.	268
Alam Din, Kot-Dafadar	774
Alam Ali Khan, Kot-dafadar	265
Alam Gir, (probn.)	143
Alam Khan, Jemdr.	445
Alam Khan, Jemdr.	465
Alam Khan, Kot-dafadar	605
Alam Shah, Jemdr.	1042
Alam Sher, Jemdr.	444
Aland Din, Jemdr.	533
Albel Singh, Dafadar	343
Alexander, Havldr.	859
Ali Ahmad, Colour-havldr.	265
Ali Akbar, Havldr.	444
Ali Akbar, Jemdr.	606
Ali Asghar, Kot-dafadar	344
Ali Bahadur, Kot-dafadar	774
Ali Bakhsh Khan, Havldr.	373
Ali Bakhsh Khan, Havldr.	532
Ali Ghur Khan, Jemdr.	265
Ali Husain Khan, Havldr.	144
Ali Muhammad, (probn.)	858
Ali Muhammad Shah, Colour-havldr.	144
Alladad Khan, Jemdr.	218
Alla Dad Khan, Jemdr.	266
Allah Dad Khan, Kot-dafadar	648
Allah Din, Havldr.	14
Allah Din Khan, Qr. mr.-havldr.	465
Allah Ditta, Havldr.	217
Allah Ditta Khan, Colour-havldr.	183
Allah Lak, Colour-havldr.	649
Allah Lock, Colour-havldr.	859
Allahyar Khan, Kot-dafadar	681
Amar Singh, Colour-havldr.	73
Amar Singh, Jemdr.	74
Amar Singh, Kot-dafadar	216
Amar Singh, Colour-havldr.	344
Amar Singh, Jemdr.	648
Amar Singh, Havldr.	773
Amar Singh, Havldr.	1006
Amin Khan, Havldr.	681
Amir Ali, Colour-havldr.	144
Amir Ali, Colour-havldr.	183
Amir Ali, Jemdr.	533
Amir Ali, Kot-dafadar	725
Amir Bakhsh, Havldr.	859
Amir Haidar	443
Amir Khan, Jemdr.	14
Amir Khan, Jemdr.	73
Amir Khan, Jemdr	217

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Amir Muhammad Khan, Jemdr. 833
Amrit Singh, Colour-havldr. 465
Andrew, Havldr. 859
Anna Singh, Subdr. 774
Anokh Singh, Subdr. 342
Anokh Singh, Jemdr. 465
Anthony David, Jemdr. 606
Appalasami, Havldr. 344
Appavu, Havldr. 416
Arbela Singh, Jemdr. 143
Arjan Ram, Colour-havldr. 860
Arjan Singh, Jemdr. 74
Arjan Singh, Havldr.-maj. 74
Arjan Singh, Jemdr. 144
Arjan Singh, Dafadar 414
Arjan Singh, Havldr. 415
Arjan Singh, Havldr. 1043
Arjun Singh, Havldr. 833
Arogyasami, Havldr. 344, 936
Arokiasami, Havldr. 465
Asa Ram, Jemdr. 532
Asbahadur Limbu, Havldr.-maj. . . . 650
Asghar Ali, Havldr. 144
Asghar Ali Khan, Dafadar 216
Asghar Khan, Havldr. 901
Asjit Rai, Subdr. 343
Aswini Kumar Sarkar, 2nd class Sub-asst. Surgn. 268
Ata Muhammad, Havldr. 445
Ata Muhammad Khan, Havldr.-maj. . . 120
Atar Singh, Havldr. 144
Atar Singh, Subdr. 682
Atma Singh, Jemdr. 533
Atma Singh, Havldr. 773
Augustain, Colour-havldr. 344
Aulia Khan, Kot-dafadar 682
Awal Singh, Lance-Naik 833
Ayub Khan, Havldr. 183
Azam Beg, Dafadar 723
Aziz Jamal Din, (probn.) 605
Aziz Khan, Jemdr. 860
Azmat Khan, Havldr. 415
Azmatullah Khan, Resdr. 605
BABA RAO GHORPUDE, Kot-dafadar . . . 120
Babari Khan, Havldr. 266
Babu, Havldr. 416
Bachan Singh, Havldr. 859
Bachittar Singh, Jemdr. 500
Badal Khan, Havldr. 218
Badhawa Singh, Naik 268
Badlu, Havldr. 681
Badrinarayan Singh, Havldr. 1043
Badri Parshad Sharma, Havldr. . . . 373
Badruddin, Colour-havldr. 901
Bag Sing Thapa, Jemdr. 1043
Bagga Khan, Jemdr. 145
Bagh Ali, Havldr. 344
Bagh Ali, Jemdr. 344
Bagh Ali, Jemdr. 648
Bagh Ali, Jemdr. 681
Bagh Singh Negi, Havldr. 464
Bahadur Gurung, Havldr. 267
Bahadur Khan, Havldr. 266
Bahadur Singh, Jemdr. 122
Bahadur Singh, Havldr. 681
Bahadur Sing Gurung, Havldr. . . . 145
Bahadur Thapa, Jemdr., I.O.M. . . . 445
Bahadur Thapa, Jemdr. 1043
Bahawal Khan, Dafadar 531
Bahawal Khan, Jemdr. 1044
Bahori Singh, Havldr. 533
Baichand, Jemdr. 860
Baijnath Singh, Havldr. 464
Bakhshu, Havldr. 184
Bakhtwar, Jemdr. 217
Bakhtwar Sing Rawat, Jemdr. . . . 121
Bakhtwar Singh, Kot-dafadar 265
Bal Mukand Singh, Jemdr. 218
Bala Singh, Colour-havldr. 606
Bala Singh Chauhan, Jemdr. 464
Balagurusami, Havldr. 606
Balaram, Havldr. 1007
Balaraman, Colour-havldr. 500, 649
Balak Singh, *Sardar Bahadur*, Subdr.-maj. . 216
Balbir Basent, Colour-havldr. 464
Balbir Thapa, Havldr. 860
Baldeo Parshad Dube, Havldr. . . . 373
Baldeo Singh, Havldr. 834
Balo Rana, Havldr. 219
Balkaran Singh, Havldr. 533
Balkaran Tewari, Havldr. 120
Baloch Khan, Havldr.-maj. 414
Balwant Singh, Colour-havldr. . . . 266
Balwant Singh, Havldr. 444
Balwant Singh, Dafadar 533
Balwanta, Jemdr. 723
Banimadho Singh, Havldr. 607
Bansgopal Sukul, Jemdr. 901
Bapu Barge, Havldr. 182
Bara Singh, Havldr.-maj. 144
Barkat Khan, Jemdr. 833
Basakha Singh, Havldr. 531
Basant Singh, Jemdr. 773
Basant Singh, Havldr. 37
Basant Singh, Havldr. 74
Basawa Singh, Jemdr. 144
Basdeo Singh, Colour-havldr. . . . 121
Basist Singh, Havldr. 144
Baz Khan, Havldr. 164
Baz Singh, Colour-havldr. 834
Beant Singh, Colour-havldr. 1007
Becha Misr, Havldr.-maj. 183
Bhabesar Gurung, Colour-havldr. . . . 1042
Bhadra Singh Gurung, Colour-havldr. . . 607
Bhadrabir Thapa, Havldr. 860
Bhag Singh, Jemdr. 860
Bhagat, Havldr. 121
Bhagat Ram, Jemdr. 500
Bhagat Ram Khattri, Jemdr. 38
Bhagat Singh, Dafadar 725
Bhagat Singh, Jemdr. 373
Bhagat Singh, Kot-dafadar 163
Bhagat Singh, Jemdr. 499
Bhagat Singh, *Sardar Bahadur*, Subdr.-maj. (*hony.* Capt.) 648
Bhagatbir Alo, Havldr. 858
Bhagatbir Thapa, Colour-havldr. . . . 725
Bhagat Singh, Havldr. 145
Bhagel Singh, Havldr. 681
Bhagesar Gurung, Havldr. 681
Bhagga Singh, Havldr. 725
Bhagiratti Singh, Jemdr. 1006
Bhagwan Sing Thapa, Jemdr. 1043
Bhagwan Singh (I), Colour-havldr. . . . 374
Bhagwan Singh (II), Colour-havldr. . . 121
Bhagwan Singh, Dafadar 121
Bhagwan Singh, Dafadar 143
Bhagwan Singh, Dafadar 216
Bhagwan Singh, Jemdr. 265
Bhagwan Singh, Resdr. 414
Bhagwan Singh, Jemdr. 605
Bhagwan Singh, Colour-havldr. . . . 605
Bhagwan Singh, Havldr. 650
Bhagwan Singh, Havldr. 1006
Bhagwat Parshad Tewari, Colour-havldr. . 1042
Bhaironparshad Pande, Havldr. . . . 373
Bhajan Singh, Dafadar 182
Bhaktabit Limbu, Havldr. 414
Bhan Singh, Jemdr. 267
Bhan Singh, Jemdr. 345
Bhan Singh, Colour-havdr. 605
Bhanga Singh, Jemdr. 1043
Bhani Singh, Jemdr. 724
Bhanwar Singh, Kot-dafadar 143
Bharat Singh, Kot-dafadar 120
Bharat Singh, Jemdr. 73
Bharat Singh, Jemdr. 217
Bhau Kadam, Colour-havldr. 773
Bhau Ranowde, Havldr. 374
Bhaw Bhague, Jemdr. 344
Bhawan Sing Chettri, Havldr. . . . 343
Bhawani Bakhsh Singh, Havldr. . . . 445
Bhiru Ram, Jemdr. 120
Bhiwa Mhapdi, Havldr. 74
Bhola Dut, Havldr. 122
Bhola Ram, Jemdr. 533
Bhola Singh, Jemdr. 145
Bhola Singh, Havldr. 217
Bholanath Pande, Jemdr. 774
Bhopat Ram, Jemdr. 373
Bhopbahadur Pande, Colour havldr. . . 122
Bhowan Sing Gurung, Jemdr. 725
Bhujram Sahi, Colour-havldr. . . . 145
Bhulan Khan, Havldr., I.O.M. . . . 860

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS — MILITARY—continued.

Bhup Sing Chauhan, Havldr. . . . 121
Bhup Singh, Havldr. . . . 183
Bhupendra Mohan Roy, Havldr.-maj. . . 649
Bhura, Subdr. . . . 649
Bhura Singh, Jemdr. . . . 74
Bhuri Singh, Havldr. . . . 74
Bhutal Singh, Havldr. . . . 533
Bhutu Singh, Colour-havldr. 74 (correctn.) 860
Biddandra Boppayya . . . 182
Bijai Singh, Havldr. . . . 532
Bijai Bahadur Singh, Subdr. . . . 681
Binda Parshad, Havldr. . . . 532
Bir Singh, Havldr. . . . 500
Birad Singh, Subdr. . . . 774
Birbahadur Limbu, Jemdr. . . . 267
Birbur Singh, Jemdr. . . . 902
Bireswar Mukerjee, Havldr. . . . 183
Birman Rai, Havldr. . . . 650
Birnarain, Kot-dafadar-maj. . . . 681
Bir Singh, Jemdr. . . . 902
Bishan Ram, Havldr. . . . 217
Bishan Singh, Havldr. . . . 373
Bishan Singh, Jemdr. . . . 414
Bishan Singh, Jemdr. . . . 605
Bishan Singh, Havldr. . . . 648
Bishan Singh, Jemdr. . . . 723
Bishan Singh, Jemdr. . . . 936
Bishan Singh, Jemdr. . . . 1007
Bissesar Singh, Jemdr. . . . 607
Bodh Raj, Kot-dafadar . . . 414
Bogh Singh, Havldr.-maj. . . . 183
Bombahadur Limbu, Jemdr. . . . 267
Bostan Khan, Jemdr. . . . 37
Bostan Khan, Jemdr. . . . 143
Bostan Khan, Havldr. . . . 1007
Brijbhukhan Singh, Havldr. . 120, colour-havldr. 182
Brijlal, Havldr. . . . 833
Brijlal Singh, Havldr. . . . 833
Brij Mohan Lal . . . 900
Budhe Shah, Havldr. . . . 122
Budhiman Gurung, Jemdr. . . . 75
Budh Ram, Colour-havldr. . . . 1043
Budh Singh, Jemdr. . . . 1007
Bujan, Havldr. . . . 901
Bur Singh, Jemdr. . . . 73
Burhan Ali, Jemdr. . . . 143
Burhan Ali, Jemdr. . . . 445
Burhan Ali, Havldr. . . . 1007
Burland, Jemdr. . . . 14
Buta Khan, Havldr. . . . 218
Buta Ram, Dafadar . . . 37
Buta Singh, Jemdr. . . . 37
Buta Singh, Havldr. . . . 533
Buta Singh, Dafadar . . . 648
CHAJJA SINGH, Havldr. . . . 500
Chakarpan Singh, Havldr. . . . 1007
Chakar Sing Ale, Colour-havldr. . . . 75
Chakrapani, Havldr. . . . 217
Chamman Lal, 3rd class Sub-asst. Surgn. . 268
Chammanpal Singh, (re-empld.) Pensioned Jemdr. . . . 374
Chanan Singh, Havldr. . . . 445
Chand, Jemdr. . . . 606
Chand Pir Shah, Havldr. . . . 500
Chanda Singh, Jemdr. . . . 122
Chanda Singh, Havldr. . . . 465
Chanda Singh, Kot-dafadar . . . 490
Chandan Singh, Havldr. . . . 218
Chandar Singh, Dafadar . . . 217
Chandar Singh, Havldr.-maj. . . . 859
Chandarpal Singh, Havldr. . . . 606
Chandgi, Colour-havldr. . . . 649
Chandgi, Jemdr., I.O.M. . . . 724
Chandgi Ram, Havldr. . . . 74
Chandika Parshad Tewari, Jemdr. . . . 373
Chandrabir Burathoki, Jemdr. . . . 145
Chandra Bir Khattri, Havldr. . . . 650
Chandra Sing Gurung, Jemdr. . . . 1007
Chaugan Singh, Dafadar . . . 648
Channan Singh, Kot-dafadar . . . 73
Channan Singh, Havldr. . . . 532
Channan Singh, Subdr. . . . 858
Charan Singh, Colour-havldr. . . . 184
Charat Singh, Jemdr. . . . 724
Charu, Jemdr. . . . 860
Chatar Singh, Havldr. . . . 121

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Chatarpal Singh, Jemdr. . . . 144
Chattar Singh, Havldr. . . . 37
Chattar Singh, Havldr. . . . 265
Chatru, Havldr. . . . 834
Chaudhri, Colour-havldr. . . . 373
Chandi Sahoi, Qr.-mr.-havldr. . . . 800
Chaudri Khan, Colour-havldr. . . . 184
Chauharaj Parshad Misr, Jemdr. . . . 833
Chet Singh, Colour-havldr. . . . 74
Chhattarpal Singh, Havldr. . . . 833
Chhote Singh, Jemdr. . . . 182
Chillu Sing Rawat, Havldr.-maj. . . . 773
Chimanrao Pol, Jemdr. . . . 343
Chimna Ram, Havldr. . . . 724
Chint Ram Burathoki, Jemdr. . . . 75
Chiragh-ud-din . . . 463
Chiranji Singh, Havldr. . . . 144
Chitta, Colour-havldr. . . . 144
Chob Singh, Havldr. . . . 833
Chowree Apan, 2nd grade Ward Servant . 268
Churamani Rana, Havldr. . . . 1044
DADA MORE, Havldr. . . . 1007
Dad Muhammad Khan, Dafadar . . . 37
Dadan Khan, Kot-dafadar . . . 184
Dadhibal Pun, Havldr. . . . 75
Dadi Gurung, Jemdr. . . . 75
Dadu Ingle, Havldr. . . . 860
Daji Rao Rane, Colour-havldr. . . . 1043
Dalbahadur Nagorkoti, Havldr. . . . 860
Dalbahadur Thapa, Colour-havldr. . . . 416
Dale Ram, Kot-dafadar . . . 1042
Dall Khan, Havldr . . . 859
Dalel Singh, Havldr. . . . 121
Dalel Singh, Havldr. . . . 183
Dalip Singh, Kot-dafadar . . . 73
Dalip Singh, Jemdr . . . 183
Dalip Singh, Havldr. . . . 218
Dalip Singh, Jemdr. . . . 373
Dalip Singh, Jemdr. . . . 605
Dalip Singh, Jemdr. . . . 724
Dalip Singh, Havldr. . . . 1042
Daljit Pun, Colour-havldr. . . . 860
Daljit Singh, Jemdr. . . . 464
Dalmir Khan, Havldr. . . . 532
Dalpat Singh, Jemdr. . . . 144
Dalsir Rai, Havldr. . . . 374
Damar Sing Thapa, Colour-havldr. . . . 607
Dambardhoj Limbu, Havldr. . . . 267
Dan Singh Rawat, Havldr. . . . 936
Dana Ram, Havldr. . . . 145
Danbir Thapa, Havldr. . . . 725
Dariso Singh, Dafadar . . . 1042
Darma Sing Thapa, Havldr. . . . 860
Dasanda Singh, Jemdr. . . . 183
Dassunda Singh, Colour-havldr. . . . 1006
Datta Ram, Havldr. . . . 606
Dattaram Karle, Havldr. . . . 725
Datta Ram Sawant, Jemdr. . . . 1007
Dattu Bhonsle, Subdr. . . . 342
Dathejirao Khanvilkar, Jemdr. . . . 725
Daud Khan, Havldr. . . . 465
Daulat Singh, 1st class Sub-asst. Surgn., I.O.M. 268
Daulat Singh . . . 648
David, A., Jemdr. . . . 774
David, S., Colour-havldr. . . . 774
Daya Ram, Kot-dafadar . . . 532
Daya Ram, Colour-havldr. . . . 936
Daya Shanker Singh, Colour-havldr. . . 1043
Dayal Singh, *late* Jemdr. . . . 648
Dayanu Jadhav, Colour-havldr. . . . 774
Deb Singh Chathal, Havldr. . . . 936
Deoji Parte, Colour-havldr. . . . 374
Deo Raj, *Rai Sahib*, 1st class Sub-asst. Surgn. 268
Devaraju, Jemdr. . . . 901
Devi Singh, Jemdr. . . . 1007
Dewa Singh, Havldr. . . . 121
Dewa Singh, Jemdr. . . . 373
Dewa Singh, Havldr. . . . 373
Dewa Singh, Jemdr. . . . 534
Dhali Khan, Havldr. . . . 266
Dhan Singh, Colour-havldr. . . . 144
Dhana Singh, Havldr. . . . 774
Dhanbahadur Limbu, Havldr. . . . 650
Dhanbir Gurung, Havldr. . . . 649
Dhanbir Gurung, Jemdr. . . . 1044
Dhani Ram, Jemdr. . . . 121
Dhanraj Gurung, Havldr. . . . 465

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—*continued.*

Name	Page
Dhanraj Gurung, Havldr.	500
Dhansur Gurung, Havldr.-maj.	445
Dharam Singh, Babu	680
Dharm Singh, Kot-dafadar	372
Dharmdhoj Limbu, Jemdr.	145
Dharmi Rai, Colour-havldr.	1044
Dhera Mal, Dafadar	859
Dhirendra Kumar Sen, Jemdr.	936
Dhondi Gaichar, Jemdr.	774
Dhondu Sawant, Colour-havldr.	445
Dhum Sing Chauhan, Jemdr.	183
Dhuman Khan, Jemdr.	14
Didan Singh, Kot-dafadar	606
Digbahadur Rai, Havldr.	267
Dinanath Wadhawa Mal, Havldr.	859
Dinbandhu Tiwari, Havldr.	1042
Dip Chand, Kot-dafadar	217
Dip Singh, Jemdr.	858
Dipram, Colour-havldr.	1007
Ditta Khan, Jemdr.	724
Dittu Singh, Kot-dafadar	463
Diwan Ali, Colour-havldr.	217
Diwan Ali, Colour-havldr.	414
Diwan Ali, Havldr.	833
Diwan Singh, Jemdr.	266
Dost Muhammad, Havldr.	183
Dost Muhammad, Havldr.	183
Dost Muhammad, Colour-havldr.	218
Dost Muhammad, Colour-havldr. (*erratum*)	607
Dost Muhammad, Subdr.-maj., *Sardar Bahadur*	858
Dost Muhammad, Dafdr.	901
Dost Muhammad Khan, Jemdr.	37
Dost Muhammad Khan, Subdr., I.O.M.	183
Dost Muhammad Khan, Jemdr.	531
Dukhan Singh, Jemdr.	144
Dula Ram, 1st class Sub-asst. Surgn.	265
Duli Chand, Havldr.	1043
Dulip Singh, Havldr.	217
Durgapoda Banerji, Jemdr.	649
Durjan Singh, Havldr.	38
Durjan Singh, Havldr.	265
Durjan Singh, Jemdr.	532
Dutta Jadhow, Havldr.-maj.	38
Dwarka Singh, Jemdr.	649
ELACHOLA MUHI-UD-DIN, Jemdr.	345
Ersu Nukayya, Havldr.	1007
Eswaramurthi, Havldr.	184
FAIZ MUHAMMAD, Naik	1043
Faiz Muhammad Khan, Jemdr.	122
Faiz Muhammad Khan, Jemdr.	183
Faiz Muhammad Khan, Jemdr.	266
Faiz Muhammad Khan, Jemdr.	724
Faiz Muhammad Khan, Havldr.	1006
Faqir Muhammad, Jemdr.	183
Farman Ali Khan, Subdr.	858
Farzand Ali, Kot-dafadar	531
Farzand Ali, Jemdr.	1044
Fateh Ali, Havldr.	415
Fateh Ali, Jemdr.	724
Fateh Ali, Havldr.	833
Fateh Din Khan, Jemdr.	74
Fateh Jang, Havldr.	218
Fateh Khan, Havldr.	73
Fateh Khan, Colour-havldr.	183
Fateh Khan, Jemdr.	265
Fateh Khan, Jemdr.	1007
Fateh Khan, Havldr.-maj.	1042
Fateh Khan, Jemdr.	1043
Fateh Mohamed, Kot-dafadar	446
Fateh Muhammad, Kot-dafadar	75
Fateh Muhammad, Jemdr.	121
Fateh Muhammad, Colour-havldr.	724
Fateh Muhammad, Colour-havldr.	834
Fateh Muhammad, Subdr.	858
Fateh Muhammad Beg, Jemdr.	681
Fateh Raz Khan, Jemdr.	902
Fateh Singh Bisht, Havldr.	464
Fateh Singh, Jemdr.	533
Fateh Singh, Jemdr.	681
Fatoh-ud-din Khan, Havldr.	724
Fauja Singh, Jemdr.	373
Fazul Ali Khan, Kot-dafadar	73
Fazal Dad, Kot-dafadar	375
Fazal Din, Havldr.	464
Fazal Din, Kot-dafadar	650
Fazal Husain, Havldr.	121
Fazal Mehdi, Jemdr.	1043

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS MILITARY —*continued.*

Name	PAGE
Fazal Nur, Havldr.	1006
Fazal Shah, Havldr.	771
Fazil Husain, Risldr., I.O.M.	145
Fazl Haq, Resdr.	373
Firoz Khan, Jemdr.	218
Firoz Khan, Havldr.	902
Firoze Khan, Resdr.	372
Firman Ali, Jemdr.	344
Francis Sebastian, Subdr.	858
GAINDA, Havldr.	649
Gainda Singh, Havldr.	266
Gainda Singh, Resdr.	532
Gajbir Rana, Colour-havldr	415
Gajman Rai, Havldr.	648
Gajraj Singh, Jemdr.	832
Gambhir Sing Thapa, Havldr.	937
Ganda Singh, Jemdr.	936
Ganesaiyer, R., Havldr.	1042
Ganga Pershad, Jemdr	1042
Gandarbh Singh, Jemdr	532
Game Gurung, Havldr., I.O.M.	165
Ganesh Singh, Havldr.	902
Ganesha Singh, Jemdr.	343
Ganeshi Ram, Colour-havldr.	936
Ganeshi Singh, Havldr.	532
Ganga Bishan, Jemdr.	372
Ganga, Ram Colour-havldr.	74 (cancelled) 937
Ganga Ram, Havldr.	218
Ganga Ram, Kot-dafadar	268
Ganga Ram, Havldr.	649
Ganga Ram, Colour-havldr.	936
Ganga Ram, Havldr.	1043
Gangaram Singh, Jemdr.	724
Ganga Singh, Havldr.	649
Gangadhar, Havldr.	649
Ganj Sing Gurung, Colour-havldr.	266
Ganpat Singh, Jemdr.	14
Ganpatdayal Tewari, Havldr.	182
Ganu Panaskar, Colour-havldr.	607
Ganuji Bagwe, Havldr.-maj.	771
Garbbi Limbu, Jemdr.	415
Gayabaksh Singh, Havldr	1042
Gayand Singh, Havldr.	532
Gazam Khan, Jemdr.	343
Gena Rawat, Jemdr.	725
Gendu Singh, Colour-havldr.	1042
Gennak Lakhnek, Colour-havldr.	374
Genu Jadhow, Havldr.-maj.	509
Genu Rawar, Colour-havldr.	1007
Ghafur Khan, Dafadar	120
Ghamna Singh, Jemdr.	1043
Ghanaiya Singh, Havldr.	533
Ghansham, Havldr.	218
Ghazi Khan, Havldr.	1007
Gheba Khan, Havldr.-maj.	374
Ghena Singh, Colour-havldr.	860
Ghisa Singh, Havldr.	218
Ghordial, Jemdr.	218
Ghulam Akbar Shah, Subdr.	267
Ghulam Ali, Havldr.	464
Ghulam Ali, Jemdr.	771
Ghulam Ali, Jemdr.	902
Ghulam Ali Khan, Havldr.	122
Ghulam Ali Khan, Havldr.	265
Ghulam Ali Shah, Jemdr.	374
Ghulam Dastigir Khan, Risldr.-maj.	342
Ghulam Ghaus Khan	414
Ghulam Hussain, Jemdr.	343
Ghulam Hussain Jemdr.	605
Ghulam Hussain, Resdr.	901
Ghulam Jafar Shah	936
Ghulam Kadir, Resdr.	1042
Ghulam Muhammad, Havldr.	145
Ghulam Muhammad, Colour-havldr.	606
Ghulam Muhammad, Colour-havldr.	606
Ghulam Muhammad, Havldr.	936
Ghulam Muhammad Khan, Jemdr.	681
Ghulam Muhi-ud-din, Jemdr.	606
Ghulam Muhiuddin, Havldr.	649
Ghulam Muhi-ud-din, Kot-dafdr.	1006
Ghulam Rasul, Havldr.	445
Ghulam Rasul, Colour-havldr.	606
Ghulam Rasul, Havldr.	725
Ghulam Sadiq, Havldr.	681
Ghulam Shah, Qr.-mr.-Dafadar	681
Ghure Singh, Havldr.	649
Girdhari Singh, Havldr.	859

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY —continued.

Girdhari Singh Negi, Havldr. 773
Giyan Chand, Havldr. 724
Godar Khan, Jemdr. 444
Gokul Singh, Havldr. 121
Gokul Prashad Dube, Naik 73
Gokul Singh, Havldr. 725
Golaknath Chatterjee, Jemdr. . . . 774
Gopal, Jemdr. 218
Gopal Chandra Ghosh, Havldr.-maj. . . 14
Gopal Das, Havldr. 499
Gopal Ittu, Havldr. 682
Gopalrao Jadhao (*late* Subdr.) 1005
Gopalsami, Colour-havldr. 901
Gopal Sing Rana, Havldr. 1043
Gopal Singh, Havldr. 183
Gopal Singh, Colour-havldr. 902
Gopi Thapa, Havldr. 834
Gorakh Bahadur Makand, Havldr.-maj.. . 650
Gordhan, Colour-havldr. 144
Govind Rao Sinde, Jemdr. 1007
Govind Ram, Colour-havldr. 834
Govind Sawant, Jemdr. 725
Govind Utekar, Jemdr. 145
Govindarajulu, Havldr. 416
Govindasami, Colour-havldr. 724
Govindrao Powar, Jemdr. 860
Gujar, Jemdr. 37
Gul Khan, Havldr. 681
Gul Muhammad, Kot-dafdr. 606
Gulab Chand, Havldr. 415
Gulab Chand, Havldr. 500
Gulab Din, Havldr. 1044
Gulab Khan, Havldr. 1007
Gulab Singh, Havldr. 144
Gulab Singh, Jemdr. 218
Gulab Singh, Dafdr. 375
Gulab Singh, Subdr. 858
Gulistan Khan, Dafdr. 773
Gulsher Khan, Jemdr. 266
Guman Sing Gurung, Jemdr. 834
Gumani, Colour-havldr. 217
Gumani Singh, Havldr. 648
Guna Nand, Colour-havldr. 723
Gundar Singh Bhandari, Jemdr. . . . 500
Gunjaman Rai, Havldr. 75
Gurbaksh Singh, Kot-dafadar 37
Gurdial Singh, Havldr. 74
Gurdit Singh, Havldr. 74
Gurdit Singh, Jemdr. 344
Gurdit Singh, actg. Colour-havldr. . . 650
Gurdit Singh, *Sardar Bahadur*, Risldr.-maj. . 833
Gurdit Singh, Jemdr. 902
Gurdit Singh, Havldr. 1007
Gurmukh Singh, Jemdr. 444
Gurmukh Singh, Jemdr. 1006
Gyan Singh, Havldr. 606
HABIB GUL, Jemdr. 681
Habib Khan, Naik 121
Habib Khan, Jemdr. 724
Habib-ur-Rahman Khan, Colour-havldr. . 649
Haidar Ali Shah, Havldr. 265
Haidar Khan, Havldr. 445
Haidar Khan, Havldr. 860
Haidar Khan, Jemdr. 1042
Haji Khan, Jemdr. 724
Hakim Singh, Havldr. 121
Hakim Singh, Havldr. 217
Hamidullah Khan, Jemdr. 725
Handu Singh, Havldr. 345
Hans Ram, Colour-havldr. 145
Hans Ram, Jemdr. 860
Haq Dad Khan, Kot-dafdr. 344
Harak Sing Gharti, Havldr., I.O.M. . . 465
Harak Sing Gurung, Havldr. 465
Harakh Bahadur Singh, Jemdr. . . . 120
Harbaksh Singh, Jemdr. 500
Harbans, Jemdr. 833
Hardat, Jemdr. 15
Hardhan, Havldr. 833
Harphul, Jemdr. 1007
Har Sing Rawat, Havldr. 121
Hari Sing Bhandari, Havldr. 533
Hari Singh, Kot-dafdr. 120
Hari Singh, Havldr. 533
Hari Singh, Dafdr. 606
Hari Singh, Havldr. 724
Hari Singh, Jemdr. 833

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY —continued.

Hari Singh, Havldr. 859
Hari Singh 902
Hari Singh, Jemdr. 1042
Hari Singh, Colour-havldr. 1043
Hari Singh, Jemdr. 1044
Harimard Rana, Havldr.-maj. 122
Harjiwan Lal, Havldr. 38
Harjiwan Singh, Jemdr. 465
Harka Sing Gurung, Havldr. 834
Harkabahadur Limbu, Jemdr. 860
Harkesar Limbu, Havldr. 145
Harkhu, Jemdr. 14
Harkisan, Havldr. 725
Harkraj Gurung, Colour-havldr. . . . 416
Harnam Singh, Naik 14
Harnam Singh, Jemdr. 144
Harnam Singh, Jemdr. 183
Harnam Singh, Colour-havldr. . . . 183
Harnam Singh, Jemdr. 532
Harnam Singh, Jemdr. 533
Harnam Singh, Jemdr. 606
Harnam Singh, Kot-dafdr. 648
Harnam Singh, Havldr. 649
Harnam Singh, Havldr. 649
Harnam Singh, Colour-havldr. . . . 681
Harnam Singh, Havldr. 724
Harnam Singh I, Jemdr. 1006
Harnam Singh, Colour-havldr. . . . 1006
Harnam Singh, Jemdr. 1043
Harnand, Jemdr. 217
Harnath Singh, Jemdr. 445
Harnarain, Jemdr. 121
Harphul, Colour-havldr. 121
Harphul, Jemdr. 183
Harphul, Havldr. 266
Harphul, Jemdr. 607
Hasan Muhammad, Havldr.-maj. . . . 1044
Hasan Shah, Havldr. 217
Hasan Shah, Jemdr. 265
Hasham Khan, Kot-dafdr. 606
Hashim Khan, Qr.-mr. Havldr. . . . 265
Haste Gurung, Havldr.-maj. 145
Hayat Khan, Havldr. 373
Hayat Khan, Havldr 724
Hazara Singh, Dafdr. 265
Hazara Singh, Dafdr. 648
Hazara Singh, Colour-havldr. . . . 1008
Hazari Singh, Jemdr. 465
Hem Singh, Kot-dafadar 414
Hem Singh, Havldr. 504
Het Ram, Colour-havldr. 121
Hidayatullah, Sepoy 605
Hikmat, Havldr. 606
Hilal-Uddin 903
Himal Khattri, Havldr. 1007
Hira Lal, Havldr. 532
Hira Ram, Havldr. 122
Hira Singh, Havldr. 121
Hira Singh, Jemdr. 724
Hira Singh, Havldr. 1042
Hirendra Nath Sarkar, Havldr. 218, Jemdr. 649
Hoshiar Singh Bisht, Havldr. . . . 936
Hukam Chand, Jemdr. 464
Hukam Dad, Havldr. 859
Hukam Singh, Jemdr. 120
Hukam Singh, Havldr. 345
Hukam Singh, Colour-havldr. . . . 444
Husain Khan, Havldr.-maj. 266
Husain Muhammad, Havldr. 345
IBRAR HUSAN KHAN, Kot-dafadar. . . 143
Ilam Din, Jemdr. 415
Ilam Din, Colour-havldr. 1007
Imam Din, Jemdr. 1007
Imam-ud-din, Havldr. 464
Imrath Singh, Jemdr. 143
Inayat Masik, Havldr.-maj. 445
Indar Singh, Kot-dafadar 143
Indar Singh, Dafadar 372
Indar Singh, Kot-dafadar 606
Indar Singh, Havldr. 648
Indar Singh, Dafadar 681
Indar Singh, Jemdr. 901
Indar Singh, Havldr. 1042
Indar Sing Kathait, Colour-havldr. . . 500
Indeshwari Parshad Awasthi, Jemdr. . . 373
Indraj Singh, Jemdr. 936
Innasimuttu, Colour-havldr. 901

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY —continued.

Isa Khan, Havldr. . . . 773
Isar Singh, Havldr. . . . 121
Isar Singh, Qr.-mr.-havldr. . . . 415
Isar Singh, Jemdr. . . . 217
Ishar Singh, Havldr. . . . 217
Ishar Singh, Havldr. . . . 532
Ishar Singh, Jemdr. . . . 533
Ismail, Jemdr. . . . 443
Ismail Khan, Colour-havldr. . . . 74
Ismail Khan, Colour-havldr. . . . 344
Ismail Khan, Risldr.-maj. . . . 858
Iyyasami, Colour-havldr. . . . 1007
JAFAR ALI, Colour-havldr. . . . 834
Jagannatha Singh, Havldr. . . . 120
Jagannath Singh, Havldr. . . . 218
Jagannath Singh, Havldr. . . . 444
Jaganayakúlu, Havldr. . . . 901
Jagat Singh, Havldr. . . . 183
Jagat Singh, Havldr. . . . 415
Jagat Singh, Havldr. . . . 553
Jagat Singh, Havldr. . . . 606
Jagat Singh, Havldr.-maj. . . . 902
Jagatpal Singh, Colour-havldr. . . . 144
Jagatrao Mohite, Jemdr. . . . 343
Jagat Singh, Colour-havldr. . . . 1043
Jagdama Sukul, Havldr. . . . 373
Jagdeo Singh, Dafadar . . . 120
Jagdeo Singh, Jemdr . . . 141
Jagdeo Dube, Havldr. . . . 345
Jagpal Singh, Kot-dafadar . . . 463
Jagpal Singh, Sowar (actg. Lance-Dafadar) (cancelled) . . . 607
Jagram Singh, Jemdr. . . . 465
Jahan Khan, Dafadar (cancelled) . . . 607
Jahangir Khan, Colour-havldr. . . . 122
Jahangir Khan, Jemdr. . . . 344
Jahandad, Havldr.-maj. . . . 444
Jai Singh, Colour-havldr. . . . 183
Jairam Rao Ram, Havldr. . . . 38
Jai Singh, Jemdr. . . . 143
Jai Singh Bhandari, Havldr. . . . 936
Jailal, Havldr. . . . 1043
Jaimal, Jemdr. . . . 1006
Jaimal Singh, Havldr. . . . 218
Jaimal Singh, Jemdr. . . . 833
Jaimal Singh . . . ..
Jai Ram Dalvi, Havldr. . . . 1007
Jaisi Ram, Jemdr. . . . 1042
Jal Singh, Jemdr. . . . 38
Jal Singh, Colour-havldr. . . . 444
Jalal Din, Jemdr. . . . 121
Jalal Din, Havldr. . . . 265
Jalal Khan, Havldr. . . . 445
Jamaiyat Singh, Jemdr. . . . 14
Jamal Din, Kot-dafadar . . . 937, 1008
Jamal Singh, Havldr. . . . 1042
Jaman Sing Ale, Havldr. . . . 937
Jamit Singh, Jemdr. . . . 121
Jamit Singh, Subdr. . . . 416
Jan Muhammad, Colour-havldr. . . . 445
Jan Muhammad Khan, Colour-havldr. . . . 901
Janojirao Bhawe, Jemdr. . . . 374
Jasbahadur Limbu, Colour-havldr. . . . 937
Jas Ram . . . 903, Jemdr. 936
Jaswant Singh, Jemdr. . . . 532
Jaswant Singh, Jemdr. . . . 1043
Jati Ram, Jemdr. (cancelled) . . . 650
Jawand Singh, Jemdr. . . . 37
Jemadar Khan, Havaldr . . . 374
Jotha Singh, Dafadar . . . 532
Jewan Dass, Kot-dafadar . . . 774
Jhajha Ram, Jemdr. . . . 445
Jhanda, Colour-havldr. . . . 607
Jhanda Singh, Havldr. . . . 444
Jhanda Singh, Colour-havldr. . . . 464
Thanda Singh, Kot-dafadar . . . 499
Jhanda Singh, Jemdr. . . . 606
Jhanda Singh, Jemdr. (*errata*) . . . 607
Jhandu Singh, Havldr. . . . 901
Jhanmi Singh, Havldr. . . . 1007
Jhutha Singh, Havldr. . . . 1006
Jind Singh, Jemdr. . . . 183
Ji Ram, Jemdr. . . . 681
Jisukh Singh, Jemdr. . . . 649
Jitman Gurung, Havldr. . . . 122
Jitman Gurung, Jemdr. . . . 1043
Jitman Rai, Havldr. . . . 533

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY —continued.

Jit Singh, Jemdr. . . . 345
Jit Singh, Resdr. . . . 605
Jiva Singh, Kot-dafadar . . . 936
Jiwan Khan, Havldr. . . . 1006
Jiwan Ram, Colour-havldr. . . . 1043
Jiwan Singh, Jemdr. . . . 121
Jiwan Singh, Jemdr. . . . 344
Jiwan Singh, Jemdr. . . . 500
Jiwand Singh, Jemdr. . . . 681
Jiya Ram, Subdr. . . . 121
Jodh Singh, Havldr. . . . 901
Jodha, Havldr. . . . 465
Jodha Singh, Havldr. . . . 833
Jodhbir, Jemdr. . . . 416
Joseph Ezekiel, Havldr. . . . 774
Joshoda Kumar Ghosh, Colour-havldr . . . 14
Jota Singh, *Sardar* . . . 680
Joti More, Qr.-mr.-havldr. . . . 266
Jug Lal, Lance-dafadar . . . 143
Jug Lal, Jemdr. . . . 345
Juma Khan, Havldr. . . . 14
Juma Khan, Dafadar . . . 37
Juma Khan, Kot-dafadar . . . 606
Jumman Khan, Havldr. . . . 860
Jummon, Ward Servant . . . 417
Jwahir Singh, Jemdr. . . . 532
Jwala Singh, Dafadar . . . 73
Jwala Singh, Havldr. . . . 499
Jwala Singh, Havldr. . . . 500
Jwala Singh, Havldr. . . . 500
Jwala Singh, Havldr. . . . 500
Jwala Singh, Havldr.-maj. . . . 532
Jwala Singh, Havldr. . . . 773
Jwala Sing Mahar, Havldr. . . . 121
KAJIR KHAN, Colour-havldr. . . . 121
Kajir Khan, Havldr. . . . 500
Kale Khan, Kot-dafadar . . . 14
Kali, 3rd grade Ward Servant . . . 268
Kallu Singh, Havldr. . . . 266
Kalu Gurung, Jemdr. . . . 1043
Kalu Sing Gurung, Jemdr. . . . 267
Kama, Kot-dafadar . . . 606
Kamal Khan, Havldr. . . . 1007
Kandasami, Jemdr. . . . 344
Kanhaya Ram, Risldr.-maj. . . . 342
Kanhaya Singh, Colour-havldr. . . . 444
Kanhiya, Havldr. . . . 725
Kanhiya Singh, Jemdr. . . . 1007
Kanshi Ram, Havldr. . . . 415
Kanshi Ram, Jemdr. . . . 724
Kantiprasad B. Pathak . . . 900
Kapur Chand, Havldr. . . . 681
Kapur Singh, Havldr. . . . 532
Kara, Jemdr. . . . 724
Karam Bakhsh, Havldr. . . . 533
Karam Dad, Jemdr. . . . 121
Karamdad Khan, Dafadar . . . 464
Karam Din, Kot-dafadar . . . 1008
Karam Khan, Havldr. . . . 606
Karim Khan, Havldr. . . . 218
Karim Khan, Bugle-maj . . . 415
Karim Nawaz Khan, Resdr. . . . 773
Kartar Singh, Jemdr. . . . 14
Kartar Singh, Kot-dafadar . . . 37
Kartar Singh, Dafadar . . . 464
Kartar Singh, Havldr. . . . 532
Kartar Singh, Havldr. . . . 533
Kashmir Singh, Recruit . . . 723
Katha Singh, Jemdr. . . . 218
Kaur Singh, Jemdr. . . . 218
Kedarnath Dube, Jemdr. . . . 373
Kehar Singh, Havldr. . . . 121
Kehar Singh, Havldr. . . . 121
Kehar Singh, Dafadar . . . 414
Kehar Singh, Jemdr. . . . 533
Kehar Singh, Jemdr. . . . 774
Kehar Singh, Havldr. . . . 834
Kehar Singh, Havldr. . . . 859
Kehar Singh, Kot-dafadar . . . 901
Kehar Singh, Havldr. . . . 1043
Keher Singh, Jemdr. . . . 183
Kesar Sing Thapa, Havldr. . . . 725
Kesar Singh, Havldr. . . . 314
Kesar Singh, Havldr. . . . 724
Kewal Singh, Havldr. . . . 345
Khair Muhammad (Remount Training Depôt), Havldr. . . . 37

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY—continued.

Name	PAGE
Khairati Singh, Kot dafadar	681
Khairuddin Khan, Dafadar	143
Khaiwas, Havldr.	37
Khalas Khan, Jemdr.	416
Khan Bahadur, Jemdr.	183
Khan Bahadur, Subdr.	342
Khan Bahadur, Havldr.	533
Khan Muhammad Khan, Kot-dafadar	143
Khan Muhammad Khan, Kot-dafadar	648
Khan Muhammad Khan, Colour-havldr.	724
Kharakbahadur Thapa, Havldr. 219, Jemdr.	1008
Kharak Sing Thapa, Subdr.	446
Kharke Rana, Havldr.	860
Khazan Singh, (probn.)	605
Khazan Singh, Dafdr.	1012
Khem Singh, Jemdr.	144
Khem Singh, Havldr.	859
Kheta Ram, Lance-Naik (*tempy.* Havldr.)	936
Khub Ram, Havldr.	121
Khuda Yar, Jemdr.	724, 902
Khudadad Khan, Kot-dafadar	682
Khuma Ram, Havldr.	1007
Khurshed Ali Khan, Risldr.	143
Khurshed Khan, Havldr.	122
Khusal Singh, Havldr.	14
Khusal Singh, Havldr.	500
Khushal Singh, Havldr.	533
Khushi Muhammad, Jemdr.	533
Khusial Singh, *Sardar Bahadur*, Subdr.-maj.	216
Khushi Ram, Havldr.	724
Khwaja Muhammad, Jemdr.	605
Khyat Sing Negi, Colour-havldr.	773
Kidar Singh, Havldr.	833
Kirpa Ram, Colour-havldr.	266
Kirpa Ram, Havldr.	681
Kirpa Singh, Colour-havldr.	902
Kirpal Singh, Havldr.	218
Kirpal Singh, Jemdr.	936
Kirtiman, Jemdr.	1012
Kishan Singh, Havldr.	121
Kishan Singh, Jemdr.	184
Kishan Singh, Subdr.	266
Kishan Singh, Havldr.	161
Kishan Singh, Jemdr.	901
Kishan Singh, Havldr.	1007
Kishan Singh, Havldr.	1013
Kishanbahadur Thapa, Colour havldr.	725
Kishannand Tewari, Havldr.	182
Kishori Lal, Dafadar, and Head Salutri	265
Kodundira Chinnappah, *tempy.* Naik	936
Kodandra Iyanna	120
Kondaji Bedar, Colour havldr.	445
Kondaji Ghanwat, Colour-havldr.	144
Kondi Jagtap, Colour havldr.	860
Krishna Lal Chattri, Jemdr.	145
Krishnasami, Havldr. 345, Jemdr.	649
Krishnasami, Havldr.	936
Krishnasami, Havldr.	1006
Krishnaswami Nayudu, Colour-havldr.	267
Krishna Sinde, Colour-havldr.	860
Krishna Wagaude, Colour havldr.	937
Kubir Sing Adhikar, Colour-havldr.	145
Kumraj Thapa, Havldr.	145
Kuppusami, Havldr.	444
Kuppusami, Havldr.	464
Kuppusami, Colour-havldr.	774
Kurda, Jemdr.	724
Kure Singh, Kot-dafadar	14
Kurnee Iodu, Labourer	268
Kushal Singh, Havldr.-maj.	218
Kutab Khan, Subdr.	342
Laal Din, Havldr.	345
Labh Din Khan, Jemdr.	344
Labh Singh, Havldr.	415
Labh Singh, Havldr.	774
Labh Singh, Jemdr.	859
Labh Singh, Havldr.	859
Labha, Havldr	681
Labha, Jemdr.	833
Labhu Ram, Havldr.	681
Lachhman, Colour-havldr.	74
Lachhman Singh, Jemdr.	416
Lachhman Singh, Havldr.	902
Lachman Limbu, Colour-havldr.	650
Lachman Singh, Dafadar	217
Lachman Singh, Colour-havldr.	218
Lachman Singh, Colour-havldr.	219

Name	PAGE
Lachman Singh, Havldr.	444
Lachman Singh, (probn.)	773
Lachman Sing Khattri, Jemdr.	1043
Lachman Sing Thapa, Colour-havldr.	345
Lacho, Havldr.	1042
Ladha Singh, Subdr.	374
Ladha Singh, Jemdr.	533
Lahoru, Havldr.	73
Lahora Singh, Babu	680
Lahri, Kot-dafadar	372
Lakhu, Havldr.	859
Lakshmayya, Colour-havldr.	14
Lalbahadur Bura, Havldr.	650
Lalbahadur Thapa	1006
Lalbahadur Singh, Jemdr.	345
Lalbahadur Singh, Havldr.	533
Lalbir Pun, Jemdr.	445
Lalbir Rai, Havldr.-maj.	1007
Lalchand, Havldr.	724
Lal Khan, Dafadar	343
Lal Khan, Jemdr.	416
Lal Khan, Colour-havldr.	443
Lal Khan, Havldr.	444
Lal Khan, Qr.-mr.-Havldr.	859
Lal Khan, Havldr.	859
Lal Khan, Jemdr.	901
Lal Mir, Jemdr.	415
Lal Singh, Jemdr.	122
Lal Singh, Havldr.	122
Lal Singh, Jemdr.	343
Lal Singh, Havldr.	681
Lal Sing Rana, Havldr.	834
Lal Singh Rawat, Havldr.	464
Lala Ram, Havldr.	445
Lajje Ram, Havldr.	724
Lalji, Colour-havldr.	500
Lalta Singh, Havldr.	607
Laxuman Bhagat, Havldr.-maj.	145
Lehna Singh, Jemdr.	500
Lehnu, Havldr.	724
Lekh Ram, Havldr.	373
Lekh Ram, Colour-havldr.	465
Lekh Ram, Jemdr.	500
Lekhi Ram, Havldr.	38
Lekraj, Havldr.	38
Lohaz Gul Khan, Jemdr.	37
Likhma Ram, Colour-havldr.	834
Liyakat Ali, Jemdr., I.O.M.	532
Loganadan, Havldr.	901
Lukman Khan, Resdr.	936
Lumba Rawat, Havldr.	122
Madan Gopal, Havldr.	344
Madat Khan, Jemdr.	345
Maduraimuthu, Havldr.	774
Maduramuttu, Havldr.	1006
Maduranayakam, Jemdr.	858
Magar Singh, Havldr.	681
Magh Singh, Havldr.	1006
Maghan Singh, Jemdr.	444
Maghar Singh, Colour-havldr.	724, 902
Mahade Rao More, Havldr.	1043
Mahadeo Bhosle, Havldr.	122
Mahadeo Singh (1), Subdr.	122
Mahadeo Singh, *late* Sub-Inspr. of Police	501
Mahan Singh, Risldr.	723
Mahbub Khan, (probn.)	773
Mahbullah, Kot-dafadar	902
Mahdo Singh, Jemdr.	444
Mahfuz Ali Khan, Kot-dafadar	499
Mahipat, Jemdr.	1043
Mahendar Singh	903
Mahmud Khan, Havaldr	218
Mahmud Khan, Kot-dafadar	682
Mahtab Khan, Jemdr.	936
Mahtab Singh, Havldr.	500
Maidhar Gharti, Jemdr.	75
Maite Bura, Colour-havldr.	682
Majhi Khan, Colour-havldr.	533
Majhi Khan, Jemdr.	1043
Makan Singh, Dafadar	681
Makar Sing Chauhan, Havldr.	183
Makhan, Havldr.	724
Makham Khan, Jemdr.	121
Makhmul Khan, Colour-havldr.	834
Mal Singh, Jemdr.	860
Mala Rawat, Jemdr.	218
Male Khan, Jemdr.	860

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY —continued.

Malhang Limbu, Havldr. 533
Malik Abdul Qudus 182
Malik Ahmad Yar Khan, Jemdr. 936
Malik Ghulam Khan 73
Malik Singh, Jemdr. 902
Maluk Khan, Havldr. 1043
Mama Thakur, Colour-havldr. 607
Maman Singh, Havldr. 144
Maman Singh, Jemdr. 1043
Mamraj Ram, Havldr. 724
Manbahadur Gurung, Havldr.-maj. . . . 416
Manbahadur Mal, Colour-havldr. 682
Manbir Gurung, Jemdr. 500
Man Bir Thapa, Subdr. 73
Manbir Thapa, Jemdr. 145
Man Sing Mal, Havldr.-maj. 1044
Man Sing Gurung, Havldr. 834
Man Sing Rawat, Jemdr. 121
Man Singh, Dafadar 344
Man Singh, Havldr. 1006
Mana Ram, Havldr. 122
Manbir Thapa, Havldr. 1043
Mangal Singh, Colour-havldr. 14
Mangal Singh, Kot-dafadar 73
Mangal Singh, Havldr. 144
Mangal Singh, Qr.-mr.-Dafadar 267
Mangal Singh, Colour-havldr. 373
Mangal Singh, Havldr. 532
Mangal Singh, Jemdr. 1007
Mangal Sing Bisht, Havldr. 121
Mangapati Raju, Jemdr. 1007
Maniraj Thapa, Colour-havldr. 500
Manohar, Havldr. 1006
Manohar Singh, Jemdr. 606
Mansha Ram, Kot-dafadar 414
Mansha Singh, Havldr. 266
Mansur Khan, *Sardar Bahadur*, Subdr.-maj. . . 120
Mardan Ali, Colour-havldr. 724
Mardan Ali, Havldr. . . . . . 8[illegible]4
Mardan Khan, Jemdr. 901
Mariyan, Havldr. 415
Marjad Singh, Qr. mr.-havldr. 1043
Maroti Bhosle, Subdr. 342
Maroti Fartare, Havldr. 725
Maroti Rao Chawan, Jemdr. 1007
Martyn, B. J. 216
Maru, Havldr. 724
Maru, Colour havldr. 1006
Maruti Rao Ghorse, Kot-dafadar 120
Maryan, 1st grade Ward Servant 268
Mastu Sing Rawat, Havldr. 121
Matabakhsh Singh, Havldr. 901
Matadin Singh, Havldr. 500
Matan Singh, Havldr. 373
Mathura Singh, Havldr. 144
Mathura Singh, Havldr. 901
Matram, Havldr.-maj. 75
Mat Ram, Dafadar 217
Mathew, C. J. (probn.) 605
Maula Bakhsh, Havldr. 902
Mauladad Khan, Kot-dafadar 143
Maung Ba Gyan, Havldr. 465
Maung Ba Pe, Jemdr. 649
Maung Ba Soin, Havldr. 38
Maung Ba Than, Havldr. 38
Maung Ba Zan, Rifleman 465
Maung E., Havldr. 38
Maung E. Ni 680
Maung Khin Maung, Havldr. 38
Maung Ne Dun 680
Maung Po Bya, Havldr. 38
Maung Po Min 680
Maung Po Tun 680
Maung San Len 680
Maung San Mya, Havldr. 465
Maung San Nyun I. 680
Maung San Nyun II. 680
Maung Tin, Naik 465
Maung U., Colour-havldr. 606
Mehar Chand, Havldr. 465
Mehar Singh, Jemdr. 14
Mehar Singh, Havldr. 74
Mehar Singh, Jemdr. 373
Mehr Singh, Kot-dafadar 344
Mehtab, Colour-havldr. 217
Mehtab Singh, Jemdr. 372
Meo Singh, Colour-havldr. 649

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY —continued.

Meraj Din, Babu 680
Mewa Singh, Jemdr. 532
Mian Shamsher Singh 414
Michael, Havldr. 266
Mihal Singh, Havldr. 833
Mimbahadur Mal, Colour-havldr. . . . 364
Mir Alam Khan, Dafadar 143
Mir Ali, Qr. mr.-havldr. . . . . . 8[illegible]9
Mir Aulad Ali, Havldr. 901
Mir Hasan, Havldr. 183
Mir Jafar Khan, *Sardar Bahadur*, Capt., I.O.M. 531
Mir Zamin Ali, Pay-Dafadar 1042
Miran Bakhsh, Jemdr. 121
Miran Bakhsh, Jemdr. 773
Mirza Khan, Havldr. . . . . . 12[illegible]
Mirza Khan, Kot-dafadar . . . . . 53[illegible]
Mirza Wilayet Beg, Jemdr. . . . . 1[illegible]
Misri Khan, Havldr. 860
Mit Singh, Havldr. 74
Mit Singh, Havldr. 121
Mitt Singh, Jemdr. 14
Mittar Singh Kapkoti, Havldr. 936
Mobarak Ali, Jemdr. . . . . . 1[illegible]
Moghul Khan, Jemdr. . . . . . 8[illegible]
Mohan Lal, Jemdr. 345
Mohan Singh, Havldr. 500
Mohan Singh, Colour-havldr. 607
Mohan Singh Rawat, Havldr. 464
Mohar Singh, Havldr. 74
Mohar Singh, Colour-havldr. 74
Mohar Singh, Havldr. . . . . . 5[illegible]
Moji Ram, Havldr. . . . . . . 7[illegible]
Monbahadur Singh, Jemdr. 649
Moniadurai, Havldr. 936
Mota Singh, Qr.-mr.-Havldr. 416
Mota Singh, Jemdr. 533
Moti, Colour-havldr. 217
Moti Lal, (on probn.) 37
Moti Lal Thapa, Colour-havldr. . . . 860
Moti Singh, Resdr. . . . . . . 60[illegible]
Mubarak Ali Khan, Havldr. 183
Mughal Khan, Havldr. 144
Muhabbat Singh, Havldr. . . . . . 21[illegible]
Muhammad Abbas, Havldr. 1043
Muhammad Abdul Karim, (probn.) . . . 833
Muhammad Abdul Karim, Jemdr. . . . 1006
Muhammad Abdul Munaf, Jemdr. . . . 1007
Muhammad Abdul Rashid, Havldr. . . 374, 649
Muhammad Abdus Subhan, Jemdr. . . . 1007
Muhammad Akbar, Risldr. 342
Muhammad Akbar Hussain, Jemdr. . . . 345
Muhammad Akbar Khan, Kot-dafadar . . . 37
Muhammad Akbar Khan, Jemdr. 859
Muhammad Akram Khan, Dafadar 38
Muhammad Alam, Havldr. 144
Muhammad Alam, Havldr. 182
Muhammad Alam, Jemdr. 533
Muhammad Alam, Subdr. 858
Muhammad Alam, Havldr. 860
Muhammad Ali, Havldr. 14
Muhammad Ali, Havldr. 725
Muhammad Ali Khan, Jemdr. 531
Muhammad Ali Khan, Havldr. 773
Muhammad Ali Khan, Qr. mr. havldr. . . . 901
Muhammad Amin Khan, Kot-dafadar . . . 531
Muhammad Amir, Colour-havldr. . . . 217
Muhammad Amir Khan, Dafadar 681
Muhammad Anwar Khan, Sepoy . . . . 6[illegible]5
Muhammad Ashraf Khan, Kot dafadar . . . 499
Muhammad Aslam Khan, Havldr. . . . 1043
Muhammad Bakhsh, Subdr. 1044
Muhammad Basir Khan, Havldr. . . . 184
Muhammad Burhan, Havldr. 774
Muhammad Din, Colour-havldr. (cancelled) . . 374
Muhammad Fazil Khan, Colour havldr. . . 120
Muhammad Ghaus, Subdr. 858
Muhammad Hanif, Colour-havldr. . . . 122
Muhammad Hanif Khan, Jemdr. 1007
Muhammad Hasan, Havldr. 145
Muhammad Hasan, Subdr. 902
Muhammad Husain, Colour-havldr. . . . 184
Muhammad Husain, Jemdr. 218
Muhammad Husain, Havldr. 416
Muhammad Husain, Subdr. 444
Muhammad Hussain, Jemdr. . . . . . [illegible]34
Muhammad Ibrahim, Qr. mr. havldr. . . . 374
Muhammad Ibrahim, Colour-havldr. . . . 1042

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY— continued.

Muhammad Ibrahim Khan, Dafadar . . 936
Muhammad Ilias Khan, Risldr. . . . 342
Muhammad Ishanullah Khan . . . 936
Muhammad Ismail Khan, Jemdr. . . . 649
Muhammad Khan, Havldr.-maj. . . . 37
Muhammad Khan, Kot-dafadar . . . 73
Muhammad Khan, Havldr. 121
Muhammad Khan, Colour-havldr. . . . 183
Muhammad Khan (II), Colour-havldr. . 183
Muhammad Khan, Jemdr. 218
Muhammad Khan, Dafadar 344
Muhammad Khan, Jemdr. 605
Muhammad Khan, Havldr. 682
Muhammad Khan, Havldr. 773
Muhammad Khan, Havldr.-maj. . . . 774
Muhammad Khan, Havldr. 833
Muhammad Khan, Subdr. 858
Muhammad Khan, Havldr. 902
Muhammad Khan, Kot-dafadar . . . 937
Muhammad Khan, Havldr. 1006
Muhammad Khan, Kot-dafadar . . . 1008
Muhammad Latif, Jemdr. 217
Muhammad Muzaffar Hussain, Colour-havldr. 649
Muhammad Murtaza Khan, Havldr. (cancelled) . . . . . 606, Havldr. 607
Muhammad Mustafa Khan, Colour-havldr. . 1007
Muhammad Nawaz, Dafadar 373
Muhammad Nur Khan, Jemdr., I.O.M. . 936
Muhammad Panah, Havldr. 465
Muhammad Rasul, Havldr. 682
Muhammad Raza, Jemdr. 182
Muhammad Raza Khan, I.S.M.D., Sub-asst. Surgn. 417
Muhammad Raza Khan, Jemdr. . . . 500
Muhammad Riazuddeen, 1st class Sub-asst. Surgn. 268
Muhammad Sadiq Khan, Havldr. . . . 607
Muhammad Sahib, Havldr. 936
Muhammad Sayyid Khan, Havldr. . . 1043
Muhammad Sarwar Khan, Havldr.-maj. . . 218
Muhammad Shafi, Havldr. 122
Muhammad Shafi Khan, Colour-havldr. 465, 937
Muhammad Shah, Havldr.-maj. . . . 416
Muhammad Sharif, Colour-havldr. . . 500
Muhammad Sharf-ud-din, Subdr.-maj. . . 342
Muhammad Sher, (Remount Training Depôt) Havldr.-maj. 37
Muhammad Sher, Kot-dafadar . . . 372
Muhammad Sher, Havldr. 859
Muhammad Sulaiman, (*late* Subdr.) . . 534
Muhammad Sulaiman Khan, Subdr., I.O.M. . . 444
Muhammad Wali, Havldr. 416
Muhammad Wali Khan, Kot-dafadar . . 143
Muhammad Wilayat, Havldr. . . . 444
Muhammad Yakub, Subdr. 858
Muhammad Yunus, Colour-havldr. . . 902
Muhammad Yusuf Khan, Dafadar . . 1042
Muhammad Zaman, Havldr. 145
Muhammad Zaman, Jemdr. 533
Muhammad Zaman, Jemdr. 834
Muhammad Zaman, Havldr. 860
Muhammad Zaman Khan, Jemdr. . . . 1007
Muhammad Zarif, Colour-havldr. . . . 1043
Muhi-ud-din, Jemdr. (cancelled) . . . 650
Mukhtiara, Havldr. 415
Mukhtiyar Singh, Havldr. 1006
Muktibahadur Rana, Havldr.-maj. . . . 501
Mul Singh, Havldr. 145
Mul Singh, Colour-havldr. 445
Mula Singh, Havldr. 415
Mula Singh, Havldr. 681
Mula Singh, Havldr. 1006
Mumtaz Ali Khan, Kot-dafadar . . . 343
Mumtaz Khan, Havldr. 183
Mumtaz Khan, Havldr. 266
Mundar Singh, Havldr. 415
Mungli Singh, Havldr. 345
Munir Khan, Naik 120
Munisami Govander, Jemdr. 345
Munisami Govinder, Jemdr. 724
Munisami, Havldr. 1006
Munna Singh, Jemdr. 1042
Munsabdar Khan, Resdr. 343
Munshi Khan, Havldr. 681
Munshi Singh, Havldr. 1043
Murad Ali Khan, Colour-havldr. . . . 1007
Murtaza Sharif, Havldr. 266

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS—MILITARY —continued.

Mustafa Khan, Jemdr. 532
Muthusami, Jemdr. 774
NABI BAKSH KHAN, Kot-dafadar 375
Nabir Gharti, Havldr. 1043
Nadar Khan, Dafadar 37
Nadar Khan, Kot-dafadar 774
Nadesan Pillai, Jemdr. 1007
Nadir Ali, Colour-havldr. 1006
Nadir Khan, Havldr. 121
Nadir Khan, Havldr. 183
Nagesar Tewari, Colour-havldr. . . . 373
Nagina Singh, 1st class Sub-asst. Surgn. . 268
Naik Shiumangal Tiwari, Havldr. . . . 1042
Najabat Ali, Havldr. 500
Namdar Khan, Colour-havldr. . . . 1007
Nanjirao Palande, Havldr. 1007
Nanak Chand, Kot-dafadar . . . 937, 1008
Nand Ram Sahi, Colour-havldr. . . . 834
Nand Singh, Jemdr. 343
Nand Singh, Havldr. 606
Nand Singh, Havldr. 773
Nand Singh, Havldr. 1043
Nanda, Havldr. 217
Nandabir Chetri, Havldr. 74
Nanho Singh, Jemdr. 143
Nanig, Havldr. 500
Nanig Ram, Havldr. 445
Nao Nihal Singh, Dafadar 774
Narain Sing Pawar, Havldr. 183
Narain Singh Rana, Havldr. . . . 446
Narain Singh, Jemdr. 343
Narain Singh, Havldr 373
Naran Singh I., Jemdr. 415
Narainsawmy, Havldr. 344
Narayan Kadum, Jemdr. 682
Narayan Rao Sinde, Havldr. . . . 416
Narayan Singh, Havldr. 74
Narayan Singh, Resdr. 120
Narayan Singh, Resdr. 143
Narayan Singh, Jemdr. 344
Narayan Singh, Jemdr., I.O.M. . . . 373
Narayan Singh, Dafadar 414
Narayan Singh, Havldr. 533
Narayan Singh, Kot-dafadar . . . 606
Narayan Singh, Havldr. 649
Narayan Singh, Qr.-mr.-havldr. . . . 649
Narayan Singh, Havldr.-maj. . . . 859
Narayan Singh, Jemdr. 1009
Narayan Parshad Sukul, 1st class Sub-asst. Surgn., I.O.M. 268
Narayanasami (V.), Havldr. 936
Narbir Gurung, Havldr. 416
Naria Thapa, Jemdr. 145
Narjit Gurung, Havldr. 219
Narjit Gurung, Jemdr. 1007
Narpat Singh, Havldr. 217
Narsingdat Punde, Havldr. 373
Narsu Jadhav, Havldr. 725
Nasiruddin, V. K., 2nd class Sub-asst. Surgn. . 268
Nasrullah Khan, Subdr. 534
Natha Singh, Resdr. 37
Natha Singh, *Sardar Bahadur*, Risldr.-maj. 142
Natha Singh, Jemdr. 373
Natha Singh, Jemdr. 416
Natha Singh, Havldr. 444
Nathan Singh, Havldr. 345
Nathe Khan, Jemdr. 265
Nathu, Havldr. 74
Nathu, Jemdr. 345
Nathu, Havldr.-maj. 415
Nathu Khan, Havldr.-maj. 773
Nathu Khan, Jemdr. 901
Nathu Khan, Havldr. 1042
Naurang Khan, Havldr. 74
Naurang Khan, Colour-havldr. . . . 834
Nauroz Khan, Kot-dafadar 265
Nawab Ali, Havldr. 859
Nawab Ali Khan, Dafadar 681
Nawab Khajeh Habibullah, Havldr. . . 649
Nawab Khan, Jemdr. 183
Nawab Khan, Havldr. 834
Nawab Singh, Havldr. 859
Nawazish Ali, Kot-dafadar 143
Nazir Ali, Colour-havldr. 464
Nazir Khan, Havldr. 533
Nazir Muhammad, Havldr. 1006
Nazru Khan, Havldr. 1043

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Neki Ram, Havldr. 184
Neki Ram, Colour-havldr. 532
Neki Ram, Colour-havldr. 606
Nopal Singh, Kot-dafadar 372
Net Ram, Jemdr. 74
Niamat Ali Khan, Jemdr. 14
Niamatullah Khan, Jemdr. 724
Niaz Muhammad, Dafadar 373
Niaz Muhammad Khan, Jemdr. 724
Nigab Ali Shah, Kot-dafadar (cancelled) 607
Nihal Singh, Jemdr. 37
Nihal Singh, Havldr. 1043
Nihala, Havldr. 1007
Nijabat Ali, Havldr. 650
Niyaz Muhammad Khan, Jemdr. 1006
Nizam Din, Havldr. 415
Nizam Din, Havldr. 533
Nizam-ud-din, Jemdr. 445
Nur Ahmad, Havldr. 122
Nur Ahmad 859
Nur Ahmad Khan, Resdr., I.O.M. 681
Nur Khan, Kot-dafadar maj. 265
Nur Khan, Jemdr. 416
Nur Khan, Havldr. 500
Nurbai Gurung, Havldr. 443
Nur Muhammad, Jemdr. 373
Nur Muhammad, Havldr. 1006
Nur Muhammad Khan, Dafadar 37
Nur Muhammad Khan, Risldr. 342
Nur Muhammad Khan Jemdr. 343
Nurullah Khan, Havldr. 681
PADAIVITHAN, Jemdr. 1006
Padam Singh, Karki, Havldr. 936
Pahlad Singh, Havldr. 120
Pahlad Singh, Lance Dafadar 143
Painda Khan, Havldr. 345
Painda Khan, Havldr. 650
Pal Singh, Havldr.-maj. 833
Panduak Lakhuak, Colour-havldr. 374
Pandurang Vithal, Havldr. 607
Parbhu Singh, Jemdr. 74
Parbir Rana, Jemdr. 219
Paritham Singh, Havldr. 902
Parmanand, Havldr. 374
Parsad Gurung, Jemdr. 73
Parshad Singh, Havldr. 38
Parta Sing Gurung, Colour-havldr. 682
Partab Singh, Havldr. 74
Partab Singh, Jemdr. 183
Partab Singh, Havldr. 218
Partab Singh, Havldr. 415
Partab Singh, Jemdr. 533
Partab Singh, Havldr.-maj. 773
Partap Singh, Jemdr. 343
Partap Singh, Kot-dafadar 1006
Parti Gurung, Havldr. 1007
Pathi Singh, Havldr. 182
Patram Singh, Havldr. 833
Pattamada Chetticha, *tempy.* Naik 936
Pem Singh, Kot-dafadar 14
Pertab Singh, Jemdr. 445
Perumal, Havldr. 1006
Peshawara Singh, Risldr. 342
Peter, G. S., Colour-havldr. 1042
Phani Bhusan Dutt, Jemdr. 936
Pheku Singh, Havldr. 533
Phonda Sing Limbu, Jemdr. 445
Phul Singh, Havldr. 265
Phul Singh, Jemdr. 500
Phul Singh, Havldr. 833
Phuman Singh, Jemdr. 681
Pillai, M. Ramalingam 650
Piran Datta, Kot-dafadar 1007
Pir Bakhsh, Jemdr. 184
Pirbhu Dayal, Havldr. 1043
Pirbhu Singh, Jemdr. 532
Pirdad Khan, Kot-dafadar 143
Pir Muhammad Khan, Subdr.-maj. 858
Pirta Sing Thapa, Jemdr. 219
Pirthi Singh, Colour-havldr. 859
Pirthilal Gurung, Havldr.-maj. 682
Pirthipal Singh, Havldr. 649
Pohlo, Jemdr. 860
Pokhar, Colour-havldr. 607
Pola Khan, Havldr. 859
Ponnusami, Havldr. 344
Pragnarain Awasthi, Havldr. 120

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Prem Chand, Babu 680
Prem Singh, Jemdr. 121
Prem Singh, Jemdr. 343
Prem Singh, Jemdr. 606
Prem Singh, Havldr.-maj. 774
Prem Singh, Kot-dafadar 1042
Prithi Chand, Jemdr. 415
Puna Singh Lama, Jemdr. 649
Puniakoti Mudali, Havldr. 416 (cancelled) 834, 1044
Punjab Singh, Colour havldr. 121
Punna Rawat, Havldr. 122
Puran Sing Gharti, Jemdr. 1007
Punyakoti, Colour-havldr. 533, 649
Punyakoti (I) Jemdr. 936
Puranbahadur Sunwar, Havldr. 267
Puran Singh, Dafadar 531
Puran Singh, Havldr. 532
Pyara Singh, Dafadar 463
QADIR BAKHSH, Jemdr. 141
Qalandar Khan, Havldr., I.O.M. 183
Qalandar Khan, Havldr. 606
Qasim Ali, Havldr. 444
Qasim Ali Khan, Jemdr. 444
Qasim Ali Khan, Colour-havldr. 901
Qazim Khan, Havldr.-maj. 265
Qazim Khan, Havldr. 500
Qurban Ali 618
Qurban Husain Shah, Havldr. 184
Qutbi Khan, Havldr. 724
Qutbuddin Khan, Jemdr. 724
RABEL SINGH, Subdr. 650
Raghbir Singh, Jemdr. 1007
Raghojirao Sinde, Colour-havldr. 373
Ragho Parab, Colour-havldr. 184
Raghubir Singh, Jemdr. 120
Raghubir Singh, Resdr. 143
Raghubir Singh, Colour-havldr. 144
Raghunandan Singh, Jemdr. 901
Raghunath Singh, Havldr. 464
Raghunath Singh, Qr.mr.-havldr. 532
Raghunathrao Kadam, Havldr. 834
Rahim Bakhsh, Dafadar 344
Rahman Shariff, Havldr. 774
Rahmat Khan, Havldr. 345
Rahmat Khan, Qr. mr.-havldr. 1006
Rahmat Sher, Resdr. 605
Rai Singh, Havldr. 724
Raja Khan, Havldr. 681
Rajab Khan, Jemdr. 75
Rajagopal, Havldr. 14
Rajalingiah, Colour-havldr. (Orderly Room Clerk) 1005
Rajaram Singh, Havldr. 1042
Rajdeo Singh, Colour-havldr. 533
Raje Khan, Havldr.-maj. 345
Rajmal, Jemdr. 681
Rajmal Singh, Colour-havldr. 266
Raju, Havldr. 344
Rajwali Khan, Jemdr. (cancelled) 374
Ralla Singh, Havldr. 121
Rama Chor, Havldr. 1007
Ramanan Singh, Havldr. 1007
Ramasami, Havldr. 120
Ram Adhin Tiwari, Jemdr. 74
Ramadhar Misra, Havldr. 120
Ramchandar Chalke, Colour-havldr. 75
Ramchandar Goli, Colour-havldr. 834
Ramchandar Rao Erundkar, Jemdr. 374
Ramchandar Rao More, Havldr. 38
Ramchandar Singh, Havldr. 833
Ramchandra Bhiku, Havldr. 774
Ramchandra Chawan, Colour-havldr. 75
Ramchandra Parab, Jemdr. 343
Ram Das, Jemdr. 724
Ramdas Singh, Jemdr. 1007
Ramdat Singh, Havldr. 144
Ramdayal Misr, Jemdr. 182
Ramdihal Pande, Jemdr. 373
Ram Din Dube, Havldr. 901
Ramdiyal Singh, Jemdr. 1007
Ram Dullah, Havldr. 265
Raman, Havldr. 373
Rameshwar, Jemdr. 74
Ram Ikbal Singh, Subdr. 833
Ramji Bhonsle, Havldr. 38
Ramji Das, Havldr. 183

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Ramjilal, Jemdr. 724
Ramji Lal, Colour-havldr. 901
Ram Jiwan, Havldr. 607
Ramjiwan Sukul, Jemdr. 373
Ram Kala, Jemdr. 464
Ramkaran Singh, Colour-havldr. 724
Ramkishan Dura, Jemdr. 122
Ram Lagan Singh, Havldr. 533
Ram Lal, Colour-havldr. 218
Ram Lal Singh, Havldr. 500
Ram Narain Singh, Dafadar 463
Ram Nath, Resdr. 265
Ramnawaz Singh, Havldr. 724
Rampal Singh, Havldr. 464
Rampher Chaube, Havldr. 464
Ramprith Singh, Havldr. 607
Ramprith Singh, Jemdr. 1043
Ramraj Singh, Havldr. 217
Ramraj Singh, Havldr. 560
Ramraj Singh, Jemdr. 860
Ramsamajh Upadhya, Havldr. 1042
Ramsahai, Havldr. 373
Ramsaran Gurung, Havldr. 860
Ramsarup, Colour-havldr. 415
Ram Sarup, Dafadar 499
Ram Sarup, Havldr. 724
Ram Sarup, Colour-havldr. 936
Ramsarup, Havldr. 1043
Ramsarup Singh, Colour-havldr. 144
Ram Singh, Colour-havldr. 183
Ram Singh, Havldr. 218
Ram Singh, Havldr. 341
Ram Singh, Colour-havldr. 344
Ram Singh, Kot-dafadar 606
Ram Singh, Jemdr. 649
Ram Singh, Colour-havldr. 860
Ram Singh, Kot-dafadar 901
Ram Siwag Rawat, Havldr. 773
Ramsohan Tiwari, Havldr. 120
Ram Shukal Rai, Havldr. 724
Ran Bir, Havldr. 773
Rang Shah, Subdr. 858
Rangasami, Jemdr. 217
Ranjit Singh, Havldr. 184
Ranjit Singh, Jemdr. 532
Ranjit Singh 903
Ranlal Rai, Havldr. 374
Ranoda Prosad Saha, Havldr.-maj. . . . 183
Raoji Mahamunkar, Colour-havldr. . . . 725
Rapot Ram Rabba, Jemdr. 267
Rasul Khan, Dafadar 532
Rasundram, Colour-havldr. . . . . . 44[illegible]
Ratan Sing Tulsara, Jemdr. 183
Rati Ram, Resdr., I.O.M. 143
Rawat Singh, Dafadar 14
Rattu Singh, Havldr. 500
Rawat Singh, Dafadar 14
Raza Ali Shah, Havldr. 500
Razwant Singh, Colour-havldr. 902
Rekha Ram, Havldr. 218
Rimane Thapa, Subdr. 445
Risal Singh, Resdr. 773
Risal Singh, Dafadar 1006
Roda Khan, Havldr. 345
Rohtan Singh, Havldr. 120
Rosan Lal, Havldr. 901
Roshan Ali, Subdr. 858
Rugbir Singh, Jemdr. 607
Ruknuddin, Jemdr. 531
Rulya. Havldr. 901
Rumal Singh, Jemdr. 343
Rungasami, Jemdr. 266
Rup Singh Negi, Havldr. 464
Rup Sing Thapa, Colour-havldr. 122
Rup Singh, Dafadar 681
Rupdal Rai, Colour-havldr. 860
Rure Khan, Jemdr. 533
Rustam Khan, Kot-dafadar 648
SABAJIRAO RANI, Colour-havldr. 860
Sabit Khan, Jemdr. 37
Sadar-ud-Din Shah, Jemdr. 373
Sadashiv Rao Surve, Havldr. 774
Sadda Singh, Jemdr. 74
Sadhu Singh, Jemdr. 184
Sadiq Shah, Kot-dafadar 375
Sagar Singh, Havldr. 532
Sagon Naik, Havldr. 774

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Sahib Singh, Havldr. 1042
Sahib Bakhsh Singh, Jemdr. 1042
Said Ahmad Khan, Kot-dafadar 1008
Saidullah Khan 900
Saidun Shah, Dafadar 73
Said Husain, Havldr. 500
Said Muhammad, Havldr. 500
Said Raza, Kot-dafadar 265
Saidan Shah, Colour-havldr. 860
Saifur Khan, Havldr. 532
Sailu Singh, Dafadar 143
Saiyid Ali Naki, *Khan Sahib, Bahadur*, Sub-asst. Surgn., ranking as Subdr., I.S.M.D. . 372
Saiyid Muhsin Shah, Risldr. 120
Saiyid Padshah, Subdr.-maj. 858
Sajawal Khan, Havldr. 14
Sajid Gul, Resdr. 605
Sakaramrao Surwe, Colour-havldr. . . . 533
Sakharam Gaikwad, Colour-havldr. . . . 144
Sakha Ram Putole, Havldr. 122
Sakhawat Khan, Colour-havldr. 724
Sakpal, Colour-havldr. 145
Saleh Muhammad, Jemdr. 266
Saman Singh, Havldr. maj. 144
Samar Bahadur Mal Havldr. 650
Samuel Aide, Colour-havldr. 345
Samuel Paul Singh (probn.) 605
Samuel, Y., Colour-havldr. 445
Samundar Khan, Dafadar 343
Samundar Khan, Havldr. 681
Sandanasami, L. D., Havldr. 1042
Sangat Singh, Dafadar 143
Sankar Kadam, Havldr. 1007
Sant Singh, Dafadar 414
Sant Singh, Resdr. 416
Sant Singh, Havldr. 444
Sant Singh, Resdr. 463
Sant Singh, Dafadar 1042
Santa Bir, Havldr. 443
Santa Singh, Havldr. 345
Santa Singh, Havldr. 607
Santbir Bura, Havldr. 834
Santok Pun, Havldr. 1043
Sanwal, Havldr. 649
Sapuran Singh, Havldr. 415
Sapuran Singh, Havldr. 532
Sapuran Singh, Havldr. 533
Sapuran Singh, Havldr. 649
Sapuran Singh, Havldr. 1043
Sarabjit Gurung, Jemdr. 416
Sarbuland Khan, Kot-dafadar 606
Sardar Ali, Kot-dafadar 901
Sardar Khan, Colour-havldr. 184
Sardar Khan, Dafadar 217
Sardar Khan, Jemdr. 265
Sardar Khan, Havldr. 373
Sardar Khan, Havldr. 416
Sardar Khan, Jemdr. 444
Sardar Khan, Havldr. 532
Sardar Khan, Jemdr. 1043
Sardar Singh, Havldr.-maj. 144
Sardar Singh, Subdr. 935
Sardar, Jemdr. 122
Sardara (II.), Jemdr. 936
Sarfaraz Khan, Jemdr. 144
Sarfaraz Khan, Colour-havldr. 266
Sarjit Singh, Qr.mr.-havldr. 681
Sarju, Havldr. 724
Sarju Singh, Havldr. 1043
Sarwan Singh, Kot-dafadar 372
Sassi Mal, Colour-havldr. 725
Satnarain Singh, Havldr. 1042
Saurinayagam, Havldr. 724, 936
Sauriyappam, Havldr. 774
Sawal Singh, Kot-dafadar 606
Sawal Singh, Subdr. 858
Sawal Singh, Jemdr. 901
Sawan, Colour-havldr. 145
Sawan Singh, Colour-havldr. 217
Sawan Singh, Havldr. 415
Sawan Singh, Havldr. 444
Sawan Singh, Colour-havldr. 501
Sawant Ram, Havldr.-maj. 936
Sawar Khan, Havldr. 833
Sayyid Abdur Rahim, Jemdr. 649
Sayyid Ahmad, Jemdr. 416
Sayyid Ahmad, Colour-havldr. 46

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Sayyid Azimuddin, Jemdr. 184
Sayyid Muhammad, Havldr. 834
Sayyid Qudratullah, Dafadar 648
Sayyid Sikandar, Havldr. 1007
Sayyid Yusuf, Havldr. 344
Sewa Ram, Jemdr. 465
Sewa Ram, Colour-halvdr. 607
Sewa Singh, Havldr. 345
Sewa Singh, Qr.mr.-havldr. 724
Shabaryar Khan, Havldr. 1043
Shadam Khan, Jemdr. 902
Shadi Khan, Havldr. 37
Shadi Ram, Jemdr. 465
Shadman Khan, Jemdr. 343
Shahab-ud-din, Havldr. 415
Shahryar Khan, Havldr. 218
Shah Muhammad Khan, Havldr. 724
Shah Nawaz Khan, Jemdr. 605
Shah Nawaz Khan, Jemdr., I.O.M. . . . 1007
Shah Pasand, Kot-dafadar 414
Shah Sawar, Havldr. 121
Shahwali Khan, Dafadar 14
Shahwali Khan, Colour-havldr. 444
Shahzullah Khan, Colour-havldr. . . . 265
Shaik Abdul Qadir, Havldr. 649
Shaik Haidar, Jemdr. 74
Shaikh Abdul Aziz, Havldr. 774, 901
Shaikh Abdul Hakim, Havldr. 144
Shaikh Abdul Samad, Colour-havldr. . . . 374
Shaikh Abdur Razaq, Havldr. 184
Shaikh Adam, Subdr. 343
Shaikh Ahmad, Jemdr. 834
Shaikh Ahmad, Jemdr. 1043
Shaikh Ali, Colour-havldr. 465
Shaikh Amir Ahmad, Colour-havldr. . . . 648
Shaikh Babu, *Sardar Bahadur*, Subdr.-maj. . 264
Shaikh Bade Sahib, Jemdr. 725
Shaikh Daud, Colour-havldr. 1043
Shaikh Faiz-ud-din, Jemdr. 73
Shaikh Isa, Colour-havldr. 649
Shaikh Jamal, Jemdr. 1043
Shaikh Jamal-ud-din, Havldr. 936
Shaikh Mahbub, Havldr. 38
Shaik Masund Ali, Colour-havldr. . . . 1043
Shaikh Mohi-ud-din, Jemdr. 372
Shaikh Muhammad Ishak, Jemdr. 858
Shaikh Qudratulla, Dafadar and Head Salutri . 651
Shaikh Rafiuddin, Qr.mr.-havldr. 834
Shaikh Usman, Havldr. 122
Shaikh Wilayat Ali, Jemdr. 724
Shaikh Wali Muhammad, Jemdr. 122
Shaikh Zaman Al, Jemdr. 833
Shailu, Havldr. 1043
Sham Singh, Jemdr. 344
Sham Singh 650
Sham Singh, Kot-dafadar 901
Shamlal Singh, Havldr.-maj. 725
Shams Din, Havldr. (*erratum*) 345
Shams Din, Havldr. 1006
Shamsher Jang Thakur, Havldr. 1007
Shamsher Sing Khawas, Jemdr. 834
Shamsher Singh, Havldr. 465
Shamshul Khan, Colour-havldr. 144
Shamshul Khan, Jemdr. 1007
Shams-ud-din, Jemdr. 936
Shan Khan, Jemdr. 606
Shankar Ashenna, Havldr.-maj. 373
Shankardayal Misr, Havldr. 373
Shankar Korkar, Jemdr. 145
Shankar Lowande, Jemdr. 38
Shaw Nawaz, Jemdr. 374
Sheobakhsh, Havldr. 607
Sheo Chand, Colour-havldr. 500
Sheochund, Havldr. 681
Sheodan Ram, Colour-havldr. 218
Sheodan Singh, Kot-dafadar 773
Sheodath, Colour-havldr. 74
Sheo Karan, Kot-dafadar 532
Sheonath, Havldr.-maj. 38
Sheonath Singh, Jemdr. 464
Sheo Ram 650
Sher Afzal Kot-dafadar 901
Sher Alam (probn.) 648
Sher Ali, Jemdr. 606
Sher Ali Khan, Kot-dafadar 73
Sher Bahadur, Kot-dafadar 265
Sher Bahadur Khan, Dafadar 14
Sher Bahadur Khan, Resdr. 37
Sher Bahadur Khattri, Subdr. 343
Sher Baz, Colour-havldr. 415
Sherbaz Khan, Resdr., I.O.M. 143
Sher Jang, Havldr. 773
Sher Khan, Jemdr. 533
Sher Khan, Havldr. 607
Sher Muhammad, Jemdr. 184
Sher Muhammad (on probn.). 605
Sher Muhammad Khan, Dafadar 73
Sher Singh, Havldr.-maj. 184
Sher Singh, Colour-havldr. 606
Sher Singh, Havldr. 606
Sher Sing Khattri, Havldr. 219
Sherin Khan, Jemdr. 902
Shib Singh Pann, Havldr. 464
Shiblal, Havldr. 1043
Shimbu Lal, Havldr. 373
Shishpal Singh, Jemdr. 144
Shiudas Singh, Havldr. 465
Shiudat Dube, Havldr. 144
Shiukaran Singh, Havldr. 183
Shiu Lad Singh, Colour-havldr. 121
Shiu Mangal Singh, Jemdr. 833
Shiunarain Singh, Havldr. 901
Shiunaratan Ram, Jemdr. 445
Shiunath Misr, Havldr. 1042
Shiunath Singh, Jemdr. 183
Shiunath Singh, Havldr. 461
Shiupal Singh, Havldr. 833
Shiupershad Singh, Havldr. 1042
Shiuratan Dube, Havldr. 120
Shiuratan Dube, Havldr. 217
Shiuram Sujjan, Colour-havldr. 834
Shiu Singh, Havldr. 724
Shiv Chand, Havldr. 218
Shivram Naik, Colour-havldr. 1007
Shukal Chand, Havldr. 218
Shunmugham, Havldr. 344
Siban, Havldr. 725
Sid Ram Nikan, Havldr. 1007
Singha Singh, Colour-havldr. 834
Sirbaland Khan, Jemdr. 343
Sirdar Muhammad Janan, Risldr. . . . 342
Sirdar Narendro Singh 903
Siria Gharti, Jemdr. 15
Sispal Singh, Colour-havldr. 500
Sis Ram, Havldr. maj. 833
Sital Singh, Jemdr. 532
Sita Ram Barge, Jemdr 860
Sitaram Jadhao, Jemdr. 1007
Sitladin Misr, Havldr.-maj. 120
Sobha Singh, Jemdr. 343
Sobha Singh, Jemdr. 723
Soburna Gurung, Havldr. 834
Sohan Ram, Havldr. 74
Sohan Singh, Kot-dafadar 14
Sohan Singh, Resdr. 343
Sohan Singh, Havldr.-maj. 649
Sohan Singh, Havldr.-maj 902
Sohbat, Havldr. 415
Sohbat, Havldr. 724
Solomon Benjamin, Qr.mr.-havldr. . . . 725
Somalingayya (*late* Subdr.) 534
Son Ram 372
Sopana, Havldr. 1042
Sri Chand, Kot-dafadar 414
Sri Chand, Havldr. 682
Sri Krishna, Havldr. 218
Sripal Singh, Havldr. 74
Sri Ram, Havldr. 144
Suba Ram, Havldr. 416
Subhkaram Singh, Jemdr. 834
Subhkaran Singh, Havldr. 649
Subhram, Jemdr. 217
Subha Chand, Havldr. 218
Subriamani, Havldr. 217
Sucha Singh, Jemdr. 444
Sucha Singh 773
Sughar Singh, Havldr. 217
Sughar Singh Jemdr. 860
Suhel Singh, Jemdr. 38
Sukhde, Jemdr. 724
Sukh Deo, Jemdr. 681
Sukha Ram, Jemdr. 724
Sukhdeo Pande Colour-havldr. 648
Sukhi Ram, Risldr.-maj. 342

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Sukhal, Havldr. . . . 724
Sulaiman Khan, Havldr. . . . 345
Sulakhan Singh, Havldr. . . . 1044
Sultan, Jemdr. . . . 724
Sultan Alam, Jemdr. . . . 681
Sultan Hussain, Blacksmith . . . 268
Sultan Khan, Dafadar . . . 373
Sultan Mahmad, Havldr. . . . 444
Sultan Singh, Dafadar . . . 216
Sultan Singh, Jemdr. . . . 532
Sultan Surkhru, Jemdr. . . . 1043
Sundar Singh, Havldr. . . . 74
Sundar Singh, Havldr. . . . 74
Sundar Singh, Colour-havldr. . . . 444
Sundar Singh, Havldr. . . . 532
Sundar Singh, Havldr. . . . 774
Sundar Singh, Havldr. . . . 860
Sundar Singh, Jemdr. . . . 901
Sundar Singh, Subdr.-maj. . . . 1042
Sundaram, Colour-havldr. . . . 415
Sunit Chand, Jemdr., I.O.M. . . . 378
Sunkha Singh, Jemdr. . . . 416
Surain Singh, Havldr. . . . 121
Surain Singh, Havldr. . . . 464
Surajbali Singh, Havldr. . . . 120
Surajbali Singh, Jemdr. . . . 1042
Surajpal Dube, Colour-havldr. . . . 724
Suraj Pal Misra, Colour-havldr. . . . 1006
Suraj Prasad Misra, Colour-havldr. . . . 444
Suram Chand, Resdr. . . . 143
Surbir Thapa, Colour-havldr. . . . 445
Surjan, Subdr. . . . 342
Surjan, Havldr. . . . 606
Surjan, Havldr. . . . 724
Syamdhoj Gurung, Jemdr. . . . 38
Syed Mir, Jemdr. . . . 343
TAHAL SINGH, Jemdr. . . . 533
Taj Din, Havldr. . . . 1042
Taj Muhammad, Havldr. . . . 37
Taj Muhammad, Havldr. . . . 859
Taj Muhammad Khan, Risldr. . . . 342
Takhat Singh, Jemdr. . . . 1042
Tara Singh, Jemdr. . . . 121
Tara Singh, Colour-havldr. . . . 902
Teja Singh, Dafdr. . . . 606
Teja Singh, Havldr. . . . 682
Teja Singh, Havldr. . . . 833
Teja Singh, Havldr. . . . 859
Teja Singh, Qr.mr.-havldr. . . . 902
Tek Ram, Havldr. . . . 74
Thakur Singh, Kot-dafadar . . . 37
Thakur Singh, Colour-havldr. . . . 184
Thakur Singh, Subdr. . . . 217
Thakur Singh, Jemdr. . . . 218
Thakur Singh, Resdr. . . . 414
Thakur Singh, Colour-havldr. . . . 415
Thakur Singh, Havldr. . . . 859
Thakur Jor Singh, Risldr. . . . 373
Thakurpershad Singh, Havldr. . . . 902
Thirka Ram, Havldr. . . . 374
Tika Khan, Subdr. . . . 218
Tikaram, Colour-havldr. . . . 834
Tikaram Thapa . . . 860
Tikka Brij Mohan Pal, Jemdr. . . . 344
Tilbir Thapa, Jemdr. . . . 902, 937
Tilok Singh, Havldr. . . . 414
Tilok Singh, Jemdr. . . . 533
Tilok Sing Negi, Colour-havldr. . . . 773
Tirthi Pun, Havldr. . . . 219
Todar Singh, Dafdr. . . . 1042
Takha, Havldr. . . . 859
Tota Ram, Havldr. . . . 834
Tukaram Dharo, Havldr. . . . 1043
Tukaram Kate, Colour-havldr. . . . 374
Tularam, Colour-havldr. . . . 859
Tulla, Havldr. . . . 217
Tulsa Singh, Havldr. . . . 500
Tulsi Das, Havldr. (Orderly Room Clerk) . 680
Tulsi Ram, Kot-dafadar . . . 1042
Tunda Singh, Havldr. . . . 345
Turra Baz Khan, Subdr.-maj. . . . 858
UDAI SINGH, Havldr. . . . 1042
Udam Singh, Jemdr. . . . 532
Ude Ram, Havldr. . . . 1043
Ude Singh, Colour-havldr. . . . 464
Ude Sing Ghale, Havldr.-maj. . . . 725
Udit Narain Singh, Colour-havldr. . . . 1006

PAGE

ADMISSIONS, APPOINTMENTS, PROMOTIONS, RETENTIONS AND REVERSIONS —MILITARY—continued.

Ugan Singh, Havldr. . . . 1007
Ujagar Singh, Havldr. . . . 532
Umar Ali, Havldr. . . . 218
Umar Bakhsh, Jemdr. . . . 1007
Umed Singh, Dafadar . . . 499
Unkar Singh, Havldr. . . . 724
Usman Khan, Risldr. . . . 1005
Uttam Singh, Colour-havldr. . . . 218
Uttam Singh, Havldr. . . . 373
Uttam Singh, Havldr. . . . 533
Uttam Singh, Dafadar . . . 648
Uttam Singh, Havldr. . . . 1007
VAIDANADASAMI NAIDU, Colour-havldr. . . . 724
Veerappa, Jemdr. (cancelled) . . . 650
Velunayar, Havldr. P. . . . 374
Venkatachalam, Havldr. . . . 416
Venkatachallam, Colour-havldr. . . . 774
Venkatasami, Jemdr. . . . 724
Veerasawimy, 3rd grade Ward Servant . . 268
Viranna, Jemdr. . . . 373
Vishnu Aire, Jemdr. . . . 122
Vishnu Sakharam, Colour-havldr. . . . 445
WADHAWA SINGH, Jemdr. . . . 858
Wadhawa Singh, Havldr. . . . 902
Wajid Ali, Kot-dafadar . . . 1042
Walayat Shah, Havldr. . . . 345
Wali Muhammad Khan, Jemdr. . . . 936
Waryam Singh, Dafadar . . . 73
Waryam Singh, Havldr. . . . 415
Waryam Singh, Colour-havldr. . . . 901
Waryam Singh, Havldr. . . . 902
Wasil Muhammad Khan, Dafadar . . . 1006
Wasudeo Kadam, Havldr. . . . 122
Wazirsing Mahtra, Jemdr. . . . 374
YAKHUDIN, Jemdr. . . . 14
Yakub Khan, Resdr. . . . 120
Yar Mohomed, Kot-dafadar . . . 1008
Yeshwant Rao Nalge, Havldr. . . . 774
Yusuf Ali, Kot-dafadar . . . 606
ZABTE KHAN, Jemdr. . . . 605
Zabte Khan, Resdr. . . . 901
Zahir-ud-din, Lance-dafadar . . . 531
Zaid Gul, Subdr. . . . 858
Zain Din, Havldr. . . . 606
Zaman Ali, Jemdr. . . . 724
Zaman Khan, Havldr. . . . 936
Zanki Ram, Jemdr. . . . 649
Zardad Khan, Resdr. . . . 37
Zardad Khan, Lance-havldr. . . . 724
Zarullah Khan, Havldr.-maj. . . . 415
Zikriya Khan, Risldr. . . . 681

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY.

Award of Military Medal.

Baker, Lt.-col. H. G., R.E. . . . 9
Coombs, Corpl. C. . . . 65
Garvan, Corpl. J. T. . . . 893
Reid, Sergt. S. . . . 893

Awarded the Military Cross.

Amar Sing Thapa, *Sardar Bahadur*, I.A., Sub. Maj. . . . 432
Ambrose, Lt. R. D., I.A. . . . 852
Apte, *tempy.* Lt. V. K., I.M.S. . . . 852
Arrindell, Lt. C. D. S. M., I.A.R.O. . . . 642
Ashmore, Capt. E J. C. . . . 852
Barron, Capt. A. H. D., I.A. . . . 397
Batra, Capt. Hargobind Lal, I.M.S. . . . 642
Baxter, Lt. C. W. W., I.M.S. . . . 852
Beresford, Capt. G. de la P., I.A. . . . 397
Bhagwan Singh, I.A., Subdr. (actg. Subdr.-maj.) 852
Bingham, Asst. Comsy. and hony. Lt. E. G. I.A. . . . 612
Brooke, Capt. A. S., I.A. . . . 642
Brooke-Hunt, Lt. (*tempy.* capt.) G. L., I.A.R.O. 397
Budhibal Thapa, Jemdr. . . . 1046
Burne, Lt. (actg. capt.) R. H., I.A.R.O. . . 852
Cooper, Lt. (actg. capt.) H. G., I.A.R.O. . . 397
Dann, Lt. C. F., I.A. . . . 642
Das, Capt. Monindranath, M.B., I.M.S. . . 642
Daunt, Capt. C. O'B. . . . 638
Davidson, Lt. (*tempy.* Capt.) J. R., I.A.R.O. . 642
Davies, Capt. C. N., M.B., I.M.S. . . . 852
Dowland, Lt. (actg. Capt.) G. R., I.A. . . 852

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Dutt, Lt. S., I.M.S. 638
Fane, Lt. A. G. C., I.A.R.O. 744
Ferquharson, Lt. (actg. Capt.) F. A., I.A.R.O. 397
Feltham, Lt. (actg. Capt.) W. I. P., I.A. . . 642
Garstin, Capt. H. A., I.A. 367
Goddon, Capt. C. A., I.M.S. 852
Goodall, Lt. G. M., I.A.R.O. 642
Gover, Capt. A. C., I.A. 397
Graham, Capt. L. C. T. 638
Guthrie, Capt. I. D., I.A. 398
Haji Sulaiman Gulam-hossein Haji, I.M.S., Capt. 397
Hall, Capt. W. D., I.A. 367
Hawkes, Lt. (actg. Capt.) G. E., I.A. . . . 852
Hayes, Lt. L., I.A.R.O. 642
Higginson, 2nd-Lt. N., I.A.R.O., I.A. . . 64, 828
Hogg, Lt. W. P., I.M.S. 642
Hughes, Capt. G. V., I.A. 642
Janak Singh, Jemdr. 852
Joyce, 2nd-Lt. A. H. B. 852
Kennedy, Lt. E. E., I.A. 398
Lang, Lt. J. H. 852
Lucas, Lt. A. G., I.A. 852
Macintosh, Lt. K. J., I.A. 432
Marshall, Lt. J., I.A.R.O. 642
Marshall, Lt. J. G., I.A.R.O. 642
McCulloch, 2nd-Lt. E. A., I.S.S. 642
Moore, Lt. A. N. F., I.A.R.O. 642
Mit Singh, Subdr., I.A. 852
Mukand Singh, Bahadur, Risldr. 638
Nelson, Capt. J. J. H., M.D., I.M.S. . . . 826
North, Capt. K. A., I.A. 642
Northey, Capt. W. B., I.A. 642
Page, Lt. W. W. K. 638
Pain, Lt. H. W., I.A.R.O. 642
Pock, Lt. L. J., I.A.R.O., attd. I.A. . . . 432
Pender, Lt. G. T., I.A. 398
Preston, Lt. E. B. C., I.A.R.O. 398
Reed, Lt. G., I.A.R.O. 642
Reed, Lt. L. N., I.A.R.O. 642
Rice, Lt. R. A., I.A.R.O. 398
Richardson, Lt. R., I.A. 398
Roberts, Lt. F. C., I.A.R.O. 642
Roche, Capt. M. J., M.B., I.M.S. 398
Rooth, Lt. A. V., I.A.R.O. 852
Scott, Capt. J. B., I.A. 398
Smith, Lt. V. W., I.A.R.O. 638
Stead, Lt. E. A., I.A. 642
Storrs, Lt. G. N., I.A.R.O. 852
Thorburn, Lt. R., I.A.R.O. 398
Tuite-Dalton, Capt. E. G. T., I.A. 852
Whitworth, Capt. D. E. 638
Woodward, Lt. R. G., I.A. 852

Award of the Indian Order of Merit, 1st Class.

Nur Ahmed Khan, Resdr., I.O.M. 675
Jailal, Jemdr., I.O.M. 716
Sarbuland, Subdr. (actg. Sub-Maj.) 716
Sucha Singh, Subdr. 446
Wazir Singh, Jemdr. 64

Award of the Indian Order of Merit, 2nd Class.

Abdur Rahman Khan, Lance-Dafadar, 716 (withdrawn) 939
Abhaidatt Singh, Subdr. 716
Adalat Khan, Jemdr. 675
Ali Akbar, Naik 716
Anokh Singh, Lance-dafadar 398
Arjun Singh, Subdr. 716
Ata Muhammad, Sepoy 716
Ata Muhammad Khan, 3rd class sub-asst. surgn. I.S.M.D. 675
Bawa Singh, Sepoy 64, 683
Bishen Singh, Lance-naik 716
Bulwant Singh, Resdr. 675
Chandri Chand, Subdr. 64, 683
Channan Singh, Lance-naik 64, 683
Dalip Singh, Sowar 64
Dhanbir Sonwar, Jemdr. 64, 683
Dhonkal Singh, Sowar 64
Dilawar Khan, Risldr. 675
Diwana, Jemdr. 1046
Faiz Muhammad Khan, Lance-dafadar . . . 675
Fazar Ali Khan, Jemdr. 716
Fateh Khan, Dafadar, I.D.S.M. 675
Feroz Khan, Lance-naik 716
Ganga Ram, Jemdr. 65, 683

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Ghazan Khan, Havldr. (actg. havldr.-maj.) . 716
Gul Zaman, Subdr. 716
Gulam Khan, Naik 65, 683
Harnam Singh, Havldr. 716
Hazara Singh, Sepoy 716
Hira Singh, Havldr. 716
Indar Singh, Sowar 716
Jabarsing Thapa, Havldr. 675
Jaman Sing Rai, Subdr. 675
Jan Gul, Subdr. 675
Jawand Singh, Resdr. 171
Jitar Singh Negi, Naik 675
Kalya, Havldr. 716
Kartar Singh, Lance-naik 65, 683
Liakat Hussain, Sowar 675
Lihaz Gul Khan, Resdr. 675
Luthi Singh Rawat, Naik 675
Maghar Singh, Subdr. 675
Mangal Singh, Havldr. 716
Muhammad Azam, Lance-dafadar 65
Muhammad Khan, Havldr. 675
Muhammad Khan, Jemdr. 65, 683
Muhammad Sulamain Khan, Subdr. (actg. Subdr.-maj.) 675
Munsib Dar, Sepoy 716
Munshi Khan, Jemdr. 171
Narain Singh, *Sardar Bahadur*, Capt. . . . 675
Natha Singh, Sepoy 716
Nawab Khan, Sepoy (Lance-naik) . . . 716
Nikka Singh, Naik (actg. Havldr.) . . . 65, 683
Padan Singh Thapa, Rifleman 716
Phagga Singh, Naik 65, 683
Punna Khan, Naik 65
Puran Singh, Dafadar 171
Raj Wali, Sepoy (*tempy.* Lance-naik) . . . 398
Rama, Subdr. 716
Ramsing Gurung, Rifleman 716
Saddu Singh, Sepoy 675
Sahib Singh, actg. Lance-dafadar 171
Santa Singh, Subdr. 675
Sardar Khan, Jemdr. (Woordie-maj.) . . . 716
Shah Nawaz, Lance-naik 675
Shahib Din, Lance-naik 716
Shaikh Abdulla, Jemdr. 675
Sukbal Gurung, Rifleman 716
Sundar Singh, Resdr., I.A. 675
Sundar Singh, Jemdr. 716
Wahid Ali Khan, Subdr.-maj. 716
Wazir Singh, Jemdr. 716
Wazir Singh, Subdr. 171
716

Awarded Indian Distinguished Service Medal.

Abdul Gaffur, Jemdr. 1046
Abdul Majid, 1st class sub-asst. surgn. . . 717
Abdul Satar Khan, Dafadar 399
Abdur Rahim Khan, Dafadar 399
Adalat Khan, Jemdr. 399
Ahmed Ali, *tempy.* Havldr. 675
Akbar Khan, Sowar 675
Akram Khan, Lance-dafadar 399
Alam Sher, Jemdr. 399
Ali Ahmed, Havldr. 717
Ali Hussan, Lance-dafadar 398
Alla Dad, Indian Driver 398
Alla Ditta Khan, Dafadar 399
Allah Bakhsh, Lance-naik 418
Amar Sing Ale, Naik 675
Amar Singh, Sowar 675
Amir Zaman, Subdr. 65
Anno Khan, Jemdr. 399
Antoni, Jemdr. 65, 683
Arjan Singh, Actg. Lance-dafadar (*tempy.* Dafadar) 399
Aslam Khan, Sowar 675
Asta Buddin, Sowar 399
Atta Muhammad Khan, Dafadar 398
Babu Khan, Sepoy 716
Badhawa, Naik 1046
Bagh Hussain, Driver 717
Bagsing Gurung, Jemdr. 675
Bahadur Gurung, Havldr. 65, 683
Bahadur Singh, Lance-naik 716
Balbahadur Thapa, Rifleman 675
Balwant Singh, Resdr., 399 (correctn.) . . 744
Baz Singh, Sowar 675
Besakhi, Lance-havldr. 771

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY—continued.

Bhagtea Gurung, Rifleman 65, 683
Bhani Singh, Jemdr. 716
Bhoor Singh, Dafadar 398
Binda, Bearer 399
Bishan Singh, Maj. 717
Bochan, Jemdr. 65, 683
Budhi Bal Thapa, Lance-naik 717
Budhoo, Lance-havldr. 399
Bur Singh, Actg. Lance-dafadar 399
Chabbu Thapa, Jemdr. 65, 683
Chandgi Ram, Lance-dafadar 716
Chandu, Sepoy 716
Channan Singh, Havldr. 716
Chintaman Gopal Gogale, 2nd class sub-asst. surgn. 717
Dadibal Pun, Havldr. 675
Dalbahadur Gurung, Lance-naik 1046
Dale Ram, Dafadar 399
Damodar, Sepoy 1046
Data Din. Bearer 717
Deodatt Singh, Sapper 716
Deodost Thapa, Naik 675
Dowan Singh Pun, Rifleman 675
Dhir Singh, Sepoy 1046
Dhuram Singh, Kot-dafadar 675
Dost Mohomed, Actg. Lance-dafadar . . 65, 683
Dugmore, W., K.O.S.B., Pte. 171
Dunnia, Sepoy 717
Eldridge, R. J., Pte. 171
Fakir Khan, Sowar 675
Farman Ali, Risldr. 534
Farzand Ali, Resdr. 716
Fateh Din, *Sardar Bahadur*, Subdr.-maj. . . 534
Fauja Singh, Sowar 399
Fazil Din, Subdr. 65
Feroz Khan, Sepoy 65, 683
Ferozo Khan, Lance-naik 717
Forris, G. J., I.S.M.S., 1st class sub-asst. surgn. 399
Firoz, Bearer 675
Firoz Khan, Sowar. 675
Gagansing Gharti, Rifleman 717
Gakhar Khan, Lance-naik 717
Ganga Charan Dube, Lance-naik 675
Gazni Khan, Dafadar 675
Ghulam Akbar, Naik 716
Ghulam Dali, Lance-dafadar 686
Ghulam Haider, 1st class sub-asst. surgn. . 717
Ghulam Mahomed, Lance-dafadar 675
Ghulam Nabi Khan, Havldr. 716
Gokal, Sowar 675
Gopalsami, Sapper 716
Gossain, B. R. H., Subdr. 717
Gul Badshah, Naik (actg. Havldr.) . . . 717
Gunga Din, Lance-Naik 675
Habib Gul, Jemdr. 399
Habidullah Khan, Jemdr. 716
Haider, Havldr. 717
Hakim Khan, Naik 717
Hari Kishen Thapa, Rifleman 717
Hardit Singh, Resdr. 675
Harka Sing Thapa, Havldr. 675
Har-Parshad, *Rai Sahib*, senr. sub-asst. surgn., I.S.M.D. 751
Het Ram, Resdr. 675
Hira Singh, Sowar 65
Hukma Ram, Havldr. 717
Hussain Bakhsh, Bearer 675
Hussaina, Actg. Lance-naik 675
Hyat Khan, Lance-dafadar 675
Ibrahim, Naik 717
Indar Singh, Gunner 716
Inzar Gul, Dafadar 675
Jaimal Singh, Sowar (Ward Ordly.) . . . 399
Jaimal Singh, Sepoy 1046
Jait Singh, Lance-dafadar 675
Jamar Sing Gurung, Lance-naik] . . . 1046
Jehan Khan, Dafadar 399
Jitman Sahi, Lance-naik 675
Jiwan Singh, Naik 716
Kala Singh, Havldr., I.A. 399
Kale Khan, Jemdr. 399
Kauwar Udham Singh, Subdr. 65
Kapur Singh, Sowar 675
Kapura, Sepoy 1046
Karam Ilahi Khan, Naik 716
Kashi Ram, Naik 717
Kassim Ali, Dafadar 171

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY—continued.

Kehar Singh, Sowar 675
Khairaj Gharti, Rifleman 717
Khandara Singh, Dafadar 399
Kharke Pun, Havldr. 675
Khuda Baksh Khan, Jemdr., 399 (correctn.) . 744
Khurshed Muhammad Khan, Risldr. . . . 399
Khushi Mahomed, Sepoy 717
Krishna Chandra Singh, Resdr. 675
Kunda Singh, Risldr. 716
Kutu Ram, Naik 716
Labh Singh, Dafadar 399
Labh Singh, Lance-naik (actg. Naik) . . . 717
Ladoo Ram, Driver 675
Lalsing Gurung, Naik 717
Lall Man, Lance-dafadar 65, 683
Lashkar Singh, Lance-naik 171
Lehna Singh, Indian Driver 398
Madurai, Pte. 717
Mahanlal Ole, Rifleman 717
Mahmud Ali Khan, Ward Ordly. 399
Makan Khan, Sowar 675
Makardhoj Rai, Lance-naik 717
Makhoo Khan, Sepoy (Lance-naik) . . 65, 683
Mal Singh, Sepoy 717
Maluk Singh, Havldr. 716
Man Singh, Sowar 398
Manbahadur Gurung, Lance-naik 675
Mangal Singh, Sepoy 717
Mangta, Naik 717
Mangtu, Havldr. 717
Manraj Gurung, Lance-naik 675
Manser Singh, Sepoy 717
Maula Bakhsh, Havldr. 716
Mehain Singh, Sowar 675
Mehdi Khan, Subdr. 534
Mehr Singh, Havldr. 717
Mehr Singh, Sepoy 717
Mir Ronak Ali, Sowar (actg. Lance-dafadar) . 399
Mir Zaman, Lance-naik 418
Moh'd Nur, Naik 675
Mohar Singh, Sowar 675
Mool Singh, Sowar 398
Muhammad Ali Khan, Sepoy 716
Muhammad Bakhsh, Havldr. 686
Muhammad Jan, Sowar 399
Muhammad Khan, Lance-naik 418
Mukhtiara, Havldr. 717
Mundar Singh, Naik 717
Musali Khan, actg. Lance-dafadar . . . 399
Nadir Ali, Sepoy 65, 683
Nand Singh, Sowar 399
Nanoo Singh, Rifleman 717
Nar Singh, Gunner 716
Narain Singh, Sepoy 65, 683
Narain Singh, Havldr. 716
Narbir Bura, Rifleman 717
Nari Chettri, Rifleman 675
Natha Singh, Lance-naik 65
Nawab Ali Khan, Lance-dafadar 399
Nazir Khan, Havldr. 686
Niadar Singh, Lance-dafadar 399
Niamat Khan, Naik 675
Niamat Khan, Sepoy (actg. Naik) . . . 716
Nowsher, Subdr. 717
Nowsher Khan, Havldr. 716
Nur Khan (II), Subdr. 717
Pahal Singh Thapa, Havldr. 675
Painda, Bearer 675
Parbhu Dayal, actg. Lance-dafadar . . . 399
Parbir Pun, Rifleman 675
Parmanand Misra, sub-asst surgn., I.S.M.S. . 399
Parsa Ram, Rifleman 717
Patalya, Havldr. (Jemdr.) 1046
Pearay Lal, Havldr. 717
Pertab Singh, Dafadar 65
Phul Khan, Havldr. 65, 683
Pinnu Khan, Lance-naik 418
Pirthi Singh, Dafadar 399
Pope, G. R., Pte. 171
Puran Singh Gurung, Lance-naik . . . 65, 683
Puran Singh, Sowar 65, 683
Puran Bahadur Gurung, Naik 675
Puran Bahadur Thapa, Naik 717
Raghoji Rao Khanwilkar, Lt. 717
Rahmat Khan, Naik 716
Ram Singh, Dafadar 675
Ramdiyaal Singh, Havldr. 65, 683

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Ram Lal, Bearar 717
Ram Lal Abrole, 1st class sub-asst. surgn., I.S.M S. 399
Ram Sarup, Dafadar 399
Ram Zan Khan, Sowar 675
Ram Singh Thapa, Naik 675
Randhoj Limbu, Lance-naik 65, 683
Rati Ram, Sowar 399
Rudrabir Thapa, Rifleman 717
Rup Chand Khana, 1st grade Hos. Store-keeper 399
Rupa Singh, Subdr. 717
Sahib Shah, Naik 717
Saif-ud-Din, *Kahn Sahib*, senr. sub-asst. surgn., I. S. M. D. 751
Saiyid Sulimau, Subdr. 717
Sangar Khan, Dafadar. 399
Sant Ram, Artificer-Havldr. 717
Sarain Singh, Sowar 399
Sarbu Gurung, Rifleman 675
Sard Chand, Dafadar 65, 683
Sardar Khan, Jemdr. 399
Sawan Singh, Havldr. 716
Sayyad Abdul Majid, Sowar 675
Sayed Mohammed, Lance-Naik 717
Shahnowaz Khan, Lance-dafadar 675
Shaikh Ahmad Hussain, Sowar (actg. dafadar) . 675
Sham Singh, Bearer 675
Sham Singh, Dafadar 675
Sheik Ibrahim, Engine-Driver 717
Sheik Mahomed, Engine-Driver 717
Sheik Nizamuddin, Syrang 717
Sher Ahmad Khan, Naik 65
Sher Ahmad Khan, Naik 683
Sher Bahadur Khan, Dafadar 399
Sher Baz, Subdr. 65
Sher Singh, Dafadar 65
Sita Ram, Sowar 675
Sobha Singh, Actg. Lance-dafadar 399
Sohan Singh, Sepoy 65, 683
Sultan Bakhsh, Naik 418
Sultan Khan, Subdr. (actg. Subdr.-maj.) . . 717
Sunnoo, Bearer 717
Taj Muhammad Khan, Jemdr. 399
Talib Hussain, Sowar 675
Tursam, Sepoy 717
Tek Singh, Risldr. 399
Tekbahadur Khuttri, Lance-naik 717
Thumboosawmi, Jemdr. 717
Ujagar Singh, Sowar 675
Ujagar Singh, Subdr. (actg. Subdr.-maj.) . . 717
Umrao Singh, Ward Ordly. 399
Urbahadur Gurung, Rifleman 675
Wahidyar Khan, 1st class sub-asst. surgn. . . 717
Zahid Khan, Dafadar 675

Awarded of Meritorious Service Medal.

Abbott, C. F., Sergt., I.A. 823
Abdul Haq, Havldr. 684
Abdul Rahim, Drummer (Lance-naik) . . . 501
Abdul Rahman, Lance-naik 685
Abdulla Khan, Havldr. 501
Ahmad Din, Havldr. 684
Aijal, Sepoy 684
Ajambir Gurung, Lance-naik 186
Akbar, Sepoy 685
Ali Ahmad, Colour-havldr. 683
Ali Bahadur, Lance-naik 683
Ali Bahadur, Colour-halvldr. 685
Ali Beg, Pte. 684
Ali Muhammad Khan, Sepoy 684
Allah Dad, Pte. 685
Allah Dad, Naik 1046
Allah Din, Lance-naik 684
Allah Ditta, Havldr. 685
Altaf Hussain, 1st class sub-asst. surgn. . . 685
Amar Singh, Sepoy 684
Amar Singh, Havldr. 686
Amar Singh, Sepoy 1046
Ambu, Sepoy 684
Amir Khan, Havldr. 683
Amir Shah, Naik 684
Anbir Gharti, Rifleman 185
Ansu, Naik 684
Arnall, F. T., Sub-condr. 171
Arulappan, Havldr. 683
Arumgam, Pte. 684
Asal Mir, Lance-naik 685

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Ashraf Khan, Lance-naik 684
Aslam, Naik 1046
Aspur Gurung, Havldr. 186
Assa Singh, Havldr. 725
Ata Khan, Naik 685
Atharaj, Pte. 684
Atibal Thapa, Havldr. 186
Atma Singh, Sapper 683
Attar Sing Rana, Naik 185
Attar Singh, Naik 725
Awal Mir, Lance-Naik 685
Babri Khan, Havldr. 685
Bachan Singh, Sepoy 686
Budhawa Singh, Havldr. 725
Bagh Ali, Pte. 685
Bagh Singh, Naik 725
Bahadur Ali, Naik 685
Bahadur Gharti, Rifleman 185
Bahadur Khan, Naik 685
Bahadur Khan, Havldr. 685
Bahal Singh, Naik 686
Bailey, Sub-Condr. G. W. B., I.A. . . . 823
Bakka, Havldr. 683
Balakrishnan, Pte. 684
Balbahadur Gurung, Naik 185
Balbir Gurung, Havldr. 185
Balkrishna Damodar Pundit, Havldr. . . . 1046
Bansu, Lance-havldr. 502
Basant Singh, Havldr. 684
Basant Singh, Naik 686
Bashir Ahmad Khan, Lance-naik 684
Bassawa Singh, Havldr. 725
Beecraft, W., Sergt. 171
Bhabesar Thapa, Bugler 186
Bhabesor Gurung, Havldr. 185
Bhagatbir Thapa, Havldr. 185
Bhagte Ram, Rifleman 185
Bhairaj Pun, Lance-naik 186
Bhawan Sing Rana, Rifleman 185
Bhagwan Singh, Sepoy 1046
Bhima, Lance-Naik 685
Bhogawan, 3rd grade (Ward Ordly.) . . . 685
Bhoore Singh, Havldr. 686
Bikaram Singh, Sepoy 501
Birbahadur Thapa, Naik 185
Bir Singh, Havldr. 725
Bir Singh, Naik 725
Bir Singh, Naik 725
Bir Singh, Colour-havldr. 1046
Bishan Singh, Havldr. 725
Bogh Singh, Naik 725
Bostan, Naik 683
Bu Ali Khan, 1st class sub-asst. surgn., I.S.M.D. 1046
Budh Singh, Havldr. 1046
Budh Sing Gurung, Naik 185
Budhilal Thapa, Havldr. 185
Budhiman Gurung, Rifleman 185
Bulaka Singh, Sowar (Ward Ordly.) . . . 685
Butt, H., compy. sergt.-maj. 171
Byram Khan, Lance-naik 685
Chadammi Lal, Havldr. 1046
Chaju Khan, Actg. Naik 684
Chanda Singh, Batty. Qr.mr.-sergt. . . . 76
Chandrabir Gurung, Lance-naik 185
Chandraman Gurung, Havldr. 185
Chet Singh, Sepoy 686
Chhaju, Sepoy 685
Chhessang Gurung, Rifleman 185
Chhoto Singh, Sepoy 1046
Chokand, Sepoy 685
Chota Singh, Lance-naik 683
Chur Singh, Sepoy 684
Crane, Batty. Sergt.-maj., W. J. 171
Dada Sahib, Mule Driver 684
Dal Sing Gurung, Lance-naik 185
Dalbahadur Rana, Naik 185
Dalbir Thapa, Rifleman 1046
Dale Rana, Lance-naik 185
Dalip Singh, Havldr. 725
Damar Sing Gurung, Havldr. (Jemdr.) . . 186
Darshan Singh, Lance-naik 686
Desa Singh Havldr. 725
Dasrath Ale, Havldr. 185
Denton, G. E, staff-sergt., I.A. 823
Deva Singh, Naik 686
Devi Dial, Naik 683
Dovi Singh, Havldr. 684

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Dhanpati Thapa, Rifleman 185
Dhan Singh, Havldr. 684
Digambar Sahi, Havldr. 185
Din Muhammad, Havldr. 686
Din Muhammad Khan, Dafadar 501
Din Shah, Naik 685
Ditta Khan, Sepoy 685
Diwan, Havldr. 683
Diwan Khan, Lance-naik 685
Dula Ram, 1st class sub-asst. surgn. . . . 685
Dullah, Sepoy 684
Duraisami, Pte. 684
Durjman Gharti, Rifleman 186
Fakir Muhammad, Lance-naik 684
Farman Ali Khan, Naik 685
Fateh-Din, Pte. 685
Fateh Muhammad, Havldr. 685
Fateh Muhammad, Lance-naik 685
Fateh Muhammad, Havldr. 686
Fazal Ahmad, Naik 685
Fazal Ahmed, Colour-havldr. 685
Fazal Dad, Havldr. 1046
Fazal Din, Sepoy 684
Fazal Ilahi, Qr.mr.-havldr. 685
Fazal Khan, Sepoy 684
Fazal Khan, Sepoy 685
Feroze Ali, Colour-havldr. 684
Feroze Kahn, Pte. 685
Fiddler, W. H., staff-sergt. 251
Foley, M., Sub-condr. 171
Fundi Khan, Lance-naik 686
Galvin, H., Sergt., I A. 823
Gandki, Colour-havldr. 684
Ganesha Singh, Sepoy 1046
Ganga Singh, Vety. asst. (Salutri) . . . 685
Ganpat Singh, Rifleman 1046
Ghasita Singh, Havldr. 1046
Ghulam Haidar Khan, Kot-dafadar . . . 502
Ghulam Muhammad, Driver-havldr. . . . 534
Ghulam Muhammad, Havldr. 685
Ghulam Muhammad, Pte. 685
Ghulam Nabi, Sepoy 685
Gilbert, Farrier Dafadar 501
Girdhari, Sepoy 685
Gobinda, Havldr. 684
Gonda Singh, Havldr. 725
Gopal Rana, Havldr. 185
Gopalswami, 3rd class sub-asst. surgn. . . 685
Gopaul, Pte. 684
Govind Singh, Havldr. 686
Gujjar Singh, Havldr. 725
Gul Abbas, Lance-Naik 685
Gul Ahmad, Havldr. 685
Gul Din, Pte. 685
Gul Muhammad, Naik 685
Gul Satbar, Naik 685
Gulam Haider, Naik 683
Gulam Muhammad, Havldr. 501
Gulam Muhammad, Havldr. 683
Gurdial Singh, Havldr.-maj. 1046
Gurdit Singh, Sepoy 501
Gurdit Singh, Lance-naik 686
Gurdit Singh, Havldr. 1046
Gurditt, Singh, Naik 1046
Gurmukh Singh, Havldr. 725
Habibullah Khan, Lance-naik 686
Haidar Khan, Havldr. 683
Haidar Khan, Pte. 685
Hamesh Der, Sepoy 1046
Hardit Singh, Sepoy (Ward Ordly.) . . . 685
Harditt Singh, Havldr. 683
Hari Ram, Colour-havldr. 501
Hari Singh, Sepoy 686
Harkhu, Sepoy 1046
Harnam Singh, Naik 684
Harnam Singh, Lance-naik 686
Harnam Singh, Havldr. 1046
Hashmat Ali Khan, Sepoy (Ward Ordly.) . . 685
Hazrat Gul, Naik 685
Hazrat Nur, Havldr. (now Jemdr.) . . . 684
Hazura Singh, Havldr. 725
Himmat Singh, Naik 685
Hira Singh, 1st class sub-asst. surgn. . . 685
Hoshyar Singh, Pay-halvldr. 683
Howey, J. R., Staff-sergt., I.M.L. . . . 398
Hukam Singh Sepoy 1046
Hussain Bakhsh, Naik 685

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Hussain Bakhsh, Havldr. 686
Hussain Beg, Havldr. 683
Inayat Ali, Lance-havldr. 683
Inayat Khan, Sepoy 1046
Indar Singh, Naik 683
Iqbal Khan, Lance-naik 1046
Isher Singh, Havldr. 686
Ismail, Bugler 686
Ismail, Sepoy 1046
Ismail Khan, Lance-naik 684
Jabar Sing Thapa, Havldr. 186
Jackson, A. E., Staff-sergt. 251
Jaffer Khan, Pte. 684
Jagannathan, Pte. 684
Jagat Singh, Lance-naik 684
Jagat Singh, Sepoy (Ward Ordly.) . . . 685
Jahan Dad, Naik 683
Jamal Singh, Havldr. 684
Jamal Singh, Havldr. 684
Jai Singh, Sepoy 1046
Jai Sing Thapa, Rifleman 1046
Jarna Pun, Lance-naik 185
Jawand Singh, Havldr. 1046
Jiwan Khan, Colour-havldr. 685
Johnson, Condr. E V., I.O.D. 398
Jot Ram, Havldr-maj. 685
Jowala Singh, Havldr. 686
Jowala Singh, Naik 725
Jullundur, Naik 1046
Juma Khan, Naik 1046
Kabiram Thapa, Havldr. 185
Kaim Din, Naik 683
Kale Khan, Havldr. 683
Kalu Khan, Pte. 685
Kamal Khan, Havldr. 685
Kambar Sing Thapa, Bugle-maj. . . . 186
Kambar Ali, Havldr 684
Kamdar Khan, Sepoy 684
Kanahiya Singh, Driver 683
Kannigoundan, Pte. 684
Kapoor Singh, Colour-havldr. 1046
Kapura, Sepoy 1046
Karamraj Bura, Rifleman 185
Karam Sher, Havldr. 1046
Karbir Rana, Rifleman 1046
Karim Khan, Havldr. 683
Kartar Singh, Lance-naik 683
Kartar Singh, Havldr. 686
Karuppannah Daver, Naik 684
Kasiram Gurung, Havldr. 185
Katha Singh, Havldr. 725
Kathavaroyan, Pte. 684
Kattayya, Havldr. 684
Kehar Singh, Sepoy 1046
Kehr Singh, Havldr. 501
Kesari Singh, Rifleman 1046
Khadim Ali Shah, Sepoy 685
Khadir Sharief, Pte. 684
Khan Gul, Naik 1046
Khan Muhammad, Naik 685
Kharag Singh, Havldr. 685
Kharu Pun, Rifleman 185
Khazana, Sepoy 1046
Khewa Khan, Lance-Naik 684
Khunar Sing Gurung, Lance-Naik . . . 185
Krishna Rao Kadam, Dafdr. (Jemdr.) . . 1046
Kunda Singh, Gunner 683
Kunda Singh, Naik 686
Kundan, Sepoy 685
Kuppan, Pte. 684
Kuppusami, Pte. 684
Kushal Singh, Havldr. 725
Kutab Din, Mistri Carpenter 683
Labha Ram, 3rd grade vety. asst. . . . 502
Lachman Dass, Sapper 686
Lakha Singh, Sepoy 684
Lakhia, Sepoy 684
Lakhoo Ram, Transpt.-havldr. 685
Lal Gul, Naik 685
Lal Muhammad, 1st class sub-asst. surgn. . 685
Lal Singh, Havldr. 1046
Latif, Naik 684
Leicester, Staff-sergt., O. H., I.A. . . . 823
Mackie, Condr. R., I.A. 823
Madurai, Pte. 684
Mahabir Prasad, Havldr. 686
Mahabir Rana, Rifleman 185

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Mahin Shah, Sepoy 685
Mahmud Khan, Lance-dafadar 683
Maibullah, Sepoy 684
Makand Singh, Lance-naik 683
Makhan Singh, Lance-naik 683
Mala Khan, Naik 685
Man Sing Mal, Havldr. 185
Man Sing Rana, Havldr. (Jemdr.) 186
Manbahadur Gurung, Colour-havldr. 186
Manbir Gurung, Havldr. 186
Mangal Singh, Havldr. 686
Mangal Singh, Havldr. 725
Mangoo, Naik 686
Manipershad Thapa, Lance-naik 185
Maniram Pun, Lance-naik 186
Mansa Singh, Naik 683
Mansa Singh, Naik 725
Manzur Ahmad Khan, Havldr. 684
Mardana, Sepoy 1046
Mauladad, Sepoy 684
Mehar Singh, Havldr. 685
Mehar Singh, Sepoy 1046
Mian Gul, Colour-havldr. 685
Mills, Farr. Staff-sergt. S., I.S.V.D. (I.S.M.) 398
Mir Babar Ali, Kot-dafadr. (Jemdr.) 1046
Mir Jan, Lance-naik 685
Mir Muhammad Taqi, Lance-naik 683
Mira Khan, Sepoy 684
Mirza, Actg. Havldr. 683
Mira Khan, Sepoy 684
Mirza, Actg. Havldr. 683
Mirza Khan, Naik 501
Mirza Khan, Havldr. 685
Mitt Singh, Havldr. (now Jemdr.) 725
Misri, Havldr. 685
Mubarak Khan, Havldr.-maj. 685
Mubarak Khan, Havldr. 685
Muhammad Ali, Sepoy 685
Muhammad Ali, Lance-naik 685
Muhammad Azam, Lance-naik 685
Muhammad Bakhsh, Naik 683
Muhammad Khalil, Lance-naik 683
Muhammad Khan, Kot-dafadar 501
Muhammad Khan, Pte. 685
Munisami, Pte. 684
Munisami, Pte. 684
Muqarrab Khan, Lance-naik 683
Musakhan, Naik 685
Nabi Bakhsh, Naik 686
Nadir Khan, Trumpeter 683
Nadir Khan, Havldr. 683
Nain Sing Thapa, Havldr. 185
Nand Singh, Sepoy 684
Nand Singh, Naik 686
Narain, Sepoy 685
Narain Singh, Havldr.-maj. 501
Narain Singh, Havldr. 725
Narain Singh, Havldr. 725
Narayan Sing Bisht, Havldr. 185
Narayanasami, Pte. 684
Narayanasami, Lance-naik 684
Narbahadur Gurung, Lance-naik 186
Narulla, Havldr. 1046
Nasib Singh, Naik 501
Nathu, Lance-Naik 684
Naurange Thapa, Havldr. 185
Nawab Khan, Naik 684
Niaz Ali, Havldr. 685
Nihal Singh, Havldr. 725
Niwaz Ali, Driver-naik 534
Nizam Din, Havldr. (Jemdr.) 1046
Nurdad Khan, Sepoy 684
Nur Ilahi, Havldr. 686
Nur Khan, Pte. 685
Nur Muhammad, Trumpeter 683
Pa Khan, Naik 685
Palla Singh, Havldr. 725
Paravasarajoo, Naik 684
Paresor Gharti, Rifleman 185
Patchiappan, Pte. 684
Patram, Lance-naik 683
Periyasami Daver, Havldr. 684
Perumal, Pte. 684
Phool Singh, Naik 686
Phuman, Singh, Lance-naik 684
Pirthiman Thapa, Havldr. 185
Piru, Havldr. 684

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Prabh Dyal, Havldr. 684
Prabhu Singh, Lance-naik 501
Prem Singh Rana, Naik 185
Prem Singh, Pay Havldr. 686
Punjab Singh, Havldr. 684
Punnisami, Havldr. 684
Qutab Din, 3rd grade Vetry. asst. 502
Raghu Nath Balvant Limaye, 2nd class sub asst. surgn. 685
Rahman Khan, Sepoy 684
Raja Ram, Kot-havldr. 685
Rakhmatullah, Havldr. 685
Ram Harakh, Clerk 502
Ramjan Khan, actg. Naik 684
Ramjita, Sweeper 1046
Ram Sewak, Sepoy 686
Ram Singh, Salutri 683
Ranbir Rana, Rifleman 1046
Rasundram, Havldr. 1046
Ravubha, Dafdr. 1046
Reshmin, Havldr. 685
Rogers, Staff-sergt., J., I.A. 823
Roshan Khan, Pte. 685
Rowell, Sergt. F. 251
Rownak Singh, Lance-naik 683
Rupdhan Pun, Havldr. 186
Sabdal Khan, Naik 684
Sadara Singh, Havldr. 686
Saddu Singh, Havldr. 686
Sadhu Singh, Havldr. 725
Said Akbar, Havldr. 686
Said Habib, Colour-havldr. 685
Said Raza, Havldr. 1046
Saida Khan, Lance-naik 1046
Saiyid Ahmad, Pte. 684
Sajawal, Lance-naik 1046
Sajawal Khan, Havldr.-maj. 534
Sajawal Khan, Havldr. 683
Saman Gurung, Rifleman 185
Sant Singh, Havldr. (now Jemdr.) 725
Sant Singh, Havldr. 1046
Santa Singh, Lance-naik 683
Sanwalia, Sepoy 685
Sar Khan, Lance-naik 1046
Sardar Ali, Lance-naik 685
Sardar Shah, Colour-havldr. 685
Sarfaraz Khan, Colour-havldr. 685
Sarjoo, Naik 502
Sawai Singh, Sepoy 686
Sawan Singh, Havldr. 683
Sawan Singh, Naik 686
Sazan Khan, Pte. 685
Sazewar Khan, Havldr. 684
Selby, Condr. H. R., I.A. 823
Shah Nawaz, Havldr. maj. (now Jemdr.) 683
Shaidar Khan, Sepoy 685
Shaik Hussain, Lance-naik 684
Shamas Din, Havldr., 685 (Jemdr.) 1047
Shankar Singh, Sepoy 501
Sharaf Din, Havldr. 685
Sharifullah Khan, Naik 684
Sher Singh, Naik 684
Sher Singh, Sepoy 684
Sher Bahadur, Havldr. 685
Shibprasad Thapa, Havldr. (Subdr.) 1047
Shoeingsmith Kain 534
Simean, Pte. 684
Siriman Gurung, Havldr. 185
Sohan Singh, Havldr. 501
Sohan Singh, Havldr. 725
Sohbat Khan, Colour-havldr. (now Jemdr.) 685
Sorain Singh, Naik 686
Subadar, Lance-naik 1046
Sucheta, Sepoy 1046
Sukha Singh, Sepoy 1046
Suleman, Havldr. 685
Sultan, Havldr. 683
Sultan, Naik 685
Sultan Ali, Havldr. 686
Sultan Dule Khan, Naik 686
Sultan Khan, Havldr. 684
Sundar Singh, Sepoy 501
Sundar Singh, Havldr 725
Sundar Singh, Havldr. 1046
Sunder, Lance-Naik 684
Surbir Thapa, Colour havldr. 186
Surain Singh, sub-asst. surgn. 725

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY—continued.

Surain Singh, Havldr. (now Jemdr.) . . 725
Surju Ram, Naik 685
Surmukh Singh, Havldr. 686
Taj Muhammad, Naik 685
Taru, Sepoy 501
Taylor, Qr.mr.-sergt. J. 835
Tejbir Thapa, Naik 185
Tek Chand, Lance-naik 683
Tek Chand, Naik 684
Thakur Singh, Havldr. 1046
Thuniya, Sepoy 1046
Tikaram Gurung, Naik 185
Tikaram Pun, Rifleman 185
Tola Singh, Havldr. 1046
Tor Gul, Naik 1046
Tora Khan, Salutri-havldr. 683
Tota Singh, Havldr. 1046
Tota Ram, Havldr. (Jemdr.) 1047
Toti, Lance-naik 684
Tulah Khan, Naik 683
Tulsi Ram, Sepoy 1046
Turner, Sergt. G. J. 219
Umade Singh, Kot-dafdr. 1046
Uttam Singh, Havldr. 501
Uttam Singh, Havldr. (now Jemdr.) . . 725
Veraghavelu, Havldr. 683
Villiers, Condr. A., I.A. 823
Vishambar Singh, Havldr. 686
Walsh, Sub-condr. E. T. 398
Walsh, Staff-sergt. J. E., I.M.L. . . . 398
Wasawa Singh, Havldr. 684
Wiltshire, Staff-sergt. L. J. D. . . . 835
Yasin, Lance-naik 685
Zafar Ali Khan, Lance-naik 684
Zaman Mehdi, Naik 684
Zar Ghun Shah, Havldr. 1046
Zar Gul, Havldr. 685
Zorawar, Sepoy 685
Zorawar Singh, 1st class sub-asst. surgn. . . 685

Order of British India.

Admission to the 1st Class with the Title of "Sardar Bahadur."

Kanhai Parshad Dube, *Bahadur* 835
Malikdad Khan, *Khan Sahib, Bahadur*, Risldr. . 686

Admission to 2nd Class with Title of "Bahadur."

Abbas Husain, Sqd.-comdr. 939
Bahadur Khan, Subdr. 686
Dayal Singh, Risldr. 376
Elijah Abraham, 2nd class senr. sub-asst. surgn. 268
Kousal Singh, Risldr. 376
Nawab Khan, Subdr. 686
Nishan Ali, Subdr. 686
Shaikh Hussain Ali, senr. sub-asst. surgn. . 123
Sohan Singh, Subdr. 686
Sukh Ram, Resdr. 376

Military Cross conferred on.

Bernard, Capt. R. P. St. V. 170
Chester, Capt. W. G. B., I.A. 674
Farquhar, Capt. F. R., I.A. 170
Goodman, 4th class asst. surgn. J. G., I.S.M.D. 674
Handley, Capt. L. M., I.A. 674
Harrison, 2nd-Lt. A. M. L. 170
Irwin, Lt. H. N., I.A.R.O. 674
Whigham-Teasdale, 2nd-Lt. D. G., I.A.R.O. . 171

Award of Distinguished Conduct Medal.

Cotton, 2nd class asst. surgn. E. A., I.S.M.D. . 209
Dunning, Capt. J. 591
Halt, Asst. Surgn. E. B., I.S.M.D. . . . 210
Healos, R. T., Sergt.-maj., I.A. . . . 209
Henshaw, Sergt. A. H, ... 171
Low, G., B.S.M. 591
Parkinson, 3rd class asst. surgn., R. H. P., I.S.M.D. 744

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY—continued.

Decorations and Medals conferred by His Majesty the King of Italy.

The Order of St. Maurice and St. Lazarius.

Cavalier—

Cooper, Lt.-col. W. G., I.A. 172

Officer—

Pitcher, Maj. and Bt. Lt.-col. (*tempy.* Brig.-genl.) D. LeG., I.A. 172

Silver Medal for Military Valour.

Reid, Lt. (*tempy.* Maj.) A. D. (retd. I.A.) . 172

Decorations and Medals presented by the President of the French Republic.

Croix de Guerre.

Baird, Bt. Lt.-col. (*tempy.* Brigdr.-genl.) H. B. D., D.S.O., I.A. 1035
Fulton, Bt. Lt.-col. (*tempy.* Brig.-genl.) H. T., C.M.G., D.S.O., I.A. 251

Croix d'Officer.

Sujjan Singh, K.C.S.I., of Ratlam, Hony. Col. H. H. *Raja Bahadur, Sir* 1035

Legion d'Honneur Grand Officer.

Pertab Singh, G.C.B., G.C.S.I., G.C.V.O., A.-d.-c. of Jodhpur Hony. Lt.-Genl. H. H. *Maharaja Bahadur, Sir* 1035

Order of the Bath.

Additional members of the Military division of 3rd class or Companions of Most Distinguished Order.

Carter, Maj. and Bt. Lt.-col. R. M., I.M.S. . 394
Dunsterville, Col. K. S., rt. pay, late I.O.D. . 394
Hill, Lt.-col. and Bt.-col. (*tempy.* Brig.-genl.) J., D.S.O., A.-d.-c., I.A. 997
Holman, Lt.-col. and Bt.-col. (*tempy.* Maj.-genl.) H. C., C.M.G., D.S.O., I.A. 393
Knox, Lt.-col. and Bt.-col. (*tempy.* Brig.-genl.) A. W. F., I.A. 393
Macandrew, Maj.-genl. H. J. M., D.S.O., I.A. . 393

Order of St. Michael and St. George.

Additional members of the 2nd Class or Knights Commanders of Most Distinguished Order.

Burrow, Maj.-genl. G. deS., C.B., I.A. . . 997
Ewart, Maj.-genl. R. H., C.B., C.I.E., D.S.O. . 394

Additional member of 3rd Class or Companions of Most Distinguished Order of St. Michael and St. George.

Baird, Maj. and Bt. Lt.-col. (*tempy.* Brig.-genl.) H. B. D., D.S.O., I.A. 394
Cartwright, Col. C. M., C.B., I.A. . . . 394
Cole, Col. E. H., C.B., I.A.. 640
Costello, Maj. and Bt. Lt.-col. E. W., V.C., D.S.O., I.A. 394
Fagan, Lt.-col. (*tempy.* Brig.-genl.) E. A., D.S.O., I.A. 394
Gregson, *tempy.* Lt.-col. E. G., C.I.E., I.A.R.O. 252
Holland-Pryor, Lt.-col. and Bt.-col. (*tempy.* Brig.-genl.) P., M.V.O., D.S.O., I.A. . . 394
Hudson, Lt.-col. C. T., I.M.S. 394
Jacob, Lt.-col. A. LeG., C.I.E., D.S.O., I.A. . 640
Marsh, Maj. and Bt. Lt.-col. (*tempy.* Col.) F. G., I.A. 394
Nightingale, Lt.-col. M. R. W., D.S.O., I.A. . 394
Palin, Lt.-col. and Bt.-col. (*tempy.* Maj.-genl.) P. C., C.B., I.A. 997
Pook, Lt.-col. and Bt.-col. (*tempy.* Brig.-genl.) A. W., ... 394
Pitcher, Maj. and Bt. Lt.-col. (*tempy.* Brig.-genl.) D. LeG., I.A. 395

Volunteer Officers' Decorations conferred upon.

Bell, *Hony.* Capt. the Revd., W. L. . . . 348
Dunlop, Capt. (*Hony.* Maj.) H. J. . . . 537
Dunn, Maj. F. E. 270

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Elliot, Capt. J. S. 147
Fairweather, Capt. J. C. T. 939
Ferguson, Maj. W. A. 220
Fremantle, Lt.-col. S. H., C.I.E. 348
Harford, Capt. J. H. 348
Hargreaves, Lt. H. 537
Higman, Capt. (*Hony.* Maj.) B. F. . . . 220
Pearce, Maj. W. R. 147
Platel, G. C. 147
Simwrigh, Capt. F. J. H. 147
Thorp, Lt. F. W. 348
White, Maj. H. G. N. 270
Wright, Lt.-col. (*Hony.* Col.) W. T. . . . 147

Knights of Grace.

Order of the Hospital of St. John of Jerusalem in England.

Gould, Lt.-col. J. J., C.B.E., I.M.S. . . . 334

Awarded a Bar to the Distinguished Service Order.

Allah Ditta Khan, Dafadar 675
Beatty, Lt.-col. G. A. H., D.S.O. 637
Godwin, Maj. and Bt. Lt.-col. (*tempy.* Brig.-genl.) C. A. C., D.S.O., I.A . . . 744
Knowles, Maj. G., D.S.O. 638
Mills, Maj. A. M., D.S.O. 638
Scott, Capt. (*tempy.* Maj.) H. St. G. S., D.S.O., I.A. 170
Sibha Singh, Actg. Lance-Dafadar . . . 675
Watt, Maj. and Bt. Lt.-col. (*tempy.* Brig.-genl.) D. M., D.S.O., I.A. 396

Awarded the Distinguished Service Order.

Atkinson, Maj. F. St. J., I.A. 396
Bagshawe, *tempy.* Maj. (actg. Lt.-col.) E. L., O.I.E. 641
Barge, Capt. K., I.A. 396
Barron, Maj. (*tempy.* Lt.-col.) R. M., I.M.S. . 641
Bernard, Capt. (actg. Maj.) R. P. St. V., M.C., I.A. 641
Bignell, Maj. R. L., I.A. 852
Bliss, Lt.-col. J. A., M.V.O., I.A. 641
Campbell, Maj. H., M.V.O., I.A. 396
Cassels, Maj. and Bt.-col. (*tempy.* Brig.-genl.) R. A., I.A. 641
Channer, Maj. (actg. Lt.-col.) G. K., I.A. . . 851
Coningham, Lt.-col. F. E., I.A. 641
Connor, Maj. (*tempy.* Lt.-col.) F. P., F.R.C.S., I.M.S. 641
Craik, Maj. (*tempy.* Lt.-col.) J., ret. pay, I.A. . 396
Craster, Maj. G., I.A. 396
Dyke, Maj. and Bt. Lt.-col. (*tempy.* Col.) P. H., I.A. 396
Fagan, Maj. (actg. Lt.-col.) B. J., I.A. . . . 396
Finlayson, Maj. W. T., I.M.S. 396
Fleming, Lt.-col. A. N., M.B., F.R.C.S., I.M.S. . 397
Galbraith, Maj. E. D., I.A. 397
Godwin, Maj. and Bt. Lt.-col. C. A. C., I.A. . 397
Gourlay, Maj. (actg. Lt.-col.) C. A., M.D., I.M.S. 641
Green, Maj. (*tempy.* Lt.-col.) W. G. K., I.A. . 397
Gunning, Maj. G. H., I.A. 641
Haldane, Lt.-col. C. L., C.M.G., I.A. . . . 641
Hanmer, Lt.-col. L. A. G., I.A. 641
Harbord, Maj. (*tempy.* Brig.-genl.) R., I.A. . 997
Hant, Maj. (*tempy.* Lt.-col.) E. G., I.A. . . 641
Haughton, Maj. E. J. H., I.A. 641
Hewett, Maj. (*tempy.* Capt.) M. S., I.A. . . 641
Hickey, Lt. (*tempy.* Capt.) P. F. B., I.A.R.O. . 641
Jackson, Maj. F. A., I. A. 641
Jackson Maj. and Bt. Lt.-col. H. W., I.A. . 397
Kelly, Lt.-col. T. B., F.R.C.S., I.M.S. . . . 641
Kemmis, Maj. A. W. M., I.A. 641
Lind, Maj. (*tempy.* Lt.-col.) A. G., I.A. . . 997
Lynch, Capt. J. B., I.A. 397
McConnell, 2nd-Lt. H. L. C., I.A.R.O. . . 997
McCudden, Maj. J. H., M.C., I.A. . . . 641
Pocock, Maj. (actg. Lt.-col.) M. R., I.A. . . 641
Proor, Lt. (*tempy.* Maj.) T., I.A.R.O. . . 641
Roberts, Maj. E. A., I.M.S. 642
Rodgerson, Capt. A. P., I.A. 432
Salkeld, Maj. H. Y. 744
Scott, Capt. J., M.B., I.M.S. 852
Shakespear, Capt. and Bt. Maj. G. F. C., M.C., I.A. 397

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY —continued.

Sherston, Capt. J. R. V., M.C., I.A. . . . 397
Skinner, Maj. A. B., I.A. 397
Thornhill, Maj. C. J. M., I.A. 397
Walker, Capt. C. W. G., I.A. 642
Wylly, Maj. G. G. E., I.A. 397
Yates, Maj. R. J., I.A. 397

Award of Victoria Cross.

Gobind Singh, Lance-dafadar 401

Indian Order of Merit.

Admission to the 2nd Class to Military Division.

Abbas Khan, Sepoy 446
Alam Khan, Jemdr. 450
Ali Bahadur, Havldr. 417
Ali Muhammad, Sepoy 446
Bagga Singh, Naik 446
Balkaran Misir, Naik 447
Battan Singh, Sepoy 447
Bhag Singh, Subdr.-maj. 447
Bhagat bir Thapa, Subdr. 447
Bhagwan Singh, Colour-havldr. 417
Bijho, Havldr. 449
Binda Singh, Jemdr. 447
Burland, Subdr. 447
Churu, Sepoy 447
Dhondibarao Barge, Subdr. 447
Fakir Singh, Naik 447
Feroz Khan (killed) Havldr. 417
Ganda Singh, Sepoy 447
Ganga Ram Singh, Subdr. 447
Garuldhoj Karki, Rifleman 651
Gorea Gurung, Naik 447
Hardit Singh, Havldr. 447
Hayat Muhammad, Jemdr. 447
Himbahadur Sahi, Jemdr. 448
Hukum Dad, Subdr. 417
Jagat Chand, Lance-naik 448
Jai Lal, Jemdr. 448
Jaman Sing Gurung, Jemdr. 448
Jhanda Singh, Naik 448
Jodh Khan, Subdr. 448
Judbir Thapa, Rifleman 448
Kharak Bahadur Sunwar, Rifleman . . . 448
Kharak Bahadur Chettri, Rifleman . . . 448
Labh Singh, Subdr. 448
Lachman Singh, Subdr. 448
Lalu Khattri, Jemdr. 448
Lalu Rajanna, Havldr. 448
Loganadun, Havldr. 448
Mall Singh, Lance naik 449
Mangal Singh, Subdr. 449
Muhammad Ali, Subdr. 449
Muhammad Umar Faruk Khan, Jemdr. . . 449
Muhammad Zaman, Sepoy 449
Mul Singh, 2nd class sub-asst. surgn. . . 449
Nand Singh, Jemdr. 449
Narain Singh, Subdr. 449
Pahlad Singh, Lance-dafadar 449
Qambur Ali, Havldr. 686
Sewa Singh, Jemdr 449
Sher Singh, Subdr. 449
Sultan Mahomed, Sowar 449
Sundar Singh, Subdr.-maj. 449
Tika Khan, Subdr. 449

Awarded a Bar to the Military Cross.

Benton, Capt. W. B., M.C., I.A. 642
Oddie, Lt. (actg. Capt.) W. P., M.C., I.A.R.O. . 852

Admission to the 1st class with the title of "Sardar Bahadur."

Kanhai Parshad Dubi, *Bahadur* 935
Maliktlad Khan, Khan Sahib, *Bahadur*, Risldr. 686

Decoration conferred by His Majesty The King of the Belgians.

Order De La Couronne.

Grand Officer—
Jacob, Lt.-col. *Sir* C. W., K.C.B., I.A. . . 753

PAGE

DECORATIONS, HONOURS, MEDALS, REWARDS AND TITLES—MILITARY—continued.

Croix De Guerre.

Jacob, Lt.-col. *Sir* C. W., K.C.B., I.A. . . . 753
Macmullen, Bt. Lt.-col. (*tempy.* Brig.-genl.) C. N., D.S.O., I.A. 753
Wigram, Bt.-col. (*tempy.* Brig.-genl.) K., D.S.O., I.A 753

Decorations con'erred by His Majesty The King of Roumania

Knight.

Seab, Maj. J. D., D.S.O., I.A. 894

Decoration conferred by His Highness The Sultan of Egypt

Order of the Title 2nd Class.

Birdwood, Genl. *Sir* W. R., K.C.B., K.C.S.I., K.C.M.G., C.I.E., D.S.O., A.D.C. 895

DISMISSALS, DISCHARGES AND REMOVALS.

Ahmed Karim, *tempy.* Lt., I.M.S. . . . 861
Baker, 2nd-Lt. H. deC. B., I.A. . . . 501
Bishendas Soni, *tempy.* Lt., I.M.S. . . . 267
Chambers, 2nd-Lt. H. J., I.A.R.O. . . . 607
Cunningham, *tempy.* Lt. J. P., R.I.M. . . . 220
Evans, 2nd-Lt. (*tempy.*) G. H., I.A. . . . 903
Fredillis, 2nd-Lt. H. 1008
Gangadhar Krishna Kashikar, Sub-asst. surgn., I.S.M.D. 417
Gokal Prasad Tiwari, *tempy.* Lt., I.M.S. . . . 501
Hobberd, Lt. F. H., I.A.R.O. 75
Jefferies, 2nd-Lt. C. T., I.A.R.O. 682
Jouquet, 2nd-Lt. H., I.A.R.O. 938
Maston, *tempy.* Lt. F. A., R.I.M. 452
McManus, Lt. A. J., I.A.R.O. 75
Miranda, *tempy.* Lt. M., I.M.S. 1008
Murtaza Khan, 1st class senr. sub-asst. surgn., ranking as subdr. 446, 903
Page, *tempy.* Engr.-Lt. S. M., R.I.M. . . . 348
Ramsay, A.H.W., I. A. 267
Rash Behari Datta, *tempy.* Lt., I.M.S. . . . 267
Reid, 2nd-Lt. S. B., I.A.R.O. 210
Ryan, Lt. A. F., I.A.R.O. 75, 219

LEAVE.

Aitchison, Mr. P. E. 944, 1016
Aiyar, Mr. A. V. V. 474
Aiyar, *Pandit* V. Natesa, B.A. 708
Anderson, Maj. G. H. 48
Anson, Maj. G. F. W. 48, 457
Avery, Mr. T., C.I.E., R.I.M. 77
Ayyar, Mr. A. Rajagopala 1024
Ayyar, Mr. E. R. Seshu 132
Ayyar, Mr. T. S. Sankara 24
Banerjee, Babu Amrita Lal 19
Barrett, Maj. C. C. J., C.I.E. 1024
Basu, *Rai Bahadur* Prasanna Kumar . . . 868
Bayley, Mr. W. G. G. 512
Beeson, Mr. S. R. 738
Bell, Mr. C. A., C.M.G. 692
Bell, Mr. J. C. 782
Bell, Mr. R. D., I.C.S. 838
Bhattacharya, Mr. S. C. 693
Bill, Mr. J. H. H., I.C.S. 4
Bradey, Mr. G. W. C. 24, 132
Brenan, Lt. T. V. 617
Brigstocke, Mr. A. M., I.C.S. 274
Brodie, Mr. N. 538
Brookes, Mr. W. H. 470
Brown, Maj. H. C., C.I.E., M.B., I.M.S. . . . 47
Bruce, Maj. C E. 22, 89

LEAVE—continued.

Carter, Mr. H. G., M.B., C.H.B. 545
Chakraburty, Mr. C. N. 474, 782
Chatarji, *Hon'ble* Mr. Justice N. R. . . . 154
Chitty, *Hon'ble* Justice *Sir* C. W., *Kt.*, Bar-at-law 951
Collins, W. W., R.I.M., engr. 456
Connolly, Mr. J. F., I.C.S. 325
Coode, Mr. J. M. 389
Cook, Mr. E. M., I.C.S. 842
Correa, Mr. C. M. 544
Cowie, Mr. C. F. 5
Craddock, *Hon'ble Sir* R. H., K.C.S.I. . . 20
Crichton, Lt.-col. R. T., C.I.E., I.A. . . . 513
Das, Mr. K. C. 782
Davis, Lt.-col. G. J. 869
deRhé Philipe, Mr. G. W. V. 870
Dew, Lt.-col. A. B., C.S.I., C.I.E. . . . 22
Drummond, Lt.-col. A. B. 659
Ford, Mr. W. A. W. 927
Gamble, *Hon'ble Sir* R., *Kt.*, I.C.S. . . . 24
Ganguli, *Rai Bahadur* Moti Lal 357
Ghosh, Mr. G. O. 225
Greenfield, Mr. H. C. 736
Grey, Maj. A. J. H. 618
Gunjikar, Mr. J. R. 5
Hailey, Mr. W. M., C.S.I., C.I.E. . . . 1017
Hamilton, Lt.-col. R. E. A. 617
Harris, Maj. T. G. M. 22
Harrison, Mr. C. H. 815
Heale, Maj. R. J. W., O.B.E. 310
Hein, Mr. A. G. 927
Holland, Mr. R. E., C.I.E. 48
Inglis, Mr. J. J. 453
Inglis, Mr. J. W. S. 543
Jones, Mr. E. P., B.A. 7, 131
Kelly, Mr. J. W. 955
Laird-Mac Gregor, E. G. L., I.C.S. . . . 516
Lloyd, Mr. A. H., I.C.S. 458
Macdonald, Lt.-col. F. W. P. 470
Macpherson, Lt.-col. A. D. 617
Majumdar, Mr. U. L. 157
Maxwell, *Sir* W., K.C.I.E., M.V.O., I.C.S. . . 633
McKenna, Mr. A. E. 357
McWatters, Mr. A. C., C.I.E., I.C.S. . . . 906
McWilliam, Dr. A. 422
Meston, *Hon'ble Sir* J. S., K.C.S.I., I.C.S. . 192, 868
Millor, Mr. W. H. 513
Milne, Mr. J. S. 870
Minchin, Lt.-col. C. F., D.S.O. 870
Mitra, Mr. J. C. 195
Mitra, Mr. M. K. 544, 661
Monani, Asst. surgn. G. H. K., L.M. & S. . . 869
Muhammad Hasan Khan, *Khan Bahadur* Mr. . 955
Mukerji, Mr. R. K. 782
Newmarch, Mr. A. 693
Pruce, Mr. T. H. 870
Punnett, Mr. F. S. 458
Puran Singh, Mr. 545
Rajagopalan, Mr. T. K. 693
Ramsay, Maj. A. D. G., C.I.E., O.B.E. . . . 129
Rang Behari Lal, Mr. 89, 225
Rebello, Mr. F. A. C. 545
Rice, Mr. P. R. 661
Roberts, Lt.-col. *Sir* J., *Kt.*, C.I.E., M.B., F.R.C.S., I.M.S. 46
Roussac, Mr. B. T. 658
Roy Chowdhuri, B. K. 618
Sarkar, *Rai Bahadur* A. K., B.A. 516
Scott, Maj. R., I.A. 742
Sequeira, Mr. E. M. 49
Shaw, Mr. J. K 357
Silva, Mr. F. L. 618, 870
Simpson, Mr. R. R. 738
Sinclair, Mr. C. S. B. 693
Sinha, *Rai Sahib* M. P. 707
Smith, Lt.-col. F. A., I.M.S. 870
Subrahmanyam, Mr. M. 89
Sutherland, Mr. W. 196
Tate, Lt.-col. G., M.B., I.M.S. 154
Teeling, Mr. C. O'H. 869
Trevor, Lt.-col. A. P., C.I.E. 225
Wadley, Mr. F. W. 612
Walker, Lt.-col. G. K., C.I.E., F.R.C.V.S. . . 458
Wendt, Mr. R. E. G. 50
Williamson, Mr. R. M. 777
Windham, Lt.-col. C. J., C.I.E., ... 736
Wood, Mr. F. P. B. 427
Wood, Hon'ble Sir J., K.C.I.E., C.S.I. . . . 543
Wright E. H., Lt.-col., I.M.S. . . . 223, 510
Young, Mr. G. M., ... 779, 950

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY.

Commerce and Industry Department.

Assam Labour and Emigration Act, 1901 :—
Insertion after Rule 24 of Assam Labour Board Rules 242
Defence of India (Criminal Law Amendment) Act, 1915—
Amendment in the Defence of India (Consolidation) Rules, 1915 . . 26, 130, 131
Defence of India (Consolidation) Rules 1915—
Controlling the supply of kerosine oil . . 475
Controlling the supply of salt . . . 131
Rules controlling and regulating the artisans and labourers of Bombay . . . 131
Rules controlling and regulating the artisans and labourers of Karachi . . . 360
Enemy Trading Act, 1916—
Amendment in rule 28 of the Enemy Trading (Winding-up) Order, 1916 . . . 274
Contract with George Gillespie and Co., Ltd., cancelled 96
Insertion after rule 11 of Registration of Enemy Property Rules . . . 26
Powers extended to the property, movable and immovable of Deutscher Klub . 131
Prohibition from carrying on business . . 160
Import and Export of Goods Act, 1916—
Additions in the schedule . . 26, 51, 160, 360
Additions and alterations in the schedule 241, 274, 383, 475, 813
Alterations in the schedule . . 161, 545
Amendment in notification . . . 7
Cancelling notification No. 3003-C. W. . 383
Directing "King Watt, Baugkok" shall be deleted from the schedule . . . 274
Directing "Straits and China Textile Company, Limited, Bangkok," shall be added to the schedule 360
Directing "Chin Seng Huat, Bangkok," shall be added to schedule 429
Prohibition of Export of rice to all destinations 27
Prohibition of Import and Export of all goods to and from any of the trading concerns . 275
"Sun Company, Limited, Canton," shall be added to the schedule 97
Indian Tea Cess Act, 1903—
Appointment on Tea Cess Committee . . 360
Sea Customs Act, 1878—
Prohibition the bringing of any copy of the booklet entitled—
An open letter to the *Right Hon'ble* Edwin Samuel Montagu, His Britannic Majesty's Secretary of State for India . . 7
"The Indian Liberator" 357
International Socialist Congress speeches and Resolutions on India . . . 97
Opinions of English Socialist Leaders on British Rule in India 97
Some American opinions on British Rule in India 97
Corrigendum—
In date 196
In notifications 5
Order in Council 51, 158, 358, 988
Proclamation 196
Royal Proclamation 160, 360, 960
Prohibition of Imports into the United Kingdom 25
Statement of the receipts and charges of Madras Coast Lights Fund for the year 1916-17. . 6
Trading with certain persons of enemy nationality interned in neutral countries . . 55
War Trade Dept. list of goods the export from the United Kingdom is prohibited and restricted 961

Commerce, War.

Import and Export of Goods Act, 1916—
Additions made in the schedule . . 928, 956
Additions and alterations in the schedule 694, 695, 1025
"Min Yuen Paper Works, Yen Fu, Kuangtung" shall be added to the schedule . 738
"Mitsu Bishi Shoji Kaisha (Mitsu Bishi Trading Company, Ltd.) Canton" shall be added to the schedule 1026

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Prohibition of the import and export of all goods, directly or indirectly, from and to China 619
"Zuru, Ed., and Company, Peking" shall be added to the schedule 843
Royal Proclamation 785

Industries.

Defence of India (Consolidation) Rules, 1915—
Controlling the supply of firewood throughout the Presdy. of Bombay . . . 325
Controlling the supply of charcoal throughout the Presidency of Bombay . . . 708
Indian Tea Cess Act, 1903—
Appointment on Tea Cess Committee 429, 586, 815

Inland Navigation.

Freight (Railway and Inland Steam-vessel) Tax Act, 1917—
Rules amended . . . 739

Internal Trade.

Defence of India (Criminal Law Amendment) Act, 1915—
Defence of India (Consolidation) Rules, 1915, amended 587
Defence of India (Cotton-contract) Rules, 1918, made 989

Customs.

Cotton Duties Act, 1896—
Fixing tariff values of Cotton Goods . . 242
Order in Council published for general information 513, 661, 662
Indian Tariff Act, 1894—
Amendment in item No. 29 of the schedule . 813
Sea Customs Act, 1878—
Insertion between the words "(March 1918)" and "Young India" 928
Ports in Kathiawar (exception of Jafarabad) shall be deleted from the list of ports . 928
Prohibition of the bringing of any copy of the pamphlet entitled—
"Demand of India for Self-Government" . 632
"Young India" 813

Customs, War.

Import and Export of Goods Act, 1916—
Addition made in the schedule . . . 843
Amendment made in the notification . 814
Export from British India of all goods to Norway, Denmark, Sweden, Holland, Switzerland, Greece, Shehr and Mokalla, prohibited 695
Prohibition of the bringing by sea or by lands into British India of Russian rouble notes 699

Emigration.

Assam Labour and Emigration Act, 1901—
Certain rule issued and to be inserted after rule 24 of the Assam Labour Board Rules . 474
Elections of the gentlemen, approved . 699
Rate of Cess Rs. 2 per head payable on garden Sardar and person . . . 475

Explosives.

Indian Explosives Act, 1884—
Cancelling notification 872
Cancelling rule 133 of the Indian Explosives Act, 1884 . . . .

Import and Export Regulations.

Import and Export of Goods Act, 1916—
Additions in the schedule . . 7, 389, 517
Additions and alterations made in the schedule 91, 700, 872, 956
"Davidson, D., Toko de Concurrent, Bragaweg, Zo 37, Bandoeng" shall be added to the schedule 815
Extract from the supplement to the Board of Trade Journal and Commercial Gazette, published 546
List of Restricted Imports 958

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

Indian Post Office Act, 1898—
Addition to rules 196
Amendments in rules 241
Native Passenger Ships Act, 1887—
Certain words shall be substituted for rule IV (1) of the rules 241

Petroleum.

Defence of India (Consolidation) Rules, 1915—
Controlling the supply of kerosine oil throughout Ajmer-Merwara 664
Controlling the supply of kerosine oil in the Province of Delhi 740
Controlling the supply of kerosine oil in the Central Provinces 740
Controlling the supply of kerosine oil in the Civil and Military Station of Bangalore . 879
Controlling the supply of kerosine oil throughout the Madras Presidency 879
Controlling the supply of kerosine oil in Coorg 990

Post Office.

Indian Post Office Act, 1898—
Addition to rules 665
Amendment in the rules 361
Opium Act, 1878—
Duty at the rate of Rs. 21-8 per seer shall be levied upon all opium imported into Punjab 96
Duty at the rate of Rs. 21-8 per seer shall be levied upon all opium imported into North-West Frontier Province . . . 96
Duty at the rate of Rs. 13 per seer shall be levied upon all opium, except poppyheads 96
Certain days will be observed as Post Office holidays 98
Holidays observed in the Bihar and Orissa Postal Circle 708
Post and Telegraph Establishment—
Corrigendum in notification 389

Salt.

Indian Salt Act, 1882—
Directing that no person shall manufacture salt in the districts of 24-Parganas (except Calcutta) 740
Rules amended 990

War Trade.

List of goods the export is prohibited or restricted from the United Kingdom . . . 786

Telegraphs.

Indian Telegraph Act, 1885—
Amendment in rules 132

Trading by foreigners.

Enemy Trading Act, 1915—
Acting Custodian appointed . . . 665, 879
Registrar of Co-operative Societies in the United Provinces appointed to act as Custodian for United Provinces . . . 1026
Winding up of the business carried on—
Messrs. Lion Menasche and Company, Bombay, cancelled 740
Messrs. Lion Menasche and Company, Rangoon, cancelled 740
Enemy Trading Act, 1916—
Hostile Foreigners are members of Missions or religious associations—
German Evangelical Lutheran Mission, Ranchi, Bihar and Orissa 843
Gossner Evangelical Lutheran Mission, United Provinces and Bihar and Orissa 843
Hermannsburg Evangelical Lutheran Mission, Madras 843
Leipzig Evangelical Lutheran Mission, Madras 843
Schleswig Holstein Evangelical Lutheran Mission, Madras 843
Powers of the said Act shall extend to the property movable and immovable of the said Missions 843

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

Education Department.

Ecclesiastical.

Certain note to be added to Rule 1, Part V of the Ecclesiastical Rules 80
Certain words shall be added as Appendix C to the Ecclesiastical Rules 352
Rules for encouragement of the study of Oriental languages, amended . . . 154
Rule substituted for Rule 3 and Notes (1) and (2) 587

Education.

Appointment of Vice-Chancellor of the University of Calcutta 381
Revised Rules for the award of State technical scholarships 517
Indian Universities Act, 1904—
Elections of Ordinary Fellows 192
Nominations of certain gentlemen to Ordinary Fellows . 353, 517, 587, 815
Nomination of Ordinary Fellows . . . 708
Re-nomination for Ordinary Fellows of the University 425

General.

Designation changed 425

Sanitary.

Delhi Laws Act, 1912—
Provisions of Punjab Vaccination Law Amendment Act, 1918, extended to province of Delhi 273
Epidemic Diseases Act, 1897—
Powers conferring to prevent the outbreak of small-pox in Asansol Mining Settlement 193
Powers conferring to prevent the outbreak of cholera and small-pox in Jharia and Bukharo-Ramgarh coal-fields . . 522
Bengal Mining Settlements Act, 1912—
Declaring the whole of the area of Asansol to be a mining settlement 193

Finance Department.

Sub-section (1) of section 7 of the Indian Securities Act, 1886, applies to the office of the Assistant Controller of Currency 841

Leave and Appointments.

Correction in notification 618, 870
Corrigendum- In notification 24
Designation changed—
Auditor of Custom House Accounts in India 474
Chief Examiners of Accounts of State Railways 782
Officers below the rank of Chief Examiner, Junior officers of the General and P. W. Lists and Assistant Accounts Officers of State Railway Accounts Offices . . . 870
Notification that Class III of the General and of the Public Works Lists of the Indian Finance Department will be designated . . 474
Privilege leave granted to Mr. M. K. Mitra, Deputy Accountant-General, extended . 737
Treasury Bills to be issued on and after the 14th January 1918 for a term of 3 months . . 24

Loans and Advances.

Indian Coinage Act, 1906—
Nickle coin 427
Indian Coinage (Amendment) Act, 1918, shall come into force 427

Mint.

Gold (Import) Act, 1917—
Prescribing rates 512
Cancelling — notification 512
Gold standard reserve on 30th September, 1917 49
Proclamation 156

Miscellaneous.

Pensions and Gratuities—
Resolution 926

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Public Debt.

Indian Securities Act, XIII of 1886—
Announcement to accept further subscriptions to the loan 842
Draft Rules 471
List of securities lost or destroyed . . 227
Second Indian War Loan—
Government scheme, 5½ per cent. War Bonds, 1921, 1923, 1925 and 1928 783
Treasury Bills will continue to be issued to Exchange Banks in payment for special Council bills 842

Separate Revenue—Income-tax.

Indian Income Tax Act, 1918—
Said Act shall not apply to the income derived by a University or other educational institution existing solely for educational purposes 661

Separate Revenue—Stamps.

Indian Stamp Act, 1899—
Remitting duty 195

Treasuries.

Monthly preliminary statement of receipts and payments at Civil treasuries in December 1917, 90; in January 1918, 226; in February 1918, 428; in March 1918, 660; in April 1918 871

Foreign and Political Department

Amendments in rules for examination in the Pashtu and Baluchi language—
In Baluchistan 954
In North-West Frontier Province and Chilas 954
Appointment as Honorary Consul for Portugal at Calcutta, confirmed 617
Cancelling—
Notification . . 24, 89, 354, 457, 659
Corrigendum—
In notification 48, 49, 194, 544
Erratum Name . 129, 193, 225, 325, 953, 954, 1022, 1023
Erratum in notifications . 129, 193, 225, 325, 471, 736, 1022
Erratum in announcing the award of the Kaisar-i-Hind medal of 2nd class to— . . 1024
His Majesty's Consul-General—
Judicial Assistant appointed 426
Immoveable properties mentioned in Schedule A are held in trust as the endowment of the Moinia Islamia High School, Ajmer . . 952
Medals forfeited—
Kaisar-i-Hind medal of 1st class awarded to *Sardar* Dayal Singh, Man 427
Notice of His Majesty's Principal Secretary of State published for general information . 542
Recognising the appointment of—
Acting Consul for Portugal at Calcutta . . 511
Acting Consul for Netherlands at Calcutta . 511
Acting Vice-Consul for Bolivia at Rangoon . 544
Consul-General for Siam at Calcutta . . 955
Consulate for Netherlands at Bombay . . 511
Consulate for Belgium at Aden . . . 617
Consulate for Denmark at Aden . . . 617
Consulate for Switzerland at Bombay . . 617
Consulate for Peru at Rangoon . . . 780
Vice-Consul for United States of America at Calcutta 659
Vice-Consul for Norway at Chittagong . . 954
Persian Coast and Islands Order in Council, 1907—
Appointment—
Judicial Assistant to His Majesty's Consul-General for Fars and the Coasts and Islands of the Persian Gulf 49
Proclaiming certain order of His Majesty in Council 356
Public Honours—
Maharaja as an hereditary personal distinction 618
Title conferred—
Khan Bahadur as a personal distinction conferred on Shah Jahan Khan . . . 868

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Permanent title of Nawab conferred on Nawab Badshah Khan as Chief of Dir . 868
Title deprived—
"Rao Sahib" conferred on M. R. Ry. Gopisetti Narayanaswami Nayudu Garu . . 781

Acts.

Births, Deaths and Marriages Registration Act, 1886—
Notification cancelled 149
Officers specified in the Schedule to be Registrars of Births and Deaths . . 48, 1022
Registrar-General of Births, Deaths and Marriages for the Punjab to be Registrar-General 1022
Cantonments Act, 1910—
Amendment in the Secunderabad Cantonment Code, 1913 . . . . 21, 23, 48
Central India (Administered Areas) Excise Law, 1917, made 81
Charitable Endowments Act, 1890—
Begum of Bhopal's proposal that the Income of the War Loan Bonds to the amounting of Rs. 4,00,000 be applied for general educational advancement in her State . . 354
Comptroller of India Treasuries, Calcutta, appointed as the Treasurer of Charitable Endowments for Ajmer-Merwara . . 952
Code of Civil Procedure, 1908—
Further amendment made in notification . 390
Co-Operative Societies Act, 1912—
Remitting the income-tax 426
Court Fees Act, 1870—
Certain clause shall be substituted for clause (15) 868
Hyderabad Residency Bazars and Cantonments Arms Law, 1903—
Hyderabad Residency Arms Rules, 1911, amended 471
Indian Defence Force Act, 1917—
Amendment in the Defence Force (Rajputana Railway Lands and the Abu Area) Rules, 1917 4
Indian Arms Act, 1878—
British Baluchistan Arms Rules, 1913, amended 171
Indian Explosives Act, 1884—
Picric acid, picrates and mixtures of picric acid shall be deemed to be explosives—
In Berar 23
In Hyderabad State 23
Indian (Foreign Jurisdiction) Order in Council, 1902—
Abu Revenue Law, 1918, made out . 1019
Addition made to notification . . 616
Addition made to schedule 659, 693
Amendment in Berar Municipal Law, 1886 . 194
Amendment in Berar Land-Revenue Code, 1896 194
Amendment in Hyderabad (Railway Lands) Opium Rules, 1908 325
Amendment in Secunderabad Cantonment Excise Rules, 1901 325
Amendment made in the notification . 617, 869
Enactments in the Hyderabad State . . 48
Further amendment in the Regulation for the better administration of the Indore Residency Bazars 47
Further amendment in the Regulation for the better administration of the Hyderabad Residency Bazar 692
Further amendment made in the Notification 870
Further amendment made in the Schedule . 841
Further amendment made in the 1st Schedule to the Administered Areas in Central India 954
Further amendment made in the 1st Schedule to the Railway lands in Rajputana and Central India 954
Indian Soldiers (Litigation) Act, 1918, applied to the area specified in schedule . . . 780
Kirpans shall be exempted from all prohibitions 471
Notification regarding making an amendment in the Enemy Trading (Winding-up) Order, 1916, shall apply to Berar . 471

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

PAGE

Notification of the Government of India in the Department of Commerce and Industry, No. 3244 shall apply to Berar . . . 737
Rules regarding the issue or delivery of salt from the sources of Sambhar, Didwana and Pachbhadra 22
Indian Lunacy Act, 1912—
Appointment of asylums for lunatics in Central India to be asylums . . . 954
Appointment of asylums for lunatics in Rajputana and Central India to be asylums . 954
District Magistrates in Berar may send lunatics being European British subjects to the European Lunatic Asylum at Ranchi 659
Directing that all Courts in Central India may send lunatics to the European Lunatic Asylum at Nagpur in Central Provinces . 954
Indian Income-tax Act, 1918—
Income-tax Act shall not apply to certain class of income 869
Notification cancelled 841
Provisions of the notifications shall apply to Berar 841
Indian Stamp Act, 1899—
Certain words shall be substituted for entry No. 32 869
Remitting the stamp duty . . . 129, 427
Prisoners Act, 1900—
Making certain orders 426

Home Department.

Establishment.

Appointment of Lieutenant-Governor of United Provinces of Agra and Oudh . 128
Appointment on His Excellency's personal staff 868
Cancelling—
Notification 20
Correction – in date 380, 868, 1018
Permission to resign the office of Lieutenant-Governor of United Provinces of Agra and Oudh 128
Rules prescribed 950

Judicial.

Code of Criminal Procedure, 1898—
Criminal cases transferred to District Magistrate, Delhi 272
Criminal cases transferred to Cantonment Magistrate at Nowshera 839
Code of Civil Procedure, 1908—
Provisions of that section apply to the Egyptian Mixed Courts 840
Charitable Endowments Act, 1890—
Certain words shall be substituted for rule 15 380
Defence of India (Criminal Law Amendment) Act, 1915—
Amendment in the Defence of India (Consolidation) Rules, 1915 2
Area specified in the schedule to be an area 2
Government of India Act, 1915—
Appointment—
Acting additional judges, Madras . . . 46
Authority of the High Court of Judicature at Bombay may exercise in the district of Surat 840
Presidency Towns Insolvency Act, 1909—
Rules inserted after rule 178 541
Punjab Courts Act, 1914—
Appointment of 4th *tempy.* additional Judge 79
Appointment of *tempy.* additional Judge of the Chief Court 692
Appointments of acting Judges 840
Term of appointment of 3rd *tempy.* additional Judge, extended 80
Term of appointment of *tempy.* additional Judge of the Chief Court, extended . . . 780

Medical.

Indian Medical Degrees Act, 1916—
Assam Medical Examination Board authorised to license as medical practitioners of the Berry-White Medical School . 1018

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

PAGE

Calcutta Medical School and College of Physicians and Surgeons of Bengal situated in Belgachi authorised to grant certificates of attendance and proficiency 21
Central Provinces Medical Examination Board authorised to confer, grant or issue degrees, diplomas, licenses, certificates, etc. 128
Principal of the Medical College, Calcutta, authorised to grant certificates to Miss D. M. Ellis and Miss G. Griffiths . . 542
Indian Lunacy Act, 1912—
Authority to remove of European lunatics to Ranchi Lunatic Asylum 542
Magistrates or Courts may send European lunatics to European Lunatic Asylum at Ranchi 542
Cancelling notification 470, 510, 542
Corrigendum in notification 658
Erratum in notification 470
His Excellency's Personal Staff—
Rai Chandra Mohan De *Bahadur*, appointed as an hony. asst. surgn. 951
Indian Arms Act, 1878—
Exemption of the Indian Arms Rules, 1909 46

Political.

Bengal Regulation, III of 1818—
Revenue authorities shall release from attachment the estates and lands belonging to *Sardar* Arjan Singh, Ahluwalia . . . 1018
Defence of India (Criminal Law Amendment) Act of 1915—
Sections 3—11 of the said Act shall come into force in Kamrup district of the Province of Assam 129
Sections 3—11 of the said Act shall come into force in the districts of Sylhet and Cachar in Province of Assam . . . 352
Additional plot of land belonging to Kunwar Mahendra Partab Singh at Kali in district of Aligarh, to be held and managed as provided by Section 10 of Bengal Regulation, III, of 1818 80
Defence of India (Consolidation) Rules, 1915—
Area specified in the schedule to be an area . 616
Provisions of the said rule shall be in force in the area 224

Public.

Governor-General's Executive Council assemble at Simla 456
Notification that the Director, Central Intelligence Department, will ordinarily take rank in Article 39 425

Indian Munitions Board.

Defence of India (Consolidation) Rules, 1915—
Amendment made in the Defence of India (Consolidation) Rules, 1915 656
Authority to Controller, Madras Presdy., to take possession of, and to issue directions for, tanning materials 188
Deputy Controller (Hides), Madras, authorized to grant licenses 656
Orders regarding Flax Canvas 454
Prohibition to sell raw cow-hides . . . 43
Prohibition to use steel plates and steel sections 422
Prohibition to sell or deliver of, or other deal in, flax canvas 454
Provisions of the said rule shall apply to the Presidencies of Madras and Bombay . . 656
Certain articles can be utilised in connection with the prosecution of the present war . 1051
Corrigendum — in notification . . . 422, 1054
Resolution 778

Legislative Department.

Additional Members of the Indian Legislative Council—
Nomination and Election 20, 45, 127, 191, 272, 380, 424, 658, 945

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

Resignation . 20, 127, 352, 380, 539, 657, 691, 867
Non-official additional members called upon for election 380, 540
Proclamation 128
Rules for discussion of Annual Financial statement, amended 151
Rules for the discussion of matters of General Public Interest 153
Statute published for general information 540, 907, 946

Military Secretary's Office.

Viceroy and Governor-General—
Arrival at Simla 424, 507
Departure, private 509
Leave Delhi to visit Dehra Dun . 424

Public Works Department.

Promotions to, and in, the rank of Chief Engineer 273
Northern India Ferries Act, 1878—
Establishment of a public ferry on the river Jumna between Karnal and Muzaffarnagar districts shall be deemed to be in the Karnal district 737

Railway Department.

Defence of India (Consolidation) Rules, 1915—
Order of railway administration . . . 454
Freight (Railway and Inland Steam Vessel) Tax Act, 1917—
Exemption from tax imposed . . 125, 508
Indian Railways Act, 1890—
Administrations of railways liable to pay in aid of funds—
Assam-Bengal Railway 1015
Bengal and North-Western Railway . 728
Bombay Port Trust Railway . . . 221
East Indian Railway . . . 124, 453
Great Indian Peninsula Railway . . 125
Kalighat-Falta Railway 17
Madras and Southern Mahratta Railway 508, 731
South Indian Railway . . . 837, 943
Agent of Rohilkund and Kumaon Railway required to place all the permanent-way with all the materials at his disposal for the present war 904
Cancelling—
Notification 124, 270, 453, 905
Corrigendum—
In notification 187, 1016
Notification, extending to the Matheran Steam Tramway, cancelled 124
Railway Board's notification cancelled . . 905
Substitution of certain words in notification . 377
Substitution of the date 538
Substitution of the months and days in the notification 866
Resolution for working open lines of railway . 148, 729, 732
Railway Construction sanctioned—
Alnavar-Dandali Railway 150
Railways Survey—
Dinajpur and Purnea District Railways Surveys 187
Fatehjang-Khaur Railway reconnaissance survey 905
Furkating-Badulipara Railway survey . . 17
Haludpukur to Kalimati Gorumahisani branch and Chaibassa 1015
Jaintgarh, Badampahar or Sulapat to Keonjhur 1015
Koihan and Keonjhur railways surveys . 1015
Pandu-Shillong Railway survey . . . 1050
Santahar-Dinajpur Railway reconnaissance survey 222
Seni to Jamda with a branch to Jaintgarh . 1015
Authority of opening lines for passenger traffic—
Bangalore-Yaswantpur 422
Bodeli-Chota-Udaipur Railway . . . 17
Chalsa-Matelli Branch 1048

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

Kishorgunj-Gourigram 188
Puchora-Shendurni Section 904
Quilon-Trivandrum Extension . . . 222
Reengus-Palsana Section 944
Shamganj Jharia Jhanjail Branch . . 943
Veraval-Una 838
Authority of opening a new line for public traffic between—
Dahegaon and Dhotra on the Bhusawal-Nagpur Section 866

Revenue and Agriculture Department.

Agriculture.

Destructive Insects and Pests Act, 1914—
Proviso be added at the end of Clause 2 155

Civil Veterinary Administration.

Orders of the Board of Agriculture and Fisheries 381
Correction in notification 694
Promotions cancelled 694

Meteorology.

Press Communiqué 785

Army Department.

Appointment on His Excellency's Personal Staff 326, 634, 741
Cancelling—
Appointment 1031
Notification 56, 392, 709
Correction—
In date 634
In name . . . 56, 134, 161, 392, 634, 741
In notification 100, 105, 588
In rank 1028
Regimental Debts Act, 1893—
Death of officers . . . 40, 147, 220, 420, 467, 507, 655, 727, 776, 863, 942, 1014

Indian Army.

Addition in notification . . . 72, 604, 832, 935
Additional member of the 2nd class or Knight Commander 30
Additional member of the 3rd class or Companions 252, 640, 997
Additional mentions in despatches . . 437, 718
Admission of certain senior sub-asst. surgn. to the Order of British India, sanctioned 268
Admission to the Order of British India for distinguished service 417
Admission to the 2nd class, Indian Order of Merit 651
Allowance attached to 2nd class Indian Order of Merit, withdrawn 939
Amendment in notifications . 142, 186, 450, 1047
Appointment antidated 828
Appointment cancelled 1031
Appointment to A.-D. C. General to His Majesty 31
Appointment to Colonel, approved . . . 31
Appointment to hony. Colonel, approved . . 751
Appointment to the Most Distinguished Order of St. George and St. Michael . 30, 252, 640
Award a Bar to the Distinguished Service Order 170, 396, 637, 744
Award of Distinguished Conduct Medal, approved 171
Award of Distinguished Conduct Medal 209, 591, 744
Award of Indian Distinguished Service Medal. 171, 398, 418, 534, 675, 683, 686, 716, 751
Award of 1st class Indian Order of Merit 64, 675, 716
Award of 2nd class Indian Order of Merit 64, 171, 398, 675, 683
Award of Indian Order of Merit, 2nd class, antidated 450
Award of Meritorious Service Medal 76, 171, 185, 219, 251, 398, 501, 534, 683, 823
Award of Military Cross conferred on— . 64, 170
Award of Military Medal to non-commissioned officers and men 9

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

Award of Military Medal to ladies, non-commissioned officers and men 65, 895
Award of Victoria Cross 400
Awarded a Bar to the Military Cross . . 642
Awarded a Bar to the Indian Distinguished Service Medal 675
Awarded the Distinguished Service Order 396, 432, 641, 744, 851, 852, 997
Awarded the Military Cross . 397, 638, 642, 674, 744, 826, 997

Cancelling—
Appointment 39
Granting the *tempy.* rank of 201
Notification . 63, 66, 119, 182, 216, 263, 267, 331, 374, 408, 413, 420, 446, 495, 590, 596, 606, 607, 650, 722, 765, 766, 767, 768, 769, 770, 771, 772, 774, 834, 853, 855, 856, 903, 1011, 1032
Certain gentlemen appointed to Indian Army Reserve of Officers, subject to H. M.'s approval . 8, 29, 58, 105, 136, 166, 200, 363, 392, 430, 483, 526, 591, 637, 822, 890, 929, 993, 1031
Certain gentlemen granted *tempy.* commissions in the Indian Reserve of Officers, subject to H. M.'s approval 30
Certain gentlemen granted *tempy.* rank of Lt. in Indian Medical Service 31
Certain Gentlemen Cadets to be 2nd-Lts., with a view to their appointment to I.A. from Cadet College, Wellington 480
Certain Gentlemen Cadets to be 2nd-Lts., with a view to their appointment to I.A. from Cadet College, Quetta 481
Certain names not as previously published 718
Certain officers brought to the notice of the Secretary of State for War 673
Certain promotion in and appointments to Order of the Hospital of St. John of Jerusalem in England 334
Certain promotion in the Order of British India, sanctioned 835
Certain retired Indian officers re-employed in the Indian Army 342
Certain Russian Decorations and medals awarded 404
Chancery of the Order of St. Michael and St. George 997
Christian names of 2nd Lt. P. C. Watson, now stated 392
Conferring Good Service Pension . . . 375
Conferring rewards for gallantry and distinguished service in the Field . . . 637
Correct descriptions of non-commissioned officers and men of the Indian Army . . 676
Corrections — in notifications—
Date . 66, 70, 71, 106, 140, 167, 260, 263, 340, 372, 410, 411, 465, 484, 494, 496, 534, 637, 680, 682, 712, 822, 849, 1032
Date of promotion 71
Date of rank 672
Designation 994
Month 71
Name . 36, 145, 167, 216, 338, 345, 393, 417, 431, 445, 502, 534, 647, 775, 856, 860, 930, 937, 1008, 1041
Name of regiment 829, 1008
Name of section . . . 900, 1008, 1028
Rank 774, 937
Correct descriptions of officers and non-commissioned officers upon whom rewards conferred 744, 1000
Corrigenda to "Mentions and Despatches" . 718
Date of promotions of —, antedated without pay and allowance . . 122, 184, 416, 682
Date of promotions not stated in notification, 416, 860
Date of relinquishment of appointment not stated in the Gazette 60, 202
Date of *tempy.* commissions granted to — not shown in notification 1045
Deletion in notification 1040
Erratum in date of relinquishment of actg. rank 264
Erratum in notification . . . 10, 345, 1003
Extracts published for general information 9, 30, 60, 106, 136, 167, 201, 246, 331, 364, 393, 431, 461, 484, 527, 591, 637, 672, 712, 743, 849, 892, 930, 994, 1034
Grant of honorary rank, approved 253, 336, 366, 713
Grant of special gratuity, sanctioned . . 268

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

Honorary rank in the Army, conferred . . 750
Honours and rewards, approved . . . 395
Indian Order of Merit—
Admission to 2nd class to Military Division 417, 651, 686
Correction in notification — . . . 860
Promotions in and admissions to, — sanctioned 446
Insertion and deletion in notification . . 214
Meritorious Service medal, without annuity awarded to — 725
Military Cross, conferred on — . . . 170
Most Honourable Order of Bath—
Promotions in and appointments to — 393, 394, 997
Names of certain officers, ladies, warrant and non-commissioned officers and men for distinguished service 405
Notification amended 1047
Order of British India—
Admissions to 1st class with the title of "Sardar Bahadur" 686
Admissions to 2nd class with title of "Bahadur" 376, 417, 686, 939
Award of 2nd class to Mewa Singh, Subdr.-maj., cancelled 502
Promotions in and admissions to — . . 686
Promotion 1st class with the title of "Sardar Bahadur" 835
Order of St. Michael and St. George—
Additional members of 2nd class or Knights Commanders 997
Additional members of 3rd class or Companions 997
Directions for certain promotions in and appointments to 393, 394
Order of St. Anne, 3rd class 404
Order of St. Stanislas, 2nd class . . . 404
Order of St. Vladimir, 3rd class (with swords) . 404
Order of seniority not shown in Army Department notification 688
Permission to wear decorations and medals 172, 251, 404, 753, 891, 1035
Promotion absorbed 258, 531, 838
Promotion cancelled . 650, 832, 834, 937, 1044
Promotion of departmental officer, with honorary rank of Captain of the Indian Subordinate Medical department 13
Promotions of certain Warrant Officers of the Indian Subordinate Medical department for services during the war 12
Promotions of Warrant Officers of Indian Subordinate Medical Department, antedated 72
Promotion of Jemadar Rajab Khan to Subadar, antedated 75
Promotions of — antedated . 75, 145, 267, 446, 493, 530, 832, 857, 860, 937, 1044
Promotion of certain officers, approved . . 246
Promotion of certain officers post-dated . . 251
Promotion not stated 774
Regiment not stated in notification . . . 135
Relinquishment of commission and grant of honorary rank, approved . .252, 366, 712, 751
Relinquishment of *tempy.* rank of Lt. in Indian Reserve of Officers, approved . . . 32
Removal from the service of certain officer of Indian Medical Service, approved . . 32
Resignation of certain officers of Indian Army Reserve of Officers, approved . 32, 366, 751
Resignation of, and grant of honorary rank, approved 253, 713
Retirement of certain officers of Indian Army, approved 31
Retirement of, and grant of honorary rank, approved 253, 527, 713, 751
Royal Warrant 939
Rewards—
Admission of — to the Order of British India, sanctioned 123, 417
Admission of — to the Order of British India, cancelled 219
Appointment cancelled 346
Corrections to notification . 76, 123, 651
Admissions to 2nd class with title of "Bahadur" 376, 417
Admission to 2nd class of Indian Order of Merit 417
Rewards, approved . . 395, 396, 640, 852

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Secretary of State for War received certain despatch . 113, 206, 402, 484, 746, 754
Similar notifications appeared in the *Gazette of India*, cancelled 1008
Special promotion of certain Warrant Officers of the Indian Subordinate Medical Department 13, 72
Special promotion of —; India Miscellaneous List, to Assistant Commissary with honorary rank of Lt., effect from 1st January 1917 and not from 1st July 1917 15
Special promotions sanctioned . 123, 146, 268, 346, 417, 446, 466, 607, 608, 835, 903, 939
Submitting names deserving of special mention in the Despatch 170
Substitution in notification . 259, 260, 672, 889, 929, 935, 994, 1040
Surname of 2nd-Lt.—now described . . . 64
Surname of Lt.—now stated 166
Supernumerary promotion, absorbed . 1004, 1005

Cantonment.

Cantonments Act, 1910—
Cantonment Code, 1912, amended . . . 904
Certain rule shall be substituted for Rule 8 . 775
Draft notification 418
Exemption from the operation of any tax imposed 726
Poona Cantonment extended 835
Prohibition of the levy on the State of any tax imposed 726
Section 25, sub-section (1) of the said Act to be affected 904, 1011

Discipline.

Army Act, Sub-section 2—
Crosse, G. H., Sub-condr., remanded to regtl. duty 775

Dismissals and Removals.

Cancelling—Notification 15, 267
Services of — certain officers are dispensed with . 75, 219, 267, 417, 446, 501, 607, 682, 861, 903, 938, 1008

Field Operations.

Amendment in notification 849
Despatch on the operations against the Mahsuds, published for general information . 666

Indian Ordnance Department.

Indian Army Act, 1911—
Combatants shall be enrolled and attested . 1009

Judicial.

Emergency Legislation Continuance Act, 1915—
Orders regulating and restricting the *tempy.* landing of foreigners at ports in British India 502
Indian Defence Force Act, 1917—
Constitution of Unit as Bengal Light Horse in Bengal Presidency 269
Constitution of Units in the Indian Defence Force other than European British subjects 346
Enrolment of persons other than British subjects 535
Indian Army Act, 1911—
Amendments in the Table 502
Field Officer of Ahmedabad, Baroda and Rajkot to be prescribed officer . . . 450
Indian Army Act Rules, amended . 502, 1011
Indian Army (Amendment) Act, 1918—
Directing that the said Act shall come into force 835

Organisation.

Approving the constitution of a Royal Air Force 503

Recruiting.

Indian Army Act, 1911—
Certificate of enrolling officer 938
Discharged Indian soldiers to be enrolled as Pay-Havildars 937
Enrolment 937

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Supply and Transport Corps.

Indian Army Act, 1911—
Enrolment and attestation in Mule Transport Units 608

Marine Department.

Cancelling notification 865
Certain extracts published for general information . . . 16, 41, 124, 220, 655, 863
Corrections in Gazette of 21st September 1917, *delete* announcement of award of Distinguished Service Cross to Lt. C. G. Hallett, R.I.M. 16
Correction in notification 1015
Initials of *tempy.* Lt. — now described . . 42
Secretary of State for War received certain despatch 863, 864
Services of certain officers are dispensed with 220, 348, 452

Judicial.

Impressment of Vessels Ordinance, 1914—
Amendment made in first column of the schedule 452

Indian Defence Force.

Indian Defence Force Act, 1917—
Disbanding the Units 219
Cancelling notifications — . . . 451, 726, 727
Certain gentlemen granted *tempy.* commissions subject to H. M.'s appl. 15
Correction in notification—
Date 270
Name 726
Erratum — in notification
Date of *tempy.* commission 535
Volunteer officer's decoration confd. on — 147, 220, 270, 348, 537, 860, 939

OFFICERS PLACED AT THE DISPOSAL OF SEVERAL DEPARTMENTS.

Abdul Aziz Faruqi, asst. surgn. 616
Barron, Maj. W. E., R.E. 1015
Bartlett, Mr. A. H. 928
Bayley, Mr. V., C.I.E. 43
Beachcroft, *Hon'ble* Mr. Justice C. P., I.C.S. . 925
Begg, Mr. J., F.R.I.B.A. 81
Bell, Mr. E. A. S. 535
Bell, Mr. G. H. 24, 47
Booth-Gravely, Mr. W. 469
Bruce, Maj. E. L. 50, 391
Bruce-Kerr, Revd. G. H., M.A. 273
Campbell, Lt.-col. F. J. B., I.A. . . . 588
Carter, Mr. A. N. L. 841
Chakrabatti, Asst. surgn. Dinesh Chandra, F.R.C.S. 154
Chase, Mr. A. J. 535
Chesney, Capt. G., R.A.M.C. (S. R.) . . . 456
Chitham, Mr. C. C. 868
Christian, Maj. J. B., I.M.S. . . . 470, 658
Christie, Dr. W. A., I.M.S. 546
Cole, Mr. S. H. M. 422
Connor, Maj. F. P., F.R.C.S., I.M.S. . . . 926
Coupland, Mr. R. E. 511
Crabtree, Revd. H. G. 192
Crimmin, Lt. C. C., I.A.R.O. 426
Davies, Lt. J. P., I.A.R.O. 994
DuBoulay, *Hon'ble Sir* J. H., K.C.I.E., C.S.I. . 455
Eutrican, Lt.-col. J., M.D., I.M.S. . . . 128
Foster, Maj. H. B., M.D., I.M.S. . . . 926
Fulton, Lt. G. K., R.A.M.C. (S. R.) . . . 456
Gage, Lt. col. A. J., I.M.S. 21
Geary, Mr. F. J. G., I.C.S. 454
Ghosh, Civil Asst surgn. Narendra Nath . . 511
Giffard, Lt.-col. G. G., C.S.I., I.M.S. . . . 80
Gill, Lt. L., R.A.M.C. 658
Glass, Mr. E. L. 155
Godber, Revd. J., M.A. 587
Gould, Mr. B. J., I.C.S. 868
Graham, 2nd-Lt. J. P. 129
Hauckel, Mr. A. W., A.M.I.C.E., M.SC. . . 155

PAGE

OFFICERS PLACED AT THE DISPOSAL OF SEVERAL DEPARTMENTS—continued.

Heron, Mr. F. A. 951
Hilbert, Mr. H. 843
Hira Singh, Asst. surgn. 272
Hodgson, Mr. E. M. 125
Hordern, Capt. H. J. C., R.I.M. 452
Hubbard, Lt. G. R., R.A.M.C. (S. R.) 456
Hudson, Lt.-col. J. H. 50
Hudson, Lt.-col. J. H. 391
James, Lt.-col. C. H., C.I.E., I.M.S. 2
Jamieson, Revd. R. G., M.A. 844
Johnston, Maj. C. E. L., R.A. 222
Johnston, Mr. E. H. 192
Jones, Capt. B. L. 3
Jones, Lt.-col. J. L., I.M.S. 693
Keen, Mr. G. R. 1000
Kerridge, Revd. H. J. 273
Khawaja Abdus Samad 1018
Lovett, *Hon'ble Sir* V., K.C.S.I., I.C.S. 616
Lynch, 2nd-Lt. R. J. 129
Macdonald, Lt.-col. F. W. P. 1019
Macwatt, Lt.-col. R. C. 1023
Macworth, Maj. N. W., M.B., F.R.C.S.E., I.M.S. 1018
Maxwell, Lt. C. W. 1016
McCaul, Revd. M. W. 192, 844
Meyer, Lt.-col. C. H. L., I.M.S. (retired) 2
Mackelvie, Maj. M., M.B., F.R.C.S.E., I.M.S. 926
Maclagan, *Hon'ble Sir* E. D., K.C.I.E., C.S.I. 879
Mosse, Maj. A. H. E. 129
Oliver, Lt. F. 689
Peck, Lt.-col. J. H., I.A. 823
Peebles, Maj. A. S. M., M.D., I.M.S. 21
Poulton, 2nd-Lt. H. M. 129
Pouncey, 2nd-Lt. G. R. 129
Price, Revd. J. S. 3
Punnett, Mr. F. S. 814
Richards, Mr. G. 535
Riby-Irying, Lt. J. H., I.A.R.O. 741
Roberts, Mr. A. A. L., I.C.S. 839
Rose, Col. C. S. 656
Scott, *Hon'ble Sir* B., *Kt.*, Bar-at-law 616
Sen Gupta, Civil asst. surgn. Indra Narayan 425
Sharpus, Lt. A. F., I.A.R.O. 362
Smith, Lt.-col. J. B., M.B., I.M.S. 21
Stallard, Capt. J. P., R.A.M.C. (S. R.) 456
Steen, Maj. H. B., M.D., I.M.S. 926
Stephen, Maj. L. P., M.B., F.R.C.S.E., I.M.S. 272
Stewart, Lt. W. G., R.F.C. 390
Tonks, Capt. J. W., R.A.M.C. (T. C.) 456
Trenchard, Maj. O. H. B., R.E. 843
Troup, Mr. R. S., F.C.H. 378
Varma, Asst. surgn. Lala Dhanpat Rai 46
Vivian, Mr. V. P. T. 951
Wallis, Maj. H. J. K., I.A. 457
Ward, Mr. T. R. J., C.I.E., M.V.O. 224
White, Maj. A. D., M.B., I.M.S. 80
Williamson, Capt. J. B., R.A.M.C. 780
Williamson, Mr. R. M. 382
Willcocks, Maj. R. D., M.B., I.M.S. 20

OFFICERS ON SPECIAL DUTY.

Aitchison, Mr. P. E. 150
Anson, Maj. G. F. W. 326
Ansorge, Mr. E. C., I.C.S. 1025
Baikes, Mr. B. 538
Baily, Maj. E. M. 222
Bill, Mr. J. H. H. 511
Binns, Mr. R. E. 689
Blank, Mr. A. L. 1016
Bles, 2nd-Lt. D. G., I.A.R.O. 781
Bourdillon, 2nd-Lt. B. H., I.A.R.O. 926
Boyle, Capt. C. A. 194
Bream, Lt. J. W., I.A.R.O. 1024
Bruce, Maj. C. E. 736
Carpenter, Mr. H. G. 378
Casling, Lt. C. T., I.A.R.O. 692
Chase, Mr. A. J. 538
Cole, Mr. G. S. C. 658
Collins, Mr. B. A., I.C.S. 838
Craig, Lt. W. J. 906
Cumber, Mr. H. S. 1024
Davies, J. H., Lt. J. H., I.A.R.O. 89
Dean, Mr. V. L. 656
Etherton, Capt. P. T. 736
Evans, Mr. L. G. L., I.C.S. 841
Fraser, Capt. D. deM. S. 194
French, Mr. V. C. 274

PAGE

OFFICERS ON SPECIAL DUTY—continued.

Gauntlett, Mr. M. F., C.I.E., I.C.S. 24
Geard, Capt. R. C. 4
Harris, Mr. D. G. 545
Johnston, Mr. F. W., C.S.I., C.I.E. 692
Jones, 2nd-Lt. (*tempy.* Capt.) R. T., I.A.R.O. 1024
Kaula, Mr. G. 661
Kennion, Lt.-col. R. L., C.I.E. 426
Livesay, Lt. T. R., I.A.R.O. 194
Lynch-Blosse, 2nd-Lt. C. E. 470
Macpherson, Lt.-col. A. D. 326
Marriott, Mr. R. G. 777
Mellore, Capt. R. W. 454
Midelton, Lt. E. W., I.A.R.O. 692
Orum, Mr. A. 24
Pearce, Lt. J. C., I.A.R.O. 736
Percy, Capt. C. A., I.A.R.O. 1054
Pritchard, Maj. H. R. N. 456
Sales, Mr. H. S., B.E. 733
Stevens, Mr. J. A. 55
Taunton, 2nd-Lt. I. H., I.A.R.O. 658
Thomson-Glover, Capt. J. W. 869
Trench, Maj. R. H. C. 736
Tyler, Lt. H. H. F. M., I.A.R.O. 194
Wilson, Mr. C. D. D. 150, 377

RESIGNATIONS AND RETIREMENTS.

Ahmad, A. M. 185
Alexander, 2nd-Lt. W. R. R., I.D.F. 418
Anderson, Lt. A. R. 253
Ashdown, Lt. A. D. 146
Aslett, Lt. A. H. 146
Atkins, *Hon'ble* Mr. C. H. 20
Atkinson, Lt. W., I.A.R.O. 267
Avery, Mr. T., C.I.E. 837
Ayling, 2nd-Lt. *Sir* W. B., *Kt.* 650
Baird, *tempy.* Lt. R. P. H. 824
Barnard, Lt.-col R. C. H., V.D. 186
Barsley, Capt. H. 537
Barton, Revd. O. C. 273
Beazley, 2nd-Lt. J. G. 689
Bobbison, Revd. F. H. 381
Benson, *tempy.* 2nd-Lt. G. F. 751
Benwell, Maj. R. L. 775
Berry, Lt. C. E. 654
Bice, Capt. (Hony. Maj.) A. E., V.D. 942
Biernacki, Lt.-col. R. K., I.S.O. 147
Blake, Capt. A. W. 347
Bracken, Lt. W. A. F., V.D. 836
Bray, *Hon'ble Sir* E. H., *Kt.* 539
Brown, Mr. G. E. R. G. 46
Browne, Maj. H. E. 31
Bruce, Maj. W. L., V.D. 1011
Buchan, 2nd-Lt. T. L., I.D.F. 77
Buchanan, Capt. (hony. Maj.) A. M. 654
Bushell, Capt. C. L., I.D.F. 77
Cameron, Lt. A. 366
Cameron, Mr. B. L. 905
Campbell, Capt. L. S., I.D.F. 376
Campbell, Lt.-col. R. H., C.I.E., V.D. 903
Carleton, Capt. F. C., V.D., I.D.F. 77
Carr, Maj. A. C., V.D. 186
Carson, 2nd-Lt. R. A. 1047
Castle, Lt. F. C. 507
Chapman, Lt. J. A. 941
Charlesworth, Comsy. and Hony. Maj. T. W. 219
Chatterton, 2nd-Lt. L. A. C. 904
Chisholm, Capt. A. W. 727
Clark, Lt. H. A. 253
Clark, 2nd-Lt. J. 123
Cobb, *Hon'ble* Mr. W. H. 272
Cochran-Wilson, Lt. G. W., I.D.F. 77
Colledge, 2nd-Lt. L. W. W., I.A.R.O. 75
Colvin, *Hon'ble Sir* E. G., K.C.S.I., I.C.S., I.D.F. 15, 425
Cope, Lt. A. A. R., I.A.R.O. 466
Crowle, 2nd-Lt. P. J. 507
Cumming, Capt. A. E., V.D., I.D.F. 77
Cunnison, Capt. D. K. 654
Davis, Capt. E. A., I.D.F. 77
Day, Lt. R. B. 32
Devon, Capt. (Hony. Maj.) A. 146
DuBoulay, *Hon'ble Sir* J. H., K.C.I.E. C.S.I. 691
Durand, Lt. P. F., M.C. 253
Durant, 2nd-Lt. R. S., I.A.R.O. 534, 775
Earle, *Sir* A., K.C.S.I., K.C.I.E. 541
Egerton, Lt.-col. C. P., I.A. 366
Ellis, *tempy.* Lt. A. H. J. 824
Evatt, Lt.-col. F. W. (Maj. hony. Lt.-col., I.A., retd.) 745, 998

PAGE

RESIGNATIONS AND RETIREMENTS—continued.

Farrell, 2nd-Lt. F. H., I.A.R.O. 75
Flemying, Lt. B. W. B. T., I.D.F. 77
Forbes, Capt. E. N. 186
Forbes, Lt. S. G. 904
Forbes, *tempy.* Lt. S. N., M.B. 32
Ford, Mr. G. W. 453
Forsyth, Lt. W. S. 452
Gainsford, 2nd-Lt. D. 904
Gair, Maj. G. R. A., V.D. 506
Gamble, *Hon'ble Sir* R., *Kt.* 20
Gareh, 2nd-Lt. A. E. 654
Gearing, Lt. H. G., I.A.R.O. 38
Gidney, Lt.-col. H. A. J., F.R.C.S.E. . . . 1047
Gill, Lt. H. W., I.D.F. 76
Gill, Capt. (hony. Maj.) T. G., V.D., I.D.F. . 77
Gilman, Lt.-col. E. P. R., V.D. 506
Goodall, Mr. H. C. A. 990
Grainger, Surgn.-Genl. T., C.B., M.D. . . . 651
Green, Capt. W. K., V.D. 903
Gunn, 2nd-Lt. W. J., I.D.F. 77
Guy, Capt. (Hony. Maj.) G. F., V.D. . . . 654
Gwatkin, Lt. W. L. S. 253
Gwynne, Lt. C. W., I.D.F. 77
Hales, 2nd-Lt. A. W. 727
Hall, Lt. S. J. 1047
Hamilton, Maj. E. C. 642
Hannah, *tempy.* Lt. G. K. 828
Harker, Lt. J. T. 366
Hawkins, *Hon'ble* 2nd-Lt. A. B. 418
Hedinger, Lt. C. G. 317
Hemsted, 2nd-Lt. F., I.A.R.O. 1047
Higman, Capt. (Hony. Maj.) B. F. . . . 146
Hignell, S. R., C.I.E. 352
Hodding, Lt. C. F. 32
Hodges, Capt. R. W. 751
Hogge, Bt.-col. G. S., ret. pay, I.A. . . . 999
Hope, Mr. G. A. E. 838
Huddeston, Lt.-col. H. B., O.B.E., V.D. . . 776, 941
Huggett, Lt. W. E. G. 904
Hullah, 2nd-Lt. J. 688
Huyshe, Sub-Lt. A. E., I.D.F. 76
Ibrahim Rahimtoola, *Kt.*, C.I.E., *Hon'ble Sir* . 380
Inglis, Mr. J. J. 1015
Ingram, Vety. Capt. C., I.D.F. 269
Jack, *tempy.* Lt. H. A. 828
Jackson, Capt. L. F. 452
James, Lt.-col. S. P., M.D., I.M.S. . . . 527
Jeffries, 2nd-Lt. F. J. 146
Johnston, Lt. T. K., I.D.F. 76
Jones, Lt.-col. J. L. T., M.B. 651
Jordan, Lt.-col. J. G., M.B. 682
Keelan, Lt. C. J., I.D.F. 39
Kendall, Mr. E. A. 153
Kendall, 2nd-Lt. R. H., I.D.F. 16
Ker, Lt. E. C. 366
Kerr, Lt. G. H. B., I.A.R.O. 1047
Kettlewell, Mr. A. B., C.I.E. 1
Koch, Capt. F. L. H., V.D. 506
Lamb, Lt. R., I.A.R.O. 1047
Lane, Lt.-col. D. T., I.M.S. 466
Lalor, Lt.-col. N. P. O'G., M.B. 939
Lee, Comsy. and Hony. Maj. L. . . . 76, 366
Levett-Yeats, Lt. G. A., O.I.E., I.S.O., V.D., I.D.F. 76
Light, Maj. W. A., I.A. 835
Lilley, 2nd-Lt. A. W., I.D.F. 15
Lindop, 2nd-Lt. V. A. E., I.A.R.O. . . . 38
Lofling, Lt. H S. 452
Logan, Lt.-col. R. McG., V.D. 942
Low, *Hon'ble* Mr. C. E., C.I.E. 20
Lowis, Capt. (Hony. Maj.) R. F., V.D. . . . 347
Macdonald, Lt. I. P. 366
MacFarlane, 2nd-Lt. J. 146
Macgregor, 2nd-Lt. W. D., I.D.F. . . . 903
Mackinnon, Capt. F., V.D., I.D.F. . . . 76
Mackintosh, 2nd-Lt. A. B. 507
Macpherson, Lt. H. R., I.D.F. 39
Maiden, Lt. C. B., I.D.F. 76
Mapp, 2nd-Lt. C. L. 366
Marchant, Lt. H. MacL. L., V.D. 146
Marks, Lt.-col. R. J. 726
Markwick, Lt. A. E., I.D.F. 39
Maxwell, *Hon'ble Sir* W., K.C.I.E., M.V.O. . 657
Mayston, Mr. H. 244
McClure, *tempy.* Lt. W., R.I.M. 655
McColl, Lt. J. S. 751
McConnell, Lt. C. H. Q. 253
McWilliam, Capt. A., I.D.F. 376
Mercer, Mr. L., C.I.E. 81
Meston, *Hon'ble Sir* J. S., K.C.S.I. . . . 128

PAGE

RESIGNATIONS AND RETIREMENTS—concluded.

Milford, Lt. H. F., I.A.R.O. 267
Morgan, Revd. B. I. 273
Morgan, Capt. G. 123
Morgan, 2nd Lt. W. 537
Murray, Capt. D. S., I.D.F. 16
Nicolls, Lt. J. S. 146
Nile, Mr. E. L. 23
Nind, Maj. W. W., I.D.F. 77
Oates, Mr. R. J. 508
O'Farrell, Condr. E. 267
Oppenheimer, Capt. M. 727
Parker, Capt. S. H. 1047
Parkinson, Lt. P. St. J., I.A.R.O. . . . 166
Pawley, Maj. F. A., V.D. 420
Peal, Lt. G. D., I.A.R. 122
Pease, Lt.-col. H. T., C.I.E., V.D. . . . 726
Peck, 2nd-Lt. A. H. 904
Pile, Capt. (Hony. Maj.) J., V.D. . . . 941
Pinniger, Lt. R. C. 751
Platel, Capt. G. C., I.D.F. 77
Playfair, Capt. A. L. 506
Powell, Lt.-col. J., V.D. 186
Price, Lt. E. W. A., I.A.R.O. 527
Puzey, Capt. (Hony. Maj.) E. D., V.D. . . . 941
Radcliffe, Lt. C. E. St. J. 253
Ramsay, Lt.-col. *Sir* J., K.C.I.E., C.S.I., I.A. .
Reid, Lt. C. L., I.A.R.O. . . . . . .
Reid, *Hon'ble* Mr. W. J., C.S.I. 127
Rennie, Lt.-col. S. J. 776
Richardson, Mr. F. W. 538
Rose, Mr. E. E. P. 868
Roy, *Rai Sahib* Chuni Lal 195
Robertson, Lt. J. B., I.D.F. 76
Rose, Mr. H. A. 1
Rowland, Mr. A. 187
Rule, Lt. W. F. 537
Scott, Capt. P., I.D.F. 77
Seager, Capt. F. A., V.D. 77
Sibald, Capt. C. J., V.D., I.D.F. 76
Simkins, Lt.-col. C. W., V.D. 903
Simpson, 2nd-Lt. E. S., I.A.R.O. 122
Simpson, Lt.-col. J. H., C.I.E. 123
Sinclair, *tempy.* Lt. B., R.I.M. 152
Singleton, *tempy.* Lt. W. J., R.I.M. . . . 866
Smith, Lt. W. A. 654
Spalding, Capt. H. H., V.D. 727
Spaull, Lt. F. J. 146
Spence, Maj. (Hony. Lt.-col.) J. A. W., V.D., I.D.F. 77
Stayner, 2nd-Lt. J. W. 366
Storrar, Capt. T. M., V.D., I.D.F. 269
Tegart, Lt. C. A., C.I.E., M.V.O. 507
Thackwell, Col. O. M. R. 642
Thomas, 2nd-Lt. H. A. T., I.D.F. 16
Tilley, Lt. W. E. C., I.A.R.O. 1009
Tinson, Lt. J., I.D.F. 76
Todd, 2nd-Lt. S. E. R. 611
Tomlinson, Lt. E. W. 366
Vale, Capt. S. D., R.I.M. 452
Wace, Lt. E. W. C. 253
Walker, *Hon'ble Sir* J., K.C.I.E. 867
Waller, Capt. (Hony. Maj.) F. C., V.D. . . 317
Walton, Capt. H. G. 147
Wapshare, Capt. J. H., V.D. 507
Ward, Lt. H. F. 253
Watson, Lt. M. R., I.A.R.O. 184
Watts, Capt. F. W., V.D. 941
Whelan, Revd. R. H. 273
White, *tempy.* Lt. E. W. 932
Whitehouse, Lt. H. C. 654
Wolforston, Mr. A. H. P. 389
Woods, Capt. O., I.D.F. 77
Woodside, Mr. J. 728
Woollatt, Maj. P. C., I.M.S. 861
Wrench, Surgn.-Lt. G. T., M.D. 123
Yates, Lt. K., I.A.R.O. 650

TRANSFER.

Asbury, Condr. G. H. 123
Caldecourt, Depy. Comsy. and hony. Capt. G. F. J. 123
Collins, Depy. Comsy. and hony. Capt. W. J. . 1047
Dawkins, Sub condr. F. C. 939
Eccles, Mr. P., I.C.S. 389
Lucas, 2nd-Lt. P. N. A. 654
McIntyre, Condr. P 375
Wadsworth, Lt. S. 654
Whelan, Mr. E. C. 150
Winnall, *tempy.* Lt. E. I. 642

Registered No. C-696.

INDEX TO
The Gazette of India.
JANUARY TO JUNE 1918.
PART II.

PAGE

APPOINTMENTS, PROMOTIONS, REVERSIONS, ETC.

Agent to the Governor-General in Central India.

Anstey, Revd. Canon, H. C. S. 871
Beville, Lt.-Col. F. G. 839
Gokal, Mr. T. N. 382
Lothian, Mr. A. C. 1077
Martin, Revd. F. W. 871
Pestonji, *Khan Bahadur* Dhanjishaw C. . 454, 971
Raghina, Mr. Manchershah Bazonji . . 971
Thawria, Havldr. 1077
Wardell, Revd. A. F. G. 871

Agent to the Governor-General, Rajputana.

Bhagwan Singh, Inspector S. 382
Chhuttan Lal, *Rai Bahadur* 495
Dawson, Capt. A. A. F. C. Hutton . . . 613
Higginson, Mr. G. R. 614
Hogan, Mr. J. G. 725
Hope, Mr. H. J. 776, 870
Macpherson, Lt.-Col. A. D., I.A. . . . 734
Morris, Capt. J. C. Tuke 613

Agent to the Governor-General and Chief Commissioner in Baluchistan.

Abdulla Jan, Qazi (recalled) 614
Adie, Mr. H. G. R. (recalled) 533
Atma Ram, L. 614
Bedi, Bawa Khem Singh 169
Dukes, Maj. C. T., I.A. 211
Ganga Singh, M. 816
Gillespy, Revd. F. R. 127, 871
Jamiat Rai, *Rai Bahadur* Diwan, C.I.E. . . 169
Kabul Singh, B. . . . 15, 533, 580, 1077
Kaikobad, *Khan Sahib* Seth K. P. . . . 890
Khan, *Khan Bahadur* Sardar Mir Ahmad . 377
Khan, *Khan Sahib* Rana Muhammad Ali . 890
Khan, M. Gul Muhammad 695, 890
Khan, M. Mohammad Afzal, B.A. 693
Khan, S. Muhammad Ajusuf 580
Khan, M. Sarbuland 890
Proby, Revd. R. S. B. 816
Rattan Chand, *Hakim* 1077
Russel, Lt. A. M. H. 727
Sant Ram, Lala, B.A. 695
Shah, M. Hurmat Ali 816
Shaw, Mr. W. L. 996
Somerville, Mr. H. A. 311
Sultan Hussain, M. 890

Bank of Bengal.

Bell, Mr. R. E. 882
Darling, Mr. B. 583
Fisher, Mr. H. 654
Gilbert, Mr. J. A. 485
Gray, Mr. S. M. 114
Highton, Mr. A. D. S. 75, 485

PAGE

APPOINTMENTS, PROMOTIONS, REVERSIONS, ETC—continued.

Lapsley, Mr. E. J. 721
Mitchell, Mr. H. 882
Powell, Mr. F. R. 882
Richards, Mr. R. A. 485
Sitwell, Mr. S. A. H. 963
Stuart, Mr. M. G. 485

Benares Hindu University 1918.

Bakshi Puran Singh, Maj.-Genl. 205
Banerjee, Dr. *Sir* Goorroo Dass, *Kt.*, M.A., D.L., PH.D. 205
Basu, Babu Jnanendra Nath, B.A. . . . 205
Bhattacharya, *Mahamahopadhyaya* Pandit Aditya Ram, M.A. 205
Dravida, *Mahamahopadhyaya* Pandit Lakshman Shastri, M.A. 205
Durga Prasad, Babu, B.A. 205
Ganesh Prasad, DR., D.Sc. 206
Govind Das, Babu 205
Jagat Narain, *Hon'ble* Pandit 149
Jwala Prasad, Babu, B.A., C.E. 205
Mitra, Babu Kali Charan, B.A. 205
Naidu, Mrs. Sarojini 449
Sapru, Pandit Parmeshwar Nath . . . 449
Sarkar, Profr. Jadunath, M.A., F.R.S. . . 449
Sarvadhikari, Dr. Deva Prasad, M.A., LL.B., C.I.E. 205
Scindia Bahadur, Maj.-Genl. H. H. *Maharaja Sir* Madho Rao, G.C.S.I., G.C.V.O., LL.D. A.-D.-C. to H. M. the King-Emperor . . 205
Seshadri, Profr. P., M.A. 205
Sharma, Pandit Bhimsen 205
Shastri Hathibhai Harishankar 205
Shastri, Pandit Bulaki Ram 205
Singh, Thakur Rajendra 449
Sinha, Babu Brahmananda, M.A. 449
Ward, Mr. A. W., M.A. 206

Botanical Survey of India.

Narayanaswami, Mr. V. (returned) . . . 203

Chief Commissioner, Ajmer-Merwara.

Allarakha, Seth Abdulla Haji . . . 694
Ashdown, Mr. A. D. 726
Bhagwati Lal, Munshi 49, 1105
Bijai Singh, Thakur 1073
Bridges, Revd. F. L. 694
Carstairs, Revd. G. 773
Datta Pandit Bhava 694
Gopi Nath, Munshi, *Rai Sahib* . . . 49, 1105
Harris, Mr. S. S. 210
Irving, Lt. J. H. R. 967
Jai Gopal, Lala 1140
Jodh Raj, Seth 613
Kedar Nath, Munshi 613
Khan, Sahibzada Abdul Wahid . . . 49, 379
Kundan Mal, Seth 773
Lakshmi Narain, Munshi 261

PAGE

APPOINTMENTS, PROMOTIONS, REVERSIONS, ETC.—*continued*.

Leslie-Jones, Mr. F. A. 210
Maharaj Swaroop, Munshi 49, 1105
Mangi Lal, Lala 997
Mehta, Mr. Dhanjishah Dinshah, I.S.O. . 49, 492
Phul Chand, Munshi 1105
Rianwala, Seth Magan Mal 49
Robson, Dr. R. G., M.A., M.D., C.M. . . . 1140
Shanker Lal, Munshi 49, 1105
Shiv Charandas, Rai 533
Spencer, Mr. H. V. 726
Sri Ram, Munshi 261
Waddington, Lt. Col. C. W., C.I.E., M.V.O. (withdrawn) 210

Chief Commissioner, Delhi.

Abdul Aziz, Hafiz 495
Abdul Rehman, Haji 495
Abdul Samad, M. 1138
Ambe Pershad, *Rai Saheb* 495
Aziz Uddin, Shaikh 495
Bhai Gyan Singh 107
Coffey, Lt. E. P. 210
Currie, Mr. M. M. L., I.C.S. 343
Faruqi, Asst. Surgn. Abdul Aziz . . . 652
Govan, Mr. R. Grant 495
Harjas Ram, Lala 170
Harris, Mr. S. S. 47
Hassan, S. Bashir Uddin 495
Heron, Mr. F. A. T. 727, 1076
Hira Singh, Asst. Surgn. 125
Homes, Maj. J. M., I.M.S. 770
Humphrey, Revd. A. T. 1074, 1105
Hussain, K. B. Pirzada Muhammad . . . 495
Kapur, L. Gurpershad 495
Khan, M. Abdul Hamid 49
Khan, Mr. Mohammad Islamullah 495
Khan, Maulvi Barkat Ali 1138
King, Revd. J. B. 727
Madho Pershad, L. 495
Mahbub Elahi, Shaikh 495
Mina Mal, L. 495
Nasir Uddin, Chaudhri 495
Peare Lal, *Rai Saheb* 495
Ram Narain, Lala 260, 531
Roberts, Mr. A. A. L., I.C.S. 652
Sheikh Zikrul-Rahman 345
Shiv Narain, L. 495
Shukab, Pundit Umrao Singh 1105
Sobha Singh, S. 495
Sultan Singh, *Rai Bahadur* 495
Tapp, Mr. J. K. M. 1138
Varma, Lala Dhanpat Rai 47
Waller, Mr. F. C. 495

Criminal (Central) Intelligence Department.

Abdul Majid, Mr. 734
Bhagwan Das, Mr. 734
Deshpande, Mr. Gangadhar Keshav . . . 734
Tassaduk Hussain, *Khan Sahib* . . . 608, 646

High Court of Judicature at Fort William in Bengal

HIGH COURT, ORIGINAL SIDE.

Cotta, Mr. J. 1136
Ganguli, Babu Monmotho Nath 1136
Ganguli, Babu Ojit Coomar 1136
Mitra, Babu Jyotis Chandra 1136
Remfry, Mr. M. 1136
Roy, Mr. S. N., Bar.-at-Law 1136

Imperial Department of Agriculture in India

Ganguly, Mr. P. R. 123, 996
Iyer, Mr. A. V. 42
Mukherji, Mr. Jatindra Nath 1136
Sanyal, Mr. Phani Bhusan 703
Tewari, Mr. Narain Lal 42

Indian Medical Services.

Johnson, 4th Class Asst. Surgn. F. H., I.S.M.D. 696
Masud Ali, No. 425, 1st Class Civil Sub-Asst. Surgn. 913
Murphy, Maj. A., M.B., I.M.S. 113

PAGE

APPOINTMENTS, PROMOTIONS, REVERSIONS, ETC. *continued*.

Military Accounts Department

Ashfield, Maj. P. 351
Bannerjee, Mr. Santosh Kumar, B.A. . . 351, 588
Bhadra, Mr. Sarat Chandra 201
Chatterjee, Mr. Girish Chandra . . . 178, 1083
Chatterjee, Mr. Provakhar 178, 318, 588, 782, 841, 971, 1111
Gracias, Mr. E. A. 352, 782
Hardinge, Maj. H. R. Von D. 351
Jeste, Mr. D. G. 725
Khazan Singh, Mr. 204
MacDonnell, Bt.-Lt.-Col. H. N. F. . . . 351
Ramjee Dass, Mr. 841
Richards, Maj. W. V. 351
Ross, Maj. G. W., D.S.O. 351
Royal, Mr. A. 352, 463, 725
Rozario, Mr. N. de, B.A. 659
Whitchurch, Maj. R. H. S. 331
Wylde, Maj. L. F. G. S., I.A. 1111

Northern India Salt Revenue Department.

Abdul Hakk 915, 921
Abdul Majid, Mr. 1102, 1103
Abdul Haqq, Mr. 1101, 1102, 1103, 1104
Abdul Samad, Mr. 212
Abdus Samad, Mr. . . . 915, 916, 919, 920, 921, 1101
Abid Husain 915, 916, 918, 919, 920
Aers, Mr. R. 1102
Ahmad Husain, Mr. . . 139, 656, 657, 915, 916, 917, 919, 920, 1101, 1102, 1103
Ahmed Husain 1103
Azizuddin Ahmad, Mr. 1102, 1103
Beatson, Mr. E. D. 212, 656, 657
Beg, Mr. Abdul Aziz, B.A. . 139, 140, 141, 656, 657, 916, 917
Bhagwan Das, Mr. 919, 920
Bhalla, Mr. Jagat Narayan 917, 918
Bennett, Mr. E. D. 917, 918
Bryan, Mr. H. H. 917, 918
Chill, Mr. A. H. C. 917
Chill, Mr. C. C. 138, 916
Chopin, Mr. E. St. C. L. 917, 918
Das, Mr. Shiv Charan, B.A. . . 139, 140, 212, 915, 916, 917, 919, 920, 1101, 1102, 1103
Dass, Mr. Damodar 966
Davey, Mr. W. O. 657, 917
David, Mr. A. . . 138, 140, 141, 916, 918, 921, 1101, 1102, 1103, 1104
De, Mr. Bijay Krishna, B.A. . . 139, 656, 657, 917, 918, 919, 920
Fanthome, Mr. G. L. . . 138, 139, 140, 141, 656, 916, 917, 918
Gardner, Mr. A. 140, 920, 1101
Ghulam Husain, Mr., *Khan Sahib* 1103
Goodwin, Mr. E. R. . . 138, 139, 212, 917, 918, 919, 920, 1101, 1102, 1103
Gyani, Mr. Surjan Singh, B.A. . . . 138, 656, 916
Harbans Lal, Mr 1101
Hargobind Singh, Mr. . 139, 140, 915, 916, 917, 918
Isharat Husain, Mr. . . . 915, 916, 918, 919
Khan, Mr. Abdur Rahim 916, 1101
Khan, Mr. Ghulam Akber 1101
Khan, Mr. Latafat Ali 915, 921
Khan, Mr. Mohammad Shafik 919
Kirwan, Mr. P. A. 138, 916, 918
Koul, Mr. Sheo Raj Nath 656, 920, 1103
Lyon, Mr. H. A. R. 917, 918
Maksud Husain, Mr. . . 139, 657, 917, 919, 1101, 1102, 1103
McCurley, Mr. E. S. . . . 917, 918, (*seconded*) 486
Mohammad Ibrahim, Mr. 916, 918
O'Donnell, Mr. H. 657, 917
Qurreshi, Mr. Rashiduddin Ahmad 920
Raja Lal, Mr. 656, 1101
Sahgal, Mr. Nand Lal 966
Saiyed Mohammad, Mr. . . . 139, 140, 656, 657
Saiyid Mohammad, Mr. . . 915, 916, 917, 918, 919
Seyal, Mr. Ghulam Akber Khan . 140, 141, 917, 920, 921, 1103
Smith, Mr. D. M. 657, 917
Syed Mohammad, Mr. 138
Varma, Mr. Shimbhu Nath 916, 1101
Wilson, Mr. E. D. 656, 917, 918
Winn, Mr. E. G. 212, 918

Posts and Telegraphs.

Abdul Karim, Mr. 221
Abdul Rahim, Mr. 1114

PAGE

APPOINTMENTS, PROMOTIONS, REVERSIONS, ETC.—continued.

Aickin, E. E. 662
Ain, Mr. Khoo Po 976
Aitkins, Mr. S. K. 702
Alla Din, Mr. 463, 546
Appleby, Mr. K. A. 1148
Appleby, Mr. R. W. 732, 941
Bakhle, Mr. K. R. 180, 941
Balkrishna, Mr. Shamrao 546
Banerji, Babu Baidya Nath 57, 941
Banerji, Mr. Manindra Nath 503, 732
Bates, Mr. G. A. E. 942
Beasby, L. A. 662
Benson, Mr. W. J. 504
Bhalerao, Mr. N. S. 732
Bhagavan, Mr. V. A. 1147
Bhattacharji, Babu Srikanta 57
Bissett, Mr. W. A. 624
Blackman, E. J. 19
Boalth, Mr. G. W. 1083
Brokenshaw, Mr. A. 319
Brown, Mr. J. 389
Brunton, Mr. J. M. 889
Buckner, Mr. J. S. 546
Bunyan, Mr. W. G. 547
Butcher, Mr. G. W. 319
Cane, A. 19, 662
Capstick, E. 662
Charles, Mr. H. R. W. 353
Charlu, Mr. A. A. 180, 1084
Chiodetti, Mr. T. G. 463
Chit, Mr. Maung Po 976
Coombes, Mr. V. W. 463
Cordeiro, Mr. X. 221
Counsell, Mr. E. K. 732
Culpeper, Mr. R. T. E. 702
Cumberland, Mr. C. E. 702, 703
Das, Babu Hem Chandra 181
Das, Mr. Madhusudan 783
Das, Mr. Raghunath 1114
Das, Babu Subodh Kumar 20, 268, 1084
Das, Mr. Surendra Nath 941
Dass, Mr. Amar Nath 732
Datta, Babu Jnanendra Nath 180
Daulat Ram, Mr. 732
D'Cruze, Mr. J. E. 976
Dewan, Mr. D. P. 180, 941
Dilsukh Rai, Mr. 143
D'Monias, Mr. A. 702, 976 (date changed), 1083
Dodd, Mr. C. A. 660
Donnelland, Mr. G. O. L. 389
D'Sa, Mr. L. 180
D'Silva, Mr. A. 354
Dutt, Babu Naresh Chandra 180
Dutt, Babu Suresh Chandra 180, 1148
Dutta Gupta, Mr. Nritya Gopal 1085
Egan, Mr. T. 624, 702
Evans, Mr. F. G. 19
Ferguson, Mr. J. 732
Ferozedin, Mr. 701
Fox, Mr. J. R. 889
Fulton, Mr. C. E. 733, 850
Gangatharam, Mr. A. 1147
Ganpat Rai, Lala 57
Garrad, Mr. J. 624, 702
Ghosal, Mr. Karindra Nath 888
Glackan, Mr. S. H. 221, 546
Goddard, Mr. J. 91, 353
Gopalachari, Mr. M. C. 319, 1084
Goswami, Babu Haridas 181
Greene, Mr. A. G. 782
Guha, Babu Hem Chandra 57, 180
Gwen, Mr. Soo Fong, K. S. M., A. T. M. 180
Hackett, Mr. A. H. 889
Hamilton, Mr. C. G. 503, 941
Hardy, Mr. E. L. 889
Hawkins, Mr. E. W. 463, 546
Hellein, Mr. W. E. 702
Heysham, Mr. F. L. C. 1085
Hierlehey, Mr. P. 624, 702
Hogan, J. 1114
Hogan, Mr. W. S. 1114
Home, Mr. J. E. 90, 701
Hughes, Mr. A. J. 268, 732
Human, Mr. G. 702, 851
Inder Mal, Lala 221
Iyengar, Mr. K. C. Rangasawmy 941
Iyer, Mr. P. S. Thiagaraja 888
Iyer, Mr. S. Subramania 57

PAGE

APPOINTMENTS, PROMOTIONS, REVERSIONS, ETC.—continued.

Iyer, Mr. T. Subramania 181, 732
Jackson, Mr. C. 783
Johnson, Mr. J. P. 941
Jussawala, Mr. H. S. 57
Kakkar, Mr. Purshottam Das 268
Kellner, Mr. E. R. 546, 1084
Keys, Mr. R. J. 353
Khan, Mr. Muhammad Zaman 464
Kilman, Mr. C. J. F. 1114
King, Mr. J. H. 732, 1114
Kumar, Mr. Jayananda 941, 976
Lafrenais, Mr. T. C. 142
Lafrenais, Mr. W. A. 851
Lahiri, Babu Mahendra Nath 180
Lahiri *Bahadur*, *Rai* Radhika Mohan 732
Lahori Ram, Lala 180
Lal, Mr. Jai Behari 732
Lane, Mr. C. T. F. 221, 463
Lawrence, Mr. S. 390, 624, 702
LeStyne, Mr. G. A. 942
Locke, Mr. J. E. 660
Mahir Singh, Mr. 463
Mahmoodul Hasan, Mr. 660, 941
Malone, Mr. C. 1084
Mansoor, Mr. Syed Muhammad 19
Marley, Mr. H. 624, 702
Massey, Mr. R. F. 504, 660, 942, 1147
McHugh, Mr. H. R. 320
McKenzie, Mr. A. R. 701, 782
Miller, Mr. W. H. 19
Milne, Mr. E. B. 889
Milner, Mr. C. P. 141, 733
Mir Muzher-ud-din, Mr. 180
Misra, Mr. Kailash Chandra 941, 1114
Mitra, Mr. Suresh Chandra 941
Morgan, Mr. G. A. 889
Mukerji, Mr. Brahmananda 1148
Mukerji, Mr. Nagendra Nath 546, 1084
Mukerji, Mr. Peresh Nath 503, 732
Muhammad Abdur Rahim, Mr. 941, 1148
Mula Singh, Sardar 464
Nagle, Mr. R. E. 889
Naidu, Mr. K. Venkata Row 732, 941
Narindra Singh, Mr. 180
Nelson, Mr. J. S. 1114, 1148
Nicholas, Mr. H. J. 221
Noronha, Mr. L. A. 702
Norris, Mr. E. M. 662
O'Reilly, Mr. P. 661
Osborne, Mr. C. 1113
Osborne, Mr. R. 782
Parr, Mr. F. 1113
Perkins, Mr. M. S. 1113
Pereira, Mr. J. C. 373
Pereira, Mr. J. D. 546
Phillips, Mr. S. 320
Pike, Mr. F. F. 268
Pillai, Mr. T. Marimuthu 180, 941
Pinsent, Mr. F. 662
Pitcher, Mr. W. A. 662
Plettell, Mr. G. M. 889
Ponnde, Mr. H. 702
Price, Miss M. 268, 1084
Quinn, Mr. G. E. W. 463
Qutb, Mr. Syed Niaz 503
Radhey Lal, Mr. 463
Rae, Mr. C. D. 463
Raha, Babu Hemanta Kumar 90, 701
Raikes, Mr. A. H. 702
Rajkarney, Mr. R. J. 221
Rao, Mr. C. R. Ranganatha 221
Rao, Mr. K. Narayana 221, 888, 1148
Rao, Mr. N. Raghavendra 390
Rau, Mr. L. L. 660
Raval, *Rao Sahib* M. C. 1148
Rehill, Mr. W. 463
Richardson, Mr. H. M. 546
Roderick, Mr. A. J. 733
Rodrigue, Mr. E. W. 889
Rowan, Mr. A. 1114
Roy, Babu Amulya Nath 180, 941 1148
Sadlfelt, Mr. C. F. 732
Sarkar, Mr. Ashutosh 888, 941
Schwanke, Mr. S. 546
Scott, Mr. J. H. 91
Sebastian, Mr. S. K. 624, 702
Sen, Mr. Kali Prasanna 1114
Sercombe, Condr. G. H. 851

PAGE

APPOINTMENTS, PROMOTIONS, REVERSIONS, ETC.—concluded.

Sheppard, Mr. K. S. 546
Shome, Babu Revati Raman . . . 221
Shout, Mr. F. F. 268, 732
Smith, Mr. N. S. 464
Steel, Mr. E. P. C. 20, 504, 1113
Steele, Mr. J. W. 702
Stephen, Mr. M. J. 1114
Stone, Mr. F. W. 1113
Stowell, Mr. C. A. 90, 701, 1114
Sweeney, Mr. F. C. 141, 942
Talpade, Mr. Y. G. 57
Tandan, Mr. Peary Lal 180
Taylor, Mr. R. M. 547
Teja Singh, *Rai Sahib* 546
Tulpule, Mr. V. G. 389
Twells, Mr. J. O. 19
Vasishta, Mr. Guttulal 1147
Vernieux, Mr. A. C. 732
Vida, Mr. J. P. 701
Vieyra, Mr. J. L. 268, 547
Vieyra, Mr. J. P. E. 390, 793
Walker, Mr. S. C. 702, 850
Wallis, Mr. P. 353
Weightman, Mr. E. G. 1113
West, Mr. H. 1113
White, Mr. E. A. L. 660, 942
Wilby, Mr. R. J. 1113
Williamson, Mr. W. F. 504
Wilson, Mr. S. N. 19
Wright, Mr. A. 661
Xavier, Mr. W. A. 503

Public Works Department, Delhi.

Bonar, Mr. J. 850
Cairns, Mr. W. B. 689
Hands, Mr. P. L. 773
Holmes, Maj. J. M., I.M.S. 773
Malik, Mr. Teja Singh 689
Symes, Mr. W. F. 545, 646

Royal Indian Marine

Newnham, Mr. E. P. 85

Survey of India.

Gorman, Mr. W. M. 80, 246
Hanby, Mr. H. H. B. 246

Zoological Survey of India.

Paiva, Mr. C. A. 320

EXAMINATIONS.

Baluchi.

Betham, Capt. G. L. 816
Cain, No. 10659 Lance-Corpl. T. 816
Doughlas, Lt. R. O. 816
Harris, Maj. T. G. M. 816
Haybyrne, Armourer Staff Sergeant E. J. . 816
Murray, Asst. Surgn. R. E. 816
Roberts, Sub-Condr. H. J. 816
Smith, Sergt. L. H. 816
Williams, Lt. B. T. 816
Wolverson, Lt. T. B. 816

Brahui.

Babonau, Capt. A. F., I.M.S. 871
Kapur, Capt. N. C., I.M S. 871
Locket, Capt. L. G. 816

Hindustani (Lower Standard).

Gilbert, Capt. W. G. L. 975
Grindley, Mr. A. P. R. 495
Scriven, Mr. G. W. 533
Wells, Mr. G. M. 496

Pashtu.

Gade, 3rd Class Asst. Surgn. O. H., I.S.M.D. . 646
Turner, Lt. J. T., I.A.R.O. 693

PAGE

EXAMINATIONS—continued.

Professional.

Dhand, Mr. Milkhi Ram 584
Dutt, Mr. Divakar 584
Sud, Mr. Amar Nath 584

School Leaving Certificate.

Bose, Nagendra Nath 890
Ganguly, Saroj Kumar 890
Khan, Ahmad Hasan 890
Khan, Sharifur Rahman 890
Meer Azizur Rahman 890
Mozaffar Ali 890

LEAVE

Abdul Hamid, Mr. 966
Adams, Mr. W. F. E. 246
Adie, Mr. H. G. R. 15
Ahmad Husain, Mr. . . . 373, (extn.) 656
Aitken, E. E. 662
Aiyar, Mr. M. S. Ganesa 695
Allan, 2nd-Lt. J. M. 318
Anderson, Maj. E. S. J. 1111
Andrews, Mr. S. E. 123
Annesley, *tempy.* Lt. A. W., R.I.M. . . . 50
Anstey, Revd. H. C. S. 335
Azmatullah, Mr. S. M. 1084
Babington, Mr. C. D. deN. 942
Banerji, Mr. D. D. (extn.) 181
Banerji, Babu Manindra Nath (extn.) . . . 90
Barnett, Mr. C. G. 966
Basu, Babu Pramatha Nath . . 180, (extn.) 589
Beatson, Mr. E. B. (extn.) 313
Beatson, Mr. E. D. 915
Bhattacharjee, Mr. Bisweswar, B.A., M.R.A.S. . 971
Borissow, Capt. R. W. 782
Bower, Mr. S. A. 390
Bugg, *tempy.* Lt. H. J., R.I.M. . . . 773
Chhuttan Lal, *Rai Bahadur* 50
Clarke, Mr. F. I. L. 659
Daintith, Mr. T. J. 320
Dar, Mr. Jiwan Nath (extn.) 589
Davey, Mr. W. O. 50
David, Mr. A. . . . 966, (extn.) 1136
Davis, Mr. J. 624
Dawes, Mr. T. W. 976
Dawson, Bt.-Col. C. Hutton 613
Deane, Mr. L. S. 18
Desikachari, Mr. V. 503
Donnelland, Mr. G. O. L. 58
D'Rozario, Mr. W. A. V. 504
D'Sa, Mr. L 783
D'Sa, Mr. L. F. B. . . 181, (extn.) 389, 1147
D'Santos, Mr. A. S. 624
Edwards, 2nd-Lt. J. D., I.A.R.O. . . . 725
Elder, Mr. J. B. 660
Ewing, Mr. S. R. 85
Fox, Mr. F. P. 320
Ghosh, Mr. Ramani Mohan 701
Gill, Mr. H. W. 1111
Gillespie, Mr. W. . . . 57, (extn.) 319, 503
Gossain, Mr. Dina Nath 1148
Graham, *tempy.* Sub-Lt. D. C., R.I.M. . . 85
Gravely, Dr. F. H. 320
Green, Mr. E. 142
Hall, Mr. C. E. 584
Hamilton, Mr. C. G. . . . 143, (extn.) 221
Hanson, Mr. R W. 90
Haq, Mr. Syed Azharul (extn.) 888
Har Gopal, Mr. 1084
Harper, Mr. E., M.A., B.SC. (extn.) . . . 502
Harris, Mr. B. A. . . . 85, (extn.) 121
Harrison, Dr. D. W. 1136
Harvey, Mr. J. J. . 504, (extn.) 889, (extn.) 1113
Hawkins, Mr. E. W. (extn.) 57, (extn.) 180, (extn.) 319
Hellein, Mr. W. E. 390
Hibbert, Capt. W. J. C. 121
Home, Mr. J. E. 180
Horwood, Revd. K. C. 653
Howard, Mr. A. G. O. 966
Hughes, Mr. A. J. 941
Hurburgh, 2nd-Lt. L. H. 940
Husain, Mr. Muhammad Kazim 373
Hutchinson, Mr. C. M. 1104
Irwin, Mr. R. de Vere 53
Iyer, Mr. A. Viswanatha 703
Jackson, Lt.-Col. K. H., I.A. 782

PAGE

LEAVE—continued.

Jackson, Mr. O. D. 773
James, Mr. W. E. A. 614
Jeffory-Orchard, Mr. C. H., I.C.O. 960
Jelf, Mr. A. R., I.C.S. 1140
Jones, F. H. 662
Kalapesi, *Khan Bahadur* D. M. 319
Kanjilal, Mr. Praphulla Chandra 246
Kewalramani, Mr. R. M. 782
Khan, Mr. Abdur Rahim . . 455, (extn.) 535
Khan, *Khan Bahadur* H. R. . (extn.) 320, (extn.) 1084
Khan, *Khan Bahadur* Sardar Mir Ahmad 211, (extn.) 377
Khan, Sahibzada Mirza Izaz-ud-din Ahmed . 816
King, Mr. J. H. 732
King, Mr. W. H. 782
Kitchen, Mr. T. F. 178, 535
Knollys, Maj. R. W. F., I.A. 1138
Kulkarni, Mr. L. P. (extn.) 181
Lahiri, *Bahadur, Rai* Radhika Mohan 732, (extn.) 888
Lakhmir Singh, *Sardar Bahadur* 774, (extn.) 774
Lal, Mr. Jai Behari 464
Leys, Mr. W. G. 1083
Livingstone, Mr. H. L. 351
MacLeod, Mr. H. R. (extn.) . 180, (extn.) 352, (extn.) 546
Madnani, Mr. T. B. 850
Maharaj Swarup, Munshi 997
Manser, Mr. T. 141
Marathe, Mr. K. K. 941
Martin, 2nd-Lt. E. L. 659
Mason, Mr. N., B.A. 1147
Mayers, Mr. S. R. 613
McKelvie, Revd. R. F. S. 127
McMunn, Mr. C. H. 57, 221
Misra, Mr. Kailash Chandra . 701, (extn.) 1084
Muhammad Al Hasan, Mr. 461
Muhammad Barkat Ali, Mr. 143
Mukerji, Mr. Jatindranath 42
Murray, Maj. A. G. 1111
Nair, Mr. K. Narayanan 888
Nand Mal, *Rai Sahib* 343
Narayanaswami, Mr. V. . 80, (cancelled) 203
Orde, Mr. P. L. 727
Parr, Mr. E. 501
Pereira, Mr. J. C. 1083
Peters, Mr. F. T. . . . . 221, (extn.) 783
Petters, Mr. M. C. 1104
Pilcher, Mr. F. C. 535
Pillai, Mr. K. Amirthalingam . 57, (extn.) 464
Pritamdas, *Rao Bahadur* H. S. 503
Ray, Mr. R. P., B.A. 696
Richardson, Mr. H. G. 613
Ricketts, Mr. R. R. . . . 221, (extn.) 352
Robertson, *tempy.* Lt. A. G., R. I.M. . . . 996
Robertson, Lt.-Col. C. L., C.M.G., R.E. . . 988
Roy, Mr. Amulya Nath 888
Saalfelt, Mr. C. E. . . . 268, (extn.) 546
Saiyid Abdul Hussain 534
Sen, Mr. Brajendra Kumar 1148
Shairp, Maj. H. F., I.A. 463
Shalom, Mr. R. E. 660
Shankar Lal, Mr. 57
Simpson, Mr. P. 208
Slator, Mr. A. F., A.M.I.M.E. 268
Smith, Mr. D. M. 212
Smith, Mr. S. B. 1085
Smith, Condr. W. 80
Smith, Mr. W. A. 57
Steele, Mr. J. 851
Suraj Narain, Mr. . . . 454, (extn.) 1140
Swaminathan, No. 1423, 2nd Class Sub-Asst. Surgn. V., I.S.M.D. 913
Swinton, Lt.-Col. F. E., I.M.S., (extn.) . . . 535
Syed Azharul Haq, Mr. 546
Taylor, Mr. E. B. N. 690
Tewari, Mr. Narain Lal 352
Thomas, Mr. B. G. P. 725
Thompson, Mr. A. B. (conversion) . . . 464
Thornton, W. S. 662
Torpy, 2nd Class Asst. Surgn. A. T., I.S.M.D. 312, 722
Unsworth, 2nd-Lt. N., I.A.R.O. 646
Vakil, *Khan Sahib* H. B. 1148
Walayet Hosain, Mr. 546
Watson, Mr. R. J. 207
Wells, Mr. G. M. 496
West, Mr. E. B. 246
Whitchurch, Maj. R. H. S., (extn.) 85

PAGE

LEAVE—concluded.

Williams, Capt. S. P., I.A. 996
Willis Jones, *tempy.* Lt. H. N., R.I.M. . . 455
Wrenicke, Mr. B. C. 1084
Young, Mr. W. A. 1083

LICENSES

To prospect and mine for minerals.

Kantharia, Mr. T. B. 311, 379
Patel, K. B. Burjorjee D. 84
Podar, Mr. Sita Ram, K. 1073
Sethna, *Hon'ble* Mr. Phiroze C. 169
Tikam Dass Girdhari Dass 378

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY.

Accountant-General, Posts and Telegraphs.

Government Promissory Notes and Debentures deposited Dec. 31st, 1917 21

Accountant-General, Punjab.

Distribution Statement of Expenditure, Nov. 1907, 111 ; Dec., 339 ; Jan. 1918, 527 ; Feb., 688 ; Mar. (Prely.), 887 ; Apl. . 1133
Distribution Statement of Receipts, Nov. 1917, 110 ; Dec., 338 ; Jan. 1918, 526 ; Feb., 687 ; Mar. (Prely.), 886 ; Apl., 1132

Administrator-General, Bengal

Notice of deaths sent 703

Agent to the Governor-General in Central India.

Act—
Cantonments, XV of 1910—
Amends certain notification 874
Cattle Trespass, I of 1871—
Excess fine on seized cattles 695
Negotiable Instruments, 1881—
Empire Day to be public holiday . . . 922
Law—
Central India (Administered Areas) Excise, 1917—
Duty on country spirit 695
Regulation—
Indore Residency Bazars—
Prescribes certain rules 308

Agent to the Governor-General, Rajputana.

Act—
Land Acquisition, I of 1894—
Appoints to perform functions of a court . 633
Opium, I of 1878—
Makes certain rules 924, 928
Paper—
Rules regulating supply of— 311
Regulation—
Excise, I of 1915—
Imposes duty on charas 211
Makes certain amendments 734

Agent to the Governor-General and Chief Commissioner in Baluchistan.

Act—
Code of Criminal Procedure, V of 1898—
Appoints 1st Class Magistrate 890
Negotiable Instruments, XXVI of 1881—
Empire Day to be public holiday 923
King-Emperor's birthday to be public holiday 966
Cancels—
Notification 127

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Examinations—Time and place of —
Baluchi (Higher Standard) 378
Brahui 454
Pashtu (Higher Standard) 378
Special Brahui 727
Special (Pashtu—Higher Standard) . 580, 1140
Lincensed Vendors —
Fixes price of pure opium to be issued from Quetta Treasury to — 211
Law—
Quetta Hackney Carriage, 1889 —
Substitutes certain item 816
Quetta Municipal, 1896—
Assistant Political Agent, Quetta, to be Vice-Chairman of Quetta Munpl. Comtee. 15
Nominated members of the Quetta Munpl. Comtee. 14
Ordinance No. IX of 1914 —
Place to which bhusa unreasonably withheld 651
Regulation—
Excise, I of 1915 —
Prescribes certain rules 663
Substitutes last sentence, condition No. 13 614

Bank of Bengal.

Statement of Affairs, week Dec. 29, 1917, 13; Jan. 8, 1918, 34; 15, 75; 22, 114; 29, 163; Feb. 5, 203; 12, 236; 19, 299; 26, 341; Mar. 5, 372; 12, 413; 19, 485; 25, 548; Apl. 2, 5[illegible]; 9, 607; 16, 651; 23, 689 30, 721; May 7, 775; 14, 840; 21, 883 28, 922; June 4, 963; 11, 995; 17, 1100 25, 1135
Statement of Government Promissory Notes enfaced for payment of Interest in London, etc., Dec. 15, 1917, 22; 31, 74; Jan 15, 1918, 199; 31, 244; Feb. 15, 391; 28, 412; Mar. 15, 528; 31, 606; Apl. 15, 686; 30, 754; May 15, 907; 31, 977; June 15, 1134

Board of Examiners.

Text-books and qualified teachers of Oriental languages, etc., 9, 43, 69, 105, 155, 194, 237, 279, 333, 366, 406, 475, 518, 559, 601, 639, 680, 715, 748, 795, 862, 902, 960, 989, 1096, 1127

Central Intelligence Department

Erratum in notification 646

Cemeteries.

—— at Chhiria Jhul, Lucknow—
Masonry monuments proposed to level 450, 484, 517
Residency Cemetery, Sitabuldi, Nagpur—
Certain monument has fallen into ruinous condition 450, 484, 517

Chief Commissioner, Ajmer-Merwara.

Act—
Code of Criminal Procedure, V of 1898—
Makes certain rules 868
Co-operative Societies, II of 1912—
Certain draft of rules 487
Indian Income Tax, VII of 1918—
Makes certain rules 817
Officer appoints Cantonment Magistrate, Nasirabad 923
Indian Motor Vehicles, VIII of 1914—
Exempts military motor vehicles and drivers 19
Indian Registration, XVI of 1908—
Exempts all prospecting licenses . . 652
Negotiable Instruments, XXVI of 1881—
King-Emperor's birthday to be public holiday 967
Opium, I of 1878—
Makes certain amendments 1073
Makes certain rules 997
Omits certain drugs 1073

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Cancelled—
Notification 694, 1105
Central (Co-operative) Banks—
Finance statements, qr. Dec. 31, 1917, 309; Mar. 31, 1918, 771
License to prospect and mine for minerals—
Mine Manager, Shivrajpur Syndicate, Ld.—Granted to 169
Ordinance—
Articles of Commerce, IX of 1914 -
Excess petrol to be furnished by owners—
Particulars of 694
Place to which petrol unreasonably withheld 694
Regulation—
Ajmer Land and Revenue, II of 1877—
Makes certain additions 379
Ajmer Municipalities, V of 1886 -
Chairman, Beawar Munpl. Comtee.—
Election of 492
Makes certain amendments . . . 127, 726
Nominated and elected members of Beawar Munpl. Comtee. 14
Excise, I of 1915—
Inserts certain words 169

Chief Commissioner of British Baluchistan.

Act—
Court Fees, VII of 1870 -
Substitutes certain rules 492
Indian Motor Vehicles, VIII of 1914—
Makes certain rules . . . 563, 799
Place to which Part III extends . . . 580
Publishes certain draft rules . . . 563
Indian Stamp, II of 1899—
Substitutes certain rules 493
Opium, I of 1878—
Makes certain amendments 625
Makes certain rules 647
Scheduled Districts, XIV of 1874—
Place to which extends 532
Ordinance, No. IX of 1914—
Appoints certain persons for hearing appeals . 651
Place to which bhoosa unreasonably withheld 651
Regulation —
Excise, I of 1915—
Substitutes certain condition . . . 923
Substitutes foot-note to a table . . 258

Chief Commissioner, Delhi.

Act—
Ancient Monuments Preservation, VII of 1904—
Declaration of certain protected monuments 81, 380, 531, 1106
Withdraws certain notification . . 531
Cattle Trespass, I of 1871—
Transfers certain functions . 80, 81, 1076
Income Tax, VII of 1918—
Chief Revenue authority—Himself to be . 1105
Empowers certain magistrates . . . 1106
Makes certain rules . 757, 765, 770, 839
Persons to which powers of Comr. and Collr. invested 1106
Prescribes certain forms 765
Prescribes certain rules 873
Indian Companies, VII of 1913 —
Asiatic Benefit Society, Ld., Delhi — Winding up order for 345
Asiatic Benefit Society, Ld., Delhi, in liquidation 1077
Indian Motor Vehicles, VII of 1914—
Makes certain amendments 125
Indian Press, I of 1910 —
Forfeits leaflet "Swadesha Chimaniyon Ka Sandesh" 610
Forfeits leaflet "Swarajya Katha" . . 1075
Negotiable Instruments, XXVI of 1881—
Appoints Notary Public 1075
Empire Day to be public holiday . . 932
King-Emperor's birthday to be public holiday 932

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Opium, I of 1878
Excludes certain preparations 306
Makes certain amendment 493
Makes certain rules 302
Punjab District Board, XX of 1883—
Transfers certain functions . . . 80, 81
Punjab Excise I of 1914—
Makes certain amendments 301
Makes certain rules 610
Prescribes certain additions 259
Punjab Land Revenue, 1887—
Local and general holidays, year 1918 . 48
Punjab Municipal, III of 1911—
Appoints member, Munpl. Comtee., Delhi . 529
Appoints President, Notified Area Comtee., Shahdara 1105
Delhi Munpl. Comtee.—*Ex-officio* President 125
Place to which certain bye-laws made applicable 1105
Publishes certain bye-laws 837
Punjab Tenancy, 1887—
List of holidays, year 1918 48
Books—
Catalogue of — registered, qr. Sept. 30, 1917, 35; Dec. 31, 291
Cancelled—
Notification 770
Classified list of District Jail 873
Court of Senior Sub-Judge—
Dissolves partnership 347, 971
Court of Small Causes—
Suit No. 327 of 1917 657
Erratum—
In notification 308, 612
Lands, Declaration of—
Required for public purpose . 170, 171, 260, 308, 690, 770, 1074
License(s)
For vend of morphia 451
Ordinance IX of 1914—
Petrol unreasonably withheld 150
Return of births and deaths, week Dec. 22, 1917, 47; 29, 48; Jan. 5, 1918, 83; 12, 125, 19, 170; 26, 209; Feb. 2, 259; 9, 301; 16, 344; 23, 379; Mar. 2, 150; 9, 493; 16, 529, 23, 610; 30, 612; Apl. 6, 652; 13, 690, 20, 727; 27, 757; May 4, 837; 11, 873; 18, 933; 25, 1074; June 1, 1076; 8, 1107; 15, 1139
Return of deaths registered, half month Dec. 15, 1917, 47; 31, 83; Jan. 31, 1918, 209, 260; Feb. 15, 345; 28, 453; Mar. 15, 532; 31, 612; Apl. 15, 692; 30, 838; May 15, 933; 31, 1076
Returns of births and deaths registered, month Dec. 1917, 124; Jan. 1918, 307; Feb., 494; Mar., 691; Apl. 874; May, 1137
Returns of wholesale and retail prices current of food grains, etc., fortnight Dec. 31, 1917, 82, Jan. 15, 1918, 126; 31, 258; Feb. 15, 343; 28, 381; Mar. 15, 530; 31, 611; Apl. 15, 692; 30, 756; May 15, 872; 31, 1075, June 15, 1138
Revenue Agents—Qualified 125

Cinchona Febrifuge, etc.

Rates and transit charges, 12, 46, 72, 108, 158, 197, 240, 282, 336, 369, 409, 479, 521, 562, 604, 642, 683, 718, 751, 798, 865, 905, 962, 991, 1098, 1129

Civil Engineering College, Sibpur.

Examination—
Inviting admission to 2nd grade Divnsl. Accts. of P. W. D. . . . 609, 613, 684
Revised regulations for admission to Subordinate Accounts Branch for 4th grade, P. W. D. 374, 414, 482, 522
Time and Places—Successful candidates—
Divisional Accountants—2nd grade . . 1141

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Commissioner, Ajmer-Merwara.

Books
Catalogue of — printed, published and registered, qr. Dec. 31, 1917 182

Comptroller and Auditor General, Delhi.

Examination Time and place
4th grade Accountant 455

Controller of Currency

Exchange Compensation Allowance—
Notice re — 220, 436, 978
Government Promissory Notes deposited, Dec. 31, 1917 417
Home Treasury—
Statement of cash balances at Oct. 31, 1917, 20; Nov. 30, 183; Dec. 31, 382; Jan. 31, 1918, 607; Feb. 28, 883; Mar. 31 1115
Preliminary Account of Receipts and Disbursements of Government of India, 1917-18, first 7 months, 55; 8, 223; 9, 392; 10, 622; 11, 852, 884; year 1917-18 1122
Rupee Debt—
Return of — for Dec. 31 373

Controller of Military Accounts.

Claimants who have attained their majority, 723, 752, 842, 914, 965, 992
Government Promissory Notes and other securities remaining in deposit—
1st (Peshawar) Divn., Dec. 31, 1917 . . 347
2nd (Rawalpindi) Divn., Dec. 31, 1917 . . 204
3rd (Lahore) Divn. 376
4th (Quetta) Divn., Dec. 31, 1917 . . 300
7th (Meerut) Divn. 786
8th (Lucknow) Divn. Dec. 31, 1917 . . 342

Controller of Military Supply Accounts.

Government Promissory Notes and other securities remaining in deposit, Dec. 31, 1917 . 590

Controller, Marine Accounts.

Government Promissory Notes remaining in deposit, Dec. 31, 1917 591

Department of Explosives.

Publishes list of "Authorized Explosives" . 166

Department of Issue of Paper Currency.

Abstract of accounts, Dec. 22, 1917, 6; 31, 7; Jan. 7, 1918, 32; 15, 73; 22, 109; 31, 198; Feb. 7, 243; 15, 283; 22, 337; 28, 370; Mar. 7, 410; 15, 480; 22, 524; 31, 581; Apl. 7, 605; 15, 645; 22, 685; 30, 719; May 7, 755; 15, 866; 22, 906; 31, 964, June 7, 993; 15, 1099; 22 1130

Department of Mines in India.

Successful candidates 653
Time and place for an examination for 1st and 2nd class Coal Mine Manager's Certificates of Competency, etc. 8, 33, 76

Desertions.

Reports of Deserters or Absentees from the Army, 15, 16, 54, 84, 137, 138, 179, 208, 261, 300, 376, 416, 502, 534, 588, 615, 696, 735, 736, 781, 841, 881, 882, 943, 944, 978, 1082, 1083, 1115, 1146, 1147

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

District Judge, Delhi.

Citation to claimants for the estate(s) of —
Mr. T. C. Morton 137
Mr. F. C. Waller 177

Escape.

Report of — of Prisoner of War 978

Examiner of Accounts, Military Works Services.

Government Promissory Notes deposited, Dec. 1, 1917 79

Gazette of India.

Rates of subscription, etc. ; 1, 27, 65, 99, 154, 189, 231, 275, 327, 361, 401, 471, 513, 555, 597, 633, 675, 709, 743, 791, 857, 897, 951, 985, 1091, 1121

Government of the United Provinces.

Miscellaneous, Revenue Department.

United Provinces Land Revenue Act, III of 1901—
Extends to certain districts 122

High Court, Calcutta. English Department, Civil.

Act
Code of Civil Procedure, V of 1908-
Certain draft rule 615, 722

Hindu University, Beneras.

Examinations —Time and place —
Successful candidates—
B.A. 876
B.Sc. 876
Intermediate 875

Imperial Library.

Opening hours and sub-criptions, etc., 8, 33, 76, 104, 162, 202, 242, 299, 341, 372, 413, 484, 517, 584, 608, 644, 679, 725, 775, 840, 882, 901, 959, 1072, 1100, 1135

Insolvency.

Chief Court of Lower Burmah, 17, 52, 88, 89, 131, 135, 136, 174, 175, 176, 177, 214, 215, 216, 217, 265, 266, 267, 315, 316, 346, 347, 349, 350, 351, 386, 387, 388, 457, 458, 459, 496, 497, 498, 543, 544, 545, 585, 586, 619, 699, 729, 730, 778, 779, 846, 847, 877, 938, 939, 967, 968, 1080, 1081, 1082, 1108, 1109, 1141, 1142
Court of Sub-Judge, 1st Class, Beawar, Ajmer-Merwara 461, 462
High Court of Bombay, 85, 86, 128, 130, 172, 213, 214, 262, 264, 314, 347, 348, 384, 456, 457, 499, 537, 538, 542, 616, 618, 658, 698, 730, 731, 777, 844, 845, 878, 934, 937, 938, 1079, 1080, 1110, 1143
High Court of Judicature at Fort William in Bengal, 18, 53, 89, 90, 136, 178, 218, 219, 220, 317, 318, 383, 460, 461, 500, 501, 502, 536, 537, 587, 588, 618, 619, 659, 699, 700, 728, 729, 780, 781, 848, 849, 879, 880, 939, 970, 1078, 1111, 1144, 1145, 1146
High Court of Judicature at Madras, 214, 350, 351, 500, 730, 879, 1107

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY— continued.

Insolvency Court, Ajmer, 177, 261, 350, 388, 389, 537, 620, 850, 880, 940, 969, 970, 1144
Insolvency Court, Delhi 52, 498, 620, 657, 699, 780, 847, 879, 968, 1078

Inspector General of Forests.

Cancelled—
Privilege leave of *Rai Sahib* Nand Mal . . 610

Mints (Calcutta and Bombay).

Statement of silver operations, Dec. 16—31, 1917, 21 ; Jan. 1—7, 1918, 51 ; 8—15, 92 ; 16—22, 144 ; 23—31, 200 ; Feb. 1—7, 245 ; 8—15, 284 ; 16—22, 340 ; 23—28, 371 ; Mar. 1—7, 411 ; 8—15, 481 ; 16—22, 525 ; 23—31, 582 ; Apl. 1—7, 621 ; 8—15, 655 ; 16—22, 697 ; 23—30, 720 ; May 1—7, 784 ; 8—15, 867 ; 16—22, 908 ; 23—31, 972 ; June 1—7, 994 ; 8—15, 1112 ; 16—22, 1131

Northern India, Salt Revenue Department.

Errata—
In notification 455

Paper Currency Department.

Currency Notes destroyed, etc.—
Bombay Circle . . 13, 115, 222, 313, 776
Calcutta Circle 78, 722
Cawnpore Circle . . . 34, 313, 644, 776
Lahore Circle 115

Patent Office.

Patents and Designs-
Amendment allowed—
— to certain specfns. 331
Corrigendum in notification 2, 100, 328, 634, 676, 710, 952
Special Notice 2, 556
Report, calendar year 1917 955
Rules, etc., 4, 30, 67, 103, 153, 192, 235, 277, 331, 364, 404, 474, 516, 557, 599, 637, 678, 713, 746, 793, 860, 900, 958, 987, 1094, 1125

Posts and Telegraphs.

Post Office.

Supersedes—
Notification 57, 143, 181, 352, 546

Telegraph Engineering.

Cancelled—
Notification 782

Telegraph Traffic.

Alterations in the names of—
Government Telegraph Offices, 390, 464, 589, 783, 851, 943 976, 1083
Railway Telegraph Offices 319, 733
Corrigendum—
In notifications 505
Reports of opening and closing of offices, Dec. 27, 1917—Jan. 23, 1918, 142 ; 23—30, 181 ; 31—Feb. 6, 222 ; 6—13, 267 ; 13—20, 319 ; 20—27, 353 ; 27—Mar. 6, 390 ; 6—13, 464 ; 13—20, 505 ; 20—27, 589 ; 27—Apl. 3, 589 ; 3—10, 625 ; 10—17, 661 ; 17—24, 702 ; 24—May 1, 733 ; 1—8, 783 ; 8—15, 851 ; 15—22, 888 ; 22—29, 943 ; 30—June 5, 976 ; 6—12, 1083 ; 13—19, 1114 ; 20—26, 1148

Public Works Department, Delhi.

Lands, Declaration of—
Required for public purpose 171

PAGE

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—continued.

Resident at Baroda.

Ac
Bombay Abkari, V of 1878—
Duty on ganja levied 517
Cantonments, XV of 1910—
Makes certain amendments 940
Cancelled—
Notification 547

Revenue Commissioner in Baluchistan.

Country spirit—
Maximum rates for — 378
License to prospect and mine for minerals—
Baluchistan Chrome Co., Ld. — Renewal certificate of approval granted to . . 211

Superintendent, Government Printing, India.

Government Publications for sale, 23, 59, 93, 145, 184, 225, 269, 321, 355, 394, 465, 506, 549, 592, 627, 669, 704, 737, 786, 854, 891, 946, 979, 1086, 1116 . 1149

Survey of India.

Map Record and Issue Office—
Maps for sale and agents . . 116, 285, 909

Tea Commissioner for India.

Government purchase of Tea for United Kingdom—
Inviting tenders . 77, 112, 159, 160, 201, 241

Thomason Civil Engineering College, Roorkee.

Registry Office for men of certain grades is kept up by Principal, 8, 33, 76, 104, 162, 193, 257, 278, 342, 365, 436, 484, 529, 584, 608, 644, 679, 714, 747, 794, 882, 901, 959, 1072, 1095, 1126

Treasure Trove.

Found and discovered, etc., in districts of Madras Presidency—
Anantapur 164
Chingleput 80, 945
Cocanada 455, 534
Coimbatore 164, 725, 959
Guntur 995
Nellore 164, 207
North Arcot 585
South Arcot . . . 207, 246, 298, 343, 365
South Kanara 486
Tanjore 137, 667, 771
Trichinopoly 207

University (Calcutta).

Convocation—Time and place 163
Errata—In the list of candidates—
Matriculation exmn. in 2nd divn. . . . 50
Examinations—Time and place—
Successful candidates—
B.L. (Final) 446
Intermediate in Arts 1017
Intermediate in Law 441
I.Sc. 1001
Matriculation 20
Preliminary in Law 437
Preliminary Scientific M.B. 973
Officiating Registrar—
Applications inviting for post of — . . . 449
Notice *re*—
Next Matriculation Exmn. 206

MISCELLANEOUS NOTIFICATIONS AND ORDERS—CIVIL AND MILITARY—concluded.

Scholarship—
Election of candidates Notice *re* . . . 206
Time for Examinations to be held—
Bachelor of Arts and Science . . . 352
Intermediate in Arts and Science . . 352
Matriculation 352

OFFICERS PLACED AT THE DISPOSAL OF SEVERAL DEPARTMENTS OF GOVERNMENT, NATIVE STATES, ETC.

Anstey, Revd. H. C. S. 694
Ashdown, Mr. A. D. 1104
Atma Ram, L. 1077
Buckwell, Revd. F. C. 1074
Clough, Revd. E. R. 874
Faruqi, Asst. Surgn. Abdul Aziz 652
Gillespy, Revd. F. R. 580
Heron, Mr. F. A. 1076
Holmes, Maj. J. M., I.M.S. 770
Kiran, M. Gul Muhammad 454
King, Revd. J. B. 727
Mazumdar, 2nd grade Civil Asst. Surgn. Saurindra Kumar 696
McKelvie, Revd. R. F. S. 127
Mukherji, 2nd grade Civil Asst. Surgn. Kshetra Gopal 580
Varma, Lala Dhanpat Rai, Asst. Surgn. . . 48
Wardell, Revd. A. F. G. 1077

OFFICERS PLACED ON SPECIAL DUTY.

Beaty, Mr. F. M. A. 996
Rattan Chand, Hakim 611, 890

PATENTS AND DESIGNS.

Applications accepted and advertised.

Abdul Aziz 744
Adde, S. 329
Addis, F. H. 953, 1124
Aiyer, T. S. Krishna 711
Allsen, H. 711
Allen Bros. & Co. (India), Ld. 514
Alpassie, D. T. McGregor and M. E. . . . 676
Anklesaria, H. M. 676
Arndt, J. W. Porter K. R. L. 858
Asa Ram, Mistry 190
Ashcroft, E. A. 329
Ashford, J. 276
Bahri, G. M. 100
Balfour, Mrs. E. L. D. B. 402
Banaji, F. M. M. 191
Banerjee, P. Fraser and J. C. 792
Barker, J. C. 1124
Barraclough, J. C. 1124
Beadon, R. R. &C. 858
Beecroft, A. N. Thorpe and E 514
Bell, A. M. 276
Bertram, C. M. 362
Bessemer Gas Engine Co. 101
Billinghurst, P. E. 514
Blomquist, J. V. 1093
Brownell, W. M. 858
Bullot, L. F. 514
Bulman, J., G. J. Pixton F. A. Wilkins and W. Digby 101
Burmah Oil Co., Ld. 472
Bursell, O. H. 898
Calton, W. T. K. 101
Cama, S. M. 3
Cardew, D. 744
Carey, H. G. 711
Cassel, H. S 898
Castner-Kellner . . . .
Cary, M. J., S. J. Hally and C. C. Stephen . 1093
Cervenka, E. 792
Chane, M. 676
Chetty, A. M. 953
Churchill, J. R. 858
Cleworth, A. B. 362

PAGE

PATENTS AND DESIGNS—continued.

Collier, A. T. 85
Commercial Research Co 152
Constantinesco, G. 744
Cook, J. W., T. E. Leigh, J. Jowett and N. 745
Craven, A. 986
Dampier-Bennett, A. G. 329
Dartnell and Devanayagam & Co 514
Das, H. 362
Datta, R. L. 152
Davis, W. A. 711
DeCamp, J. W. 66
Denley W. H. 1093
Desai, B. M. 744
Diver Mineral Separator Co., Ld. 986
Donald, R. 556
Draper, J. M. 101
Draper, W. 514
Dutt, E. E. Dutt and P. C. 191, 232, 676
Dutton, F. H. 635
Echlin, R. B. 952
Echlin, W. C. 232
Fairclough, W. 711
Fibre Corporation, Ld., The 986
Fisher, P. F. 898
Flathers, C. R. Collyer, and A. V. 1124
Fluker, J. 745
Fraser, N., J. Fraser and G. S. Fraser 329
Gafoor, A. 514
Gardiner, G. F. Darling and E. J. R. 362
Gath, T. P. 858
Gay, N. 744
Gee, W. J. 402
General Electric Co. 711
George, C. P. 711
George, G. 745
George, J. W. 232
Ghosh, K. C. 101
Gilmore, R. J. 403
Gokhale, K. K. 472
Gowlland, H. O. 986
Gray, R. P. 711
Gresham, S. T. 1093
Griffin, F. C. 898
Griffith, W. M. 986
Grogan, H. C. 276
Gunmaker, N. S. 152
Haddon, G. Constantinesco and W. 362
Hallback, C. A. 472
Hamilton, R. S. 514
Harding, H. L. 472
Heane, A. 792
Heenan & Froude, Ld. 362
Hellen, J. 514
Henshaw, W. G. 152, 986
Hing, K. T., & Bros. 635
Holt Manufacturing Co. 472
Hottinger, C. J. 986
Hunter, W. O. Whyte, and D. 329
Iyer, C. A. Subrahmanya 986
Jackson, G. F. 403
Jacob, F. 635
Jagannadharow, D. 101
James, U. V. 711
Janink, J. F. 745
Jensen, S. C. 329
Johnson, J. 233
Joyce, E. F. 152
Julius, G. A. 635
Kenvin, J. Robinson and T. H 898
Kerkhoven, A. R. W. 711
Khan, Mohammed Said-ud-Din 276
King, W. H. McGreever and W. 152
Kruyswijk, J. 152
Lagrange, P. C. Saccaggio and F. A. 676
Lahiri, S. K. 232
Libbey Owens Sheet Glass Co., The 3
Lincke, S. H. P. 1093
Lipman. 233
Livingston, R. 952
Lockwood, A. A. 711
Macdonald, J. H. L. 362, 402
Macphail, A. 676
Mahindra, J. C. 676
Main, J. A. 472
Manickasari, M. 190
Marconi Wireless Tel. Co. of America 472
Marconi's Wireless Tel. Co., Ld. 152, 233
Markwick, A. E. 362
Mastor, S. D. 276
Match Machine Corporation, H. & F. 514
Mathers, D. G. McGregor and Geo. S. A. 556
Mauclaire, L., A. Garbarini and G. Gautier 745
Mawson, G. T. 2, 986
McEntire, R. G. J. 986
Melas, S. A. 403
Mesurier, G. Le Mesurier and G. Le 986
Meyer, A. E. 858
Mistri, R. S. 101
Mohamed Kasim 952
Monotype Machine (Colonial Patents) Syndicate, Ld. 3, 101, 191, 329
Moore, Castner-Kellner Alkali Co., Ld. and J. W. 514
Mortier, G. A. 152
Mossay, P. A. H. 711
Mukherjee, T. N. 744
Murray, V. G. 3
Myer, A. E. 744
Naidu, C. J. Dhanapati 744
Nelson, L. 232
Oswal, R. N. 152
Park, R. P. 952
Parsons, C. A. 402
Parsons, *Sir* C. A., The Parsons Marine Steam Turbine Co., Ld., and A. J. Aldis 858
Paton, J. W. 233
Patterson Lock Nut Manufacturing Co. 152
Payne, T. 101
Peterson, J. 152
Piccioni, G. 362
Pierron, M. 711
Pillai, G. K. 744
Powell, A. E. 986
Powell, E. A. 402, 472
Powell, W. 152
Rao, B. Nagaraja 191, 598
Roberts, H. I. 101
Rostin, H. 233
Ryman, S. C. Fregoso and J. R. 233
Saha, N. C. 276
Sampson, J. N. Curtis and E. D. 598
Sanders, L. A. Sanders and A. J. 792
Sangham, K. S. 898
Scindia, Maharaja Madho Rao 635
Scott, W. 711
Segundo, E. C. de 744
Sengupta, L. C. 101
Seymour, B. F. 101
Shanker, J. M., Kissen Lall and Pyare Lall 402
Sharif Ahmad, M. 744
Shaw, A. 3
Shephard, H. B. Saxby and F. F. G. 232
Shillock, F. J. 711
Shiner, A. F. 329
Shroff, F. B. 1093
Sinel, A. H. 1093
Sinha, A. B. 362
Smethurst, H. 858
Smith, W. B. 152
Smith, Mrs. W. L. 362
Solms, W. I. 1093
Standard Oil Co. 233
Stone & Co., Ld., J. 276, 744
Suhrawardy, H. 101
Techno-Chemical Laboratories, Ld. 472
Terrell, A. C. 101
Thermokept Products Corporation 101
Thompson, R. D. 744
Tiernan, C. F. Wallace and M. F. 101
Tripathi, P. D. 329
Trostel, A. O. 152
Universal Winding Co. 152
Volpato, V. 402
Wakefield, C. S. 472
Wapshare, R. 952
Wheatley, W. G., C. J. L. Judge, Saxby and Farmer, Ld. and Saxby and Farmer (India), Ld. 792, 953
Wilkinson, G. A. Julius and F. A. 1124
Williams, A. Williams and L. D. 598
Wolfe, H. L. T. 3

Application for Amendment.

Dutt, E. E. Dutt and P. C. 473
Roirant, E. 859

PAGE

PATENTS AND DESIGNS—continued.

Applications for Patents Filed.

Abdul Aziz . . . 598
Adde, S. . . . 190
Addis, F. H. . . . 858, 898
Akhoona, D. J., H. D. Pudumjee and P. M. Mehta . . . 472
Aktiebolaget Nitrogenium . . . 634
Alfsen, H. . . . 634
Allen Bros. & Co. (India), Ltd. . . . 362
Alpassié, D. T. McGregor and M. E. . . . 598
Alphaero Engines, Ld. . . . 634
Ankleshvaria, H. M. . . . 100
Ausarie, S. M. Rafique . . . 362
Arndt, J. W. Porter & R. L. . . . 710
Arutunianz, A. . . . 598
Ashcroft, E. A. . . . 190, 1092
Ashford, J. . . . 100
Auerbach, M. . . . 2
Baker, E. Shaw and G. S. . . . 952
Banaji, F. M. M. . . . 66
Banerjee, P. Fraser and J. C. . . . 676
Barker, J. C. . . . 952
Bartelds, J. A. van der Knaap and B. J. . . . 66
Beadon, R. R. à C. . . . 710
Beecroft, A. N. Thorpe and E. . . . 190
Bell, A. M. . . . 100
Bertram, C. M. . . . 190
Bl[o]mquist, J. V. . . . 952
Boeker, L. C. . . . 556
Boyd, T. A., and J. & T. Boyd Ld. . . . 152
Boyd, T. A., H. A. Boyd, J. Boyd and J. & T. Boyd, Ld. . . . 232, 635, 952
Brook, I. . . . 402
Brownell, W. M. . . . 710
Bullot, L. F. . . . 362
Burmah Oil Co., Ld. . . . 328
Bursell, O. H. . . . 744
Carey, H. G. . . . 514
Carrington, Mrs. M. C. . . . 898
Cary, M. J., S. J. Hally and C. C. Stephen . . . 898
Cassel, H. S. . . . 744
Castner-Kellner Alkali Co., Ld. and J. W. Moor . . . 402
Chakravarty Roy Chowdhury, S. N. . . . 1092
Chandler, W. G. Stock and R. . . . 1092
Chetty, A. M. . . . 858
Churchill, J. R. . . . 710
Cleworth, A. B. . . . 232
Coalite, Ld. . . . 635
Coatalen, H. C. M. Stevens and Sunbeam Motor Car Co., Ld. . . . 710
Collier, A. T. . . . 710
Commercial Research Co. . . . 28, 710
Constantinesco, G. . . . 634
Cook, J. W., T. E. Leigh, J. Jowett and N. Cook . . . 635
Craven, A. . . . 744
Crespi . . . 1092
Crozier, A. A. . . . 1092
Cuninghame, J. . . . 952
Dallas, J. C. . . . 2
Dampier-Bennett, A. G. . . . 190
Dartnell and Devanayagam & Co. . . . 2
Davis, W. A. . . . 598
Denley, W. H. . . . 952
Desai, B. M. . . . 232
d'Herlee, P. d'O. F. . . . 676
Dickson, G. H. . . . 792
Divekar, A. K. . . . 100
Donald, R. . . . 402
Draper, W. . . . 402
Dutt, E. E. Dutt and P. C. . . . 66, 190, 232, 598, 710, 1092
Dutton, F. H. . . . 556
Eohlin, R. B. . . . 710
Everdingen, T. J. G. Van . . . 362
Fairclough, W. . . . 634
Fergus, R. M. . . . 858
Fibre Corporation, Ld., The . . . 858
Fisher, P. F. . . . 744
Flathers, C. R. Collyer and A. V. . . . 952
Fluker, J. . . . 635
Fraser, N., J. Fraser and G. S. Fraser . . . 190
Fraymouth, W. A. . . . 190
Gafoor, A. . . . 2
Gaillard, A. . . . 952
Gardiner, G. F. Darling and E. J. R. . . . 100
Gay, N. . . . 634

PAGE

PATENTS AND DESIGNS—continued.

Gee, W. J. . . . 328
General Electric Co. . . . 328, 634, 858, 1092
George, C. P. . . . 276
George, G. . . . 676
Gilardini, F. . . . 898
Gilmore, R. J. . . . 328
Graham, G. Bowman and E. . . . 1092
Grange, J. L. A. Borel and E. . . . 232
Gray, B. P. . . . 634
Greenwood, H. C. . . . 402
Gresham, S. T. . . . 952
Griffin, F. C. . . . 744
Griffith, W. M. . . . 744
Gunmaker, N. S. . . . 28
Haddon, G. Constantinesco and W. . . . 100
Hajee Ismail Sait & Sons . . . 402
Hallback, C. A. . . . 328
Hamilton, R. S. . . . 232
Harding, H. L. . . . 328
Harvey, T. . . . 190
Heatly and Gresham Ld. . . . 1092
Hellen, J. . . . 402
Helps, G. . . . 100
Hession Tiller & Tractor Corporation . . . 1092
Ring & Bros., K. T. . . . 556
Hottinger, C. J. . . . 100
Hume, W. R. . . . 66, 710
Hunter, W. O. Whyte and D. . . . 2
Hutchins, T. W. S. . . . 1092
Hydrometric Co. . . . 2
Iyer, C. A. Subrahmanya . . . 744
Jackson, G. F. . . . 328
Jacob, F. . . . 402
James, H. V. . . . 634
Jannink, J. F. . . . 635
Jensen, S. C. . . . 190
Johnson, J. . . . 100
Joyce, E. F. . . . 28
Julius, G. A. . . . 514
Kaisha, Tokyo Sensui Kogyo Kabushiki . . . 986
Kandahari, Dhanrajmal . . . 1092
Kenvin, J. Robinson and T. H. . . . 744
Kerkhoven, A. R. W. . . . 634
Khan, Mohammed Said-ud-Din . . . 152
King, W. H. McGeever and W. . . . 2
Knight, M. M. . . . 362
Leighton, G. G. Turner and C. H. . . . 898
Lincke, S. H. P. . . . 858
Lipman, J. G. . . . 100
Livingston, R. . . . 232
Liyaqut, Ali, M. . . . 1092
Lockwood, A. A. . . . 634
Macdonald, J. H. L. . . . 232, 276
Macphail, A. . . . 190
Mahindra, J. C. . . . 598
Main, J. A. . . . 328
Marconi, G. . . . 634
Marconi's Wireless Tel. Co., Ld. . . . 100, 328, 952
Markwick, A. E. . . . 232
Martin . . . 1092
Master, S. D. . . . 28
Match Machine Corporation, H. & F. . . . 402
Mathers, D. G. McGregor and Geo. S. A. . . . 472
Mauclaire, L., A. Garbarini and G. Gautier . . . 635
Mawson, G. T. . . . 514
McCay, D. . . . 402
McEntire, R. G. J. . . . 858
Mehta, Bishan Dass . . . 634
Mehta, P. M. . . . 190
Melas, S. A. . . . 328
Mesurier, G. Le and G. Le . . . 710
Meyer, A. E. . . . 710
Mills, Equipment Co., Ld., and A. A. Lothern . . . 1092
Mirza, A. T. . . . 190
Mitra, N. N. . . . 635
Mohamed Kasim . . . 190
Monotype Machine (Colonial Patents) Syndicate, Ld. . . . 28, 190, 328, 402
Mortier, G. A. . . . 2
Mossay, P. A. H. . . . 634
Movette, Incorporated . . . 898
Mursaleen, M. C. . . . 556
Myer, A. E. . . . 634
Mylchreest, T. G. . . . 2
Naidu, C. J. Dhanapati . . . 328
Nelson, J. . . . 328
Nobel's Explosives Co., Ld. . . . 28
Nobuhara, K. . . . 1124
Nomi, K. . . . 744

PAGE

PATENTS AND DESIGNS—continued.

Norman, W. R., F. Norman and (Mrs.) F. Norman 328
Oswal, R. N. 2
Pacific Commercial Co. 328
Pal, S. C. 635
Papali, Geo. Brunton & Son and C. G. . 276
Park, R. P. 858
Parsons, C. A. 328
Parsons, *Sir* Charles A., The Parsons Marine Steam Turbine Co., Ld. and A. J. Aldis . 710
Paton, J. W. 100
Paul, R. Paul and Mrs. B. B. 232
Peterson, J. 2, 402
Piccioni, G. 28
Pierron, M. 634
Pillai, G. K. 634
Pluperfect Ice Co., Ld. and J. W. Wheater . 1092
Powell, A. E. 858, 1092
Powell, E. A. 2, 190
Powell, R. L. 952
Powell, W. 28
Presidency Manure Works, Ld. 232
Prior, W., W. L. Prior and J. S. Gibson 634, 710
Proudlock, R. L. 986
Rao, B. Nagaraja 66, 362
Rapson, F. L. 100
Remfry, D. H. 898
Rigby, G. E. 1092
Robertson, J. F. 328
Rostin, H. 100
Rutnagar, S. M. 28, 66
Ryman, S. G. Fregoso and J. R. 100
Saha, N. C. 2
Sanghani, K. S. 744, 952, 1124
Schofield, H. 1092
Scindia, Maharaja Madho Rao 276
Scott, W. 634
Scowcroft, A. Barry and S. 232
Segundo, E. C. de 634
Shaikh Ibadullah 28
Sharif, Ahmad, M. 598
Shaw, E. 952
Shaw, E., G. S. Baker and G. R. Baker . 952
Shephard, H. B. Saxby and T. F. G. . . 28
Shillcock, F. J. 634
Shiner, A. E. 190
Shroff, F. B. 898
Sinel, A. H. 898
Smethurst, H. 710
Smith, W. E. & Co., Ld. 190
Smith, Mrs. W. L. 232
Spearman, C. 858
Standard Oil Co. 100
Stone, J. & Co., Ld. 152, 635
Stukenborg, L. C. 986
Techno-Chemical Laboratories, Ld. . . . 328
Thompson, R. D. 328
Tripathi, P. D. 2
Tripp, W. H. 635
Trostel, A. O. 2
Volpato, V. 328
Wadia, S. M. 952
Wakefield, C. S. 328
Wallace, W. M. 28
Wallace, W. M., T. Marshall, A. Brown and Bertrams, Ld. 744
Wapshare, R. 328
Weigel, D. M. 2
Wheatley, W. G., C. J. I., Judge, Saxby and Farmer India, Ld., and Saxby and Farmer (India), Ld. 634, 858
Wheeler, H. F. 1092
Wilkinson, G. A. Julius and F. A. . . . 952
Williams' Foreign Patents Ld. 1092
Woolley, A. 514
Worsdell, F. E., and Callender's Cable and Construction Co. Ld. 1092

Application for restoration of lapsed patent.

Evans, B. W. 712

Cessation of Exclusive Privileges.

Addis 677
Alexander 474
Allix 474
American Machine & Foundry Co. (*cancel*) . 100

PAGE

PATENTS AND DESIGNS—continued.

Armstrong 277
Ashton 987
Augezd 590
Aust 954
Bach 4
Badische Anilin & Soda Fabrik . . . 234
Barkham 954
Barnes. 599
Barr 1125
Bartlett 515
Baxter. 153
Berthon and anr. 515
Bick 599
Blair Atholl Aeroplane Syndicate Ld. . . 515
Blakoe Wheel Co., Ld. 30
Bobony 404
Bowles 746
Bowman & anr. 153
Briscoe and Dock Engng. Co. 30
Brodie and anr. 677
Brown 860
Brunn 4
Brylinski 677
Bull 599
Burbidge and anr. 793
Burn & Co., Ld. and anr. 745
Byrne 192
Campbell 515
Cawnpore Sugar Works Ld. 1094
Central Securities Co. 515
Cheney 677
Christie 153
Clifford Batten 192
Cobbold 474
Cox 404
Davidson and ors. 1094
Davis 860
Dawson-Moray 474
deBas 515
Debove 677
D'Cunha 30
Degenhardt 153
De Hymel & ors. 234
De Lavandeyra and anr. 515
Derrick 4
Dietz Co., R. E. 102
D'Lima 677
Doi 793
Dubern 515
Ekambarasawmy and anr. 713
Ellis 234
Empson 277
Ester & Co., Ld. 515
Fendall 900
Fessenden 474
Fink and anr. 746, 899
Firman 4
Fischer 954
Fuller 860
Galloway and anr. 860
Garo 474
General Engineering and Construction Co., Ld. 515
Gibb 331
Gil 153
Gill & anr. 4
Girardean 404
Goldie 102
Granger 234
Gray 860
Green 954
Gregory 67
Gresham 746, 860
Hall 192, 331
Hart 1125
Hatmaker 637,713
Heck and ors. 987
Henri & ors. 599, 637
Herber 404
Herbert 599
Hoffay 1094
Hollinworth 954
Holmes 102
Hoskins & Sewelt, Ld. and anr. . . . 746
Hurst 102
Irani 153
Izett 987
Jackson 234
Jagjiwandas 192
Jaraczewski] 234

PAGE

PATENTS AND DESIGNS—continued.

Jennings & ors. . . . 4
Johnson . . . 954
Karten & anr. . . . 102
Kawle . . . 745
Kellie . . . 474
Killen . . . 860
Knudsen . . . 1125
Kopke Clarifier Co., Ld. . . . 746
Kummer . . . 1125
Lanier . . . 30
Lantzsch . . . 102
Liby . . . 987
Leitner . . . 677
Link . . . 102
Lotbiniere . . . 515
Lumiere . . . 67
Maatschappij voor Vezelindustrie . . . 987
Mackinney & anr. . . . 102
Magnus . . . 1094
Marudisetya . . . 515
McConnell . . . 860
McCoy . . . 599
Mead . . . 860
Mederer . . . 954
Mehta . . . 557
Menzel . . . 746
Metals Extraction Corporation, Ld. . . . 331
Meyer . . . 713
Minerals Separation Ld. . . . 954
Mondol . . . 713, 793
Moore . . . 331
Moriondi . . . 713
Morris . . . 1094
Moss . . . 4
Mucklow . . . 363
Mudaliar . . . 363
Nethersole . . . 746
New Inverted Incandescent Gas Lamp Co. . . . 515
Nightingale . . . 793
Old . . . 860
Oppenheimer . . . 153
Orth . . . 102
Pachaiyappachariar . . . 231
Park . . . 192
Paturel & anr. . . . 277
Pedley . . . 363
Peninsular Hat Manufacturing Co. . . . 637
Perrot . . . 900
Petit . . . 277
Piazza . . . 677
Pictet . . . 102
Pillai . . . 900
Pinder and anr. . . . 515, 860
Player . . . 102
Powell . . . 404
Pritchett . . . 331
Pudumji . . . 30
Rawlins . . . 515
Renard . . . 599
Repetto . . . 102
Reuse & anr. . . . 4
Revel Pere & Fils, F. . . . 515
Richards . . . 474
Riddle and anr. . . . 860
Roberts . . . 793
Roberts and anr. . . . 192
Robertson . . . 515, 793
Ross . . . 363, 793
Salmon and anr. . . . 899
Schimdt'sche Heissdampt — G.M.C.H. . . . 793
Schular & anr. . . . 900
Schwarzer . . . 4
Sheehan . . . 793
Shekleton . . . 234
Shepherd . . . 713
Simmen . . . 515
Simms . . . 4
Soc. Anon. La Washington . . . 987
Soc. Marcel Janvier et Compagnie . . . 900
Solomon . . . 1125
Somasundaram . . . 900
Standard Tobacco Stemmer Co. . . . 1094
Statax Engine Co., Ld. . . . 331
Steljes. . . . 557
Stock Motorpflug G. M. C. H. . . . 599
Stone, J., & Co., Ld. . . . 599
Storey . . . 599
Strachan . . . 900
Streiff . . . 474

PAGE

PATENTS AND DESIGNS—continued.

Sub-Target Co., Ld. . . . 860
Sulman . . . 331
Sulman & ors. . . . 277
Syed Ahmed & Bros. . . . 331
Symes . . . 30
Taylor . . . 4
Thomas Transmission, Ld. . . . 331
Triester Mineral-Oel Raffinerie & anr. . . . 234
Tubbs . . . 1094
Tucker and ors. . . . 900
Turner Hoare & Co. . . . 277
Tyer . . . 557
Underwood Typewriter Co. . . . 900
Urban and ors. . . . 1125
Venner . . . 277
Venot and anr. . . . 713
Vitrified Coal Co., Ld. . . . 234
Wallbaum . . . 102
Watson . . . 30
Webster . . . 153
Welsh and ors. . . . 30
Whitfield . . . 234
Whitney . . . 1125
Whitworth, *Sir* W. G. Armstrong & Co., Ld. 987
Wilhelmi and ors. . . . 713
Williams . . . 363
Wilmotte . . . 599
Wiseman . . . 102
Woodington & anr. . . . 331
Yates and anr. . . . 1094
Zublin . . . 793

Designs entered on the Register.

Calico Printers' Association, Ld., The . 4, 67, 235, 474, 637, 678, 746, 900, 955, 987, 1094
India Rubber Gutta Percha and Tel. Works Co., Ld., The . . . 678
Mullen, A. C. . . . 678, 1094
Newman, J. G. . . . 67
Ramchand & Co., K. . . . 67
Rao, B. Nagaraja . . . 235
Ross, Maj. W. C., I.M.S. . . . 746
Sadh, Sham Lall Kunji Lall . . . 474, 637
Sharma, Sheorti Lal . . . 67
Temple, F. C. . . . 746

Extension of Copyright in Designs.

Anderson Wright & Co. . . . 102, 474
British Mannesmann Tube Co., Ld., The . 637
Calico Printers' Associaton, Ld. . . . 67, 746
Dunlop Rubber Co., Ld., The . . . 954
Mohomed Abdulla Meah . . . 103
Sadh, Sham Lal Kunji Lall . . . 474
Sheffield, G. H. . . . 363
Societe Ercole Marrelli & Cie . . . 234
Twinberrow, J. D. . . . 363

Extension of term of Exclusive Privilege.

Creed, F. G., W. A. Coulson and Creed & Co., Ld., Messrs. . . . 1125
Coulson, F. G. Creed and W. A. . . . 234
Shaw, E. . . . 954

Patents sealed.

Alexander . . . 153
Allann . . . 515
Andrew . . . 29
Bailey, Foster and the British Aluminium Co., Ld. . . . 67
Balwant Rao . . . 677
Banerjie . . . 153
Barooah . . . 859
Bateson . . . 234
Bell . . . 987
Bibra . . . 101
Billinton . . . 101, 363, 636
Bose . . . 153
Bowen & Muncherji . . . 599
Bradbury . . . 599
Bredee. . . . 153
Brown . . . 403
Burgess . . . 636

PAGE

PATENTS AND DESIGNS—continued.

Bulman, Pixton, Wilkins and Digby . . . 792
Burn & Co., Ld. 153
Birrell Birrell and Cavenaugh 153
Buhl 711
Cairns 67
Calton 792
Caughey 101
Charles Churchill & Co., Ld., and Geeraerd . 792
Chettiar 29
Cleworth 1124
Cobwell Corporation 153
Conklin 473, 515
Connell 101
Constantinesco and Haddon 330, 1124
Craven 153
Das 191
Datta 859
David 67
Deakin 153
Dennett 363
DeCamp 745
Draper 792
Dickie 330
Dutt & Dutt 29, 153, 899, 953
Dutton and White 101
Echlin 153, 987
Edwards 473
Elahi 153
Equipment Corporation 599
Erwin and Erwin 4
Film Fire Prevention & Motion Picture.
Fletcher & Birch 1093
Flint and Brown 636
Fregoso and Ryman 953
Garbis 101, 363, 677
Gardner 101
General Electric Co. 153, 677, 859
George 953
Golledge 153
Gould 330
Gray, Gaskell & Wilkes 677
Grogan 1093
Hari Shanker 677, 711
Hicks 473
Hooke 153
Hoyle and Hart 67
Hubbard 792
Isaki and The Japan Cash-Register Manufacturing Co., Ld. 473
Ishwar Das 953
Iyer 515
James Simpson & Co., Ld. 557
Johnson 953
Khan, Mohammed Said-ud-Din 67
Kono 557
Kruyswijk 859
Lambert 363
Leech 67
Lines 67
Lipman 953
Macy 67
Malcolmson 363
Marrot 153
Marconis Wireless Tel. Co., Ld. . . . 30, 1093
Marriott 515
Mawson 792
McCay 67, 515
McLeod 677
Moir and Buchanan 29
Molony and Koenig 557
Monotype Machine (Colonial Patents) Syndicate, Ld. . . . 4, 191, 234, 403, 599, 745
Moor and Day 403
Morrison 515
Murphy 899
Murray 792
Nagaraja Rao 557, 1124
Nand Ram 599
Naylor 677
Nelson 953
Nygaard 191
O'Brien 677
Oliver Arc Lamp Ld. 153
Oswal 101
Palliser 473
Paton 953
Payne 330
Peterson 859
Piccioni 1124
Pickstone 403
Pigott, Billinghurst and Stevenson . . . 153
Potter 153
Pundt 557
Rahmatali and Gafoor 711
Ramanathan 330
Ramsay 191
Rapalli 792
Rapson 67
Rennick 557
Renouf 153
Robert Stephenson & Co. (1914) Ld. and Goodall 515
Robinson 153
Rodda & Co., R. B. 30
Rowlands 636
Ryland 403
Saha 1093
Sandberg 101
Sayer 473
Sayad and Timber & Shuttle Loom Co. . . 153
Scott 899
Sen Gupta 859
Seymour 792
Shaw 515
Shepherd 234
Sinclair 153
Smith 859
Smith (Mrs.) 1124
Societe Francaise de Prothese Scientifique . 599
Spengler 153
Standard Oil Co. 67, 953
Stone, J., & Co., Ld. 987
Suhrawardy 953
Sykes 859
Terrell 792
Thermokept Products Corporation . . . 792
Thurlow 67
Trostel 859
Turner 636
Turner and Bibby 363
United Engineers Ld. 515
Universal Winding Co. 711
Vries 473
Vickers, Ld. 515
Wallace and Everitt 403
Wallace and Tiernan 792
Wardrop & Stephen 515
Watson 101
Weston 363
White 4
Wolfe 677
Wright 153

Printed Specifications published.

Abdul Aziz 953
Abdul Gafoor 66
Addo, S. 472
Aiyer, T. S. Krishna 953
Aktiebolaget Carlit 3
Alfsen, H. 898
Allen Bros. & Co. (India), Ld. 677
Alpassie, D. T. McGregor and M. E. . . 859
Anklesaria, H. M. 859
Asa Ram Mistry 329
Ashcroft, E. A. 514
Ashford, J. 403
Bahri, G. M. 233
Balfour, Mrs. E. L. D. B. 556
Banaji, F. M. M. 330
Banerjee, P. Fraser and J. C. 986
Beecroft, A. N. Thorpe and E. 676
Bessemer Gas Engine Co. 233
Bell, A. M. 472
Bertram, C. M. 556
Billinghurst, P. E. 676
Billinton, W. M. 66
Brown, J. Flint and F. C. 66
Bullot, L. F. 677
Bulman, J., G. J. Pixton, F. A. Wilkins and W. Digby 233
Burma Oil Co., Ld. 635
Calton, W. T. K. 233
Cama, S. M. 153
Cardew, D. 953
Carey, H. G. 898
Catlow, G. Clough and S. 3

PAGE

PATENTS AND DESIGNS—continued.

Cervenka, E. 986
Chane, M. 858
Cleworth, A. B. 556
Commercial Research Co. 330
Conklin, B. 3
Constantinesco, G. 953
Cook, J. W., T. E. Leigh, J. Jowett and N. Cook 953
Cooper, T. 28
Dampier-Bennett, A. G. 514
Dartnell and Devanayagam & Co. 676
Das, H. 556
Datta, R. L. 329
Davidson 404
Davis, W. A. 898
DeCamp, J. W. 191
Deguide, C. 3
Desai, B. M. 953
Donald, R. 711
Draper, J. M. 233
Draper, W. 677
Dutt, E. E. Dutt and P. C. . . 329, 403, 859
Dutton, F. H. 745
Echlin, W. C. 403
Edwards, D. M. 3
Fairclough, W. 898
Fluker, J. 953
Fraser, N., J. Fraser and G. S. Fraser . . 472
Gafoor, A. 676
Garbis, S. D. 66
Gardiner, G. F. Darling and E. J. R. . . 556
Gay, N. 953
Gee, W. J. 598
General Electric Co. 3, 899
George, C. P. 898
George, G. 953
George, J. W. 403
Ghosh, K. C. 233
Gilmore, R. J. 557
Gokhale, K. K. 598
Gray, B. P. 899
Grogan, H. C. 403
Gunmaker, N. S. 329
Hallback, C. A. 635
Hamilton, R. S. 676
Harding, H. L. 635
Hari Shanker 3
Heane, A. 986
Heenan & Froude, Ld. 556
Hellen, J. 677
Henshaw, W. G. 329
Hicks, T. W. 3
Hing & Bros., K. T. 745
Holt Manufacturing Co. 635
Hood, A. N. 28
Hunter, W. O. Whyte and D. 514
Isaki, F., and The Japan Cash Register Manufacturing Co., Ld. 3
Iyer, C. A. Subrahmanya 66
Jackson, G. F. 557
Jacob, F. 745
Jagannadharow, D. 233
James, H. V. 898
James Simpson & Co., Ld. 29
Jannink, J. F. 953
Jensen, S. C. 472, 515
Johnson, J. 403
Jolnerkevitch, P. 28
Joyce, E. F. 330
Julius, G. A. 792
Katayama, H. 28, 29
Kerkhoven, A. R. W. 898
Khan, Muhammed Said-ud-Din 403
King, W. H. McGeever and W. 329
Koenig, E. C. Molony and F. C. . . . 3
Kono, Y. 28
Kruyswijk, J. 329
Lagrange, P. C. Saccaggio and F. A. . . 858
Lahiri, S. K. 403
Lavalette, W. C. 66
Libbey-Owens Sheet Glass Co. 191
Lipman, J. G. 403
Lockwood, A. A. 898
Macdonald, J. H. L. 557, 598
Macphail, A. 859
Mahindra, J. C. 859
Main, J. A. 635
Manickasari, M. 329
Marconi, Wireless Tel. Co. of America . . 635

PAGE

PATENTS AND DESIGNS—continued.

Marconis Wireless Tel. Co. Ld . . . 329, 403
Markwick, A. E. 557
Marriott, W. 3
Marshall, J. H. 28
Master, S. D. 403
Match Machine Corporation, H. & F. . . 677
Mathers, D. G. McGregor and Geo. S. A. . 711
Manclaire, L., A. Garbarini and G. Gautier . 953
Mawson, G. T. 152
McNeill, D. S. 28
Melas, S. A. 598
Meyer, A. E. 899
Mistri, R. S. 233
Mitchell, Vacuum Brake Co., Ld. and G. . 3
Monotype Machine (Colonials Patents) Syndicate, Ld. 152, 233, 329, 472
Moore, Castner-Kellner Alkali Co., Ld. and J. W. 677
Mortier, G. A. 329
Mossay, P. A. H. 898
Mukherjee, T. N. 953
Muncherji, W. W. Bowen and P. . . . 28
Murray, V. G. 153
Naidu, C. J. Dhanapati 986
Nand Ram 28
Naylor, A. V. 28
Nelson, L. 403
O'Brien, C. C. 3
Oswal, R. N. 329
Parsons, C. A. 557
Paton, J. W. 403
Patterson Lock Nut Manufacturing Co. . . 329
Payne, T. 233
Peterson, J. 329
Petree, N. M. Thomas and C. G. . . . 29
Piccioni, G. 556
Pierron, M. 899
Powell, E. A. 556, 635
Powell, W. 329
Pillai, G. K. 953
Pundt, A. E. 28
Rao, B. Nagaraja 28, 330, 711
Roberts, H. I. 233
Rostin, H. 403
Rothschild, A. Z. 28
Rowlands, P. O. 28
Rubber Patents, Ld. 3
Ryman, S. C. Fregoso and J. R. . . . 403
Saha, N. C. 403
Sampson, J. N. Curtis and E. D. . . . 711
Sanders, L. A. Sanders and A. J. . . . 1093
Sayer, R. C. 3
Scindia, Maharaja Madho Rao 745
Scindia, Sardar Balwant Rao 28
Scott, W. 899
Segundo, E. C. de 953
Sengupta, L. C. 233
Seymour, B. F. 233
Shanker, J. M., Kissen Lall and Pyare Lall . 598
Sharif Ahmad, M. 953
Shaw, A. 153
Shephard, H. B. Saxby and T. F. G. . . 403
Shillcock, F. J. 898
Shiner, A. E. 472
Sinha, A. B. 556
Smith, W. B. 329
Smith, Mrs. W. L. 557
Standard Oil Coy. 403
Stephen, J. G. Wardrop and C. C. . . . 28
Stone & Co., Ld., J. 403, 953
Suhrawardy, H. 233
Techno-Chemical Laboratories, Ld . . . 635
Terrell, A. C. 233
Thermokept Products Corporation . . . 233
Thompson, R. D. 953
Tiernan, C. F. Wallace and M. F. . . . 233
Tripathi, P. D. 472
Trostel, A. O. 329
Turner, J. 66
United Engineers, Ld. 28
Universal Winding Co. 329
Volpato, V. 557
Wakefield, C. S. 635
West, E. A. 233
Wheatley, W. G., C. G. L. Judge, Saxby and Farmer, Ld. and Saxby and Farmer (India), Ld. 986
Williams, A. Williams and L. D. . . . 711
Wolfe, H. L. T. 153, 191

PAGE

PATENTS AND DESIGNS—continued.

Renewal Fees paid.

Abbott 4
Adams 677
Addis 712
Aikenhead 1124
Aird 102
Aiyar 793
Aiyer, Ramchandra 712
Akbar Ali 987
Allgemeine Gesellschaft für Chemische Industrie M. C. H. 473
Allen-Liversidge Portable Acetylene Co., Ld. 102
American Machine & Foundry Co. . 102, 1093
Amesbury 677
Anderson 712
Anderson & ors. 102
Andiffren & ors. 330
Ashford 404, 859, 954
Auto Strop Co. 363
Automatic Telephone Manufacturing Co., Ld. 331
Automatic Welding Co. 473
Badische Anilin & Soda Fabrik . 363, 473, 677, 712, 745, 899
Bagh Singh & ors. 102
Baker and anr. 953
Baker Sewing Machines Trust, Ld. . . . 1093
Balfour's Patents Ld. 102
Bandfield 29
Barlow & anr. 101
Barnfather 30
Barton 712
Beaucourt 404
Begg 557
Belanger Spinning Process Co. 330
Bell 331
Bell and anr. 636
Bellini and anr. 29, 745
Berliner Import Und-Export G.M.C.H. . . 859
Betulander 363
Biddlecombe 30
Biernacki 67
Bilbrough and anr. 987
Bille 636
Birkeland & anr. 101
Blackall & anr. 859
Blondel and anr. 636
Booth-Tucker 102
Boucherie 234
Bowles 677
Boyd & ors. 330, 954
Brain and anr. 899
Brauning 899
Breitung 102
Briscoe 1093
British Westinghouse Electric and Manufacturing Co., Ld. 4, 473
Brodie 331
Bromet and ors. 712
Brooks 191
Brown 4, 67
Brown & anr. 191
Brown & ors. 191
Brownlie 330
Bryant & May Ld. 1093
Bullock and ors. 636
Bullot 987
Burdon & ors. 4, 473
Burke 954
Burmah Oil Co., Ld. & anr. 473
Burn & Co., Ld. & anr. 473
Bursell 712
Busma 1093
Butters Patent Vacuum Filter Co., Inc. . 954
Byrde 234
Calcar & aors. 331
Calichiopulo 899
Campbell 473
"Captain" Motor Wheel Co., Ld. . . 636
Casablancas 404
Chance and Hunt, Ld. 1093
Chatterton 102
Chattopadhyay 30
Chitambarachary 473
Chloride Electrical Storage Co., Ld. . . 636
Cobb 954
Coleman & anr. 404
Compagnie Generale Radio telegraphique . 404

PATENTS AND DESIGNS—continued.

Consolidated Brake & Engng. Co., Ld., and anr. 712
Cook 636
Cowell 12
Corbet 153
Corthesy and anr. 636, 712
Cosserat 363
Crawford 277
Creed and anr. 987
Crocker 191
Curtis 1093
Curtis and anr. 899
Dalén 191, 277, 557, 792
D'Cunha 677
Davidson 191, 712
Davidson and ors. 636
Deacon and anr. 636
Deacon and ors. 954
Deakin 403
DeDion Bouton (1907), Ld. 954
Deihl 1093
Dennison 191, 363, 859, 1093
Det Kontinentale Syndikat, etc. . . . 30
Dersey 1093
De Wolf 859
Dey 30
Dicker 102
Dickson 599
Dieselhorst & anr. 101
Dinwoodie 599
Donald 859
Donovan 1093
Douglas-Jones 712
Drago 102
Dressler 191, 859
Druitt 330
Druitt and anr. 712, 954
Dubern 234
Dubilier 859
Duggan 276
Dunlop Rubber Co., Ld. 899
Dunn Manufacturing Co. 636
Durham 4
Dutton & ors. 330, 404
Earle and anr. 954
Ebler 30
Emanuel & ors. 234
Eneas 712
English 859, 1093
Erwin & anr. 234
Esplen 1093
Ewen and anr. 677
Expanded Metal Co., Ld. 1093
Farbwerke vorm Meister Lucius K. Bruning 153, 793
Farid 330
Farnham 954
Fawns & anr. 330
Fenby and ors. 1093
Fennett 1093
Ferguson 515
Fessenden 636, 711
Feuillette 636
Foden and ors. 636
Forbes 29
Forseek 330
Fowler and anr. 67
Fredrikson 4
Gain 102
Galletti's Wireless Telegraph & Telephone Co., Ld. 363
Gare 330
Garratt 276
Gaudart 745
Gayner 637
General Electric Co. . 4, 404, 515, 557, 599, 712
Gibb 636
Giesseler 404
Gilbert-Stringer & anr. 330
Gill 191, 899
Gilman and anr. 515
Giovagnoni 859
Girard and anr. 636
Godfree 557
Godrej 677
Goldschmidt & anr. 102
Goyder and ors. 67
Græmiger 1093
Gramophone Co., Ld. 30
Gramophone Co., Ld, and anr. 191

PAGE

PATENTS AND DESIGNS—continued.

Gray 102
Green 636, 637
Greig and anr. 30
Gresham 473, 899, 1124
Griere 987
Grob 191, 404 636
Guerican 745
Gum Tragasol Supply Co., Ld. 67
Haigh 899
Halstead and anr. 677
Hall Motor Fuel Ld. 1093
Harker 677
Harper 712
Harris 102, 637
Harrison (Mrs.) 637
Hawkins 899
Hayes (Universal) Printing Machinery Co., Ld. 234
Haywood & ors. 363, 473, 599, 1124
Hazen 636
Hendry 30
Hess Flume Co. 102
Hesselman 636
Heysmand 899
Hill 363, 636
Hill and ors. 29
Hill's Patent Motor Vacuum Road Cleanser, Ld. 4
Horwood 712
Houldcroft and ors. 30
House 4
Hoyle & anr. 67
Hudson & anr. 191
Hume & anr. 363
Humphrey & anr. 404
Hybinette 102, 557
Inshaw 30
International Cigar Machinery Co. 711
International Precipitation Co. 636
International Salt Co., Ld. 102
Jackson 29, 30
Jagenberg 954
Jagger 712
Jerrim 404
Johnson and anr. 899
Jones 191
Jones and anr. 677
Jost 101
Kane 712
Kanhialal Nandkishore, Lala. 404
Kenney 331
Kerr 331
Kershaw and ors. 599, 1124
Kharegat 599
Kielland and anr. 712
Killen 102
King & ors. 191
Kinney 4, 404
Klaber 954
Klapproth 102
Knight 637
Kowastch and anr. 954
Kuhn 1093
Lackawanna Steel Co. 234
Lalkaka 599
Lamont & anr. 4
Lamson, Paragon Supply Co., Ld. 636
Lane and ors. 711
Lancaster-Sutton (Miss) 67, 234, 277, 473
La Societe Westinghouse Leblanc 515
Larymore 557
Lawrence 712
Lawson & anr. 102
Leach 954
Le Bas and ors. 954
Leeds Forge Co., Ld. & anr. 191, 636, 745
Leighton 1093
Lepel 954
Leslie 153
Levick, Jr. 330, 954
Lidholm 331
Lindan 953
Linden 404, 1124
Linotype & Machinery, Ld. 234, 1093
Lister 67
Little 4
Lobnitz 363
Lobnitz & Co., Ld. 712
Lock 101, 636
Long 331
Luard 899
Lumiere 102, 636
Lyon 1093
Machinen fabrik Munchen G. M. C. H. 677
Magnoid Co., Ld. 953
Mallott and ors. 637
Manganese Steel Rail Co. 404
Marconi's Wireless Tel. Co., Ld. 4, 30, 276, 745, 793, 899, 954
Marr 363
Marsden & ors 404
Marshall 4
Martins 277
Mayo 331
McCarthy 712
McDonald 745
McElroy Shepherd Co. 330
McMullen 234, 953
McKenzie & Holland Ld. and anr. 515
McLeod 277
McRae & anr. 330
Melamid 636
Metcalfe and ors. 899
Mills 30
Mills Equipment Co., Ld. 29, 102, 859
Minerals Separation, Ld. 712, 1124
Minnitt 954
Molony 4
Monitor Shipping Corporation, Ld. 330
Monotype Machine (Colonial Patents) Syndicate, Ld. 191, 363, 473, 677, 954
Moore 191
More 954
Morriss 404
Munro and ors. 30
Muntz 30, 557
Murex Magnetic Co., Ld. 276
New Oil Refining Process Ld. 1093
Newman and anr. 1124
Newton 330
Nier and anr. 515
Nizam Din 191
Noad and anr. 953
Nobel's Explosives Co., Ld. 234, 331
Nogier 677
Notcutt 557, 599
Oil Refining Improvements Co., Ld. 473
Ore Concentration Co. (1905) Ld. 711
Ormandy & anr. 191
Ormiston 363
Paal 954
Packman 636
Palmer 363
Patand 899
Paterson 30, 331, 636, 637
Pavia & anr. 234
Pederson 4, 330
Perfect 745
Perman 4
Petermann 636
Phillips 101
Phonofilm Co., Ld. 4
Pierpoint 101
Pilkington & ors. 191, 234
Pleijel and anr. 745
Pollard and anr. 899
Postum Cereal Co., Ld. 712
Poulsen 1093
Powell Wood Process Co. (India), Ld. 29
Price 331
Printing Machinery Co., Ld. 191, 234
Purser 473
Raitt 636
Raven 1093
Rawling & anr. 473
Rees 101, 102, 191, 330, 712
Regina Machine Co., Ld. 557
Regina Maschinenfabrik M.C. H. 363
Reid 712
Ridley 331, 637
Riedel Aktiengesellschaft, J. D. 404
Robertson 954
Roberts 191, 636
Robinson 473, 636
Rock Drill Appliances Syn. Ld. 899
Rogers 599
Rosenberg & anr. 101
Rothe 793
Rughnath Rai & Co. 234

PAGE

PATENTS AND DESIGNS—continued.

Rutnagur & anr. 234
Saccaggio and anr. 712
Saxby and Farmer Ld. & ors. 1124
Saxby and Farmer (India) Ld. 473
Schmidt's Superheating Co. (1910), Ld. 191, 636
Schoop 330
Schuetz 859
Scott 473, 636
Serpek 191, 234, 677
Shah 954
Sharafdin 599, 677
Sharma 473
Sheffield & anr. 277, 953, 954
Sherwood 712
Shirtliff 234
Siemens Bros. & Co., Ld. 191
Siemens Schuckert Werke G. M. C. H. . 859
Simmons Sugar Co. 404
Skow 636
Smith 234, 404, 599, 987
Societa Generale per la Cianamide . . . 330
Societe Anonyme Electrometallurgique Procedes Paul Girod 363
Société Anonyme pour l'Exploitation des Procedes Westinghouse-Leblanc . . 277, 637
Societe des Telegraphes Multiplex, Systeme E. Mercadier 330
Societe des Telegraphes Multiplex, System E. Mercadier, H. Magunna 331
Societe Generale Des Nitrures 4, 30, 191, 234, 363, 899
Spencer 191, 859
Standard Oil Co. 954
Steele 29
Stent 712
Stephen 191
Still 404
Still, W. M. & Sons, Ld. & anr. . . 191, 404
Stock 102, 404, 954
Stocks 1093
Stokes 330, 557
Stone, J., & Co., Ld. 636, 712
Strange 473
Stratton 331
Stuart 636
Sumner 712
Sunderland and anr. 712
Swan 191
Sykes, W. R., Interlocking Signal Co., Ld., and anr. 637
Takamine 101
Tarrant 331
Tarrant and anr. 636
Taylor 403
Teal 712
Techno-Chemical Laboratories, Ld. 30, 404, 899
Terry & ors. 404
Tice 29, 953
Tierney and anr. 745
Thomas 859
Thomas Transmission Ld., The . . 102, 712
Thorpe & anr. 404
Toledo Glass Co. 29
Torkington 954
Tropenas 1093
Turner & anr. 191
United Kingdom Self-adjusting, Anti-friction Metallic Packing Synd. Ld. . . . 1093
Universal Metal Lath and Patent Co. (Incorporated) 636
Vandervell and anr. 30
Vaughan 712
Vibrocel Co., Ld. 859, 899
Vickers, Ld. 102, 277, 1093
Viscose Developement Co., Ld. . . . 712
Wadia 1124
Wakefield 636
Walcutt 101
Walke 330
Walker 101, 712
Wapsahare 30
Watson 331, 636
Watson and anr. 29
Watzlawik 712
West 153, 859, 1124
Western Syndicate, Ld. 330, 953
Westly 515
Wetcarbonizing Ld. 712
Wheatley and ors. 101, 473

PAGE

PATENTS AND DESIGNS—continued.

White 859, 954
Whitehead Morris & Co. and anr. . . . 637
Wikeley 330
Wilhelmi & ors. 191
Wilkins 859
Willard and anr. 987
Williamson 712
Wilson 4
Wimmer 363
Wolf-Wante 899
Wolle 899
Wood and anr. 636
Woodman 712
Wynberg 1093
Yeo and ors. 636
Youlten's "Onyx" Process (International), Ld. and anr. 954
Yseboodt and anr. 637

Sealing Fees due.

Adde 953
Aktiebolaget Carlit 276, 362
Asa Ram 792
Ashcroft 66, 953
Ashford 899
Bahri 711
Bailey, Foster and British Aluminium Co., Ld. 3
Balfour 1093
Banaji 792
Bell 899
Bertram 986
Billington 3,233
Billinton 515
Bessemer Gas Engine Co. 711
Bibra 3
Birrell, Birrell and Cavenaugh . . . 66
Bose 66
Boving 29
Bowen 3
Bowen and Muncherji 403
Brown 330
Bulman, Pixton, Wilkins and Digby . . 711
Burmah Oil Co., Ld. 1124
Cairns 3
Calton 711
Cama 598
Casablancas 66
Caughey 29
Cleworth 986
Clough and Catlow 362
Cobwell Corporation 66
Commercial Research Co. 745
Conklin 362
Constantinesco and Haddon . . . 233, 986
Connell 4
Cooper 473
Dampier-Bennett 953
Das 276, 330, 986
Darling and Gardiner 986
Datta 745
Deakin 66
DeCamp 677
Deguide 362
Dennett 233
Dickie 233
Draper 711
Dutt and Dutt 29, 792, 859
Dutton and White 3
Echlin 29, 859
Edwards 362
Flint and Brown 515
Fougner 3
Fraser, Fraser and Fraser 953
Fregoso and Ryman 859
Gafoor 515
Garbis 3, 276, 515
Gardner 3
Gee 1093
General Electric Co. 362
George 859
Ghosh 711
Gilmore 1093
Gokhale 1124
Gould, Mrs. 233
Griffin 3
Griffith 276
Grogan 899

PAGE

PATENTS AND DESIGNS—continued.

Gunmaker . . . 745
Hallback . . . 1124
Harding . . . 1124
Hari Shanker . . . 3, 276, 330, 362
Harper-Nelson . . . 330
Heenan and Froude, Ld. . . . 986
Henshaw . . . 745
Hicks . . . 362
Hinds . . . 276
Holt Manufacturing Co. . . . 1124
Hood . . . 403
Hooke . . . 66
Hoyle and Hart . . . 3
Hudson and Hudson . . . 3
Indra Shanker, Shiam Lal and Bankey Lal . 635
Isaki and Japan Cash-Register Manufacturing Co., Ld. . . . 362
Iyer . . . 233
Iyer, Subrahmanya . . . 29, 276, 515
Jackson . . . 276, 1093
Jagannadbarow . . . 711
James Simpson & Co., Ld. . . . 473
Jensen . . . 953
Johnson . . . 859
Jolnerkevitch . . . 473
Joyce . . . 745
Katayama . . . 403, 473
Khan, Mohammed Said-ud-Din . . . 899
Kono . . . 473
Kruyswijk . . . 745
Lahiri . . . 859
Lambert . . . 233
Lavalette . . . 515
Leech . . . 3
Libbey-Owens Sheet Glass Co. . . . 598
Lipman . . . 859
Macdonald . . . 986, 1093
Macy . . . 3
Main . . . 1124
Malcolmson . . . 276
Manickasari . . . 792
Marconi Wireless Tel. Co. of America . . 1124
Marconis Wireless Tel. Co., Ld. . . 745, 859
Markwick . . . 986
Marret . . . 29
Marriott . . . 362
Marshall . . . 473
Master . . . 899
Mawson . . . 598
McCay . . . 3
McGeever and King . . . 745
McNeill . . . 473
Melas . . . 1093
Mistri . . . 711
Molony and Koenig . . . 362
Monotype Machine (Colonial Patents) Synd. Ld. . . . 598, 711, 792, 953
Moore and Day . . . 330
Morrison . . . 276
Mortier . . . 745
Murphy . . . 330
Murray . . . 598
Mylchreest and Brown . . . 330
Nand Ram . . . 473
Naylor . . . 403
Nelson . . . 859
O'Brien . . . 362
Oliver Arc Lamp Ld. . . . 29
Oswal . . . 3, 745
Parsons . . . 1093
Payne . . . 233, 711
Patterson Lock Nut Manufacturing Co. . . 745
Paton . . . 859
Peterson . . . 745
Piccioni . . . 986
Pickstone . . . 330
Pigott, Billinghurst and Stevenson . . 29
Potter . . . 3
Powell . . . 745, 1093, 1124

PAGE

PATENTS AND DESIGNS—concluded.

Pundt . . . 403
Ramanathan . . . 233
Rao, Nagaraja . . . 403, 792
Rapalli . . . 233
Rapson . . . 3
Relay Automatic Telephone Co., Ld. . . 66
Renouf . . . 66
Robert Stephenson and Co. (1914), Ld., and Goodall . . . 3
Roberts . . . 711
Robinson . . . 66
Rostin . . . 859
Rotchschild . . . 403
Rowlands . . . 403
Rubber Patents, Ld. . . . 403
Ryland . . . 330
Saha . . . 899
Sandberg . . . 3
Saxby and Shephard . . . 859
Sayad and Timber & Shuttle Loom Co. . 29
Sayed Rahmatali and Abdul Gafoor . . 233
Sayer . . . 362
Scindia, Sardar Balwant Rao . . . 473
Seatherton . . . 276
Sengupta . . . 711
Seshadri . . . 233
Seymour . . . 711
Shaik Mahboob Elahi . . . 3
Shiner . . . 953
Signode System, Inc. . . . 3
Sinha . . . 986
Smith . . . 745, 986
Spencer and Hine . . . 66
Spengler . . . 29
Standard Oil Co. . . . 3, 859
Stone & Co., Ld. . . . 899
Suhrawardy . . . 711
Sunbeam Motor Car, Co., Ld., and Coatalen 29
Tallada . . . 66
Techno-Chemical Laboratories, Ld. . . 1124
Terrell . . . 711
Thermokept Products Corporation . . 711
Thomas and Petree . . . 473
Thompson . . . 29
Thurlow . . . 3
Tripathi . . . 953
Trostel . . . 745
Turner . . . 515
Turner and Bibby . . . 276
United Engineers, Ld. . . . 403
Universal Winding Co. . . . 745
Usteeh Singh . . . 3
Vacuum Brake Co., Ld. and Mitchell . . 362
Volpato . . . 1093
Vries . . . 330
Waibel and Kupper . . . 3
Wakefield . . . 1124
Wallace and Everitt . . . 330
Wallace and Tiernan . . . 711
Wardrop and Stephen . . . 403
Watson . . . 3
West . . . 711
Weston . . . 233, 276
Whyte and Hunter . . . 953
Wilson . . . 330
Wolfe . . . 598
Wrench . . . 101
Wright . . . 66

RESIGNATIONS AND RETIREMENTS.

Andrews, Mr. S. E. . . . 996
Aziz-uddin, M. . . . 890
Dwarka Pershad, *Rai Bahadur* . . . 608
Har Prasad, Munshi, *Rai Sahib* . . . 382
Moti Ram, R. L. . . . 84
Platel, Mr. J. J. . . . 390
Preston, Condr. W. H. . . . 142
Walton, Mr. C. E. B. . . . 646

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1918.

PART III.

PAGE

ADVERTISEMENTS AND NOTICES BY PRIVATE INDIVIDUALS AND CORPORATIONS.

Allotment Certificate(s)—
Lost, etc. 1, 3, 5, 6, 8, 11, 29, 32, 33, 77

Allotment Letter(s)—
Lost, etc. 3, 4, 5, 6, 7, 8, 12, 13, 19, 22, 23, 24, 25, 27, 29, 31, 33, 35, 37, 41, 44, 48, 55, 58, 59, 61, 62, 65, 66

Calcutta Port Trust Debentures—
Lost, etc. 52, 54, 58

Currency Note(s)—
Lost, etc. 38, 40, 44, 45

Estate(s)—
Notice to claimants . . 9, 12, 13, 17, 19, 21 22, 23, 24, 40, 45, 48, 49, 68, 71, 73, 75, 77

Fund(s)—
Hindu Family Annuity—
Abstract Statement of Audited Accounts, year 1916-17 14
Resolution of the subscribers adopted on Jan. 27, 1918 24

PAGE

ADVERTISEMENTS AND NOTICES BY PRIVATE INDIVIDUALS AND CORPORATIONS—continued.

Fund(s)—contd.
Uncovenanted Service Family Pension—
Abstract Statement for qr. Jan 31, 1917, 2; Apl. 30 28

Interest Warrant(s)—
Lost, etc. . . 9, 12, 15, 36, 38, 40, 68

Miscellaneous case(s)—
In the High Court of Judicature at Fort William in Bengal 18, 77

Miscellaneous notices—
In the matter of the Nagar Cotton Press Co., Ld., Ajmer 6
In the matter of the Union Bank of India, Ld., Delhi 8
Partition of property and business . . 54

Promissory Note(s)—
Lost, stolen or destroyed, 6, 8, 9, 11, 12, 15, 17, 21, 22, 24, 27, 35, 37, 38, 39, 41, 43, 44, 47, 51, 52, 53, 54, 57, 58, 59, 62, 63, 65, 66, 67, 68, 69, 71, 72, 73, 76, 77, 78

Temporary Scrip for Bearer Bond(s)—
Lost, etc. 38, 40, 43, 44, 48, 55, 58, 61, 68, 72, 75

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1918.

PART IV.

PAGE

ACTS OF THE INDIAN LEGISLATIVE COUNCIL ASSENTED TO BY THE GOVERNOR-GENERAL.

No. I of 1918—Indian Forest (Amendment) . . . 1
No. II of 1918—Cinematograph . . . 3
No. III of 1918—Indigo Cess . . . 5
No. IV of 1918—Indian Coinage (Amendment) . . . 7
No. V of 1918—Criminal Justice Adm (Amendment) . . . 9
No. VI of 1918—Indian Paper Currency (Amendment) . . . 11
No. VII of 1918—Indian Income-tax . . . 13
No. VIII of 1918—Indian Defence Force (Amendment) . . . 25
No. IX of 1918—Indian Soldiers (Litigation) . . . 27
No. X of 1918—Usurious Loan . . . 29
No. XI of 1918—Indian Army (Amendment) . . . 31
No. XII of 1918—Indian Companies Restriction . . . 35

Registered No. C-696.

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1918.

PART V.

PAGE

BILLS INTRODUCED IN THE INDIAN LEGISLATIVE COUNCIL.

No. I of 1918—Indian Forest (Amendment) Act	1
No. II of 1918—Indigo Cess Act	3
No. III of 1918—Indian Coinage (Amendment) Act	5
No. IV of 1918—Criminal Justice Aden (Amendment) Act	7
No. V of 1918—Indian Paper Currency (Amendment) Act	9
No. VI of 1918—India Army (Amendment) Act	15
No. VII of 1918—Indian Companies Restriction Act	37
No. VIII of 1918—Indian Soldiers (Litigation) Act	39

REPORT OF THE SELECT COMMITTEES.

Bill to make provision for regulating exhibitions by means of Cinematographs	11
Bill to consolidate and amend the law relating to Income-tax	21
Bill further to amend the Indian Army Act, 1911	43
Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain	47

Registered No. C-696.

INDEX TO
The Gazette of India.
JANUARY TO JUNE 1918.

PART VI.

PAGE

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS ON THE—

	PAGE
6th February 1918	1
20th February 1918	83
27th February 1918	127
28th February 1918	207
1st March 1918	227
5th March 1918	269
8th March 1908	335
9th March 1918	407
12th March 1918	427
13th March 1918	449
14th March 1918	505
18th March 1918	607
19th March 1918	665
22nd March 1918	693

Registered No. C-696. 115

INDEX TO THE SUPPLEMENT TO

The Gazette of India.

JANUARY TO JUNE 1918.

PAGE

Comptroller and Auditor General.

Audit and Appropriation Report for 1916-17 . 619

Department of Commerce and Industry.

Emigration—
Papers *re* Labour — to more distant Crown Colonies 477
Sugar — Tariff valuation of — 74, 298, 524 728, 918, 1143

Department of Education.

Local Self-Government—
Resolution *re* — 981
Plague seizures and deaths reported week ending Dec. 29, 1917, 9; Jan. 5, 1918, 99; 12, 123; 19, 187; 26, 217; Feb. 2, 279; 9, 317; 16, 381; 23, 405; Mar. 2, 461; 9, 499; 16, 585; 23, 605; 30, 697; Apl. 6, 753; 13, 797; 20, 863; 27, 883; May 4, 939; 11, 975; 18, 1049; 25, 1069; June 1, 1127; 8, 1147; 15 1217
Scholarships—
Resolution *re* two — to be awarded in 1920 be placed at the disposal of the Punjab and Patna Universities 286
Weekly report of plague seizures and deaths of Jan. 5, 1918 — Notice *re* — . . 25

Department of Revenue and Agriculture.

Famine—Number of persons on relief works, week ending May 18, 1918, 1079; June 1, 1136; 8, 1156; 15 1225
Indian People's Famine Trust—
14th Report of the Board of Management of the —, 1917 201
Memorandum on the Probable Character of the weather in North-West India in Jan. and Feb. 1918 23
Monsoon Rainfall, 1918 1137
Rainfall summary ending Jan. 3, 1918, 5; 10, 19; 17, 95; 24, 119; 31, 183; Feb. 7, 197; 14, 275; 21, 313; 28, 377; Mar. 7, 401; 14, 457; 21, 495; 28, 595; Apl. 4, 611; 11, 703; 18, 759; 25, 803; May 2, 869; 9, 889; 16, 945; 23, 994; 30, 1055; June 6, 1074; 13, 1131; 20, 1151; 27 1221
Season and Crop Prospects ending Dec. 29, 1917, 7; Jan. 5, 1918, 21; 12, 97; 19, 121; 26, 185; Feb. 2, 199; 9, 277; 16, 315; 23, 379; Mar. 2, 403; 9, 459; 16, 497; 23, 593; 30, 613; Apl. 6, 705; 13, 761; 20, 805; 27, 871; May 4, 891; 11, 947; 18, 996; 25, 1067; June 1, 1077; 8, 1134; 15, 1154, 22, 1223

Department of Statistics.

Coal Consumption — Census of — in India during 1916 171
Cotton Mill Return ending Nov. 15, 1917, 77; 30, 273; Dec. 15, 391; 31, 471; Jan. 15, 1918, 603; 31, 781; Feb. 15, 879; 28, 938; Mar. 15, 1042; 31, 1125; Apl. 15 . 1202

PAGE

Department of Statistics—continued.

Cotton Press Return—
Prefatory note *re* the Cotton Season, 1917-18; 75, 271, 389, 469, 601, 779, 877, 936, 1040, 1123 1200
Cotton Press Return ending Nov. 15, 1917, 76; 30, 272; Dec. 15, 390, 31, 470; Jan. 15, 1918, 602; 31, 780; Feb. 15, 878; 28, 937; Mar. 15, 1041; 31, 1124; Apl. 15 . 1201
Final General Memorandum on—
Cotton crop of 1917-18 368
Groundnut crop of 1917-18 . . . 372
Rice crop of 1917-18 396
Sesamum crop of 1917-18 92
Sugarcane crop of 1917-18 . . . 392
Winter Oilseeds crop of 1917-18 . . 1045
Food-stuffs, etc.—Wholesale and retail prices of — in districts fortnight ending Dec. 15, 1917, 31; 31, 131; Jan. 15, 1918, 225; 31, 325; Feb. 15, 413; 28, 541; Mar. 15, 707; 31, 811; Apl. 15, 897; 30, 1001; May 15, 1083; 31 1161
Forecast, 1917-18—
Wheat: first, 179; second, 520; special, 856; third 1063
Winter Oilseeds: first, 1; second . . 474
Foreign Sea-borne trade during Dec. 1917, 108; Jan. 1918, 288; Feb. 510; Mar. 768; Apl., 966; May 1203
Prefatory note *re* — 472
Joint Stock Companies—
Incorporated and Registered, Nov. 1917, 176; Dec., 268; Jan., 1918, 374; Feb., 538; Mar., and Apl. 1917 to Mar. 1918, 859; Apl. 1043; May 1144
Increase or decrease in the Capital during half-year ending Dec. 31, 1917 . . 523
Principal staples of agricultural produce imported into chief ports during Nov. 1917, 79; Dec., 299; Jan. 1918, 525; Feb., 783; Mar. 953
Supplementary Memorandum on—
Sesamum (til or jinjili) Crop of 1917-18 . 854
Wheat crop of 1917-18 . . 312, 750, 881
Wheat—
Comparative prices of — in Indian ports and London 70, 170, 264, 364, 452, 680, 746, 850, 932, 1036, 1118, 1196
Wholesale and retail prices of — from July 31, 1914, to Dec. 15, 1917, 53; 31, 153; Jan. 15, 1918, 247; 31, 347; Feb. 15, 435; 28, 563; Mar. 15, 729, 31, 833; Apl. 15, 919; 30, 1023; May 15, 1105; 31 . 1183

Finance Department.

Customs Revenue — Total Gross Indian Sea and Land — (excluding Salt), 18, 196, 400, 695, 880, 1122
Exchange Compensation Allowance—
Resolution *re* the substitution of a rule for rule VIII of the rules for the grant of — 494

PAGE

Indian Munitions Board.

Supply of articles for the public service—Resolution substituting Rule 7 (IX) for — 388

Public Works Department.

Notice in regard to Appointments in 1918 . 204

PAGE

Railway Department.

Approximate Gross Earnings of Indian Railways Statement of , 13, 27, 104, 128, 192, 222, 284, 322, 386, 410, 466, 505, 597, 615, 763, 807, 873, 893, 919, 998, 1059, 1080, 1140, 1157, 1226

INDEX TO

The Gazette of India.

EXTRAORDINARY.

JANUARY TO JUNE 1918.

PAGE

Army Department.

1st April.—Increase of pay for British soldiers in India approved 305
3rd June. List of names have been brought to notice for valuable services rendered in India in connection with the war . . . 361

Honorary Ranks.

1st Jan.—Grants — in the Army 9

Indian Distinguished Service Medal.

1st Jan.—Awards — 43
3rd June—Awards— 356

Indian Order of Merit.

1st Jan.—Certain promotions in, and admissions to, the Mily. Divn. of — 40
3rd June.—Certain admissions to Mily. Divn. of — 355

Meritorious Service Medal.

1st Jan.—Awards — to certain Indian non-commissioned officers and Men 45
3rd June.—
Awards — to certain Indian warrant and non commissioned officers and men . 358
Awards — to certain non-commissioned officer 360

Rewards.

1st Jan.—Ordains that Frontier Constabulary and Mekran Levy Corps, shall be eligible for Victoria Cross 38
3rd June—
Approves certain — for services rendered in connection with military operations in the field 351
Certain — to Indian officers, non-commissioned officers and men for acts of gallantry and devotion to duty in the field 353

Order of the Birth.

1st Jan.—Certain appointments to — . . . 38
3rd June—
Certain appointments to — 351
Certain promotions in, and appointments to — 351

Order of British India.

1st Jan.—
Certain admissions to — 39
Certain promotion in — 40
Certain promotion in, and admission to — 40
Certain promotions in, and appointments to — 38
3rd June—
Admission to 2nd class of the — . . . 353
Certain admissions to — 353
Certain promotions in, and admissions to — 352

PAGE

Army Department—continued.

Order of Saint Michael and Saint George.
3rd June. Certain appointments to — . . 351

Department of Commerce and Industry.

30th Jan.—
Certain amendment in the Defence of India (Consolidation) Rules, 1915 55
Supply of salt for public safety . . . 56

Finance Department.

1st Mar.—
Financial Statement, Mar. 1918 . . . 99
Speech of Finance Member presenting Financial Statement for 1918-19 59
22nd Mar.—Speech of Finance Member introducing the Budget for 1918-19 . . . 117
28th Mar.—
Exempts certain class of persons from liability of income-tax 301
Exempts certain classes of income from the application of Income-tax Act . . 301
Makes certain rules under Income-tax Act 303
Substitutes certain clause under Court Fees Act 304
Substitutes certain entry under Indian Stamp Act 304
11th May—
Notice *re* sale of Treasury Bills . . . 318
Second Indian War Loan 313
14th June. Notice *re* gold mohur of Rs. 15 . 392

Foreign and Political Department.

1st Jan.—
Knighthood — Confers the honour of — . 15
Makes certain appointment on H. E.'s personal staff 8
29th Jan.—Order in Council — Proclaims certain — 53
3rd June.—Knighthood — Confers the honour of — 334

Imperial Service Order.

3rd June—Certain appointments to — . . 335

Kaisar-i-Hind Medal.

1st Jan.—
Awards the Bar to the — of 2nd class . 16
Awards the — of 1st class for public service in India 6, 15
Awards the — of 2nd class for public service in India 16
3rd June—
Awards the Bar to the — of 2nd class . 337
Awards the — of 1st class for public service in India 336
Awards the — of 2nd class for public service in India 337

PAGE

Foreign and Political Department—continued.

Order of the Bath.

1st Jan.—Certain promotion in, and appointment to — . . . .

Order of the British Empire.

1st Jan.—Certain appointments to — . .
7th Jan.—Certain appointments to — . . 51
3rd June—Certain appointments to, and promotions in — 323

Order of the Crown of India.

1st Jan.—Confers the decoration of — . . 3

Order of the Indian Empire.

1st Jan.—
Certain appointments to, and promotion in — 4
Certain promotions in, and appointments to — 12
3rd June—Certain appointments to, and promotions in — 320

Order of the Star of India.

1st Jan.—
Certain appointments to — 4
Certain promotions in, and appointments to — 11
3rd June—Certain appointments to — . . 319

Permanent Salutes.

1st Jan.—Certain alterations and additions to — 1

Personal Salutes.

1st Jan.—Certain alterations and additions to — 2

Royal Victorian Order.

1st Jan.—Certain appointment to — . . . 5

Titles.

1st Jan.—
Aggamahapandita, as a personal distinction 26
Ahmudan Gaung Tazeik ya Min, as a personal distinction 8,26
Diwan Bahadur, as a personal distinction . 17
His Exalted Highness, as an hereditary distinction 7
His Highness, as a personal distinction . 8
Khan Bahadur, as a personal distinction . 18
Khan Sahib, as a personal distinction . 20
Kyet thaye Zaung shwe Salwè ya Min, as a personal distinction 8, 26
Mahamahopadhyaya, as a personal distinction 17
Maharaj-Rana, as an hereditary distinction 7
Maharaja, as an hereditary distinction . 7
Maharaja as a personal distinction . . 7
Maharao, as an hereditary distinction . 7
Rai Bahadur, as a personal distinction . 18
Rai Sahib, as a personal distinction . . 22
Raja, as an hereditary distinction . . 17
Raja, as a personal distinction . . . 17
Rajendra Bahadur, as an hereditary distinction 8
Rani, as a personal distinction . . . 17

PAGE

Foreign and Political Department—concluded.

Titles—contd.

1st Jan.—
Rao Bahadur, as a personal distinction . 20
Rao Sahib, as a personal distinction . . 24
Sardar Bahadur, as a personal distinction . 17
Sardar Sahib, as a personal distinction . 20
Taing Kyo Pyi kyo Saung, as a personal distinction 26
Thuyè gaung ngwe Da ya Min, as a personal distinction 8, 26

11th April—
Khan Bahadur, as a personal distinction . 309
Khan Sahib, as a personal distinction . 309

3rd June—
Aggamahapandita, as a personal distinction 350
Ahmudan gaung Tazeik ya Min, as a personal distinction 349
Diwan Bahadur, as a personal distinction . 339
Khan Bahadur, as a personal distinction . 339
Khan Sahib, as a personal distinction . 343
Kyet thaye Zaung shwe Salwè ya Min, as a personal distinction 349
Mahamahopadhyaya, as a personal distinction 338
Nawab, as a personal distinction . . 338
Rai Bahadur, as a personal distinction . 339
Rai Sahib, as a personal distinction . . 345
Rao Bahadur, as an hereditary distinction . 342
Rao Bahadur, as a personal distinction . 342
Raja, as a personal distinction . . . 338
Rao Sahib, as a personal distinction . . 348
Raja Bahadur, as a personal distinction . 338
Sardar Bahadur, as a personal distinction . 339
Sardar Sahib, as a personal distinction . 343
Shams-ul-Ulama, as a personal distinction . 338
Taing Kyo Pyi kyo Saung, as a personal distinction 350
Thuyè gaung ngwe Da ya Min, as a personal distinction 349

Home Department.

15th Jan.—
Officer, appointed Lt.-Governor of Burma . 57
Officer, obtained permission to resign office of Lieut.-Governor of Burma . . . 57
Officer, received charge of office of Lieut.-Governor of U. P. and Agra and Oudh 57
4th April—Officer, appointed to officiate as Lieut.-Governor of B. & O. . . . 307

King's Police Medal.

1st Jan.—Confers the — on certain officers and men 27
3rd June—Confers the — on certain officer . 350

Legislative Department.

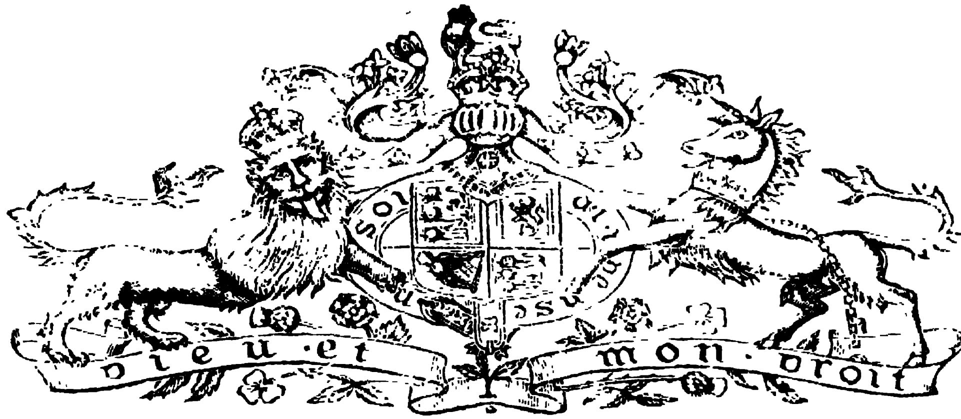
15th April—Indian Paper Currency Ordinance, 1918 311
14th June—Gold Coinage Ordinance, 1918 . 391

Marine Department.

1st Jan.—Promotion of certain officers . 49

CALCUTTA : PRINTED BY SUPDT. GOVT. PRINTING, INDIA, 8, HASTINGS STREET.

REGISTERED No. L. 848.



The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, TUESDAY, JANUARY 1, 1918.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 1-I. C.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to sanction, for services in connection with the war, the following alterations in, and additions to, the Table of Salutes for Ruling Princes and Chiefs :—

Permanent Salutes.

His Highness the Maharaja of Gwalior	21 guns.
His Highness the Raja of Ratlam	13 ,,
His Highness the Maharaja of Jind	13 ,,
His Highness the Maharaja of Kapurthala . .	13 ,,
His Highness the Nawab of Junagadh	13 ,,
His Highness the Jam of Nawanagar	13 ,,
His Highness the Maharaja of Bhavnagar . .	13 ,,
His Highness the Rana of Porbandar	13 ,,
His Highness the Raj Saheb of Dhrangadhra . .	13 ,,
The Nawab of Loharu	9 ,,
The Chief of Mudhol	9 ,,
The Chief of Sangli	9 ,,
The Maharaja of Patna	9 ,,
The Maharaja of Mayurbhanj	9 ,,
The Raja of Sonpur	9 ,,

Personal Salutes.

Lieutenant-General His Highness Maharaja Sir PRATAP SINGH Indar Mahindar Bahadur Sipar-i-Saltanat, G.C.S.I., G.C.I.E., Maharaja of Jammu and Kashmir	21 guns.
Major-General His Highness Maharaja Raj Rajeshwar Siromani Sri Sir GANGA SINGH Bahadur, G.C.S.I., G.C.I.E. A.-D.-C., Maharaja of Bikaner . .	19 ,,
Lieutenant-Colonel His Highness Farzand-i-Khas-i-Daulat-i-Inglishia Mansur-i-Zaman Amir-ul-Umra Maharajadhiraja Rajeshwar Sri Maharaja-i-Rajagan Sir BHUPINDAR SINGH Mahindar Bahadur, G.C.I.E., Maharaja of Patiala	19 ,,
Colonel His Highness 'Alijah Farzand-i-Dilpazir-i-Daulat-i-Inglishia, Mukhlis-ud-Daula Nasir-ul-Mulk Amir-ul-Umra Nawab Sir MUHAMMAD HAMID 'ALI KHAN Bahadur Musta'id Jang, G.C.I.E., G.C.V.O., A.-D.-C., Nawab of Rampur .	15 ,,
His Highness Maharaja Sir PARBHU NARAYAN SINGH Bahadur, G.C.I.E., Maharaja of Benares . .	15 ,,
His Highness Farzand-i-Dilband Rasikh-ul-Itikad Daulat-i-Inglishia Raja-i-Rajagan Maharaja Sir RANBIR SINGH Bahadur, G.C.I.E., K.C.S.I., Maharaja of Jind	15 ,,
His Highness Farzand-i-Dilband Rasikh-ul-Itikad Daulat-i-Inglishia Raja-i-Rajagan Maharaja Sir JAGATJIT SINGH Bahadur, G.C.S.I., Maharaja of Kapurthala .	15 ,,
His Highness VALI AHAD MOHABAT KHANJI, RASUL-KHANJI, Nawab of Junagadh	15 ,,
Major His Highness Jam Shri Sir RANJITSINHJI VIBHAJI, K.C.S.I., Jam Saheb of Nawanagar . . .	15 ,,
His Highness Maharaja Sir BHAVSINHJI TAKHTSINHJI, K.C.S.I., Maharaja of Bhavnagar . . .	15 ,,
His Highness Sidi Sir AHMAD KHAN, Sidi IBRAHIM KHAN, G.C.I.E., Nawab of Janjira . . .	13 ,,
Lieutenant Nawab Sidi IBRAHIM MOHAMED YAKUB KHAN Mubazarat Daula Nasrat Jung Bahadur, Nawab of Sachin	11 ,,
Captain Raj Saheb Sir AMARSINHJI BANESINHJI, K.C.I.E., Raj Saheb of Wankaner	11 ,,
Captain Meherban Sir PARASHRAMRAV RAMCHANDRA-RAV, (Bhausaheb Patwardhan), K.C.I.E., Chief of Jamkhandi	9 ,,
Major Raja Sir BALDEO SINGH, K.C.I.E., Raja of Poonch .	9 ,,
HKUN HSANG AWN, K.S.M., Sawbwa of Tawngpeng .	9 ,,

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE BATH.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 2-I. C.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to give orders for the following promotion in, and appointment to, the Most Honourable Order of the Bath, for services in connection with the war :—

To be an Honorary Member of the Military Division of the 1st Class or a Knight Grand Cross of the said Most Honourable Order.

Lieutenant-General His Highness Maharaja Bahadur Sir PERTAB SINGH, G.C.S.I., G.C.V.O., K.C.B., A.-D.-C., Jodhpur.

To be an Honorary Member of the Military Division of the 2nd Class or a Knight Commander of the said Most Honourable Order.

Major-General His Highness Maharaja Raj Rajeshwar Siromani Sri Sir GANGA SINGH Bahadur, G.C.S.I., G.C.I.E., A.-D.-C., Maharaja of Bikaner.

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE CROWN OF INDIA.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 3-I. C.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to confer the decoration of the Imperial Order of the Crown of India on :—

- Her Highness Maji Sahiba GIRRAJ KUAR, of Bharatpur, for services in connection with the war.

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE STAR OF INDIA.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 1-S. I.—His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the said Order, for services in connection with the war :—

To be Knights Commanders.

His Highness Maharaja LOKENDRA GOVIND SINGH Bahadur, Maharaja of Datia.

His Highness Rais-ud-Daula Sipahdar-ul-Mulk Maharajadhiraja Sri Sawai Maharaj Rana UDAIBHAN SINGH Lokindar Bahadur Diler Jang Jai Deo, Maharaj Rana of Dholpur.

By Order of the Grand Master,

J. B. WOOD,
Secretary to the Most Exalted Order of the Star of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 1-I. E.—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to, and promotion in, the said Order, for services in connection with the war :—

To be Knight Grand Commander.

His Highness Maharajadhiraja Raj Rajeshwar SAWAI TUKOJI RAO Holkar Bahadur, Maharaja of Indore.

To be Knights Commanders.

His Highness Raja BIR INDRA SINGH, Raja of Rajgarh.
His Highness Raja Sir BHURE SINGH, K.C.S.I., C.I.E., Raja of Chamba.
His Highness Raja BHIM SEN, Raja of Suket.
Captain His Highness Rana RANJIT SINGH, Rana of Barwani
Maharaja BIR MITRADAYA SINGH DEO, Raja of Sonpur.
Raja HARI SINGH, A.-D.-C., Commander-in-Chief of the Kashmir Army.

To be Companions.

His Highness Maharaja TASHI NAMGYAL, Maharaja of Sikkim.
SAO KAWN KIAO INTALENG, Sawbwa of Kengtung

By Order of the Grand Master,

J. B. WOOD,

Secretary to the Most Eminent Order of the Indian Empire.

FOREIGN AND POLITICAL DEPARTMENT.

ROYAL VICTORIAN ORDER.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 4-I. C.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointment to the Royal Victorian Order, for services in connection with the war :—

To be a Knight Grand Cross.

His Highness Maharajadhiraja Maharana Sir FATEH SINGH Bahadur, G.C.S.I., G.C.I.E., Maharana of Udaipur.

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE BRITISH EMPIRE.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 5-I. C.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to give orders for the following appointments to the Most Excellent Order of the British Empire, for services in connection with the war :—

To be Knights Grand Cross.

Lieutenant-General His Highness Maharaja Sir PRATAP SINGH Indar Mahindar Bahadur Sipar-i-Saltanat, G.C.S.I., G.C.I.E., Maharaja of Jammu and Kashmir.

Lieutenant-Colonel His Highness Farzand-i-Khas-i-Daulat-i-Inglishia Mansur-i-Zaman Amir-ul-Umra Maharajadhiraja Rajeshwar Sri Maharaja-i-Rajagan Sir BHUPINDAR SINGH Mahindar Bahadur, G.C.I.E., Maharaja of Patiala.

Major-General His Highness Saramad-i-Rajaha-i-Hindustan Raj Rajindar Sri Maharajadhiraja Sir SAWAI MADHO SINGH Bahadur, G.C.S.I., G.C.I.E., G.C.V.O., LL.D., Maharaja of Jaipur.

Lieutenant-Colonel His Highness Maharao Sir UMED SINGH Bahadur, G.C.S.I., G.C.I.E., Maharao of Kotah.

To be Dame Grand Cross.

Her Highness Nawab SULTAN JAHAN BEGUM, G.C.S.I., G.C.I.E., C.I., Begum of Bhopal.

To be Knight Commander.

Major His Highness Raj Rajeshwar Maharajadhiraja SUMER SINGH Bahadur, Maharaja of Jodhpur.

J. B. WOOD,
Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

KAISAR-I-HIND MEDAL.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 6-I. C.—His Excellency the Viceroy and Governor-General is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to award the Kaisar-i-Hind Medal of the First Class for Public Service in India to—

Her Highness the NEPALIA RANI of Tehri, in the United Provinces, for services in connection with the war.

J. B. WOOD,
Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 1st January, 1918.

No. 7-I. C.—His Excellency the Viceroy and Governor-General is pleased to announce that His Imperial Majesty the KING, EMPEROR of INDIA, has been graciously pleased to confer upon Colonel His Highness Asaf Jah Muzaffar-ul-mulk wal mamalik, Nizam-ul-Mulk Nizam-ud-Daula, Nawab Mir Sir USMAN ALI KHAN Bahadur, Fateh Jang, G.C.S.I., G.B.E., Nizam of Hyderabad, for services in connection with the war, the title of "His Exalted Highness," as an hereditary distinction.

No. 8-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon His Highness Maharav Shri Mirza Raja Sawai Sir KHENGARJI Bahadur, G.C.S.I., G.C.I.E., Rao of Cutch, in Bombay, for services in connection with the war, the title of Maharao, as an hereditary distinction.

No. 9-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer, for services in connection with the war, the title of Maharaja, as an hereditary distinction, upon—

His Highness Raja Sir UDAJI RAO, Puar, K.C.S.I., K.B.E., Raja of Dhar, in Central India.

His Highness Raja Sir TUKOJI RAO, Puar, K.C.S.I., Raja of Dewas (Senior Branch), in Central India.

His Highness Raja Sir MALHAR RAO Baba Saheb, Puar, K.C.S.I., Raja of Dewas (Junior Branch), in Central India.

Major His Highness Jam Shri Sir RANJITSINHJI VIBHAJI, K.C.S.I., Jam Saheb of Nawanagar, in Bombay.

His Highness Rana Shri NATVARSINHJI BHAVSINHJI, Rana of Porbandar, in Bombay.

His Highness Sir GHANSHYAMSINHJI AJITSINHJI, K.C.S.I., Raj Saheb of Dhrangadhra, in Bombay.

His Highness Raja Sir AMAR PARKASH Bahadur, K.C.S.I., Raja of Sirmur, in the Punjab.

His Highness Maharaja Sir PARBHU NARAYAN Singh Bahadur, G.C.I.E., Maharaja of Benares, in the United Provinces.

His Highness Raja CHURA CHAND SINGH, C.B.E., Raja of Manipur, in Assam.

No. 10-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon His Highness Farzand-i-Saadat-Nishan-i-Hazrat-i-Kaisar-i-Hind Barar Bans Raja BRIJ INDAR SINGH Bahadur, Raja of Faridkot, in the Punjab, the title of Maharaja, as a personal distinction, for services in connection with the war.

No. 11-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon His Highness Raj-Rana Sir BHAWANI SINGH Bahadur, K.C.S.I., Raj Rana of Jhalawar, in Rajputana, the title of Maharaj-Rana, as an hereditary distinction, for services in connection with the war.

No. 12-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon His Highness Farzand-i-Dilband Rasikh-ul-Itikad Daulat-i-Inglishia Raja-i-Rajagan Maharaja Sir RANBIR SINGH Bahadur, G.C.I.E., K.C.S.I., Maharaja of Jind, in the Punjab, the title of Rajendra Bahadur, as an hereditary distinction, for services in connection with the war.

No. 13-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon Sri Sir KANTIRAVA NARASIMHARAJA WADIYAR Bahadur, G.C.I.E., Yuvaraja of Mysore (brother of His Highness the Maharaja), the title of "His Highness," as a personal distinction, for services in connection with the war.

No. 14-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon SAO SONG, *Sawbwa* of South Hsenwi, in Burma, the title of Kyet thaye zaung shwe Salwè ya Min, as a personal distinction, for services in connection with the war.

No. 15-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon HSENG U MÖNG, *Amatchok* of North Hsenwi, in Burma, the title of Thuyè gaung ngwe Da ya Min, as a personal distinction, for services in connection with the war.

No. 16-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon HKUN KAWN, Criminal Justice *Amat* of North Hsenwi, in Burma, the title of Ahmudan gaung Tazeik ya Min, as a personal distinction, for services in connection with the war.

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 1st January, 1918.

Nó. 17-I. C.—His Excellency the Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff, with effect from this date, for services in connection with the war :—

To be Honorary Indian Aide-de-Camp.

Major Nawabzada HAJI HAFIZ OBEIDULLAH KHAN, C.S.I., Brigadier-General in, and Commander-in-Chief of, the Bhopal State Forces.

J. B. WOOD,

Political Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 1st January, 1918.

No. 1.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to grant honorary rank in the Army, as notified below, for services in connection with the war :—

To be Honorary Lieutenant-General.

Honorary Colonel His Highness Asaf Jah Muzaffar-ul-mulk wal mamalik Nizam-ul-Mulk Nizam-ud-Daula, Nawab Mir Sir USMAN ALI KHAN, Bahadur, Feteh Jang, G.C.S.I., G.B.E., Nizam of Hyderabad.

Honorary Major-General His Highness Mukhtar-ul-Mulk Azim-ul-Iktidar Rafi-ush-Shan Wala Shikoh Mohtasham-i-Dauran Umdat-ul-Umara Maharajadhiraja Alijah Hisam-us-Saltanat Maharaja Sir MADHO RAO Scindia Bahadur Srinath Mansur-i-Zaman Fidvi-i-Hazrat-i-Malik-i-muazzam-i-rafi-ud-darja-i-Inglistan, G.C.S.I., G.C.V.O., G.B.E., A.-D.-C., LL.D., Maharaja of Gwalior.

To be Honorary Colonel.

Honorary Lieutenant-Colonel His Highness Raja Sir SAJJAN SINGH, K.C.S.I., Raja of Ratlam.

Honorary Major Nawab MUHAMMAD NASRULLA KHAN, Heir-apparent to the Bhopal State, to be Honorary Colonel of the 9th Bhopal Infantry.

To be Honorary Lieutenant-Colonel.

Honorary Major His Highness Maharaja DAOLAT SINGHJI, Maharaja of Idar.

Honorary Major His Highness Jam Shri Sir RANJITSINHJI VIBHAJI, K.C.S.I., Jam Saheb of Nawanagar.

His Highness Mir Sir IMAM BAKSH KHAN Talpur, G.C.I.E., Mir of Khairpur.

His Highness Maharaja Sir BHAVSINHJI TAKHTSINHJI, K.C.S.I., Maharaja of Bhavnagar.

His Highness Farzand-i-Dilband Rasikh-ul-Itikad Daulat-i-Inglishia Raja-i-Rajagan Maharaja Sir RANBIR SINGH Bahadur, G.C.I.E., K.C.S.I., Maharaja of Jind.

His Highness Farzand-i-Dilband Rasikh-ul-Itikad Daulat-i-Inglishia Raja-i-Rajagan Maharaja Sir JAGATJIT SINGH Bahadur, G.C.S.I., Maharaja of Kapurthala.

His Highness Raja Sir AMAR PARKASH Bahadur, K.C.S.I., Raja of Sirmur.

To be Honorary Major.

His Highness Farzand-i-Saadat-Nishan-i-Hazrat-i-Kaisar-i-Hind Barar Bans Raja BRIJ INDAR SINGH Bahadur, Raja of Faridkot.

To be Honorary Captain.

Temporary Honorary Captain His Highness Rana RANJIT SINGH, Rana of Barwani.

Temporary Honorary Captain Meherban Sir PARASHRAMRAV RAMCHANDRARAV (Bhausaheb Patwardhan), K.C.I.E., Chief of Jamkhandi.

Temporary Honorary Captain Raj Saheb Sir AMARSINHJI BANESINHJI, K.C.I.E., Raj Saheb of Wankaner.

Honorary Lieutenant Nawab Sidi IBRAHIM MOHAMED YAKUB KHAN Mubazarat Daula Nasrat Jung Bahadur, Nawab of Sachin.

Honorary Lieutenant Meherban ABDUL MAJID KHAN Diler Jang Bahadur, Nawab of Savanur.

Honorary Lieutenant Meherban Shrimant FATEHSINHRAV SHAHAJI RAJE BHONSLE (Bapusaheb), Raje Saheb of Akalkot.

Temporary Honorary Lieutenant Maharawal Shri RANJITSINHJI MANSINGHJI, Raja of Baria.

To be Honorary Lieutenant.

His Highness Maharaja Sri BRAJINDRA SAWAI KISHAN SINGH Bahadur Bahadur Jang, Maharaja of Bharatpur.

To be Honorary 2nd-Lieutenant.

Temporary Honorary 2nd-Lieutenant Mirzada Mir GHULAM ALI KHAN, son of His Highness the Mir of Khairpur

Temporary Honorary 2nd-Lieutenant Kumar Shri KRISHNACHANDRA KALUBHA, of Bhavnagar.

Temporary Honorary 2nd-Lieutenant Kumar Shri SHIVSINHJI KARANSINHJI Jhala, of Wankaner.

Temporary Honorary 2nd-Lieutenant Meherban MALOJIRAO VYANKATRAV RAJE GHORPADE (Nanasaheb), Chief of Mudhol.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE STAR OF INDIA.

NOTIFICATION.

Delhi, the 1st January 1918.

No. 2-S. I.—His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotions in, and appointments to, the said Order :—

To be Knights Commanders.

The Honourable Mr. GEORGE RIVERS LOWNDES, K.C., an Ordinary Member of the Council of the Governor-General.

His Highness MAHARAJADHIRAJA MAHARAWAL JOWAHIR SINGH BAHADUR of Jaisalmer, Rajputana.

The Honourable Sir ARCHDALE EARLE, K.C.I.E., Indian Civil Service, Chief Commissioner of Assam.

The Honourable Mr. (Honorary Colonel) STEWART MITFORD FRASER, C.S.I., C.I.E., Indian Civil Service, Political Department, Resident at Hyderabad.

The Honourable Mr. JOHN STRATHEDEN CAMPBELL, C.S.I., C.I.E., Indian Civil Service, Junior Member, Board of Revenue, United Provinces of Agra and Oudh, and a Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

FRANK GEORGE SLY, Esquire, C.S.I., Indian Civil Service, Commissioner, Central Provinces.

To be Companions.

The Honourable Mr. HENRY CECIL FERARD, C.I.E., Indian Civil Service, Commissioner of Allahabad, United Provinces, and a Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

The Honourable Mr. CHARLES EVELYN ARBUTHNOT WILLIAM OLDHAM, Indian Civil Service, Commissioner, Patna Division, Bihar and Orissa, and an Additional Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

EVAN MACONOCHIE, Esquire, Indian Civil Service, Agent to the Governor, Kathiawar, Bombay Presidency.

FRANCIS COOPE FRENCH, Esquire, Indian Civil Service, Commissioner, Dacca Division, Bengal.

And, for meritorious service in connection with the war :—

Brevet-Colonel (temporary Brigadier-General) CHARLES WILLIAM GRANT RICHARDSON, Indian Army, Deputy Quartermaster-General in India, lately Deputy Adjutant-General, Army Head-quarters.

Major ARTHUR PRESCOTT TREVOR, C.I.E., Indian Army, Political Department, Deputy Political Resident, Persian Gulf.

HORATIO NORMAN BOLTON, Esquire, C.I.E., Indian Civil Service, Political Department, Deputy Commissioner, Peshawar, North-West Frontier Province.

LOUIS JAMES KERSHAW, Esquire, C.I.E., Indian Civil Service (retired), Secretary, Revenue and Statistical Department, India Office.

By Order of the Grand Master,

J. B. WOOD,

Secretary to the Most Exalted Order of the Star of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Delhi, the 1st January 1918.

No. 2-I. E.—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotions in, and appointments to, the said Order :—

To be Knights Commanders.

The Honourable Mr. JOHN BARRY WOOD, C.S.I., C.I.E., Indian Civil Service, Political Secretary to the Government of India in the Foreign and Political Department, and an Additional Member of the Council of the Governor-General for making Laws and Regulations.

The Honourable Mr. BERTRAM SAUSMAREZ CAREY, C.S.I., C.I.E., V.D., Burma Commission, Commissioner, Sagaing, Burma, and a Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

And, for meritorious service in connection with the war :—

The Honourable Mr. ALFRED HAMILTON GRANT, C.S.I., C.I.E., Indian Civil Service, Foreign Secretary to the Government of India in the Foreign and Political Department, and an Additional Member of the Council of the Governor-General for making Laws and Regulations,

To be an Honorary Knight Commander.

Sultan ABDUL KARIM FADTHLI BIN ALI of Lahej.

To be Companions.

The Honourable Mr. ARTHUR HERBERT LEY, Indian Civil Service, Officiating Secretary, Commerce and Industry Department, Government of India, and an Additional Member of the Council of the Governor-General for making Laws and Regulations.

PETER HENRY CLUTTERBUCK, Esquire, F.Z.S., F.R.G.S., F.E.S., V.D., Indian Forest Service, Chief Conservator of Forests, United Provinces of Agra and Oudh, Commandant, Second Regiment, United Provinces Horse, and a Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

The Honourable Mr. JAMES DONALD, Indian Civil Service, Secretary to Government of Bengal, Financial Department, and an Additional Member of the Council of the Governor for making Laws and Regulations.

The Honourable Mr. WILLIAM WOODWORD HORNELL, M.A., M.R.A.S., Indian Educational Service, Director of Public Instruction, Bengal, and an Additional Member of the Council of the Governor for making Laws and Regulations.

The Honourable Mr. HARCHANDRAI VISHINDAS, LL.B., Pleader, Karachi, President of the Municipal Corporation and an Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.

The Honourable Lieutenant-Colonel BAWA JIWAN SINGH, Indian Medical Service, Inspector-General of Prisons, Bihar and Orissa, and an Additional Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

THOMAS RYAN, Esquire, Finance Accounts Department, Secretary to the Indian Munitions Board.

The Honourable Mr. ARTHUR WILLIAM BOTHAM, Indian Civil Service, Second Secretary to the Chief Commissioner, Assam, and a Member of the Council of the Chief Commissioner for making Laws and Regulations.

Brevet-Colonel HENRY FRANCIS CLEVELAND, V.H.S., Indian Medical Service, Deputy Director-General, Indian Medical Service.

AUGUSTUS HENRY DEANE, Esquire, V.D., His Majesty's Consul for Pondicherry and Karikal.

Lieutenant-Colonel WILLIAM BYAM LANE, Indian Medical Service, Inspector-General of Jails, Central Provinces.

HARRY NELSON HESELTINE, Esquire, Civil Accounts Department, Accountant-General for Railways.

ALEXANDER LANGLEY, Esquire, Indian Civil Service, Deputy Commissioner of Hoshiarpur, Punjab.

Lieutenant-Colonel HENRY SMITH, M.D., Indian Medical Service, Civil Surgeon, Amritsar, Punjab.

Lieutenant-Colonel FRANCIS WILLIAM HALLOWES, Supply and Transport Corps, Director of Farms.

Major HENRY CODDINGTON BROWN, M.B., Indian Medical Service, Assistant Director, Central Research Institute, Kasauli, in charge, Serum and Vaccine Therapy Section,

ROBERT COLQUHOUN BOYLE, Indian Police, Commandant, Frontier Constabulary, North-West Frontier Province.

LEWIS WYNNE HARTLEY, Esquire, Income Tax Commissioner, Bombay

RAJA SAYYID ABU JAFAR, Taluqdar of Pirpur, in the Fyzabad District of Oudh, United Provinces of Agra and Oudh.

Rai Bahadur Pandit GOPINATH, M.A., Member of Council, Jaipur State, Rajputana.

JHALA SRI MANSINGHJI SURAJ SINHJI, Dewan of Dhrangadhra, Kathiawar, Bombay Presidency.

Khan Bahadur KHAN AHMAD SHAH, Honorary Sub-Judge and Honorary Magistrate, Jullundur, Punjab.

Assistant Surgeon KEDAR NATH DAS, M.D., Professor of Midwifery, Campbell Medical School, Calcutta.

And, for meritorious service in connection with the war :—

Brigadier-General JOHN LATHAM ROSE, Indian Army, Officiating Inspector-General, Imperial Service Troops.

Lieutenant-Colonel ROGER LLOYD KENNION, Indian Army, Political Department, His Majesty's Consul at Kermanshah.

Lieutenant-Colonel HUGH AUGUSTUS KEPPEL GOUGH, Indian Army, Political Department, His Majesty's Consul at Shiraz, Persian Gulf.

Temporary Major JOHN ARNOLD WALLINGER, D.S.O., Indian Police, on special duty.

Captain EDWARD WILLIAM CHARLES NOEL, Indian Army, His Majesty's Vice-Consul, Ahwaz, and *ex-officio* Assistant to Political Resident in Persian Gulf.

By Order of the Grand Master,

J. B. WOOD,

Secretary to the Most Eminent Order of the Indian Empire.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE BRITISH EMPIRE.

(Appointments to this Order will be notified shortly.)

FOREIGN AND POLITICAL DEPARTMENT.

KNIGHTHOOD.

NOTIFICATION.

Delhi, the 1st January 1918.

No. 18-I. C.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to confer the honour of Knighthood on :—

The Honourable Mr THOMAS FREDERICK DAWSON MILLER, K.C., Chief Justice of the High Court of Bihar.

The Honourable Mr. HENRY ADOLPHUS BYDEN RATTIGAN, Bar.-at-Law, Chief Judge, Chief Court, Punjab.

ARTHUR ROBERT ANDERSON, Esquire, C.I.E., C.B.E., Member of the Indian Munitions Board.

The Honourable Mr. EDWARD FAIRLESS BARBER, Planter and an Additional Member of the Council of the Governor of Madras for making Laws and Regulations.

The Honourable Mr. BINOD CHANDRA MITRA, Bar.-at-Law, lately Officiating Advocate-General, Bengal, and a Member of the Council of the Governor for making Laws and Regulations.

Colonel WILLIAM DANIEL HENRY, C.I.E., V.D., A.-D.-C., late Manager, Alliance Bank of Simla, Commanding Simla Rifles, I. D. F., and Honorary Treasurer, Joint War Committee, St. John of Jerusalem and British Red Cross Society.

Colonel HARRY ALBERT LAWLESS HEPPER, Royal Engineers (retired), Agent, G. I. P. Ry. Co, Vice-Chairman of Central Committee, and President of Mesopotamian Sub-Committee, Joint War Committee, St. John of Jerusalem and British Red Cross Society.

THOMAS WILLIAM BIRKETT, Esquire, Head of Messrs. Killick, Nixon, & Co., Bombay, and Sheriff of Bombay.

J. B. WOOD,
Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

KAISAR-I-HIND MEDAL.

NOTIFICATION.

Delhi, the 1st January 1918.

No. 19-I. C.—His Excellency the Viceroy and Governor-General is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to award the Kaisar-i-Hind Medal of the First Class for Public Service in India to :—

Lady (EDITH MABEL) SANDERSON, wife of the Hon'ble Sir Lancelot Sanderson, *Kt.*, K.C., Chief Justice of Bengal.

Lady (KATHERINE ANNIE LOUISE) KNOX, wife of the Hon'ble Justice Sir George Knox, *Kt.*, I.S.O., United Provinces.

The Honourable Mr. THOMAS RICHMOND, Bar.-at-Law, High Court, Madras, and an Additional Member of the Council of the Governor for making Laws and Regulations.

The Right Reverend Dr. FOSS WESTCOTT, D.D., Bishop of Chota Nagpur, Bihar and Orissa.

Sister JOSEPHINE, Provincial of the Order of the Daughters of the Cross in Bengal.

Dr. ERNEST NEVE, Church Missionary Society, in charge of the Mission Hospital at Srinagar, Kashmir.

No. 20-I. C.—His Excellency the Viceroy and Governor-General is pleased to award the Kaisar-i-Hind Medal of the Second Class for Public Service in India to :—

The Reverend CANON MALCOLM GEORGE GOLDSMITH, of the Church Missionary Society, Madras.

Mrs. MÉLANIE BARSTOW, wife of Lieutenant-Colonel H. Barstow, Honorary Secretary, Indian Comforts Troops Fund, Simla.

Mrs. HESTER GRAY, wife of the Revd R. M. Gray, United Free Church of Scotland Mission, Bombay.

Mrs. WALTER SWAIN, Secretary, Patna Branch, St. John Ambulance Association, Bihar and Orissa.

Sister MARGARET MARY, Mother Superior, St. John's Convent, Rangoon, Burma.

Miss ADA EMMA PARKER, Head Mistress, Lawrence Military Asylum, Sanawar.

TIKA RANI RAJENDRA PAL, wife of Tika Rajendra Pal, Extra Assistant Commissioner in the Punjab.

The Reverend Father FAUSTIN CORTI, S.J., a Missionary in the South Kanara District, Madras Presidency.

Mr. CHUNILAL GHELABAI SHAH, Secretary, Sarvajanik Education Society, Surat, Bombay Presidency.

Father FRANCIS XAVIER DE WACHTER, Belgian Roman Catholic Mission, Collen Place, Howrah, Bengal.

SETH CHIRAG DIN, Municipal Commissioner, Gujrat, Punjab.

The Reverend WILLIAM PETTIGREW of the American Baptist Mission, Manipur, Assam.

No. 21-I. C.—His Excellency the Viceroy and Governor-General is pleased to award the Bar to the Kaisar-i-Hind Medal of the Second Class to :—

Mrs. SARAH CAIN, widow of the Reverend John Cain, Church Missionary Society, Missionary at Dummagudem, Godavari District, Madras Presidency.

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 1st January 1918.

No. 22-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon Rana Bhagat Chand of Jubbal State, in the Punjab, the title of Raja, as an hereditary distinction.

No. 23-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja, as a personal distinction, upon—

Sri Krishna Chandra Gajapati Narayana Deo Garu, Zamindar of Parlakimedi, Ganjam District, in the Madras Presidency.

Kumar Jagannath Prashad Singh, of Deo, Gaya District, in the Province of Bihar and Orissa.

No. 24-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer upon Sri Raja Vatsavaya Venkata Subhadrayamma Jagapati Bahadur Garu, Zamindarni of Kotham, Godavari District, in the Madras Presidency, the title of Rani, as a personal distinction.

No. 25-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya, as a personal distinction, upon—

Pandit Ashutosh Tarkabhusan, Nawadwip, in Bengal.

Pandit Rama Sastri Tailanga Manavallé, Professor, Government Sanskrit College, Benares, in the United Provinces of Agra and Oudh.

No. 26-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Diwan Bahadur, as a personal distinction, upon—

M. R. Ry. Rao Sahib Calavala Ramanujam Chetti Garu, Merchant, Madras.

M. R. Ry. Chakravarti Vijiaraghava Achariyar Avargal, Pleader, Salem, in the Madras Presidency.

M. R. Ry. Panaganti Rama Rayaningar, M.A., of Kalahasti, Proprietor of Aradalamitta Putturu, etc., villages, Chittoor District, in the Madras Presidency.

The Hon'ble Rao Bahadur Kommi Reddi Suryanarayanamurti Nayudu Garu, Chairman of the Municipal Council, Cocanada, Godavari District, in the Madras Presidency.

M. R. Ry. Rao Bahadur Raghupati Venkataratnam Nayudu Garu, M.A., L.T., Principal of the Raja's College, Pithapuram, Godavari District, in the Madras Presidency.

No. 27-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Bahadur, as a personal distinction, upon—

Sonam Wangfel Laden La, Deputy Superintendent of Police, Darjeeling, in Bengal.

Sardar Major Tara Chand, Inspector-General of Police, Patiala State, in the Punjab.

Naib-Commandant Kishen Singh, Shwebo Battalion, Burma Military Police.

No. 28-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon—

Haji Mohammadu Haneef Sahib, Merchant, Vellore, North Arcot District, in the Madras Presidency.

Palanji Navroji Davor, Assistant Secretary to Government, General, Educational, Marine and Ecclesiastical Departments (retired), in the Bombay Presidency.

Khan Sahib Mahbub Mian Imam Baksh Kadri, Subordinate Judge, Ahmedabad, in the Bombay Presidency.

Khan Sahib Shah Nawaz Khan, Honorary Magistrate, in Sind.

Mr. Jamsjedji Bejanji Wachha, City Magistrate, Poona, in the Bombay Presidency.

Khan Sahib Maulvi Saiyid Abdul Latif, Deputy Collector, Bengal.

Munshi Mohammad Yahiya 'Ali, Tahsildar of Nagina, Bijnor District, in the United Provinces of Agra and Oudh.

Munshi Mansub Hasan Khan, Vice-Chairman, Municipal Board, Shahjahanpur, and Honorary Magistrate, in the United Provinces of Agra and Oudh.

Munshi Saiyid Asghar Abbas, Deputy Superintendent of Police, in the United Provinces of Agra and Oudh.

Khan Sahib Qazi Shaukat Husain, Honorary Magistrate, Moradabad, in the United Provinces of Agra and Oudh.

Munshi Mohammad Ismail Khan, Chairman, Municipal Board, Gorakhpur, in the United Provinces of Agra and Oudh.

Khan Sahib Saiyid Moin-ud-din Ahmad, Patna City, in the Province of Bihar and Orissa.

Subadar Ahmed Hassan Khan, Reserve Battalion, Burma ilitary Police.

Maulvi Masdar A , Sylhet, in Assam.

Mian Anwan-ud-din, Kaka Khel, Surkh Dheri, in the North-West Frontier Province.

Khan Sahib Muhammad Hussain Khan, Swathi, of Mansehra, in the North-West Frontier Province.

Khan Sahib Rahmatulla Khan, Political Tahsildar, Tochi, in the North-West Frontier Province.

Khan Sahib Mir Sharbat Khan, Wazir, Las Bela State, in Baluchistan.

Khan Sahib Sardar Wahab Khan, Panezai Sardar, in Baluchistan.

Khan Sahib Nur Khan, Sub-Postmaster, Koh-i-Malik-Siah-Ziarat.

No. 29-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

M. R. Ry. Rai Sahib Kinathinkare Krishnan Nair Avargal, B.A., B.C.E., District Board Engineer, Godavari, in the Madras Presidency.

Babu Kisori Lal Sen, retired Subordinate Judge, Bengal.

Babu Sharat Chandra Sen, retired Subordinate Judge, Bengal.

Babu Sada Niranjan Chakrabatti, Zamindar, Hetampur, Birbhum, in Bengal.

Babu Nitya Charan Nag, Pleader, Murshidabad, in Bengal.

Babu Ramani Mohan Das, Deputy Collector, Bengal.

Babu Charu Chandra Chatarji, Secretary, Calcutta Corporation in Bengal.

Babu Baldeo Das Birla, Merchant, Calcutta, in Bengal.

Babu Shyama Charan Ray, Pleader, Mymensingh, in Bengal.

Babu Dina Nath Biswas, Pleader, Pabna, in Bengal.

Doctor Jaisingh Parbhu Das Modi, L. R. C. P. and E. (Edin.), Lecturer, Agra Medical School, in the United Provinces of Agra and Oudh.

Sardar Santokh Singh, B.A., Deputy Superintendent of Police, in the United Provinces of Agra and Oudh.

Rai Sahib Gobardhan Singh, Honorary Magistrate, Budaun, in the United Provinces of Agra and Oudh.

Rai Sahib Thakur Anup Singh Dangwal, Padhan, in the Government Bhabar Estate, Naini Tal District, in the United Provinces of Agra and Oudh.

Babu Bihari Lal, Chairman, Municipal Board, Cawnpore, in the United Provinces of Agra and Oudh.

Lala Ganga Sahai, Chairman, Municipal Board, Jhansi, in the United Provinces of Agra and Oudh.

Rai Sahib Apurba Kumar Mukharji, Executive Officer, Benares Municipality, in the United Provinces of Agra and Oudh.

Rai Sahib Lala Giyan Chand, Honorary Magistrate, Sialkot, in the Punjab.

Rai Sahib Bindeshvari Prashad Singh, Zamindar of Muzaffarpur (also of Darbhanga), in the Province of Bihar and Orissa.

Rai Sahib Lekh Narayan Singh of Barh, Patna District, in the Province of Bihar and Orissa.

Babu Chandra Kanta Chakravartti, Officiating Civil Surgeon of Saran, in the Province of Bihar and Orissa.

Seth Jamnalal, Honorary Magistrate and Member of the Municipal Committee, Wardha, in the Central Provinces.

Mahadeo Seth, Honorary Magistrate and Member of the Municipal Committee, Tumsar, Bhandara District, in the Central Provinces.

Lakshmi Narayen Chaudhri, L. M. & S., and Honorary Assistant Surgeon to the Viceroy, Civil Surgeon, Saugor, in the Central Provinces.

Babu Nagendra Nath Chaudhuri, Sylhet, in Assam.

Rai Sahib U. Roy Singh, Sub-Engineer, First Grade, Honorary Assistant Engineer, Assam.

Rai Sahib Bishen Singh, Supervisor, Military Works Services, in the North-West Frontier Province.

Rai Sahib Ladha Ram, Extra Assistant Commissioner, in Baluchistan.

Rai Sahib Lala Kahan Chand, Settlement Commissioner and Director of Land Records, Gwalior State, in Central India.

Rai Sahib Surju Prasad Tiwari, Assistant Surgeon, King Edward Hospital, Indore, in Central India.

Rai Sahib Pandit Brij Jiwan Lal, Extra Assistant Commissioner, Merwara.

Rai Sahib Dwarka Pershad, Assistant Engineer, Officiating Garrison Engineer, Outstations, Presidency District, Calcutta, Military Works Services, in Bengal.

Mr. Abinash Chandra Banerji, Secretary to the Indian Mining Federation, Calcutta, in Bengal.

No. 30-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur, as a personal distinction, upon—

M. R. Ry. Rao Sahib Muttuswami Ayyar Venkatarama Ayyar Avargal, Assistant Commissioner, Salt, Abkari and Customs Department in the Madras Presidency.

M. R. Ry. Calamur Viravalli Visvanatha Sastri Avargal, B.A., B.L., Subordinate Judge, in the Madras Presidency.

Motilal Hirabhai Adenwala, of Ahmedabad, in the Bombay Presidency.

Rao Sahib Gopal Anant Giri, Honorary Magistrate, in the Bombay Presidency.

Ganesh Ramkrishna Datar, Judge of the Court of Small Causes, Surat, in the Bombay Presidency.

Anandrao Sadashiv Dalvi, M.A., Late Acting Head Master, Government High School, Poona, in the Bombay Presidency.

Ranjit Kalabhai Lallubhai, Honorary Magistrate, Surat, in the Bombay Presidency.

Dayabhai Pragbhai Ameen, L.C.E., Sub-Engineer, 1st grade, and Honorary Assistant Engineer, Ahmedabad, in the Bombay Presidency.

The Hon'ble Chaudhri Lal Chand, B.A., LL.B., Pleader, Rohtak (and Member of the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations) in the Punjab.

Purshottam Laxman Damle, Pleader, Buldana District, in Berar.

Basavapatna Subba Rao, L.C.E., late Chief Engineer, Krishnarajasagara Works, in Mysore.

Pandit Mukand Rao, Assistant Privy Purse Officer, Gwalior State, in Central India.

Rao Man Singh Thakur of Narwar, Gwalior State, in Central India.

Raj Bijaya Singh of Kunari, Kotah State, in Rajputana.

No. 31-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Sahib, as a personal distinction, upon—

Munshi Nihal Singh, M.A., Extra Assistant Commissioner, in the Punjab (on foreign service in the Patiala State).

Bhai Harbans Singh, Honorary Magistrate, Sargodha, in the Punjab.

Munshi Hakim Singh, Inspector of Police, Lyallpur District, in the Punjab.

Babu Bhagwan Singh, Overseer, Delhi District.

Subadar-Major Jag Singh, Malay States Guides.

Sardar Teja Singh, Officiating Assistant Traffic Superintendent, North-Western Railway.

No. 32-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a personal distinction, upon—

Muhammad Jamal-ud-din Sahib, Senior Grade Sub-Assistant Surgeon, in the Madras Presidency.

Munir Khan Dost Mahomed Khan Sarguru, Ratnagiri District, in the Bombay Presidency.

Moulvi Abdulla Ahmed, Protector of Pilgrims, Bombay.

Sheikh Ibrahimji, of Karachi, in Sind.

Sultankhan Rustomkhan, Third Grade Inspector of Police, Nasik District, in the Bombay Presidency.

Mr. Cawasji Merwanji Majra, Appraiser, Customs Office, Bombay.

Pestonji Bomanji Mehta, Head Accountant and Treasurer, Aden.

Maulvi Muhammad Wahidun Nabi, B.A., Head Master, Zilla School, Comilla, in Bengal.

Maulvi Buzlal Haq, Government Pleader, Feni, Noakhali, in Bengal.

Munshi Muhammad Ibrahim, Mukhtear, Bogra, in Bengal.

Munshi Muhammad Amin Khan, Tahsildar, Bareilly, in the United Provinces of Agra and Oudh.

Munshi Abdul Rahim, Deputy Magistrate, Irrigation Department, in the United Provinces of Agra and Oudh.

Sheikh Inayat Ullah, Conservancy Superintendent, Bareilly, in the United Provinces of Agra and Oudh.

Haji Lal Mohammad, Contractor, Bareilly District, in the United Provinces of Agra and Oudh.

Munshi Rajab Ali Khan, Extra Assistant Colonisation Officer, Montgomery, in the Punjab.

Abdul Ghani, Inspector of Police, in the Punjab.

Chaudhri Habib Khan, Ilakadar of Chawali, Chakwal Tehsil, Jhelum District, in the Punjab.

Malik Muhammad Khan, Ilakadar of Sanghoi Khas, Jhelum District, in the Punjab.

Malik Riyasat Ali Khan, Ilakadar of Makhiala, Pind Dadan Khan Tehsil, Jhelum District, in the Punjab.

Malik Amir Khan, Zaildar of Wan Bhachran, Mianwali District, in the Punjab.

Subedar-Major Mahdi Khan of Buchal Kalan, Pind Dadan Khan Tehsil, Jhelum District, in the Punjab.

Sardar Dost Muhammad Khan of Makhad, Attock District, in the Punjab.

Sayad Sher Shah, Extra Assistant Commissioner, in the Punjab.

Khan Hakim Khan, Sial of Jhang, in the Punjab.

Mehr Nizam-ud-din, Honorary Magistrate, Jullundur, in the Punjab.

Maulvi Muhammad Din, B.A., Judge of the Chief Court, Bahawalpur State, in the Punjab.

Munshi Khudadad Khan, Sub-Assistant Surgeon, North-Western Railway Dispensary, Lahore, in the Punjab.

Maulavi Mir Abdul Bari, Assistant Surgeon, Jahanabad Dispensary, Gaya District, in the Province of Bihar and Orissa.

Habib Khan, Malguzar of Barghat, Seoni District, in the Central Provinces.

Saiyad Muhammad Shah, of Ismaila, Tahsildar, in the North-West Frontier Province.

Ghulam Sarwar Khan, B A., 2nd Master, Islamia College School, Peshawar, in the North-West Frontier Province.

Mian Gul Badshah, o Marai, Kohat District, in the North-West Frontier Province.

Dildar Khan, of Maddi, Dera Ismail Khan District, in the North-West Frontier Province.

Mir Muhammad Ali, Raisani of Kalat, in Baluchistan.

Syed Ali Jan, of Quetta, in Baluchistan.

Subedar-Major Shah Gul, Bahadur, Zhob Militia, in Baluchistan.

Seth Lukman Bhai Nazar Ali, Mill-owner, Ujjain, in Central India.

Syed Muhammad Mujtaba, Kamdar of Raghogarh, in Central India.

Mr. Sorabji Rustamji, Masalawala, L. M. and S., State Surgeon, Bhopal, in Central India.

Mir Sajjad Hussain, Sessions Judge, Bharatpur, in Rajputana.

Sayad Hamiduddin, Inspector of Police, Delhi.

Sheikh Azizuddin, Member of the Municipal Committee, Delhi.

Moulvi Ghulam Mohammad, Head Clerk and Treasury Officer, Gilgit Agency.

Muhammad Inam-ul-Huk, Assistant, Foreign and Political Department, Government of India.

Shaikh Miran Shaikh Rahim, 1st Class Senior Sub-Assistant Surgeon, Indian Subordinate Medical Department.

Nurul Hassan, 1st Class Senior Sub-Assistant Surgeon, Indian Subordinate Medical Department.

Sultan Hussain, Indian Political Assistant to the Political Agent, Sarhad, in Baluchistan.

Sharbat Ali Khan, Jemadar, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's).

Ali Muhammad, Jemadar, 1st Grade Veterinary Assistant, Supply and Transport Corps, Jullundur District, in the Punjab.

Mr. Hormusji Shapurji Katrak, Chief Superintendent, Accountant-General's Office, Bombay.

Mr. Maneckjee Jamsetjee Mistry, Superintendent, Office of the Controller of Military Accounts, Burma Division, Maymyo, in Burma.

Mr. Edulji Bejonji, Mail Driver, Locomotive Department, Parel, Bombay, Baroda and Central India Railway.

Hashim Khan, Sergeant, Police Reserve, Hong Kong.

No. 33-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

M. R. Ry. Annepu Parasuramadas Patro Garu, Chairman of the Municipal Council, Berhampur, Ganjam District, in the Madras Presidency.

M. R. Ry. Kudmul Ranga Rao Avargal, Secretary, Depressed Classes Mission, Mangalore, South Kanara District, in the Madras Presidency.

M. R. Ry. Kola Pichireddi Garu, Landholder, Palnad Taluk, Guntur District, in the Madras Presidency.

M. R. Ry. Kundadale Ganapati Kudva Avargal, B.A., B.E., Assistant Engineer, Port Trust Board, Madras.

Babu Srish Chandra Kanjilal, Deputy Superintendent of Police, Criminal Investigation Department, Bengal.

Babu Baidya Nath Mukharji, Inspector of Police, Calcutta, in Bengal.

Babu Phani Bhusan Basu, Additional Inspector of Schools, Bengal.

Babu Ashutosh Guha, Sub-Engineer, Public Works Department, Bengal.

Babu Jogesh Chandra Dutt, Kaliganj, Dacca, in Bengal.

Babu Nagendra Nath Basu, Calcutta, in Bengal.

Babu Sarada Kumar Dutt, Government Pleader, Chittagong, in Bengal.

Babu Bhagwan Sahai Singh, Sub-Assistant Surgeon, Rajpur Dispensary, Dehra Dun District, in the United Provinces of Agra and Oudh.

Lala Kedar Nath, Member, District Board, Banda, in the United Provinces of Agra and Oudh.

Babu Sarup Singh, Pleader, Bijnor, in the United Provinces of Agra and Oudh.

Babu Bisheshar Nath, Honorary Magistrate, Nagina, Bijnor District, in the United Provinces of Agra and Oudh.

Seth Ganga Prasad, Chairman, Municipal Board, Mau Ranipur, Jhansi District, in the United Provinces of Agra and Oudh.

Lala Khub Lal, late Chairman, Municipal Board, Sikandra Rao, Aligarh District, in the United Provinces of Agra and Oudh.

Babu Sant Lal, Senior Inspector of Kanungos, in the United Provinces of Agra and Oudh.

Chaube Raj Kumar, Chairman, Municipal Board, Kashipur, Naini Tal District, in the United Provinces of Agra and Oudh.

Mian Amar Singh, Manager, Baghat State (Simla Hills), in the Punjab.

Lala Kali Charan Kishor, Tahsildar, Gurgaon, in the Punjab.

Misr Balmokand, Honorary Magistrate, Fatehjang, in the Attock District, in the Punjab.

Lala Thakur Das, Vice-President of the Municipal Committee of Dandot, Pind Dadan Khan, in the Punjab.

Lala Ram Saran Das, Pleader, Rohtak, in the Punjab.

Lala Munshi Ram, Sub-Engineer, Public Works Department, Punjab, Irrigation Branch.

Lala Barkat Ram, Khosla, Pleader, Ferozepore, in the Punjab.

Lala Topan Ram, M.A., Extra Assistant Judicial Commissioner in the Punjab.

Lala Puran Mal, Banker, Simla, in the Punjab.

Babu Praphulla Chandra Patnaik, Honorary Secretary, Central Co-operative Bank, Balasore, in the Province of Bihar and Orissa

Babu Lal Babu, Banker and Zamindar, Gaya District, in the Province of Bihar and Orissa.

Babu Harinandan Dube, Vice-Chairman of the Bhabhua Municipality, Shahabad District, in the Province of Bihar and Orissa.

Babu Gopal Chandra Barman, Sub-Assistant Surgeon, Rajmahal Dispensary, Santal Parganas, in the Province of Bihar and Orissa.

Babu Gokul Chandra Chattarji, retired Sub-Assistant Surgeon, Angul, in the Province of Bihar and Orissa.

Babu Upendra Nath De, Head Assistant, Appointment Department, Bihar and Orissa Secretariat.

Babu Amarendra Nath Banarji, Pleader. Ranchi, in the Province of Bihar and Orissa.

Babu Satish Chandra Sen, Superintendent of Excise and Salt, Muzaffarpur, in the Province of Bihar and Orissa.

Rai Mohan Sen, Superintendent, Victoria Memorial Park, Rangoon, in Burma.

Ganesh Pershad, Station Master, Pipariya, Great Indian Peninsula Railway, Hoshangabad District, in the Central Provinces.

Babu Gagan Chandra Aditya, Sub-Deputy Collector, Manipur, in Assam.

Babu Harish Chandra Roy, retired Sheristadar, Judge's Office, Sylhet, in Assam.

Babu Satis Chandra Deb, Karimganj, in Assam.

Lala Mathra Das, Banker, of Kohat, in the North-West Frontier Province.

Bhai Makhan Singh, Banker, of Kohat, in the North-West Frontier Province.

Seth Ram Lal, Banker, Residency Bazars, Hyderabad, Deccan.

Seth Manik Chand, Member of the Legislative Council, Gwalior State, in Central India.

Lala Narain Das, Treasurer to the Bhopal State, in Central India.

Babu Makhan Lal, Revenue Officer, Banswara State, in Rajputana.

Sub-Assistant Surgeon Ganpat Rai, Lieutenant, Imperial Service Troops, Gilgit.

Babu Shanker Lal, B.A., Secretary to the Jodhpur Imperial Service Lancers.

Agappa Subrahmanya Mudaliar, Senior Clerk, Office of the Chief Commissioner, Andaman and Nicobar Islands, and Superintendent, Port Blair.

Subadar-Major Rannu Thapa, Extra Assistant Cantonment Magistrate, Meerut, in the United Provinces of Agra and Oudh.

Babu Boota Singh, Overseer and Supervisor (temporary), Loralai District, in Baluchistan.

Pandit Kampta Pershad Dubey, Sub-Overseer, 1st grade, and Overseer (temporary).

Pundit Keshab Deva Bhargava, Officiating Chief Accountant, Office of the Chief Examiner of Accounts, North-Western Railway.

Babu Hari Das Gupta, Deputy Examiner, 2nd grade (temporary), Office of the Controller of Military Supply Accounts, Calcutta, in Bengal.

Babu Ram Saran Pershad, Assistant Transhipment Inspector, Bengal and North-Western Railway.

Babu Surendra Nath Bhattacharjee, Station Master, Barakar, East Indian Railway.

Lala Chiman Das, Office Superintendent, Chief Engineer's Office, Eastern Bengal Railway.

Debi Das Khettry, Deputy Superintendent, Telegraph Engineering, Delhi.

Pundit Manohar Nath Razdan, Head Assistant, Office of the Postmaster-General, Punjab and North-West Frontier.

Ishwar Das, Interpreter in the Courts at Singapore, Straits Settlements.

No. 34-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib, as a personal distinction, upon—

M. R. Ry. Medai Dalavoy Tirumalaiyappa Mudaliyar Avargal, Landholder, Tinnevelly, in the Madras Presidency.

M. R. Ry. Kopparti Yegganna Pantulu Garu, B.A., Vice-President Narsapur Taluk Board, Kistna District, in the Madras Presidency.

M. R. Ry. Cadambur Thiruvenkata Achariyar Avargal, B.A , Deputy Collector, in the Madras Presidency.

M. R. Ry. John Asirvatham Vedanayakar Thevar Avargal, Vice-President of the Usilampatti Taluk Board, Madura District, in the Madras Presidency.

M. R. Ry. Pethachi Karuppan Alagappa Chidambaram Veerappa Chettiyar Avargal, Union Chairman, Kandanur, Ramnad District, in the Madras Presidency.

M. R. Ry. John Isaac Christmas Pillai Avargal, B.A., Tahsildar of Vellore, North Arcot District, in the Madras Presidency.

M. R. Ry. Veda Siromani Gnanaprakasam Pillai Avargal, Deputy Sanitary Engineer, in the Madras Presidency.

M. R. Ry. Kodaganallur Venkatarama Srinivasa Ayyangar Avargal, B.A., Deputy Collector, in the Madras Presidency.

Bhaskar Amrit Patankar, State Karbhari, Savantvadi State, in the Bombay Presidency.

Jamnadas Kewalram Mehta, Diwan of the Dangs, in the Bombay Presidency.

Parashamrao Sidranno Shinde, Inamdar of Ghosarwad, in the Bombay Presidency.

Nilkanth Balkrishna Kadwadkar, Chief Police Officer, Savantvadi State, in the Bombay Presidency.

Vishnu Anant Velankar, Second Grade Inspector of Police, now Acting Fourth Grade Deputy Superintendent of Police, Sholapur, in the Bombay Presidency.

Balvant Narayan Sathaye, L.C.E., Sub-Engineer, 2nd grade, and Honorary Assistant Engineer, in the Bombay Presidency.

Gokalsing Suratsing of Garhi Yasin, Sukkur District, in the Bombay Presidency.

Balkrishna Ramchandra Deshmukh, Mamlatdar of Malegaon, Nasik District, in the Bombay Presidency.

Pandurang Lakshman Dandekar, Khot and Landlord, Kolaba, Bombay.

Manshankar Mayashankar Shukla, Deputy Assistant Political Agent, Palanpur, in the Bombay Presidency.

Rangildas Pranjiwandas Kagalwala, Mamlatdar of Mehmedabad Taluka, Kaira District, in the Bombay Presidency.

Ramchandra Dhondu Mule, Mamlatdar of Tasgaon, Satara District, in the Bombay Presidency.

Vishwanath Krishna Bapat, B.A., LL.B., Acting Fourth Grade Deputy Superintendent of Police, Poona, in the Bombay Presidency.

Vishwanath Appaji Mujumdar, L.C.E., Supervisor, 2nd grade, in the Bombay Presidency.

Dadubhai Purshottamdas Desai, of Nadiad, in the Bombay Presidency.

Vellore Govinda Raju Mudaliar, 1st Bacteriological Assistant to the Sanitary Commissioner, Bengal.

Maoji Raoji, Station Master of Purulia, Bengal-Nagpur Railway.

Maroti Ganesh Joglekar, Deputy Inspector of Schools (retired), Nagpur, in the Central Provinces.

Rukhmaji Mankoji Dhatrak, Tahsildar, Amraoti, in Berar.

Srinivasa Aravamudu Ayyengar, B.A., Vice-Chairman of the Residency Bazar Committee, Hyderabad, Deccan.

Thakur Partab Singh, of Deogaon-Baghera, Ajmer.

K. Manjunath Bhatji, Customs Superintendent, Jodhpur State, in Rajputana.

Thakur Onkar Singh, Assistant Surgeon in charge Victoria Hospital, Bharatpur, in Rajputana.

Gangaram Hariba Shinde, 1st Class Senior Sub-Assistant Surgeon, Indian Subordinate Medical Department.

S. Sivandalingam Pillai, Head Clerk, Medical Store Depôt, Madras.

S. Venugopal Chettiar, Accountant, 1st grade, Office of the Controller of Military Accounts, 9th (Secunderabad) Division, Bolarum, in the Bombay Presidency.

Anant Balakrishna Goray, Accountant, 1st grade, Office of the Controller of Military Accounts, 6th (Poona) Division, Poona, in the Bombay Presidency.

Arnapakkam Mudumbi Appanna Iyengar, Honorary Assistant Locomotive and Carriage Superintendent, Nagapatam, South Indian Railway.

Ramchandra Krishna, Station Master, Akola, Great Indian Peninsula Railway.

Yellappa Parshuram Sulakhi, Deputy Superintendent of Telegraphs (Traffic), Bombay.

No. 35-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min, as a personal distinction, upon—

Maung Po Thin, A. T. M., Extra Assistant Conservator of Forests, in Burma.

Maung Aung Gyi, Myoôk (retired), in Burma.

Soo Fone Gwen, A. T. M., Superintendent of Post Offices and Personal Assistant to the Postmaster-General, Burma.

No. 36-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuyè gaung ngwe Da ya Min, as a personal distinction, upon—

Maung Po Than, Deputy Superintendent of Police, in Burma.

Maung Po Hla, Forest Ranger, in Burma.

No. 37-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min, as a personal distinction, upon—

Van Nul, Chief of the Yahow and Whennoh Tribes, Chin Hills, in Burma.

Maung Ba Ko, B.A., Extra Assistant Commissioner, in Burma.

Maung Kyaw, Extra Assistant Conservator of Forests, in Burma.

Maung Ne Dun, Head Accountant, Office of the Director of Public Instruction, Burma.

No. 38-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Taing kyo Pyi kyo Saung, as a personal distinction, upon—

Maung Lu Gale, Merchant, Pyinmana, in Burma.

Maung Po Pe, Municipal Commissioner, Pakökku, in Burma.

Maung So Maung, Honorary Magistrate and Municipal Commissioner, Bassein, in Burma.

No. 39-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Aggamahapandita, as a personal distinction, upon—

U Wizaya, *Sayadaw* of Myingyan Town, in Burma.

Maung Ôn Nyun, Sagaing District, in Burma.

U Kalyāna, Myatheindan *Sayadaw*, in Burma.

J. B. WOOD,

Political Secretary to the Government of India.

HOME DEPARTMENT.

KING'S POLICE MEDAL.

NOTIFICATION.

(POLICE.)

Delhi, the 1st January 1918.

No. I.-C.—His Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the King's Police Medal on the following officers and men of the Indian Police establishments:—

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	MADRAS.
1 Walter Henry Wright, Assistant Superintendent of Police.	Mr. Wright did excellent work in the riots in the Koraput Agency in 1914. He performed a long and trying march at short notice and showed great pluck and determination, getting under control a village in which a sub-inspector had nearly been killed and arresting the majority of the accused. He also made a thorough investigation of the case which ended in conviction. Again in 1916 in connection with the suppression of the Lagarai gang of dacoits in the Godavari district Mr. Wright worked most loyally under Mr. C. E. Sweney, then acting Superintendent of Police, who was placed on special duty to run down the gang and who was himself last year awarded the King's Police Medal for the successful manner in which he performed the task entrusted to him. For several months Mr. Wright endured hardships and privations in a most unhealthy tract and exhibited conspicuous devotion to duty which assisted very materially in the breaking up of the gang. The Governor in Council in reviewing the report of the proceedings against the gang has also placed on record his high appreciation of this officer's valuable services.
2 Golla Simhachellam, Sub-Inspector of Police, Godavari district.	During the year 1915 an armed gang of dacoits operated in the Vizagapatam and Godavari districts committing numerous crimes. Matters became so serious that an Assistant Superintendent of Police was placed on special duty with a large party under him. This sub-inspector, who rose from constable's rank, was employed in this party and in May 1916 got information about the movements of the gang. With a small party of police he followed up the information with promptitude and tracked the gang through very difficult country to its hiding place. On the approach of the police the gang opened fire which was returned by the former The gang then bolted leaving behind weapons and ammunition. One dacoit was killed and three arrested. This affair was responsible for the final breaking up of the gang, which, being deprived of its arms, was soon rounded up.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred
	MADRAS—*contd.*
Abdul Aziz Sahib, Inspector of Police, Godavari district.	This officer has put in 30 years' service and has a good record. He did most valuable work for several months under Mr. Sweney in the pursuit of the Lagarai gang and though not a young man he submitted with the greatest cheerfulness to long marches, sleepless nights and constant exposure to all weathers in a very unhealthy tract of country. He also rendered great assistance in dealing with some of the constables on special duty who tried to mutiny. Throughout he showed conspicuous devotion to duty.
Nandi Kishora Padhi, Inspector of Police, Vizagapatam district.	This officer was in charge of the Chintappalle Circle in November 1915 when the notorious Lagarai gang murdered the Muttadar of Dharakonda and stole R12,000 in cash besides jewelry and five guns. The successful issue of this case was entirely due to him. He did most valuable work in unearthing the hiding place of the gang, discovering the names of their supernumeraries and securing information about their plans. He then worked under Mr. C. E. Sweney on special duty for several months and in the most trying conditions showed conspicuous devotion to duty. His tact, patience and conduct in encouragin the men under him are worthy of the highest praise. The Governor in Council has placed on record his high appreciation of this officer's services also.
	BOMBAY.
Roy Havelock Haslam, Assistant Superintendent, Agency Police, Kathiawar.	For conspicuous gallantry under fire during an attempt by convicts to break out of the Rajkot State Jail on the 1st and 2nd of December 1916. Mr. Haslam was on duty from 6 P.M. on the 1st December 1916 until after 6 A.M. on the 2nd December and was exposed to fire from weapons used by the convicts throughout the whole period. Colonel Britton and all other officers present concurred in their appreciation of Mr. Haslam's coolness and pluck, of which the Agent to the Governor was personally witness. He inspired confidence in the members of the Police force under his command.
6 Rajabkhan Daudkhan, a fourth grade head constable in the Kaira District Police.	On 10th September 1915 a fire broke out in the shop of a Borah named Gaffur Asmal in Anand. The fire spread so rapidly that the occupants escaped with difficulty. The owner's little boy, aged about 5 years, was left inside the burning house, and with the utmost bravery head constable Rajabkhan entered the burning shop, rescued the child and brought him out alive. In performing this act of bravery the head constable was terribly burnt and the doctor almost despaired of his recovery. Eventually the head constable had to remain in hospital for four months. His hands and legs are permanently disfigured, and he is still unable to wear boots.
7 Peter Sullivan, Superintendent of the Criminal Investigation Department, Bombay City Police.	He has a most excellent record, consisting of 54 commendatory entries, nearly all connected with detective work. His admitted detective ability led to his appointment as Superintendent of the reorganised Criminal Investigation Department in the year 1910 over the heads of officers senior to him in the cadre. Since the outbreak of the war the work of the Criminal Investigation Department has increased enormously, and many of the confidential enquiries arising directly out of the war

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	BOMBAY—*contd.*
	concerning Europeans or large firms have been entrusted to the Superintendent. Mr. Sullivan has recently been placed on special duty in connection with the work arising out of the Registration Ordinance, the Indian Defence Force Act and labour recruitment. The pressure of work, particularly during the period of registration, was very heavy and in connection with this special duty Mr. Sullivan has, as always, shown the greatest zeal.
Abdul Satar Khan *walad* Sobdar Khan, Inspector of Police, fourth grade, Karachi District (acting third grade)	During the long period of his service this officer has won the praise of almost every officer under whom he has served, and has earned no less than 27 rewards. He has shown marked ability in the detection of dacoities, and has been of the greatest assistance in checking this form of crime. Recently he did excellent work in detecting two dacoities in the Karachi district, and bringing the suspected offenders to trial. He has also rendered valuable service in assisting the railway police to put a stop to the organised system of train thefts which was prevalent on the railway in the Karachi district.
9 Malaya Ganpat, acting second grade Inspector of Police in the Poona District.	This officer commenced service as a head constable in 1891. After working at the Training School as instructor in law, he was posted to Junnar circle of the Poona district which has been allowed to get into a very bad state. The Police were corrupt, and crime, though rife, was not registered. This he has succeeded in completely altering. He first managed to break up one of the chief gangs of thieves that had been responsible for a large part of the crime. At Pimpalwandi things had got out of hand and the Police were a by-word, but this has changed and crime has ceased. This is due to the energetic action taken by him after Ananda Bhil was captured by the Ahmednagar Police, for his charge is particularly liable to depredations by the Bhils from over the border. They had been giving trouble and were suspected of having committed a dacoity with murder, but there was practically no clue whatever to indicate who the actual culprits were. However by keen and careful investigation he succeeded in detecting the case and in securing a conviction against some of the perpetrators.
10 Khan Saheb Imam Muhammad, a third grade Inspector of Police, Criminal Investigation Department, Bombay Presidency.	Exceptional good work as a detective during a long period of service commenced in the lowest grade. He has 47 entries in his record for good service rendered in the detection of crime both of a sporadic and organised nature. He has recently added to his record by detecting a difficult case of burglary in which property valued at R10,000 was stolen and recovered. The case had baffled the efforts of the local police who invoked the assistance of the Criminal Investigation Department. Khan Saheb Imam was deputed to investigate the case and did so very cleverly and successfully.
11 Gerald Sidney Wilson, Deputy Commissioner of Police for the Port of Bombay.	In addition to his duties as Deputy Commissioner of Police for the Port, he has also been in executive charge of the Pilgrim Department and Secretary of the Bombay Haj Committee. As Deputy Commissioner of Police for the Port, Mr. Wilson has been in close touch with the naval and military authorities. The Royal Indian Marine Dockyard, one of the Divisions of the Bombay City Police, is also in his charge, and the reserve police at head-

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	BOMBAY—*concld.*
	quarters is under his direct supervision. Mr. Wilson, therefore, bears the brunt of the war work which falls on the civil police, and has shown great capacity and energy in connection with the numerous calls made on him. In addition to his multifarious duties Mr. Wilson had to undertake the additional charge of the Deputy Commissioner of Police for the City for a period of six months. His appointment as Deputy Commissioner of Police for the Port is part of an extensive reorganization scheme necessitated by the opening of the new docks, and the policing of this area on modern lines is being worked out by him. In addition to the successful reorganization of a very important division, the Port of Bombay, his energy in meeting the various demands of the naval and military authorities merits recognition. The war has thrown a great strain on the Police, particularly at an important base like Bombay, and it is due in a large measure to Mr. Wilson's foresight and organising capacity that the police system has not broken down, whether it be in the supply of guards or escorts, the transfer of prisoners or the thousand and one details arising out of the increased shipping connected with the war which enters and leaves this port.
12 Ganu Dhansing, a second grade head constable, District East Khandesh (retired).	He has had no punishment in 34 years' service and retired on 1st April 1917. He has had excellent influence with the men, and bears an unblemished character. He was an excellent stamp of man.
	BENGAL.
13 Nalini Nath Mazumdar, Inspector, Calcutta Police.	This officer was transferred to the Calcutta Police in 1910 where he has worked ever since. His work has always been carried out in a praiseworthy manner and he has never spared himself in following hazardous cases to a successful conclusion.
14 Sashi Bhusan Bhattacharji, Inspector of Police, Bengal.	He is one of the most courageous officers in the department and has done most meritorious work in highly important and dangerous cases.
15 Rajendra Nath Basu, Inspector of Police, Bengal.	He is a most painstaking and reliable officer and has performed his duties in several dangerous and important cases courageously and efficiently.
16 Narendra Nath Mukharji, Sub-Inspector of Police, Bengal.	He has done exceptionally valuable detective work and has shown great devotion to duty and absolute fearlessness.
17 Jamir Khan, constable, Bengal Police.	This constable displayed conspicuous gallantry and presence of mind in arresting dangerous criminals in the following circumstances:— In April 1915 he accompanied the sub-inspector of his police station on the occasion of the search for certain absconders. When the men were encountered, they attacked the Police with deadly weapons and one of them attempted to spear the sub-inspector. The constable then intervened, and while warding off the blow with his *lathi* was struck in the abdomen. He did not flinch from his duty and eventually, after a prolonged struggle succeeded in arresting his assailant, though he was again wounded by the latter's son. The accused were sent up and convicted under sections 324 and 353, Indian Penal Code.

Name of officer and rank.	Statement of services for which in particular the decor has been conferred.
	BENGAL—*contd.*
18 Robert Martin Wright, Superintendent of Police, Bengal.	Mr. Wright displayed great gallantry in pursuing at night and arresting single-handed a dangerous armed dacoit.
19 Amrita Lal Singh, head constable, Calcutta Police.	This officer followed up a dangerous armed criminal and at the risk of his life pluckily arrested him with the help of three constables whom he had picked up on the way.
20 Azam Khan, head constable, Bengal Police.	While on ordinary round duty at night this officer observed a man running along a road and challenged him. The man replied by firing a pistol at him. The head constable dodged the shot and felled the assailant with a *lathi* blow on the neck and arrested him. He proved to be a dangerous criminal escaping from the police.
21 Ram Sakal Gosain, head constable, Bengal Police.	This officer displayed conspicuous bravery and incurred great personal risk in following, unarmed and on foot, a gang of twelve armed dacoits who twice turned and fired on him. He did not cease from the pursuit until darkness came on. Some of the men were subsequently identified by him and convicted.
22 Jogendra Chandra Gupta, Sub-Inspector of Police, Intelligence Branch, Criminal Investigation Department, Bengal.	This officer displayed great gallantry and presence of mind in pursuing and arresting a dangerous criminal armed with a loaded revolver.

UNITED PROVINCES.

Name of officer and rank.	Statement of services
Ali Ahmad, constable of the Budaun district. 24 Bhagwant Singh, Sub-Inspector, station officer of Islamnagar thana, Budaun district.	On September 8th, 1916, a notorious dacoit leader, Sewa Jat, with several of his gang, well armed and laden with the spoils of a big dacoity, had taken refuge in a patch of millet standing about as high as a man. The police surrounded the field from the south and north, the sub-inspector and the two constables armed with rifles taking the south and the constable being with the inspector's party on the northern edge of the field. The sub-inspector led his men into the field and they were fired at and returned the fire with the result that one dacoit fell mortally wounded. They then rushed the position and the other armed dacoits fled, but being turned back by villagers on the east of the field were captured by the sub-inspector's party. Meanwhile the leader broke out from the northern edge of the field. He carried a double-barrelled gun and sword. The constable, who was a trained wrestler, tackled him, threw him, and after a struggle secured him. The net result was the conviction of six desperados and the recovery of very valuable property.
Muhammad Khan, constable of the Kheri district.	This officer was deputed to arrest a noted dacoit and for several days and nights waited pertinaciously in ambush for him. On December 10th, 1916, the dacoits returned home with a party of four others and the constable who had collected a few chaukidars made a rush at them and pursued them when they ran. After an exchange of *lathi* blows one dacoit fired a revolver at the constable and missed him narrowly. The constable replied by a *lathi* blow which brought him down and from the effects of which he subsequently died. The constable was uninjured except for a *lathi* blow on the arm.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB.
26 George Grosvenor Bruce Iver, Superintendent of Police Jhelum district.	Mr. Iver has 15 years' service to his credit and early came to notice as an officer of exceptional ability when officiating in charge of the difficult and criminal Ferozepore district in 1908—10. In March 1913 he was specially selected to hold charge of the Jhelum district in which, at the time, dacoities and other forms of violent crime were rampant. Mr. Iver speedily countered the situation and within a year crime was well in hand. During his charge crime has steadily decreased and the Jhelum district is now one of the quietest and best administered police districts in the province.
Mohammad Rashid, head constable, Ferozepore district.	On the 3rd February 1917, Mohammad Rashid, who was then a constable, was one of an escort conveying an under-trial prisoner named Lalu from Ferozepore to Fazilka. While the train was in rapid motion Lalu managed to free himself from his handcuffs, and jumped through the window of the carriage. Constable Mohammad Rashid, who was not responsible for the escape, instantly dived head foremost out of the window after the prisoner, and was rendered unconscious by his fall It may be added that the prisoner, who had also been badly hurt by his fall, was subsequently secured by other police officers before he recovered sufficiently to make his escape.
28 Haidar Ali, Sub-Inspector, Ludhiana district.	This officer entered the police as a foot constable in 1890, and, through sheer ability, rose to the rank of sub-inspector in 1914. He has earned special commendation on no less than 40 occasions for services in connection with the detection of crime and the arrest of offenders. He has shown great zeal and detective ability in an important and dangerous case.
29 Faiz-ul-Hassan, Sub-Inspector.	This officer entered the police as a head constable in 1902 and within 3 years obtained promotion to the rank of sub-inspector. During his 14 years' service he has earned special commendation on 16 occasions for exceptional good work connected with the detection of crime and apprehension of offenders. He rendered very valuable services in the collection of evidence for the prosecution in some important cases.
30 Mirza Miraj-ud-Din, Inspector, Punjab Police	On the 20th June 1917, Mr. Abbott, Deputy Commissioner of Sialkot, while attempting to persuade some members of the Pakhiwara criminal tribe to comply with the orders of Government transferring them to an industrial settlement, was attacked and severely handled by some 250 Pakhiwaras armed with clubs. The Inspector seeing Mr. Abbott knocked down, rushed single handed to that officer's assistance, and with great presence of mind, fired his revolver at the mob, wounding three men and putting the rest to flight. The Inspector was struck with a club before he used his revolver. Mr. Abbott acknowledges that, in all probability, his life was saved by the prompt and courageous action of Inspector Mirza Miraj-ud-Din.
	BURMA.
31 Malcolm James Chisholm, Deputy Inspector-General of Police for Railways and Criminal Investigation, Burma.	For a long and distinguished record in administrative work and especially for conspicuous ability and merit displayed in his present post during the war. Mr. Chisholm has been distinguished throughout his career as an officer of exceptional ability and merit, more

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	BURMA—*contd.*
	especially in detective work, and has rendered valuable service to the State. He is an untiring worker, and as head of the Criminal Investigation Branch his work would in any case have been remarkable. But during the war it has been exceptionally so. His efforts have done much to control such unrest as there was in the Province.
32 Charles Arthur Reynell, District Superintendent of Pol , Henzada.	Mr. Reynell showed great gallantry and promptitude in at once proceeding to Kungyangon village at night on the 21st September 1916, from the Myogwin bungalow some distance away, and attacking a gang of armed dacoits who were raiding the village. Mr. Reynell had no armed followers, but single handed immediately fired on and wounded some of the gang. He also without any companion entered the house that was being dacoited and attacked one of the dacoits there. His courageous action induced the villagers to resist the criminals, with the result that others besides the men wounded by Mr. Reynell were captured on the spot and finally all but one man were arrested and have been committed to sessions. Almost the whole of the property was also recovered. The gang was composed of desperate criminals who killed the headman of the village in their attempt to break through the villagers.
33 Sita Ram, Deputy Superintendent of Police.	Sita Ram joined the Burma Military Police in 1898. In 1902 he was posted to the Criminal Investigation Department as a Sergeant. He has since worked his way up to the rank of Deputy Superintendent He has rendered highly valuable service in the detection of dangerous crime.
34 Maung Kyaung Ba, T. D. M. Inspector (Honorary Deputy Superintendent) of Police (retired).	Maung Kyaung Ba has an unsullied record of over 30 years' service. His long service has been distinguished by special ability and merit, and he has always been recognized as a detective officer of exceptional skill. During 1885-87 he was in the thick of the fighting in the Minbu district, and while hunting rebels there he was thrown from his pony and damaged his spine. All through the remainder of his service he has suffered from the effects of that incident. In 1913 after a long and difficult investigation his skill brought to light a very serious dacoity (8 accused persons convicted and hanged), and it was in following up a gang of dacoits in the malarious tracts round Laungshe during the rains of 1916 that his health finally gave way and necessitated his retirement. He had, however, the satisfaction of securing the apprehension of the dacoit leader before he left.
35 Pahalman Chettri, 1st grade Jemadar, Arakan Hill Tracts Military Police Battalion.	This officer was enlisted in the Police Department on the 1st November 1883. He has rendered long and approved service under adverse conditions in an inhospitable and unhealthy climate, has shown readiness to carry out cheerfully and willingly and at all times the orders of his superior officers, and has displayed unfailing tact and common sense.
36 Arratoon Catchick, Deputy Superintendent of Police, officiating District Superintendent of Police, Katha.	Mr. Catchick entered the Burma Police as a 2nd grade head constable on the 1st February 1888. During the whole of his service he has received the commendations of his superior officers. He has never spared himself in the performance of his arduous duties, and he has done much to maintain law and order in the various charges held by him.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.

BURMA—*concld.*

37 Ernest Woodburn Trotter, District Superintendent of Police, Burma.

This officer joined the Department as Inspector of Police in 1889 and served as Assistant Superintendent from 1894 to 1901 except for brief periods during which he was employed on famine duty in the Bombay Presidency and as an Extra Assistant Commissioner in Burma. Since August 1901 he has been employed under the Government of Siam where he has rendered invaluable services which have been appreciated and recognized by His Majesty the King of Siam. He has also been of great help in connection with the preservation of peace and security in Burma.

38 Reginald Charles Whiting, District Superintendent of Police, Burma.

This officer entered the Police Department as an Inspector in 1890 and served as Assistant Superintendent from 1898 until he was seconded for service under the Siamese Government in 1902. His services in Siam have been invaluable and have been appreciated and recognized by His Majesty the King of Siam. He has also rendered services of great value in connection with the preservation of peace and security in Burma.

BIHAR AND ORISSA.

39 Henry St. John Morrison, Deputy Superintendent of Police.

In connection with the Bakr-Id disturbances in the district of Patna in 1916, Mr. Morrison was deputed to Jadopur where the most serious rioting occurred.

Before he took charge there had been indications that the police could not be relied on and there is reason to believe that the subsequent improvement in their behaviour was due to his personal influence. The village was attacked by a mob estimated at about 10,000 persons who made several determined attempts to break through. Mr. Morrison showed great resource and restraint and withheld the orders for the police to fire till he found that nothing else would stop the mob getting through. The District Magistrate in his report on the riots specially acknowledged the value of Mr. Morrison's services.

40 Swarup Narayan Singh, Jamadar, Military Police Company, Bhagalpur.

This officer also displayed great gallantry in connection with the Bakr-Id disturbances at Kanchanpur in the District of Patna in 1916.

On the 9th October 1916, the village of Kanchanpur was beset by a mob of some 5,000 persons who were in a highly excited state. Jamadar Swarup Narayan Singh displayed the greatest coolness and courage in going amongst the frenzied mob and attempting to dissuade them from attacking the village. When the order to fire was given by Inspector Knight the Jamadar went up and down the line exercising fire control over the men.

CENTRAL PROVINCES.

41 Khwaja Muhammad Akram Khan, Deputy Superintendent.

From May 1916 to January 1917, Mr. Akram Khan was in command of the special police force engaged in the pursuit of what was known as the Ranital gang of dacoits who for many months had been committing dacoities and robberies in the Saugor and Damoh districts and the intervening and adjoining Native States of Panna and Bijawar. The gang had never

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.

CENTRAL PROVINCES—*contd.*

committed actual murder but had on various occasions fire at and wounded and otherwise brutally treated persons whom they robbed, and were known to be all well armed and prepared to resist capture. The nature of the country, all hill and thick jungle, and the unreliability of the information available made the task a particularly arduous one. Finally in January 1917 the gang, then consisting of 11 men, was definitely located in the jungles in the neighbourhood of Kakra in the Panna State. Mr. Akram Khan made a forced march on the 22nd January and during that night succeeded in quietly surrounding the dacoits' encampment on three sides, leaving the fourth side open for the assaulting party, which he personally led at dawn on the 23rd. This attack was made so suddenly and pushed home so vigorously that the dacoits, taken completely by surprise, had no time to use their loaded and capped guns. Not a single policeman was hurt, seven of the dacoits were captured on the spot of whom two, shewing fight, received injuries from which they eventually died. Four managed to escape in the confusion but a further energetic pursuit, also led by Mr. Akram Khan in person, resulted in their capture within the next few days. Throughout the rather protracted operations Mr. Akram Khan displayed a commendable degree of perseverance, organising capacity and personal courage.

ASSAM.

42 Singbir Gharti, Subadar, Lushai Hills Military Police Battalion.	This officer's prolonged service (28 years) has been marked by special ability and merit and recently he has done excellent work in preparing drafts for the Regular Army. Already 520 men have passed through his hands. He is a keen and capable officer.
43 Khan Sahib Helimulla, offg. Deputy Superintendent of Police, Sylhet district.	This officer has enjoyed the confidence and appreciation of many officers in succession both in and out of the Department. Is hardworking, keen, efficient and up-to-date. Is most attentive to his duties and absolutely reliable and loyal. Has had a most honourable career, having worked his way up from the ranks in the course of 31 years' service by exceptional worth and merit.
44 Janghir Lama, Subadar, Lakhimpur Military Police Battalion.	An exceptionally capable officer, well educated, hardworking and loyal. Is equally good in the field and at headquarters, while his exceptional ability and intelligence make him a most efficient instructor. He has a very good knowledge of English and is in possession of the Indian Distinguished Service Order for good work done in the Abor Expedition of 1911-12.

NORTH-WEST FRONTIER PROVINCE.

45 Eric Charles Handyside, Superintendent of Police, 4th grade.	Mr. E. C. Handyside was awarded the King's Police Medal in the Government of India, Home Department, Notification no. 25, dated the 9th of January 1911. During the four years Mr. Handyside has spent in the Frontier Constabulary he has acquired a reputation for fearlessness, tenacity and personal bravery which it

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.

NORTH-WEST FRONTIER PROVINCE—*contd.*

	would be hard to equal. In June 1916 he surrounded and burnt the village of Kui Ali Khel. In October, after a night march of sixteen miles into independent Territory, he burnt two towers. In December he encountered a gang of 17 Mahsuds returning from an incursion into the Punjab and by good leading forced them to evacuate a strong position on the hills near Sheikh Budin. He followed them tirelessly for six days and it was through no fault of his that they ultimately escaped. In January 1917 a gang of seven Mahsuds was located in a cave, from which they defied the efforts of a mixed force of regulars and Frontier Constabulary to eject them. They were eventually driven out by burning maize stalks being thrown down from a point fifteen feet above the mouth of the cave. To effect this Mr. Handyside and his men had to expose themselves in a most dangerous position but their pluck was rewarded by the shooting of every one of the gang within a distance of fifty yards from the mouth of the cave. The pluck and tenacity displayed by Mr. Handyside, during the four years he has spend in the Frontier Constabulary, are reported as deserving of the highest reward. Mr. Handyside is awarded, under *sixthly* of the Royal Warrant, a bar to his medal.
46 Zahir Gul Khan, Inspector, 4th grade.	On the 26th of June a gang of five Mahsuds, headed by the notorious outlaw Mir Afzal, raided a village in the Bannu district and carried off a man and a woman. Sub-Inspector Zahir Gul hearing that some suspicious persons were in hiding near the Kurram river, proceeded to the spot and located the gang. The Mahsuds seeing that the police were no more numerous than themselves, attempted to rush them. This officer, however, immediately opened fire and opposed the gang practically single-handed; having emptied his magazine, he attempted to retire to another position, reloading as he went but was hit in the thigh. Although severely wounded he got into a firing position and killed one of the advancing raiders; this loss dispirited the gang and they retired to their hiding place. Troops and other search parties then arrived and subsequently killed two more of the gang and their captives escaped. Practically the whole credit of the successful enterprise belongs to Sub-Inspector Zahir Gul.
47 Malik Mazaffar Khan, Inspector, 3rd grade.	On the 26th of January 1916 information was received that fourteen absconders in a murder case were in their homes in village Hari Chand. The village was surrounded and each absconder's house was fastened from outside and picketted by a party under the Assistant Superintendent of Police and Inspector Malik Mazaffar Khan. Most of the absconders were armed and resistance was anticipated. When the house of one Nur was entered he was found sitting in a corner with a loaded Martini-Henry rifles in his hand; he was about to open fire when Inspector Mazaffar Khan, who was the first to enter, sprang on him, whilst another officer seized his rifle. There is no doubt that had this officer not acted with such promptitude and courage there would have been considerable casualties among the Police.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	INDORE STATE.
48 Thomas Henry Morony, District Superintendent of Police, 4th grade.	During his five years' tenure (1912-17) of the post of Inspector-General, Mr. Morony has greatly increased the efficiency, while reducing the cost of the Indore State Police. For the organisation of the Force his predecessor, Mr. Seagrim, received the King's Police Medal in 1911. Mr. Morony's services have been no less valuable and the conditions under which he has had to work, since the termination of the minority of the Chief, have demanded a special degree of the tact. In conveying their thanks to the Chief Commissioner, Central Provinces, for the loan of Mr. Morony's services, the Indore Darbar have alluded to the marked decrease in violent crime, the success of police investigations especially in cases of cattle theft (a particularly prevalent form of offence presenting special difficulties of detection) and the advance in the training, equipment and morale of the Police force, during his tenure of office.
	TONK STATE.
49 Samuel Thomas Hollins, Superintendent of Police, 5th grade, Inspector-General of Tonk State Police.	In August 1916 three armed and desperate men took up their position in houses in the Tonk City in order to resist the lawful apprehension of one of their number. On a posse of armed police approaching the houses in which the men had taken up there position they were fired on and had to retire. Mr. Hollins on being informed at once proceeded to the spot and found that the man to be arrested and his two companions had barricaded the door of the courtyard leading into the houses in which they had taken up their position. He called on the three men to throw down their arms and surrender but this they refused to do saying they would not be taken alive. Seeing that there was nothing to be gained by arguing with them Mr. Hollins, having sent some of his men to scale the houses at the back of the courtyard, made a very gallant frontal attack on the positions the three men had taken up. The ringleader, Muhammad Saiyad, fired at him with a revolver and three other shots were subsequently fired at him at very close range, fortunately without effect. Mr. Hollins wounded two of his assailants, and meanwhile his men having reached from the back of the house, a place from which they could enfilade the position, the thre men gave themselves up and were arrested—a result which was entirely due to Mr Hollins' bold and determined action.
	BALUCHISTAN.
50 Adalat Khan, Head Constable.	This officer's record of service is a particularly good one and his work has on numerous occasions been recognised by the grant of certificates and rewards. He has for five months been employed on the special duty of unravelling extensive frauds on the Nushki-Robat-Sistan route in which certain officials of the Supply and Transport Department are implicated and large sums of money are involved. As a result of his efforts the conviction of several supply agents has been secured, while other cases are pending. In the course of his investigations head constable Adalat Khan has shown considerable detective ability which is all the more creditable as he was unaquainted with the country and people amongst whom he had to work. The valuable service he has rendered to Government in exposing the scandals in question has been acknowledged by the Military Authorities, the Consul in Sistan and the Political Agent, Chagai.

ARMY DEPARTMENT.

REWARDS.

Delhi, the 1st January 1918.

No. 2.—With reference to Army Department Notification No. 1550, dated the 22nd December 1916, the Governor-General in Council is pleased to announce that His Majesty the KING-EMPEROR has been graciously pleased to ordain that the Frontier Constabulary and the Mekran Levy Corps shall, when employed on active service with the Imperial Forces, be eligible for the Victoria Cross.

ORDER OF THE BATH.

No. 3.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to give orders for the following appointments to the Most Honourable Order of the Bath :—

To be Ordinary Members of the Military Division of the 3rd Class or Companions of the said Most Honourable Order.

Colonel (temporary Brigadier-General) FRANCIS CLINTON MUSPRATT, C.M.G., Indian Army, Commanding Jhelum Brigade.

Colonel (temporary Brigadier-General) CHARLES GORDON PRENDERGAST, Indian Army, Commanding Jubbulpore Brigade.

Colonel (temporary Brigadier-General) CHARLES WYNDHAM SOMERSET, C.M.G., M.V.O., Indian Army, Inspector of Depots, 9th (Secunderabad) Division.

Brevet-Colonel (temporary Major-General) WILLIAM BERNARD JAMES, C.I.E., M.V.O., Indian Army, Major-General, Administrative Staff, Southern Army.

Brevet-Colonel (temporary Brigadier-General) ROBERT EDWARD VAUGHAN, Indian Army, Director of Supplies and Transport, Army Headquarters.

ORDER OF BRITISH INDIA.

No. 4.—The Governor-General in Council is pleased to sanction the following promotions in, and admissions to, the Order of British India, with effect from the dates specified :—

To the 1st Class with the title of "Sardar Bahadur."

Subadar Dasaundha Singh, *Bahadur*, 22nd Punjabis, *vice* Risaldar-Major Ram Singh, *Sardar Bahadur*, 9th Hodson's Horse, deceased, with effect from the 12th June 1917.

Subadar-Major Mihr Din, *Bahadur*, 1st King George's Own Sappers and Miners, *vice* Honorary Captain Lehna Singh, *Sardar Bahadur*, 45th Sikhs, deceased, with effect from the 11th October 1917.

Subadar Ghan Singh, *Bahadur*, 76th Punjabis, *vice* Honorary Captain Bidhi Chand, *Sardar Bahadur*, 38th Dogras, deceased, with effect from the 21st November 1917.

To the 2nd Class with the title of "Bahadur".

Risaldar-Major Muhammad Akram Khan, 1st Duke of York's Own Lancers (Skinner's Horse), *vice* Subadar Dasaundha Singh, promoted, with effect from the 12th June 1917.

Risaldar-Major Ganga Dat, 2nd Lancers (Gardner's Horse), *vice* Subadar-Major Lakha Singh, *Bahadur*, 14th Bombay Infantry, deceased, with effect from the 24th September 1917.

Subadar-Major Hasan Muhammad, 104th Wellesley's Rifles, *vice* Subadar-Major Mihr Din, promoted, with effect from the 11th October 1917.

Subadar-Major Birbal, 74th Punjabis, *vice* Risaldar-Major Buddha Singh, *Bahadur*, 19th Lancers (Fane's Horse), deceased, with effect from the 31st October 1917.

Subadar-Major Gunjbir Ale, 1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles, *vice* Subadar Ghan Singh, promoted, with effect from the 21st November 1917.

No. 5.—The Governor-General in Council is pleased to sanction the following admissions to the Order of British India for distinguished service in the field. Dated 1st January 1918:—

To the 2nd Class of the Order with the title of "Bahadur".

Achhreo Singh, Colonel in the Patiala Imperial Service Lancers.

Mit Singh, Lieutenant-Colonel in the Maler-Kotla Imperial Service Sappers.

Bhagwan Singh, Major in the Tehri Imperial Service Sappers.

Narain Singh, *Sardar Bahadur*, Captain in the Bharatpur Imperial Service Infantry.

Bishan Singh, Major in the Faridkot Imperial Service Sappers.

Dattaji Rao Kakde, Major in the 3rd Gwalior Imperial Service Infantry.

Alif Khan, Subadar in No. 1 Kashmir Mountain Battery, Imperial Service Troops.

Subadar-Major Pande Khan, Sappers and Miners.

Subadar Sher Baz, Sappers and Miners.

Subadar Veerappen, Pioneers.

Subadar Santa Singh, Mountain Battery.

Subadar Wazir Singh, Mountain Battery.

Subadar Ali Dost, Pioneers.

Subadar-Major Shikari, Infantry.

Subadar-Major Rajpal Rai, Gurkha Rifles.

Subadar-Major Mewa Singh, Pioneers.

Subadar Narayan Singh, Labour Corps.

1st Class Senior Sub-Assistant Surgeon Kishan Chand, Indian Subordinate Medical Department.

1st Class Senior Sub-Assistant Surgeon Gauri Shankar, I.O.M., Indian Subordinate Medical Department.

Subadar Chanda Singh, Sappers and Miners.

Subadar Padam Singh Thapa, Gurkha Rifles.

Subadar Muhammad Hasan (I), Pioneers.

Subadar Niamat Ullah, Sappers and Miners.

Risaldar Ghansar Singh, Cavalry.

1st Class Senior Sub-Assistant Surgeon Pir Bakhsh, *Khan Sahib*, Indian Subordinate Medical Department.

Subadar Viraraghavulu (II), Pioneers.

Subadar Karim Khan, Sappers and Miners.

Subadar Muhammad Azim, I.O.M., Punjabis.

Jemadar (temporary Ressaidar) Amir Muhammad Khan, Cavalry.

Jemadar Allah Din, Supply and Transport Corps.

Jemadar Zaman Ali, Supply and Transport Corps.

The above appointments will be supernumerary to the authorised establishment.

No. 6.—The Governor-General in Council is pleased to sanction the following promotion in, and admission to, the Order of British India among Indian Officers of the Military Police and Frontier Militia Corps:—

To the 1st Class of the Order with the title of "Sardar Bahadur".

Subadar-Major Azad Khan, *Khan Sahib, Bahadur*, Frontier Constabulary, *vice* Subadar-Major Gopal Chandra Das, *Sardar Bahadur*, Dacca Military Police, deceased. Dated 26th October 1917.

To the 2nd Class of the Order with the title of "Bahadur".

Subadar-Major Hans Ram, *Rai Bahadur*, Burma Military Police, *vice* Subadar-Major Azad Khan, *Khan Sahib, Bahadur*, Frontier Constabulary, promoted, with effect from the 26th October 1917.

No. 7.—The Governor-General in Council is pleased to sanction the undermentioned promotion in the Order of British India as a reward for services rendered in connection with the war:—

To the 1st Class with the title of "Sardar Bahadur".

Mahomed Bakhsh Khan, *Bahadur*, Maler-Kotla Sappers, Imperial Service Troops; Brigadier-General in the Maler-Kotla State Forces.

This appointment will be supernumerary to the authorised establishment.

INDIAN ORDER OF MERIT.

No. 8.—The Governor-General in Council is pleased to sanction the following promotions in, and admissions to, the Military Division of the Indian Order of Merit:—

For promotion to the 1st Class of the Order.

Subadar (Acting Subadar-Major) Sarbuland, I.O.M., Infantry, for conspicuous gallantry in action on the 5th August 1917, when he led his platoon in a most gallant manner, showing a fine example to his men under trying circumstances with complete indifference to personal danger. When all his British officers were missing or wounded, he continued to handle his men with judgment and coolness till the retirement was effected.

Jemadar Jai Lal, I.O.M., Infantry, for conspicuous gallantry, resource and devotion to duty in action on the 21st April 1917. The regiment having suffered heavy casualties, and some of the men having begun to withdraw, this Indian officer on his own initiative rallied them, led them forward in the face of severe fire, and re-took some of the ground lost. He has only two years' service, but has always shown a splendidexample of coolness under fire.

For admission to the 2nd Class of the Order.

Subadar-Major Wahid Ali Khan, Infantry, for conspicuous gallantry in action on the 30th June 1917. He commanded his platoon with great gallantry and skill against a superior enemy force at close range. Though exposed to very heavy rifle and machine gun fire he beat off numerous enemy attacks and counter-charged them. Throughout the action he displayed great courage and devotion to duty. He was wounded.

Subadar (Acting Subadar-Major) Muhammad Sulaiman Khan, Infantry, for conspicuous gallantry in action on the 3rd July 1917. He defeated an enemy post capturing two askaris and four rifles. This officer was acting independently and was twice wounded during the action.

Subadar Gul Zaman, Infantry, for conspicuous gallantry, great coolness and energy under heavy fire on the 19th July 1917. When all the British officers had become casualties he rallied his men and took them out of action. He is an excellent hardworking officer and has done good work throughout the war.

Jemadar Sundar Singh, Punjabis, for conspicuous gallantry and skill in handling machine gun sections in action on the 3rd August 1917, when the Machine Gun Officer was severely wounded. The enemy were attacking from both flanks and from the front at very close quarters but he succeeded in withdrawing all the machine guns except one and brought them back safely.

No. 653 Lance-Naik Shah Nawaz, Punjabis, for conspicuous gallantry in action on the 5th August 1917. When all the remainder of his machine gun detachment had become casualties, he worked his gun with perfect coolness for about two hours, within sixty yards of the enemy.

No. 3145 Lance-Dafadar Abdul Rahman Khan, Lancers, for conspicuous gallantry in action on the 28th June 1917. During the retirement of his squadron under heavy fire this non-commissioned officer was one of the rear party. Seeing that his officer, whose horse had been shot under him, was left behind with the enemy closing in on him from every side, he at once turned back to aid him. In doing so Lance-Dafadar Abdul Rahman Khan had his horse shot under him. He was last seen fighting by the side of the officer against an overwhelming number of the enemy; both he and the officer were killed.

His widow, if any, is admitted to the pension of the order with effect from the date of his death.

Subadar Abhaidatt Singh, Infantry, for conspicuous gallantry and resource in action on the 21st April 1917, when on his own initiative he led his men forward in the face of severe gun fire and re-took some lost ground; he handled them with great ability, and by his disregard of personal danger set a fine example of cool daring and devotion to duty. He has done splendid work throughout the war and been brought to notice for gallantry on many occasions.

No. 780 Naik Ali Akbar, Mule Corps, for conspicuous gallantry and devotion to duty when in charge of part of a Bridging Train in action on the 25th March 1917. In the early morning the train came under heavy shell fire and he was wounded but by his courage and perseverance he largely assisted in getting the bridging equipment to a place of safety. Later in the day when it became necessary to make a second bridge over a canal he was sent up in charge of the material. The pontoons were again heavily shelled and damaged, and three out of four mules badly wounded. However, he went back and brought up fresh pontoons

and mules and succeeded in delivering the material at the site, thereby enabling the bridge to be made.

Subadar Arjan Singh, Sikhs, for conspicuous gallantry and initiative in action on the 22nd April 1917 when, in company with a detachment of a British Regiment, he led a small party of his men against the enemy's trenches, sweeping on until he reached one of their batteries. He fought with the greatest determination; only the smallness of his numbers and the lack of reinforcements prevented the capture of the guns. He finally withdrew after the officer in command had insisted on his doing so, and brought back all the wounded with him. He has previously been brought to notice for gallantry in the field.

No. 2414 Lance-Naik Bishon Singh, Rifles, for conspicuous gallantry in action on the 22nd April 1917. Shortly after the first line was taken a strong counter-attack was made and this young non-commissioned officer was with his Lewis Gun team and a few other men in an advanced post. He held out until all except three were hit and he himself was wounded, and finding himself isolated owing to the right flank having been forced back by the counter-attack, he managed to get his gun back to the main line and re-opened fire. He has always behaved with the greatest gallantry and has been present in every action, except two, in which his regiment has been engaged since 1914. Whenever volunteers for any dangerous exploit have been called for he has always been the first to step forward.

No. 1078 Havildar Harnam Singh, Sikhs, and No. 4639 Sepoy Natha Singh, Sikhs. } for conspicuous gallantry and devotion to duty in action on the 23rd March 1917 when forming part of a patrol. On reaching a point 600 yards from the enemy's position they came under heavy fire, and having obtained the required information withdrew. On reaching cover, however, it was found that another sepoy of the patrol was missing. They both went back and found the sepoy lying wounded. Between them they succeeded in carrying him back to safety in spite of the fact that the enemy's fire was concentrated on them from front and flank and that enemy mounted troops were advancing to try and cut off the wounded man.

No. 1689 Sepoy Hazara Singh, Infantry, for conspicuous gallantry and initiative in action on 21st April 1917; when in charge of a Lewis Gun, by his skilful handling he was to a great extent responsible for re-taking a portion of the enemy's line from which some of our troops had been driven out. He then mounted his gun in the re-captured position and materially assisted in keeping down the fire of the enemy's machine guns, maintaining his position for the greater part of the day in spite of heavy fire until he was killed.

His widow, if any, is admitted to the pension of the order with effect from the date of his death.

No. 993 Havildar Kalya, Sikhs, for conspicuous gallantry and initiative in action on the 22nd April 1917 in volunteering to go back under heavy fire to bring up ammunition which was badly needed. His platoon was then at close quarters with the enemy and the mission was particularly hazardous.

Subadar Maghar Singh, Pioneers, for conspicuous gallantry and devotion to duty in action on the 25th March 1917. His Company Commander having become a casualty early in the day, he, although wounded, took command, and it was due to his fine leading and example that his company did so well. Although it had suffered heavy casualties it was one of the last units to

withdraw. After withdrawing, this Indian officer was seen, although wounded in five places, helping to re-organise his company and get the wounded under cover. Two of his wounds were severe but he made no attempt to get them attended to.

No. 1031 Naik (Acting Havildar) Nikka Singh, Sikhs, for conspicuous gallantry and coolness in action on the 22nd April 1917, in bringing his Lewis Gun into action at close range under heavy fire. He exposed himself recklessly so as to obtain better fire positions, and checked an attempted enemy counter-attack. He also distinguished himself on a previous occasion and has done consistently well in every action.

No. 1057 Lance-Naik Rajwali, Punjabis, for conspicuous gallantry and initiative in action on the 21st April 1917, in leading the men of his platoon at a critical moment when his Indian officer had been killed. He distributed ammunition under heavy fire when it was most urgently needed. He has previously done fine work.

Subadar Rama, Punjabis, for conspicuous gallantry and ability in action on the 5th April 1917. He was sent out with ten men to reinforce a picquet of four men after a counter-attack, and finding large numbers of the enemy collecting under cover near by, at once advanced and dispersed them, although heavily fired on from close range He continued to control and direct an effective fire on the enemy. He has previously shown marked ability and gallantry.

No. 3729 Sepoy Ata Muhammad, Punjabis, for conspicuous gallantry and initiative in action on the 15th April 1917, in swimming across a canal, under fire, taking ammunition to a patrol which was being attacked on the other side. He then brought back a boat moored between the enemy and the patrol, and later returned and brought back the patrol itself. This gallant action was performed in the face of heavy fire.

No. 2394 Lance-Naik Feroz Khan, Rifles, for conspicuous gallantry and devotion to duty in action on the 21st April 1917. When his company commander was wounded and lying in the open this man dug him a shelter trench and placed him in it. He then went forward to the company to find out the situation and returned to his company commander to report. Seeing his Adjutant lying fatally wounded in the open, he went and dressed his wound. He continued to do " liaison " between his company and his commander throughout the day, freely exposing himself to the enemy's fire.

INDIAN DISTINGUISHED SERVICE MEDAL.

No. 9.—The Governor-General in Council is pleased to sanction the award of the Indian Distinguished Service Medal to the undermentioned for gallantry in the field :—

Engine Driver Sheik Mahomed Sheik Ibrahim, Royal Indian Marine.

Syrang Sheik Nizamuddin, Royal Indian Marine.

No. 773 Havildar (Acting Havildar-Major) Ghazan Khan, Mountain Battery.

No. 783 Havildar Narain Singh, Mountain Battery.

No. 1023 Gunner Nar Singh, Mountain Battery.

No. 1466 Lance-Naik Bahadur Singh, Cavalry.

No. 3728 Sapper Deodatt Singh, Sappers and Miners.
No. 2506 Havildar Ghulam Nabi Khan, Infantry.
No. 2517 Havildar Maula Bakhsh, Infantry.
No. 3094 Temporary Lance-Naik Karam Ilahi Khan, Infantry.
No. 2472 Sepoy (Acting Naik) Niamat Khan, Infantry.
No. 3119 Sepoy Babu Khan, Infantry.
No. 2396 Sepoy Muhammad Ali Khan, Infantry.
No. 3933 Havildar Ali Ahmed, Punjabis.
No. 1187 Havildar Mehr Singh, Punjabis.
No. 3893 Havildar Mukhtiara, Infantry.
No. 3952 Naik Sahib Shah, Infantry.
No. 2624 Havildar Mangtu, Rifles.
Subadar Rupa Singh, Rifles.
Jemadar Tambusami, Pioneers.
No. 447 Sepoy Tarsum, Infantry.
Subadar Nur Khan (II), Baluchis.
Subadar (Acting Subadar-Major) Sultan Khan, Baluchis.
Subadar Nowsher, Baluchis.
No. 980 1st Class Sub-Assistant Surgeon Ghulam Haidar, I.S.M.D.
No. 1083 1st Class Sub-Assistant Surgeon Abdul Majid, I.S.M.D.
Subadar Gossain, Indian Postal Service.
Subadar-Major Mihr Din, *Bahadur*, Sappers and Miners.
No. 3138 Havildar Boota Khan, Baluchistan Infantry.
Jemadar Partab Singh, Burma Mounted Infantry.
No. 26 Dafadar Chanan Singh, Burma Mounted Infantry.
Jemadar Fazar Ali Khan, Lancers.
No. 1072 Havildar Hira Singh, Sikhs.
Jemadar Shaikh Abdulla, Infantry.
Ressaidar Sundar Singh, Lancers.
No. 1693 Driver Bagh Hussain, Mule Corps.
No. 3042 Lance-Havildar Besakhi, Army Bearer Corps.
Jemadar Bhani Singh, Lancers.
No. 4466 Lance-Naik Budhi Bal Thapa, Gurkha Rifles.
No. 2914 Havildar Chanan Singh, Sappers and Miners.
No. 2954 Lance-Dafadar Chandgi Ram, Lancers.
No. 422 Sepoy Chandu, Punjabis.
No. 374 2nd Class Sub-Assistant Surgeon Chintaman Gopal Gogate, I.S.M.D.
No. 7294 Bearer Data Din, Army Bearer Corps.
No. 4160 Sepoy Dunnia, Punjabis.
Ressaidar Farzand Ali, Cavalry.
No. 2613 Lance-Naik Feroze Khan, Punjabis.
No. 2754 Lance-Naik Gakhar Khan, Punjabis.
No. 547 Rifleman Gagansing Gharti, Gurkha Rifles.
No. 2173 Naik Ghulam Akbar, Sappers and Miners.
No. 2722 Sapper Gopalsami, Sappers and Miners.
No. 950 Naik (Acting Havildar) Gul Badshah, Sikhs.
Jemadar Habibullah Khan, Sappers and Miners.
No. 202 Havildar Haider, Pioneers.
No. 1946 Naik Hakim Khan, Rifles.

No. 2529 Rifleman Hari Kishen Thapa, Gurkha Rifles.
No. 2020 Havildar Hukma Ram, Rifles.
No. 988 Naik Ibrahim, Mule Corps.
No. 4310 Naik Jiwan Singh, Sappers and Miners.
No 4666 Rifleman Khairaj Gharti, Gurkha Rifles.
No. 1112 Naik Kashi Ram, Mule Corps.
No. 3847 Sepoy Khushi Muhammad, Punjabis.
Risaldar Kunda Singh, I. O. M., Cavalry.
No. 4520 Naik Kutu Ram, Punjabis.
No. 1673 Lance-Naik (Acting Naik) Labh Singh, Sikhs.
No. 3490 Naik Lal Sing Gurung, Gurkha Rifles.
No. 1029 Private Madurai, Pioneers.
No 1695 Lance-Naik Makardhoj Rai, Gurkha Rifles.
No. 3870 Sepoy Mal Singh, Pioneers.
No. 24 Havildar Maluk Singh, Divisional Signal Company.
No. 2782 Sepoy Mangal Singh, Sikhs.
No. 7018 Naik Mangta, Army Bearer Corps.
No. 219 Sepoy Mansa Singh, Punjabis.
No. 2123 Sepoy Mehr Singh, Punjabis.
No. 3151 Rifleman Mohanlal Ale, Gurkha Rifles.
No. 4102 Naik Mundar Singh, Pioneers.
No. 3182 Rifleman Nanoo Singh, Rifles.
No. 2933 Rifleman Narbir Bura, Gurkha Rifles.
No. 1007 Havildar Nowsher Khan, Sappers and Miners.
No. 3766 Rifleman Parsa Ram, Rifles.
No. 3299 Naik Puranbahadur Thapa, Gurkha Rifles.
No. 3683 Naik Rahmat Khan, Sappers and Miners.
No. 17642 Bearer Ram Lal, Army Bearer Corps.
No. 2951 Rifleman Rudrabir Thapa, Gurkha Rifles.
Subadar Saiyid Suliman, Infantry.
No. 212 Artificer Havildar Sant Ram, Tehri Imperial Service Sappers.
No. 2370 Havildar Sawan Singh, Punjabis.
No 1267 Lance-Naik Seyed Muhammad, Pioneers.
No. 7213 Bearer Sunnoo, Army Bearer Corps.
No. 3557 Lance-Naik Tekbahadur Khattri, Gurkha Rifles.
Subadar (Acting Subadar-Major) Ujagar Singh, Sikhs.
No. 852 1st Class Sub-Assistant Surgeon Wahidyar Khan, I. S. M. D.
No. 1926 Havildar Peary Lal, Bharatpur Imperial Service Infantry.
Raghojirao Khandolkar, Lieutenant in the 3rd Gwalior Imperial Service Infantry.

MERITORIOUS SERVICE MEDAL

No. 10.—The Meritorious Service Medal, without annuity, has been awarded to the undermentioned Indian non-commissioned officers and men for meritorious service and devotion to duty in the field :—

*No. 317 Dafadar Muhammad Shah, Cavalry.
No. 434 Lance-Dafadar Genda Singh, Cavalry.
No. 641 Lance-Naik Indar Singh, Sappers and Miners.
No. 1080 Naik Ilam Din, Sappers and Miners.
No. 1361 Colour-Havildar Muhammad Zaman, Infantry.

No. 2236 Sowar Allah Buksh, Lancers.
No. 911 Dafadar Kirparam, Cavalry.
No. 961 Kot-Dafadar Sheonath Singh, Cavalry.
No. 9303 Havildar Ali Gohar, Ammunition Column.
No. 16 Brigade Trumpeter Bakhtawar Singh, Mountain Battery.
No. 1132 Driver-Havildar Ghulam Ali, Mountain Battery.
No. 343 Naik Lal Khan, Mountain Battery.
No. 2208 Havildar Nizam Din, Ammunition Column.
No. 11311 Naik Pahlwan Khan, Ammunition Column.
No. 206 Havildar Saidullah, Mountain Battery.
No. 702 Gunner (Lance-Naik) Santa Singh, Mountain Battery.
No. 16207 Havildar Warriam Singh, Ammunition Column.
No. 1424 Lance-Naik Abdul Ghani, Sappers and Miners.
No. 2158 Sapper Asghar, Sappers and Miners.
No. 1898 Sapper Isher Singh, Sappers and Miners.
No. 1677 Sapper Lehna Singh, Sappers and Miners.
No. 2202 Lance-Naik Naranjan Singh, Sappers and Miners.
No. 1905 Driver-Havildar Rahmat Khan, Sappers and Miners.
No. 2914 Havildar Channan Singh, Sappers and Miners.
No. 4393 Sapper Daji Patel, Sappers and Miners.
No. 2750 Havildar Gurdit Singh, Sappers and Miners.
No. 3171 Sapper Partab Singh, Sappers and Miners.
No. 38 Lance-Naik Amir Baksh, Corps Signal Company.
No. 11 Havildar Mangtu, Corps Signal Company.
No. 30 Lance-Naik Nur Muhammad, Wireless Company.
No. 25 Naik Sardar Khan, Corps Signal Company.
No. 24 Havildar Maluk Singh, Divisional Signal Company.
No. 41 Lance-Naik Rajwalis, Wireless Signal Squadron.
No. 1567 Sepoy Mannulal, Brahmans.
No. 1052 Armourer Havildar Jaddu Ram, Infantry.
No. 4136 Naik Dhanna Singh, Sikhs.
No. 4141 Sepoy Uttam Singh, Sikhs.
No. 4035 Sepoy Niaz Gul, Punjabis.
No. 173 Naik Rup Lal, Punjabis.
No. 3861 Havildar Sewe Singh, Punjabis.
No. 150 Havildar Teja Singh, Punjabis.
No. 4220 Lance-Naik Mansa Singh, Punjabis.
No. 4211 Havildar Sawan Singh, Punjabis
No. 3554 Havildar Bahadur Singh, Punjabis.
No. 1422 Sepoy Pal Singh, Punjabis.
No. 2058 Havildar Dhanna Singh, Pioneers.
No. 1842 Havildar Gian Singh, Pioneers.
No. 2676 Havildar Kartar Singh, Pioneers.
No. 2277 Havildar Nanak Singh, Pioneers.
No. 2138 Sepoy Harnam Singh, Sikhs.
No. 1819 Sepoy Sur Singh, Rifles.
No. 2808 Pack Store Havildar Karim Khan, Infantry.
No. 530 Havildar Bhan Singh, Sikhs.
No. 150 Havildar Labh Singh, Sikhs.
No. 1211 Naik Makhan Singh, Sikhs.

No. 814 Havildar Gurditt Singh, Sikhs.
No. 3552 Lance-Naik Chattar Singh, Sikhs.
No. 3353 Havildar Harbans Singh, Sikhs.
No 3453 Havildar Ladha Khan, Sikhs.
No. 805 Havildar Gul Khan, Rifles.
No. 308 Bugle-Major Karm Khan, Rifles.
No. 2210 Naik Mir Alam, Rifles.
No. 2136 Havildar Allah Ditta, Rifles.
No. 1632 Sepoy Dewa Singh, Rifles.
No. 4158 Naik Mohammed Ramzan, Rifles.
No. 4555 Naik Panni Lal, Rifles.
No. 4537 Havildar Paru, Rifles.
No. 3223 Havildar Punjab Singh, Rifles.
No. 2848 Sepoy Venkatachelum, Infantry
No. 2597 Naik Harbans Singh, Punjabis.
No. 2157 Havildar Hazara Singh, Infantry.
No. 1410 Pack Store Havildar Ramji Garud, Infantry.
No. 2672 Sepoy Abdul Karim, Pioneers.
No. 1481 Havildar Mahibub Khan, Mahrattas.
No. 1706 Havildar Shahbaz Khan, Pioneers.
No. 474 Naik Ghulam Nabi, Rifles.
No. 2968 Havildar Nawab Ali, Infantry.
No. 2078 Colour-Havildar Bijesing Khattri, Gurkha Rifles.
No. 4363 Havildar Sapru Newar, Gurkha Rifles.
No. 275 Rifleman Mangaljit Newar, Gurkha Rifles.
No. 3351 Rifleman Budhibal Gurung, Gurkha Rifles.
No. 4611 Havildar Manbir Gurung, Gurkha Rifles.
No. 3990 Naik Motilal Rana, Gurkha Rifles.
No. 666 Havildar Thamansing Rana, Gurkha Rifles.
No. 1765 Kot-Dafadar Bagh Ali, Supply and Transport Corps.
No. 1133 Kot-Dafadar Feroz, Supply and Transport Corps.
No. 1845 Lance-Naik Makhan, Supply and Transport Corps.
No. 181 Lance-Naik Bhoota, Supply and Transport Corps.
No. 365 Kot-Dafadar Ghulam Mohomed, Supply and Transport Corps.
No. 216 Kot-Dafadar Hayat Mohamed, Supply and Transport Corps.
No. 545 Kot-Dafadar Sunder Singh, Supply and Transport Corps.
No. 863 Kot-Dafadar Rajah Khan, Supply and Transport Corps.
No. 1260 Naik Tayah, Supply and Transport Corps.
No. 39 Kot-Dafadar Bahadur Khan, Supply and Transport Corps.
No. 988 Naik Ibrahim, Supply and Transport Corps.
No. 1462 Kot-Dafadar Kiam Khan, Supply and Transport Corps.
No. 1 Kot-Dafadar Alla Ditta, Supply and Transport Corps.
No. 298 Kot-Dafadar Ghulam Rasool, Supply and Transport Corps.
No. 389 Kot-Dafadar Amir Ali, Supply and Transport Corps.
No. 5000 Kot-Dafadar Gama Khan, Supply and Transport Corps.
No. 197 Naik Mohamed Khan, Supply and Transport Corps.
No. 1740 Driver Amira, Supply and Transport Corps.
No. 1604 Lance-Naik Dost Mahomed, Supply and Transport Corps.
No. 1431 Naik Sajawal, Supply and Transport Corps.

No. 115 Kot-Dafadar Fazal Din, Supply and Transport Corps.
No. 103 Kot-Dafadar Zain-ul-Abdin, Supply and Transport Corps.
No. 683 Driver Fazal Khan, Supply and Transport Corps.
No. 945 Driver Luksman, Supply and Transport Corps.
No. 1065 Driver Mohammed, Supply and Transport Corps.
No. 759 Naik Abdul Kader, Mule Corps, Supply and Transport Corps.
No. 936 Lance-Naik Wali Mohamed, Supply and Transport Corps.
No. 746 Kot-Dafadar Din Mahomed, Supply and Transport Corps.
No. 716 Acting-Naik Jahan Dad, Supply and Transport Corps.
No. 965 Lance-Naik Abdulla, Supply and Transport Corps.
No. 1716 Kot-Dafadar Fazal Ahmed, Supply and Transport Corps.
No. 1029 Kot-Dafadar Turabaz Khan, Supply and Transport Corps.
No. 782 Lance-Naik Bahadur Khan, Supply and Transport Corps.
No. 864 Kot-Dafadar Mahomed Din, Supply and Transport Corps.
No. 585 Naik (Acting-Kot-Dafadar) Sher Ali, Supply and Transport Corps
No. 1795 Driver Akbar, Supply and Transport Corps.
No. 1040 Kot-Dafadar Fateh Mohammed, Supply and Transport Corps.
No. 1001 Naik Kaim Din, Supply and Transport Corps.
No. 1943 Lance-Naik Ali Gohar, Supply and Transport Corps.
No. 1980 Lance-Naik Sultan Mohammed, Supply and Transport Corps.
No. 557 Kot-Dafadar Hassan Shah, Supply and Transport Corps.
No. 212 Kot-Dafadar Kala, Supply and Transport Corps.
No. 958 Lance-Naik Kalander, Supply and Transport Corps.
No. 474 Kot-Dafadar Fakroo, Supply and Transport Corps.
No. 6 Kot-Dafadar Mohamad Kasim, Supply and Transport Corps.
No. 3 Kot-Dafadar Shamus, Supply and Transport Corps.
No. 1273 3rd Grade Veterinary Assistant Barkat Ali, Indian Subordinate Veterinary Department.
No. 1038 2nd Grade Veterinary Assistant Kalab Husain, Indian Subordinate Veterinary Department.
No. 823 3rd Grade Veterinary Assistant Mahboob Ilahi, Indian Subordinate Veterinary Department.
No. 1272 3rd Grade Veterinary Assistant Mohamad Ibrahim, Indian Subordinate Veterinary Department.
No. 1542 3rd Grade Veterinary Assistant Muzaffar Hossain, Indian Subordinate Veterinary Department.
No. 1359 3rd Class Sub-Assistant Surgeon Birendra Nath Das, Indian Subordinate Medical Department.
No. 973 1st Class Sub-Assistant Surgeon Brindaban, Indian Subordinate Medical Department.
No. 880 1st Class Sub-Assistant Surgeon Ghaus Mohammed, Indian Subordinate Medical Department.
No. 361 2nd Class Sub-Assistant Surgeon Harishchandrarao Govindrao Shirke, Indian Subordinate Medical Department.
No. 1150 1st Class Sub-Assistant Surgeon Jit Singh, Indian Subordinate Medical Department.
No. 829 1st Class Sub-Assistant Surgeon Lachman Dass, Indian Subordinate Medical Department.
No. 263 1st Class Sub-Assistant Surgeon Mohan Lal Nagesar Shukal, Indian Subordinate Medical Department.
No. 1198 2nd Class Sub-Assistant Surgeon Mul Singh, Indian Subordinate Medical Department.

No. 859 1st Class Sub-Assistant Surgeon Muhammad Amir, Indian Subordinate Medical Department.

No. 1224 2nd Class Sub-Assistant Surgeon Muhammad Hussain, Indian Subordinate Medical Department.

No. 1091 1st Class Sub-Assistant Surgeon Ramditta Mall, Indian Subordinate Medical Department.

No. 321 1st Class Sub-Assistant Surgeon Ram Krishna Anant Parab, Indian Subordinate Medical Depaitment.

No. 1410 2nd Class Sub-Assistant Surgeon V. Venkataramayya, Indian Subordinate Medical Department.

No. 852 1st Class Sub-Assistant Surgeon Wahidyar Khan, Indian Subordinate Medical Department.

No. 3139 Lance-Havildar Bara Singh, Army Bearer Corps.

No. 6995 Dholy Bearer Dharmaji, Army Bearer Corps.

No. 9614 Naik Doraswamy, Army Bearer Corps.

No. 7003 Lance-Havildar Duckchore, Army Bearer Corps.

No. 1578 Bearer Ghaur, Army Bearer Corps.

No. 18365 Dholy Bearer Jainti Chetri, Army Bearer Corps.

No. 3004 Naik Juggoo, Army Bearer Corps.

No. 13046 Bearer Kishen Bahadur, Army Bearer Corps.

No. 8051 Bearer Mangrey, Army Bearer Corps.

No. 7054 Naik Misri, Army Bearer Corps.

No. 8681 Bearer Puran, Army Bearer Corps

No. 6065 Lance-Havildar Ramsarup, Army Bearer Corps.

No. 121 Naik Bahadur Singh, Tehri Imperial Service Sappers.

No. 173 Lance-Naik Haim Singh, Tehri Imperial Service Sappers.

No. 63 Sapper Hans Ram, Tehri Imperial Service Sappers.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 1st January, 1918.

PROMOTIONS

No. 1.—The Governor-General in Council is pleased to sanction the promotion of the undermentioned officers in recognition of services rendered in India in connection with the war :—

To be Captains, Royal Indian Marine (Supernumerary).

Commander B. H. Jones, Royal Indian Marine.

Commander A. E. Harold, D.S.O., Royal Indian Marine.

Commander E. W. Huddleston, C.I.E., Royal Indian Marine.

To be temporary Lieutenant-Commander.

Temporary Lieutenant F. R. Davey, Royal Indian Marine.

To be temporary Lieutenant.

Sub-Lieutenant A. H. Hicks, Royal Indian Marine.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 1.} DELHI, SATURDAY, JANUARY 5, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	1—18
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	1—26
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	1—2

SUPPLEMENT NO. 1.	PAGES.
First forecast winter oilseeds, rape, mustard and linseed, 1917-1918 [*published in Calcutta*]	1—4
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 3rd January 1918, based on the Indian Daily Weather Reports of the period	5—6
Season and Crop Prospects for the week ending Saturday, the 29th December 1917	7—8
Statement of plague seizures and deaths reported in India during week ending the 29th December 1917	9—12
Statement of Approximate Gross Earnings of Indian Railways	13—15

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 4th January 1918.

No 77-C.—Mr. A. B. Kettlewell, C.I.E., is permitted to resign His Majesty's Indian Civil Service with effect from the 1st October 1917.

No. 79-C.—Mr. H. A. Rose is permitted to resign His Majesty's Indian Civil Service with effect from the 25th October 1917.

MEDICAL.

The 2nd January 1918.

No. 36-C.—The services of Lieutenant-Colonel C. H. L. Meyer, I.M.S. (retired), are replaced at the disposal of the Government of Bombay, with effect from the date on which he is relieved of his military duties.

No. 38-C.—In supersession of the Home Department notification no. 406, dated the 4th October 1917, the services of Lieutenant-Colonel C. H. James, C.I.E., I.M.S., are placed temporarily at the disposal of the Chief Commissioner of Delhi, with effect from the afternoon of the 29th September 1917.

No. 40-C.—Dr. W. S. Robertson, M.B., Ch B., is appointed to be Professor of Operative Surgery, King Edward Medical College, Lahore, with effect from the 23rd October 1917, until further orders.

POLITICAL.

The 2nd January 1918.

No. 14.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, IV of 1915, as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely :—

After Rule 12-A. the following rule shall be inserted, namely :—

Power to order removal of suspects from specified areas.

"12-B. (*1*) Where the Governor-General in Council has by notification in the *Gazette of India* declared any area to be an area which it is necessary to safeguard in the public interest and where, in the opinion of the Local Government, any person has acted, is acting, or is about to act in a manner prejudicial to the safety of such area or any works or buildings therein or to the effective control of any such works, the Local Government may by order in writing direct that such person shall not enter, reside or remain in such area.

(*2*) An order made under sub-rule (*1*) shall be served on the person in respect of whom it is made in the manner provided in the Code of Criminal Procedure, 1898, for service of a summons and upon such service such person shall be deemed to have had due notice thereof.

(*3*) Any officer of Government authorised in this behalf by general or special order of the Local Government may arrest, without warrant, any person against whom a reasonable suspicion exists that he has acted, is acting, or is about to act in the manner aforesaid and may, in exercise of the power conferred by this sub-rule, use any and every means necessary to enforce the same.

(*4*) Any officer making an arrest under this rule shall forthwith report the fact to the Local Government and may,

(*i*) if such person is prepared to give security, release him on his executing a bond that he will not, pending receipt of the orders of the Local Government, enter, reside or remain in any area notified under sub-rule (*1*) ; or

(*ii*) if the person arrested has not been released on a bond, by order in writing commit him, pending receipt of the orders of the Local Government, to such custody as the Local Government may by general or special order specify in this behalf for a period not exceeding fifteen days.

(*5*) When security has been taken under this rule the bond shall be deemed to be a bond taken under the provisions of the Code of Criminal Procedure, 1898, by the District Magistrate of the District within which the area concerned is situated, and the provisions of section 514 of the said Code shall apply accordingly.

(*6*) Whoever, being a person in respect of whom an order has been made under sub-rule (*1*), knowingly disobeys any direction in such order shall be deemed to have contravened these rules."

Explanation.—In this rule the expression "District Magistrate" shall be deemed, in the case of the Presidency Towns and Rangoon, to refer to the Chief Presidency Magistrate.

No. 15.—In pursuance of Rule 12-B. of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council is pleased to declare the area specified in the schedule annexed hereto to be an area which it is necessary to safeguard in the public interest.

SCHEDULE.

Name of village.	Thana number.	Name of police station.	Thana.	Name of district.
1	2	3	4	5
Sakchi	1153	Sakchi	Ghatsila	Singhbhum.
Kalimati	1163	"	"	"
Golmundi	1152	"	"	"
Bara	1151	"	"	"
Susnigeria	1162	"	"	"
Jugsalai	1161	"	"	"
Beldih	1154	"	"	"
Khutadi	1155	"	"	"
Kadma	1160	"	"	"
Bhatiadih	1159	"	"	"
Ulyan	1158	"	"	"
Gamariagora	1157	"	"	"
Sonari	1156	"	"	"
Baghbera	1168	"	"	"
Kitadih	1167	"	"	"

PORT BLAIR.

The 4th January 1918.

No. 72-C.—Mr. F. T. Dalton, Extra Assistant Conservator of Forests, Port Blair, is appointed to be an Assistant Commissioner in the Settlement for so long as he holds his present office or until further orders.

No. 74-C.—The services of Captain B. L. Jones, Executive Commissariat Officer, Port Blair, are replaced at the disposal of the Army Department with effect from the date on which he proceeded on leave.

No. 75-C.—Major A. K. Heyland. D.S.O., Supply and Transport Corps, is appointed to be Executive Commissariat Officer, Port Blair, with effect from the date on which he assumes charge of his duties.

S. R. HIGNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 3rd January 1918

No. 1.—The services of the Reverend J. S. Price are placed at the disposal of the Government of Madras with effect from the date on which he assumes charge of his duties as a chaplain on probation on the Madras Ecclesiastical Establishment.

E. D. MACLAGAN,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 3rd January 1918.

No. 6-Est. A.—Mr. J. H. H. Bill, I.C.S., of the Political Department, was granted privilege leave for 23 days, with effect from the 13th October 1917.

No. 46-I. B.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), as applied to the Railway Lands in Rajputana and the Abu Area, the Governor-General in Council is pleased to direct that the following amendments shall be made in the Indian Defence Force (Rajputana Railway Lands and the Abu Area) Rules, 1917, namely :—

1. In rule 16 of the said rules, for categories C, D and E, the following shall be substituted, namely :—

"C. Unfit for military service but likely to become fit for inclusion in category A or B within six months.

D. Unfit for military service and unlikely to become fit for inclusion in category A or B within six months."

2. For rule 17 of the said rules, the following shall be substituted, namely :—

"17. (1) Persons who are classified in category C or D of medical fitness shall be exempted from military service and conditional certificates of exemption in Form I set out in Schedule I of these rules shall be issued to such persons accordingly by the competent military authority.

Exemption on medical grounds.

(2) Any person

(a) who has received a certificate of exemption in accordance with the provisions of sub-rule (1), or

(b) who has at any time been exempted from military service on the ground of ill-health or infirmity, or

(c) who has at any time been classified under these rules as fit to perform the courses of training or instruction specified by the regulations made under the Act by the Commander-in-Chief in India for persons deemed to be enrolled for local military service,

may from time to time be required by the competent military authority to present himself for further medical examination :

Provided, that no person who at his last examination was classified as permanently unfit for any service, or as unfit for military service and unlikely to become fit for inclusion in category A or B within six months, shall be required to present himself for further medical examination within six months thereof."

3. In rule 18 the words "in accordance with the terms of a certificate of exemption issued under rule 17" shall be omitted.

J. B. WOOD,

Secretary to the Government of India.

The 3rd January 1918.

No. 4-Est. A.—Captain R. C. Geard, 15th Lancers, is placed on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, with effect from the 5th December, 1917.

A. H. GRANT,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 27th December 1917.

No. 1418-F. E.—Mr. C. F. Cowie, Deputy Comptroller, Assam, has been granted privilege leave for nineteen days, with effect from the 4th December 1917.

Mr. P. C. Bhattacharyya, a Superintendent in the office of the Comptroller, Assam, has been appointed to officiate as Chief Superintendent, class II, in that office, with effect from the 10th December 1917, and during the absence on leave of Mr. Cowie.

No. 1419-F. E.—*With effect from the 17th November 1917*—

Mr. G. C. Ghosh, officiating Chief Superintendent, class I, office of the Accountant General, Bihar and Orissa, is confirmed in that class.

Mr. A. Krishna Rao Mudaliar, officiating Chief Superintendent, class II, office of the Comptroller, Central Provinces, is confirmed in that class.

The 3rd January 1918.

No. 164-Accts.—Camp.—The following promotions of Deputy Examiners in the Military Accounts Department are made, with effect from the 1st November 1917, temporarily in connection with the war :—

Name.	From	To
Mr. J. R. King	Deputy Examiner, 1st grade (sub. *pro tem.*).	Deputy Examiner, 1st grade (Temporary and Supernumerary).
Mr. J. W. Lewis	Deputy Examiner, 2nd grade	Ditto.
Mr. E. Sterling	Ditto ditto	Ditto.
Mr. E. F. Gonsalves	Ditto ditto	Ditto.
Khan Sahib B. C. Lichmore	Ditto ditto	Ditto.
Mr. A. Fairhurst	Ditto ditto	Ditto.
Mr. C. Gonsalves	Ditto ditto	Deputy Examiner, 1st grade (sub. *pro tem.*).

No. 3-F. E.—Mr. J. R. Gunjikar, Deputy Comptroller, India Treasuries, has been granted privilege leave for three months with effect from the 18th December 1917.

Mr. U. C. Banerjee, a Superintendent of the office of the Comptroller, India Treasuries, has been appointed to officiate as Chief Superintendent, class II, in that office, with effect from the 20th December 1917, and until further orders.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CORRIGENDUM.

Delhi, the 5th January 1918.

No. 61-D—In the notification of the Government of India in this Department No. 1064-D., dated the 8th December 1917, *for* "3rd January 1918," *read* "2nd January 1918."

NOTIFICATIONS.

The 5th January 1918.

No. 7.—The following statement showing the receipts and charges for the year 1916-17 on account of the Madras Coast Lights is published for general information :—

Statement showing the receipts and charges of Madras Coast Lights fund for the year 1916-17.

Opening Balance.		Receipts.			Charges.					Surplus (+) or deficit (—).		Closing Balance.	
					Repayment instalment (capital and interest) of the debt due to the Imperial Government.	Maintenance and repair charges.	Establishment, contingencies, travelling allowance and miscellaneous.	*Transfer to Capital account for major works and repairs.*					
Cash.	Government securities.	Gross receipts.	Refunds.	Net receipts.				Cash.	Government securities.	Cash.	Government securities.	Cash.	Government securities.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
16,852 10 4	1,23,400 0 0	82,730 5 4	816 6 3	81,913 15 1	(a)47,826 0 0	2,068 7 0	(b)91,862 4 10	...	...	+14,371 9 6	—73,400 0 0	31,224 3 10	50,000 0 0

(a) Interest, Rs. 21,270-14-3 and repayment of loan, Rs. 26,557-1-9. Loan received from Imperial funds in 1904, Rs. 9,38,476. Loan outstanding on the 31st March 1917, Rs. 5,05,215-2-8.

(b) Includes Rs. 24,676-9-2, loss on investments. Face-value of securities sold is Rs. 73,400.

No. 41-D.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor-General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of a booklet entitled "An open letter to the Right Honourable Edwin Samuel Montagu, His Britannic Majesty's Secretary of State for India," by Lajpat Rai

No. 83-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in the Notification No. 1990-D., dated the 29th December 1917, issued by the Government of India in the Department of Commerce and Industry :—

Delete the words 'Azores' and 'Madeira.'

No. 84-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in the Notification No. 6168-158-W. II, dated the 22nd July 1916, issued by the Government of India in the Department of Commerce and Industry, as subsequently amended :—

Delete the words 'Azores' and 'Madeira.'

No. 104-D.—Mr. E. P. Jones, B.A., Registrar in this Department, has been granted privilege leave for one month with effect from the 3rd January 1918, and the following arrangements have been made in his place :—

Rai Bahadur A. K. Sarkar, B.A., Superintendent, 1st grade, to officiate as Registrar;

Mr. S. N. Banerji, B A., Superintendent, 2nd grade, to officiate as Superintendent, 1st grade;

Mr. D. O'Sullivan, Superintendent, 3rd grade, to officiate as Superintendent, 2nd grade; and

Mr. P. Wood-Collins, Secretariat Assistant, 1st grade, to officiate as Superintendent, 3rd grade.

IMPORT AND EXPORT REGULATIONS.

The 5th January 1918.

No. 20-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.*:—

Additions.

Caprino, P., Tientsin.

Compagnie Générale d'Extrême-Orient, Tientsin.

Marzoli, E., Tientsin.

Runacher, J., Tientsin.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 4th January 1918.

APPOINTMENTS.

No. 11.—The undermentioned non-commissioned officer to be Second Lieutenant, subject to His Majesty's approval :—

Royal Regiment of Artillery.

Royal Horse and Royal Field Artillery.

No. 463 Armament Staff Serjeant Albert Edward Butler, Army Ordnance Corps. Dated 3rd November 1917.

REGULAR FORCES.

Cavalry.

No. 12.—The undermentioned warrant and non-commissioned officers to be Second Lieutenants, subject to His Majesty's approval:—

7th (Queen's Own) Hussars.

Serjeant Edwin Henry Jones. Dated 19th December 1917.

14th (King's) Hussars.

Regimental Quartermaster Serjeant John Walter Brown. Dated 19th December 1917.

Infantry.

The Durham Light Infantry.

Serjeant George Thomas Harley. Dated 18th December 1917.

General List Infantry.

No. 13.—The undermentioned to be temporary Quartermaster with the honorary rank of Lieutenant, subject to His Majesty's approval, while serving with an Indian Defence Force unit:—

Frederick Phillips, from The Cheshire Regiment. Dated 4th December 1917.

INDIAN ARMY.

ARMY RESERVES.

No. 14.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

To be Second Lieutenants.

Cavalry Branch.

James Birch Brown. Dated 28th December 1917.

Infantry Branch.

Donel Clemons Eberhardie. Dated 17th December 1917.
George Percy Edge. Dated 22nd December 1917.
David Alroy Judah. Dated 28th December 1917.
Harold John Sykes. Dated 29th December 1917.
Victor Bayley, C.I.E. Dated 1st January 1918.

No. 15.—Michael Meehan (temporary Second Lieutenant, General List), to be Second Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated 3rd January 1918, but to rank from the 19th March 1917.

No. 16.—Second Lieutenant Harold John Sykes, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Garrison Engineer, dated 29th December 1917.

No. 17.—Lieutenant (temporary Captain) G. H. R. Halland, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while specially employed at Army Headquarters. Dated 1st December 1917.

No. 18.—Lieutenant P. L. Bowers, M.C., Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while specially employed. Dated 25th May 1917.

No. 19.—Lieutenant A. R. Pollard, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while specially employed. Dated 25th May 1917.

No. 20.—Lieutenant A. B. Aitken, M.C., Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while specially employed. Dated 14th July 1917.

No. 21.—Lieutenant P. J. Sellier, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while specially employed. Dated 16th July 1917.

LONDON GAZETTE.

No. 22.—The following extracts are published for general information :—

Sixth Supplement dated the 2nd November 1917 to the London Gazette of the 30th October 1917, pages 11325 and 11327.

War Office,
2nd November, 1917

* * * *

His Majesty the KING has been graciously pleased to award the Military Medal for bravery in the field to the undermentioned non-commissioned officers and men :—

* * * * *

43979 L./C. H. G. Baker, R. E. (Cossipore, India).

* * * * *

Supplement dated the 3rd November 1917 to the London Gazette of the 2nd November 1917, pages 11415, 11416 and 11425.

War Office,
3rd November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

The undermentioned temp. appts. are made at the War Office :—

G.S.O., 1st Grade.—Maj. C J. L. Allanson, C.I.E., D.S.O., Ind. Inf., and to be temp. Lt.-Col. whilst so empld. 9th Oct. 1917.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.

* * * * *

The undermentioned appts. are made :—

Flight Comdrs.—From Flying Officers, and to be temp. Capts. whilst so empld. :—

Lt. H. St. C. Smallwood, Ind. Army Res. of Off. 19th July 1917.

* * * * *

Infantry Battalions.

Bt. Col. C. G. Carnegy, M. V. O. (Ind. Army), from Trg. Res., to comd. a Bn. 4 July 1917.

* * * * *

Third Supplement dated the 6th November 1917 to the London Gazette of the 2nd November 1917, pages 11453, 11455, 11456, 11458 and 11459.

War Office,
6th November, 1917.

* * * * *

MEMORANDA.

Bt. Col. (temp. Brig.-Gen.) C. W. G. Richardson, Ind. Inf., to be temp. Maj.-Gen. whilst empld. as D. Q. M. G., India. 1st Oct. 1917.

* * * * *

Temp. Lt. C. B. Anderson, K. O. Sco. Bord., is transfd. to Gen. List for duty as a probationer, Ind. Army Res. of Off. 11th Aug. 1917.

* * * * *

Labour Corps.

Lt.-Col. A. Playfair (Ind. Army, Superny. List) is apptd. to the Corps. 31 Aug. 1917, retaining present seniority.

* * * * *

Maj. A. K. Armstrong (ret., Ind. Army) to be temp. Lt.-Col. while specially empld. 14 June 1917.

* * * * *

General List.

* * * * *

Temp. Lt. D. J. Beaton, from Sea. Highrs., to be temp. Lt. on appt. as probr. to Ind. Army. 26 Aug. 1917.

* * * * *

Supplement dated the 7th November 1917 to the London Gazette of the 6th November 1917, pages 11531 and 11532.

War Office,
7th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD.-QR. UNITS.

Brig. Comdrs.—And to be temp. Brig. Gens. whilst so empld. :—

Bt. Col. J. Hill, D. S. O., Ind. Inf., A.-D.-C. to The KING, *vice* temp. Lt.-Col. F. M. Carlton, D. S. O, R. Lanc. R., T. F. 30th Aug. 1917.

* * * * *

PROMOTIONS.

No. 23.—The following acting promotion is made, subject to His Majesty's approval :—

Royal Garrison Artillery.

Lieutenant A. A. R. Cope to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 7th August 1917, *vice* Captain (now Major) E. R. C. Wilson transferred with effect from 23rd July 1917.

Territorial Force.

Royal Field Artillery.

No. 24.—The name of Captain (acting Major) H. A. Blair is as now described and not as stated in Army Department Notification No. 1600, dated the 21st September 1917.

INDIAN ARMY.

No. 25.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

7th November 1917.

William Scott, 104th Wellesley's Rifles.

Captain to be Major.

24th December 1917.

William Glynn Wakeman Durham, 27th Light Cavalry.

Second Lieutenants to be Lieutenants.

14th November 1917.

Richard Canning Dagge, attached 103rd Mahratta Light Infantry.

Keith Hatch, attached 34th Prince Albert Victor's Own Poona Horse.

John Alec Egerton Armstrong, attached 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Harold Christopher Dodds, attached 43rd Erinpura Regiment.

Richard James Corner, attached 31st Duke of Connaught's Own Lancers.

Herbert George Paton, attached 126th Baluchistan Infantry.

No. 26.—The following acting promotions are made, subject to His Majesty's approval :—

1st King George's Own Sappers and Miners.

Lieutenant A. M. R. Montagu, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while commanding an Engineer Field Park. Dated 21st November 1917.

46th Punjabis.

Captain J. S. H. Ring to be acting Major while second-in-command of a battalion. Dated 8th to 9th July 1917, inclusive, *vice* Major J. Hardcastle appointed temporary Commandant with effect from 23rd June 1917.

86th Carnatic Infantry.

Lieutenant A. A. Farbrother, 9th (Service) Battalion, The Gloucestershire Regiment, attached, to be acting Captain while commanding a company. Dated 18th November 1917, *vice* Major D. M. Patrickson, vacated with effect from 3rd November 1917.

103rd Mahratta Light Infantry.

Lieutenant H. Pattinson, attached, to be acting Captain while commanding a company. Dated 5th December 1917, *vice* Second Lieutenant H. J. Martin vacated with effect from 20th November 1917.

Second Lieutenant (acting Captain) H. J Martin relinquishes his acting rank on ceasing to command a company. Dated 20th November 1917.

2nd Battalion, 113th Infantry.

Lieutenant (acting Captain) L. C. Fitzgerald, 5th Service Battalion, Princess Victoria's (Royal Irish Fusiliers), attached, relinquishes his acting rank on ceasing to command a wing. Dated 2nd November 1917.

ARMY RESERVES.

No. 27.—The following promotion is made, subject to His Majesty's approval :—

Lieutenant to be Captain.

23rd November 1917.

George Henry Knowland.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 28.—Lieutenant-Colonel V. de V. Hunt, Indian Army, is granted increased staff pay at the rate of Rs. 500 per mensem, with effect from the 1st January 1918.

No. 29.—Major W. D. Reid, Indian Army, is granted increased staff pay at the rate of Rs. 400 per mensem, with effect from the 3rd January 1918.

No. 30.—Major W. C. Anderson, Indian Army, Supernumerary List, is granted increased staff pay at the rate of Rs 500 per mensem, with effect from the 2nd February 1918.

DEPARTMENTAL OFFICERS.

No. 31.—With reference to Army Department Notification No. 2027, dated the 30th November 1917, the following departmental officers are granted the honorary rank of Major, subject to His Majesty's approval, with effect from the 21st September 1917 :—

Military Works Services and Public Works Department, India.

Commissary and honorary Captain George Farrington, Sub-Engineer, 1st grade, Public Works Department, Burma.

Barrack Department, Punjab-Bengal List.

Commissaries and honorary Captains Denis Rennick, William Harvey, and Francis James Clay, Barrack Masters.

Barrack Department, Madras List.

Commissaries and honorary Captains Archibald Augustus Martinnant and William Reuben, Barrack Masters.

SUPPLY AND TRANSPORT CORPS.

(Late) Bombay List.

No. 32.—Deputy Commissary and honorary Captain Edwin Morris Bray, supernumerary, to be Commissary, supernumerary, and to have the honorary rank of Major, subject to His Majesty's approval,

Deputy Commissary and honorary Captain Charles Sayers to be Commissary, and to have the honorary rank of Major, subject to His Majesty's approval,

Assistant Commissary and honorary Lieutenant James Morris to be Deputy Commissary, and to have the honorary rank of Captain, subject to His Majesty's approval.

Conductor (supernumerary Assistant Commissary and honorary Lieutenant) Ernest George Bingham to be absorbed in the grade of Assistant Commissary with the honorary rank of Lieutenant,

Sub-Conductor Arthur Henry Olley, (late) Bengal-Punjab List, to be Conductor and to be brought on to the Amalgamated List for all further promotion, and

Staff Serjeant William James Dixie, Amalgamated List, to be Sub-Conductor on the Amalgamated List,

vice Commissary and honorary Major William Bernard Ruddock, supernumerary on attaining the age of 55 years; with effect from the 13th November 1917.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 33.—The Governor-General in Council is pleased, under the provisions of paragraph 470, Army Regulations, India, Volume II, to antedate, to the dates noted against their names, the promotions of the undermentioned warrant officers of the Indian Subordinate Medical Department, for services during the war :—

1st Class Assistant Surgeon.

William Ernest Moody . . . . 1st April 1917.

2nd Class Assistant Surgeons.

William Archibald Clement Perreira . . . . . 31st March 1916.

Richard Luke Dunn . . . . 1st October 1916.

3rd Class Assistant Surgeon.

Henry Lawrence Sargent . . . . 18th October 1916.

No. 34.—The Governor General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion, with effect from the dates noted against their names, of the undermentioned warrant officers of the Indian Subordinate Medical Department, for services during the war :—

To be 3rd Class Assistant Surgeons.

Julian Norman Joseph Pacheco . . . . . 26th June 1917.
Roderick Paul Lewis . . . . 15th October 1917.
Frederick Morton . . . . 17th October 1917.

Madras Establishment.

No. 35.—The Governor General in Council is pleased, under the provisions of paragraph 470, Army Regulations, India, Volume II, to antedate to the date noted against his name the promotion of the undermentioned departmental officer with the honorary rank of Captain of the Indian Subordinate Medical Department, for services during the war :—

Kenneth George Sydney Macqueen. 4th November 1916.

No. 36.—The Governor General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion, with effect from the date noted against their names, of the undermentioned warrant officers of the Indian Subordinate Medical Department, for services during the war :—

To be 1st Class Assistant Surgeons.

Vincent Joseph Lopez.
Harry Victor James Thompson. } 1st October 1917.

Bengal Establishment.

No. 37.—The Governor General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion, with effect from the dates noted against their names, of the undermentioned warrant officers of the Indian Subordinate Medical Department, for services during the war :—

To be 2nd Class Assistant Surgeons.

Dallas Melville Frost.
Gerald Hugh Blaker. } 5th March 1917.
Alfred Joseph Raphael. 5th September 1917.

Bombay Establishment.

No. 38.—The undermentioned 3rd class Assistant Surgeons having completed five years' service in that class, to be 2nd class Assistant Surgeons, with effect from the dates noted against their names :—

Gerald Walter Dudley (Supernumerary 2nd class).
John Wilson Woodsell, M. C. } 31st October 1917.
George Urbain Oakley. 31st December 1917.

Bengal Establishment.

No. 39.—The undermentioned 3rd class Assistant Surgeons having completed five years' service in that class, to be 2nd class Assistant Surgeons, with effect from the 31st October 1917 :—

Frederick Ignatius Courtney.

Elkins Austin Eates (Supernumerary, 2nd class).

George James Harvey.

No. 40.—The undermentioned 3rd class Assistant Surgeons having completed five years' service in that class and passed the required departmental examination, to be 2nd class Assistant Surgeons, with effect from the 31st October 1917 :—

Harry Rupert Sylvester Gillespie.

Thomas Sleman Johnstone.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 41.—The following promotions are made :—

8th Cavalry.

Jemadar Niamat Ali Khan to be Ressaidar, with effect from the 18th November 1917 and to remain seconded.

Jemadar Jamaiyat Singh to be Ressaidar, with effect from the 19th November 1917; to complete the establishment.

14th Murray's Jat Lancers.

Kot-Dafadar Sohan Singh to be Jemadar, with effect from the 2nd April 1917 and Kot-Dafadar Kure Singh to be Jemadar, with effect from the 25th April 1917; to complete the establishment.

18th King George's Own Lancers.

Jemadars Kartar Singh and Dhuman Khan to be Ressaidars and Dafadar Shahwali Khan to be Jemadar, with effect from the 25th August 1917; to complete the establishment.

34th Prince Albert Victor's Own Poona Horse.

Jemadars Ganpat Singh and Amir Khan to be Ressaidars, Dafadar Sher Bahadur Khan, Kot-Dafadars Pem Singh, and Kale Khan, and Dafadar Rawat Singh to be Jemadars, with effect from the 25th August 1917; to complete the establishment.

Royal Artillery Depôt, Kirkee.

Havildar Sajawal Khan to be Jemadar, with effect from the 23rd October 1917; to complete the establishment.

Royal Artillery Depôt, Ahmednagar.

Havildar Khusal Singh to be Jemadar, with effect from the 23rd October 1917; to complete the establishment.

Royal Artillery Depôt, Trimulgherry.

Havildar Allah Din to be Jemadar, with effect from the 23rd October 1917; to complete the establishment.

1st King George's Own Sappers and Miners.

Jemadar Yakhudin to be Subadar, with effect from the 28th October 1917; to complete the establishment.

2nd Queen Victoria's Own Sappers and Miners.

Jemadar Burland to be Subadar and Colour-Havildar Lakshmayya to be Jemadar, with effect from the 27th March 1916 and Havildars Rajagopal and Muhammad Ali to be Jemadars, with effect from the 1st December 1917; to complete the establishment.

36th Sikhs.

Naik Harnam Singh to be Jemadar, with effect from the 16th November 1917; to complete the establishment.

47th Sikhs.

Jemadar Mehar Singh to be Subadar and Colour-Havildar Mangal Singh (35th Sikhs) to be Jemadar, with effect from the 7th November 1917; to complete the establishment.

49th Bengalis.

Havildar-Major Gopal Chandra Ghose and Colour-Havildar Joshada Kinkar Ghosh to be Jemadars, with effect from the 21st November 1917; to complete the establishment.

1st Battalion, 56th Punjabi Rifles (Frontier Force).

Jemadar Mitt Singh to be Subadar, with effect from the 23rd February 1917 and Jemadar Harkhu to be Subadar, with effect from the 14th May 1917; to complete the establishment.

58th Vaughan's Rifles (Frontier Force).

Havildar Juma Khan (55th Coke's Rifles, Frontier Force) to be Jemadar, with effect from the 30th October 1917; to complete the establishment.

2nd Battalion, 97th Deccan Infantry.

Jemadars Mirza Wilayet Beg and Hardat to be Subadars, with effect from the 1st November 1917; to complete the establishment.

1st Battalion, 5th Gurkha Rifles (Frontier Force).

Jemadar Siria Gharti to be Subadar, with effect from the 1st October 1917; to complete the establishment.

DISMISSALS AND REMOVALS.

No. 42.—Army Department Notification No 949, dated the 15th June 1917, is cancelled.

RETENTIONS

SUPPLY AND TRANSPORT CORPS.

No. 43.—Commissary and Honorary Major William Bernard Ruddock is retained in the service after the age of 55 years, with effect from the 13th November 1917, until further orders, and will be borne as supernumerary in his rank and grade.

REWARDS.

No. 44.—With reference to Army Department Notification No. 2049, dated the 2nd November 1917, the special promotion of Conductor Hedley Charles Parks, India Miscellaneous List, to Assistant Commissary with the honorary rank of Lieutenant has effect from the 1st January 1917 and not from the 1st July 1917.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Bombay Light Horse.

No. 45.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major and to command the Corps.

Sir Herbert Stanley Reed, *Kt.*, A.D.C. Dated 1st April 1917.

To be Captain.

Francis Charles Annesley. Dated 1st April 1917.

To be Lieutenant.

Reginald Arthur Spence. Dated 1st April 1917.

To be Second Lieutenants.

Edmund George Pearson. Dated 1st April 1917.

Henry Francis Pengelly Hearson. Dated 21st November 1917.

Charles Henry Partridge. Dated 22nd November 1917.

Cawnpore Volunteer Rifles.

No. 46.—Second Lieutenant Arthur Winfield Lilley resigns his commission. Dated the 31st March 1917.

Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 47.—The Hon'ble Sir Elliot Graham Colvin, K.C.S.I., I.C.S., resigns the appointment of Honorary Colonel. Dated the 31st March 1917.

Kolar Gold Fields Rifle Volunteers.

No. 48.—Second Lieutenant Reginald Henry Kendall resigns his commission. Dated the 31st March 1917.

Second Lieutenant Henry Ascet Trenear Thomas resigns his commission. Dated the 31st March 1917.

Calcutta Scottish Volunteers.

No. 49.—Captain Donald Stuart Murray resigns his commission. Dated the 31st March 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 4th January 1917.

LONDON GAZETTE.

No. 2.—The following extracts are published for general information :—

Fourth Supplement dated the 2nd November 1917 to the London Gazette of the 30th October 1917, pages 11299 and 11305.

War Office,
2nd November, 1917.

* * * * *

MEMORANDA.

* * * * *

The notification regarding the undermentioned Officers, R. Ind. Mar., in the Gazette of 1st October 1917, is cancelled :—

Temp. Asst. Engr. A. C. Watson.
Temp. Lt. J. R. Graham.
Temp. Lt. J. H. Flint.

* * * * *

Fifth Supplement dated the 2nd November 1917 to the London Gazette of the 30th October 1917, pages 11315 and 11323.

Admiralty,
2nd November, 1917.

* * * * *

CORRECTIONS.

* * * * *

In Gazette of 21st September, 1917, page 9823, column 2, *delete* announcement of award of Distinguished Service Cross to Lieut. Cecil G. Hallett, R.I.M. (Award previously gazetted on 11th August, 1917.)

* * * * *

PROMOTIONS.

No. 3.—The following promotion is made in the Royal Indian Marine with effect from the 14th November 1917 :—

To be Engineer-Lieutenant.

Engineer-Sub-Lieutenant Arthur John Williams.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 24th December 1917.

No. 302-P.-16.—It is notified for general information that the Senior Government Inspector of Railways, Circle No. 5, Bombay, after inspecting the Bodeli-Chota-Udaipur Railway, authorised its opening for passenger traffic with effect from the 1st December 1917. The Railway Board having considered his report have confirmed his action.

No. 722-P.-16.—It is hereby notified, for general information, that the Railway Board have sanctioned a detailed survey being carried out by the agency of the Assam Bengal Railway for a line of railway on the metre gauge from Furkating, a station on the Assam Bengal Railway, to Badulipara, a station on the proposed Chaparmukh-Amguri Chord Railway, a distance of about 15 miles.

2. The survey will be known as the Furkating-Badulipara railway survey.

The 28th December 1917.

No. 460-F.-17.—In pursuance of sub-section (1) of section 135 of the Indian Railways Act, 1890 (IX of 1890), the Governor General in Council is pleased to declare that the Administration of the Kalighat-Falta Railway shall be liable to pay, in aid of the funds of the local authority set out in the Schedule hereto annexed, the taxes specified in the second column thereof.

Schedule.

Local authority.	Taxes.
1	2
South Suburban Municipality	Tax on holdings, latrine fees and water rates.

The 2nd January 1918.

No. 475-R.-17.—The following officiating promotions are made, *vice* Mr. H. A. Colin Campbell, Superintendent, 1st grade, granted privilege leave :—

Name.	From.	To
Mr. V. G. Gadgil . . .	Superintendent, 2nd grade .	Superintendent, 1st grade.
Mr. C. H. L. Harvey . .	Superintendent, 3rd grade .	Superintendent, 2nd grade.
Mr. H. J. S. Fleming . . .	Secretariat Assistant, 1st grade .	Superintendent, 3rd grade.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 3rd January 1918.

No. E.-294.—Lieutenant R. C. N. Palairet is appointed Assistant Controller (Indian Indents) with effect from the 29th November 1917.

The 4th January 1918.

No. G.-57.—The following officers have been appointed on the staff of the Controller (Shipbuilding), Calcutta :—

Mr. R. G. Soper, Deputy Controller (Shipbuilding).
Mr. J. Proud, Deputy Controller (Shipbuilding Design).
Mr. W. J. F. Hutcheson, Assistant Controller (Shipbuilding Design).
Lieutenant C. A. Townshend, Assistant Controller (Shipbuilding Design).
Lieutenant C. Anderson, Assistant Controller (Shipbuilding Administration).

T. RYAN,
Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall Summary for the seven days ending at 8 hrs. on Thursday, the 3rd January 1918, based on the Indian Daily Weather Reports of the period.

1. A winter depression gave a few falls of rain and snow in Baluchistan, the North-West Frontier Province, the Punjab and Kashmir; and disturbed conditions in the Bay occasioned rain in the Andamans and at a few places in Burma. A slight storm formed off the Coromandel coast and passed across the south of the Peninsula into the Arabian Sea, causing widespread rain in south-east Madras and south Mysore. In the remainder of the country weather was dry.

2. *Burma, including the Bay Islands.*—Local falls of rain were reported, chiefly from the coast districts, and rainfall was nearly general on the 27th, 28th and 29th December in the Andamans.

North-east India, including Orissa.—Mymensingh had a light fall of rain.

The United Provinces, Central India and the Central Provinces.—Weather was dry.

North-west India.—Local precipitation occurred in north Baluchistan, the hills of the North-West Frontier Province and Kashmir, with a few falls in the Punjab.

The Peninsula.—Nearly general rain fell in south-east Madras on the 1st and 2nd January and in south Mysore on the 2nd. A few falls were reported from Malabar.

3. The chief amounts of rainfall reported were as follows :—

December	27th.	Port Blair 1·21", Table Island 1·02" and Sonamarg 1·42".
,,	28th.	Table Island 0·97", Diamond Island 1·80" and Sonamarg 1·36".
January	1st.	Negapatam 1·79", Cuddalore 0·95" and Madras 1·86".
,,	2nd.	Trivandrum 2·05" and Kodaikanal 1·07".

4. The rainfall of the week was 20 per cent or more in excess in the Bay Islands, Lower Burma, Kashmir, Mysore, Malabar and Madras South-east, and was 20 per cent. or more in defect in Assam, Chota Nagpur, the United Provinces, the Punjab East North, the North-West Frontier Province, Baluchistan, Central India, Berar, the Central Provinces, Hyderabad, the Madras Deccan and the Madras Coast North. It was within 20 per cent. of the normal in the Punjab South-west. No rain usually falls at this time of the year in the remaining divisions.

The rainfall from the 30th November to date is 20 per cent. or more in excess in the Bay Islands, Lower Burma, the Punjab East and North, Kashmir, the North-West Frontier Province, Baluchistan and Sind; and is 20 per cent or more in defect in Upper Burma, Assam, Bengal, Orissa, Chota Nagpur, the United Provinces, the Punjab South-west, Rajputana, Central India, Berar, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad, Mysore, Madras South-east and the Madras Deccan It differs from the normal by less than 20 per cent. in Malabar and the Madras Coast North: the absence of rain is a normal feature in the weather at this period of the year in Bihar and Gujarat.

Division.	Rainfall data for week ending on 3rd January 1918.			Rainfall data from 30th November 1917 to 3rd January 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	1·7	0·6	+1·1	10·3	7·5	+2·8	+37	+24
Lower Burma	0·6	0	+0·6	1·2	0·7	+0·5	+71	—14
Upper Burma	0	0	0	0	0·5	—0·5	—100	—100
Assam	0	0·1	—0·1	0·2	0·5	—0·3	—60	—50
Bengal	0	0	0	0	0·4	—0·4	—100	—100
Orissa	0	0	0	0	0·4	—0·4	—100	—100
Chota Nagpur	0	0·1	—0·1	0	0·3	—0·3	—100	—100
Bihar	0	0	0	0	0	0	0	0
United Provinces, East	0	0·1	—0·1	0·2	0·3	—0·1	—33	0
United Provinces, West	0	0·2	—0·2	0·3	0·5	—0·2	—40	0
Punjab, East and North	0·1	0·3	—0·2	0·8	0·6	+0·2	+33	+133
Punjab, South-West	0·1	0·1	0	0·2	0·4	—0·2	—50	—67
Kashmir	1·0	0·4	+0·6	2·3	1·8	+0·5	+28	—7
N.-W. Frontier Province	0	0·1	—0·1	0·6	0·4	+0·2	+50	+100
Baluchistan	0	0·1	—0·1	1·1	0·8	+0·3	+37	+57
Sind	0	0	0	0·1	0	+0·1	—	—
Rajputana, West	0	0	0	0·1	0·2	—0·1	—50	—50
Rajputana, East	0	0	0	0	0·2	—0·2	—100	—100
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0·1	—0·1	0	0·3	—0·3	—100	—100
Central India, East	0	0·1	—0·1	0·3	0·5	—0·2	—40	—25
Berar	0	0·2	—0·2	0	0·7	—0·7	—100	—100
Central Provinces, West	0	0·1	—0·1	0·2	0·5	—0·3	—60	—50
Central Provinces, East	0	0·1	—0·1	0	0·4	—0·4	—100	—100
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0	0	0	0	0·3	—0·3	—100	—100
Hyderabad, North	0	0·1	—0·1	0	0·3	—0·3	—100	—100
Hyderabad, South	0	0·1	—0·1	0	0·3	—0·3	—100	—100
Mysore	0·1	0	+0·1	0·1	0·5	—0·4	—80	—100
Malabar	0·5	0·2	+0·3	1·8	1·6	+0·2	+13	—8
Madras, South-East	1·0	0·7	+0·3	4·1	5·2	—1·1	—21	—31
Madras Deccan	0	0·1	—0·1	0·1	0·6	—0·5	—83	—80
Madras Coast, North	0	0·2	—0·2	1·4	1·6	—0·2	—13	0

HEM RAJ,
for Director General of Observatories.

Dated the 3rd January 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA,

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for week ending Saturday, 29th December 1917.

Burma.—The week was practically rainless. Reaping of winter rice is practically completed. Threshing and winnowing have commenced in a few districts of Upper Burma. Cultivation of spring rice and miscellaneous island crops continues. Harvesting of winter rice, cotton, ground nut, and late sesamum is still proceeding. Standing crops are good. Cattle are healthy. The price of unhusked rice in Rangoon has risen above normal. The market for white rice is steady at rupees 240 for specials.

Assam.—The weather was seasonable. Harvesting of winter rice, pressing of sugarcane, plucking of cotton, preparation of land for autumn rice and jute and tea pruning are in progress. Prospects and outturn of crops are fair to good. Fall in price of common rice continues.

Bengal.—The weather continues to be rainless although occasionally cloudy. Harvesting of winter paddy is proceeding with good outturn. The operations are nearing completion in the eastern districts. Spring sowings are practically over. Preparatory tillage for the next year's autumn crops is progressing. The average price of rice for the province has fallen considerably.

Bihar and Orissa.—The week was rainless. Harvesting of paddy and pressing of sugarcane continue. Standing crops are doing well. The price of common rice has fallen in three districts, risen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from nine districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—There was no rain, and it is wanted in places for spring crops. Weeding and irrigation of spring crops and poppy and pressing of sugarcane continue. Standing crops are flourishing. Prospects are favourable. Agricultural stock is doing well. Fodder is still dear in places Prices are generally stationary with a tendency to rise.

Punjab.—During the week light rain fell in parts of a few submontane and western districts and proved useful for standing spring crops which are generally in good condition. Pressing of sugarcane continues in some districts. The yield is normal to good. Cotton is being picked in a few western districts, and the yield is below normal. Wheat and barley are still being sown in one or two central districts. The area sown is normal. Reaping of *toria* continues and the yield is normal. Stocks of food grains are generally sufficient. Cattle are healthy. Fodder is scarce in a few districts. Prices are generally stationary and range between normal and scarcity rates. Prices of wheat :—Ferozepore and Rawalpindi 7¼, Lahore and Lyallpur 8, and Ambala 8½ seers per rupee.

North-West Frontier Province.—No rain fell throughout the province. Sowings are satisfactory and normal. Harvesting of autumn crops is proceeding normally. The outturn is average. Prices of wheat :—Peshawar and Dera Ismail Khan $8\frac{1}{16}$ seers per rupee.

Jammu.—Rain fell in all parts. Prices are stationary. Wheat sells from 8 to 14 seers and maize from 14 to 28 seers. Condition of standing crops is below average. Cattle disease prevails in Tahsil Kathua only. Fodder is sufficient.

Kashmir.—Report not received.

Rajputana.—The weather was cool. Spring sowings continue. Autumn prospects and agricultural stock are fair. Prices are rising.

Central India.—The rainfall during the week was *nil*. Autumn crops are being harvested. Spring crops are being sown and irrigated. Cotton is being picked in Gwalior and Indore. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high. Report from Baghelkhand has not been received.

Central Provinces.—The weather was clear and cool. There was no rain. Picking of cotton and reaping and threshing of other autumn crops continue. Spring crops are generally in good condition but a shower of rain is needed to improve prospects. Variations in prices are unimportant.

Feudatory States:—Conditions were similar to those in British districts.

Bombay.—Standing crops are good. Autumn harvesting and spring sowings generally continue. Picking of cotton continues in Hyderabad, Thar and Parkar, Nawabshah, Khandesh, Ahmednagar, Dharwar and Kathiawar. Agricultural stock is sufficient. Prices of food grains have slightly risen in parts of Karnatak generally but are steady elsewhere.

Hyderabad.—No rain fell during the week. Autumn harvest is nearly completed. Early rice is being harvested. The outturn is fair to good except in parts where crops have been damaged by blight. Spring crops are generally fair to good and are being weeded. They were damaged by blight and insects in parts. Bhir and Gulbarga districts need rain. Late rice lands are being prepared and sown. Cattle are generally healthy. Prices of grains are slightly higher.

Mysore.—The week was rainless. Standing crops are good. Harvesting of wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are stationary.

Coorg.—The weather was cold. Reaping of rice has commenced. Picking of coffee continues and that of cardamoms is completed. Cattle are generally healthy. Prices of food-grains are high.

Madras.—The week was generally rainless except in the south. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding normally with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is generally good. Prices are fairly steady.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 4th January 1918

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 29th December 1917 is published for general information :—

Presidency or Province	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports	Plague seizures.	Plague deaths
DELHI	...	......	..	...
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	15	16
		Ahmedabad City	134	127
		Ahmedabad District	605	478
		Kaira District	76	59
		Surat Town and Port	62	46
		Surat District	88	62
		Broach Port	6	5
	Central	Ahmednagar District	82	64
		West Khandesh District	218	1[illegible]7
		Poona Town	150	185
		Poona District	165	107
		Nasik District	92	89
		Satara District	546	403
		Sholapur Town	69	56
		Sholapur District	229	191
	Southern	Kolaba District	5	2
		Bankot Port	2	2
		Ratnagiri Port	1	
		Ratnagiri District	1	1
		Belgaum District	321	210
		Hubli Town	2	2
		Dharwar District	201	123
	Sind	Karachi Town and Port	*7	*7
	Political Charges.	Baroda State	974	705
		Mangrol Port	6	
		Bhavnagar Port	23	20
		Jamnagar Port	21	21
		Mahuva Port	8	2
		Kathiawar Agency	444	367
		Mahi Kantha Agency	*217	*108
		Kolhapur and Southern Mahratta Country States	27[illegible]	214
		Bhor State	11	12
		Bijapur Agency	15	10
		Satara Agency	75	62
		Surat Agency	8	5
		Salay Port	8	1
		Akalkot State	39	24
		Janjira State	5	4
		TOTAL	5,259	3,900

The following additions should be made in the return for the week ending 22nd December 1917 —

East Khandesh District, *add* 159 cases, 101 deaths
Sholapur District, *add* 192 cases, 144 deaths.
Bijapur District, *add* 546 cases, 325 deaths.
Hyderabad District, *add* 15 cases, 15 deaths.
Sukkur District, *add* 84 cases, 25 deaths.
Shikarpur City, *add* 107 cases, 37 deaths.
Upper Sind Frontier District, *add* 34 cases, 9 deaths
Palanpur Agency, *add* 12 cases, 7 deaths.
Cutch State, *add* 51 cases, 49 deaths.
Juna Port, *add* 3 cases, 3 deaths.
Mandvi Port, *add nil* case, 1 death.
Baroda State, *add* 866 cases, 616 deaths.

* For two weeks.

Presidency or Province.	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madras City	1 (c)	...
		Anantapur District	112 (a)	86 (b)
		North Arcot District	43 (c)	80
		Bellary District	689 (b)	544 (d)
		Coimbatore District	178 (e)	115 (d)
		Chittoor District	1	1
		Mangalore Port	1	1
		Kurnool District	66	54 (d)
		Malabar District	8	2
		Salem Town	61	41
		Salem District	85	35
		Chingleput District	1	...
		Sandur State	2	..
		TOTAL	1,247	909
BENGAL PRESIDENCY.		...	..	...
BIHAR AND ORISSA.	Patna	Patna District	144	101
		Shahabad District	1[illegible]7	111
	Tirhut	Saran District	218	199
		Muzaffarpur District	59	55
		Darbhanga Town	41	41
		Darbhanga District	104	83
	Bhagalpur	Monghyr District	1[illegible]4	93
		Bhagalpur District	2	2
		TOTAL	859	684
UNITED PROVINCES.	Meerut	Muzaffarnagar District	28	26
	Agra	Mainpuri District	21	21
	Rohilkhand.	Moradabad District	11	10
	Allahabad	Farrukhabad City	8	8
		Farrukhabad District	15	15
		Cawnpore City	16	16
		Fatehpur District	127	112
		Allahabad District	188	188
	Jhansi	Jhansi District	40	27
		Jalaun District	98	83
		Banda District	4	4
	Benares	Benares City	20	16
		Mirzapur City	139	119
		Ghazipur District	629	565
		Ballia District	69	65
	Gorakhpur.	Gorakhpur District	243	205
		Basti District	100	86
		Azamgarh District	836	680
	Lucknow	Unao District	238	210
		Rae Bareli District	85	64
		Sitapur District	54	45
		Hardoi District	18	40
	Fyzabad	Fyzabad District	59	52
		Gonda District	178	129
		Bahraich District	7	5
		Sultanpur District	14	13
		Bara Banki District	150	135
		TOTAL	3,408	2,940

(a) Five imported. (b) Two imported. (c) One imported. (d) Three imported. (e) Four imported.

In the return for the week ending 22nd December 1917, the following correction and addition should be made :—

Bhagalpur District, *read* 14 cases, 14 deaths *for* 11 cases, 11 deaths.
Saharanpur District, *add* 10 cases, 9 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB.	Ambala	Hissar District	16	4
		Ambala District	18	15
	Jullundur	Hoshiarpur District	9	6
		Jullundur District	115	79
		Ludhiana District	153	72
	Lahore	Lahore City	44	31
		Lahore Cantonment	9	...
		Lahore District	288	224
	Rawalpindi.	Jhelum District	2	1
		Rawalpindi District	72	64
		Attock District	1	1
	Multan	Montgomery District	22	18
		Jhang District	2	...
		Multan District	1	...
	Native States.	Patiala State	129	129
		Kalsia State	1	...
		TOTAL	882	645
BURMA.	Pegu	Rangoon Town	18	18
		Hanthawaddy District	1	1
		Tharrawaddy District	11	13
	Irrawaddy.	Bassein Town	5	5
	Tenasserim	Toungoo District	2	1
		Thaton District	5	5
	Magwe	Minbu District	25	26
		Magwe District	2	2
	Mandalay	Mandalay Town	155	144
	Sagaing	Sagaing District	5	4
	Meiktila	Kyaukse District	3	2
		Meiktila District	40	11
		Myingyan District	68	60
		TOTAL	340	292
CENTRAL PROVINCES.	Nagpur	Nagpur Town	63	59
		Nagpur District	26	21
		Bhandara District	56	30
		Wardha District	44	37
	Jubbulpore.	Jubbulpore Town	15	10
		Jubbulpore District	48	49
		Saugor District	122	107
		Damoh District	74	57
		Seoni District	64	48
		Mandla District	6	4
	Nerbudda	Hoshangabad District	76	71
		Nimar District	129	99
		Narsinghpur District	209	179
		Betul District	...	1
		Chhindwara District	11	11
	Chhattisgarh.	Raipur District	10	7
		Bilaspur District	1	1
		Drug District	1	1
	Berar	Amraoti District	67	43
		Yeotmal District	14	8
		Akola District	155	108
		Buldana District	57	47
		TOTAL	1,328	989

In the return for the week ending 22nd December 1917, the following additions should be made :—

Multan District, *add* 1 case.
Nabha State, *add* 8 cases, 8 deaths.
Rangoon Town, *add* 7 cases, 7 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
ASSAM	...	......	...	...
COORG	...	......	...	...
MYSORE STATE.		Bangalore Civil and Military Station	47	42
		Bangalore City	11	11
		Bangalore District	88	89
		Mysore District	37	25
		Hassan District	14	6
		Kadur District	21	12
		Shimoga District	21	16
		Chitaldroog District	56	42
		Tumkur District	20	13
		Kolar District	63	57
		TOTAL	378	313
HYDERABAD STATE.		Aurangabad District	70	58
		Bir District	171	148
		Nander District	23	16
		Gulbarga District	90	82
		Raichur District	64	60
		Osmanabad District	64	45
		Bidar District	138	140
		Medak District	30	22
		Nizamabad District	88	46
		Warangal District	31	19
		Parbhani District	1	1
		Mahbubnagar District	3	3
		Atrafibalda Sarfikhas District	8	8
		Karimnagar District	3	3
		TOTAL	734 (a)	660 (a)
CENTRAL INDIA.		Indore City	63	46
		Indore State	77	53
		Indore Residency Bazars	4	
		Dewas Town	6	6
		Dewas State	34	25
		Sehore Cantonment	6	2
		Bhopal State	141	118
		Dhar Town	12	12
		Dhar State	143	111
		Jhabua State	7	15
		Rewa State	8	3
		Jaora State	67	53
		Khilchipur State	1	1
		Sambhar State	10	8
		Barwani State		1
		Ratlam City	2	2
		Narsinghgarh State	14	10
		TOTAL	595 (b)	466 (b)
RAJPUTANA		Ajmer City	96	52
		Ajmer District	430	306
		Alwar State	315	254
		Jaipur City	933	915
		Jaipur State	530	480
		Bharatpur State	175	96
		Jhalawar State	21	28
		Kotah State	29	12
		Mewar State	258	231
		Tonk State	107	104
		Marwar State	867	768
		Kushalgarh State	1	2
		Shahpura State	36	31
		Deoli State	10	2
		Banswara State	4	...
		Sirohi State	10	11
		Bikaner State	1	1
		TOTAL	3,828 (b)	3,884 (b)
N.-W. F. PROVINCE	...	......	...	...
KASHMIR	...	Jammu Province	...	...
BALUCHISTAN.	...	......	...	...
		GRAND TOTAL	18,753	1[illegible],162

(a) From the 17th to the 23rd December 1917.
(b) For the week ending 22nd December 1917.

In the return for the week ending 22nd December 1917 *add* Jammu Province, 37 cases, 35 deaths.

E. D. MACLAGAN,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi*.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 5, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777--79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

Rates of Subscription.

	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at, per page 2 pice.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India.*

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 5th January 1918.

SPECIAL NOTICE.

The last issue of the Notices of the Patent Office appeared in the "Gazette of India," Part II, dated the 22nd December 1917.

CORRIGENDUM.

The following entry which appeared in the Notification published by this office in Part II of the *Gazette of India*, dated the 1st December 1917, under the heading "Renewal Fees Paid" is hereby cancelled :—

1908.—182 (Sheffield & anr.)

APPLICATIONS FOR PATENTS UNDER SECTION 3.

December 17.

3444. R. N. Oswal. *Improvements in artificial legs.*

3445. N. C. Saha. *Improved kerosine in-door lamp of wooden frame.*

3446. W. H. McGeever and W. King. *Improved means for use in connection with the staff working of rail or tramways and method of using same.*

December 18.

3447. J. Peterson. *Power generating and power transmitting mechanism.*

3448. T. G. Mylchreest. *Improvements in doffing mechanism for spinning, doubling, twisting and like machines used in the production of yarns or threads of fibrous substances.*

December 19.

3449. G. A. Mortier. *Improvements in tyres for vehicles.*

3450. M. Auerbach. *Shuttle change mechanism for looms.*

3451. M. Auerbach. *Improvements in a mechanism for automatically changing shuttles in looms.*

December 20.

3452. Hydrometric Co. *Fluid meter.*

December 21.

3453. E. A. Powell. *A safety automatic railway point lock the key of which cannot be extracted until the points are set and locked for the required line.*

3454. A. O. Trostel. *A new pattern-surfaced leather and method of producing same.*

December 22

3455. W. O. Whyte and D. Hunter. *Picker press and process of manufacture of leather pickers.*

3456. J. C. Dallas. *Picker protector and fastener for same.*

3457. Dartnell and Devanayagam & Co. *Noiseless moulded oil press.*

3458. D. M. Weigel. *Improvements in motor car and aeroplane engines.*

3459. A. Gafoor. *Improvements in portable baths.*

3460. P. D Tripathi. *Rotatory perpetual calendar worked up to 10,000 years.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India,* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

2893. G. T. Mawson. *An improved device for preventing waste of water.*

3399. The Libbey-Owens Sheet Glass Company. *Improvement in method and apparatus for making sheet glass.*

3400. Monotype Machine (Colonial Patents Syndicate) Ld. *Improvements in or relating to severing mechanism for strip elements of printing forms.*

3412. A. Shaw. *Improvements in brake truss beams for all types of railway rolling stock and the like.*

3416. H. L. T. Wolfe. *A new or improved means for operating the auxiliary speed regulating field coils of electric motors.*

3417. H. L. T. Wolfe. *Improvements in and relating to electric motors of the ceiling fan type.*

3419. V. G. Murray. *Improvements in portable cooking stoves.*

3423. S. M. Cama. *Improvements in dish covers.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3113. Hari Shanker. *Lens lifting forceps for surgical use.*

3359. W. Marriott. *Improvements in or relating to reinforcement for reinforced concrete constructions.*

3360. General Electric Co. *Improvements in and relating to lamps.*

3361. Aktiebolaget Carlit. *Method of manufacturing ammonium perchlorates.*

3363. C. Deguide. *Process for the production of barium hydrate.*

3366. R. C. Sayer. *Improvements in treadle propelled vehicles.*

3367. D. M. Edwards. *Combined electric plug and switch.*

3369. E. C. Molony and F. C. Koenig. *Improved trough burner for liquid fuels.*

3372. C. C. O'Brien. *Improvements in office envelopes.*

3374. F. Isaki and The Japan Cash Register Manufacturing Co., Ld. *Improvements in automatic machine indicating the sum of receipts and disbursement of cash.*

3376. B. Conklin. *Improvements relating to rotary engines, pumps, compressors and the like.*

3377. T. W. Hicks. *A method and machine for preparing seed beds.*

3378. Vacuum Brake Co., Ld., and G. Mitchell. *Improvements in or applicable to brake-cylinder piston-rods.*

3379. G. Clough and S. Catlow. *Improvements in and relating to shuttles of looms for weaving.*

3390. Rubber Patents, Ld. *A chemical process for the manufacture of rubber and other products from latices and for the treatment of raw and scrap rubber and gums.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

2012. Fougner.
3056. Hari Shanker.
3059. Hari Shanker.
3073. Cairns.
3121. Bailey, Foster and British Aluminium Co., Ld.
3124. Ustoek Singh.
3156. Watson.
3179 Hari Shanker.
3206. Oswal.
3214. Connell.
3223. Sandberg.
3224. Waibel and Kupper.
3225. Hoyle and Hart.
3226. Leech.
3227. Robert Stephenson and Co., (1911), Ld., and Goodall.
3228. Hudson and Hudson.
3229. Garbis.
3231. Rapson.
3234. Macy.
3235. Macy.
3236. Macy.
3237. Macy.
3238. Standard Oil Co.
3240. Signode System, Inc.
3241. Potter.
3242. Dutton and White.
3243. Gardner.
3245. Thurlow.
3248. Bibra.
3251. McCay.
3252. Griffin.
3253. Bowen.
3254. Billinton.
3255. Shaik Mahboob Elahi.

PATENTS SEALED.

2624. Monotype Machine (Colonial Patents) Syndicate, Ld.
2625. Monotype Machine (Colonial Patents) Syndicate, Ld.
3000. Erwin and Erwin.
3190. White.
3191. White.

RENEWAL FEES PAID.

114 of 1905. Lamont & anr. (To 1 May 1919.)
270 of 1907. Little. (To 18 December 1918.)
286 of 1907. Durham. (To 20 December 1918.)
407 of 1907. Wilson. (To 18 December 1918.)
504 of 1907. Lamont & anr. (To 19 December 1919.)
354 of 1910. Abbott. (To 13 March 1919.)
132 of 1911. Phonofilm Co., Ld. (To 20 December 1918.)
298 of 1911. Burdon & ors. (To 20 December 1918.)
301 of 1911. Perman. (To 20 December 1918.)
359 of 1911. Perman. (To 22 December 1918.)
670 of 1912. General Electric Co.* (To 23 December 1918.)
675 of 1912. Marshall. (To 23 December 1918.)
699 of 1913. House. (To 11 January 1919.)
907 of 1913. Brown. (To 21 April 1919.)
1330 of 1913. Kinney. (To 1 December 1918.)
1363 of 1913. Hill's Patent Motor Vacuum Road Cleanser, Ld. (To 15 December 1918.)
1379 of 1913. Marconi's Wireless Tele: Co., Ld. (To 22 December 1918.)
1380 of 1913. Marconi's Wireless Tele: Co., Ld. (To 22 December 1918.)
1381 of 1913. British Westinghouse Electric and Manufacturing Co., Ld. (To 22 December 1918.)
1382 of 1913. Societe Generale Des Nitrures. (To 22 December 1918.)
1383 of 1913. Fredrikson. (To 22 December 1918.)
1415 of 1914. Pedersen. (To 14 January 1919.)
1429 of 1914. Molony. (To 26 January 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1912.

518, (Firman.)

1913.

1183, (Brunn). 1186, (Taylor). 1187, (Bach). 1189, (Jennings & ors.) 1190, (Derrick). 1191, (Reuse & anr.). 1193, (Moss). 1196, (Gill & anr.). 1198, (Schwarzer). 1203, (Simms).

DESIGNS ENTERED ON THE REGISTER.

December 17th to 22nd, 1917.

Class 13. No. 6162. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. September 10.

Class 13. Nos. 6641 to 6792. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street. Manchester, England. December 11.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to

the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 191

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Place	Office
AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY .	Record Office.
	Victoria Jubilee Textile Institute, Byculla.
	The Bombay Textile and Engineering Association, No 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA .	Office of the District Board, Dacca.
DELHI . . .	Office of the Deputy Commissioner.
HYDERABAD . .	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI . .	Office of the Commissioner, Rajshahi Division.
KARACHI . .	Office of City Deputy Collector.
LAHORE . . .	Punjab Public Library.
LONDON . . .	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS . .	Record Office, Egmore
" . .	College of Engineering.
MYSORE . . .	Office of the Secretary to Government, General and Revenue Department.
NAGPUR . . .	Victoria Technical Institute.
POONA . . .	College of Engineering.
RANGOON . .	Office of the Revenue Secretary, Government of Burma.
ROORKEE .	Thomason College.
SHOLAPUR . .	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price. R	a.
(a) Patent Office Handbook (Acts, Rules and instructions) . .		1	0
(b) The Indian Patents and Designs Act, II of 1911 . . .		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
		0	2
(d) The Indian Patents and Designs Rules, 1912 . . .		0	1
(e) Weekly Notifications (Extract from the *Gazette of India*) . Annual Subscription with postage . . .		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	3	0
	each	0	8
(h) Patent Office Journal (Issued quarterly) . . .	each	1	0
(i) Patent Office Journals, 1911, 1912, 1914, 1915, 1916 . .	each	0	8
(j) Specifications of Inventions			

H. G. GRAVES,

Controller of Patents and Designs.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 29th December 1917.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd December 1917.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In His Majesty's Dominions	In Transit between India, England and H. M.'s Dominions.		Securities (Purchase price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Calcutta	1,47,42,500	33,51,26,375	34,98,68,875	6,07,52,600	11,02,04,587	61,06,789	67,50,000	...	...	64,76,009	...	(a) 9,99,99,946	(b) (c) 51,48,02,887	80,50,92,818	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53,04,06,571. (c) Includes Treasury Bills purchased under Sec. 3, Act XI of 1917, as amended by Act XIX of 1917 at a cost of R42 crores.
Cawnpore	...	2,96,72,875	2,96,72,875	1,56,59,692	58,98,147	...	..	...	...	...	...	.	...	2,10,57,839	
Lahore	...	7,59,81,290	7,59,81,290	66,02,458	21,92,137	...	...	...	...	..	...	...	...	87,94,595	
Bombay	1,62,59,935	39,53,06,186	41,15,66,121	4,40,46,766	13,40,21,314	9,01,698	...	...	..	..	...	...	...	17,89,69,778	
Karachi	.	3,76,03,810	3,76,03,810	45,87,210	26,28,270	..	...	...	..	...	...	..	...	72,15,480	
Madras	18,68,350	12,32,68,223	12,51,36,573	3,43,44,029	51,74,340	...	..	...	...	...	...	...	...	3,95,18,369	
Rangoon	...	6,07,17,620	6,07,17,620	2,50,96,946	48,65,820	..	...	...	...	...	...	..	...	2,99,62,766	
	3,28,70,785	1,05,76,76,379	1,09,05,47,164	19,10,59,701	26,44,84,615	70,08,487	67,50,000		...	64,76,009	...	9,99,99,946	51,48,02,887	1,09,06,11,645	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			23,10,519	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										23,75,000	
Total Circulation R			1,08,82,36,645	Total Reserve R										1,08,82,36,645	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 22nd December 1917.

There was no gold in the Indian branch of the Gold Standard Reserve on the 22nd December 1917.

M. M. S. GUBBAY,
Controller of Currency.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 4th January 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st December 1917.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE. Coin and Bullion. In India.			In England.		In His Majesty's Dominions.	In transit between India, England and His Majesty's Dominions.		Securities (purchase price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b) (c)	R	
Calcutta	1,42,74,000	33,43,09,828	34,85,83,828	5,63,41,730	11,29,62,555	69,36,740	67,50,000	...	...	37,19,009	...	9,99,93,946	51,48,00,007	80,15,09,987	(a) Nominal value—R10,20,81,500.
Cawnpore	...	2,85,73,245	2,85,73,245	1,50,47,025	53,98,147	...	..	.	...	..	...	..	..	2,04,45,172	(b) Nominal value—R53,03,61,571.
Lahore	...	7,43,37,540	7,43,37,540	76,13,593	21,92,137	...	...	...	...	...	...	.	..	98,05,730	(c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917, at a cost of R42 crores.
Bombay	1,58,08,280	38,89,02,856	40,47,11,136	4,04,03,381	13,40,21,524	9,01,698	...	...	...	...	...	..	...	17,53,26,603	
Karachi	...	3,94,08,460	3,94,08,460	44,59,680	26,28,270	...	.	...	...	...		..	...	70,87,950	
Madras	18,68,350	12,26,23,328	12,44,91,678	3,18,44,029	51,74,340	...	.	...	...	.	...		...	3,70,18,369	
Rangoon	...	6,29,50,780	6,29,50,780	2,83,72,036	*48,65,820	..	..		...	...			...	3,32,37,856	
	3,19,50,630	1,05,11,06,037	1,08,30,56,667	18,40,81,174	26,72,42,793	78,38,438	67,50,000	...	...	37,19,009	..	9,99,99,946	51,48,00,007	1,08,44,31,667	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			Nil	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										13,75,000	
TOTAL CIRCULATION R			1,08,30,56,667										TOTAL RESERVE R	1,08,30,56,667	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 31st December 1917.
There was no gold in the Indian branch of the Gold Standard Reserve on the 31st December 1917.

M. M. S. GUBBAY,
Controller of Currency.

NOTICE.

DEPARTMENT OF MINES IN INDIA, DHANBAD P. O., MANBHUM.

INDIAN MINES ACT, 1901.

Dhanbad, the 17th October 1917.

An examination for first and second class Coal Mine Managers' Certificates of Competency under the rules applicable to coal mines will be held at the Railway Institute, Dhanbad, on the 20th, 21st and 22nd February 1918.

Rules 32 and 33 of the Indian Mines Act, 1901, require that a candidate for a first class certificate must be at least 23 years of age and have had at least five years' practical experience in a coal mine, and for a second class certificate be at least 21 years of age and have had at least three years' practical experience in a coal mine. The periods of practical experience may be reduced to three years and one year, respectively, in the case of a candidate who has received a diploma in scientific and mining subjects after a course of study of at least two years at an educational institution approved in this behalf by the Governor General in Council, or who has taken a degree in scientific and mining subjects at a University approved in this behalf by the Governor General in Council.

The fees are Rs. 15 in the case of first class certificates and Rs. 8 in the case of second class certificates. By rule 34 of Government of India, Department of Commerce and Industry, Notification No. 2968—82, dated the 21st April 1906, "these fees shall be pai not less than one month prior to the date of the examination, to the Chief Inspector of Minesd at his office." The fees may be remitted by money order or paid in any other manner.

Applications and fees should be addressed to the Chief Inspector of Mines in India Dhanbad P. O., E. I. Ry., and not to any officer by name. No candidate will be permitted to sit at the examination unless his application and fee is received on or before the 20th January 1918.

G. F. ADAMS,

Chief Inspector of Mines in India and ex-officio President of the Board of Examiners.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. **Engineers.**
2. **Overseers.**
3. **Sub-Overseers.**
4. **Draftsmen and Sub-Surveyors.**
5. **Tracers.**
6. **Men trained in—**
   - (*a*) **Photo-Mechanical and Lithographic Work.**
   - (*b*) **Workshops (both Electrical and Mechanical sides).**

W. G. WOOD,

Principal, Thomason College, Roorkee

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Hussain	Rani Mandee, Allahabad.

AMBALA.

M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.

BANGALORE.

M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Abdul Habib Khan	1, Gun Troop Road, Bangalore.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
M. Azherus Sadain	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.

BANNU.

M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

M. Mukhtar Ahmad	Regimental Munshi, South Staffordshire Regiment, Colaba, Bombay.
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	23/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzon's Lane, Chinapara, Calcutta.
M Nisar Ahmad Khan	26/A, Noor Ally Lane, Entally, Calcutta.
M. Mahmud Hasan Israili	11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.

CAWNPORE.

M. S. Abdul Ghani . . . . Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain . . . Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Mohd. Akbar Khan, Haidari . . . . . Regimental Munshi, 1/4th Wiltshire Regiment, Delhi (winter only).
M. Aziz-ur-Rahman (of Delhi) . . . . . Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan . . . . . C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M. Syed Hadi Hussain . . . . . . Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A. . . . . . Kabari Bazar, Ferozepore.
M. Harnam Da . . . . Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali . . . . . . Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa . . . . . . Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand . . . . C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M Anandram Thadamal . . . . . Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.

M Anand Sarup . . . . Depôt Munshi, Kasauli (summer only).

KOLHAPUR

Pt. Vasudeo Damodar Kulkarni . . . . . 112, Shahupuri, Kolhapur.

LANSDOWNE.

M. Chhote Lal . . . . Sadar Bazar, Lansdowne.
M. Jawala Parshad, II . . . . . . Sadar Bazar, Lansdowne.

LAHORE.

M. Sham Lal Bhargava . . . . Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil) . Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri . . . . Mohalla Samman, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal . . . . . . Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.) . . . . No. 3, Katoomal Building, Beadon Road, Lahore.

LUCKNOW.

M. Abdul Karim . . . . C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MEERUT.

M. Jamaluddin . . . . British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib . . . . Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad . . . . Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi . . . . Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj . . . . Regimental Munshi (summer only).

MUSSOORIE.

M. B. Ahmad Fakhriey . . . . Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . Urdu Instructor, Cadet College.
M. Mohd. Ishaq . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . Urdu Instructor, Cadet College.
Pt Hirday Narayan . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . Mission Road, Quetta.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Hindustani Teachers.

MADRAS.

Muhiddin Hussain Sahib . . . . . . 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.
Munshi Ghulam Ahmed Sahib . . . . . 58, Dispensary Road, Bangalore (Cantonment).

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th November 1917.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	R
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	R
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 29th December 1917.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,17,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below* .	67,50,000	0	0			
				1,50,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	3,07,95,178	8	1			
Public Deposits at Branches	1,19,01,470	4	0	4,26,96,648	12	1
Other Deposits at Head Office and Branches				29,05,99,833	6	11
Bank Post Bills, etc. . .				10,96,828	3	9
Sundries				30,62 871	13	11
RUPEES .				37,92,06,182	4	8

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				6,34,91,072	0	0
Other authorized Investments .				1,38,98,690	0	0
Loans on Government and other authorized Securities .				4,92,61,213	3	11
Accounts of Credit on Government and other authorized Securities				4,53,37,765	0	1
Bills discounted and purchased				4,86,93,487	6	0
Balances with other Banks .				86,80,014	13	8
Bullion.				......		
Dead Stock				28,70,336	7	1
Stamps				11,277	12	3
Sundries . . .				14,78 530	3	8
				23,37,22 416	14	8
Cash and Currency Notes at Head Office*	9,71,20,945	10	8			
Cash and Currency Notes at Branches †	4,83,62,819	11	4	14,54,83,765	6	0
RUPEES .				37,92 06,182	4	8

* Includes Sovs. & ½ Sovs., value Rs. 3,78 247 8 0
† Do. do. do. ,, 5 64 64. 0 0

Rs. 9,42 892 8 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 3rd January 1918.

H. MITCHELL,
Chief Accountant.

N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 43·11.

CURRENCY NOTES.

The following Currency notes of the Bombay Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to them, is warned to communicate at once with the undersigned.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of notes.	Value.	Name of Claimant.
D/10 of 1917-18	MB/71 42438	5	Edalji Pestonji Pader.
	CB/89 98001	1,000	Steamer Point, Aden.

CYRIL E. GWYTHER,
Assistant Accountant General, In charge Paper Currency.

PAPER CURRENCY DEPARTMENT,
Bombay, the 20th December 1917.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Camp Ajmer, the 31st December 1917.

No. 1694-5-*C*.—In accordance with the provisions of Section 25 of the Ajmer Municipalities Regulation, V of 1886, the Hon'ble the Chief Commissioner is pleased to notify :—

(*a*) That the following gentlemen were returned as members of the Beawar Municipal Committee, at the election held on the 23rd November 1917 :—

1. Sah Udai Mal.
2. Seth Damodar Das Rathi.
3. Mehta Chiman Singh.
4. Munshi Manmal Singh Vakil.
5. Lala Bhagwan Das Ahuja.
6. Seth Panna Lal.
7. Pandit Sohan Lal.
8. Seth Phusa Mal.
9. Seth Madho Lal.
10. Munshi Mohamed Jamal.
11. Munshi Abdul Ghani.
12. Haji Shamsuddin.
13. Hakim Mohamed, Karim Ansari.
14. Reverend J. Carstairs.
15. Mr. Girdhari.

and (*b*) that the following gentlemen have been nominated members of the said Committee :-

1. The Extra Assistant Commissioner, Merwara.
2. Rai Bahadur Seth Champa Lal.
3. Khan Sahib M. Rahman Baksh.
4. The Sub-Divisional Officer, P. W. D., Merwara.
5. The Assistant Surgeon, Beawar.

2. The term of the above mentioned elected and nominated members will commence from the 2nd January 1918.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Hon'ble the Chief Commissioner of Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 26th December 1917.

No. 3634-*R*.—In exercise of the powers conferred by Section 3 (*b*) of the Quetta Municipal Law, 1896, the Hon'ble the Agent to the Governor General is pleased to nominate the following persons to be members of the Quetta Municipal Committee during the year 1918 :—

1. The Assistant Political Agent, Quetta.
2. The Cantonment Magistrate, Quetta.
3. The Civil Surgeon, Quetta.
4. The Superintendent of Police, Quetta-Pishin and Sibi.
5. The Executive Engineer, N.-W. R., Sind-Pishin Section.
6. The Extra Assistant Commissioner, Quetta.

7. The Head Master of the Sandeman High School, Quetta, and Superintendent of Education in Baluchistan.
8. Major A. M. Anscomb, I.S.O., V.D.
9. Khan Bahadur Arbab Khudadad Khan, Kasi.
10. Khan Bahadur Malik Wazir Muhammad, Kasi.
11. Khan Bahadur Ardeshar Dossabhoy Marker.
12. Rai Bahadur Diwan Jamiat Rai, C.I.E.
13. Rai Bahadur Basant Singh.
14. Lala Narain Dass, Banker, Quetta.
15. Mr. Shiawak Shaw Pheroz Shaw, Merchant, Quetta.
16 Seth Gagla Mal, Merchant, Quetta.
17. Hafiz Syed Ahmad, Imam of the Juma Masjid, Quetta.
18. Hakim Gopal Dass.
19. Colonel C. F. Peirse.
20. Khan Bahadur Ain-ud-Din Khan, General Merchant, Quetta.
21. Khan Sahib Abdulla Asghar Ali, General Merchant, Quetta.
22. Bhagat Choohar Mal.
23. Bhai Gopal Singh.
24. Seth Kimat Rai, Banker, Quetta.
25. Seth Hassan Ali Noorbhai.

No. 3685-*R*.—In exercise of the powers conferred by Section 9 (*1*) of the Quetta Municipal Law 1896, the Hon'ble the Agent to the Governor General is pleased to appoint the Assistant Political Agent, Quetta, to be Vice-Chairman of the Quetta Municipal Committee during the year 1918.

The 27th December 1917.

No. 3693-*R*.—Mr. H. G. R. Adie, an Extra Assistant Commissioner and Registrar of the Office of the Hon'ble the Agent to the Governor General, is granted privilege leave for 3 months, with effect from the 2nd January 1918.

No. 3694-*R*.—B. Kabul Singh, Superintendent of the Office of the Revenue Commissioner and Registrar of the Court of the Judicial Commissioner in Baluchistan, is appointed to officiate as an Extra Assistant Commissioner of the 5th grade and Extra Assistant Commissioner and Registrar of the office of the Hon'ble the Agent to the Governor General, with effect from the 2nd January 1918.

By order,

R. CHENEVIX TRENCH,

First Assistant.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the Remount Training Depôt, Bangalore, dated this 27th day of December 1917.

Number—21363 Indian Driver T. Chittayya.
Father's Name—T. Lalu.
Caste—Golla.
Village Maravarum, Thana Nidadanole, Tahsil Ellore, District Kristna.
Enrolled at Guntur on 9th August 1917.
Place of joining—Bangalore.
Date of joining—17th December 1917.

Place of Desertion – Bangalore.
Date of Desertion—23rd December 1917.
Age on enlistment 16 years.
Height—5 feet 2½ inches; Chest measurement 31/33 inches.
Identification marks on body—A vertical scar on outer second of left eye.

P. B. HUDSON, I.A.R., 2nd-Lieutenant, R.H.A.,

Commandant, Remount Training Depôt, Bangalore.

Report of a Deserter or Absentee without leave from the 1st Bn. The Duke of Wellington's Regiment of Infantry, dated at Burhan, this 27th day of December 1917.

Number, Rank, and Name—29541, Private James Reid.
Age—35 years.
Height—5 feet 9 inches.
Colour of—Complexion, fresh; hair, dark brown; eyes, grey.
Trade—Baker.
Date of Enlistment—9th November 1915.
Date of Desertion or absence—23rd December 1917.
Place of Desertion or absence—Burhan.
Marks—Clean shaven.
Under 3 years' service.

J. A. HOFFMAN, 2nd-Lieut.,
for Lieut.-Colonel,
Commanding 1st Battalion, the Duke of Wellington's Regiment.

Report of a Deserter or Absentee without leave from the 1st Bn., Highland Light Infantry, dated at Bangalore, this 27th day of December 1917.

Number, Rank, and Name—50233, Private H. Bell.
Age 23 years 7 months.
Trade—Seaman.
Date of Enlistment—14th July 1917.
Place of Enlistment—Glasgow.
Date of Desertion or absence—9th November 1917.
Place of Desertion or absence—Capetown, South Africa.

C. W. CASE-MORRIS, Major,
Commanding No. 1 Reserve Battalion (India).

Report of a Deserter or Absentee without leave from the 1st Garrison Battalion Gordon Highlanders, dated at Rawalpindi, this 31st day of December 1917.

Number, Rank, and Name—12646, L.-cpl. P. Wynne.
Age—30 years.
Height—5 feet 8 inches.
Colour of—Complexion, fair; hair, sandy; eyes, blue.
Trade—Brick maker.
Date of enlistment—8th September 1905.
Place of Enlistment—Edinburgh.
Parish and County in which born—Glasgow.
Date of Desertion or absence—26th December 1917.
Place of Desertion or absence—Rawalpindi.
Under 13 years' service.

Illegible,
for Lieut.-Colonel,
Commanding 1st Garrison Battalion Gordon Highlanders.

Report of a Deserter or Absentee without leave from the 1st Bn. Seaforth Highlanders, dated at , this day of 191

Number, Rank and Name—S/9572, Private, W. Chamblers.
Age—About 26 years.
Height—5 feet 7 inches.
Colour of—Complexion dark.
Trade—Miner.
Date of enlistment—14th August 1915.
Parish and County in which born—Bellshill, Lanarkshire, Glasgow, Scotland.
Date of Desertion or absence—14th October 1917.
Place of Desertion or absence—Baghdad, Mesopotamia.
Under 3 years' service.

Report of a Deserter or Absentee without leave from the 1st Bn. Seaforth Highlanders dated at this day of 191

Number, Rank, and Name—S/8404, Private R. Henderson.
Age—About 27 years.
Height—5 feet 7 inches.
Colour of—hair Slightly curly.
Trade—Shoe-maker.
Date of enlistment—12th May 1915.
Parish and County in which born—Middlesboro', Dundee, Scotland.
Date of Desertion or absence—17th October 1917.
Place of Desertion or absence—Samarra, Mesopotamia.
Under 3 years' service.

T. W. STEWART, Captain,
for Major,
Commanding Depot, 1st Seaforth Highlanders.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 232 OF 1917.

Rangoon, the 17th December 1917.

In the matter of Maung Po Toko, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Po Toke, Broker, of No. 18, 106th Street, Kalabasti, Rangoon, on the 11th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Po Toke.

CASE NO. 233 OF 1917.

Rangoon, the 17th December 1917.

In the matter of E. Gin Choung, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by E. Gin Choung, clerk, of No. 23, 15th Street, Rangoon, on the 13th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said E. Gin Choung.

CASE NO. 234 OF 1917.

Rangoon, the 17th December 1917.

In the matter of R. Saminathan Pillay, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by R. Saminathan Pillay, Goldsmith of No. 98, 31st Street, Rangoon, on the 13th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said R. Saminathan Pillay.

CASE NO. 235 OF 1917.

Rangoon, the 19th December 1917.

In the matter of Vallur Jayaram *alias* Ramanjul Jayaram, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Vallur Jayaram *alias* Ramanjul Jayaram, Clerk of No. 36, 52nd Street, Rangoon, on the 17th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Vallur Jayaram *alias* Ramanjul Jayaram.

CASE NO. 236 OF 1917.

Rangoon, the 19th December 1917.

In the matter of Peer Mahomed Khan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Peer Mahomed Khan, Trader of No. 20, 42nd Street, Rangoon, on the 17th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Peer Mahomed Khan.

(Illegible),
Offg. Registrar.

II C

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

Notice of Adjudication Order.

No. 170 OF 1917.

Dated the 2nd January 1918.

Re Kristo Pado Pal, residing at No. 25, Nebutolla Lane in the town of Calcutta, and formerly an assistant in the business which used to be carried on by Ridoy Nath Pal, as dealer in ghee and butter under the name and firm of R. N. Pal, at Stalls Nos. 29 and 63F, Block in the Municipal Market in Calcutta, aforesaid and at present an assistant in the butter shop which is now being carried on in the same place by Sreemutty Manoka Sundari Dassi.

Ex parte the debtor. H. C. Ghose—Attorney for the Insolvent.

On the 4th day of December 1917, an order was made by the High Court of Judicature at Fort William in Bengal, in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 176 OF 1917.

Dated the 2nd January 1918.

Re Benode Behary Dass, residing at No. 58, Boloram Majumdar's Street in the town of Calcutta, formerly a Jute Broker carrying on business at the same place but now without any employment.

Ex parte the Debtor. S. C. Ghose.—Attorney for the Insolvent.

On the 15th day of December 1917, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 178 OF 1917.

Dated the 2nd January 1918.

Re Makham Lall Sen of No. 2, Baladebji Lane in the town of Calcutta, a peon in the emply of Babu Kanai Lall Dutt, Pleader of the Calcutta, Police Court.

Ex parte the Debtor. N. G. Roy.—Attorney for the Insolvent.

On the 19th day of December 1917, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATION.

Delhi, the 2nd January 1918.

No. 743-*G. Camp*.—Mr. L. S. Deane, an Officer of the Indian Finance Department on deputation in the Office of the Controller of Military Accounts, 3rd (Lahore) Division, is granted privilege leave for one month, with effect from the 2nd January 1918.

B. W. MARLOW, Colonel,
Military Accountant-General.

POSTS AND TELEGRAPHS.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

The 21st December 1917.

No. 305.—The following acting promotions are sanctioned consequent on the entry on furlough of Mr. J. W. Tanner, Superintendent, class III, and temporary Assistant Director :—

Name.	From	To	With effect from	Sanctioned by	No. and date of sanction
S. N. Wilson .	Superintendent, class IV, and offg. temporary Assistant Director on Rs. 1,000.	Superintendent, class IV, and temporary Assistant Director on Rs. 1,000.	25th July 1917.	Secretary of State.	C. M. dated 6th August 1917.
J. O. Twells . .	Superintendent, class III, on Rs. 700.	Superintendent, class III, on Rs. 800, temporary.	Do.	Do.	Do.
F. G. Evans . .	Superintendent, class IV.	Superintendent, class III, temporary.	Do.	Do.	Do.
E. J. Blackman .	Assistant Superintendent, class V.	Superintendent, class IV, temporary.	Do.	Do.	Do.
W. H. Miller . .	Assistant Superintendent, class VI, grade I.	Assistant Superintendent, class V, temporary.	Do.	Director-in-Chief.	G. O. No. 81, dated 10th August 1917.
A. Cane . .	G. S. Clerk, class I .	Assistant Superintendent, class VI, grade II, temporary.	Do.	Do.	Do.

No. 306.—The following officiating promotion is sanctioned consequent on privilege leave having been granted to Mr. J. W. Tanner, Superintendent, class III, and temporary Assistant Director :—

Name.	From	To	With effect from	Sanctioned by	No. and date of sanction
S. N. Wilson . .	Superintendent, class IV, and temporary Superintendent, class III.	Superintendent, class IV, and offg. temporary Assistant Director on Rs. 1,000.	25th April 1917.	Secretary of State.	C. M. dated 26th July 1917.

J. C. BELL,

Deputy Accountant-General, Telegraphs.

POSTS AND TELEGRAPHS.

(POST OFFICE.)

NOTIFICATIONS.

Simla, the 28th December 1917.

No. 3148s-Ap.—Mr. Syed Muhammad Mansoor, probationary Superintendent of Post Offices, Bihar and Orissa, and sub. *pro tem.* Superintendent of Post Offices, 5th grade, is appointed Superintendent of Post Offices, 5th grade, with effect from the 5th October 1917.

The 31st December 1917.

No. 3159s-Ap.—Babu Subodh Kumar Das, 3rd Assistant Postmaster, Calcutta, pay Rs. 200—300, is appointed sub. *pro tem.* 2nd Assistant Postmaster, Calcutta, pay Rs. 300—400, with effect from the 7th December 1917 and until further orders.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Camp Bombay, the 31st December 1917.

No. 639c-E.-E.—The following officiating promotion in the upper subordinate establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. E. P. C. Steel . .	Inspecting Telegraphist	Deputy Superintendent, Engineering, 2nd class, officiating.	26th October 1917.

W. MAXWELL,
Director-General of Posts and Telegraphs.

OFFICE OF THE CONTROLLER OF CURRENCY.

The following is a statement of the cash balances at the Home Treasury of the Government of India on the last day of October 1917 and of the form in which they were held :—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	1,476,105	...
Short loans	5,175,557	6,024,443
Total Home Treasury balances as shown in the accounts .	6,651,662	6,024,443
	12,676,105	

M. M. S. GUBBAY,
Controller of Currency.

THE TREASURY;
Calcutta, the 4th January 1918.

CALCUTTA UNIVERSITY.

The undermentioned candidates are declared to have passed the Matriculation Examination held in August 1917 :—

FIRST DIVISION.

Ghosh, Lalitmohan . . . . . 20-6 Lohajang High School.

SECOND DIVISION.

Sengupta, Chittaranjan . . . . . . 21-4 Lohajang High School.

P. BRÜHL,
Registrar.

SENATE HOUSE;
The 3rd January 1918.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH DECEMBER TO 31ST DECEMBER 1917.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.										
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	19	1	...	20	64	..	64	...	(a) 55	...	3	58	...	...	...	...	...	...
Bombay	43	...	...	43	12	...	12	...	(b) 53	3	2	58	...	...	...	...	...	...

(a) Exclusive of 11 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 18 of purchased silver brought on the Mint premises but not yet received.

A. McCORMICK, LT.-COLONEL, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 28th December 1917.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th December 1917.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT.		INDIAN WAR LOAN.			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	Terminable Loan of 1915-16.	Conversion Loan of 1916-17.	5 per cent. War Loan 1929-1947.	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1922.	
Balance of 30th November 1917	27,48,300	94,12,700	4,12,19,300	1,45,74,900	64,41,500	20,30,600	7,36,79,000	2,500	45,000	4,50,000	1,800	2,300	7,69,28,900
Add—													
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No. . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th December 1917 . .	...	...	...	...	...	...	...	...	...	3,400	...	...	3,400
TOTAL . .	27,48,300	94,12,700	4,12,19,300	1,45,74,900	64,41,500	20,30,600	7,36,79,000	2,500	45,000	4,53,400	1,800	2,300	7,69,32,300
Deduct—													
Amount written off in the London Registers . .	...	...	2,58,800	...	...	...	2,58,800	...	...	...	...	...	2,58,800
Balance on 15th December 1917	27,48,300	94,12,700	4,09,60,500	1,45,74,900	64,41,500	20,30,600	7,34,20,200	2,500	45,000	4,53,400	1,800	2,300	7,66,73,500

NOTE.—From 9th June 1867 to 15th Oct. 1917 Enfaced from India 12,412 lakhs, re-transferred from London 12,994 lakhs.
„ 16th Oct. 1917 „ 31st „ „ ditto 5 „ ditto ...
„ 1st Nov. „ „ 15th Nov. „ ditto 1 lakh ditto 1 lakh.
„ 16th „ „ „ 30th „ „ ditto ... ditto 2 lakhs.
„ 1st Dec. „ „ 15th Dec. „ ditto ... ditto 3 „

12,418 13,000

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 28th December 1917.

N. H. Y. WARREN,
Secretary and Treasurer.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin.
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVIII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XIX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXIV "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXVI "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2, (1a.)

Third Report of the Indigenous Drugs Committee Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1770; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916. and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department. the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I, Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (8a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)
First Indigo Forecast, 1917-18. Pies 6 (6p.)
Second Cotton Forecast, 1917-18. Pies 6 (6p.)
First Rice Forecast, 1917-18. Pies 6 (6p.)
Second Sesamum Forecast, 1917-18. Pies 6 (6p.)
First Ground-not Forecast, 1917-18. Pies 6 (6p.)
Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefactory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (3a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching, 1912 (with additions, 1914). India reprint, 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint, 1917. Re. 1-12 (6a.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a.)

Mobilisation Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 2 (1a.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2a.)

Training and Manoeuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)

Technical Paper No. 188.—" Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915, Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.
Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.
Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.
Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.
Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.
Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.
Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa' Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8. Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA.

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douvil le. Le Crétacé et L'éocene du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No 3, (with plates I to VIII), by F. R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1917.

Monthly Weather Review for September and October 1916. Re. 1 per month.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 5, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

(As the case may be.)

The allotment certificate No. 76 P-1 of the 5½ per cent. loan of 1920 for Rs. 2,000 originally issued in the name of Lala Bhag Mal, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above "Allotment Certificate" and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—L. BHAG MAL,

Residence of Gujranwala.

Abstract statement of the Uncovenanted Service Family Pension Fund for the quarter ending 31st January 1917, being the third quarter of the year 1916-17, compared with the corresponding quarter of the year 1915-16.

PARTICULARS.	For the quarter ending 31st January 1917.	For the quarter ending 31st January 1916.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance in favour of the Fund at the end of the previous quarter	1,40,94,758 15 10	1,43,29,518 10 11	......	2,34,279 11 1
ADD INCOME—				
Subscriptions from 1st November to 31st January in the Widows' Fund	70,410 9 0	73,447 8 6	......	3,036 15 6
Subscriptions from 1st November to 31st January in the Children's Fund	24,368 5 0	27,803 1 0	......	3,434 12 0
Fees and stamps	2 0 0	12 0 0	......	10 0 0
Income and outlay on Office buildings and grounds	990 10 0	512 2 0	478 8 0	......
Amount at credit of subscribers under Rule 55 transferred to Divisible Surplus	916 8 0	576 12 0	339 12 0	......
Amount on Fine imposed on subscriptions in arrears	......	3 6 2	......	3 6 2
Amount of Interest charged on subscriptions in arrears	......	0 9 0	......	0 9 0
Total Income	96,668 0 0	1,02,355 6 8	818 4 0	6,485 10 8
GRAND TOTAL	1,41,91,426 15 10	1,44,31,874 1 7	818 4 0	A 2,40,765 5 9
DEDUCT EXPENDITURE—				
Pensions payable to incumbents in the Widows' Fund	1,88,957 2 11	1,91,030 13 7	......	2,073 10 8
Ditto ditto in the Children's Fund	92,663 15 11	94,696 1 9	......	2,032 1 10
Establishment and contingencies	6,888 13 3	7,198 9 5	......	309 12 2
Loss by exchange on remittances out of India	9,878 14 3	11,816 0 9	......	1,937 2 6
Commission paid for money orders	580 0 0	627 4 6	......	47 4 6
Commission to Messrs. Coutts & Co.	4,005 8 0	2,683 1 4	1,322 6 8	
Total Expenditure	3,03,473 6 4	3,07,541 15 4	1,322 6 8	B 6,390 15 8
Balance in favour of the Fund	1,38,88,953 9 6	1,41,23,832 3 3	—504 2 8	C 2,34,374 6 1
GRAND TOTAL	1,41,91,426 15 10	1,44,31,874	818 4 0	2,40,765 5 9
Proportion of divisible surplus payable to qualified members of more than five years' standing	70,815 15 0	75,057 9 0	......	4,241 10 0

	1917 Widows' Fund.	1917 Children's Fund.	1916 Widows' Fund.	1916 Children's Fund.	Increase Widows' Fund.	Increase Children's Fund.	Decrease Widows' Fund.	Decrease Children's Fund.
Number of subscribers (on 31st January)	669	329	708	365	..	..	39	36
Number of incumbents (on 31st January)	738	806	740	809	...	...	2	3
Number of subscribers sharing abatement (on 1st May)	697	349	737	372		..	40	23

	Rs. A. P.
A.—Net decrease in grand total of income	2,39,947 1 9
B.—Net decrease in total expenditure	5,068 9 0
C.—Decrease in balance	2,34,878 8 9

S. B. THOMSON,
Accountant.

H. HAMILTON, (Offg.), *Chartered Accountant,* } *Auditors.*
R. A. FREITAS.

Published by order of the Directors,

J. M. MURPHY,
Secretary.

U. S. F. P. Fund Office, Calcutta, the 10th December, 1917.

REGISTERED No. C. 696.



SUPPLEMENT TO

The Gazette of India.

No. 1. } CALCUTTA, SATURDAY, JANUARY 5, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, DECEMBER 29, 1917

First Forecast WINTER OILSEEDS (Rape, Mustard, and Linseed), 1917-18

This forecast is based upon reports received from those provinces where rape, mustard, and linseed are grown to any considerable extent. These provinces contain 96·8 per cent of the total area under rape and mustard and 98·9 per cent of the total linseed area in British India. Of the Native States, estimates are furnished only for Hyderabad and the States in the Bombay Presidency (including Baroda). No report is made by any other Native State.

The weather conditions have on the whole been favourable for sowings, although field operations were somewhat delayed in places owing to excessive moisture left in the soil by the heavy and continuous rains of September and October. The present condition and prospects of all the crops are on the whole from fair to good. A shower is now required in the Central Provinces and Berar for the linseed crop.

The total estimated area under rape and mustard reported up to date is 3,892,000 acres (excluding the mixed crop of the United Provinces for which no estimate is made at this stage). This is practically the same as reported at this time last year. The detailed figures for the provinces are :—

Rape and Mustard

First forecast, December

Provinces	1917-18	1916-17	Increase + or Decrease −
	Acres	Acres	Acres
United Provinces (unmixed crop) . .	160,000	225,000	−65,000
Bengal . . .	1,151,000	1,216,000	−65,000
Punjab . . .	1,051,000	1,108,000	−57,000
Bihar and Orissa . .	795,000	684,000	+111,000
Assam . . .	279,000	282,000	−3,000
Bombay and Sind (including Native States) .	292,000	276,000	+16,000
North-West Frontier Province . . .	155,000	91,000	+64,000
Hyderabad . . .	9,000	6,000	+3,000
Total .	3,892,000	3,888,000	+4,000

A

The total estimated area under linseed reported up to date is 2,827,000 acres (excluding the mixed crop of the United Provinces for which no estimate is at present available). This is 8 per cent above the area estimated at this time last year. The detailed figures for the provinces are :—

Linseed

First forecast, December

Provinces	1917-18	1916-17	Increase + or Decrease −
	Acres	Acres	Acres.
Central Provinces and Berar	1,161,000	1,133,000	+28,000
United Provinces (unmixed crop)	350,000	305,000	+45,000
Bihar and Orissa	732,000	572,000	+160,000
Bengal	142,000	153,000	−11,000
Bombay (including Native States)	103,000	107,000	−4,000
Punjab	34,000	36,000	−2,000
Hyderabad	305,000	321,000	−16,000
Total	2,827,000	2,627,000	+200,000

The following is a summary of the provincial reports in respect of each crop :—

(I) Rape and Mustard

United Provinces (40·2 per cent of the total area under rape and mustard in British India).—The area sown with the *unmixed* rapeseed crop is estimated, on the basis of reports furnished by selected landholders, at 160,000 acres, which is 29 per cent below the area estimated at this date last year. No estimate of the area under rape and mustard sown interspersed with other crops is made at this time of year.* Moisture in the soil was everywhere ample for sowings, which were generally carried out under favourable conditions. Germination has been good and prospects are so far favourable.

Bengal (20·4 per cent of the total area under rape and mustard in British India).—The area sown is estimated at 1,151,000 acres, which is 5 per cent below the area reported at this date last year. The rainfall in September was sufficient for the preparatory tillage, but heavy showers in the early part of October interfered with sowing operations, which were consequently delayed in most districts. The rainfall in the last week of October caused some damage to the crop on the area already sown. Subsequent dry weather, however, improved prospects, and the present condition of the crop is generally reported to be fair.

Punjab (17·1 per cent of the total area under rape and mustard in British India).—The area sown up to the end of November is estimated at 1,051,000 acres, which is 5 per cent below the area estimated at the corresponding date of last year. The sowing season was generally favourable, except in the Lahore division, where excessive rain and floods interfered with sowing operations. The crops germinated well, and the prospects are generally good.

Bihar and Orissa (11·4 per cent of the total area under rape and mustard in British India).—The area sown is at present estimated at 795,000 acres, which is 16 per cent above the area reported at the corresponding date of last year. Sowings were generally normal, except in some districts where they were delayed owing to excessive moisture left in the soil by the heavy rains of September and October. The present condition of the crop is reported to be fair to good.

Assam (4·7 per cent of the total area under rape and mustard in British India).—The area sown is estimated at 279,000 acres, being 1 per cent below the area reported at the corresponding date of last year. The weather was favourable at sowing time except in Kamrup, Darrang, and Sibsagar, where heavy rain interfered with sowing operations. Since then the weather has become too dry for the growth of the crop in Nowgong and Sibsagar. In the Surma Valley the conditions have continued to be favourable. The average outturn per acre is at present estimated at 85 per cent of the normal, as against 80 per cent estimated in the corresponding forecast of last year.

Bombay and Sind (3·3 per cent of the total area under rape and mustard in British India).—The estimates are up to the 5th December, and the information then available was incomplete. The total area so far sown is reported to be 292,000 acres (23,000 acres being in the Native States), which is 6 per cent above the area reported at the corresponding date of last year. In Sind favourable inundation and ample rains have extended cultivation, except in the Larkana and Upper Sind Frontier districts, where, owing to heavy floods, lands remained under water at sowing time. The condition of the crop is reported to be fair to good. In the Gujarat States excessive moisture due to late rains restricted cultivation, but the condition of the crop is reported to be fair.

North-West Frontier Province (1·7 per cent of the total area under rape and mustard in British India).—The total area sown up to the end of November is estimated at 155,000 acres, as against 91,000 acres reported at this date last year, or an increase of 70 per cent. It is stated, however, that the area in the corresponding forecast of last year was under-estimated. The prospects of the crop are generally average at present.

Hyderabad reports 9,000 acres under mustard, which is 50 per cent above the area reported last year. The outturn is estimated at 56 per cent of the normal as against 49 per cent in the previous year.

(II) Linseed

Central Provinces and Berar (38·3 per cent of the total area under linseed in British India).—The total area sown is estimated at 1,161,000 acres, which is 2 per cent above the area estimated at the corresponding date of last year. The monsoon, which gave ample rain till the end of October, left sufficient moisture in the seed-bed, and sowings were generally made under favourable conditions, except in places where excessive rain and subsequent abrupt break hardened the soil. Germination was successful, but some resowing was necessary in parts of Jubbulpore, Chanda, Wardha, and Drug. Prospects of the crop are at present generally favourable, but a shower of rain would be greatly beneficial.

United Provinces (30·2 per cent of the total area under linseed in British India).—On the basis of reports furnished by selected landholders, the area under *unmixed* linseed is at present estimated at 350,000 acres, being about 15 per cent above the area estimated at this date last year. No estimate of the area under linseed sown interspersed with other crops is made at this time of year.† Sowings were generally carried out under favourable conditions, moisture in the soil being everywhere ample for the purpose. Germination has been good, and prospects are so far favourable.

* The area under rape and mustard sown interspersed with other crops, such as gram, barley, etc., is given in the final forecast published in June.

† The area under linseed sown interspersed with other crops, such as gram, barley, etc., is given in the final forecast published in June.

Bihar and Orissa (18·9 per cent of the total area under linseed in British India).—The area sown is at present estimated at 732,000 acres, showing an increase of 28 per cent as compared with the area reported at the corresponding date of last year. In September and October the rainfall was above normal in most districts. In November also moderate to heavy rain fell in several districts. Sowings were generally normal, but in some districts they were delayed owing to excessive moisture left in the soil by the heavy late rains. The present condition of the crop is reported to be fair to good.

Bengal (5·6 per cent of the total area under linseed in British India).—The total area under linseed is now estimated at 142,000 acres, being 7 per cent below the area reported at the corresponding date of last year. The decrease is attributed to excessive rainfall and floods at sowing time. Subsequent dry weather improved prospects, and the present condition of the crop is reported to be on the whole fair.

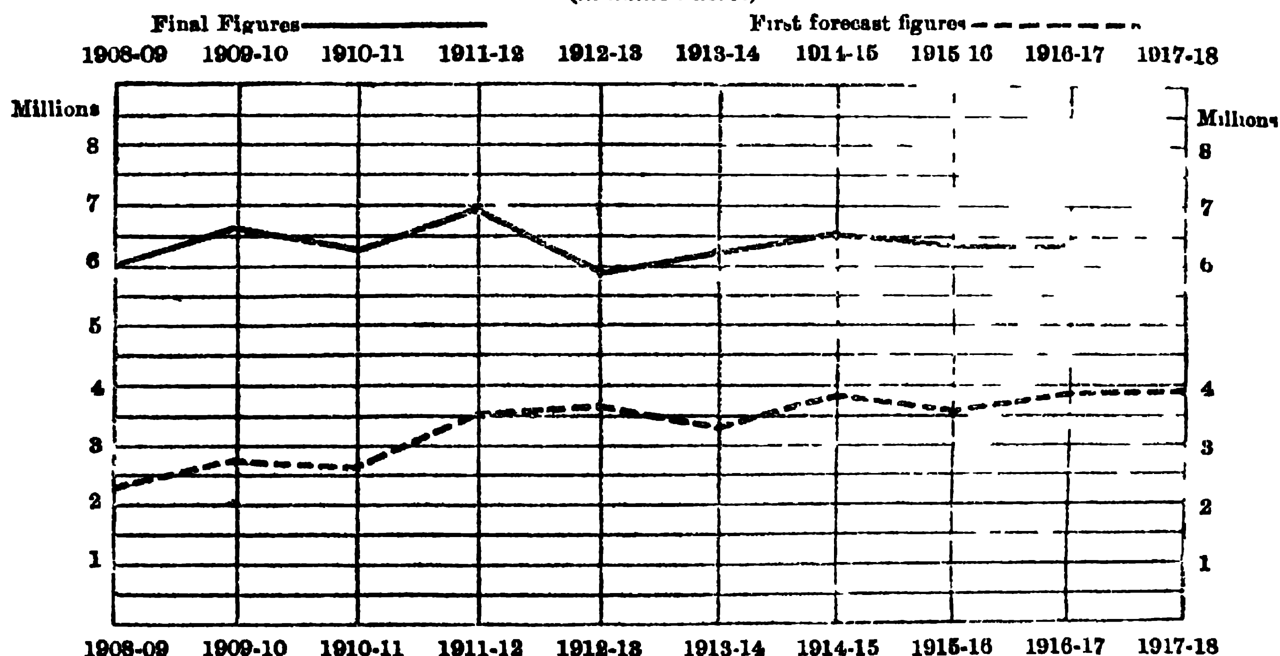
Bombay (4·7 per cent of the total area under linseed in British India).—Estimates are made up to the 5th December, and at that date the information as to sowings was, as in former years, incomplete. The total area so far sown is estimated at 103,000 acres (12,000 acres being in the Native States), which is 4 per cent below the area reported at the corresponding date of last year. Sowings were extended under favourable late rains, except in places in the Karnatak, where more area had been placed under cotton earlier in the season. The crop is reported to be at present doing well everywhere.

Punjab (1·2 per cent of the total area under linseed in British India).—The area sown is at present estimated at 34,000 acres, being 6 per cent below the area estimated at the corresponding date of last year. As compared with the finally revised figure for last year, the present estimate shows an increase of 6 per cent. The crop germinated well and the prospects are generally good.

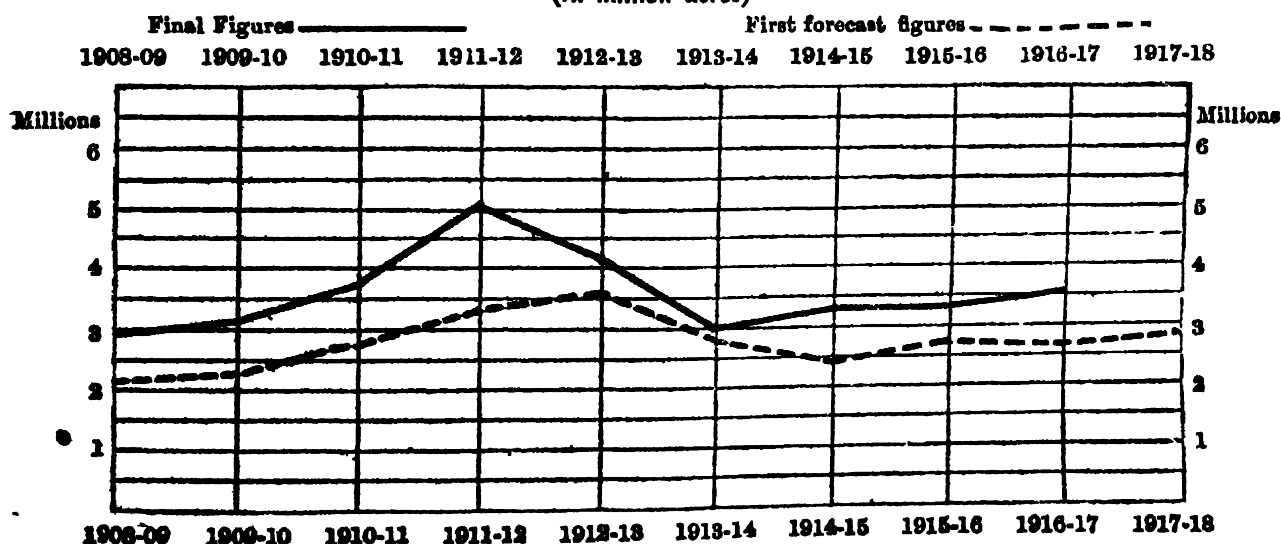
Hyderabad.—The total area under linseed is estimated at 305,000 acres, which is 5 per cent below the area reported at this date last year. Heavy and continuous rain during the month of October retarded sowing operations The average outturn is at present estimated at 61 per cent of the normal as against 65 per cent last year.

Chart.—The charts below illustrate the variations in the preliminary estimates of acreage, as compared with those in the final estimates, for all the reporting provinces in respect of each crop :—

(i) AREA OF RAPE AND MUSTARD
(In million acres)



(ii) AREA OF LINSEED
(In million acres)

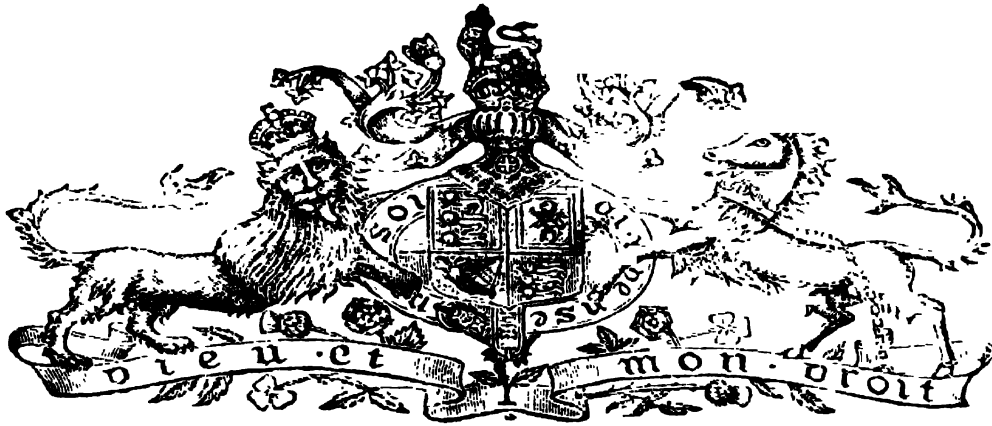


Oilseeds crops in foreign countries.—The latest information published by the International Institute of Agriculture, Rome, shows that the estimates of the linseed crop of 1917 in the United States of America are 1,938,000 acres and 274,000 tons, as compared with 1,604,000 acres and 386,000 tons in the preceding year. The estimates for the Canadian crop of linseed are 920,000 acres and 171,000 tons, as against 605,000 acres and 178,000 tons in the previous year.

From unofficial sources it appears that in the Argentine prospects of the linseed crop are very encouraging and a bumper yield is expected from a larger area sown (3,310,000 acres against 3,206,000 acres last year).

G. FINDLAY SHIRRAS,
Director of Statistics.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 2.} DELHI, SATURDAY, JANUARY 12, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilatio

CONTENTS.

	Pages.
Part I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	19—43
Part II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	27—63
Part III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*] . . .	3—4

Supplement No. 2

	Pages.
Indian Customs Revenue [*published in Calcutta*]	17—18
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 10th January 1918, based on the Indian Daily Weather Reports of the period .	19—20
Season and Crop Prospects for the week ending Saturday, the 5th January 1918 .	21—22
Memorandum on the probable character of the weather in north-west India in January and February, 1918	23—24
Notification regarding publication of statement of plague seizures and deaths	26
Statement of Approximate Gross Earnings of Indian Railways	27—29

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 10th January, 1918.

No. 1.—In modification of orders issued in Notification No. 37, dated the 10th October, 1917, Babu Amrita Lal Banerjee, a Superintendent in the Legislative Department, Government of India, is granted, with effect from the 15th October, 1917, combined leave for 4 months and 12 days, *i.e.*, privilege leave for 2 months and 12 days and sick leave for 2 months.

No. 2.—In modification of orders issued in Notification No. 38, dated the 10th October, 1917, Mr. A. St. C. McMahon, an Assistant in the Legislative Department, Government of India, is appointed to officiate as a Superintendent in that Department during the absence on combined leave of Babu Amrita Lal Banerjee.

The 11th January, 1918.

No. 3.—The Governor General is pleased to accept the resignation by the Hon'ble Mr. Charles Herbert Atkins of his office of Additional Member of the Indian Legislative Council.

No. 4.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61), and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Mr. Patrick James Fagan, C. S. I., being an official, to be an Additional Member of the said Council, in the said Act referred to as the Indian Legislative Council.

No. 5.—The Governor General is pleased to accept the resignation by the Hon'ble Mr. Charles Ernest Low, C.I.E., of his office of Additional Member of the Indian Legislative Council.

No. 6.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61), and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Mr. Arthur Herbert Ley, C.I.E., being an official, to be an Additional Member of the said Council, in the said Act referred to as the Indian Legislative Council.

No. 7.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61), and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Surgeon General William Rice Edwards, C.B., C.M.G., being an official, to be an Additional Member of the said Council, in the said Act referred to as the Indian Legislative Council.

No. 8.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61), and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Sir Robert Bailey Clegg, K.C.I.E., being an official, to be an Additional Member of the said Council, in the said Act referred to as the Indian Legislative Council.

No. 9.—The Governor General is pleased to accept the resignation by the Hon'ble Sir Reginald Gamble, Kt., of his office of Additional Member of the Indian Legislative Council.

A. P. MUDDIMAN,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 9th January 1918.

No. 209-C.—The Hon'ble Sir Reginald Henry Craddock, K.C.S.I., of the Indian Civil Service, is granted combined leave for 8 months and 2 days, *viz.*, privilege leave for 2 months and 11 days and furlough in continuation for 5 months and 21 days, with effect from the 16th April 1917.

This cancels the Home Department notification no. 155, dated the 3rd April 1917.

MEDICAL.

The 8th January 1918.

No. 191-C.—The services of Major R. D. Willcocks, M.B., I.M.S., are replaced at the disposal of the Government of Madras.

The 9th January 1918.

No. 202-C.—In exercise of the powers conferred by section 3 of the Indian Medical Degrees Act, 1916 (VII of 1916), the Governor General in Council is pleased to authorise the institution now known as the Calcutta Medical School and College of Physicians and Surgeons of Bengal situated in Belgachia (Calcutta), to grant certificates of attendance and proficiency to such students as shall have passed the fourth year examination of the said institution prior to the 16th March 1918, subject to the following conditions, *viz.* :—

(1) that such students shall have completed their second year's tuition prior to the 16th March 1916, and shall have passed the second year examination of the said institution held in March 1916;

(2) that such students shall have passed the third year examination of the said institution prior to the 16th March 1917; and

(3) that the said institution shall, prior to the 16th June 1918, furnish, to the satisfaction of the Surgeon General with the Government of Bengal, evidence that such students have passed the fourth year examination of the said institution.

No. 217-C.—In supersession of the Home Department notification no. 36-C., dated the 2nd January 1918, the services of Lieutenant-Colonel J. B. Smith, M.B., I.M.S., are replaced at the disposal of the Government of Bombay, with effect from the date on which he is relieved of his military duties.

The 10th January 1918.

No. 236-C.—The services of Major A. S. M. Peebles, M.D., I.M.S., are placed at the disposal of the Government of Bihar and Orissa, with effect from the 15th December 1917.

S. R. HIGNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

AGRICULTURE.

Delhi, the 9th January 1918.

No. 148-C.—With reference to Notification No. 78-C., dated the 29th December 1916, the services of Lieutenant Colonel A. T. Gage, I.M.S., are replaced at the disposal of the Government of Bengal with effect from the forenoon of the 8th January 1918.

R. A. MANT,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 7th January 1918.

No. 85-I.B.—In exercise of the power conferred by section 25, sub-section (1) of the Cantonments Act, 1910 (XV of 1910), as applied to the Cantonment of Secunderabad, the Governor General in Council is pleased to direct that the following amendments shall be made in the Secunderabad Cantonment Code, 1915, namely :—

(*a*) After the word "contamination" in section 77 (*f*), the words "or mosquito breeding" shall be inserted.

(*b*) For the first paragraph of section 82, the following shall be substituted :—

"Where any well, tank, marshy ground or waste or stagnant water, whether within any private enclosure or not, is in such a condition as to create nuisance or is or is likely to be a breeding place for mosquitoes, the Cantonment

Authority may, by notice in writing, require the owner, lessee or occupier of the land within 30 days from the service of the notice, to fill up or cover the well, or fill up the tank or ground, or to drain off or remove the water, as the case may be."

(c) Between the words "a" and "tank" in the entry under column 2 against section 82 in schedule V of the Code, the word "well" shall be inserted.

No. 46-Est. A.—Major H. R. N. Pritchard of the Political Department, on return from military duty, is posted as Assistant Political Agent, Loralai, with effect from the 16th December 1917.

The 8th January 1918.

No. 49-Est. A.—Major T. G. M. Harris, Assistant for Mekran to the Political Agent in Kalat, and *ex-officio* Commandant of the Mekran Levy Corps, was granted privilege leave from the 7th October 1917 to 2nd November 1917, both days inclusive.

No. 50-Est. A.—Captain P. R. Quayle, Second in Command, Mekran Levy Corps, held charge of the office of the Assistant for Mekran to the Political Agent in Kalat, and *ex-officio* Commandant of the Mekran Levy Corps from the 7th October 1917 to the 2nd November 1917, in addition to his own duties.

No. 51-Est. A.—Major T. G. M. Harris of the Political Department, is posted a Assistant to the Political Agent in Kalat and Political Agent in charge of Bolan Pass, with effect from the 4th November 1917.

No. 54-Est. A.—Major H. B. St. John, C.I.E., of the Political Department, is appointed to officiate temporarily as a Resident of the 2nd class and Revenue and Judicial Commissioner in Baluchistan, with effect from the 5th December 1917.

No. 55-Est. A.—Mr. C. H. Gidney, I.C.S., Cantonment Magistrate, Quetta, is appointed temporarily to hold charge of the current duties of the office of Political Agent and Deputy Commissioner, Quetta-Pishin, in addition to his own duties, with effect from the 5th December 1917.

No. 56-Est. A.—Major C. E. Bruce, Assistant Political Agent, Loralai, is granted privilege leave for one month, with effect from the 19th November 1917.

No. 57-Est. A.—Lieutenant-Colonel A. B. Dew, C.S.I., C.I.E., Political Agent, Kalat, and Political Agent in charge of the Bolan Pass, is granted privilege leave for one month, with effect from the 19th November 1917.

No. 58-Est. A.—Major T. G. M. Harris, Assistant to the Political Agent, Kalat, and Political Agent in charge of the Bolan Pass is appointed temporarily to hold charge of the current duties of the office of Political Agent, Kalat, and Political Agent in charge of the Bolan Pass, in addition to his own duties, with effect from the 19th November 1917.

The 9th January 1918.

No. 82-Est. B.—Captain E. Hammick, 17th Infantry (The Loyal Regiment), is appointed to officiate as Assistant Inspecting Officer, Punjab States Imperial Service Infantry, with effect from the 30th December 1917 and until further orders.

No. 97-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, and in pursuance of the agreement made with the Chief of the State of Jaipur, dated the 7th August 1869, and of the agreements made with the Chief of the State of Jodhpur, dated respectively the 27th of January 1870, the 18th of April 1870, and the 18th of January 1879, which provide for the lease to the British Government of the salt sources of Sambhar, Didwana and Pachbhadra within the said States, the Governor General in Council is pleased to make the following rules regarding the issue or delivery of salt from the said sources, namely :—

1. The Governor General in Council or any officer of Government authorised by him in this behalf may by order in writing from time to time regulate, restrict or prohibit the issue or delivery of salt on behalf of Government.

2. Where an order has been made in exercise of the powers conferred by rule 1, no salt shall be issued or delivered on behalf of Government save in accordance with such order.

3. Any order made after the 3rd day of August 1914 by the Commissioner of Northern India Salt Revenue which, if this rule had been in force could have been validly made in the exercise of the powers conferred thereby, is hereby validated.

The 10th January 1918.

No. 91-Est.-A.—Captain C. L. Bhatia, Assistant Surgeon, Kashmir State Army, is appointed temporarily to officiate as an Agency Surgeon, 2nd Class, and Agency Surgeon, Gilgit, with effect from the 24th June 1917.

No. 120-I.B.—In exercise of the powers conferred by clause (20) of section 24 of the Cantonments Act, 1910 (XV of 1910), as applied to the Cantonment of Secunderabad, the Governor General in Council is pleased to direct that the following amendments shall be made in the Secunderabad Cantonment Code, 1913, namely :—

(1) In clause (*q*) of section 172 of the said Code, the words "used as human food" shall be omitted.

(2) After clause (*p*) of section 173 of the said Code, the following clause shall be added, namely :—

"(*q*) In the case of sellers of wheat, rice and other grains or flour, the construction of godowns and the places where stocks may be stored or kept."

No. 22-G.—Mr. E. L. Nile, Superintendent, 1st grade, Government of India, Foreign and Political Department, is permitted to retire from the service with effect from the 4th December 1917.

No. 23-G.—The following appointments are made in the Secretariat :—

Mr. E. B. Higgs, Officiating Superintendent, 1st grade, is confirmed in that appointment. Dated 4th December 1917.

Mr. J. W. S. Inglis, Officiating Superintendent, 2nd grade, is confirmed in that appointment. Dated 4th December 1917.

No. 25-G.—The following officiating promotion is made in the Secretariat :—

Mr. A. F. Emmer, Secretariat Assistant, Class I, to officiate as Superintendent, 3rd grade. Dated 2nd January 1918.

The 11th January 1918.

No. 141-I. B.—In exercise of the powers conferred by section 17 of the Indian Explosives Act, 1884 (IV of 1884), as applied to Berar, and in supersession of the notification of the Government of India in the Department of Commerce and Industry No. 2933-24, dated the 23rd April 1909, the Governor General in Council is pleased to declare that picric acid, picrates and mixtures of picric acid shall be deemed to be explosives within the meaning of the said Act, as applied, subject to the following exceptions :—

(*a*) Picric acid or a picrate when mixed with not less than one-half its own weight of water shall not be deemed to be an explosive.

(*b*) Picric acid when thoroughly mixed with not less than three times its own weight of—

(*i*) anhydrous sulphate of soda, or

(*ii*) crystallised sulphate of soda, and packed in hermetically closed packages, or

(*iii*) potash alum,

shall not be deemed to be an explosive.

No. 143-I. B.—In exercise of the powers conferred by section 17 of the Indian Explosives Act, 1884 (IV of 1884), as applied to the Administered Areas in the Hyderabad State, and in supersession of the Notification of the Government of India in the Foreign and Political Department No. 621-I. B., dated the 29th April 1915, the Governor General in Council is pleased to declare that picric acid, picrates and mixtures of picric acid shall be deemed to be explosives within the meaning of the said Act, as applied, subject to the following exceptions :—

(*a*) Picric acid or a picrate when mixed with not less than one-half its own weight of water shall not be deemed to be an explosive.

(*b*) Picric acid when thoroughly mixed with not less than three times its own weight of

(*i*) anhydrous sulphate of soda, or

(*ii*) crystallised sulphate of soda, and packed in hermetically closed packages, or

(*iii*) potash alum,

shall not be deemed to be an explosive.

J. B. WOOD,

Secretary to the Government of India.

The 5th January 1918.

No. 7-F.—Mr. A. Oram, Executive Engineer, Punjab, has been placed on special duty under the Government of India in the Foreign and Political Department for the period from the 2nd to the 10th January 1918, inclusive.

The 10th January 1918.

No. 93-Est. A.—The services of Mr. G. H. Bell, an Executive Engineer in the Public Works Department in Burma, on special duty under the orders of the Political Resident in the Persian Gulf, are replaced at the disposal of the Public Works Department, with effect from the 28th March 1917.

Notifications No. 1044-Est A. and No. 1045-Est. A., dated the 25th July 1917, are hereby cancelled.

A. H. GRANT,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 8th January 1918.

No. 25-F. E.—Mr. M. F. Gauntlett, C.I.E., I.C.S., Accountant General, class I, has been placed on special duty with effect from the 16th December 1917 and until further orders.

The 9th January 1918.

No. 27-F. E.— In Notification No. 880-F. E., dated the 17th August 1917, published on page 1362 of Part I of the *Gazette of India*, dated the 18th August 1917, relating to Mr. L. C. Robertson, *read* "12th March 1917" for the words "19th March 1917" in the second line.

No. 28-F. E.—Mr. T. S. Sankara Ayyar, an officer in class III of the Public Works List of the Indian Finance Department, attached to the office of the Chief Examiner of Accounts, North Western Railway, has been granted privilege leave for two months, with effect from the 2nd January 1918.

No. 29-F. E.—Mr A. G. F. Napier has been posted as Deputy Comptroller, India Treasuries, with effect from the 2nd January 1918.

The 10th January 1918.

No. 33-Gl. (F. E.)—The following arrangements affecting Superintendents in the Finance Department Secretariat are notified :—

With effect from the 2nd January 1918.

Mr. G. W. C. Bradey, Superintendent, class I, has been granted privilege leave for one month.

Mr. C. N. Chakrabarti, Superintendent, class II, to officiate in class I.

Mr. Shah Mohammed, Superintendent, class III, sub. *pro tem.*, to officiate in class II.

Mr. Sital Singh, Secretariat Assistant, class IV, to officiate in class III of Superintendents.

No. 46-Gl. (F. E.)—The Honourable Sir Reginald Gamble, Kt., I.C.S., has been granted privilege leave for three months, combined with furlough for three months, with effect from the afternoon of the 5th January 1918.

Mr. M. F. Gauntlett, C.I.E., I.C.S., has been appointed to officiate as Comptroller and Auditor General during Sir Reginald Gamble's absence.

The 11th January 1918.

No. 62-F.—With reference to the notifications in the Finance Department, Nos. 2255-F., dated the 13th October 1917 and 2377-F., dated the 31st October 1917, it is notified for public information that on and after Monday the 14th January 1918, until further notice, Treasury Bills will be issued for a term of three months in addition to Treasury Bills for 6, 9 and 12 months and subject to the conditions at present applicable to the latter. With effect from the same date a change will be made in the rate for 6 months' bills.

2. The rates, with effect from the 14th January 1918 and until further notice, will then be as follows :—

For 3 months' bills, Rs. 98-12-0 per cent.
For 6 months' bills, Rs. 97-8-0 per cent.
For 9 months' bills, Rs. 96 per cent.
For 12 months' bills, Rs. 95 per cent.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 12th January 1918.

No. 332-D.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.

Whereas by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

And whereas by certain Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly :

And whereas it is expedient that the importation into the United Kingdom of certain other goods should be prohibited :

Now, therefore, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows :—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.*:—

Abrasive wheels.
Binder or reaper twine.
Brass rod and brass wire.
Cycles, other than motor cycles.
Electric meters.
Electrical motors over one-half horse-power.
Electric hand lamps and torches.
Magnetos.
Measuring tapes and rules of all descriptions including verniers.
Micrometers.
Pens, penholders, pencils and all other stationery of which the importation is not already prohibited.
Vegetables in brine.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 20) Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Sixteenth day of November, in the year of Our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

The 12th January 1918.

No. 252-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.* :—

Additions.

Amouroux, J. (Hai Lin Yang Hang), Peking.

Amoy Ice Manufacturing Company, Limited, Amoy.

Carvalho, C. C., Amoy.

Chang Ma Electric Light and Power Company, Limited, Amoy.

Fitzsimmons, P. J., Shanghai.

Hai Lin Yang Hang (J. Amouroux), Peking.

May Chong and Company, Shanghai.

No. 372-D.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely :—

After rule 11 G of the said rules the following rule shall be inserted, namely :—

"11 H.

Power to regulate or prohibit issues of Government salt.

(1) The Governor General in Council or any officer of Government authorised by him in this behalf may by order in writing from time to time regulate, restrict or prohibit the issue or delivery of salt on behalf of Government.

(2) Where an order has been made in exercise of the powers conferred by sub-rule (1), no salt shall be issued or delivered on behalf of Government save in accordance with such order."

No. 389-D.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the book by Lajpat Rai entitled "England's debt to India," published by W. B. Huebsch, New York.

No. 394-D.—In exercise of the powers conferred by section 10 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to direct that after rule 11 of the Registration of Enemy Property Rules, the following rule shall be inserted, namely :—

"11 A.

Power to summon persons and call for documents.

(1) A Custodian may by notice in writing require any person whom he believes to be capable of giving information concerning enemy property or dividends, interest or share of profits due to enemies, to attend before him at such time and place as may be specified in the notice.

(2) The Custodian may examine any such person concerning the same and may reduce his statement to writing and require him to sign it.

(3) A Custodian may by notice in writing require any person whom he believes to have in his possession or power or under his control any book of account, letter-book, or press-copy letter-book, invoice, receipt or other document of any nature relating to or believed to contain any information regarding any property referred to in section 7 (1) of the Act, to produce the same or cause the same to be produced before him at such time and place as may be specified in the notice and to submit the same to his examination and to allow copies of any entry therein or part thereof to be taken by him.

(4) A notice issued under sub-rule (1) or sub-rule (3) shall be served on the person in respect of whom it is issued in the manner provided in the Code of Criminal Procedure, 1898, for service of a summons.

(5) Any person who

(a) having been served with a notice issued under sub-rule (1) intentionally omits to attend at the time and place specified in the notice ;

(b) refuses to answer any question or to sign any statement made by him when required so to do by the Custodian ;

(c) being required by the Custodian to answer any question makes any statement which is false and which he either knows or believes to be false or does not believe to be true ; or

(d) having been served with a notice under sub-rule (3) intentionally omits to produce or to cause to be produced any document of the nature referred to in that sub-rule at the time and place specified in the notice ;

shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both."

No. 439-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in modification of the orders contained in the Notification of the Government of India in this Department No. 5385-C. W., dated the 12th May 1917, as subsequently amended, so far as they relate to the export of rice, the Governor General in Council is pleased to direct that the export of rice be prohibited to all destinations.

A. H. LEY,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 11th January 1918.

APPOINTMENTS.

No. 50.—Captain (temporary Major) G. Howson, M.C., 4th Cavalry, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel, while holding an appointment as Commandant, Machine Gun Training Centre. Dated 22nd December 1917.

No. 51.—Captain J. Harrison, Army Veterinary Corps, is granted, subject to His Majesty's approval, the acting rank of Major while holding an appointment as Assistant Director of Veterinary Services. Dated 28th February 1917.

No. 52.—Lieutenant A. K. Tennant, 2-6th Battalion, The Royal Sussex Regiment, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Staff Captain. Dated 21st July 1917.

No. 53.—Lieutenant D. L. G. Carleton-Smith, 1st (King's) Dragoon Guards, is granted, subject to His Majesty's approval, the acting rank of Captain, but with the pay and allowances of a Lieutenant, while holding an appointment as Adjutant of a Cadet College. Dated 26th October 1917.

No. 54.—Lieutenant H. H. Trusted, 2-4th Battalion, The Duke of Cornwall's Light Infantry, is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding the appointment of Staff Captain. Dated 27th December 1917.

REGULAR FORCES.

Infantry.

No. 55.—The undermentioned warrant officer to be Second-Lieutenant, subject to His Majesty's approval :—

Alexandra, Princess of Wales's Own (Yorkshire Regiment.)

Company Serjeant-Major Alfred Mason. Dated 27th December 1917.

INDIAN MEDICAL SERVICE.

No. 56.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants, with effect from the dates specified :—

Raghupati Banerji . . . . . . 3rd December 1917.
Jotindra Chandra Sinha . . . . . 8th December 1917.
Saresh Chandra Sarkar . . . . . . 14th December 1917.
Kashinath Ganesh Joshi . . . . . 17th December 1917.

INDIAN ARMY.

No. 57.—The undermentioned to be temporary Second-Lieutenants, subject to His Majesty's approval :—

George Marriott Rivers Sullivan. Dated 4th January 1918.

Henry William Woodgate. Dated 9th January 1918.

No. 58.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates specified :—

To be Lieutenants.

Captain Wilfrid Lewis Lloyd, M.C., 7th Battalion, The King's (Shropshire Light Infantry), attached 4th Battalion, 39th Garhwal Rifles. Dated 25th November 1917 but to rank from the 20th September 1915.

Lieutenant James Stuart Steele, 7th Battalion, The Royal Irish Rifles, attached 123rd Outram's Rifles. Dated 5th December 1917 but to rank from the 26th September 1915.

Second-Lieutenant Arthur Conrad Robert Welsh, M.C., 1st Battalion, The South Wales Borderers, attached 2nd Battalion, 119th Infantry (The Multan Regiment). Dated 17th October 1917, but to rank from the 9th November 1915.

Lieutenant Cyril Stancomb Cay, 1st Battalion, The Border Regiment, attached 33rd Queen Victoria's Own Light Cavalry. Dated 22nd November 1917, but to rank from the 16th December 1915.

Lieutenant James William Arthur-Parsons, 1st Battalion, The Duke of Cambridge's Own (Middlesex Regiment), attached 2nd Battalion, 32nd Sikh Pioneers. Dated 22nd November 1917, but to rank from the 13th January 1916.

Lieutenant Maurice Edwin Greenop, 1st Battalion, The Duke of Cornwall's Light Infantry, attached 18th Infantry. Dated 22nd November 1917, but to rank from the 20th March 1916.

Lieutenant John Brough Girling, 2nd Battalion, Alexandra, Princess of Wales's Own (Yorkshire Regiment), attached 2nd Battalion, 12th Pioneers (The Kelat-i-Ghilzie Regiment). Dated 4th December 1917 but to rank from the 22nd April 1916.

Second-Lieutenant John Spencer Trevor Andrews, 9th Battalion, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment), attached 13th Rajputs (The Shekhawati Regiment). Dated 22nd November 1917 but to rank from the 30th April 1916.

Captain Harry Wade, 4th Battalion, The Gloucestershire Regiment, attached 2nd Battalion, 56th Punjabi Rifles (Frontier Force). Dated 21st August 1917 but to rank from the 5th May 1916.

Lieutenant Frank Leslie Harry, 83rd Training Reserve Battalion, attached 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis). Dated 22nd November 1917 but to rank from the 12th May 1916.

Lieutenant Sydenham John Somers Cox, M. C., 3rd Battalion, The Worcestershire Regiment, attached 97th Deccan Infantry. Dated 3rd December 1917 but to rank from the 12th May 1916.

Lieutenant Joseph Ashton Lawrence, The Duke of Cambridge's Own (Middlesex Regiment), attached 84th Punjabis. Dated 25th November 1917 but to rank from the 21st May 1916.

Captain Arthur Blair Gibson, 15th Battalion, The Highland Light Infantry, attached 2nd Battalion, 56th Punjabi Rifles (Frontier Force). Dated 26th October 1917 but to rank from the 1st June 1916.

Lieutenant Trevor Davidson Southgate, 2nd Battalion, The Essex Regiment, attached 19th Lancers (Fane's Horse). Dated 25th November 1917 but to rank from the 16th June 1916.

Lieutenant Joseph Keith O'Moore Farrel, Army Service Corps, attached 2nd Lancers (Gardner's Horse). Dated 22nd November 1917 but to rank from the 16th June 1916.

Captain Cyril Ashbrooke Peak, 8th Battalion, The East Lancashire Regiment, attached 10th Jats. Dated 22nd November 1917 but to rank from the 2nd August 1916.

Lieutenant Robert Andrew Briggs, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment), attached 1st Battalion, 5th Gurkha Rifles (Frontier Force). Dated 25th November 1917 but to rank from the 7th August 1916.

Lieutenant George Edward Litton, 1st Battalion, The Essex Regiment, attached 1st Battalion, 32nd Sikh Pioneers. Dated 22nd November 1917 but to rank from the 11th August 1916.

Lieutenant Ronald St. George Cole, 1st Battalion, The East Lancashire Regiment, attached 1st Battalion, 42nd Deoli Regiment. Dated 23rd November 1917 but to rank from the 11th August 1916.

Lieutenant Alfred Norman Mitchell Watkins, The York and Lancaster Regiment, attached 47th Sikhs. Dated 22nd November 1917 but to rank from the 24th November 1916.

Lieutenant Jack Manning, 6th Battalion, Princess Victoria's (Royal Irish Fusiliers), attached 86th Carnatic Infantry. Dated 7th May 1917 but to rank from the 19th January 1917.

Second-Lieutenant Rowden French Fitzherbert, The Prince of Wales's (North Staffordshire Regiment), attached 2nd Battalion, 19th Punjabis. Dated 20th August 1917 but to rank from the 7th April 1917.

Second-Lieutenant Ernest Francis William Humphrey Kevill-Davies, 2nd Battalion, The Worcestershire Regiment, attached 3rd Battalion, 6th Gurkha Rifles. Dated 26th November 1917 but to rank from the 7th April 1917.

Lieutenant George Emeny Newman, 7th Reserve Brigade, Royal Field Artillery, attached 2nd Battalion, 32nd Sikh Pioneers. Dated 3rd December 1917 but to rank from the 4th July 1917.

Second-Lieutenant Norman Charles Allen, 10th Battalion, The Lancashire Fusiliers, attached 119th Infantry (The Mooltan Regiment). Dated 5th December 1917 but to rank from the 21st July 1917.

Second-Lieutenant Arthur Oliver Kersey, 3rd Battalion, The King's (Shropshire Light Infantry), attached 49th Bengalis. Dated 5th December 1917 but to rank from the 1st August 1917.

Second Lieutenant Richard Innes Comins, 1st Battalion, The King's (Shropshire Light Infantry), attached 5th Light Infantry. Dated 22nd November 1917, but to rank from the 16th August 1917

Second Lieutenant Herbert Sydney Sibary, 3rd Battalion, The Norfolk Regiment, attached 2nd Battalion, 32nd Sikh Pioneers. Dated 23rd November 1917, but to rank from the 16th August 1917.

Second Lieutenant Henry Leslie Baker, 3rd Battalion, The Royal Irish Rifles, attached 86th Carnatic Infantry. Dated 5th December 1917, but to rank from the 9th September 1917.

Lieutenant Stanley George Voyle, 4th Battalion, The King's Own (Royal Lancaster Regiment), attached 2nd Battalion, 6th Gurkha Rifles. Dated 5th December 1917, but to rank from the 27th September 1917.

Lieutenant James Currie, 13th Training Reserve Battalion, attached 3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry. Dated 5th December 1917, but to rank from the 31st October 1917.

To be Second Lieutenants.

Second Lieutenant Harold Robinson, 3rd Battalion, The Lincolnshire Regiment, attached 2nd Battalion, 6th Gurkha Rifles. Dated 5th December 1917 but to rank from the 2nd March 1917.

Second Lieutenant John Brookman, 3rd Battalion, The Hampshire Regiment, attached 1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment). Dated 3rd December 1917 but to rank from the 1st May 1917.

Second Lieutenant John Henry Clapp, 3-1st Bedfordshire Yeomanry, attached 2nd Lancers (Gardner's Horse). Dated 5th December 1917, but to rank from the 28th October 1917.

Second Lieutenant Frederick Claud Lawrence Neale, Machine Gun Corps Cavalry, attached 11th King Edward's Own Lancers (Probyn's Horse). Dated 5th December 1917, but to rank from the 15th December 1917.

Army Reserves.

No. 59.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Cavalry Branch.

Harold Douglas Huggins . . . . Dated 25th December 1917.
Everard Digby . . . . Dated 3rd January 1918.

Infantry Branch.

William Edwards . . . . . } Dated 14th December 1917.
Hugh Abercrombie Childers Saunders . . }
Robert Treslove Harridence . . . . . Dated 16th December 1917.
George Symon . . . . . . Dated 26th December 1917.
Leonard Kildin Beckwith . . . . } Dated 28th December 1917.
Louis Walker . . . . }
John Fenstone . . . . Dated 29th December 1917.
Harold Arthur Lee-Mitchell . . . . Dated 5th January 1918.
Norman Henry Martin Bowden . . . Dated 7th January 1918.

No. 60.—James Richard Blair [Temporary Lieutenant, Territorial Force Reserve, (General List)] to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated 10th September 1917, but to rank from the 17th March 1916.

No. 61.—Francis Edward Arthur Hewetson (Second Lieutenant, 1-1st Herts Yeomanry) to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated 16th October 1917, but to rank from the 1st November 1916.

No. 62.—Lieutenant Francis Edward Arthur Hewetson, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed in the Military Accounts Department. Dated 16th October 1917.

No. 63.—The following gentlemen are granted temporary commissions in the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be temporary Second Lieutenants.

Alan Gerald Russell Henderson . . . Dated 2nd January 1918.

Joseph Charles French . . . . Dated 10th January 1918.

No. 64.—Lieutenant C. H. Gwynn, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while employed as Assistant Controller of Contracts. Dated 1st December 1917.

No. 65.—Lieutenant Joseph Reginald Lownes, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while commanding a Porter Corps. Dated 28th November 1917.

No. 66.—Lieutenant George Duncan Scott, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Senior Supervising Officer, Nepalese Contingent, with effect from the 6th December 1917.

No. 67.—Second Lieutenant Charles Edward Norris, Indian Army Reserve of Officers, to be temporary Lieutenant, subject to His Majesty's approval, while employed as Adjutant of a Labour Corps Depôt. Dated 8th November 1917.

No. 68.—Second Lieutenant (temporary Captain) R. W. Aston, Indian Army Reserve of Officers, relinquishes the temporary rank of Captain on ceasing to be employed as Railway Transport Officer. Dated 10th October 1917.

No. 69.—Second Lieutenant R. W. Aston, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Railway Transport Officer. Dated 5th December 1917.

No. 70.—Lieutenant Alexander Baillie Crichton, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of a Depôt, Labour Corps. Dated 30th October 1917.

No. 71.—Second Lieutenant F. Sprott, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer. Dated 10th December 1917.

LONDON GAZETTE.

No. 72.—The following extracts are published for general information :—

London Gazette dated the 19th October 1917, pages 10758, 10759, 10764 and 10768.

Chancery of the Order of
Saint Michael and Saint George,
Downing Street, 19th October, 1917.

The KING has been graciously pleased to give directions for the following appointment to the Most Distinguished Order of Saint Michael and Saint George, for distinguished services rendered in connection with Military Operations in the Field :—

To be an Additional Member of the Second Class, or Knights Commanders, of the said Most Distinguished Order :—

Maj.-Gen. Sir Harry Triscott Brooking, K.C.B., Ind. Army.

* * * * * *

India Office,
19th October, 1917.

* * * * * *

The KING has approved the retirement of the following officer of the Indian Army :—

Major Harry Ernest Browne (in consequence of ill-health caused by wounds). Dated 10th October, 1917.

* * * * * *

London Gazette dated the 2nd November 1917, pages 11361, 11364 and 11365.

India Office,
2nd November, 1917.

The KING has approved the appointment of General Sir Arthur Arnold Barrett, K.C.B., K.C.S.I., K.C.V.O., and Lieutenant-General Sir William Riddell Birdwood, K.C.B., K.C.S.I., K.C.M.G., C.I.E., D.S.O., to be Aides-de-Camp General to His Majesty, in place of General Sir Beauchamp Duff, G.C.B., G.C.S.I., K.C.V.O., C.I.E., and General Sir John Eccles Nixon, K.C.B. Dated 3rd November, 1917.

The KING has approved the appointment of Major-General James Gibbon Turner, C.B., Indian Army, to be Colonel of the 4th Cavalry.

* *

The KING has approved the grant of the temporary rank of Lieutenant in the Indian Medical Service to the undermentioned gentlemen :—

* *

Dated 19th May, 1917.

Andrew Campbell.

Dated 6th July, 1917.

Shaikh Mohemed Afzal Faruki.
Bhaskar Balwantrao Gadgil.

Dated 11th July, 1917.

Herbert Stewart Wacher.

Dated 4th August, 1917.

Raghunath Ganesh Dani.
Shapoor Dinshaw Vania.
Saroj Kumar Sanyal.

Dated 27th August, 1917.

William St. Clair Thwaites.
George Verghese.
Girdher Clement Agarwala.
Arcot Doraisawmy Soganadan.

Dated 22nd September, 1917.

Bodh Raj Chaudhari.

Dated 1st October, 1917.

Ambadi Krishna Menon.
Ajab Singh Garewal.
Daniel Colin McNair.

* * * * * *

The KING has approved the removal from the service of the following officer of the Indian Medical Service :—

Dated 4th October, 1917.

Temporary Lieutenant Sohrab Nusserwanji Forbes, M.B.

The KING has approved the relinquishment of the temporary rank of Lieutenant in the Indian Army Reserve of Officers by the undermentioned officer :—

Dated 1st July, 1917.

Second Lieutenant (temporary Lieutenant) William Barnard.

The KING has approved the resignation of the following officers of the Indian Army Reserve of Officers on transfer to the British Service :—

Dated 9th August, 1917.

Lieutenant Cuthbert Francis Hodding.

Dated 29th October, 1917.

Lieutenant Ralph Branton Day.

* * * * *

Second Supplement dated the 8th November 1917, to the London Gazette of the 6th November 1917, pages 11549 and 11553.

War Office,
8th November, 1917.

* * * *

MEMORANDA.

* * * * *

The undermentioned Majors to be temp. Lt.-Cols. :—

H. C. Oakes, Ind. Cav., whilst specially empld. 24th July 1917.

* * * * *

Fourth Supplement dated the 9th November 1917 to the London Gazette of the 6th November 1917, pages 11571 and 11576.

War Office,
9th November, 1917.

* * * * *

MEMORANDA.

* * * * *

Capn. C. H. Brock, Ind. Army Res. of Off., to be temp. Maj, Gen. List, whilst specially empld. 23rd Aug. 1917.

* * * * *

Supplement dated the 10th November 1917 to the London Gazette of the 9th November 1917, pages 11637, 11639 and 11643.

War Office,
10th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF :—

The undermentioned appts. are made :—

* * * * *

CORPS OF ROYAL ENGINEERS.

Lt. E. P. Widdicombe, Ind. Army Res. of Off., to be temp. Maj whilst empld. with R.E. 11th Nov. 1917.

* * * * *

Labour Corps.

Bt. Col. C. H. M. Hitchins (ret., Ind. Army) vacates the comd. of a Bn. 17th Oct. 1917.

* * * * *

Second Supplement dated the 12th November 1917 to the London Gazette of the 9th November 1917, pages 11657, 11661 and 11666.

War Office,
12th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ARMY CHAPLAINS DEPARTMENT.

The undermentioned Chaplns., of the Ind. Ecclesiastical Estabt., are transfd. to A Chaplns. Dept., without other alteration in the conditions of their service. 3rd Aug. 1917.

To be temporary Chaplns. to the Forces, 4th Cl.:—

The Rev. Gerald Arthur Richard Thursfield.

The Rev. George Hewitt.

* * * * *

MEMORANDA.

Lt-Gen. Sir W. R. Birdwood, K.C.B., K.C.S.I., K.C.M.G., C.I.E., D.S.O., Ind. Army, Aide-de-Camp General to The King, to be Gen., *vice* Sir H. B. B. Watkis, K.C.B, supern. 23rd Oct. 1917.

Bt. Col. H. J. P. Browne, Ind. Inf., to be temp. Brig.-Gen. whilst empld. as Brig.-Gen., Gen. Staff. 19th Oct. 1917.

* * * * * *

Temp. Captn. G. Kirkbride, from A.S.C., is transfd. to Gen. List as temp. Lt. for duty with Ind. Army. 8th Sept. 1917.

* * * * *

Labour Corps.

Maj. R. B. B. Howe (ret., Ind. Army) ceases to be empld. with the Corps. 19th Oct. 1917.

* * * * *

Supplement dated the 14th November 1917 to the London Gazette of the 13th November 1917, pages 11766, 11767 and 11768.

War Office,
14th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

PERSONAL STAFF.

A.D.C.—

* * * * *

Lt. C. Hindley, Ind. Army Res. of Off., *vice* 2nd Lt. A. M. Brown, Yeo., T. F. 27th Sept. 1917.

* * * * *

MEMORANDA.

* * * * *

Col. W. Prior, Ind. Army, late O.C., Entrenching Batt., to be comdt. of a Musketry Camp. 28th Sept. 1917.

* * * * *

PROMOTIONS.

Royal Garrison Artillery.

No. 73.—The following acting promotion is made, subject to His Majesty's approval :—

Second Lieutenant F. C. Fyffe to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 16th November 1917, *vice* Captain J. A. L. Deane, transferred, with effect from 1st November 1917.

Captain (acting Major) E. J. Moorhead relinquishes his acting rank on ceasing to command a battery of Royal Field Artillery. Dated 25th December 1917.

Garrison Battalions.

Infantry.

No. 74.—The following acting promotions are made, subject to His Majesty's approval :—

The Northumberland Fusiliers.

Lieutenant J. P. K. McDowall to be acting Captain while acting as Adjutant but with pay and allowances as for a Lieutenant. Dated 3rd August 1917.

The Gordon Highlanders.

Lieutenant A. D. Wood to be acting Captain while acting as Adjutant but with pay and allowances as for a Lieutenant. Dated 16th November 1917.

Territorial Force.

Royal Field Artillery.

No. 75.—The undermentioned acting promotion is made, subject to His Majesty's approval :—

Second Lieutenant G. E. Barford to be acting Captain while performing the duties of Captain of a battery of Royal Field Artillery. Dated 15th December 1917, *vice* Lieutenant R. B. Woodhouse, proceeded on field service, with effect from 30th November 1917.

Lieutenant (acting Captain) R. B. Woodhouse relinquishes the acting rank of Captain on ceasing to perform the duties of Captain of a battery of Royal Field Artillery. Dated 30th November 1917.

Infantry.

Prince Albert's (Somerset Light Infantry).

Lieutenant T. M. Pulman to be acting Captain while acting as Adjutant but with pay and allowances as for a Lieutenant. Dated 3rd August 1917.

REGULAR FORCES.

Cavalry.

No. 76.—The following acting promotion is made, subject to His Majesty's approval :—

14th (King's) Hussars.

Lieutenant R. W. M. St. Maur to be acting Captain while acting as Adjutant of a Combined Cavalry Depôt but with pay and allowances as for a Lieutenant. Dated 19th September 1917.

Infantry.

No. 77.—The following relinquishment of temporary rank is notified, subject to His Majesty's approval :—

Prince Albert's (Somerset Light Infantry).

Second Lieutenant (temporary Lieutenant) F. Seamark relinquishes his temporary rank on ceasing to be employed as Adjutant of a combined British Infantry Depôt. Dated 1st October 1917.

No. 78.—The following acting promotion is made, subject to His Majesty's approval :—

The Durham Light Infantry.

Lieutenant H. Tilley to be acting Captain while acting as Adjutant of the Royal Flying Corps in India, but with pay and allowances of his special appointment. Dated 3rd August 1917.

INDIAN SIGNAL SERVICE.

No. 3 Wireless Signal Squadron.

No. 79.—Second Lieutenant (acting Captain) W. S. Morse, 1-7th Battalion, The Hampshire Regiment, relinquishes his acting rank on ceasing to command a troop. Dated 13th December 1917.

INDIAN ARMY.

No. 80.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

17th December 1917.

Horace Charles Oakes, Commandant, 28th Light Cavalry.

Second Lieutenants to be Lieutenants.

14th November 1917.

George Alexander Williamson, attached 43rd Erinpura Regiment.

Cyril Maxwell St. Albans Campbell, attached 8th Gurkha Rifles.

Evelyn Anthony Cave-Penney, attached Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's).

James Read, attached 16th Cavalry.

Francis Arthur Braddon Fisher, attached 5th Gurkha Rifles (Frontier Force).

John Witherow Jewell, attached 33rd Queen Victoria's Own Light Cavalry.

Stewart Sackville Hamilton Berkeley, attached 8th Gurkha Rifles.

Leycester Andrew St. John Mellor, attached 98th Infantry.

James Wiltshire Frith, attached 8th Gurkha Rifles.

No. 81.—The following acting promotions are made, subject to His Majesty's approval :—

27th Light Cavalry.

Second Lieutenant E. J. Newman, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 13th December 1917, *vice* Captain A. D. Wise, vacated, with effect from the 28th November 1917.

10th Jats.

Lieutenant T. G. Lewis to be acting Captain while commanding a company. Dated 22nd March 1917 to 8th August 1917, inclusive, *vice* Captain W. V. McCalmont, vacated, with effect from the 7th March 1917.

Lieutenant T. G. Lewis to be acting Captain while commanding a company. Dated 16th September 1917 to 26th November 1917, inclusive, *vice* Captain J. Crompton, vacated, with effect from the 1st September 1917.

Lieutenant W. H. Nicholson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 20th October 1917 to 15th November 1917, inclusive, *vice* Major E. K. Twiss, D.S.O., vacated, with effect from the 5th October 1917.

2nd Battalion, 8th Gurkha Rifles.

Lieutenant S. G. S. Skene to be acting Captain while commanding a company. Dated 29th November 1917 to 8th December 1917, inclusive, *vice* Lieutenant J. J. Hewetson, vacated, with effect from the 14th November 1917.

Army Reserves.

1st King George's Own Sappers and Miners.

No. 82.—Second Lieutenant H. W. W. Henderson, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while commanding a Defence Light Section. Dated 20th November 1917.

No. 83.—The following promotion is made, subject to His Majesty's approval :—

Lieutenant to be Captain.

21st November 1917.

Robert Reginald-Balfour McLean.

No. 84.—In Army Department Notification No. 685, dated the 4th May 1917, *for* "John Tabor Latter" *read* "John Tabor Lattey."

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 85.—With reference to Army Department Notification No. 2027, dated 30th November 1917, the following Senior Assistant Surgeons with the honorary rank of Captain are granted the honorary rank of Major, subject to His Majesty's approval, with effect from the 21st September 1917 :—

Richard Corridon.
Albert William Jordon Lynsdale (Supernumerary).
John Thomas Parkinson (Supernumerary).
James Francis Curran (Supernumerary).
Arthur Robert Paterson, L.S.A., Lond., (Supernumerary).
Arthur Butler Gardiner (Supernumerary).
William John Alexander Hogan (Supernumerary).
William Peter Bell Hart.
Robert Forbes Hart Hankins (Supernumerary).
Charles Henry Orman (Supernumerary).
Robert Brown (Supernumerary).
Henry William Foscholo (Supernumerary).
Robert James Owen (Supernumerary).
Valentine Vincent Chiodetti (Supernumerary).
Henry William De Blaquire Prescott (Supernumerary).
Charles Augustus Pruce (Supernumerary).
Joseph Lee.
Richard Sharples (Supernumerary).
Michael Courtney (Supernumerary).
Richard Thomas Murphy.
Thomas Baldry.
Alfred Devine (Supernumerary).
Louis George Quadros (Supernumerary).
James Ernest Barton Macqueen (Supernumerary).
Albino Graciano Alphonso.
Thomas Henry Bonnar.
Christopher Alfred Farmer.
John Robertson.
William Daniel Neal (Supernumerary).
Arthur John Archer.
Lewis Mathew Cabral.
Harry William Delanty.
George Oswald Weston.
Michael Galvin.
Alfred Greenwood.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 86.—Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar, Karam Chand (Supernumerary Senior Sub-Assistant Surgeon, 1st Class, ranking as Subadar) is absorbed in the grade of Senior Sub-Assistant Surgeon, 1st Class, ranking as Subadar; *vice* 1st Class Senior Sub-Assistant Surgeon Muhammad Kazim, invalided, with effect from the 1st September 1917.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 87.—The following direct appointment is made:—

35th Sikhs.

Moti Lal to be Jemadar, on probation, with effect from the 16th November 1917; to complete the establishment.

No. 88.—The following promotions are made:—

38th King George's Own Central India Horse.

Ressaidar Sher Bahadur Khan (39th King George's Own Central India Horse) to be Risaldar, with effect from the 24th January 1916, Ressaidar Natha Singh to be Risaldar, with effect from the 1st February 1917, Jemadars Basant Singh (39th King George's Own Central India Horse) and Nihal Singh to be Ressaidars, with effect from the 11th April 1916, Jemadar Dost Muhammad Khan to be Ressaidar, with effect from the 17th July 1916, Jemadar Buta Singh to be Ressaidar, with effect from the 14th August 1916, Jemadar Jawand Singh to be Ressaidar, with effect from the 17th August 1916, Jemadar Lihaz Gul Khan to be Ressaidar, with effect from the 29th August 1916, Jemadar Sabit Khan (37th Lancers, Baluch Horse) to be Ressaidar, with effect from the 1st February 1917, Jemadar Bostan Khan to be Ressaidar, with effect from the 31st March 1917, Kot-Dafadar Kartar Singh, Dafadars Juma Khan and Nadar Khan to be Jemadars, with effect from the 11th April 1916, Dafadar Nur Muhammad Khan and Kot-Dafadar Gurbakhsh Singh to be Jemadars, with effect from the 19th May 1916, Kot-Dafadar Muhammad Akbar Khan to be Jemadar, with effect from the 14th August 1916, Kot-Dafadar Thakur Singh to be Jemadar, with effect from the 17th August 1916, and Dafadar Dad Muhammad Khan to be Jemadar, with effect from the 29th August 1916; to complete the establishment.

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

Ressaidar Zardad Khan to be Risaldar, Jemadar Abdulla Khan to be Ressaidar and Dafadar Buta Ram to be Jemadar, with effect from the 27th October 1917; to complete the establishment.

1st Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Havildar-Major Muhammad Khan to be Jemadar, with effect from the 1st November 1917; to complete the establishment.

3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Jemadar Gujar to be Subadar and Havildars Taj Muhammad, Shadi Khan and Chattar Singh to be Jemadars, with effect from the 1st November 1917; to complete the establishment.

"A" Ammunition Column, Royal Horse Artillery.

Havildar Khaiwas to be Jemadar, with effect from the 23rd October 1917; to complete the establishment.

Royal Artillery Depôt, Jubbulpore.

Havildar-Major Muhammad Sher (Remount Training Depôt, Bangalore) to be Jemadar, with effect from the 23rd October 1917; to complete the establishment.

Royal Artillery Depôt, Kirkee.

Havildar Khair Muhammad (Remount Training Depôt, Bangalore) to be Jemadar, with effect from the 23rd October 1917; to complete the establishment.

3rd Sappers and Miners.

Havildar Ramji Bhonsle to be Jemadar, with effect from the 1st December 1917; to complete the establishment.

6th Porter Corps.

Dafadar Muhammad Akram Khan (38th King George's Own Central India Horse) to be Jemadar, with effect from the 11th December 1917; to complete the establishment.

9th Bhopal Infantry.

Havildar Harjiwan Lal to be Jemadar, with effect from the 1st October 1917; to complete the establishment.

2nd Battalion, 9th Delhi Infantry.

Jemadar Bhagat Ram to be Subadar, with effect from the 1st September 1917, Jemadar Jal Singh to be Subadar, Havildars Shaikh Mahbub, Durjan Singh, Lekraj, Lekhi Ram and Parshad Singh to be Jemadars, with effect from the 14th November 1917; to complete the establishment.

1st Battalion, 10th Jats.

Havildar-Major Sheonath to be Jemadar, with effect from the 16th December 1917; *vice* Subadar Ganeshi, transferred to the pension establishment.

22nd Punjabis

Jemadar Suhel Singh to be Subadar, with effect from the 11th November 1917; to complete the establishment.

70th Burma Rifles.

Havildars Maung Khin Maung, Maung Ba Sein, Maung Po Bya, Maung Ba Than and Maung E to be Jemadars, with effect from the 1st December 1917; to complete the establishment.

103rd Mahratta Light Infantry.

Jemadar Shankar Lowande to be Subadar and Havildar-Major Dattu Jadhow to be Jemadar, with effect from the 14th October 1917, Havildar Ramchandar Rao More to be Jemadar, with effect from the 28th October 1917 and Havildar Jairam Rao Rane to be Jemadar, with effect from the 1st December 1917; to complete the establishment.

3rd Battalion, 8th Gurkha Rifles.

Jemadar Syamdhoj Gurung to be Subadar, with effect from the 15th December 1917; to complete the establishment.

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No. 89.—Second Lieutenant Vernon Augustus Erskine Lindop, Indian Army Reserve of Officers, is permitted to resign the service, subject to His Majesty's approval, with effect from the 11th January 1918.

No. 90.—Lieutenant Harold Grinnol Gearing, Indian Army Reserve of Officers, is permitted to resign the service, subject to His Majesty's approval, with effect from the 11th January 1918.

RETENTIONS.

BARRACK DEPARTMENT, PUNJAB-BENGAL.

No. 91.—Commissary and Honorary Captain Francis James Clay, Barrack Department, will be retained in the service after the age of 55 years with effect from the 30th December 1917, until further orders, and will be borne as supernumerary in his rank and grade.

REWARDS.

No. 92.—The appointment of Corporal W. Lofts, 2nd Battalion, Royal West Kent Regiment, (Soldier Clerk), to the Corps of Military Staff Clerks, notified in Army Department Notification No. 1886, dated the 2nd November 1917, is cancelled.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

United Provinces Horse.

1st (Southern) Regiment.

No. 93.—The undermentioned gentleman is granted the temporary rank of Lieutenant-Colonel, subject to His Majesty's approval, and appointed temporary Commandant:—

Henry Rivers Nevill. Dated 1st April 1917.

Lieutenant Harold Russell Macpherson resigns his commission. Dated the 31st March 1917.

Karachi Artillery Volunteers.

No. 94.—Lieutenant Alfred Ernest Markwick resigns his commission. Dated the 31st March 1917.

3rd (Karachi) Brigade, Mobile Artillery.

No. 95.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Captain.

Thomas Cuthbert Beaumont. Dated 1st April 1917.

To be Lieutenant.

Arthur Fitzgerald Shute. Dated 1st April 1917.

To be Second Lieutenant.

Ernest Archbell Pearson. Dated 1st April 1917.

Great Indian Peninsula Railway Volunteer Rifle Corps.

No. 96.—Lieutenant Cyril John Keelan resigns his commission. Dated the 31st March 1917.

Sind Rifles.

No. 97.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval .—

To be Lieutenant-Colonel and to command the Corps.

Charles Stephen Anderson, V.D. Dated 1st April 1917.

To be Major.

Ramsay Hannay Young. Dated 1st April 1917.

To be Captains.

Edward John Bolus.
William Hardcastle Neilson.
Henry Tristram Holland.
Eustace Edward Gunter.
Constantine Constantine Demetriadi.
} Dated 1st April 1917.

To be Lieutenants.

Alfred Axen Leonard Flynn.
Godfrey Noel Richards Morgan.
Francis Guy Travers.
Walter MacGregor Petrie.
Fabian Evans Waite.
} Dated 1st April 1917.

To be Second Lieutenants.

Alexander Walter Marshall.
William Stanley Deane.
Roger Davis Marsbal.
Stanley Barker.
} Dated 1st April 1917.

Aden Rifles.

No. 98.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major and to command the Corps.

Harold Berridge. Dated 1st April 1917.

To be Captain.

Thomas Williamson McLachlan. Dated 1st April 1917.

To be Lieutenants.

James Bett Gray.
Henry Zoro Rycroft.
} Dated 1st April 1917.

To be Second Lieutenant.

Cyril Eric Leman. Dated 1st April 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 11th January 1918.

Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given :—

First.—That information has been received by me of the death of the officer named and described in the subjoined table.

Secondly.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

Thirdly—That all claims by creditors against the property of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
					Rs. A. P.	
Lieutenant A. N. Blair.	5th Black Watch, attached 1st Durham Light Infantry.	Bombay .	13th March 1917.	Intestate .	372 12 0	Secretary to the Government of India, Army Department.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 11th January 1918.

APPOINTMENTS.

No. 4.—Lieutenant-Commander C. A. Scott, D.S.O., R.I.M., is granted the temporary rank of Commander while holding the appointment of Senior Marine Transport Officer (Transports), Karachi.

LONDON GAZETTE.

No. 5.—The following extracts are published for general information :—

Third Supplement dated the 18th October 1917 to the London Gazette of the 16th October 1917, pages 10681, 10683 and 10686.

War Office,
18th October, 1917.

*   *   *   *   *

CORPS OF ROYAL ENGINEERS.

*   *   *   *   *

The undermentioned Lieut.-Comdrs., R. Ind. Mar., to be temp. Majors. 1st Dec. 1916 :—

J. C. Ward.
C. R. Campbell.

*   *   *   *   *

MEMORANDA.

*   *   *   *   *

The undermentioned to be temp. Capts., for duty with Inland Water Trans. :—
William Airth Milne. 16th Aug. 1917.

*   *   *   *   *

Second Supplement dated the 22nd October 1917 to the London Gazette of the 19th October 1917, pages 10841 and 10844.

War Office,
22nd October, 1917.

*   *   *   *   *

CORPS OF ROYAL ENGINEERS.

*   *   *   *   *

Temp. Capt. T. M. S. Milne-Henderson to be temp. Maj. 15th Sept. 1917.

*   *   *   *   *

Fourth Supplement dated the 23rd October 1917 to the London Gazette of the 19th October 1917, pages 10871 and 10875.

War Office,
23rd October, 1917.

*   *   *   *   *

MEMORANDA.

* * * * *

The initials of temp. Lt. G. H. Clement are as now described, and not as in the Gazette of 23rd Dec. 1916.

* * * * *

Fifth Supplement dated the 16th November 1917 to the London Gazette of the 13th November 1917, pages 11815, 11820 and 11822.

War Office,
16th November, 1917.

* * * * *

MEMORANDA.

* * * * *

The undermentioned to be temp. 2nd Lts. :—

* * * * *

Sub-Lt. H. A. Cridland, R. Ind. Mar., for duty with Inland Water Trans. 22nd Sept. 1917.

* * * * *

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Delhi, the 4th January 1918.

No. 1802-1-E. - Mr. D. L. McPherson, District Locomotive Superintendent, in class II, grade 2, of the Superior Revenue Establishment of State Railways (on special duty) is appointed to officiate in the rank of Deputy Locomotive Superintendent in class I (Supernumerary) of that establishment during the absence of Mr. W. R. Pearce, officiating Deputy Locomotive Superintendent, on privilege leave.

No. 1802-2-E.—Mr. A. C. Robertson, District Locomotive Superintendent, Eastern Bengal Railway, in class II, grade 4, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Deputy Locomotive Superintendent in class I of that establishment during the absence of Mr. W. R. Pearce, officiating Deputy Locomotive Superintendent, on privilege leave.

No. 1802-3-E.—With reference to Railway Board's Notification No. 1802-2-E., dated the 4th January 1918, Mr. R. DeVere Irwin, Assistant Locomotive Superintendent, Eastern Bengal Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways is appointed to officiate as a District Locomotive Superintendent in class II of that establishment.

The 9th January 1918.

No. 1801-E.—Mr. V. L. Dean, Assistant Traffic Superintendent, North-Western Railway, is promoted from grade 3 to grade 2 of class III of the Superior Revenue Establishment of State Railways, with effect from the 8th November 1916.

No. 1803-E.—Major C. S. M. C. Watson, R.E., District Traffic Superintendent, in class II, grade 2, of the Superior Revenue Establishment of State Railways (on military duty) is appointed to officiate in the rank of Deputy Traffic Manager in class I (Supernumerary), with effect from the 22nd July 1917 and until further orders.

The 10th January 1918.

No. 11-E.—With reference to Railway Board's Notification No. 1265-E., dated the 27th September 1917, Mr. J. S. Mahony, Assistant Carriage and Wagon Superintendent, North-Western Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways, continued to officiate as a District Carriage and Wagon Superintendent in class II of that establishment up to and including the 6th October 1917.

No. 11-2-E.—With reference to Railway Board's Notification No. 1266-2-E., dated the 6th September 1917, Mr. H. M. Walker, officiating District Carriage and Wagon Superintendent and Works Superintendent, North-Western Railway, reverted to his substantive appointment of Assistant Carriage and Wagon Superintendent, in class III, grade 3, of the Superior Revenue Establishment of State Railways, with effect from the 27th September 1917.

No. 1498-E.—Mr. J. N. Nagel, Assistant Traffic Superintendent, in class III, grade 2 of the Superior Revenue Establishment of State Railways (on military duty), is promoted to the rank of officiating District Traffic Superintendent in class II (Supernumerary) of that establishment, with effect from the 12th July 1917 and until further orders.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Simla, the 5th January 1918.

No. E.-346.—The services of Mr. V. Bayley, C.I.E., Controller of Munitions, Karachi, were replaced at the disposal of the Railway Board with effect from the 1st December 1917.

Delhi, the 5th January 1918.

No. E.-279.—Mr. R. B. Wood, I.C.S., Madras, is appointed Controller (Tanning Materials) with effect from the 10th December 1917.

No. E.-346.—Mr. W. H. Neilson, Chief Engineer, Karachi Port Trust, is appointed Controller of Munitions, Karachi Circle, with effect from the 1st December 1917.

The 7th January 1918.

No. E.-56.—Mr. P. E. Aitchison, a Deputy Conservator of Forests in the Bombay Presidency, is appointed Timber Purchasing Officer, Bombay, with effect from the 4th January 1918.

No. E.-56.—Lieutenant G. W. D. Breadon, Assistant Controller (Timber Supplies), Bombay, is appointed Deputy Controller (Timber Supplies), Bombay, with effect from the 4th January 1918.

The 8th January 1918.

No. E.-307.—Mr. W. F. Marchinton is appointed Assistant Controller (Electrical and Mechanical), Calcutta, with effect from the 17th December 1917.

The 11th January 1918.

No. H.-84—314.—In exercise of the powers conferred by Rule 11-G. of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to direct that with effect from the 1st February 1918, no person shall sell raw cow-hides within the municipal areas of Cawnpore, Calcutta, Maniktolla, Howrah or Madras otherwise than in accordance with the terms of a license granted by the Controller (Hides and Wool), Indian Munitions Board.

T. RYAN,
Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall Summary for the seven days ending at 8 hrs. on Thursday, the 10th January 1918, based on the Indian Daily Weather Reports of the period.

1. Weather was dry except for a few falls of rain, chiefly in south Madras. At the close of the week a winter depression was affecting the northwest frontier.

2. *Burma, including the Bay Islands.*—Light rain fell at Port Blair and Bassein.

Northeast India, including Orissa.— } Weather was dry.
The United Provinces, Central India and the Central Provinces.— } Weather was dry.

Northwest India.—Chaman reported a light fall of rain.

The Peninsula.—Local falls of rain occurred in south Madras.

3. The largest amount of rainfall reported was 1·14" at Cuddalore on the 3rd.

4. The week's rainfall was 20 per cent or more in excess in the Bay Islands and Madras Southeast, and was 20 per cent or more in defect in Assam, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Rajputana East, Central India East, Berar, the Central Provinces West, Hyderabad South and the Madras Coast North. It was normal in Malabar. No rain usually falls at this time of year in the remaining divisions.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, Lower Burma, the North-West Frontier Province and Sind, and 20 per cent or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab Southwest, Rajputana, Central India, Berar, the Central Provinces, the Konkan, the Bombay-Deccan, Hyderabad, Mysore and the Madras Deccan. No rain usually falls in Gujarat during this period; in the remaining divisions rainfall is within 20 per cent of the normal.

Division.	Rainfall data for week ending on 10th January 1918.			Rainfall data from 30th November 1917 to 10th January 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0·8	0·3	+0·5	11·1	7·8	+3·3	+42	+37
Lower Burma	0	0	0	1·2	0·7	+0·5	+71	+71
Upper Burma	0	0	0	0	0·5	—0·5	—100	—100
Assam	0	0·1	—0·1	0·2	0·6	—0·4	—67	—60
Bengal	0	0	0	0	0·4	—0·4	—100	—100
Orissa	0	0·1	—0·1	0	0·5	—0·5	—100	—100
Chota Nagpur	0	0·1	—0·1	0	0·4	—0·4	—100	—100
Bihar	0	0·1	—0·1	0	0·1	—0·1	—100	0
United Provinces, East	0	0·1	—0·1	0·2	0·4	—0·2	—50	—33
United Provinces, West	0	0·2	—0·2	0·3	0·7	—0·4	—57	—40
Punjab, East and North	0	0·3	—0·3	0·8	0·9	—0·1	—11	+33
Punjab, South-West	0	0·1	—0·1	0·2	0·5	—0·3	—60	—50
Kashmir	0	0·5	—0·5	2·3	2·3	0	0	+28
N.-W. Frontier Province	0	0·1	—0·1	0·6	0·5	+0·1	+20	+50
Baluchistan	0	0·2	—0·2	1·1	1·0	+0·1	+10	+37
Sind	0	0	0	0·1	0	+0·1	—	—
Rajputana, West	0	0	0	0·1	0·2	—0·1	—50	—50
Rajputana, East	0	0·1	—0·1	0	0·3	—0·3	—100	—100
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·3	—0·3	—100	—100
Central India, East	0	0·1	—0·1	0·3	0·6	—0·3	—50	—40
Berar	0	0·2	—0·2	0	0·9	—0·9	—100	—100
Central Provinces, West	0	0·1	—0·1	0·2	0·6	—0·4	—67	—60
Central Provinces, East	0	0	0	0	0·4	—0·4	—100	—100
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0	0	0	0	0·3	—0·3	—100	—100
Hyderabad, North	0	0	0	0	0·3	—0·3	—100	—100
Hyderabad, South	0	0·1	—0·1	0	0·4	—0·4	—100	—100
Mysore	0	0	0	0·1	0·5	—0·4	—80	—80
Malabar	0·1	0·1	0	1·9	1·7	+0·2	+12	+18
Madras, South-East	0·4	0·2	+0·2	4·5	5·4	—0·9	—17	—21
Madras Deccan	0	0	0	0·1	0·6	—0·5	—83	—83
Madras Coast, North	0	0·1	—0·1	1·4	1·7	—0·3	—18	—18

HEM RAJ,
for *Director General of Observatories.*

Dated the 10th January 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 5th January 1918.

Burma.—Slight rain fell during the week. In certain districts of Lower Burma reaping of winter rice is proceeding and threshing and winnowing are general. In Upper Burma cultivation of miscellaneous winter crops and spring rice continues Harvesting of winter rice, groundnut, late sesamum, millet and cotton is progressing. Standing crops are generally good. Livestock are healthy. The price of unhusked rice in Rangoon has fallen and is below normal. The market for white rice is quiet at Rs. 237 for specials.

Assam.—The weather was seasonable. Harvesting of winter rice is approaching completion. Pruning of tea, plucking of cotton, pressing of sugarcane and ploughing of autumn rice and jute are in progress. Prospects and outturn of crops are fair to good. Cattle disease is reported from two districts. Fall in price of common rice continues.

Bengal.—No rain fell during the week. Reaping of winter paddy is nearing completion. Threshing continues. The condition and prospects of standing spring crops are generally reported to be satisfactory. Harvesting of sugarcane continues. Planting has commenced in some districts. Preparatory tillage for the next season's autumn crops is proceeding. The average price of common rice for the province has fallen by about 1·12 per cent. from that of the preceding week.

Bihar and Orissa.—There was no rain during the week. Harvesting of paddy continues. Threshing has commenced in some districts. Pressing of sugarcane is going on. Standing crops are doing well. The price of common rice has fallen in four districts, is rising in seven and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from twelve districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—No rain fell during the week. It is needed in some districts. Pressing of sugarcane and weeding and irrigation of spring crops and poppy continue. Land is being prepared for sugarcane. Standing crops are doing well. Prospects are good. Condition of agricultural stock is good though slight cattle disease is still reported. Fodder continues to be dear in places. Prices are tending to rise.

Punjab.—The weather was dry. Rain is wanted in parts of the south-east. Picking of cotton is nearly completed. Pressing of sugarcane continues. Yield of cotton is below normal and of sugarcane normal to good. Sowings of spring crops are finished and are normal or over normal. Condition of standing spring crops is good, *toria* is being harvested and the yield is normal. Stocks of food grains are generally sufficient Cattle are healthy. Fodder is scarce in a few districts. Prices are generally stationary but have risen slightly in some districts. They range generally between warning and scarcity rates. Prices of wheat:—Ferozepore 7½, Rawalpindi 7¾, Ambala, Lahore and Lyallpur 8 seers per rupee.

North-West Frontier Province.—The week was rainless. Sowings are satisfactory and normal. Harvesting of autumn crops is proceeding normally. The outturn is average. Prices of wheat:—Peshawar 8$\frac{1}{16}$ and Dera Ismail Khan 9$\frac{1}{16}$ seers per rupee.

Jammu.—Rain fell in many parts. Prices are stationary. Wheat sells from 8 to 14 seers and maize from 14 to 28 seers per rupee. Condition of standing crops is below average. Cattle disease is reported from Kathua tashil only. Fodder is sufficient.

Kashmir.—No rain fell during the week. Standing crops are reported to be in fair condition. Cattle are generally healthy. Water and fodder are sufficient. Prices are normal.

Rajputana.—The weather was cool. Spring sowings are nearing completion. Autumn prospects and agricultural stock are fair. Prices are rising.

Central India.—The rainfall during the week was *nil*. Harvesting of autumn and sowings of spring crops are nearly completed. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather continues to be clear, cool and rainless. Reaping and threshing of autumn crops and picking of cotton are nearing completion. Standing crops are generally in good condition, but winter showers are badly required in several districts, especially for wheat and gram in Damoh and *juar* in Akola where prices have risen by 2 and 2½ seers per rupee respectively. Other variations are insignificant, but show an upward tendency.

Feudatory States :—Spring crops are in good condition.

Bombay.—Standing crops are good except in Larkana and Nawabshah where they have been slightly damaged by frost in parts. Autumn harvesting continues in parts of Sind, Deccan and Carnatic. Picking of cotton continues in Khandesh, Dharwar, Kathiawar and Baroda. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—No rain fell during the week. Early rice and autumn harvests are nearly completed except cotton which is being picked in parts. Spring crops are generally fair to good, but have been damaged in parts by blight and insects and need rain in others. Late rice lands are being prepared. Cattle are generally healthy. Variations in prices of grains are insignificant.

Mysore.—The week was slightly wet. Standing crops are good. Harvesting of wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are stationary.

Coorg.—The weather was cold. Reaping of rice and picking of coffee continue. Cattle are generally healthy. Prices of food grains are high.

Madras.—The rainfall during the week was general except in Circars, the Deccan and the West Coast. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is generally good. Prices are steady.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

MEMORANDUM ON THE PROBABLE CHARACTER OF THE WEATHER IN NORTHWEST INDIA IN JANUARY AND FEBRUARY, 1918.

The meteorological conditions in northwest India during the past three months have in some respects differed materially from those of an ordinary year. Near the end of October a storm from the Arabian Sea passed into the Punjab hills causing remarkably heavy rain over the tract from Gujarat to the east Punjab and abnormally heavy snow in Kulu and Lahoul. In November on the other hand conditions were even more settled than usual, and in Persia, where ordinarily cold weather rains begin early in the month, there was scarcely any rain. During December however disturbed weather occurred oftener than usual, and rain and snow were in decided excess generally in the north Punjab, Kashmir and the North-West Frontier Province.

2. The snowfall has been irregularly distributed. In Afghanistan heavy snow is reported to have fallen during the first fortnight of December on the Paghman hills and light snow on the ranges near Kabul. In the North-West Frontier Province, apart from Chitral where much snow fell on the higher ranges in the beginning of December, there has probably been less than the average amount; while in Kashmir the total fall of the past three months has been in considerable excess of the normal. In the Punjab Himalayas very heavy falls occurred down to unusually low levels in the Kulu hills towards the end of October and again on the 18th and 19th December; and there was also probably more than the usual quantity in the Simla Hills.

Summing up it may be said that in December although in some parts of the western Himalayas the falls have only been light to moderate, in others they have been unusually heavy and on the whole the snowfall has been in appreciable excess.

3. There is a tendency for heavy monsoon rain in December to be associated with delay in the establishment of the rains in northwest India. But although in the south of the Bay of Bengal weather has been rather more disturbed than usual during December, the total monsoon rainfall of the month in the Tenasserim and Madras coasts and the Andamans has been roughly normal. Thus no indication of abnormality is to be derived from this factor.

4. Another seasonal change which affords an indication is the establishment of the very strong winds which characterise the winter months at heights of five or six miles. Information from Agra is to the effect that the change this year is later and less marked than in 1914 before normal winter rains, but earlier and better marked than in 1915 and 1916 before very mild winters.

5. Summing up it would appear that the depressions from southeast Europe which give the cold weather rains in northwest India have in December given slightly less rain and snow than usual in Persia, but more in Baluchistan, the North-West Frontier Province, Kashmir and the Punjab. The

indication from this is that the coming winter will be more disturbed than the average but not to a marked extent; and the view that the abnormality will not be large is supported by the information regarding the upper air, and the December monsoon rainfall.

6. The data accordingly point to the following conclusion :—

It is probable that the total amount of rainfall in northwest India and of snowfall on the neighbouring hills in January and February will be normal or in moderate excess.

GILBERT T. WALKER,
Director-General of Observatories.

SIMLA :
The 2nd January 1918.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

SANITARY.
PLAGUE.

Delhi, the 10th January 1918.

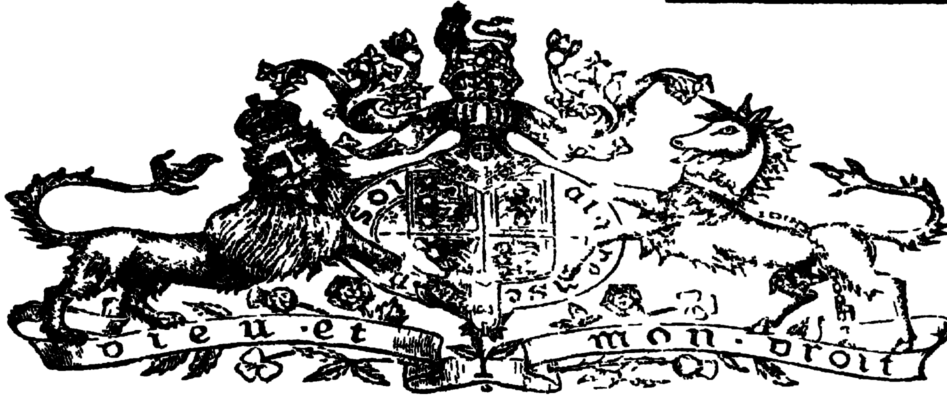
No weekly report of plague seizures and deaths is published this week owing to a change in procedure of reporting those occurrences.

From next week onwards reports will appear a week later than heretofore. It is hoped that the change in procedure will secure a degree of accuracy that was not always possible in the limited time hitherto available for the compilation of these returns.

E. D. MACLAGAN,
Secretary to the Government of India.

Printed and Published for the Govt. of India, *by the* Superintendent Government Printing, India, *Delhi.*

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 12, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*

J. P. HEWETT,
Secretary to the Government of India."

Rates of Subscription.	per annum. Rs.	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	8	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at, per page 2 pice

By order of Government, all subscription must be paid *in advance.*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India.*

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 12th January 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 2.

3461. G. Piccioni. *Improvements in or relating to the multiple reproduction of design on fabrics.*

3462. S. M. Rutnagur. *Improvements in double eyeglasses.*

3463. S. D. Master. *Improvements in padlocks.*

3464. N. S. Gunmaker. *Improvements in sparking plugs.*

3465. H. B. Saxby and T. F. G. Shephard. *An improved signalling or recording apparatus.*

3466. Shaikh Ibadullah. *Improvements in chains for fastening dogs, etc.*

3467. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to the production of elements of printing forms.*

3468. W. Powell. *Improved apparatus for maturing immature cotton bolls and other immature vegetables or fruit.*

3469. E. F. Joyce. *Improvements in means for locking nuts, bolts and the like.*

3470. Commercial Research Co. *Manufacture of chlorhydrin.*

January 4.

3471. Nobel's Explosives Co., Ld. *Improvements in explosives.*

January 5.

3472. W. M. Wallace. *Improvements in and relating to the removing of esparto or the like from stationary digesters used in papermaking and the like.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

2988. United Engineers, Ld. *An improved machine for washing and disintegrating raw rubber and materials containing raw rubber or the like.*

3060. P. Jolnerkevitch. *Method of impregnating wood.*

3186. P. O. Rowlands. *Improvements in or relating to internal combustion engines and vaporizers therefor.*

3244. A. E. Pundt. *Liquid fuel spray burner.*

3321. Sardar Balwant Rao Scindia. *Improved attachment of trailer car to motor cycles.*

3333. A. V. Naylor. *Improvements in fish plates for switch tongues on railways.*

3351. W. W. Bowen and P. Muncherji. *Improvements in levels for railways.*

3370. Nand Ram. *An apparatus for destroying bugs and other pests in charpays, crevices in walls, etc., and for disinfecting walls, floors, furniture, etc., with the aid of steam.*

3386. H. Katayama. *Means for raising submerged vessels by means of an aviating machine.*

3387. A. Z. Rothschild. *Method of obtaining fibre from cocoanut husks.*

3388. A. N. Hood. *Machine for and process of drying casein.*

3394. J. G. Wardrop and C. C. Stephen. *Improvements in bearings for machines dealing with liquid containing abrasive matter.*

3395. B. Nagaraja Rao. *Safety release hook and positive arrester.*

3396. Y. Kono. *Improvements in automatic sack-looms.*

3398. J. H. Marshall. *Improvements in machines or apparatus for packing tea or other analogous products into chests or boxes.*

3401. D. S. McNeill. *Improvements in docks, holdfasts and foundation pins.*

3402. T. Cooper. *Improvements in friction clutches.*

3404. James Simpson & Co., Ld. *Improvements in and relating to valves for distributing steam or other fluid in pumping and other engines.*

3406. H. Katayama. *Improvements in search light reflectors.*

3407. N. M. Thomas and C. G. Petree. *Improvements in the process for manufacturing cane sugar.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

2960. Thompson.
3063. Spengler.
3072. Oliver Arc Lamp Ld.
3178. Subrahmanya Iyer.
3184. Sayad and Timber & Shuttle Loom Co.
3189. Marret.
3203. Pigott, Billinghurst and Stevenson.
3249. Caughey.
3258. Sunbeam Motor Car Co., Ld., and Coatalen.
3259. Sunbeam Motor Car Co., Ld., and Coatalen.
3260. Sunbeam Motor Car Co., Ld., and Coatalen.
3261. Sunbeam Motor Car Co., Ld., and Coatalen.
3262. Sunbeam Motor Car Co., Ld., and Coatalen.
3263. Sunbeam Motor Car Co., Ld., and Coatalen.
3264. Sunbeam Motor Car Co., Ld., and Coatalen.
3265. Sunbeam Motor Car Co., Ld., and Coatalen.
3266. Sunbeam Motor Car Co., Ld., and Coatalen.
3267. Sunbeam Motor Car Co., Ld., and Coatalen.
3268. Sunbeam Motor Car Co., Ld., and Coatalen.
3269. Sunbeam Motor Car Co., Ld., and Coatalen.
3270. Sunbeam Motor Car Co., Ld., and Coatalen.
3271. Sunbeam Motor Car Co., Ld., and Coatalen.
3272 Sunbeam Motor Car Co., Ld., and Coatalen.
3277. Boving.
3278. Echlin.
3279. Dutt & Dutt.

PATENTS SEALED.

2636. Marconi's Wireless Tele. Co., Ld.
2645. Moir and Buchanan.
3086. Chettiar.
3202. Dutt and Dutt.
3210. R. B. Rodda & Co.
3222. Andrew.

RENEWAL FEES PAID.

330 of 1904. Jackson. (To 12 April 1919.)
69 of 1905. Jackson. (To 8 September 1919.)
362 of 1905. Toledo Glass Co. (To 21 February 1919.)
178 of 1906. Jackson. (To 8 November 1919.)
579 of 1906. Tice. (To 23 January 1919.)
586 of 1906. Jackson. (To 9 July 1919.)
325 of 1907. Steele. (To 29 January 1919.)
240 of 1908. Bellini and anr. (To 5 January 1919.)
578 of 1909. Jackson. (To 21 December 1919.)
598 of 1909. Jackson. (To 11 February 1919.)
667 of 1909. Bandfield. (To 20 January 1919.)
52 of 1910. Powell Wood Process Co. (India), Ld. (To 5 April 1919.)
231 of 1910. Jackson. (To 29 July 1919.)
607 of 1910. Forbes. (To 6 January 1919.)
648 of 1910. Hill and ors. (To 21 February 1919.)
1 of 1911. Jackson. (To 8 March 1919.)
43 of 1911. Jackson. (To 11 April 1919.)
48 of 1911. Watson and anr. (To 8 March 1919.)
557 of 1911. Jackson. (To 13 March 1919.)
652 of 1911. Jackson. (To 13 March 1919.)
659 of 1911. Mills Equipment Co., Ld. (To 12 January 1919.)
660 of 1911. Mills Equipment Co., Ld. (To 12 January 1919.)

6 of 1912. Inshaw. (To 2 January 1919.)
9 of 1912. Vandervell and anr. (To 2 January 1919.)
292 of 1912. Jackson. (To 10 June 1919.)
488 of 1912. Jackson. (To 9 September 1919.)
533 of 1912. Houldcroft and ors. (To 30 September 1918.)
611 of 1912. Dey. (To 22 November 1918.)
630 of 1912. Mills. (To 2 December 1918.)
678 of 1912. Biddlecombe. (To 23 December 1918.)
709 of 1913. Techno-Chemical Laboratories Ld. (To 21 January 1919.)
737 of 1913. Munro and ors. (To 5 February 1919.)
780 of 1913. Paterson. (To 24 February 1919.)
1277 of 1913. Hendry. (To 1 November 1918.)
1308 of 1913. Wapshare. (To 15 November 1918.)
1361 of 1913. Greig and anr. (To 15 December 1918.)
1387 of 1914. Gramophone Co , Ld. (To 2 January 1919.)
1388 of 1914. Ebler. (To 2 January 1919.)
1389 of 1914. Ebler. (To 2 January 1919.)
1397 of 1914. Marconi's Wireless Telegraph Co. (To 5 January 1919.)
1398 of 1914. Marconi's Wireless Telegraph Co. (To 5 January 1919.)
1399 of 1914. Muntz. (To 5 January 1919.)
1401 of 1914. Societe Generale des Nitrures. (To 5 January 1919.)
1403 of 1914. Barnfather. (To 6 January 1919.)
1404 of 1914. Barnfather. (To 6 January 1919.)
1471 of 1914. Chattopadhyay. (To 17 February 1919.)
1522 of 1914. Det Kontinentale Syndikat, etc. (To 11 March 1919.)
1536 of 1914. Jackson. (To 16 March 1919.)
1927 of 1914. Jackson. (To 9 November 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1910.

171, (Waston). 430, (Welsh and ors).

1913.

1205, (Pudumji). 1206, (Pudumji). 1207, (D'Cunha). 1212, (Briscoe and Dock Engineering Co.). 1216, (Blakoe Wheel Co., Ld). 1218, (Symes). 1220, (Lanier).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Place	Location
AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price. R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 9th January 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th January 1918.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).		TOTAL.	
				In India.			In England.		In His Majesty's Dominions.	In Transit between India, England and H. M.'s Dominions.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b) (c)	R	
Calcutta	82,96,720	33,10,89,043	33,93,85,763	5,28,19,833	11,29,62,733	61 39,612	67,50,000	...	...	37,12,450	...	9,99,99,946	51,47,97,097	79,71 81,671	(a) Nominal value—R10,20,81,500.
Cawnpore	...	2,84,56,404	2,84,56,404	1,45,31,203	53,98,177	...	...	...	..	...			.	1,99,29,380	(b) Nominal value—R53,07,36,571.
Lahore	...	7,95,23,170	7,95,23,170	45,14,188	21,92,137	...	...	...	...	...	...	.	..	67,06,325	(c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917 at a cost of R42 crores.
Bombay	94,73 630	39,17,69,430	40,12,43,060	3,53,28,978	13,40,21,524	7,62,056	...	...	.	..	...	...	.	17,21,12,558	
Karachi	...	4,08,00,505	4,08 00,505	37,79,475	26,28,270	...	...	...		...	..	...	.	64,07,745	
Madras	18,00,090	12,16,73,855	12,34,73,945	3,05,83,265	51,74,340	...	...	...	...	...	..	...	..	3,57,57,605	
Rangoon	...	6,31,86,450	6,31,86,450	2,74,82,796	48,64,320	...	...	...	..	...	..	.	...	3 23,47,116	
	1,95,70,440	1,05,64,98,857	1,07,60,69,297	16,90,39,738	26,72,41,501	89 01,668	67,50,000	...	...	37,12,450	.	9,99,99,946	51,47,97,097	1,07,04,42,400	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			63,51,897	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										7,25,000	
TOTAL CIRCULATION R			1,06,97,17,400									TOTAL RESERVE R		1,06,97,17,400	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 7th January 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 7th January 1918.

M. M. S. GUBBAY,
Controller of Currency.

NOTICE.

DEPARTMENT OF MINES IN INDIA, DHANBAD P. O., MANBHUM.

INDIAN MINES ACT, 1901.

Dhanbad, the 17th October 1917.

An examination for first and second class Coal Mine Managers' Certificates of Competency under the rules applicable to coal mines will be held at the Railway Institute, Dhanbad, on the 20th, 21st and 22nd February 1918.

Rules 32 and 33 of the Indian Mines Act, 1901, require that a candidate for a first class certificate must be at least 23 years of age and have had at least five years' practical experience in a coal mine, and for a second class certificate be at least 21 years of age and have had at least three years' practical experience in a coal mine. The periods of practical experience may be reduced to three years and one year, respectively, in the case of a candidate who has received a diploma in scientific and mining subjects after a course of study of at least two years at an educational institution approved in this behalf by the Governor General in Council, or who has taken a degree in scientific and mining subjects at a University approved in this behalf by the Governor General in Council.

The fees are Rs. 15 in the case of first class certificates and Rs. 8 in the case of second class certificates. By rule 34 of Government of India, Department of Commerce and Industry, Notification No. 2968—82, dated the 21st April 1906, "these fees shall be paid not less than one month prior to the date of the examination, to the Chief Inspector of Mines, at his office." The fees may be remitted by money order or paid in any other manner.

Applications and fees should be addressed to the Chief Inspector of Mines in India Dhanbad P. O., E. I. Ry., and not to any officer by name. No candidate will be permitted to sit at the examination unless his application and fee is received on or before the 20th January 1918.

G. F. ADAMS,

Chief Inspector of Mines in India and *ex-officio* President of the Board of Examiners.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (*a*) Photo-Mechanical and Lithographic Work.
   (*b*) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 8th January 1918.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below* .	67,50,000	0	0			
				1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	2,39,56,061	15	1			
Public Deposits at Branches	1,36,10,981	1	2	3,75,67,043	0	3
Other Deposits at Head Office and Branches				29,53,52,966	1	6
Bank Post Bills, etc. . .				19,33,820	5	9
Sundries				7,50,839	2	6
RUPEES .				37,77,54,668	10	0

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				6,29,52,750	0	0
Other authorized Investments .				1,35,94,950	0	0
Loans on Government and other authorized Securities .				5,12,30,574	11	7
Accounts of Credit on Government and other authorized Securities				4,69,50,440	14	2
Bills discounted and purchased				4,89,51,413	12	1
Balances with other Banks .				85,06,329	11	3
Bullion				......		
Dead Stock				28,63,134	1	6
Stamps				11,311	0	2
Sundries . . .				14,21,668	9	4
				23,64,82,567	12	1
Cash and Currency Notes at Head Office*	9,56,84,972	13	10			
Cash and Currency Notes at Branches †	4,55,87,128	0	1	14,12,72,100	13	11
RUPEES .				37,77,54,668	10	0

* Includes Sovs. & ½ Sovs., value Rs. 3,78,247 8 0
† Do. do. do. „ 5,57,610 0 0

Rs. 9,35,857 8 0

By order of the Directors,

H. MITCHELL,
Chief Accountant.

N. H. Y. WARREN,
Secretary & Treasurer.

BANK OF BENGAL;
Calcutta, 10th January 1918.

Rate for Demand Loans 6 per cent.
Percentage 42·09.

CURRENCY NOTES.

The following Currency Note of the Cawnpore Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number, . Any other person claiming a right to it is warned to communicate at once with the undersigned.

NOTE WHOLLY DESTROYED.

Register No.	No. of notes.	Value.	Name of Claimant.
W D/1 of 1916-17	D B/16 61277	100	Messrs. Thos. Cook and Son, Post Office Box 46, Bombay.

J. W. KELLY,
Currency Officer.

PAPER CURRENCY DEPARTMENT,
Cawnpore, the 3rd January 1918.

CHIEF COMMISSIONER, DELHI.

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917.

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	BIOGRAPHY—HINDI.		
1	**Karmyogi Shilpacharya Mr. Addison.**—Life of Mr. Addison by Jaikrishna Sharma. No. of pages 74. Published by Jog Maithil Maha Sabha, Delhi. 28th August 1917. Size $\frac{20 \times 26}{8}$. 1st edition. Price 0-6-0.	Sat Dharma Pracharak Press.	500
	BIOGRAPHY—URDU.		
2	**Khum Khana-i-Jawid Jild Soyam.**—Memoirs of Urdu Poets, Vol. III, by L. Sri Ram, M. A., Munsiff of Delhi. No. of pages 723. Published by the Author. 29th June 1917. Size $\frac{22 \times 29}{8}$. 1st edition. Price 4-0-0 (unbound). ,, 5-0-0 (bound).	Delhi Printing Works.	1,300
3	**Mahatma Sukhdeo Singh Yadava, B. A. Kā Jiwan Charitra.**—Life of late Sukhdeo Singh Yadava, B. A., by his father L. Sohan Lall, B. A., late Head Master, M. B. High School, Jagadhri. No. of pages 261. Published by the Author. 9th September 1917. Size $\frac{20 \times 30}{16}$. 1st edition. Price *Nil.*	Do.	500
	FICTION—URDU.		
4	**Dagh-i-Hasrat.**—A novel by Shahrukh Mirza Gurjani. No. of pages 236. Published by S. Zahurul Hasan Qami Press, Delhi. 2nd August 1917. Size 18 x 22. 1st edition. Price 1-4-0.	Hilali Press .	500
5	**Yad-i-Raftgan.**—A novel by Munshi Barkat Sher Khan Adib. No. of pages 244. Published by Muslim Press, Delhi. 1st August 1917. Size 18 x 22. 1st edition. Price 1 0-0.	Do. .	1,200
6	**Sham-i-Zindgi.**—A novel by Molána Rashid ul Khairi. No. of pages 144. Published by Darwesh Press, Delhi. 13th August 1917. Size $\frac{18 \times 22}{8}$. 2nd edition. Price 1-0-0.	Darwesh Press .	500

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	FICTION—URDU—*Contd.*		
7	**Sát Roohan ke Amalname.**—A novel by Maulana Rashid ul Khairi. No. of pages 64. Published by Darwesh Press, Delhi. 13th August 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 0-6-0.**	Darwesh Press	500
8	**Biwi kí Lottery**—A novel by Mr. Bharadwaj. No. of pages 18. Published by Doaba Stores, Nai Sarak, Delhi. 23rd August 1917. Size 18 × 22. 1st edition. **Price 0-1-0.**	J. & Sons Press	1,000
	LANGUAGE—HINDI.		
9	**Hindi Balopdesh Pratham Bhag.**—Hindi Primer, Part I, by Jain Muni Swami Ratna Chandraji. No. of pages 16. Published by Jain Pathshala, Delhi. 11th September 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price Free.**	Sat Dharma Pracharak Press.	500
	LANGUAGE—URDU.		
10	**Kharzinat ul Qawaid.**—Persian Grammar, translated by S. Tabarak Hasan of Najibabad. No. of pages 109. Published by the Author. 30th July 1917. Size 18 × 22. 1st edition. **Price 0-10-0.**	Hilali Press .	250
11	**A complete key to Qand-i-Urdu**—by Sayad Mohamad of Amroha. No. of pages 331. Published by Gopal Book Depôt, Amroha, Moradabad. 8th August 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 1-8-0.**	Delhi Printing Works.	1,000
12	**Sawad-i-urdu.**—A text book for 4th class of Vernacular Schools by K. S. Maulvi Mohammad Ismail. No. of pages 108. Published by Messrs. Aslam & Co., Chandni Chowk, Delhi. 22nd August 1917. Size 20 × 30. 1st edition. **Price 0-4-0.**	J. & Sons Press.	14,000
	MATHEMATICS—HINDI.		
13	**Vaishya Vidya Pradipika.**—Arithmetic for Vaishyas by Pandit Chandra Dutta, Sharma Katra Dhulia, Delhi. No. of pages 64. Published by the Author. 25th May 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price 0-5-0.**	Sat Dharma Pracharak Press.	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	MEDICINE—HINDI.		
14	**Chikitsa Sár.**—A list of medicines by Kalicharan Vaidya, Delhi. No. of pages 28. Published by the Author. 10th August 1917. Size $\frac{18 \times 22}{12}$. 1st edition. **Price Free.**	Sat Dharma Pracharak Press.	500
	MEDICINE—URDU.		
15	**Nagahani Hadsat ki Ibtidai Madad ka Lecture Shashshum.**—6th lecture on the first aid to the injured by a certificated Assistant Surgeon. No. of pages 8. Published by L. Paras Das Jaini, Delhi. 8th July 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 0-0-6.**	Delhi Printing Works.	1,000
16	**Nagahani Hadsat ki Ibtidai Madad ka Lecture Panjjum.**—5th lecture on the first aid to the injured by a certificated Assistant Surgeon. No. of pages 8. Published by L. Paras Das Jaini, Delhi. 8th July 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 0-0-6.**	Do.	1,000
	MISCELLANEOUS—HINDI.		
17	**Adbhut Byapar Tattva Prokash.**—A treatise on trade by Ch. L. Gupta of Phalaoda, Meerut. No. of pages 38. Published by the Author. 14th August 1917. Size $\frac{20 \times 26}{16}$. 1st edition. **Price 0-4-0.**	Sat Dharma Pracharak Press.	2,000
18	**Bhajan Nalcharitram.**—A collection of poems by Bhayya Ram Sharma. No. of pages 148. Published by P. Bhayya Ram Narayan Dutta Sharma, village Karbaus, P. O. Sambhalka, District Karnal. 18th August 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price 1-8-0.**	Do.	1,000
	MISCELLANEOUS—HINDI-SANSKRIT-ENGLISH.		
19	**Pashu Badh Band.**—Abolition of animal sacrifice at the temple of Kalkaji by Jagan Nath Mantri Jiv Rakshini Sabha, Delhi. No. of pages 50. Published by the Author. 16th September 1917. Size $\frac{20 \times 26}{16}$. 1st edition. **Price Free.**	Do.	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	MISCELLANEOUS—URDU.		
20	**Ruádad Madrasa Mazhar ul Islam.**—Delhi—Report of Madrasa Mazhar ul Islam, Delhi, by Nur Ilahi, Manager. No. of pages 44. Published by the Author. 26th June 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price Free.**	Hilali Press .	500
	POETRY—URDU.		
21	**Sangit Nihalde ka Jhula.**—A lyric by Ustad Inderman. No. of pages 48. Published by Chiranji Lall Nathu Ram, Hathras. 31st July 1917. Size 22 × 29. 1st edition. **Price not known.**	J. & Sons Press.	500
22	**Shankar Garh Sangram.**—A lyric by Ustad Inderman. No. of pages 104. Published by Chiranji Lall Nathu Ram, Hathras. 31st July 1917. Size 22 × 29. 1st edition. **Price not known.**	Do.	500
23	**Sangit Ram Banwas.**—A lyric by Ustad Inderman. No. of pages 64. Published by Chiranji Lall Nathu Ram, Hathras. 31st July 1917. Size 22 × 29. 1st edition. **Price not known.**	Do.	500
	RELIGION—HINDI.		
24	**Dharm Yudhishter Nitivilas.**—Dialogue between Dharm Raj and Yudhishtera, translated by P. Rama Nand of Hissar. No of pages 42. Published by Nihal Chand. Baldeo Sahai, Katra Kutubuddin, Delhi. 29th June 1917. Size Demy 8 pages. 1st edition. **Price Free.**	Sat Dharma Pracharak Press.	500
25	**Delhi Shastrarth.**—A religious debate between Arya and Jains by Pandit Jai Narayan, President, Kumar Sabha, Delhi. No. of pages 58. Published by Jyoti Pathshala, Delhi. 31st July 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-2-0.**	Do.	500
26	**Prem Bati.**—Religious hymns by Banarsi Das Gandhi, Delhi. No. of pages 18. Published by Nawal Prem Sabha, Delhi. 1st August 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price Free.**	Do.	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	RELIGION—HINDI—*contd.*		
27	**Adim Satyarth Prakashaur Arya Samaj Ke Siddhant.**—Original Satyarth Prakash and principles of Arya Samaj by Shraddhanand Sanyasi. No. of pages 116. Published by Pandit Vishnu Mitra Sharma Gurukul, Thanesar. 23rd August 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price 0-8-0.**	Sat Dharma Pracharak Press.	2,000
28	**Bhakta Badh.**—Advice for religious men by Swami Panapdas. No. of pages 45. Published by Swami Swarup Das, Delhi. 21st August 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price *Nil*.**	Do.	1,000
29	**Jain Bhajan Ratnakar.**—A collection of hymns for Jains by Pandit Munni Lall Jain. No. of pages 36. Published by Manager, Jain Vogvilas Bhavan, P O. Sikandarabad. 22nd August 1917. Size $\frac{22 \times 29}{16}$. 1st edition. **Price 0-2-6.**	Do.	1,000
30	**Jain Bhajan Sangrah.**—A collection of hymns for Jains by Mohabir Pershad. No. of pages 69. Published by Jain Anathashram, Delhi, 8th September 1917. 1st edition. **Price 0-3-0.**	Do.	500
31	**Hiteshi Bhajan Sangrah.**—A collection of hymns by Jain Mitra Mandal, Delhi. No. of pages 22. Published by Jain Pustkalaya, Dharampur. September 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-1-3.**	Do.	1,000
32	**Delhi Shastrarth, Dusra Bhag.**—A religious debate, Part II, by P. Nand Kishore Sharma, Mantri, Kumar Sabha, Delhi. No. of pages 94. Published by the Author. 29th August 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-3-0.**	Do.	500
	RELIGION.—HINDI—SANSKRIT.		
33	**Shri Adi Nathji Ki Puja.**—Prayers for Jains, by Manager, Jain Prakashini Sabha, Gohana, Rohtak. No. of pages 12. Published by Manager, Prem Pustakalaya, Gohana, Rohtak. 4th July 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-1-0.**	Do.	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	RELIGION—HINDI—SANSKRIT - *contd.*		
34	**Shri Shanti Nathji Puja.**—Prayers for Jains by Manager Jain Prakashini Sabha, Gohana, Rohtak. No. of pages 12. Published by Manager Prem Pustakalaya, Gohana, Rohtak. 4th July 1917. Size $\frac{20 \times 30}{16}$. 1st edition. Price 0-1-0.	Sat Dharma Pracharak Press.	1,000
	RELIGION—URDU.		
35	**Come to mout Hissa awal.**—Stories regarding death and day of judgment by Khwaja Hasan Nizami. No. of pages 100. Published by S. Mohamed Sadiq, Delhi. July 1917. Size 18 x 22. 1st edition. Price 1-0-0.	Hilali Press	1,000
36	**Sri Krishna Biti.**—Life of Sri Krishna by Khwaja Hasan Nizami. No. of pages 144. Published by S. Mohamed Sadiq, of Delhi. July 1917. Size 18 x 22. 1st edition. Price 2-0-0.	Do.	1,000
37	**Dilki Murad.**—Usefulness of charms and amulets by Hafiz Shah Mushtaq Ahmed Khan. No. of pages 16. Published by Ashfaq Ahmad, Delhi. July 1917. Size 18 x 22. 2nd edition. Price 0-1-6.	Do.	1,000
38	**Alzehra.**—Life of Fatima by Maulana Rashid ul Khairi. No. of pages 100. Published by Darwesh Press, Delhi. 13th August 1917. Size $\frac{18 \times 22}{8}$. 1st edition. Price 0-12-0.	Darwesh Press	500
39	**Aruj-i-Majulla Maruf beh Mairaj-i-Moalla.**—A treatise on Mairaj by Kh. Mohamed Akhbar Khan. No. of pages 24. Published by Shaik Ahmad Husain and Zakrul Rehman, Book Seller, Dariba, Delhi. 9th August 1917. Size 18 x 24. 1st edition. Price *Nil.*	J. and Sons Press.	500
40	**Aqaid ul Islam.**—Teachings of Islam by Sufi. No. of pages 8. Published by Khadim Sufi Madrasa Ibrahimia Gondal Darwaza, Jitpur, Kathiawar. 21st July 1917. Size $\frac{18 \times 22}{8}$. 1st edition. Price Free.	Darwesh Press	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	RELIGION—URDU—*contd.*		
41	**Sarmad wa Mansoor ki Swana Umrian.**—Lives of Sarmad and Mansoor by Maulana Abul Kalam Azad. No. of pages 32. Published by Darwesh Press. 21st August 1917. Size $\frac{18 \times 22}{8}$. 2nd edition. **Price 0-3-6.**	Darwesh Press	500
42	**Adab-i-Bano.**—Advice for ladies by Sufia Bandi of Rohtak. No. of pages 8. Published by the Authoress. 10th August 1917. 1st edition. **Price *Nil*.**	Delhi Printing Works.	1,000
43	**Mukhya Karm.**—Our first duty by B. Sohan Lal Khatri Talwar. No. of pages 8. Published by the Author, Katra nil, Delhi. 22nd August 1917. Size 18 x 22. 1st edition. **Price not known.**	J. & Sons Press.	1,000
	RELIGION—URDU—ARABIC.		
44	**Khair ul Dalil Ala Darul Khalil.**—Precautions in pilgrimage by Haji Maulvi Mahmud. No. of pages 418. Publishsd by Hilali Press. 8th August 1917. Size 22 x 29. 1st edition. **Price Free.**	Hilali Press	500
45	**Tafsir Quran, Jild Awal.**—Commentary on Quran, Part I, by Shaiq Ahmad Usmani of Bhagalpur. No. of pages 226. Published by the Author. Dilawarpur, Monghyr. 31st August 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 2-0-0.**	Delhi Printing Works.	500
46	**Aljarah ul Mat in fi Dalil Taslisul Jamin.**—About saying 'Amin' after prayers by Maulvi Abu Said Mohamed Sharfuddin. No. of pages 16. Published by the Author. 21st August 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price Free.**	Do.	1,000
47	**Islahul Jarahul Matin fi dalil Taslisul Jamin.**—A rejoinder to the above by Maulvi Abdul Jalil. No. of pages 16. Published by the Author. 12th September 1917. Size $\frac{20 \times 26}{8}$. 1st edition **Price 0-1-6.**	Do.	1 000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 30th September 1917—*concld.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era—when other than the Christian era—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	RELIGION—URDU—ARABIC—*contd.*		
48	**Kohlul Basar fi Zikr Waqtul Asar.**—On time for afternoon prayers by Mohammadans by Maulvi Rahmatulla. No. of pages 28. Published by the Author. 15th September 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price Free.**	Delhi Printing Works.	500
	POETRY—URDU.		
49	**Hasinon ki Mahfil.**—Love poems by Mohamad Yunis of Muradabad. No. of pages 16. Published by Mohamad Yunis Mohamad Zakir Bazar Shahi Masjid, Muradabad. 9th September 1917. Size $\frac{18 \times 22}{16}$. 1st edition. **Price 0-1-0.**	Do.	2,000

H. C. BEADON,

Deputy Commissioner, Delhi.

IMPERIAL DEPARTMENT OF AGRICULTURE IN INDIA.

NOTIFICATION.

Pusa, the 3rd January 1918.

No. 2910.—Mr. Jatindranath Mukerji, First Assistant to the Imperial Agricultural Chemist, Pusa, is granted privilege leave for one month and one day, under articles 246 and 260 of the Civil Service Regulations, with effect from 2nd January 1918.

No. 2911.—Mr. A. V. Iyer, Second Assistant to the Imperial Agricultural Chemist, Pusa, is appointed to act as First Assistant during the absence of Mr. Jatindranath Mukerji on privilege leave.

No. 2912.—Mr. Narain Lal Tewari, an Assistant to the Imperial Agricultural Chemist, is appointed to act as Second Assistant *vice* Mr. A V. Iyer appointed to act as First Assistant.

J. MACKENNA,

Agricultural Adviser to the Govt. of India.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

Name	Address
M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Husain	Rani Mandee, Allahabad.

AMBALA.

Name	Address
M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.

BANGALORE.

Name	Address
M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Abdul Habib Khan	1, Gun Troop Road, Bangalore.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
M. Azherus Sadain	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.

BANNU.

Name	Address
M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

Name	Address
M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

Name	Address
M. Mukhtar Ahmad	Regimental Munshi, South Staffordshire Regiment, Colaba, Bombay.
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay.
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

Name	Address
M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Nooraliah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	23/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M. Nisar Ahmad Khan	26/A, Noor Ally Lane, Entally, Calcutta.
M. Mahmud Hasan Israili	11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.

CAWNPORE.

M. S. Abdul Ghani . . . . . . Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain . . . . Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Mohd. Akbar Khan, Haidari . . . . Regimental Munshi, 1/4th Wiltshire Regiment, Delhi (winter only).
M. Aziz-ur-Rahman (of Delhi) . . . . Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan . . . . . C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M. Syed Hadi Hussain . . . . . . Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A. . . . . . . Kabari Bazar, Ferozepore.
M. Harnam Das . . . . Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali . . . . Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa . . . . . . Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand . . . . C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal . . . . . . Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.

M. Anand Sarup . . . . Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni . . . . 112, Shahupuri, Kolhapur.

LANSDOWNE.

M. Chhote Lal . . . . Sadar Bazar, Lansdowne.
M. Jawala Parshad, II . . . . . . Sadar Bazar, Lansdowne.

LAHORE.

M. Sham Lal Bhargava . . . . . . Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil) . Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri . . . Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal . . . . . Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.) . . . No. 3, Katoomal Building, Beadon Road, Lahore.

LUCKNOW.

M. Abdul Karim . . . . C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MEERUT.

M. Jamal-ud-din . . . . British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib . . . . Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad . . . . . . Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi . . . . Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din . . . . . Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj . . . . Regimental Munshi (summer only).

MUSSOORIE.

M. B. Ahmad Fakhriey . . . . . . Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Bulkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . Urdu Instructor, Cadet College.
M. Mohd. Ishaq . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . Mission Road, Quetta.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Hindustani Teachers.

MADRAS.

Muhiddin Hussain Sahib . . . . . . 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.
Munshi Ghulam Ahmed Sahib . . . . . 58, Dispensary Road, Bangalore (Cantonment).

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . . First Assistant, H. G. E. School. Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th November 1917.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	Rs
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	Rs
For quantities of not less than 6 lbs. in one delivery . . .	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID*.

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 4th January 1918.

No. 47-*Home*.—The following return of deaths registered in the Province of Delhi, during the half-month ending the 15th December 1917, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
			Death registered in the half month.										Infants under one year of age.			
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Remarks.
P. S. Alipur	73	69	...	...	...	43	1	21	1	...	3	3	13	9	22	
Nangloi	52	67	...	...	...	43	4	14	1	...	5	1	...	1	1	
Najafgarh	152	86	...	...	...	62	...	24	...	...	...	...	10	6	16	
Subzimundi	3	17	...	...	...	17	...	...	...	...	...	...	2	...	2	
Paharganj	2	1	...	..	...	...	...	1	...	...	...	...	1	...	1	
Mehrauli	56	41	...	...	...	24	1	14	...	...	2	1	2	9	11	
Raisina	28	14	...	...	...	14	...	...	...	...	...	...	...	4	4	
Shahdara	20	13	...	...	...	10	...	3	...	...	...	...	1	2	3	
New Cantonment	33	16	...	...	...	11		5	...	...	...	...	5	4	9	
Total of the District	419	324	...	...	...	224	6	82	2	...	10	5	34	35	69	

No. 49-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending the 22nd December 1917, is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of Death.									Infants under one year of age.				
No.	Name of Municipal Towns.	Population of 1911.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
	Delhi	225,471	116	102	218	70	78	148	...	...	...	53	7	61	1	27	...	15	22	37	50·28	34·13
	Notified Area	3,673	1	4	5	5	2	7	..	..	...	5	...	2	...	...	...	1	...	1	70·78	99·10
	Total	229,144	117	106	223	75	80	155	...	...	.	57	7	63	1	27	...	16	22	38	50·60	35·17

No. 66-*Home*.—Mr. S. S. Harris assumed charge of the office of Special Magistrate, Delhi, on the forenoon of the 21st December 1917.

No. 77-*Education*.—Lala Dhanpat Rai Varma, Assistant Surgeon and Plague Medical Officer, Delhi Province, relinquished charge of his duties on the afternoon of the 26th December 1917.

No. 78-*Education*.—The services of Lala Dhanpat Rai Varma, Assistant Surgeon, are replaced at the disposal of the Government of India with effect from the afternoon of the 26th December 1917.

The 5th January 1918.

No. 119-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending the 29th December 1917, is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of Death.									Infants under one year of age.				
No.	Name of Municipal Towns.	Population of 1911.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
	Delhi . .	225,471	111	127	238	85	75	160	...	...	...	64	6	73	2	15	...	18	26	44	54·89	36·90
	Notified Area	3,678	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total .	229,144	111	127	238	85	75	160	...	...	...	64	6	73	2	15	...	18	26	44	49·64	36·30

The 7th January 1918.

No. 157-*Home*.—Under section 24 of the Punjab Land Revenue Act, 1887, and section 102 of the Punjab Tenancy Act, 1887, the Chief Commissioner of Delhi Province directs that :—

(1) Revenue Courts shall observe the same local and general holidays during the year 1918, as are prescribed for the Civil Courts, by the Chief Court, Punjab, during the same year.

(2) Revenue offices shall observe every Sunday as a holiday, and in addition the following days :—

Days.	Name of holidays.	Number of days.	REMARKS.
1st January	Proclamation Day	1	
	King-Emperor's Birthday . .	1	Will be notified separately hereafter.
15th February . . .	Basant Panchmi	1	
11th March	Sheoratri	1	
27th and 28th March . .	Holi and Dulandhi	2	
29th, 30th March and 1st April	Easter holidays	3	4 days including Sunday.
13th April	Baisakhi	1	
25th May	Shab-i-Barat	1	
10th or 11th July . . .	Id-ul-Fitr	1	Subject to the appearance of the moon.
22nd August	Solono	1	
29th August	Janam Ashtami	1	
16th or 17th September . .	Id-ul-Zuha	1	Subject to the appearance of the moon.
11th to 14th October . .	Dusehra	4	
14th to 16th October . .	Muharram	3	Subject to the appearance of the moon.
2nd November	Diwali	1	
17th December	Barawafat	1	
24th to 27th and 31st December	Christmas Vacations . . .	5	

Revenue offices shall also observe the same local holidays during the year 1918, as are prescribed for Civil Courts by the Chief Court during the same year.

No. 163-*Education*.—Under the provisions of section 40 of the Punjab Laws Act, 1872 (IV of 1872), the Chief Commissioner is pleased to confer on M. Abdul Hamid Khan, for the period during which he holds the post of Inspector of the Society for the Prevention of Cruelty to Animals at Delhi, the power of a Police Officer in regard to all classes of offences specified in clause 2 of section 34 of the Police Act V of 1861 when committed within the limits of the Municipality of Delhi, and the Civil Station Notified Area.

W. M. HAILEY,

Chief Commissioner, Delhi.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Rajputana Agency Camp, the 3rd January 1918.

No. 17-*C*.—1147.—Rai Sahib Munshi Gopi Nath, Substantive Treasury Officer, Ajmer, on special duty as Registrar of Co-operative Credit Societies in Ajmer-Merwara, is appointed Provisional Extra Assistant Commissioner, Ajmer, *vice* Munshi Harnam Das in foreign service. His lien on that appointment is hereby suspended under Article 89 of the Civil Service Regulations.

Munshi Shanker Lal, substantive Sub-Divisional Officer, Kekri, and substantive *pro-tempore* Extra Assistant Commissioner, Ajmer, is appointed provisional Extra Assistant Commissioner, Ajmer, *vice* Rai Sahib M. Gopinath on deputation.

No. 18-*C*.—In consequence of the death of M. Phul Chand, substantive Sub-Judge, Ajmer, and provisional Treasury Officer, Ajmer, Sahibzada Abdul Wahid Khan, provisional Subordinate Judge, Ajmer, is confirmed in that appointment with effect from the 2nd December 1917.

Munshi Bhagwati Lal, provisional Sub-Divisional Officer, Kekri, is appointed provisional Treasury Officer, Ajmer, with effect from the date of assuming charge.

Munshi Maharaj Swaroop, on special duty as District Recruiting Officer, is appointed to be provisional Sub-Divisional Officer, Kekri, with effect from the date of assuming charge.

No. 24-*C*.—1365.—In exercise of the powers conferred by sections 11 and 13 of the Indian Motor Vehicles Act, 1914 (VIII of 1914), the Hon'ble the Chief Commissioner is pleased to exempt all Military motor vehicles and all drivers who have been enlisted for Military service from the operation of such portions of the Ajmer-Merwara Motor Vehicles Rules, published in his Notification No. 59-1353, dated the 9th January 1917, as apply to registration and licensing.

The 4th January 1918.

No. 29-*C*.—269.—In exercise of the powers vested in him by section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to appoint Seth Magan Mal Rianwala of Ajmer and Mr. Dhanjishah Dinshah Mehta, I.S.O., to be Honorary Magistrates and to invest them with the ordinary powers of a Magistrate of the 2nd Class to be exercised in regard to cases generally within the Municipal limits of the city of Ajmer for a term of three years.

2. The Hon'ble the Chief Commissioner is also pleased to direct that the names of Seth Magan Mal Rianwala and Mr. Dhanjishah Dinshah Mehta, I.S.O., be included in the list of the Honorary Magistrates published in this office Notification No. 236, dated the 16th February 1909, under sections 15 and 261 of the Code of Criminal Procedure, 1898 (Act V of 1898).

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Hon'ble the Chief Commissioner of Ajmer-Merwara.

RAJPUTANA ADMINISTRATION, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Ajmer, the 5th January 1918.

No. 78-C. S.—Rai Bahadur Chhuttan Lal, Executive Engineer, Mount Abu Division, is hereby granted six weeks' privilege leave under Articles 246 and 260 of the Civil Service Regulations with effect from the 20th January 1918 or subsequent date.

C. E. HALL,
Secretary to the A. G. G. in the P. W. D., Rajputana.

CALCUTTA UNIVERSITY.

NOTICE.

In the list of successful candidates who passed the last Matriculation Examination in the Second Division, published on pages 2071, 2072 and 2073 of the India Gazette, Part II, dated the 20th October, 1917,

for

"Sarkar, Sitabuddin	21-9	Chatmohar S. N. H. E. School.
Sen, Rameschandra	22-1	Chandrakona Jirat H. E. School.
Asafer Rahaman	22-1	Yusuff H. E. School, Comilla."

please read

"Sitabuddin Sarkar	21-9	Chatmohar S. N. H. E. School.
Sau, Rameschandra	22-1	Chandrakona Jirat H. E. School.
Arafer Rahaman	22-1	Yusuf H. E. School, Comilla."

P. BRÜHL,
Registrar.

SENATE HOUSE;
The 7th January 1918.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 2nd January 1918.

No. 1.—The undermentioned officer is granted leave in India on Medical Certificate with effect from the date and for the period specified against his name.

Temporary Lieutenant A. W. Annesley, R.I.M. . . 3 months with effect from 1st December 1917.

B. H. JONES,
for Offg. Director, Royal Indian Marine.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Dated the 27th December 1917.

No. 245.—Mr. W. O. Davey, Superintendent, Saran Circle, Lower Division, Internal Branch, is granted leave on medical certificate for 6 months in extension of the leave granted in Notification No. 80, dated the 29th June 1917 (310 P. of 1917).

J. F. CONNOLLY,
Commissioner, Northern India Salt Revenue.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1st TO 7th JANUARY 1917.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.													Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta . . .	13	1	...	14	8	..	8	14	(a) 46	1	3	64	...	...	..	...	...	...
Bombay . . .	18	...	...	18	8	...	8	...	(b) 62	3	...	65	1	1	...	2	2	...

(a) Exclusive of 2 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 44 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT;
Calcutta, the 10th January 1918.

A. McCORMICK, LT.-COLONEL, R E.,
Master of the Mint.

II D

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 127 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of Maung Tun Nyein, Trader of No. 67, 27th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Maung Tun Nysein an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 21st day of December 1917.

CASE No. 170 OF 1917.

Rangoon, the 20th December 1917.

In the matter of Thommil Padingaravatta Kunjuti, residing at No. 12, 27th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Thommil Padingaravatta Kunjuti an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 13th day of December 1917.

CASE No. 176 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of D. Lewis, clerk, residing at No. 96, 39th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said D. Lewis an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 21st day of December 1917.

CASE No. 179 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of Moona Enna Ahmed of No. 28, 101st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Moona Enna Ahmed an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of December 1917.

CASE No. 237 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of Joseph Maridas Abel, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Joseph Maridas Abel, of No. 65, 35th Street, Rangoon, on the 19th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 20th day of December 1917 against the said Joseph Maridas Abel.

(Illegible),
Offg. Registrar.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, DELHI.

Dated the 13th December 1917.

In the matter of Insolvency of Kidar Nath and Khem Chand of Delhi, Debtor.

On the application of Kidar Nath and Khem Chand, Insolvents of Delhi, and on reading the said application and hearing the creditors it is ordered that the order of adjudication dated 12th March 1917 against the abovenamed debtors be and the same is hereby annulled.

TOPAN RAM,
Judge, Insolvency Court, Delhi.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

Notice of Adjudication Order.

No. 1 OF 1918.

Dated the 4th January 1918.

Re Golam Rasul residing at No. 2, Balak Dutt's Lane, in the town of Calcutta and lately carrying on business as a dealer in Kabul fruits at No. 210, Harrison Road, in Calcutta aforesaid, under the name and style of Molla Gilain Golam Rasul but at present of no occupation.

Ex parte the debtor. B. P. Chunder.—Attorney for the Insolvent.

On the 2nd day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

Summary Case.

No. 87 OF 1917.

Dated the 3rd January 1918.

Re Ram Paran Khanna.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 5th day of February 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 153 OF 1917.

Dated the 3rd January 1918.

Re Nuffer Chandra Dhur.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 5th day of February 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

G. McD. FALKNER,

Official Assignee of Calcutta.

EASTERN BENGAL RAILWAY.

NOTIFICATION.

Calcutta, the 5th January 1918.

No. 1.—Mr. R. de Vere Irwin, Assistant Locomotive Superintendent, Eastern Bengal Railway, is granted under Articles 233, 260 and 311 of the Civil Service Regulations, combined leave for six months and 10 days with effect from the 2nd May 1917, *viz.*, privilege leave for two months and 10 days from 2nd May 1917 to 11th July 1917 and leave on medical certificate for the remaining period.

J. COATES,

Agent, Eastern Bengal Railway.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Duke of Wellington's Regiment, dated at Burhan, this 5th day of January 1918.

Number, Rank and Name—10171, Private, H. Haigh.
Age—25 years.
Height—5 feet $3\frac{3}{4}$ inches.
Colour of—Complexion, fresh; hair, brown; eyes, brown.
Trade—Grocer.
Date of enlistment—20th November 1914.
Place of enlistment—Halifax.
Parish and County in which born—Halifax.
Date of Desertion or absence—31st December 1917.
Place of Desertion or absence—Sialkot.
On furlough.
Over six years' service.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Duke of Wellington's Regiment, dated at Burhan, this 5th day of January 1918.

Number, rank and name—23146, Private, H. Bruce.
Age—27 years 6 months.
Height—5 feet 4 inches.
Colour of—Complexion, fresh; hair, dark brown; eyes, grey.
Trade—Boots.
Date of enlistment—30th March 1914.
Place of enlistment—Not known.
Parish and County in which born Not known.
Date of Desertion or absence—31st December 1917.
Place of Desertion or absence—Lucknow.
On furlough.
Over two years.

A. O. L. DAVIS, Capt. & Adjt. *for* Lieut.-Colonel,
Commanding, 1st Battalion, The Duke of Wellington's Regiment.

Report of a Deserter or Absentee without leave from the Anglo-Indian Force, Infantry, dated at Burhan, this 7th day of January 1918.

Number, Rank and Name—1977-A. I. F., Private, Richard Roberts.
Age—20 years.
Height—5 feet $4\frac{1}{2}$ inches.
Colour of—Complexion, swarthy; hair, black; eyes, black.
Trade—Student.
Date of enlistment—31st March 1917.
Place of enlistment—Calcutta.
Parish and County in which born—Nil.
Date of Desertion or absence—Tattoo, 1st January 1918.
Place of Desertion or absence—Burhan.
Marks—Very untidy appearance; knock-kneed.
Under one year's service.

Report of a Deserter or Absentee without leave from the Anglo-Indian Force, Infantry, dated at Burhan, this 7th day of January 1918.

Number, Rank and Name—1883-A. I. F., Private, George Heale.
Age—19 years.
Height—5 feet 9 inches.
Colour of—Complexion, fair; hair, slightly brown; eyes, grey.
Trade—Apprentice.
Date of enlistment—19th October 1916.
Place of enlistment—Jalapahar.
Parish and County in which born—Nil.
Date of Desertion or absence—Tattoo, 30th December 1917.
Place of Desertion or absence—Burhan.
Marks—Three moles left side of root of neck.
On furlough.
Under two years' service.

Report of a Deserter or Absentee without leave from the Anglo-Indian Force, Infantry, dated at Burhan, this 7th day of January 1918.

Number, Rank and Name—Recruit, Albert Wilfred Collins.
Age—28 years.
Height—5 feet 5 inches.
Colour of—Complexion, fair; hair, black; eyes, black.
Trade—Telegraphist.
Date of enlistment—3rd October 1917.
Place of enlistment Madras.
Parish and County in which born—Arkonam.
Date of Desertion or absence—Not known.
Place of Desertion or absence—Burhan.
Marks—Failed to join Unit on enlistment.
Address—C/o Mrs. D. Page, Clare Road, Byculla, Bombay.
Under six months' service.

F. E. D. CAMPBELL, Capt. *for* Lieut.-Colonel,
Commanding 1st Battalion, The Duke of Wellington's Regiment.

OFFICE OF THE CONTROLLER OF CURRENCY.

No. B. R. 50—Preliminary Account of Receipts and Disbursements of the Government of India for the first seven months of 1917-1918 as compared with the corresponding period of 1916-1917.

ENGLAND. Whole year. Preliminary accounts, 1916-1917.	ENGLAND. Whole year. Budget, 1917-1918.	ENGLAND. April to October. 1916-1917.	ENGLAND. April to October. 1917-1918.	ENGLAND. April to October. Increase.	ENGLAND. April to October. Decrease.	RECEIPTS.	INDIA. Whole year. Preliminary Accounts, 1916-1917.	INDIA. Whole year. Budget, 1917-1918.	INDIA. April to October. 1916-1917.	INDIA. April to October. 1917-1918.	INDIA. April to October. Increase.	INDIA. April to October. Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	36,09,23,000	36,11,45,000	13,33,43,000	14,02,63,000	69,20,000	...
...	...	...	...	...	...	Opium	4,43,62,000	5,08,40,000	2,55,46,000	1,89,94,000	...	65,52,000
...	...	...	...	...	...	Salt	7,22,09,000	5,95,93,000	3,55,85,000	4,90,60,000	1,34,75,000	...
...	...	...	...	...	...	Stamps	8,47,54,000	8,92,81,000	4,82,56,000	4,95,85,000	13,29,000	...
...	...	...	...	...	...	Excise	13,79,54,000	13,99,24,000	7,64,21,000	8,37,41,000	73,20,000	...
...	...	...	...	...	...	Customs	12,97,00,000	14,09,22,000	7,07,36,000	8,72,96,000	1,65,60,000	...
...	...	...	...	...	...	Other Heads	10,86,88,000	12,89,24,000	5,01,42,000	6,69,37,000	1,67,95,000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	93,85,90,000	97,06,29,000	44,00,29,000	49,58,76,000	5,58,47,000	...
275,200	1,131,200	417,900	933,900	516,000	...	Interest	1,25,27,000	1,44,68,000	57,97,000	60,25,000	2,28,000	...
21,300	16,700	20,300	22,100	1,800	...	Posts and Telegraphs and Mint	6,56,02,000	6,70,22,000	3,52,54,000	3,81,55,000	29,01,000	...
1,100	1,100	700	600	...	100	Receipts by Civil Departments	2,44,92,000	2,55,78,000	1,27,05,000	1,39,76,000	12,71,000	...
64,500	220,700	35,300	31,200	...	4,100	Miscellaneous	1,18,97,000	78,34,000	49,35,000	1,23,33,000	73,98,000	...
184,500	68,900	178,700	171,700	...	7,000	Railways	62,57,05,000	62,79,61,000	35,10,97,000	39,33,98,000	4,23,01,000	...
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	4,59,62,000	4,90,06,000	2,55,66,000	2,49,41,000	...	6,25,000
...	...	...	...	...	...	Other Public Works	46,89,000	42,78,000	28,29,000	24,31,000	...	3,98,000
330,800	304,000	143,900	138,000	...	5,900	Military Receipts	1,63,70,000	1,53,47,000	77,75,000	84,19,000	6,44,000	...
877,400	1,742,600	796,800	1,297,500	500,700	...	TOTAL REVENUE	1,74,58,34,000	1,78,21,23,000	88,59,87,000	99,55,54,000	10,95,67,000	...
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	...	...	...	Capital subscribed by Native States towards outlay on State Railways.	10,00,000	10,00,000	...	...	...	...
...	...	...	...	...	...	Capital of Railway Companies (net Receipts)	22,22,000	49,01,000	23,13,000	1,88,000	...	21,25,000
...	...	...	...	...	...	TOTAL	32,22,000	59,01,000	23,13,000	1,88,000	...	21,25,000
						Debt, Deposits and Advances.						
...	...	...	...	...	...	Permanent Debt (net incurred)	12,32,33,000	10,37,50,000	6,72,68,000	46,09,22,000	39,36,54,000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	7,25,10,000	7,25,10,000	...
...	...	...	...	...	...	Unfunded do. (do.)	1,54,79,000	2,89,01,000	1,38,68,000	49,67,000	...	89,01,000
774,300	341,400	292,700	197,500	...	95,200	Deposits and Advances (net)	34,97,000	66,98,000	27,45,000	...	...	27,45,000
...	...	...	...	...	...	Loans and advances by Imperial Government	44,98,000	25,10,000	34,42,000	20,22,000	...	14,20,000
...	...	...	...	...	...	Do. do. by Provincial Governments	2,12,07,000	1,78,75,000	1,05,30,000	97,91,000	...	7,39,000
...	...	...	...	...	...	Loans to Local Boards	1,20,000	1,25,000	42,000	44,000	2,000	...
16,658,700	26,046,800	9,119,000	973,700	...	8,145,300	Remittances (net)	...	...	...	...	...	...
9,669,300	...	5,351,500	14,015,400	8,663,900	...	Secretary of State's bills drawn	...	...	...	...	...	...
...	...	...	...	...	...	Drafts on London (net)	...	...	...	...	...	...
27,102,300	26,388,200	14,763,200	15,186,600	423,400	...	TOTAL	16,81,34,000	15,98,59,000	9,78,95,000	55,02,56,000	45,23,61,000	...
27,979,700	28,130,800	15,560,000	16,484,100	924,100	...	TOTAL RECEIPTS	1,91,70,90,000	1,94,78,83,000	98,61,95,000	1,54,59,98,000	55,98,03,000	...
12,803,300	11,419,600	12,803,300	11,392,000	...	1,411,300	Opening Balance	18,02,41,000	22,71,40,000	18,02,41,000	22,93,98,000	4,91,57,000	...
40,783,000	39,550,400	28,363,300	27,876,100	...	487,200		2,09,73,31,000	2,17,50,23,000	1,16,64,36,000	1,77,53,96,000	60,89,60,000	...

ENGLAND — Whole year. Preliminary Accounts, 1916-1917.	ENGLAND — Whole year. Budget, 1917-1918.	ENGLAND — April to October. 1916-1917.	ENGLAND — April to October. 1917-1918.	ENGLAND — April to October. Increase.	ENGLAND — April to October. Decrease.	DISBURSEMENTS.	INDIA — Whole year. Preliminary Accounts, 1916-1917.	INDIA — Whole year. Budget, 1917-1918.	INDIA — April to October. 1916-1917.	INDIA — April to October. 1917-1918.	INDIA — April to October. Increase.	INDIA — April to October. Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
117,500	105,700	57,800	65,200	7,400	...	Direct Demands on the Revenue	13,85,13,000	14,88,27,000	8,97,07,000	9,53,35,000	56,28,000	...
2,106,100	7,307,800	1,505,100	2,741,400	1,236,300	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	6,03,02,000	8,00,30,000	2,97,05,000	3,95,99,000	98,94,000	...
327,500	382,300	166,400	211,900	45,500	...	Posts and Telegraphs and Mint	3,97,94,000	4,99,22,000	2,58,87,000	2,38,76,000	...	20,11,000
443,700	473,200	202,300	289,300	87,000	...	Salaries and Expenses of Civil Departments	27,75,06,000	30,92,49,000	15,65,53,000	15,95,97,000	30,44,000	...
2,633,400	2,415,500	1,515,900	1,723,900	208,000	...	Miscellaneous Civil Charges	4,63,22,000	4,49,06,000	2,53,41,000	2,98,03,000	44,62,000	...
1,100	18,400	900	1,300	400	...	Famine Relief and Insurance	79,39,000	1,47,24,000	51,03,000	27,74,000	...	23,29,000
9,471,600	9,521,000	6,653,000	6,670,000	17,000	...	Railway Revenue Account (excluding in India interest on Capital Expenditure)	31,46,15,000	34,83,96,000	18,03,40,000	18,90,52,000	87,12,000	...
121,000	128,600	96,100	96,400	300	...	Irrigation Revenue Account (excluding in India interest on Capital Expenditure)	3,14,85,000	3,46,19,000	1,69,17,000	1,77,35,000	8,18,000	...
53,200	56,900	33,600	26,700	...	6,900	Other Public Works	6,70,60,000	8,23,19,000	3,41,50,000	3,31,00,000	...	10,50,000
5,872,400	5,666,600	2,714,300	2,551,600	...	162,700	Military Services	21,96,90,000	32,34,05,000	11,40,45,000	13,43,61,000	2,03,16,000	...
21,147,500	26,086,000	12,945,400	14,377,700	1,432,300	...	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	1,20,32,26,000	1,41,64,09,000	67,77,48,000	72,52,32,000	4,74,84,000	...
...	...	...	...	...	...	*Add*—Provincial Surpluses, that is portion of allotments to Provincial Governments not spent by them in the year	...	+36,04,000	...	...	...	...
...	...	...	...	...	...	*Deduct*—Provincial Deficits, that is portion of Provincial Expenditure defrayed from Provincial balances	...	—50,71,000	...	...	...	...
21,147,500	26,086,000	12,945,400	14,377,700	1,432,300	...	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	1,20,32,26,000	1,41,49,43,000	67,77,48,000	72,52,32,000	4,74,84,000	...
						Railway and Irrigation Capital not charged to Revenue.						
325,600	938,100	199,500	196,600	...	2,900	Capital outlay on Railways and Irrigation Works	3,29,01,000	4,32,91,000	1,23,01,000	1,50,62,000	27,61,000	...
395,600	656,500	225,600	130,400	...	95,200	Capital of Railway Companies (net payments)	...	...	...	...	...	...
21,800	15,000	13,600	1,200	...	12,400	Initial expenditure on new Capital at Delhi	36,27,000	37,75,000	22,43,000	15,50,000	...	6,93,000
743,000	1,609,600	438,700	328,200	...	110,500	TOTAL	3,65,28,000	4,70,66,000	1,45,44,000	1,66,12,000	20,68,000	...
						Debt Deposits and Advances.						
500,000	500,000	497,900	494,100	...	3,800	Permanent Debt (net discharged)	...	...	...	...	...	...
7,000,000	...	1,500,000	...	...	1,500,000	Temporary do. (do.)	6,00,00,000	50,00,000	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Deposits and Advances (net)	...	...	...	2,54,12,000	2,54,12,000	...
...	...	...	...	...	...	Loans and advances by Imperial Government	47,72,000	43,21,000	11,34,000	43,26,000	31,92,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1,23,01,000	1,39,33,000	73,41,000	47,85,000	...	25,56,000
...	...	...	...	...	...	Loans to Local Boards	...	...	...	6,30,000	6,30,000	...
...	...	...	...	...	...	Remittances (net)	42,96,58,000	49,98,99,000	22,62,07,000	61,20,96,000	38,58,89,000	...
...	...	...	...	...	...	Secretary of State's Bills paid	12,57,37,000	71,75,000	7,35,89,000	20,70,06,000	13,34,17,000	...
...	...	...	...	...	...	Do. do. do. exchange	—43,32,000	—1,75,000	—9,32,000	—65,11,000	—55,79,000	...
...	...	...	...	...	...	Drafts on London (net)	...	...	...	...	...	...
7,500,000	500,000	1,997,900	494,100	...	1,503,800	TOTAL	62,81,36,000	53,01,58,000	30,73,39,000	84,77,44,000	54,04,05,000	...
29,390,500	28,195,600	15,382,000	15,200,000	...	182,000	TOTAL DISBURSEMENTS	1,86,78,90,000	1,99,21,66,000	99,96,31,000	1,58,95,88,000	58,99,57,000	...
11,392,500	11,354,800	12,981,300	12,676,100	...	305,200	Closing Balance	22,94,41,000	18,28,57,000	16,68,05,000	18,58,08,000	1,90,03,000	...
40,783,000	39,550,400	28,363,300	27,876,100	...	487,200	GRAND TOTAL	2,09,73,31,000	2,17,50,23,000	1,16,64,36,000	1,77,53,96,000	60,89,60,000	...

THE TREASURY:
Calcutta, the 11th January 1918.

M. M. S. GUBBAY,
Controller of Currency.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Simla, the 2nd January 1918.

No. 3s-*Ap*.—Mr. W. Gillespie, 3rd Assistant Postmaster, Bombay, pay Rs. 200—300, and officiating 1st Assistant Postmaster, Bombay, pay Rs. 300—400, is granted privilege leave for one month with effect from the 15th December 1917 or from any subsequent date on which he may avail himself of it.

Mr. Y. G. Talpade, Sub-Postmaster, Mandvi, pay Rs. 200—300, is appointed to officiate as 1st Assistant Postmaster, Bombay, during the absence on privilege leave of Mr. W. Gillespie, or until further orders.

No. 13s-*Ap*.—Mr. W. A. Smith, Superintendent of post offices, 3rd grade, is granted privilege leave for one month with effect from the 7th December 1917.

Mr. S. Subramania Iyer, Investigating Inspector, office of the Postmaster-General, Madras, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. W. A. Smith, or until further orders.

No. 18s-*Ap*.—Mr. H. S. Jussawala, Joint Head Clerk, Bombay General Post Office, is appointed sub. *pro tem.* Superintendent of post offices, 5th grade, with effect from the 20th July 1917 and until further orders.

No. 21s-*Ap*.—Mr. C. H. McMinn, Superintendent of post offices, 2nd grade, is granted special leave on full pay and field service allowance for three months with effect from the 14th July 1917, under Army Department letter No. II-5332, dated the 4th June 1915, and in continuation thereof leave on medical certificate for four days.

No. 25s-*Ap*.—Mr. Shankar Lal, Superintendent, Railway Mail Service, sub. *pro tem.* in the 4th grade and Personal Assistant to the Deputy Postmaster-General, Railway Mail Service and Sorting, Eastern Circle, is granted privilege leave for two months and twelve days with effect from the 3rd January 1918 or from any subsequent date on which he may avail himself of it.

Babu Baidya Nath Banerji, Head Assistant, office of the Deputy Postmaster-General, Railway Mail Service and Sorting, Eastern Circle, is appoinced to officiate as Superintendent, Railway Mail Service, 5th grade, and Personal Assistant to the Deputy Postmaster-General, Railway Mail Service and Sorting, Eastern Circle, during the absence on privilege leave of Mr. Shankar Lal, or until further orders.

Simla, the 3rd January 1918.

No. 30s-*Ap*.—Mr. E. W. Hawkins, Postmaster, Ambala, pay Rs. 300—400, is granted a further extension of privilege leave for sixteen days with effect from the 16th December 1917.

No. 34s-*Ap*.—Mr. K. Amirthalingam Pillai, Superintendent of post offices, 2nd grade, is granted privilege leave for six weeks with effect from the 3rd January 1918 or from any subsequent date on which he may avail himself of it.

No. 37s-*Ap*.—Babu Hem Chandra Guha, Inspector of post offices, Gauhati Sub-Division, is appointed to hold charge of the current duties of the office of Superintendent of post offices, Lower Assam Division, in addition to his own, from the 5th December 1917 to 13th December 1917 inclusive.

Babu Srikanta Bhattacharji, Inspector of post offices, Darjeeling and Sikkim Tibet Sub-Division, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 14th December 1917 and until further orders.

2. This supersedes this office Notification No. 3129s-Ap., dated the 20th December 1917.

No. 42s-*Ap*.—Mr. E. W. Hawkins, Postmaster, Ambala, pay Rs. 300—400, is granted an extension of privilege leave for fifteen days with effect from the 1st December 1917.

Calcutta, the 10th January 1918.

No. 77-*Ap*.—Lala Ganpat Rai, Inspector of post offices, Moga Sub-Division, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 6th December 1917 and until further orders.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

The 8th January 1918.

No. 67-*E.-E.*—Mr. G. O. L. Donnelland, Deputy Superintendent, Technical, is granted privilege leave for one month with effect from the 2nd December 1917.

W. MAXWELL,

Director-General of Posts and Telegraphs.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co , Calcutta
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co , Madras
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H Wheeler & Co , Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras *
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

DEPARTMENT OF EDUCATION.

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap Limp Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs 3 (4a.)

Cotton Press Return, No. 4 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 31st October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

112

Forecasts of Crops—

First Forecast : Winter Oilseeds (Rap, Mustard and Linseed), 1917-18. Pies 6 (6p.)

Second Rice Forecast, 1917-18. Pies 6 (6p.)

Third Cotton Forecast, 1917-18. Pies 6 (6p.)

Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during November 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of November 1917, and for the eight months ended November 1917. Foolscap. Stitched. As. 4 (1a.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4a.)

Joint Stock Companies, October 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of October 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, March and April 1917. No. 12 of 1916-17 and No. 1 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.) each.

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 1st, 8th, 15th and 22nd December 1917. Pies 6 (6p.) each.

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re 1-12 (1a 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the Second Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)

Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)

Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)
,, ,, XVII ,,	Urdu.	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)
,, ,, XVIII ,,	Urdu.	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)
,, ,, XIX ,,	Urdu.	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)
,, ,, XX ,,	Urdu.	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)
,, ,, XXII ,,	Urdu.	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)
,, ,, XXIV ,,	Urdu.	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)
,, ,, XXVI ,,	Urdu	Pies 3 (1a.)
,, ,, ,, ,,	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2a.)

Quarterly List of Officers in the Departments of the Government of India. October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1a)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1770 ; 1776 ; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-8 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-8 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I, Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services, Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return, No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefactory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III. Public Health, 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914 ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching, 1912 (with additions, 1914), India reprint, 1917. As. 14 (2a.)

Manual of Military Law. (War Office, 1914.) India reprint, 1917. Re. 1-12 (8a.)
Manual of Physical Training, 1908 (with amendments to 1st December 1914). India reprint, 1917. As. 11 (3a.)
Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 2 (1a.)
Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2a.)
Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)
Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915. Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.
Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.
Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.
Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.
Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.
Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.
Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.
Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'âlibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA.

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces. J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douvillé. Le Crétacé et L'éocene du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3, (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1917.

Monthly Weather Review for September and October 1916. Re. 1 per month.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 12, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

(As the case may be.)

The allotment certificate No. 76 P-1 of the 5½ per cent. loan of 1920 for Rs. 2,000 originally issued in the name of Lala Bhag Mal, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above " Allotment Certificate " and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—L. BHAG MAL,

Residence of Gujranwala.

LOST.

The allotment letters Nos. $\frac{684\text{-B}}{1 \& 2}$ of the 5½ per cent. loan of 1920 for Rs. 200 each originally issued in the name of Shaha Mahmud Shah, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—SHAHA MAHMUD SHAH,

Residence—P. O. Kutubpore, District Rangpur, Eastern Bengal.

DESTROYED.

The Allotment Letter No. 74 B. U. of the 5½ per cent. loan of 1922 for Rs. 200 originally issued in the name of Ah Kaung, the proprietor, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour o the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—AH KAUNG,
Residence—Pyapon, Lower Burma.

REGISTERED No. C. 696



SUPPLEMENT TO

The Gazette of India.

No. 2. } CALCUTTA, SATURDAY, JANUARY 12, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	In the nine months, April to December, of									
	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18
Sea Customs—Imports										
Special Duties										
Arms, ammunition, and military stores	3,99	3,76	3,74	3,67	4,67	4,94	4,31	4,09	5,79*	3,72*
Coal, coke, and patent fuel (a)	—	—	—	—	—	—	—	—	·10	10
Liquors—										
Ale, beer, porter, cider and other fermented liquors	3,71	3,74	5,93	5,86	6,85	6,21	5,88	3,92	5,28	3,55
Spirits and liqueurs	69,59	69,81	79,52	80,38	79,99	85,46	81,66	75,88	82,71	77,00
Wines	2,87	2,84	4,17	4,22	4,03	4,21	3,29	3,32	4,49	3,25
Opium	2	3	5	5	5	5	3	3	5	2
Petroleum	40,01	34,96	48,57	55,99	49,25	49,08	62,02	51,68	29,97†	28,49†
Silver—										
Silver bullion and coin (b)	50,08	44,42	1,26,90	70,83	88,54	63,81	1,07,84	75,33	12,97	17,08
,, manufactures (c)	—	—	—	—	—	—	—	—	2,72	2,32
Sugar, all sorts (d)	39,40	43,90	47,65	42,63	53,84	73,32	34,81	39,81	96,91‡	96,78‡
Tobacco (b)	2,50	3,26	22,32	19,88	19,80	21,74	19,15	20,14	34,08	45,50
Duty at 2½ per cent										
Machinery (a)	—	—	—	—	—	—	—	—	8,29	6,81
Metals—Iron and Steel	7,84	6,88	7,20	7,79	8,19	11,79	8,66	6,93	13,55	12,29
Railway plant and rolling stock (a)	—	—	—	—	—	—	—	—	3,21	1,10
Other articles	—	—	—	—	—	—	—	—	3,12	2,81
Duty at 7½ per cent										
Articles of food and drink (excluding sugar and vinegar) (e)	20,02	18,00	19,09	19,93	21,58	22,72	20,57	23,13	39,82	39,65
Raw materials and articles mainly unmanufactured (f)	13,60	11,83	11,85	11,90	14,31	11,70	11,61	11,59	28,06	30,65
Articles wholly or mainly manufactured—										
Cutlery, hardware, implements and instruments	17,40	16,29	18,65	20,27	22,15	27,17	20,62	17,52	31,73	26,31
Metals, other than Iron and Steel	15,91	14,51	17,50	15,62	11,97	21,18	17,84	7,47	8,05	12,53
Cotton manufactures—										
Piecegoods, grey	39,67	45,58	42,90	50,00	63,74	65,23	58,21	45,21	42,21	95,08
,, white	21,54	17,42	22,69	27,28	32,27	36,34	30,88	25,93	33,67	84,71
,, coloured	27,24	21,34	29,75	32,71	36,47	49,61	31,78	20,55	34,44	1,03,11
Other goods	4,13	4,91	6,49	6,69	7,23	10,28	5,26	3,37	3,74	10,96
Yarn and textile fabrics (other than cotton manufactures) (g)	28,45	21,82	27,68	30,52	33,57	36,28	22,73	21,47	47,00	39,60
All other articles wholly or mainly manufactured (h)	45,65	48,69	59,52	63,11	67,53	79,85	59,92	64,12	1,31,49	1,30,16
Miscellaneous (i)	4 18	4,16	5,96	6,34	8 58	7,36	5,98	5,79	18,89	14,05
Total Imports	4,08,20	4,28,15	6,03,13	5,84 6C	6,29,11	6,88,28	6,12,05	5,27,28	7,28,37	8,86,58
Sea Customs—Exports										
Jute (a)—										
Raw	—	—	—	—	—	—	—	—	42,43	§
Manufactured	—	—	—	—	—	—	—	—	36,69	
Rice	43,27	52,08	69,23	74,93	86,11	75,58	54,53	42,22	58,19	
Tea (a)	—	—	—	—	—	—	—	—	33,29	
Total Exports	42,27	52,08	69,23	74,93	86,11	75,58	54,53	42,22	1,70,60	2,19,30
Sea Customs—Miscellaneous (j)	—	—	—	—	—	—	—	—	5,67	7,12
Land Customs (k)	6 57	7,44	7,37	8,55	9,59	10,16	10,88	10,07	3,85	5,45
Excise duty on cotton manufactures	22,09	24,04	25,50	31,37	34,49	34,59	38,11	28,67	28,45	45,77
,, ,, on motor spirit	—	—	—	—	—	—	—	—	—	18,58
Warehouse and wharf rents (j)	—	—	—	—	—	—	—	—	20	19
Miscellaneous (j)	—	—	—	—	—	—	—	—	2,40	2,50
GRAND TOTAL	5,29,73	5,21,71	7,05,23	6,99,51	7,59,30	8,08,86	7,10,57	6,08,24	9,39,54	11,85,49
Provincial distribution of Imports and Exports										
Bengal — Imports	1,49,17	1,56,54	1,89,78	2,05,08	2,14,73	2,47,10	2,14,44	1,88,27	2,59,89	3,46,58
Bengal — Exports	4,53	8,40	12,87	15,65	18,93	12,88	7,58	2,72	1,11,25	1,52,71
Bihar and Orissa — Imports	—	—	—	—	...	...	...	...	...	.
Bihar and Orissa — Exports	—	—	—	—	83	76	14	.	...	...
Bombay — Imports	1,71,04	1,63,38	2,68,47	2,21,85	2,47,23	2,48,53	2,41,79	2,00,78	2,72,75	3,13,72
Bombay — Exports	1,54	2,30	1,55	99	1,29	1,74	1,88	1,87	4,61	6,68
Sind — Imports	46,40	39,58	58,05	57,86	59,62	66,83	52,54	49,21	65,28	84,62
Sind — Exports	1,57	1,90	1,57	1,51	1,59	2,45	1,94	2,29	3,49	8,99
Madras — Imports	41,79	36,87	48,59	47,69	49,96	57,20	53,99	41,26	65,79	75,90
Madras — Exports	7,84	4,77	4,62	5,87	4,66	6,30	7,47	10,00	10,58	7,99
Burma — Imports	50,40	41,78	48,29	52,28	58,47	68,62	49,29	47,76	65,16	65,81
Burma — Exports	23,79	34,71	48,62	50,91	58,79	51,90	35,57	25,34	40,67	47,93

(a) Not subject to duty prior to March, 1916
(b) Figures for the years previous to 1910-11 were shown under "General Import Duties" of the old tariff
(c) Figures prior to March, 1916, are included with "All other articles wholly or mainly manufactured"
(d) Figures prior to March, 1916, were shown under "General Import Duties" of the old tariff
(e) Figures for the years previous to 1916-17 include vinegar
(f) Figures for the years previous to 1916-17 are exclusive of raw silk, raw hemp, and raw flax, which are included with "Yarn and textile fabrics"
(g) Figures for the years previous to 1916-17 include raw silk, raw hemp, and raw flax but exclude haberdashery and millinery
(h) Figures for the years previous to 1916-17 include haberdashery and millinery and coral
(i) Figures for the years previous to 1916-17 represent articles imported by post only
(j) Figures for the years previous to 1916-17 are included under "Land Customs"
(k) Figures for the years previous to 1916-17 represent the old combined head "Land Customs and miscellaneous"
* Exclude the duty collected on explosives, namely, blasting gun powder, etc., at 7½ per cent *ad valorem*
† Exclude the duty collected on petroleum which has its flashing point at or above 150°F. or 200°F. at 7½ per cent *ad valorem*
‡ Exclude the duty collected on confectionery at 7½ per cent *ad valorem*
§ The publication of the detailed figures has been temporarily discontinued.

G. FINDLAY SHIRRAS,
Director of Statistics

H. F. HOWARD,
Secretary to the Government of India

Calcutta, January 8, 1918

REGISTERED No. L 848.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, MONDAY, JANUARY 7, 1918.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE BRITISH EMPIRE.

NOTIFICATION.

Delhi, the 7th January 1918.

No. 80-I. C.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to give orders for the following appointments to the Most Exalted Order of the British Empire:—

To be Commanders.

Lady (Jeanie) MESTON, wife of the Hon'ble Sir James Meston, K.C.S.I., Lieutenant-Governor of the United Provinces of Agra and Oudh.

Lieutenant-Colonel FRANK POPHAM YOUNG, C.I.E., Indian Army, Commissioner, Rawalpindi Division, Punjab.

Sir ROBERT SWAN HIGHET, *Kt.*, Agent, East Indian Railway, Calcutta.

Nawab Sir FARIDOON DAULA BAHADUR, K.C.I.E., C.S.I., Assistant Political Minister to His Highness the Nizam's Government.

MONTAGUE DE POMEROY WEBB, Esquire, C.I.E., Manager, Forbes, Forbes Campbell & Co., Karachi, Bombay Presidency.

To be Officers.

Lady (Constance) FRASER, wife of the Hon'ble Sir S. M. Fraser, K.C.S.I., C.I.E., Resident at Hyderabad, President, Hyderabad Ladies' War Relief Association.

Lieutenant-Colonel ARTHUR LESLIE JACOB, C.I.E., Indian Army, Political Department, Political Agent, Zhob, Baluchistan.

Major ARTHUR DENNYS GILBERT RAMSAY, C.I.E., Indian Army, Political Department, Political Agent, Loralai, Baluchistan.

Lieutenant-Colonel HENRY BATTEN HUDDLESTON, Agent, Burma Railways, Honorary A.-D.-C. to H. H. the Lieutenant-Governor of Burma, Vice-Chairman, Rangoon Port Trust.

DAVID PETRIE, Esquire, C.I.E., Indian Police, on special duty.

GODFREY CHARLES DENHAM, Esquire, C.I.E., Indian Police, on special duty.

COWASJI JEHANGIR, Esquire, Merchant, Bombay.

Dr. SARAT KUMAR MULLICK, M.D., Honorary Secretary, Bengalee Regiment Committee, Private Medical Practitioner, Calcutta.

THOMAS STEEL DOWNIE, Esquire, Secretary, Karachi Port Trust.

Captain ARTHUR ALEXANDER CARNEGIE, Commander, Cable Steamer *Patrick Stewart*, Indo-European Telegraph Department.

EDWARD JOHN BUCK, Esquire, Honorary Secretary, Indian Central Committee "Our Day."

To be Members.

Mrs. LILIAN BARTON, wife of Lieutenant-Colonel A. E. Barton, Deputy Commissioner, Rawalpindi District, Punjab.

DEACONESS MARGARET DURELL, lately in charge Soldiers' Home, Peshawar and Cherat.

Mrs. KATE THUBRON, wife of Mr. J. B. S. Thubron, Chairman, Aden Port Trust.

Mrs. MAY MCCARTHY, wife of Mr. F. McCarthy, Manager, *Rangoon Gazette*, Burma.

Miss EDITH SPENCER, Nursing Sister, His Highness the Maharaja Scindia's Convalescent Home, Nairobi, East Africa.

Miss FLORENCE MARIA WYLD, Principal of the Mahbubia Girls' School, Hyderabad.

HERBERT RUBEN BIRD, Esquire, Manager, Office of Military Secretary to His Excellency the Governor of Madras.

Rao Bahadur RANGO GOVIND NAIK, Pleader, Bombay.

Lieutenant (temporary Captain) CHARLES EDWARD MILLER JUDGE, I.A.R.O., Supply and Transport Corps, Army Headquarters.

FRANK HENRY JONES, Esquire, First Engineer, Cable Steamer *Patrick Stewart*, Indo-European Telegraph Department.

J. B. WOOD,

Political Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 19, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

Rates of Subscription.	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at, per page 2 pice.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 19th January 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 7.

3473. F. M. M. Banaji. *Improvements in or relating to keyboards for typewriters.*

January 8.

3474. B. Nagaraja Rao. *Safety signal trespass detector and train arrestor.*

January 11.

3475. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of alumina.*

3476. S. M. Rutnagur. *Improved devices for lifting cooking vessels, hot plates, and the like.*

3477. J. A. van der Knaap and B. J. Bartelds. *A method of utilizing old paper in the manufacture of the new article.*

3478. W. R. Hume. *An improved moulding machine and moulds for manufacturing cement and concrete pipes.*

APPLICATION ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on the application, referred to below, may, at any time within three months of the date of this *Gazette of India,* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specification in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

2824. J. W. DeCamp. *Burial caskets.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3128. J. Turner. *Method of and means for the total destruction of night-soil and the like.*

3323. W. C. Lavalette. *Improved vulcanizer.*

3332. S. D. Garbis. *Improvements in means for fastening and sealing boxes, chests, cupboards, or the like.*

3365. W. M. Billinton. *Improvements in piston rods for use in connection with vacuum brake cylinders.*

3373. C. A. Subrahmanya Iyer. *Slope-terrace bricks.*

3384. J. Flint and F. G. Brown. *An improved spirit for use as a fuel in internal combustion engines and for heating and lighting purposes.*

3389. Abdul Gafoor. *Improvements in camp cots.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3285. Bose.
3286. Deakin.
3288. Spencer and Hine.
3289. Relay Automatic Telephone Co., Ld.
3290. Cobwell Corporation.
3291. Hooke.
3292. Birrell, Birrell and Cavenaugh.
3293. Renouf.
3294. Casablancas.
3300. Tallada.
3301. Tallada and Ras.
3302. Ashcroft.
3303. Ashcroft.
3304. Wright.
3306. Robinson.

PATENTS SEALED.

2945. Lines.
3073. Cairns.
3121. Bailey, Foster and the British Aluminium Co., Ld.
3198. David.
3201. Mohammed Said-u-l-Din Khan
3225. Hoyle and Hart.
3226. Leech.
3231. Rapson.
3234. Macy.
3235. Macy.
3236. Macy.
3237. Macy.
3238. Standard Oil Company.
3245. Thurlow.
3251. McCay.

RENEWAL FEES PAID.

270 of 1906. Hoyle & anr. (To 9 January 1919.)
521 of 1908. Fowler and anr. (To 21 January 1919.)
322 of 1911. Goyder and ors. (To 10 January 1919.)
18 of 1912. Brown. (To 9 January 1919.)
57 of 1912. Lister. (To 31 January 1919.)
209 of 1912. Biernacki. (To 25 April 1919.)
696 of 1913. Gum Tragasol Supply Co., Ld. (To 13 January 1919.)
1411 of 1914. (Miss) Lancaster-Sutton. (To 12 January 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1911.

341, (Gregory). 769, (Lumiere).

EXTENSION OF COPYRIGHT IN DESIGNS.

Class 13. Nos. 401 to 404 of 1913. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. February 17, 1913. (Copyright in design extended for five years.)

Class 13. No. 528 of 1913. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. April 21, 1913. (Copyright in design extended for five years.)

DESIGNS ENTERED ON THE REGISTER.

January 7th to 12th, 1918.

Class 1. No. 6517. Sheorti Lal Sharma, Chauk Bari, Jalesar Town, Etah. October 31, 1917.

Class 1. No. 6907. John Glen Newman, 40 Jeffries Street, Milson's Point, North Sydney, New South Wales, Australia. January 3.

Class 13. Nos. 6634 to 6640. K. Ramchand & Co., Amritsar. December 6, 1917.

Class 13. Nos. 6793 to 6905. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. January 2.

Class 15. No. 6906. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. January 2.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Place	Office
AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY .	Record Office.
	Victoria Jubilee Textile Institute, Byculla.
	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
" .	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA .	Office of the District Board, Dacca.
DELHI . . .	Office of the Deputy Commissioner.
HYDERABAD . .	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI . .	Office of the Commissioner, Rajshahi Division.
KARACHI . .	Office of City Deputy Collector.
LAHORE . . .	Punjab Public Library.
LONDON . . .	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS . .	Record Office, Egmore.
" . .	College of Engineering.
MYSORE . . .	Office of the Secretary to Government, General and Revenue Department.
NAGPUR . . .	Victoria Technical Institute.
POONA . . .	College of Engineering.
RANGOON . .	Office of the Revenue Secretary, Government of Burma.
ROORKEE . .	Thomason College.
SHOLAPUR . .	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price.	
		R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

Name	Address
M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Husain	Rani Mandee, Allahabad.

AMBALA.

Name	Address
M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.

BANGALORE.

Name	Address
M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Abdul Habib Khan	1, Gun Troop Road, Bangalore.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
M. Azherus Sadain	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.

BANNU.

Name	Address
M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

Name	Address
M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

Name	Address
M. Mukhtar Ahmad	Regimental Munshi, South Staffordshire Regiment, Colaba, Bombay.
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

Name	Address
M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	28/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	87, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M. Nisar Ahmad Khan	26/A, Noor Ally Lane, Entally, Calcutta.
M. Mahmud Hasan Israili	11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.

CAWNPORE.

M. S. Abdul Ghani . . . . Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain . . . Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Mohd. Akbar Khan, Haidari . . . . Regimental Munshi, 1/4th Wiltshire Regiment, Delhi (winter only).
M. Aziz-ur-Rahman (of Delhi) . . . . Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan . . . . C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M. Syed Hadi Hussain . . . . . . Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A. . . . . . Kabari Bazar, Ferozepore.
M. Harnam Da . . . . Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali . . . . . . Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa . . . . . . Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand . . . . C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal . . . . . Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.

M. Anand Sarup . . . . Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni . . . . 112, Shahupuri, Kolhapur.

LANSDOWNE.

M. Chhote Lal . . . . Sadar Bazar, Lansdowne.
M. Jawala Parshad, II . . . . . . Sadar Bazar, Lansdowne.

LAHORE.

M. Sham Lal Bhargava . . . . . . Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil) . Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri . . . Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal . . . . . . Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.) . . . . No. 3, Katoomal Building, Boadon Road, Lahore.

LUCKNOW.

M. Abdul Karim . . . . C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MEERUT.

M. Jamaluddin . . . . British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib . . . . Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad . . . . . . Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi . . . . Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj . . . . Regimental Munshi (summer only).

MUSSOORIE.

M. H. Ahmad Fakhrey . . . . . . Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . . . Urdu Instructor, Cadet College.
M. Mohd. Ishaq . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . . . Mission Road, Quetta.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Hindustani Teachers.

MADRAS.

Muhiddin Hussain Sahib . . . . . . 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.
Munshi Ghulam Ahmed Sahib . . . . . 58, Dispensary Road, Bangalore (Cantonment).

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari	Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
M. R. Ry. A. M. Satakoparamanuja Acharya .	Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao	Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th November 1917.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	R
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 „
For any quantity less than 6 lbs.	30 „

CINCHONA FEBRIFUGE.

	R
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For quantities less than 6 lbs.	6 „

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 17th January 1918

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th January 1918

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In His Majesty's Dominions.	In transit between India, England and His Majesty's Dominions.		Securities (purchase price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Calcutta	87,71,500	32,74,22,293	33,61,93,793	4,04,68,855	11,30,17,471	25,28,457	67,50,000	...	...	37,12,450	..	(a) 9,99,99,946	(b) (c) 51,47,97,097	73,12,74,276	(a) Nominal value—R10,20,81,500.
Cawnpore	...	3,00,23,614	3,00,23,614	1,42,22,236	58,98,177								..	1,95,99,413	(b) Nominal value—R53,07,36,571.
Lahore	...	7,64,78 100	7,64,78 100	92,32,157	21,99,638	..		..	...				..	1,14,31,795	(c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917, at a cost of R42 crores.
Bombay	49,86 715	38,47,51 909	38,97,38,624	3,42,70,223	13,40,21,929	19,66,523			...	...				17,02,60,675	
Karachi	...	4 15,88 315	4,15 88,315	55 34,800	26,28,270				..	..				81,63,070	
Madras	19,59,190	12,10 89,477	12,30 48 667	2,97,63,620	51,74,349				...		...			3,49,37,960	
Rangoon	...	6,01 61 045	6,01,61,045	2,51,55,386	48,64,320				...					3,00,19,706	
	1 57,17,405	1,04,15,14 753	1,05,72,32,158	15,87,17,277	26,73,04,145	44,96,980	67,50,000	...	...	37,12,450	...	9,99,99,946	51,47,97,097	1,05,57,77,895	

Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue 20,54,263

TOTAL CIRCULATION R 1,05 51,77,895

Deduct—Amount due on T. Ts. drawn by one Circle on another 6,00,000

TOTAL RESERVE R 1,05,51,77,895

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 15th January 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 15th January 1918.

M. M. S. GUBBAY,
Controller of Currency.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December 1917.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT.		INDIAN WAR LOAN.			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	Terminable Loan of 1915-16.	Conversion Loan of 1916-17.	5 per cent. War Loan 1929-1947.	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1922.	
Balance of 15th December 1917	27,48,300	94,12,700	4,09,60,500	1,45,74,900	64,41,500	20,30,600	7,34,20,200	2,500	45,000	4,53,400	1,800	2,300	7,66,73,500
Add—													
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No.													
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 16th and 31st December 1917	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	2,42,800	...	...	2,42,800
TOTAL .	27,48,300	94,12,700	4,09,60,500	1,45,74,900	64,41,500	20,30,600	7,34,20,200	2,500	45,000	6,96,200	1,800	2,300	7,69,16,300
Deduct—													
Amount written off in the London Registers . .	...	13,900	1,80,900	65,700	1,04,400	...	3,64,900	...	45,000	...	...	...	4,09,900
Balance on 31st December 1917	27,48,300	93,98,800	4,07,79,600	1,45,09,200	63,37,100	20,30,600	7,30,55,300	2,500	...	6,96,200	1,800	2,300	7,65,06,400

NOTE.—From 9th June 1867 to 31st Oct. 1917 Enfaced from India 12.417 lakhs, re-transferred from London 12.994 lakhs
,, 1st Nov. 1917 ,, 15th Nov. ,, ditto 1 lakh ditto 1 lakh.
,, 16th ,, ,, 30th ,, ditto ... ditto 2 lakhs.
,, 1st Dec. ,, ,, 15th Dec. ,, ditto .. ditto 3 ,,
,, 16th ,, ,, 31st ,, ditto 2 lakhs ditto 4 ,,

12.420 13,004

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 12th January 1918.

N. H. Y. WARREN,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 15th January 1918.

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities . .	6,31,35,125	0	0
Reserve Fund Rs. 2,21,50,000 0 0; Transfer to Special Reserve Fund for Depreciation of Investments, *see below* . 67,50,000 0 0	1,54,00,000	0	0	Other authorized Investments .	1,35,95,450	0	0
Reserve for Depreciation of Investments	67,50,000	0	0	Loans on Government and other authorized Securities .	5,20,78,883	14	0
Public Deposits at Head Office Rs. 3,02,50,635 6 1; Public Deposits at Branches 1,33,05,148 14 10	4,35,55,784	4	11	Accounts of Credit on Government and other authorized Securities	1,47,19,149	9	0
Other Deposits at Head Office and Branches	27,89,93,957	1	4	Bills discounted and purchased	4,76,80,636	12	2
Bank Post Bills, etc. . .	15,10,410	1	8	Balances with other Banks .	83,92,859	8	4
Sundries	4,97,078	1	11	Bullion	......		
				Dead Stock	28,65,278	12	9
				Stamps	10,963	4	2
				Sundries . . .	12,11,615	13	2
					23,36,89,962	9	7
				Cash and Currency Notes at Head Office* Rs. 8,97,64,032 7 5; Cash and Currency Notes at Branches† 4,32,53,234 8 10	13,30,17,267	0	3
RUPEES .	36,67,07,229	9	10	RUPEES .	36,67,07,229	9	10

* Includes Sovs. & ½ Sovs., value Rs. 3,78,217 8 0
† Do. do. do. „ 5,48,887 8 0

Rs. 9,27,105 0 0

BANK OF BENGAL;
Calcutta, 17th January 1918.

H. MITCHELL,
Chief Accountant.

Rate for Demand Loans 6 per cent.
Percentage 40·98.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

BANK OF BENGAL.

NOTICE.

Calcutta, 14th January 1918.

The Directors have made the following changes in the Bank's European Establishment:—

Mr. A. D. S. Highton to act as Agent at Benares as from the 10th January 1918, *vice* Mr. James Florence, Inspector of Branches who will forthwith take over temporary charge of Lucknow Branch from Mr. C. W. W. Carbery who is retiring from the Bank's service.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

NOTICE.

DEPARTMENT OF MINES IN INDIA, DHANBAD P. O., MANBHUM.

INDIAN MINES ACT, 1901.

Dhanbad, the 17th October 1917.

An examination for first and second class Coal Mine Managers' Certificates of Competency under the rules applicable to coal mines will be held at the Railway Institute, Dhanbad, on the 20th, 21st and 22nd February 1918.

Rules 32 and 33 of the Indian Mines Act, 1901, require that a candidate for a first class certificate must be at least 23 years of age and have had at least five years' practical experience in a coal mine, and for a second class certificate be at least 21 years of age and have had at least three years' practical experience in a coal mine. The periods of practical experience may be reduced to three years and one year, respectively, in the case of a candidate who has received a diploma in scientific and mining subjects after a course of study of at least two years at an educational institution approved in this behalf by the Governor General in Council, or who has taken a degree in scientific and mining subjects at a University approved in this behalf by the Governor General in Council.

The fees are Rs. 15 in the case of first class certificates and Rs. 8 in the case of second class certificates. By rule 34 of Government of India, Department of Commerce and Industry, Notification No. 2968—82, dated the 21st April 1906, "these fees shall be paid not less than one month prior to the date of the examination, to the Chief Inspector of Mines, at his office." The fees may be remitted by money order or paid in any other manner.

Applications and fees should be addressed to the Chief Inspector of Mines in India, Dhanbad P. O., E. I. Ry., and not to any officer by name. No candidate will be permitted to sit at the examination unless his application and fee is received on or before the 20th January 1918.

G. F. ADAMS,

Chief Inspector of Mines in India and *ex-officio* President of the Board of Examiners.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD.

Principal, Thomason College, Roorkee.

OFFICE OF THE TEA COMMISSIONER FOR INDIA.

NOTIFICATION.

Government Purchase of Tea for the United Kingdom.

NORTHERN INDIA.

No. 2561 T. C.—Tenders are invited by the undersigned from Northern India Tea Companies and Tea Estates controlled in India (*i.e.*, concerns the directors or proprietors of which are resident in India) for the supply of black tea for the United Kingdom up to the 31st May 1918. The total quantity required, including War Office requirements from the 1st January to the 31st May 1918, is approximately 40 per cent. of the total crop of 1917. Each estate may, therefore, tender any quantity up to 40 per cent. of its production in 1917, and should state whether a quantity in excess of 40 per cent. can be supplied if necessary. This percentage will include all tea shipped to England from Indian ports on private account on and after the 1st November 1917, which will be taken over by the Food Controller at the contract rates. It will also include all tea subsequently consigned to the Food Controller under interim arrangements pending the conclusion of contracts with estates. Only black tea will be taken. The percentage will apply to all grades of black tea produced including clean dust, estates being required to supply 40 per cent. of the total production of each grade in 1917, each invoice containing, as far as possible, the usual proportions of each grade. In the event of an estate being unable to supply the full required percentage of every grade the fact should be stated in the form of tender, and any adjustment necessary in price will be made before the contract is completed. All teas tendered will be liable to examination by experts in India, and, if the quality is not up to the previous standard of manufacture of the estate, to rejection or acceptance at a lower cost, such reduction being arranged by the undersigned in respect of concerns controlled in India and by the Food Controller in respect of concerns controlled in England. Garden weights will be accepted by the undersigned but the teas will be weighed on arrival in England by the Customs, and any adjustment in payment necessary will be made by the Food Controller through the Tea Commissioner. All teas will, also, be inspected in England and claims made by the Food Controller for damage in transit or defective packing. The usual system of packing, including the quality of the tea boxes and tea lead, must be maintained and boxes must be in sound condition before acceptance for shipment. 1916 tea will be accepted as part of the 40 per cent. allotment, provided it is shipped immediately. The price of 1916 tea shipped by London controlled estates will be arranged by the Food Controller in consultation with owners, while that of similar tea shipped by Indian controlled estates will be fixed by the undersigned at a reduced rate.

The contract price, which will be f.o.b. at the port of shipment, will be calculated as follows :—

I. **Estates selling on the London market.**—The average London auction price realised in the years 1911, 1912 and 1913, less ·90 of a penny for intermediate charges and cess and plus one halfpenny for increased cost of production, at rate of exchange 1*s.* 4*d.*

II. **Estates selling on the Calcutta market.**—The average Calcutta auction price realised in the years 1911, 1912 and 1913, plus one halfpenny or half an anna for increased cost of production and plus cost of shipping, and minus sale charges and other Calcutta charges. In order to obviate the labour of making detailed calculations in the case of each concern, the undersigned has, in consultation with the Indian Tea Association, decided that a net deduction of ·08 of an anna per lb. may be made to cover the difference between the cost of shipping and sale charges.

N.B.—The allowance for increased cost of production may be raised hereafter to three farthings, if the Food Controller is satisfied that the higher rate is justified.

III. **Estates selling partly on the London and partly on the Calcutta market.**—The average sale price realised in both markets in the years 1911, 1912 and 1913 with the additions and deductions specified in I and II above.

IV. **Estates selling their teas on markets other than the London and Calcutta markets, and partly on outside markets and partly in London or Calcutta, and new estates with no pre-war sales.**—The prices paid for similar teas.

The average for the three years should be calculated by dividing the total sale-proceeds by the total crop for the three years, the result being worked out to two places of decimals of a penny or an anna as the case may be. Where a concern consists of two or more estates each manufacturing its own teas, separate figures should be furnished for each estate The figures submitted should, if possible, be certified as correct by a Chartered Accountant. In the case of concerns, the accounts of which are not audited by a Chartered Accountant, the figures of total crop sold and total sale-proceeds should, if possible, be certified by the Broker who sold the teas.

Teas will be paid for in India. Tea cess and (in the case of all tea except that consigned to the War Office which is exempted from the payment of export duty) export duty will be paid by the Food Controller and should be included in the bills of cost. The delivery of the amount contracted for will be taken in equal monthly instalments so far as freight arrangement permit, but, in any event, delivery in warehouse of the whole quantity will be taken and payment made on or before the 31st August 1918, payments made in August bearing interest at 6 per cent. per annum from the 1st August. Producers will be responsible for warehouse charges and insurance for one month after the date specified by the undersigned for the arrival of the tea at the warehouse, the undersigned paying warehouse charges after that period but not insurance charges, as no insurance will be effected on Government teas.

In order to enable the undersigned to conclude the contracts with estates, the following information in respect of each estate controlled in India should be furnished to him without delay, on a form which will be supplied on application to this office or to the Secretaries, Indian Tea Association, Assam and Surma Valley Branches, Indian Tea Association, Duars, Terai and Darjeeling Planters Associations :—

(a) Area under tea in acres in 1917—
Mature tea.
Immature tea.

(b) Total crop—
Actual 1917—
Estimated 1918—

(c) Percentage of each grade of tea manufactured in 1917.

(d) Total crop sold and market in which sold—
1911-1912-1913 separately.

(e) Total gross sale-proceeds of crop 1911-1912-1913 separately.

(f) Gross average sale-proceeds 1911-1912-1913—
(*i.e.*, total gross sale-proceeds for the three years divided by the crop for those years.)

(g) Extra allowances and deductions to be made per lb. as explained above.

(h) Average price claimed in sterling or rupees, as the case may be.

(i) Quantity already shipped on and after 1st November 1917—
(a) On private account.
(b) Consigned to Food Controller.

(j) Port from which it is desired to ship the teas (*i.e.*, Calcutta or Chittagong).

(k) Name of agent to whom shipping orders should be sent.

Contracts for companies and estates controlled in England will be made in England by the Food Controller.

OFFICE OF THE TEA COMMISSIONER FOR INDIA.
BLOCK B.-3, CLIVE BUILDINGS,
Calcutta, the 7th January 1918.

W. M. KENNEDY, *Lt.-Col.*,
Tea Commissioner for India.

CURRENCY NOTES.

The following Currency Note of the Calcutta Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number. Any other person claiming a right to it is warned to communicate at once with the undersigned.

NOTE WHOLLY DESTROYED.

Register No.	No. of note.	Value.	Name of Claimant.
W. D. 4 of 1917-18	OB/1 61580	50	Dinshaw M. Bhagalia. C/o Messrs. Cowasjee Dinshaw & Bros., Steamer Point, Aden.

N. B. DEANE,
Deputy Controller,
In charge Paper Currency.

PAPER CURRENCY DEPARTMENT,
Calcutta, the 11th January 1918.

EXAMINER OF ACCOUNTS, MILITARY WORKS SERVICES.

Dated the 7th January 1918.

No. 13 *E-I.*—List of Government Promissory Notes in the custody of the Controller of Currency on the 1st December 1917, deposited through the Examiner of Accounts, Military Works Services, under Arts. 11—166, Civil Account Code, Vol. I.

Serial No.	Name of the District Military Works Services.	Name of person or Fund in whose behalf held.	Amount of Investment.						Name of officer to whom interest is sent.
			3½ per cent. of 1842-43.	3½ per cent of 1854-55.	3½ per cent. of 1865.	3½ per cent. of 1900-01.	3 per cent. of 1896-97.	Total.	
1	Presidency	Rakhal Dass Shome, Storekeeper.	...	...	100	...	..	100	Examiner of Accounts, Military Works Services.
2	Ditto	Endowment of monuments in Dinapore Cemetery.	...	...	1,000	...	...	1,000	
3	Ditto	Endowment of monuments in Calcutta Cemetery.	...	...	2,800	...	...	2,800	
4	Ditto	Nagendra Nath Bose, Cashier	...	...	1,000	...	500	1,500	
5	Barrackpore	Endowment of monuments in Barrackpore Cemetery.	..	..	500	...	..	500	
6	Ditto	Endowment of monuments in Dum Dum Cemetery.	...	...	500	...	...	500	
7	Ditto	Naresh Chandra Sarcar, Storekeeper.	...	...	...	500	...	500	
8	Ditto	Satya Charan Ghose, Cashier	...	..	..	1,000	..	1,000	
9	Jubbulpore	Beni Pershad, Cashier	...	...	1,000	...	..	1,000	
10	Ditto	Endowment of monuments in Saugor Cemetery.	..	..	500	...	...	500	
11	Bombay	Krishnarao Vasudeo Ajinkya, Cashier.	...	...	...	...	1,000	1,000	
12	Ditto	Mr. P. N. D. Siloa, Storekeeper.	...	...	...	500	...	500	
13	Ditto	Messrs. Jiwajee Sorabjee & Co., Auctioneers.	...	1,000	...	...	...	1,000	
14	Secunderabad	T. Venkannah, Storekeeper	...	...	1,000	...	..	1,000	
15	Ditto	Sachdanand, Cashier	...	2,000	...	...	...	2,000	
16	Poona	Ganga Ram Vithoba Hendre, Storekeeper.	...	...	...	500	..	500	
17	Ditto	Nilkanth Gopal, Storekeeper	500	...	.	...	...	500	
18	Ditto	Narayan Ramjee Jadhav, Storekeeper.	...	...	...	200	..	200	
19	Meerut	Harjeewan Lall, Cashier	...	...	1,000	...	..	1,000	
20	Bareilly	Endowments of monuments in Rosa (Shahjehanpore) Cemetery.	200	..	...	..	...	200	
21	Ditto	Chote Lall, Cashier	...	..	900			900	
22	Ahmednagar	Baghirath Shanker, Cashier	...	1,000	...	...	..	1,000	
23	Mhow	Byramjee Jamsetjee Jagus, Cashier.	500	...	...	...	..	500	
24	Ditto	Umrao Singh, Storekeeper	...	...	500	...	...	500	
25	Dehra Dun and Garhwal.	Rahim Khan, Cashier	500	...	.	...	...	500	
26	Wellington	P. M. Sama Sundra Mudliar, Cashier.	...	500		...	500	1,000	
27	Sirhind	Nahar Singh Jain, Cashier	...	...	...	...	(a)1,000	1,000	(a) These rates have been forfeited to Government.
28	Ditto	Shugan Chand, Cashier	...	...	...	..	1,000	1,000	
29	Allahabad	Guptar Nath, Cashier	...	500	...	..	...	500	
		Total	1,700	5,000	10,800	2,700	4,000	24,200	

C. V. BAYLISS,

for Examiner of Accounts, Military Works Services.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 16th January 1918.

No. 775.—Conductor W. Smith, Draftsman, No. 6 Drawing Office (Simla), (Army Section), is granted privilege leave for 2 months under Article 260 of the Civil Service Regulations, with effect from the 1st December 1917.

The 18th January 1918.

No. 776.—Mr. W. M. Gorman, Extra Assistant Superintendent, was appointed to officiate as Deputy Superintendent from 19th November 1917 to 1st January 1918, both dates inclusive, *vice* Mr. J. A. Freeman, Deputy Superintendent, on privilege leave.

S. G. BURRARD, Colonel, R.E.,
Surveyor General of India.

BOTANICAL SURVEY OF INDIA.

NOTIFICATION.

Sibpur, the 14th January 1918.

Mr. V. Narayanaswami, Assistant, Botanical Survey of India (on probation), is granted leave without allowances for one month with effect from the 7th January 1918.

A. T. GAGE, Lt.-Col., I.M.S.,
Director, Botanical Survey of India.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of Act VI of 1878, that the undermentioned treasure was found on 20th July 1917, by one P. K. Kuppuswami Mudali of Bhava Saib Street, Big Conjeeveram, while sinking a well in his compound in S. No. 2485 town site poramboke in the Municipal Town of Conjeeveram, IV Ward, Chingleput District.

	Rs.	A.	P.
1. Stone idol of Bhimasena	5	0	0
" Nakula	5	0	0
" Arjuna	5	0	0
" Sahadeva	5	0	0
" Subadra	5	0	0
" Vedaviyasa	5	0	0

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by Agent before the Collector of Chingleput at Saidapet at his office on 31st May 1918, at 11 A.M. in view to the matter being enquired into and determined according to law.

J. F. BRYANT,
Collector.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 10th January 1918.

No. 267-*Home*.—In exercise of the powers vested in him by section 20, sub-section (2), clause (N) of Act, XX of 1883 (The Punjab District Board Act), and by section 31 of Act 1 of 1871 (The Cattle Trespass Act) as amended by Act 1 of 1891, the Chief Commissioner is pleased to transfer to the District Board of Delhi in respect of the Cattle pound at Bakhtawarpur the functions vested in the Magistrate of the district by sections 5, 6, 12, 14 and 17 and in the Local Government by section 18 of Act 1 of 1871 (The Cattle Trespass Act).

Delhi, the 11th January 1918.

No. 293-*Education*.—In exercise of the powers conferred by Section 3 (1) of the Ancient Monuments Preservation Act VII of 1904, the Chief Commissioner, Delhi, proposes to declare that the undermentioned monuments are protected monuments within the meaning of the said Act.

District.	Name and description of monuments.	Situation. North.	South.	East.	West.
Delhi	Zinatu-l-Masajid with compound around the mosque in Mauza Delhi.	Kothi of Begum of Pataudi State.	Metalled road leading to Masjid Ghat.	City wall.	Metalled road.
	Gates and walls of Mubarakpur Kotla in village Mubarakpur Kotla.	Field Nos. 167 and 495.	Field Nos. 494 and Abadi.	Field Nos. 502, 504 and 505.	Field Nos. 199, 203, 204.
	Tombs of Waddu Khan and Chote Khan Mubarakpur Kotla.	Field No. 244.	Field No. 244	Field No. 244	Field No. 244.
	Inchla Wali Gumti	Do.	Do.	Do.	Do.
	Kala Gumbad	Field No. 296	Field No. 301	Field No. 297	Field No. 302.
	Begumpuri Masjid in Begumpur village.	Boundary line of Kalo Sarai village.	Field Nos. 106, 105, 108 and 22.	Boundary line of Sarai Shahji and field No. 108.	Field Nos. 18 Min., 19 Min.
	Bijai Mandal neighbouring domes, building and Dalan to North of Begumpore in village Kallo Sarai.	Field No. 251 Pathway.	Field No. 253 Abadi.	Boundary line of Mauza Sarai Shahji.	Field Nos. 244, 243, 242 and 232.
	Old Baoli known as diving well in Mauza Mehrauli.	Pathway.	Pathway.	Pathway.	House and shops of Gopi Nath Brahman.
	Jahaz Mahal in Mehrauli.	Takia Din Ali Shah.	Embankment of Talab.	Gurgaon Road.	Shamsi Talab.
	Walls, gates and bastions of Adilabad (Muhammadabad) and causeway leading thereto from Tughlaqabad.	Field Nos. 1786-821, 819, 817, 800, 797, 796, 790, 791, 1850-783, 1851-783, 780, 782, 771-769, 768-693, 687.	Field Nos. 1668, 899, 898, 897.	Field Nos. 696, 758, 756, 755, 754, 1668.	Field Nos. 896-895, 894-893, 892-768, 767-1781, 766, 765-764, 763-762, 761-1844, 760, 621.
	Nai ka Kot in Tughlaqabad.	Field No. 1670.	Field No. 1670.	Field No. 1670.	Field No. 1670.
	Tomb of Giyasu-d-Din, Tughlaqabad, walls, bastions, gates and causeway, including the Tomb of Daud Khan.	Field No. 594.	Field Nos. 949, 950, 951, 962.	Field Nos. 591, 870, 871, 864.	Field Nos. 963, 1208, 1209, 210, 1211, 589.

Any objection to the above proposal received in writing within one month from the date of posting by the Deputy Commissioner, Delhi, will be taken into consideration by the Chief Commissioner.

No. 296-*Home*.—In exercise of the powers vested in him by Section 20, sub-section (2) clause (N) of Act XX of 1883 (The Punjab District Board Act) and by section 31 of Act 1 of 1871 (The Cattle Trespass Act) as amended by Act 1 of 1891, the Chief Commissioner is pleased to transfer to the District Board of Delhi in respect of the Cattle pound at Raisina the functions vested in the Magistrate of the district by sections 5, 6, 12, 14 and 17 and in the Local Government by section 18 of Act 1 of 1871 (The Cattle Trespass Act).

No. 319-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi District at the close of the half month ending 31st December 1917.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.		ITEMS.	Amount per Rupee.	
	Srs.	Chts.		Srs.	Chts.
			Gram (Cicer arietinum) (unhusked)	11	0
Wheat, white	7	13⅓	Maize	12	0
Barley	11	2⅔	Arhar (Cajanus Indicus) (husked) (Dál)	10	0
Rice { Best sort	3	0	Firewood	35	0
Rice { Common sort	6	0	Salt { Wholesale	...	
Jowár (Andropogon sorghum)	1	0	Salt { Retail	9	13⅓
Bájra (Pennisetum typhoideum)	9	8	Gur	6	4
Mandwa (Eleusine Coracana)	...		Cotton (unginned)	4	0
Kangni (Setaria Italica)	...		Bejhar	11	2⅔

Statement showing prices current (wholesale) of food-grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 31st December 1917. (*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

WHOLESALE PRICE PER MAUND OF 82⅔ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.			ITEMS.	Wholesale price in Rupees.		
	Rs.	A.	P.		Rs.	A.	P.
Rice, unhusked	...			Cotton seed	4	4	0
,, husked	6	4	0	Ghi	64	1	4
Wheat, white	4	15	4	Flour (Wheat)	5	12	0
Barley	3	7	0	Tobacco Leaf (dry)	8	0	0
Oats	...			Turmeric (unground)	20	0	0
Jowar	3	8	0	Salt, Sambhar (Decrease is due to the importation of salt)	4	1	3
Bajra	4	0	0	Raw Hides (Cow)	90	0	0
Maize	3	3	0	Bran	2	0	0
Gram	3	7	8	Grass (dry)	1	4	0
Arhar Dál	3	14	0	Bhusa (white)	1	5	3
Linseed	6	0	0	Jowar Stalks	1	8	0
Rapeseed (Sarshaf)	5	4	0	Bengal Coal	0	12	8
Poppy-seed	...			Kerosine Oil (per tin, Victoria brand)	2	13	5
Til (jinjili seed)	7	10	8	Plough Bullocks, per pair	250	0	0
Sugar (raw), Gur	5	8	0	Sheep, per score	80	0	0
Cotton (cleaned)	35	0	0	Bejhar	3	7	0

Delhi, the 12th January 1918.

No. 357-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending the 5th January 1918, is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi	225,471	114	117	231	91	78	169	...	...	1	68	4	65	...	31	...	25	25	50	53·28	38·98
	Notified Area	3,673	9	2	11	5	1	6	..	...	...	6	...	...	...	...	..	1	[illegible]	1	155·73	84·94
	Total	229,144	123	119	242	96	79	175	...	...	1	74	4	65	...	31	...	26	25	51	54·49	39·71

No. 359-*Home*.—The following return of deaths registered in the Province of Delhi during the half month ending the 31st December 1917, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Death registered in the half month.										Infants under one year of age.			Remarks.
			Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	
P. S. Alipur	69	48	...	...	...	36	...	12	...	...	...	...	8	7	15	
Nangloi	67	62	...	...	...	39	2	20	...	...	1		3	14	17	
Najafgarh	86	62	..	1	...	42	1	17	...	..	1	...	9	4	13	
Subzimundi	17	9	...	.	...	7	...	2	...	...	..	...	2	3	5	
Paharganj	1	2	...	..	...	2	...	...	...	...	...	...	...	...	...	
Mehrauli	41	33	..	...	...	14	...	17	.	...	2	...	7	2	9	
Raisina	14	18	...	1	...	13	...	3	...	...	1	..	3	2	5	
Shahdara	13	13	...	3	...	5	...	5	...	...	...	...	5	2	7	
New Cantonment	16	28	...	...	...	13	..	10	...	...	...	...	3	5	8	
Total of the District	324	270	...	5	.	171	3	86	...	.	5	...	40	39	79	

W. M. HAILEY,

Chief Commissioner, Delhi.

OFFICE OF THE REVENUE COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 7th January 1918.

No. 60.—In accordance with rule 10 of the rules for the grant of license to prospect for minerals and of mining leases published in the resolution of the Government of India in the Department of Commerce and Industry, No. 7552-7581—121, dated the 15th September 1913, it is hereby notified that in exercise of the power conferred on him by rule 19 of the Hon'ble the Agent to the Governor-General's Order No. 4695-R.M., dated the 31st December 1915, the Revenue Commissioner is pleased to renew the certificate of approval granted to K. B. Burjorjee D. Patel, C. I. of Quetta, under the above rules.

By order,

A. B. DEW,

Revenue Commissioner in Baluchistan.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 7th January 1918.

No. 62.—R. L. Moti Ram, a Tahsildar of the 2nd grade and additional Extra Assistant Commissioner, Bori, is permitted to retire from the public service, with effect from the 15th December 1917 (afternoon).

By order,

R. CHENEVIX TRENCH,

First Assistant.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from Range Camp Convalescent Depôt, dated at Range Camp, Wellington, this 7th day of January 1918.

Rank and Name—Corporal Farrack Miland.
Unit—French Algerians.
Height—About 6 feet.
Age—About 27 years.
Date of Desertion—22nd December 1917.
Place of Desertion—Range Camp Section Hospital, Wellington.
Suffering from venereal disease. Walks in stooping position. No bridge to nose. Pure bred African. Scar on face. When last seen, was dressed in Hospital uniform, *i.e.*, red coat and blue trousers, and wore a pith topee. Knows no English or Hindustani.

D. E. MANGHAM, Major,

Commandant, Range Camp Convalescent Depôt.

Report of a Deserter or Absentee without leave from the Remount Training Depôt, dated at Bangalore, this 11th day of January 1918.

Number, rank and name—No. 21040, Indian Driver Mahboob Sahib.
Father's Name—Khasim Sahib.
Caste—Mohomedan.
Former occupation—Milkman.
Village and District—Itwar Chouk, Hyderabad.
Date of Joining—1st November 1917.
Date of Desertion—6th January 1918.
Place of enrolment—Secunderabad.
Date of enrolment 23rd August 1917.
Age on enrolment—20 years.
Height—5 feet 6 inches.
Chest Measurement—32 inches.
Identification marks on body—A crucial scar on the scalp about 4" above left ear. Two irregular scars on the back of left thigh middle.

P. B. HUDSON, 2nd-Lieutenant, I.A.R.,

for Commandant, Remount Training Depôt.

ROYAL INDIAN MARINE.

NOTIFICATIONS.

FURLOUGH AND LEAVE.

Bombay, the 7th January 1918.

No. 2.—Mr. E. P. Newnham, Constructor, Royal Indian Marine Dockyard, Kidderpore, will officiate as Chief Constructor, Royal Indian Marine Dockyard, Bombay, with effect from 13th December 1917, *vice* Mr. T. Avory, C.I.E., Chief Constructor, on leave.

The 10th January 1918.

No. 3.—The undermentioned officer is granted leave out of India on Medical Certificate, with effect from the date and for the period specified against his name :—

Temporary Sub-Lieutenant D. C. Graham, R.I.M. ... 6 months, with effect from 5th January 1918.

B. H. JONES,
for Offg. Director, Royal Indian Marine.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 16th January 1918.

No. 963-*G.-Camp*.—Mr. S. R. Ewing, an officer of the Indian Finance Department, on deputation in the office of the Field Controller of Military Accounts, Poona, is granted privilege leave for three months, on medical grounds, with effect from the 2nd January 1918.

No. 964-*G.-Camp*.—Mr. B. A. Harris, an officer of the Indian Finance Department, on deputation in the office of the Controller of Military Accounts, Burma Division, is granted privilege leave for one month, with effect from the 2nd January 1918.

No. 965-*G.-Camp*.—Major R. H. S. Whitchurch, I.A., Assistant Military Accountant, 1st class, Military Accounts Department, is granted leave in India for one day, in extension of the leave granted to him in Notification No. 3418-G., dated the 20th October 1917.

B. W. MARLOW, Colonel,
Military Accountant-General.

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 332 OF 1917.

Dated the 7th January 1918.

Re Samuel John, of Bombay, Native Christian Inhabitant, residing at Dadar, an Evangelist, Church Missionary Society, Bombay, an Insolvent.

Notice is hereby given that the order of adjudication made herein on the 6th day of July 1917 against the said Insolvent has been this day annulled.

No. 5 OF 1918.

Dated the 8th January 1918.

Re Ramchand Golabchand, Mulchand Dalpat and Ambalal Maganlal, all of Bombay, Hindu Inhabitants, all residing and carrying on business at 2nd Bhoiwada lane, without the Fort of Bombay, in the name, style and firm of Ramchand Mulchand: adjudged Insolvents.

Ex parte—Narandas Mathuradas, a firm and another : the Petitioning Creditors.

Whereas the abovenamed Ramchand Gulabchand, Mulchand Dalpat and Ambalal Maganlal have been this day duly adjudged to have committed an act of Insolvency under Section IX of the Presidency Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said insolvents do, immediately after the service of the order of adjudication upon them, attend the Office of the said Official Assignee.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
1—1918	Bhawoo Gangaji Katkar	Hindu	Ferguson Road	Jobber in the Trikamdas Mills, Ltd.	7th	January	1918	7th	January	1918
2—1918	Radhabai Raunig Rajput	"	Thakurdwar Road	Public prostitute	"	"	"	"	"	"
4—1918	Rama Saba Achrekar	"	Byculla	Jobber in the Western India Mills, Ltd.	"	"	"	"	"	"
6—1918	Narayan Jadhowji Thacker	"	Chinch Bunder	Lately dealer in grains and now unemployed	8th	"	"	8th	"	"
7—1918	Dhunji Bhana Surti	"	Lower Parel	Fireman in the B., B. & C. I. Railway Co. at Parel (Running Shed).	"	"	"	"	"	"
8—1918	Gabbroochand Tarachand Sha	"	Dhunji Street, Moombadevi	Lately carrying on business in partnership with Habib Rohimtula Ismail Habib and Abdul Rehman Beg Mahomed under the name, style and firm of Habib Rohimtula as commission agent and merchant, and now servant in the service of Dayashankar Dewshankar.	"	"	"	"	"	"
9—1918	Narayen Basapa Manglorkar	"	1st Akalkote Lane, Kandewadi.	Lately Tally Clerk in the Princess Dock and now unemployed.	9th	"	"	9th	"	"
10—1918	Rama Hanumanta Mabdi	"	Lower Parel	Lately Jobber in the Fazalbhai Vishram Mills, Ltd., and now unemployed.	"	"	"	"	"	"
11—1918	Moses Joseph Ezra Nissein	Jewish	Clare Road	Clerk in the employ of the Alexandra Mills	"	"	"	"	"	"
12—1918	Mooman Ebrahim Vajir Dhuka alias Abram Vajir Pirmad Dhuka alias Ebrahim Vajir Dhuka.	Mahomedan	Kumbharwada 6th Lane	Lately Victoria Driver and now servant in the employ of Jamal Dawood	"	"	"	"	"	"

13—1918	Vinayek Madhowrao Pitole and Ram *alias* Ramkrishna Vinayek Pitole.	Hindu	No. 68, Old Sonapur Lane	1st Debtor, Municipal Pensioner, and the 2nd Debtor, Fitter in the employ of the Bombay Telephone Company, Ltd.	"	"	"	"	"	"
14—1918	Shankar Moroo Koombhar	"	Lalbag	Lately broker of earthen pots and now unemployed.	"	"	"	"	"	"
16—1918	Abdulhusein Abdulkader Mombtewala.	Mahomedan	Pakmodia Street	Lately trading in partnership with Abdul Husein Jafferji Chassa and Chandabhai Mahomedalli as Indian Wax and Candle Merchant in the name of Abdul Husein Jafferji Chasa & Co., and now unemployed.	10th	"	"	10th	"	"
117—1918	Francis Duncan McAlpin	European	Esplanade Road	Lately saddler, boot and harness maker, sports goods dealer in the name of McAlpin & Co., and at present unemployed.	11th	"	"	11th	"	"
115—1918	Joachim Paul Pais	Eurasian	Cowasji Patel Street, Fort.	Salesman in the Whiteaway Laidlaw & Co., Ltd.	9th	"	"	"	"	"
385—1917	Rowji Vithal Mahatre *alias* Mogrekar.	Hindu	Dadar	Lately building contractor in partnership with Gopinath Ranchandra Kale and Hardeo Powaji, and now servant in the employ of Mathuradas Vassonji.	30th	July	1917	30th	July	1917
18—1918	Abdulabhai Hasonalli Dawoodi	Mahomedan	Bhajipala Street	Formerly dealer in toys, etc., under the name of Kalemoodin Abdulabhai, and lately servant in the employ of Golamalli Alli Mahomed, and now unemployed.	12th	January	1918	12th	January	1918

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 12th day of January 1917.

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 127 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of Maung Tun Nyein, Trader of No. 67, 27th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Maung Tun Nysein an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 21st day of December 1917.

CASE NO. 170 OF 1917.

Rangoon, the 20th December 1917.

In the matter of Thommil Padingaravatta Kunjuti, residing at No. 12, 27th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Thommil Padingaravatta Kunjuti an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 13th day of December 1917.

CASE NO. 176 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of D. Lewis, clerk, residing at No. 96, 39th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said D Lewis an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 21st day of December 1917.

CASE NO. 179 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of Moona Enna Ahmed of No. 28, 101st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Moona Enna Ahmed an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of December 1917.

CASE NO. 237 OF 1917.

Rangoon, the 22nd December 1917.

In the matter of Joseph Maridas Abel, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Town Insolvency Act, 1909, presented by Joseph Maridas Abel, of No. 65, 35th Street, Rangoon, on the 19th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 20th day of December 1917 against the said Joseph Maridas Abel.

CASE NO. 181 OF 1917.

Rangoon, the 4th January 1918.

In the matter of Gardi Sathiraju of No. 36, 37th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Gardi Sathiraju an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 2nd day of January 1918.

CASE NO. 239 OF 1917.

Rangoon, the 2nd January 1918.

In the matter of S. R. Singaram Pillay, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by S. R. Singaram Pillay of No. 26, 40th Street, Rangoon, on the 11th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 20th day of December 1917 against the said S. R. Singaram Pillay.

CASE No. 1 OF 1918.

Rangoon, the 2nd January 1918.

In the matter of Ah Cheng, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ah Cheng, Contractor, of No. 26, 50th Street, Rangoon, on the 2nd day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ah Cheng.

CASE No. 2 OF 1918.

Rangoon, the 4th January 1918.

In the matter of R. C. Chakrabarty, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by R. C. Chakrabarty, Clerk, of No. 19, Lewis Street, Rangoon, on the 3rd day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said R. C. Chakrabarty.

CASE No. 3 OF 1918.

Rangoon, the 9th January 1918.

In the matter of C. Rajagopaul Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Rajagopaul Naidu, Type Founder, residing at No. 11, 125th Street, Rangoon, on the 7th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Rajagopaul Naidu.

CASE No. 4 OF 1918.

Rangoon, the 9th January 1918.

In the matter of Chase Syhests Driver, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Chase Syhests Driver, No. 18, Sparks Street, Rangoon, on the 8th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Chase Syhests Driver.

(Illegible),
Offg. Registrar.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

Notice of Adjudication Order.

No. 177 OF 1917.

Dated the 14th January 1918.

Re Maidul Islam Jalaluddin ul Hossain, residing at No. 164, Bow Bazar Street, in the town of Calcutta, and lately Editor and managing Director of the "Hablal Matin Co., Ltd." and at present out of employment.

Ex parte the debtor: Dey and Kshatriya—Attorneys for the Insolvent.

On the 17th day of December 1917, an order was made by the High Court of Judicature at Fort William in Bengal, in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 2 OF 1918.

Dated the 10th January 1918.

Re Sital Sha, residing at No. 97, Ahiritolla Street, Kamalpara, in the town of Calcutta, and lately carrying on business at the same place as a petty grocer under the name and style of Sital Sha, but now without any employment.

Ex parte the debtor. K. M. Rakshit & Co.—Attorneys for the insolvent.

On the 4th day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 3 OF 1918.

Dated the 14th January 1918.

Re Bhugwandass Nursingdass, a firm carrying on business in sundry goods at No. 2, Banstolla Street, in the town of Calcutta.

Ex parte Sew Prosad Lala, the creditor. Mitter and Bural—Attorneys for the creditor.

On the 11th day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 12th January 1918.

No. 114-*Ap*.—The following reversions are ordered with effect from the date noted against each :—

Mr. C. A. Stowell to revert as Deputy Postmaster-General, 2nd grade, from the 21st December 1917 ;

Babu Hemanta Kumar Raha to revert as Deputy Postmaster-General, 3rd grade, from the 21st December 1917 ;

Mr. J. E. Home to revert as Superintendent of post offices, 1st grade, from the 3rd January 1918.

The 15th January 1918.

No. 144-*Ap*.—Mr. R. W. Hanson, Assistant Director-General of the Post Office in the grade of Rs. 1,000, is granted privilege leave for three months combined with special leave on urgent private affairs out of India for three months with effect from the 28th January 1918, or from any subsequent date on which he may avail himself of it.

The 17th January 1918.

No. 174-*Ap*.—Babu Manindra Nath Banerji, Personal Assistant to the Director-General of Posts and Telegraphs, pay Rs. 400—500, is granted an extension of privilege leave for one month with effect from the 14th January 1918.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.

(TELEGRAPH TRAFFIC.)

NOTIFICATION.

Calcutta, the 15th January 1918.

No. 242-*T*.—The following officiating promotions are sanctioned for the period specified:—

Name.	Rank.		Date.	
	From	To	From	To
Mr. J. H. Scott . .	Telegraph Master .	Deputy Superintendent, 2nd Class.	13th November 1917.	13th December 1917.
,, J. Goddard . .	Ditto .	Ditto .	14th December 1917.	Until further orders.

W. MAXWELL,

Director-General of Posts and Telegraphs.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8th TO 15th JANUARY 1918

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.												Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.										
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	11	...	...	11	39	..	39	3	(a) 29	3	1	36	...	...	...	...	...	...
Bombay	...	...	...	...	12	...	12	...	(b) 47	...	...	47	7	7	...	...	...	...

(a) Exclusive of 27 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 44 of purchased silver brought on the Mint premises but not yet received.

A. McCORMICK, Lt.-Colonel, R.E.,
Master of the Mint.

His Majesty's Mint;
Calcutta, the 18th January 191 .

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

DEPARTMENT OF EDUCATION.

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs 4-8 (3a.)

The Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (5a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th November 1917. Royal 8vo. Paper cover. As. 4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Cotton Map of India. As. 8. (Copies can be obtained from the Survey of India Office, Map Record and Issue Branch, Calcutta.)

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue Rs 3 (4a.)

Cotton Press Return, No. 4 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 31st October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—
First Forecast: Winter Oilseeds (Rap, Mustard and Linseed), 1917-18. Pies 6 (6p.)
Second Rice Forecast, 1917-18. Pies 6 (6p.)
Third Cotton Forecast, 1917-18. Pies 6 (6p.)
Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (*i.e.*, exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during November 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of November 1917, and for the eight months ended November 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during October 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the nine months, April to December of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4a.)

Joint Stock Companies, October 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of October 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India November 1917. No. 8 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, March and April 1917. No. 12 of 1916-17 and No. 1 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.) each.

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 1st, 8th, 15th, 22nd and 29th December 1917. Pies 6 (6p.) each.

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re 1-12 (1a. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First and Second Half of November 1917. Foolscap. Stitched. As. 1-6 (1a.) each.

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnights ending the 15th and 30th November 1917. Foolscap. As. 6 (1a.) each.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1a.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)
Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)
Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVIII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XIX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXIV "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXVI "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes. Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 48, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2, (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 17[illegible]-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India—Series IV. Secret Department of Inspection 1770; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Debra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916 and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap, Board. Vol. I, Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services, Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health, 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching, 1912 (with additions, 1914), India reprint, 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint 1917. Rs. 1-12 (6a.)
Manual of Physical Training, 1908 (with amendments to 1st December 1916), India reprint, 1917. As. 11 (3a.)
Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 2 (1a.)
Standing Orders, Military Farms Department. Royal 8vo. Limp. Rs. 1-13 (2a.)
Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)
Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915, Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2

Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.

Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.

Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.

Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.

Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA.

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douville. Le Crétacé et L'éocene du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3, (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1917.

Monthly Weather Review for September and October 1916. Re. 1 per month.

Annual Summary of the Monthly Weather Review, 1915. Rs 3

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 19, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

(As the case may be.)

The allotment certificate No. 76 P-1 of the 5½ per cent. loan of 1920 for Rs. 2,000 originally issued in the name of Lala Bhag Mal, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above "Allotment Certificate" and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—L. BHAG MAL,

Residence of Gujranwala.

LOST.

The allotment letters Nos. $\frac{684\text{-B}}{1\ \&\ 2}$ of the 5½ per cent. loan of 1920 for Rs. 200 each originally issued in the name of Shaha Mahmud Shah, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—SHAHA MAHMUD SHAH,

Residence—P. O. Kutubpore, District Rangpur, Eastern Bengal.

DESTROYED.

The Allotment Letter No. 74 B. U. of the 5½ per cent. loan of 1922 for Rs. 200 originally issued in the name of Ah Kaung, the proprietor, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—AH KAUNG,
Residence—Pyapon, Lower Burma.

STOLEN.

The Government Promissory Note Nos. 177339 and 063267 of the 3½ per cent. loan of 1865 and 1896–97 for Rs. 1,000 and Rs. 500, respectively, originally standing in the name of Comptroller General and Syed Ali Hosain respectively and the note was last endorsed to Syed Ali Hosain, the proprietor, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—BIBEE DABIRAN NESSA BEGUM,
Alias NOWROZI BEGUM,
Daughter of the late SYED ALI HOSAIN.
Residence—Kutubpore (Murshidabad), Murshidabad.

LOST.

The Allotment Certificates Nos. $\frac{2121}{172}$ Bom. of the 5½ per cent. loan of 1920 for Rs. 1,500 originally issued in the name of Devarao Balwantrao Kadambande, the proprietor, by whom they were never endorsed to any other person having been lost, notice is hereby given that payment of the above Allotment Certificates and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertiser—DEVARAO BALANTRAO KADAMBANDE, Jahagirdar,
Residence—Torkheda Taluka Shahada in west Khandesh District.

NOTICE.

In the matter of the Indian Companies Act VII of 1913 and of the Nagar Cotton Press Company, Limited, Ajmer.

By the extraordinary resolution of shareholders, the Company will be wound up voluntarily. Creditors are invited to apply to the undersigned for their dues against the Company.

SETH POHKARLAL,
Liquidator, Nagar Cotton Press Co. Ltd., Ajmer.

REGISTERED No. C. 698



SUPPLEMENT TO

The Gazette of India.

No. 3. } CALCUTTA, SATURDAY, JANUARY 19, 1918.

OFFICIAL PAPERS.

A Supplement to the Gazette of India will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in Part VI of the Gazette.

Non-Subscribers to the Gazette may receive the Supplement separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The Supplement and Part VI of the Gazette can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the Gazette of India is required by Law or which it has been customary to publish in the Calcutta Gazette, will be included in the Supplement. For such Orders and Notifications the body of the Gazette must be looked to.

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the fortnight ending the 15th December, 1917

Department of Statistics, India }
January 15, 1918 }

G. FINDLAY SHIRRAS,
Director of Statistics

[illegible] by order of the Governor-General in Council

SUMMARY TABLE NO. 1.

[Co]mparison with previous year—

[W]HOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th December, 1917, as compared with the corresponding period of 1916.

Index number of prices during the fortnight ending 15th December of

Province.	Rice (Common)		Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar Dál (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
[illegible] . . .	100	89	100	84	...		100	100	100	100	100	109	100	95	100	110	...	...	100	118
[illegible] . . .	100	65	..	...	...	...	..	...	...	...	...	...	...	...	100	100	100	100	100	159
[illegible] . . .	100	79	100	100	..	.	...	...	...	...	100	87	100	83	100	121	100	112	100	179
[...] and Orissa .	100	93	100	102	100	95	100	114	100	100	100	78	100	84	100	106	100	125	100	209
[...] Provinces of [A]gra and Oudh .	100	90	100	108	100	95	100	107	100	98	100	103	100	87	100	100	100	105	100	223
[...]hi . . .	100	114	100	107	100	110	100	133	100	111	100	110	100	91	100	106	100	98	100	300
[...]jab . . .	100	98	100	116	100	102	100	117	100	122	100	119	100	104	100	102	100	100	100	106
[...]th-West Frontier [P]rovince . .	100	96	100	101	100	100	100	91	100	100	100	105	100	98	100	105	100	90	100	92
[...] and Baluchis[tan] . .	100	111	100	110	100	105	100	101	100	127	..	. .	100	108	100	103	.	...	..	...
[...]bay . .	100	109	100	133	100	109	100	198	.	..	100	120	100	108	100	83	100	100	...	.
[...]al Provinces [an]d Berar .	100	95	100	115			100	142		..	100	104	100	116	100	101	...	..	100	145
[...] . . .	100	97		...	.		100	119	.	...	100	100	100	108	100	105	100	106	100	152
[...] . .	100	95	100	107	100	102	100	122	100	108	100	103	100	98	100	104	100	104	100	164

[No]TE.—Compared with 1916, the rise in the price of wheat in the Bombay Presidency, of jawar in Delhi, the Central Provinces and Berar, and the Bombay Presidency, of maize in Sind and the Punjab, of ghi in Bengal, and of raw sugar (*gur*) in Bihar and Orissa is noticeable. There was a general rise in the price of salt in all the reporting provinces excepting the North-West Frontier Province, the greatest rise being in Delhi (200 per cent). The fall in the price of rice (common) in Assam and Bengal and of gram in Bihar and Orissa is also noteworthy.

SUMMARY TABLE NO. 2.

[Co]mparison with previous fortnight—

[W]HOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th December, 1917, as compared with the previous fortnight.

Index number of prices during the fortnight ending

Province	Rice (common)		Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar dál (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	30th Nov 1917	15th Dec 1917	30th Nov. 1917	15th Dec 1917	30th Nov 1917	15th Dec 1917	30th Nov. 1917	15th Dec. 1917	30th Nov. 1917	15th Dec 1917	30th Nov 1917	15th Dec. 1917	30th Nov 1917	15th Dec 1917	30th Nov 1917	15th Dec. 1917	30th Nov. 1917	15th Dec. 1917	30th Nov. 1917	15th Dec. 1917
[illegible] . . .	100	110	100	80	.	..	100	100	100	100	100	100	100	100	100	100	...	...	100	100
[illegible] . . .	100	55	100	...	...	.	...	...	...	...	...	..		...	100	98	100	86	100	92
[illegible] . . .	100	94	100	98	.	...	..	...	...	...	100	100	100	100	100	103	100	100	100	89
[...] and Orissa .	100	99	100	107	100	104	100	113	100	103	100	98	100	90	100	99	100	104	100	96
[...] Provinces of [...] and Oudh.	100	100	100	105	100	102	100	100	100	107	100	106	100	100	100	96	100	92	100	85
[...] . . .	100	100	100	108	100	108	100	109	100	106	100	108	100	111	100	100	100	100	100	120
[...]ab . .	100	102	100	106	100	99	100	108	100	105	100	107	100	100	100	100	100	90	100	96
[...]-West Frontier [Pro]vince.	100	100	100	104	100	104	100	102	100	101	100	108	100	100	100	100	100	107	100	111
[...] and Baluchis[tan]	100	112	100	99	100	98	100	111	100	112	.	..	100	100	100	100	...	...	100	93
[...] . .	100	107	100	107	100	106	100	123			100	109	100	98	100	98	100	99	100	105
[...] Provinces [an]d Berar.	100	100	100	107	.	..	100	100	...	..	100	98	100	100	100	[illegible]	[illegible]	...	100	103
[...] . . .	100	96			.	.	100	101	...	...	100	100	100	100	[illegible]	[illegible]	100	100	99	100
[...] . . .	100	100	100	102	100	103	100	107	100	105	100	103	100	100	100	100	100	[illegible]	[illegible]	95

[No]TE.—Compared with the preceding fortnight the rise in the price of jawar in the Bombay Presidency, Sind, and Bihar and O[rissa] [illegible] Sind and Burma, of maize in Sind, of Arhar dal in Delhi, and of salt in the North-West Frontier Province and Delh[i] [illegible] [f]all in the price of wheat in Burma, of rice in Assam, of Arhar dal in Bihar and Orissa, of raw sugar (*gur*) in Assam and [illegible] in Bengal, the United Provinces and Sind is also noteworthy.

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82⅐ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending 15th December of the years 1915, 1916, and 1917.

Marts	Wheat (*Triticum sativum*)			Rice (common)			Jawar (*Andropogon sorghum*)			Bajra (*Pennisetum typhoideum*)			Gram (*Cicer arietinum*)		
	1917	1916	1915	1917	1916	1915	1917	1916	1915	1917	1916	1915	1917	1916	1915
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta	5 0 0	4 14 0	5 2 0	5 0 0	6 0 0	7 8 0	.	...		...			3 8 0	3 8 6	3 14 [illegible]
Bombay	6 9 0	5 6 4	6 2 2	5 4 9	5 2 10	4 14 1	5 0 0	3 2 0	3 6 0	4 8 10	3 11 8	4 0 4	4 0 4	3 12 11	3 14 [illegible]
Karachi	5 11 0	4 13 6	4 8 0	5 12 0	5 3 0	5 4 6	...	2 15 3	3 5 6	4 2 6	3 2 0	3 15 6	..	...	[illegible]
Madras	...	...	..	5 1 9	5 10 1	5 4 10	...	...	...	..	..	...	4 9 5	4 3 4	4 [illegible]
Rangoon	...	4 14 2		2 13 6	3 6 6	3 12 3		...	...	..	...	..	3 8 0	3 14 1	4 [illegible]
Dacca	...	..	...	3 6 0	5 0 0	5 10 0	...	.	...	.	...	..	...	...	[illegible]
Patna	4 6 0	4 6 0	5 0 0	3 1 0	3 5 0	5 2 6	2 8 0	2 3 0	3 7 0		3 0 0		2 7 6	3 1 0	3 10 [illegible]
Ranchi	5 8 0	5 5 0	5 14 0	3 12 0	4 12 0	5 0 0	..	.	...	..			3 8 0	4 2 0	4 [illegible]
Cuttack	5 1 3	5 1 3	5 9 0	3 6 2	3 15 4	3 15 4	...	...	..	..	.		4 11 3	4 1 2	4 [illegible]
Benares	4 10 3	3 14 3	4 14 3	4 8 8	5 0 1	5 6 1	2 14 11	2 14 0	3 0 11	3 0 11	3 4 2	3 6 10	2 13 2	3 1 11	3 14 [illegible]
Cawnpore	4 14 0	4 7 0	5 0 0	5 9 0	5 2 0	5 4 0	3 0 0	2 8 0	3 4 0	3 13 0	3 0 0	3 14 0	3 4 0	3 0 0	3 [illegible]
Meerut	4 13 7	4 9 0	4 11 0	4 11 4	5 12 6	5 11 0	3 1 3	2 13 9	...	3 10 2	3 5 3	3 10 3	3 14 5	3 5 3	3 [illegible]
Agra	5 5 4	5 5 4	5 5 4	6 2 6	6 6 4	6 10 8	3 0 3	2 12 1	3 4 2	4 0 0	3 1 3	3 14 5	3 7 9	3 6 5	3 [illegible]
Lucknow	4 11 8	4 11 8	5 0 0	4 0 0	4 8 4	4 13 6	2 12 2	2 13 9	3 7 8	3 8 2	2 15 5	3 12 11	2 13 9	2 13 9	3 [illegible]
Ferozepur	5 0 0	4 8 6	4 5 3	5 11 6	5 0 0	5 11 6			3 3 3		3 5 3	3 13 0	3 13 3	3 3 3	3 [illegible]
Lahore	5 0 0	4 7 0	4 7 0	4 13 6	5 0 0	5 2 6	3 5 3	3 3 3	3 1 3	3 14 3	3 4 8	3 13 0	4 0 0	3 5 3	3 [illegible]
Amritsar	4 14 0	4 5 0	4 5 0	5 4 0	5 5 0	5 8 0		2 8 0	...		3 10 0		4 0 0	3 7 9	3 [illegible]
Rawalpindi	5 0 0	4 6 0	4 8 0	4 14 0	5 8 0	5 11 0	3 5 3	2 8 0	3 0 0	3 5 3	3 5 3	4 3 0	3 14 6	3 8 0	3 [illegible]
Lyallpur	4 14 0	4 1 0	4 2 0	5 2 0	5 8 0	5 8 0		..		.	3 0 0		4 0 0	3 6 0	2 14 [illegible]
Ambala	4 15 0	4 7 0	4 9 0	5 0 0	5 0 0	6 0 0	2 12 0	2 10 0	2 12 0	3 8 0	3 10 0	3 12 0	3 15 0	3 4 0	2 14 [illegible]
Delhi	5 0 0	4 11 0	4 12 0	6 4 0	5 8 0	6 10 0	3 13 0	2 14 0	3 5 0	4 4 0	2 14 0	3 13 0	3 8 0	3 8 0	3 [illegible]
Peshawar	4 13 7	4 4 3	4 7 7	5 5 4	5 9 5	5 9 0	..	2 2 8	3 4 6	3 5 4	3 5 4	3 11 6	4 1 2	3 9 6	3 [illegible]
Quetta	5 5 0	5 3 3	4 12 6	..	..	...	3 8 9	3 8 0	3 4 0	.				...	
Poona	6 2 11	4 12 [illegible]	5 4 5	6 0 [illegible]	5 13 6	...	5 0 0	2 6 11	2 12 5	5 4 5	3 6 5	3 9 9	4 12 4	3 14 11	4 [illegible]
Ahmednagar	5 11 11	[illegible] 11 [illegible]	[illegible] 13 6	6 [illegible] 11	5 [illegible] 0	[illegible]	4 2 9	.	2 2 11	4 14 1	.	2 10 10	4 5 10	3 7 9	[illegible]
Ahmedabad	6 6 6	4 12 0	5 8 2	7 4 0	6 15 0	6 10 6	...	2 9 0	3 5 4	4 8 0	2 13 0	4 5 2	4 0 0	3 10 0	3 10 [illegible]
Nagpur	5 1 [illegible]	4 1 11	4 9 [illegible]	4 [illegible] 10	4 6 [illegible]	4 [illegible] 8	3 9 2	2 10 11	2 6 5		.	...	3 10 10	3 8 4	[illegible]
Jubbulpore	[illegible]	[illegible] 7 1	5 0 6	3 12 11	4 7 1	4 11 4	2 13 8	..	2 8 0	...	...	...	3 11 6	3 10 2	[illegible]
Godavari	...	[illegible]	...	4 12 [illegible]	4 12 0	4 12 0	...	..	...	...	...	..	.	.	[illegible]
Malabar	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] 4 11	[illegible] 6 11	...	...	..	...	...		.	..	[illegible]

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Burma *—															
Tenasserim—															
Mergui	..	..	32 99	37·43	..	..	..	...	...	...	...	...	...	...	...
Tavoy	...	...	32 99	38 55	...	...		..	...	...	...	...	...	...	...
Moulmein and Amherst	..		27·47	32 99	45 71	71 91	.	..	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon		..	28 44	34 04		48 35	...	.	.	...	...	...	...	...	...
Henzada	.		32 82	35 16	95·52	82 05		..	...	...	...	...	...	...	...
Bassein		..	28 83	32 99	..	...		.	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	.	.	30 19	30 19	71 91	68 06	...	..	..	...	...	...	...	.	...
Toungoo	.	...	25 2	30 79	...	.	...	..	...	...	...	...	..	...	...
Upper Burma—															
Mandalay	..		26·02	32 99	43·84	45 07	.	.	...	...	19·69	19·69	..	...	...
Pakokku	...	..	32 99	35 75		...	...	..	...	...	...	...	...	...	...
Arakan—															
Akyab	...		33 33	40		.		...	...	...	...	...	...	...	...
Assam *—															
Surma—															
Sylhet (Balaganj)	13 28	25	25	42 5		...		.	.	...	...	..	..	...	...
Brahmaputra—															
Goalpara	15	22·5	27 5	35	..			...	...	..	...	...	...	...	...
Gauhati	20	25	28 75	50 62	.	..	..	...	.		...	...	...	..	...
Bengal *—															
Eastern—															
Chittagong	..	20	37 5	45	.	.	...	...	...	...	.	...	...	...	...
Dacca	17·5	30	33 75	50	...	..	..	..	...	..	..	.	...	...	...
Deltaic—															
Calcutta	25	28·12	50	60	50	48·75	..	...	...	...	...	..	...	...	...
Western—															
Burdwan	16 87	22·5 to 30	35	37 5 to 42·5	51 25	50	.			...	...		...	...	...
Midnapore	15	20 to 28 75	35 to 41 25	37 5	57 5	50	...	...	..	...	...	...	...	...	...
Northern—															
Pabna	...	26·87	32 5	47 5	40	40	..	.	..	...	...	..	...	...	...
Rangpur	20	30	45	57 5	50	55			..	...	..	...	...	..	...
Bihar and Orissa *—															
Bihar, north—															
Bhagalpore	30	.	35·62	35	46 25	45	..	..	23·12	32 5	...	..	...	...	...
Muzaffarpur	20·94		40	44 37	44 37	40		.	22·19	24·22	.	.	.	...	...
Bihar, south—															
Patna	15		30 62	38 12	43 75	43·75			23 44	21·87	25	21·87	..	30	...
Orissa—															
Cuttack	12·81	..	33 85	39·58	50·78	50·78		.	.	...	...	...	...	...	...
United Provinces—															
Agra—															
Eastern—															
Benares	22 92	26·25	45·42	50 05	46 41	45·91	48·91	53 02	29·22	30·37	29·22	28·75	30·57	39·6	...
Central—															
Cawnpore	23·75	23 12	55·62	51·25	48·75	44·37	57 5	50·62	28·75	30	30	35	38·12	30	...
Jhansi	...	..	48 44	51 56	49 22 and 53·33	50·78	...	...	27·24	27·08	32·03	25·21	...	32·22	...
Western—															
Meerut			47·03	57·81	48 49	45 62	55·16	51·56	30·78	30·78	30·78	28·59	36·35	33·28	...
Agra	...	...	61·56	63·96	58·88	58·33	66 61	61·56	33·28	30·78	30·16	27 55	40	30·78	...
Submontane, west—															
Shahjahanpur	20	20	40	40	44·37	42·75	53·12	59·02	28·19	29·58	...	29·37	33 75	29·53	...
Oudh—															
Southern—															
Lucknow	.	...	40	42·08	47·03	47·03	55·16	57·19	..	27·6	27·[illegible]	[illegible]	31·98	29·63	...
Northern—															
Fyzabad	25	28·75	45	51·56	48 28	45·78	...	...	...	...	...	...	..	...	...

* The figures under "Rice, husked" represent the prices of common rice.

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments, and [illegible] the wholesale prices in the principal markets (not necessarily district headquarters) in each province [illegible]

...e figures state prices in rupees per ten maunds)

Districts	Maize 1917	Maize 1916	Gram 1917	Gram 1916	Arhar dál 1917	Arhar dál 1916	Oats 1917	Oats 1916	Cotton seed 1917	Cotton seed 1916	Linseed 1917	Linseed 1916	Mustard and rapeseed 1917	Mustard and rapeseed 1916
Burma—														
Tenasserim—														
Mergui	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	61·54	61·54	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	65·98	65·98	68·82	68·82	...	...	...	...	...	...	...	...
Pegu (deltaic)—														
Rangoon	...	...	84 97	88·79	51·61	57·14	52 08	49·81	...	...	...	...	...	...
Maubin	...	...	55·17	60·95	61·54	68·82	...	...	...	...	...	...	...	...
Bassein	...	...	34·41	40·76	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—														
Henzada	...	...	46·72	42·95	75·29	75·29	...	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—														
Mandalay	18·71	18·71	34·41	34·97	60·95	64 65	58·78	57·66	...	...	...	...	...	...
Pakôkku	...	...	34·41	34·41	71 91	71 91	...	...	...	...	...	...	...	...
Arakan—														
Akyab	...	...	72·73	66·67	...	...	...	...	...	...	...	...	...	...
Assam—														
Surma—														
Sylhet (Baleg...)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Brahmaputra—														
Goalpára	...	...	...		...	...	...	...	...	...	...	...	65	42·5
Gauhati	...	...	...	...	...	...	...	...	...	...	90	...	57·5	46·25
Bengal—														
Eastern—														
Chittagong	...	...	42 5	50	65	70	...	...	...	...	100	100	80	50
Dacca	...	...	...	...	47·5	60	...	...	...	...	60	60	70	70
Deltaic—														
Calcutta	...	...	35	35	50	52·5	...	...	...	...	50	68·75	55	52·5
Western—														
Burdwan	...	...	30	38·75	45	50	...	...	...	...	60	65	52 5	55 to 60
Midnapur	...	...	38·75 to 43·75	47·5	50 to 65	7 0	...	...	...	...	45	55	62·5 to 75	52·5 to 62·5
Northern—														
Pabna	...	...	...	...	60	60	...	...	...	...	40	62·5	70	61·87
Rangpur	...	...	52·5	76·25	50	75	...	...	...	...	...	...	67 5	55
Bihar and Orissa—														
Bihar, north—														
Bhágalpur	20	20	26·25	35	40	45	25	27·5	...	...	40	70	60 to 66·25	58 12 to 58 12
Muzaffarpur	20·62	28·44	26·56	32·66	40	50	28·44	22·19	...	...	...	...	...	...
Bihar, south—														
Patna	18·75	19·69	24·69	30·62	34·37	36·87	25	20	...	...	41 25	70	67·5	49·37
Orissa—														
Cuttack	...	...	47·03	40·73	47·08	55·62	38·07	40·73	...	...	...	...	...	61·04
United Provinces—														
(a) Agra—														
Eastern—														
Benares	22·92	25·81	38·23	31·2	39·63	42·4	...	...	...	...	41·77	58·8	46·41	51·2
Central—														
Cawnpore	25·63	25	23·5	30	37·5	42·75	25	40	33 75	25	50	66·25	50	48·75
Jhánsi	...	25·75	36·72	30·78	...	...	...	...	...	...	...	...	...	...
Western—														
Meerut	30·78	29·69	29·01	38·28	28·07	46·44	...	...	...	...	...	...	51·61	43·28
Agra	30·16	28·67	34·34	34·01	50	57·12	...	...	40	67	50	50·22	40	50
Submontane—														
Shahjahanpur	34·69	25·94	30·31	30	38·12	38·12	...	...	32·5	27·5	42·66	63 91	55	50
(b) Oudh—														
Southern—														
Lucknow	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	40	61·41	66·67	57·19
Northern—														
Fyzabad	[illegible]	24·22	[illegible]	[illegible]	...	...	...	...	...	...	...	...	...	43·12

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*continued*

DISTRICTS	SESAMUM (*Til* or *jinjili*)		GHI		SUGAR, RAW (*Gúr*)		SALT		TOBACCO LEAF		TURMERIC		GRASS		STRAW
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Burma—															
Tenasserim—															
Mergui	...	...	581·82	581·82	...	...	27·47	27·47	..	...	...	..	...	...	...
Tavoy	...	...	640	640	...	...	25·7	25·7	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	457·14	...	...	24·62	24·62	..	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	...	..	533·33	581·82	..	...	35·75	32·47	...	...	...	...	...	...	...
Maubin	..	..	640	492·31	.	...	48·12	40	...	..	..	...	...	...	...
Bassein	.		640	640		...	45·71	45·71	...	..	...	...	...	...	...
Pegu (inland)—															
Henzada	..	.	800	533·33	.	...	36·36	35·75	...	..	...	...	...	...	...
Toungoo	..	.	...	...		...	40 51	36·16	...	..	...	...	...	...	...
Upper Burma—															
Mandalay	..	.	711·11	640	.	...	41·83	39·02	...	..	...	...	...	...	...
Pakokku	...	...	711·11	581·82	..	...	45·39	45·39	...	...	...	...	...	...	...
Arakan—															
Akyab	...	.	711·11	640	...	...	47·06	30·77	..	...	...	...	...	...	...
Assam—															
Surma—															
Sylhet (Balaganj)		..	620	560	65	70	52·5	35·62	...	...	...	..	...	...	...
Brahmaputra—															
Goálpára	..	...	560	560	80	75	57·5	36·25	.	...	...	.	...	...	...
Gauhati	..	..	610	565	75	80	60	38·75	...	...	...	...	...	...	...
Bengal—															
Eastern—															
Chittagong	..	..	700	540	85	80	65	32·5	...	...	.	..	..	...	...
Dacca		..	...	580	110	105	70	37·5	.	...	...	...	...	.	...
Deltaic—															
Calcutta		..	650	550	90	70	50	30	...	...	...	...	...	...	...
Western—															
Burdwan		..	540	560	65 to 70	72·5	42·5	28·12	.	...	...	...	...	...	...
Midnapur	...	...	580 to 620	550 to 580	100	85	57 5	35	...	...	..	...	...	...	...
Northern—															
Pabna	..	.	900	590	56·25	75	62·5	40	...	...	...	...	...	...	...
Rangpur	..	...	700	560	105	100	70	40	..	...	...	..	...	...	...
Bihar and Orissa—															
Bihar, north—															
Bhágalpur	60	77 5	600	610	75	50	61·25	32·5	80	130	...	...	...	...	...
Muzaffarpur	...	..	533·12	533·12	50	50	57·19	28·59	266·56	266·56	...	...	...	...	...
Bihar, south—															
Patna	60	49·37	510	480	60	50	60	30	22·5	20	...	..	...	5	5
Orissa—															
Cuttack	...	76·15	609·48	533·33	64·74	63·96	36 35	20	91·41	91·41	...	...	6·25	5	6·25
United Provinces—															
(i) AGRA—															
Eastern—															
Benares	57 97	54·17	533·33	533·33	72·19	62·97	56·41	30·57	...	...	...	...	...		...
Central—															
Cawnpore	70	65	500	500	55	67·5	46·25 and 47·5	23·75	160	112·5	185	155	..	.	...
Jhánsi	...	50	469·69	522·5	66·25	53·28	50	25	..	...	...	...	...	2·5	...
Western—															
Meerut	...	58·28	609 58	482·97	50	57·19	66 67	24·22		...	..	...	...	..	.
Agra	72·71	66·67	533·33	581·77	88·91	80	61·56	25	120	120	180	150	10	7·5	12·5
Submontane, west—															
Shahjahánpur	58·12	50	505	500	...	63·91	47·37	23·66	180	180	180 to 190	155 to 180	...	..	...
(ii) OUDH—															
Southern—															
Lucknow	..	...	500	510	...	...	38·91	37·6	...	...	[illegible]	[illegible]	...	...	...
Northern—															
Fyzabad	...	.	460	485	...	50	55	26·25	...		...	...	[illegible]	[illegible]	...

…e figures state prices in rupees per ten maunds)

…aw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		District
…16	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	
															Burma—
															Tenasserim—
	...	..	..	.	14·19	17·16	...	...	...	.	..		3	2·62	Mergui
...	...	...	. ..	...	...	...	...	...	...	...	...	..	2	2	Tavoy
..	...	...	..	...	11·9	11·9	...	11·02		.	..	...	2·75	2·56	Moulmein and Amherst
...	...	...													
															Pegu (deltaic)—
	...	...	...	...	...	32·99	15·43	11·03	...		.	..	2	1·87	Rangoon
..	...	...	.	.	..	..	...	...	...			..	...	..	Maubin
..	...	...	.		7·14	...	...	...	.		...		2 06	1·87	Bassein
															Pegu (inland)—
	...	...	..	.	...	.	.	...			.	.	...	..	Henzada
.	...	...	.		...	..	.	...			..			...	Toungoo
															Upper Burma—
					34·97	28 83		...					...	...	Mandalay
.	..	.	.	.	...	.	.	.	.	.			2·19	2·06	Pakôkku
															Arakan—
.		..	.	..	...		9·18	9·18				..	3 12	2·62	Akyab
															Assam—
															Surma—
..	..	..	.	.	..	...		.		...		.	2·34	1·95	Sylhet (Balaganj)
															Brahmaputra—
	...	.		. .	.	.	..	..		...	.	...	3·62	3·37	Goálpara
.	..		...	.	..	..	5·62	5·62	..		..	.	2·25	2·05	Gauhati
															Bengal—
															Eastern—
...		.		.			..	...		.			2·25	1 81	Chittagong
.	.	.	...	..		. .	...	...	..	..			3 34	2·78	Dacca
															Deltaic—
...	.		..	.		..	7·5	6 25					3 23	2 62	Calcutta
															Western—
..	.	.	.	..	...	...	5	3·75		.			3·31	2·78	Burdwan
.	.	...	..	.	.	..	...	...	..		.		3·25	2·69	Midnapur
															Northern—
	.	.		..	..	..	...	...					3·75	2 84	Pabna
		.		...	..	.	...	... 2·02*	.				3 25	3	Rangpur
															Bihar and Orissa—
															Bihar, north—
			..		21·25	21·25	...	...					2·5	2·06	Bhágalpur
.	..	.	10	10	25	25	...	...					2·42	2·08	Muzaffarpur
															Bihar, south—
·25	.	...	10	11·25	18·75	17·5	...	...				.	3·17	2·08	Patna
															Orissa—
5 62	...	..	.	.	8·75	7·5	...	...	...				3·25	2·75	Cuttack
															United Provinces—
															(a) Agra—
															Eastern—
..	...				21·61	25	6·25 to 8·75	3·96 to 7·92	.	.		...	4·12	3·44	Benares
															Central—
	.	2·5	10	9·37	22·5	26·25	8·75	5	65	65	.	...	3·56	2·97	Cawnpore
	...	...	...	..	...	...	...	...		...		.	3·69	3·12	Jhánsi
															Western—
	..	...	13·33	10	25	28 59	10	7·5	.			...	3·44	3·12	Meerut
5	10	..	10	6·67	25	30·78	...	...	60	...	100	100	3·69	3·06	Agra
															Submontane, west—
	..	..	11·25	10	30	36·25	6·25	6·25	70 and 90	50 and 80	60 and 110	50 and 8[illegible]	3·5	3·12	Shahjahánpur
															(b) Oudh—
															Southern—
	...	..	[illegible]	[illegible]	17·5	23·75	...	5·63	...	...		..	3·37	3·06	Lucknow
															Northern—
87	..	..	10	...	29·37	...	12·75	9·37	...	...	60	50	3·28	3	Fyzabad

* Price of first class coal at Jharia.

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*continued*

Districts	Rice, unhusked 1917	Rice, unhusked 1916	Rice, husked 1917	Rice, husked 1916	Wheat 1917	Wheat 1916	Flour (wheat) 1917	Flour (wheat) 1916	Barley 1917	Barley 1916	Jawar 1917	Jawar 1916	Bajra 1917	Bajra 1916	Ragi 1917
Rajputana—															
Eastern— Ajmer	26·67	26·67		...	53·44	53·44	.	..	34·79	35·57	33·28	26·67	44·43	36·41	...
Delhi— Delhi	...	22·5	62·5	55	50	46·87	60	50	35	31·87	38·12	26·75	42·5	28·75	...
Punjab—															
Southern— Ferozepur	25·50	26·72	57·19	50	50	42·19	51·56	17·08	36·41	32·08	.		..	3·28	...
Central— Lahore	26·72	27·5	48·44	50	50	44·37	57·19	50	30·78	30·78	33·28	32·08	38·91	32·66	...
Submontane— Amritsar	38·12	30·62	52·5	53·12	46·87	43·12	53·28	48·44	40	35	..	25	...	36·25	...
Northern— Rawalpindi			45·75	55	50*	43·75	53·28	45·62	28·59	27·5	33·28	25	33·28	33·28	...
Western— Lyallpur	30		51·25	55	48·75	40·62	55	45	30	30		...		30	...
Multan	27·5	27·5	50	45·62	49·06	42·08	55	43·62	33·12	33·75	35	28·44	32·5	33·12	...
N.-W. Frontier Province—															
Peshawar		.	53·33	55·88	48·49	42·66	58·33	47·4	28·96	25·62	.	21·67	33·33	33·38	...
Dera Ismael Khan	..		60·94	63·44	43·49	48·59	47·66	55	29·84	33·12	28·44	31·35	31·35	34·58	...
Sind and Baluchistan—															
Karachi			57·5	51·67	56·87	48·44	..		...			29·53	41·25	31·25	...
Shikarpur		27·13	.	72·5	51·87	45·62	..		36·25	37·19	...	29·37	...	30·62	...
Quetta		...	...	...	51·67 to 54·37	50·78 to 53·28	85	70 to 75	40·62	36·25	35·47	35	...	...	...
Bombay—															
Konkan— Bombay	33·8	35·16	52·97	51·77	65·62	53·96	...		37·03	33·85	50	31·25	45·52	37·03	...
Deccan and Karnátak— Dharwar		..	58·18		45·57		.		.	...	31·67	20·78	...	.	...
Sholapur	..		55·47	52·19	47·71	33·96	..	.	..		39·48	19·22		25·78	...
Poona	.	...	60·47	58·44	61·82	47·92	.	...	..	44·48	50	24·32	52·76	34·01	...
Khandesh and N.-E. Deccan— Ahmednagar	..		65·57	55·62	57·45	37·03	..	...		...	41·72	...	48·8	.	...
Dhulia	.	..	...	..	55·57	40·52	.		...	..	..	...		36·04	...
Gujarat— Surat	.	.	..	...	...	...	..	.	...	...	...	...	41·82		...
Ahmedabad	.		72·5	69·37	60	48·12	..	...	...	29·37	...	25·62	45	38·12	...
Central Provinces—															
Western— Nagpur	37	.	46·12	44·19	50·94	41·19	65	53·31	...	...	35·75	26·81	...	...	..
Central— Jubbulpore	.	.	35·06	41·44	50	44·44	61·5	57·12	.	...	28·56	...		...	...
Eastern— Raipur	30	35	35	40	37	43	43	50	..	..	...	..	..	...	...
Berar—															
Akola	..	.	42·12	42·56	...	33·87	.	...	.	...	28·44	23·81	..	...	..
Amraoti	...	.	46·69	44·44	52·94	46·25		...	..	...	33·75	23·44	...	...	.
Madras—															
South, central— Coimbatore	.	.	.	...	...	.	..	..	.	...	43	35	39·1	...	..
Salem	.	...	..	...	...	..	..	..	...	..	...	..	...	.	30·7
Central— Bellary	...	.	...	...	...	...	.	..	..	...	33·9	28·9			..
Cuddapah	36·4	39·7	.	..	...	..	...	..	.	..	37·6	29·1	33·3	31·6	..
Kurnul	...	.	...	..	...	..		..	.	..	...	.	..	.	..
East Coast, central— Nellore		..	..	.	..	...	...	...	...	..	...	...	...	...	30·5
East Coast, south— Madras	28·8	32·5	51·1	56·3	..	.	.	.	.	..	..	...	...	..	...
Tanjore	35·5	34·7	50	48·3	...			..	..	...	.	...	...	..	
Trichinopoly	...	...	..	.	..	..	..	.	.	.	.	...	.	..	29·6
Southern— Madura	.	...	.		.	...	..	...	.	...	[illegible]	[illegible]	44·6	40·4	...
Mysore— Mysore	25	20	56	52	60	48	65	60	..	...	[illegible]	24	[illegible]		30
Bangalore	22	22	60	60	54	54	67·76	67·76	...	...	28	26		...	26

* The figures under "Rice, husked," represent the prices of cleaned rice

(The figures state prices in rupees per ten maunds)

[…]	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	
															Rajputana—
															Eastern—
...	34·79	30·68	34·79	35·57	...		.	...	..	..	92 86	92·86		..	Ajmer
															Delhi—
...	31 87	28·75	35	31·87	38·75	42·5	...	...	40	29 37	60	60	58·75	47·5	Delhi
															Punjab—
															Southern—
...	36·41	32 66	38·28	32 08	72·81	66 72	.	..	44·37	30 78	66·72	66 72	..	..	Ferozepur
															Central—
...	36·41	30·78	40	33·28	48 44	50	35 62	36·41	43·28	30 16	57·19	[illegible]	18 14	50	Lahore
															Submontane—
...	36·41	28·12	40	31 84			..	..	42 5	30	65		55		Amritsar
															Northern—
...	34·84	33·75	39·06	35	...	...	...	...	..	.	43 75	64·06	44·37	45	Rāwalpindi
															Western—
...	32 5	26·75	40	33 75	...	.		...	36·72	28·44	.		44 37	51 25	Lyallpur
...	36·25	27·5	40	32·5	..	60	36 87	35·62	37·5	28·44	55	65	47 5	47 5	Multan
															N.-W. Frontier Province—
..	32 34	32 24	40 73	35 94	42·34	48·07	...	...	.	...	...	...	46 04	44 79	Peshāwar
...	...	35	35·73	36 98	.		..	.	.	...	..	.	..	...	Dera Ismael Khan
															Sind and Baluchistan
..	..	...	...	...	.	...	...	..	42 97	26·56	..		...	35 62	Karāchi
...	...	...	...	35·12	..	55	...	.	40		...		...		Shikarpur
	47·5	37 29 to 37 5	.	.	61·25 to 75	58·75 to 67 5	55	62 5	..	..	..			...	Quetta
															Bombay—
															Konkan—
..	...	..	40·21	38·07	67·29	60·1	39 27	42 66	31 61	24 48	58 91	71·41	..	...	Bombay
															Deccan and Karnātak—
.	...	..		42·4			.	...	23·19	22 76		56·35	.		Dharwar
.	...	..	46 04	34·22	56 25	45·52	...	...	.	20·83	46 77	62·76	..	..	Sholapur
..	..	.	47·71	39·32	57·6	49·27	...	..	32·45	..	...		..		Poona
															Khandesh and N.-E. Deccan—
.	...	.	43·65	34·54		..	...	..	26·67			68·[illegible]	.	.	Ahmednagar
	...	.		...		.	..	...	39·48						Dhulia
															Gujarat—
..	...	..			...		..	.			...	...	.	...	Surat
..	...	.	40	36·25	60	46 87	. .	.			...		...	...	Ahmedabad
															Central Provinces—
															Western—
.	...	.	36 75	35·19	.	46 94	..	.	35 69	22 5	61 37	...	.	...	Nagpur
															Central—
	...		37 19	30 37	47·06	48·5	33 31	44·44	28 56	28·56	47 06	57 12		...	Jubbulpore
															Eastern—
.	...	.	29	32	38	40	.	...			50			...	Raipur
															Berar—
...	...	.		32·19		39·62	..	...	37·75	20·31		72 06	...		Akola
...	..	...	40 69	36·12	47 06	40·44	.	.	21·87	21 94	64·5	76 [illegible]			Amrāoti
															Madras—
															South, central—
	...	...	55·8	55·8	...		...	...	35·2	38 4	.	..	..		Coimbatore
30	..	...	...	..	40·4	36·2	...	...	...	.	.	...	...	...	Salem
															Central—
...	...	...	46·3	46·3	35·3	35·3	...	...	23·9	19 8	..		..	...	Bellary
...	...	...	...	...	...	...	...	...	. .	.	..	...	...	...	Cuddapah
.	...	...	...	...	...	...	..	...	...		..	...	..	...	Karnul
															East Coast, central—
33·5	...	...	...		40·3	30·6	...	...	..	..	..	.	...	.	Nellore
															East Coast, south—
...	...	...	45·9	42·1	...	...	54·9	54·9	57·6	57 6	..	...	.	..	Madras
...	...	...	...	...	...	...	...	...	...	..	..	...	..	...	Tanjore
26·8	...	...	...	...	...	.	...	...	.	.	...	...	...	...	Trichinopoly
															Southern—
...	...	...	[illegible]	[illegible]	35	35	..	.	..	...	..	...	.	.	Madura
															Mysore—
24	...	[illegible]	35	[illegible]	[illegible]	60	76	70	..		.	.	...	...	Mysore
26	...	[illegible]	32	[illegible]	[illegible]	56	...	...	...		.	...	...	...	Bangalore

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*concluded*

Districts	Sesamum (*Til or Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
ajputana—															
astern—															
Ajmer	73·91	66·56	492·19	609·58	91·41	80				..	..	...	...	...	...
lhi—															
Delhi	75	63·75	630	595	65	62·5 to 70	60	20	80	80	210	180	12·5	10	..
njab—															
Southern— Ferozepur	66·72	66·72	595·31	556·56	88·91	80	50	44·37	160	123·12	160	106·72	...	...	...
Central— Lahore	76·25	61·56	640	630	72·66	66·72	40	40	133·28	114·22	188·28	152·34	10	10	.
Submontane— Amritsar	75	62·5	645	610	52·5	52·5	40	38·75	100	90	180	155	...	...	.
Northern— Ráwalpindi	.	...	540	580	47·03	52·5	38·12	33·12	...	...	.	...	...	...	...
Western— Lyallpur	90	..	575	550	53·75	50	47·5	37·5	160	...	180		..	...	..
Multan	60	55	570	570	56·87	58·12	43·75	40	100	122·5	210	190	10	12·5	...
.-W. Frontier Province—															
Peshâwar		...	568·91	511·98	58·7	77·18	23·18	23·02	94·11	110·36	.	.	..	...	...
Dera Ismael Khan	..	..	640	640	60·94	56·56	32·71	37·5	.	.		..	12·5	13·33	.
ind and Baluchistan—															
Karáchi	..	.	...	.	.	.	22·5	...	...	...	.		.	...	..
Shikarpur	..		.	610	...	70	...	...	...	42·5	.	.	...	...	...
Quetta			572·5 to 637·5	555 to 620		...	23·44			...		.		...	...
ombay—															
Konkan— Bombay	84·27	71·41	628·59	628·59	100	103·38	32·5		.	..	161·63	159·17	16·82	8·38	...
Deccan and Karnátak—															
Dharwar	..		...	...	.	..	...		...		..	...			
Sholapur	51·72	57·13	492·19	433·85	79·43	81·51	40	..	...	122·92	56·25	175·26	.	..	.
Poona	...		505·26	568·44	32·86	87·71	35·21	...	210·52	203·49	164·9	...	...	..	.
Khandesh and N.-E. Deccan—															
Ahmednagar	...	53·7	...	500	86·67	80	34·9	..	...	..	160	..	...	...	...
Dhulia	...	...	...	.	.	...		...		...	...	...	...		...
Gujarat— Surat	...	..	583·8	...	.	...	30	..	...	.	...	...	...	...	...
Ahmedabad	.	..	520	600	...	...	16·56	..	...	..	..	.	...	...	...
entral Provinces—															
Western— Nagpur	86·62	75·56	590	525	...		40	27·5	108·31	83·31	.		6·44		7·5
Central— Jubbulpore	76·19	50	500	490	...	...	40	28·5	130	66·62	177·75	177·75	5	5	7
Eastern— Raipur	..	...	520	480	..	...	38	29	160	160	120	90	...	...	...
erar—															
Akola	...	61·87	571·44	514·25		...	42·87	27·75	128·81	100	.	...	...	...	...
Amráoti	...	61·5	480	560	...	...	35	25	184·44	142·19	...	...	...	...	...
adras—															
South, central— Coimbatore	82·8	73·4	487·8	509·3	157·9	67·2	21·6	17·5			222·2	208	...	...	
Salem	..	...	488	488	...	...	.	...	171·3	171·3	127	91·4	.	...	7·7
central— Bellary	62·1	58	507·9	471·7	71·5	55·1	...	...			.	..	...	...	...
Cuddapah	.	.	559·2	493·4	...	...	...	..	..	...	161·5	149·4	...	...	...
Karnul	...	.	...	.	..	...	...	...	100	82·3	125·3	164·6	...	..	..
East Coast, central— Nellore	.	.	466·7		..	.	..		.		..	..	.	.	5·7
East Coast, south— Madras	...	.	543·1	559·6	65·8	69·1	25·8	15·2	139·9	13[illegible]·7	164·7	119·8	..	..	..
Tanjore	...	..	466·7	466·7	...	...	23·4	23·4	...	...	...	...	...	...	...
Trichinopoly	...	...	608·1	540·5	...	...	28·1	20·6	123·4	123·4	...	...	...	...	.
Southern— Madura	66·8	66·7	675·7	675·7	...	...	...	...	141·1	141·1	...	...	...	..	15
ysore—															
Mysore	60	72	582·86	480	94·27	102·86	...	...	205·13*	214·27*	154·[illegible]	17[illegible]	[illegible]4·48	5·1	4·48
Bangalore	72	64	617·18	548·54	77·18	77·18	...	...	240*	240*	[illegible]	[illegible]5·68	8·8	8·8	8·8

*Includes octroi duty amounting to Rs. 108 per 10 maunds.

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil per tin		Districts
1916	1917	1916	1917	1916	1917	1916	1917	1916	1917*	1916	1917	1916	1917	1916	
															Rajputana— *Eastern—*
..	...	.	..		..	35 57		.	...		80 to 90	80 to 90	6 and 7	3 25	Ajmer
															Delhi—
..	12·5	5	14·17	11·25	15·75	22·5	7·5	6·25	80	80	250	250	2 7	2 28	Delhi
															Punjab— *Southern—*
...	..		8 91	8·91	22·19	25	..	..	142	142	225	225	3 75	3 19	Ferozepur
															Central—
...	...	..	14 84	10·47	28·59	26 72	10	7·5	160	150	170	170	4·12	3·31	Lahore
															Submontane—
...	...	7·97	13 44	11·25	23 75	22·5	10	7·5	14)	120	...	...	3 87	3 25	Amritsar
															Northern—
...	...	..	20	12·5	...	...	23·5	11·25	100	90	120	120	4·06	3·44	Ráwalpindi
															Western—
...	...	...	10	10	20	25	12·5	6·87	120	112	200	180	4	3 22	Lyallpur
...		11·25	10 62	11 41	25	25	...	...	105	105	...	...	3 64	3 16	Multan
															N.-W. Frontier Province—
...	...	...	7 86	6 15	27 34	24·13	13 38	9·32	60 to 100	60 to 100	60 to 200	60 to 200	4 94	3·44	Peshâwar
...	...	...	10	15	27·29	27·97	..	...		...	...		3 91	3 62	Dera Ismael Khan
															Sind and Baluchistan—
..	...	...	...	...	..		..	..		.	...		3·28	2 72	Karáchi
	...		13 75	9 37		25	...	. .			.	.	3 53	3 00	Shikárpur
..	...	..	15	12 5	28·75	30	12 86	11 02	120 to 220	120 to 220	...	..	3·72	2 97	Quetta
															Bombay— *Konkan—*
..	..	...	..	...	19 63	21·41	..	..	..		..	...	3 06	2 84	Bombay
															Deccan and Karnatak—
...	...	...	...	...	..	.	...	. .	97 5	90	...	.	3 64	2 94	Dharwar
		..	...	...		...	..	...	...	...	..	..	2·75	2 09	Sholapur
...		..	...	...	25	...	.	...	..	...	...	..	3·36	2 8	Poona
															Khandesh and N.-Deccan—
...	...		...	...	..	...	..	...	..	...	...	...	2·64	2 08	Ahmednagar
...	...	..	...		..	.	...		..	...	...	.	3 75	...	Dhulia
															Gujarat—
...	...	...	...	...		...	...	...	...	..	...	.		..	Surat
...	...	...	..	...	27·5	25	...	...	...	..	..	.	3 62	3·12	Ahmedabad
															Central Provinces— *Western—*
...	21	...	..	..	...	...	9·25	5·31	80	..	125	.	3 37	2·37	Nagpur
															Central—
6·5	...	...	...	...	26·69	30	..	.	60	60	70	70	2·37	2·19	Jubbulpore
															Eastern—
...	...	..	...	...	...	...	...	...	...	...	...	...	2·75	2 25	Raipur
															Berar—
...	...	.	...	...	...	...	...	...	95	99	64	64	2 87	2·31	Akola
...	...	...	..	..	...	...	8·94	5	70	70	70	70	3·12	2·31	Amráoti
															Madras— *South, Central—*
...	6	4		...	90·5*	90·4*	...	...	...	..	60	60	4	2 93	Coimbatore
7·7	...	...	...	...	...	...	...	...	100†	100†	...	...		2 94	Salem
															Central—
...	10·3	10·3	...	...	...	...	...	...	100†	100†	150	140	3·74	2·79	Bellary
...	...	...	...	...	.	...	..	...	...	...	...	...	3·08	2·8	Cuddapah
...	..	...	...	...	...	...	...	...	...	...	...	...	4	3·31	Karnul
															East Coast, Central—
5·7	.	...	.	...		..	...	...	...	...	...	...	2·11	2·06	Nellore
															East Coast, South—
...	...	...	...	...	26·6	27 9	14·4	5·9	202·5†	195†	...	...	...	2 06	Madras
...	...	...	...	...	10·7	10 9	.	...	150†	170†	...	...	2 84	2·71	Tanjore
...	...	...	..	.	38·4	38·2	...	...	...	...	...	...	3 53	3	Trichinopoly
															Southern—
15	...	...	...	.	20·4	20·4	..	...	...	...	60	60	3 5	2 69	Madura
															Mysore—
5·1	5	4·46	[illegible]	[illegible]	40	40	15·42	15·42	50 to 150	50 to 100	50 to 100	50 to 100	3·87	3·5	Mysore
5·3	[illegible]	4·27	...	[illegible]	33·8	35·8	...	...	160	160	120 to 150	120 to 150	3·25	2·62	Bangalore

*Superior quality

† Sheep or goat

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF DECEMBER, 1917

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month
Burma—												
Tenasserim—												
Mergui			.				12 2	12 2	...	...	.	...
Tavoy			.		10 3	10 2	11 12	11 12	...	...	...	...
Moulmein and Amherst	7 —	5 1		...	12 2	12 2	13 4	13 4	...	..	..	...
Pegu (deltaic)—												
Pegu				.	10 6	12 2	12 2	14 9	..	.	.	...
Rangoon			.		12 2	14 9	13 4	16 3	...	..	..	...
Maubin	4 —	4 —	..	.	9 2	11 3	12 2	14 9	..	...	.	..
Bassein	.		.	..	12 11	12 11	13 4	13 4	..	...	...	..
Pegu (inland)—												
Tharawadi					10 1	11 12	11 10	16 8	...		...	...
Henzada	5 5	5 1			11 3	11 8	12 2	13 14	.	..	..	...
Prome	[illegible]	...			9 11	10 11	12 1	14 9	...	...	.	...
Toungoo	[illegible]				12 2	12 2	14 9	14 9		...	.	...
Thayetmyo	.			.	9 7	9 7	11 3	11 3			..	...
Upper Burma—												
Mandalay	8 9	8 14	..		10 6	10 1	14 9	13 14	19 10	19 10	..	
Bhamo	..				10 7	12 2	11 3	13 4	...	..	..	..
Pakôkku	.	...		.	9 1	9 1	11 3	11 3	...	.	...	..
Meiktila					12 2	12 2	16 3	16 3	...		...	...
Arakan—												
Sandoway	2 10	2 10			14 2	14 2	18 3	18 3			.	
Kyaukpyu	3 8	3 8			11 —	11 —	13 —	13 —	.		..	.
Akyab		..			10 —	10 —	11 —	11 —	...	...		..
Assam—												
Surma—												
Sylhet					12 4	12 4	14 —		...	...	..	...
Cachar	4 —	4 —			7 —	7 —	14 11	14 14	...	...	..	..
Hill Tracts—												
Khási and Jáintia Hills	6 5	6 5	.		4 —	4 —	6 4	6 4	...	...	..	...
Gáro Hills	..		.	..	3 8	3 8	10 —	9 —	...	...	...	...
Manipur	14 —	15 —		..	25 —	26 —	27 —	28 —	...	..	..	..
Nágá Hills	...	..	.	.	10 8	9 —	11 —	10 4	...	...	..	...
Lushai Hills	...	...	.	.	4 8	4 —	8 —	8 —	...	...	...	..
Brahmaputra—												
Goálpára	10 —	10 —	...		4 8	4 8	10 —	9 —	...		.	...
Kámrúp (Gauhati)	6 —	7 —		.	6 4	6 4	10 —	8 8	..	.	...	.
Darrang	..		.	.	6 —	6 —	9 —	9 —	...	..	..	...
Nowgong	..		...	.	6 —	6 —	12 —	12 —	...	...	...	...
Sibságar					4 —	4 —	7 —	7 —	...		..	..
Lakhimpur	5 4	5 4		.	4 8	4 8	8 —	8 —	..	...	..	...
Bengal—												
Eastern—												
Chittagong	..	.		...		...	..	10 8	...	...	...	...
Noakhali		.				..	10 8	9 —	...	...	...	..
Backerganj	..	..	.	..	.	...	10 4	10 8	...	...	.	...
Maimensingh	...	..	..	..	...	...	8 8	8 8	...	...	...	...
Tippera	...	...	...	..	.	..	13 15	10 8	...	...	...	...
Dacca	.	..	...	..		...	...	10 —	...	...	...	...
Deltaic—												
Khulna	...	...	..	...	.	..	10 8	8 8	...	...	...	...
24-Parganas	..	..	..	...		...	9 —	8 —	...	...	...	...
Howrah	...	...	...	..		..	8 4	8 3	...	...	...	...
Calcutta	...	..	..	..	..	...	7 9	7 9	...	...	...	...
Hooghly	..	..	...	...		...	9 —	8 —	...		...	...
Nadia (Krishnagarh)	...	...	...	...		..	10 8	9 —			...	
Jessore	...	.	.	...		..	10 —	10 —	...	...	...	
Faridpur	.	.	...	...	...	...	12 —	12 —	...	...		...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers to Local Governments and Administrations, etc. They relate to the retail prices in the district head quarters on the last (or nearest market) day of each fortnight.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...				...	.	.	.	11 8	11 8	Mergui
...	...	...		6 6	6 6	..	...		...	14 —	14 "	Tavoy
...	..	...		5 10	5 10	...	...	5 10	5 10	11 3	11 3	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	.	8 8	9 2		...	5 10	5 10	9 7	9 7	Pegu
...	...	..	.	10 11	10 11	.	.	5 9	5 9	9 7	9 7	Rangoon
...	...	..	..	7 —	7 —	..	..	6 4	6 4	8 —	8 —	Maubin
...	...	...	.	10 11	10 11	...	...	..	...	7 —	7 —	Bassein
												Pegu (inland)—
...	.	...	...	9 12	9 12	..	...	5 14	5 14	9 8	9 8	Tharawadi
		...	.	8 —	8 —	...	.	5 1	5 1	9 5	9 5	Henzada
...	...	...	...	11 7	11 7	...	...	5 9	5 9	8 2	8 2	Prome
...	...	...	..	7 2	7 2	...	..	..	.	8 2	8 2	Toungoo
...	.	...	..	10 11	10 11	...	..	4 10	4 10	7 —	7 —	Thayetmyo
												Upper Burma—
...	...	...	...	11 2	11 2	17 14	17 14	6 6	6 6	8 —	8 —	Mandalay
...	...	...	.	..	..	...	...	4 —	4 —	8 —	8 —	Bhamo
...	...	...	...	10 11	10 11	.	.	4 10	4 10	7 —	7 —	Pakôkku
...	...	..	...	12 13	12 13	42 12	42 12	..	...	9 6	9 6	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	3 4	3 4	2 13	11 6	Sandoway
...	...	...	.	...	...	...		3 —	3 —	7 8	7 8	Kyaukpyu
...	...	...	...	5 —	5 —	..	..	...	.	6 8	8 —	Akyab
												Assam—
												Surma—
...	...	...	..	8 8	8 8	..	...	6 8	6 8	6 8	5 8	Sylhet
...	...	...	...	9 —	9 —	...	...	7 —	7 —	6 4	5 —	Cachar
												Hill Tracts—
...	...	...	..	8 8	8 8	10 10	10 10	6 14	6 14	6 4	6 4	Khási and Jáintia Hills
...	..		...	5 4	5 4	...	.	4 8	4 8	4 —	5 —	Gáro Hills
...	.	..	..	4 8	4 8	20 —	20 —	5 8	5 8	5 —	5 —	Manipur
...	...	..	..	6 —	6 —	...	...	4 8	4 8	5 4	6 4	Nágá Hills
...	...	.		5 8	5 8	...	..	4 8	4 8	3 8	3	Lushai Hills
												Brahmaputra—
...	...	...	...	10 —	10 —	15 —	18 —	7 —	8 —	5 8	5 8	Goálpára
...	...	..	..	10 —	11 —	...		8 —	7 12	6 —	5 8	Kámrúp (Gauhati)
...	.	..	..	8 —	8 —	...	..	6 8	6 8	6 —	4 8	Darrang
...	...	..	...	8 —	8 —	...	..	6 8	6 8	5 —	4 —	Nowgong
...	...	..	.	8 —	8 —	.	.	7 —	7 —	5 8	5 —	Sibságar
...	...	...	..	8 —	8 —	...	.	6 —	6 —	6 8	5 8	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	...	...	...	...	6 —	5 8	5 —	5 —	Chittagong
...	...	...	...	...	...	...	...	6 8	5 8	5 4	4 —	Noakhali
...	...	...	...	...	...	...	...	6 8	6 8	5 5	5 6	Backerganj
...	...	...	...	...	...	...	..	6 —	6 —	5 4	6 —	Maimensingh
...	..	...	...	...	...	...	...	6 6	6 6	5 6	5 6	Tippera
...	...	..	...	...	...	...	..	8 —	8 —	5 8	5 —	Dacca
												Deltaic—
...	...	...	...	..	...	...	...	8 —	8 —	6 8	5 8	Khulna
...	...	...	...	...	...	...	...	8 —	8 —	6 8	5 6	24-Parganas
..	...	...	...	...	...	...	...	8 —	3 —	6 8	5 5	Howrah
...	[illegible]	...	...	...	...	...	...	8 —	8 —	7 4	6 6	Calcutta
...	[illegible]	...	...	...	...	...	...	7 8	7 8	6 8	6 —	Hooghly
...	...	[illegible]	...	...	...	...	...	6 8	6 8	8 —	8 14	Nadia (Krishnagarh)
[illegible]	...	...	...	...	...	...	...	6 8	6 8	5 6	5 6	Jessore
[illegible]	...	...	...	...	...	...	...	6 —	6 —	5 8	5 —	Faridpur

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF DECEMBER, 1917—*continued*

Districts	Wheat (*Triticum sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Western—												
Bankura	...			...			12 8	12 8	.	.	.	..
Burdwan	..			.			10 8	10 8			..	
Birbhum	.						11 8	11 8	..	..		.
Midnapur	...			.					.			
Murshidabad							12 8	11 —				
Northern—												
Pabna	.			.			8 4	...				
Rajshahi		...		.			9 —	9 —				.
Malda		..	..	.			12 —	11 —				
Bogra			...		..		6 —	6 —				
Jalpaiguri	...					..	9 8	9 8				
Dinajpur		.	.				10 12	10 8				
Rangpur					.	..	8 8					
Hills—												
Darjeeling							7 4	7 —				
Bihar and Orissa—												
Bihar north—												
Purnea	10 —	11 —					11 —	10 5				
Bhagalpur	8 8	8 14	16 —	18 —	.		10 —	10 —				
Darbhanga	8 1›	9 5	18 11	18 11			10 7	10 7				.
Muzaffarpur	8 8	9 8	18 —	18 -	.		10 —	9 —				
Sáran	7 8	9 -	16 —	19 —			9 8	9 8				..
Champáran	9 —	10 —	18 —	20 —	...		11 4	11 4				.
Bihar, south—												
Santhal Parganas	9 —	8 8	14 —	16	..		12 —	11 —	.	.	.	.
Monghyr	8 13	9 —	20 8	18 -	..		10 8	10 8				.
Gaya	9 —	9 —	20 —	20 —		.	14 —	12	13 —	13 —		.
Patna	9 —	10 —	17 —	17 —	..	..	13 —	12 8	16 —	17 —	...	...
Shahabad	9 —	9 —	14 —	14 —		...	.	...		...		...
Chota Nagpur—												
Singbhum	8 12	8 8					11 —	9 —	.	.	.	
Mánbhum	8 8	8 —	11 —	10 —		.	12 —	11 12		...	16 —	20 —
Ranchi	7 4	7 —	14 —	14 —	.		10 8	12 —	..	..	10 —	10 —
Palámau	8 7	9 9	16 11	14 —			9 9	9 9		..	...	.
Hazáribágh	7 8	7 8		12 —			10 8	10 —		...		...
Orissa—												
Puri	6 12	7 14					9 13	10 8				.
Cuttack	7 14	7 14					11 13	11 13	.	.		..
Balasore	7	7 —	.			...	11 —	11 8	..	..	.	..
Sambalpur	8 —	8 —				.	13 —	13 —		...	..	...
United Provinces												
(a) Agra—												
Eastern—												
Mirzapur	8 —	8 —	14 —	14 —	6 —	6 -	8 6	8 —	13 —	16 —	11 —	12 —
Benares	8 4	8 13	13 9	13 13	6 12	6 12	8 7½	8 7½	13 —	14 10	12 7	14 1½
Ghazipur	8 4	8 10	15 1	15 1	5 5	5 5	10 —	9 11	17 5	19 4	13 —	15 1
Jaunpur*		9 4		15 6		4 —		10 10	.	...	...	
Allahabad	7 8	9 —	13 8	15 —	5 —	4 8	8 2	8 8	15 4	15 —	11 8	12 8
Central—												
Bánda	9 —	9 8	12 4	12 4	5	5 —	9 4	10 —	13 4	14 8	11 4	12 8
Fatehpur	8 4	9 4	13 —	15 —	3 8	3 8	9 8	10 —	13 —	...	12 —	14 —
Hamirpur	9 —	9 4	11 4	12 —	5 —	4 12	8 —	7 12	12 8	14 12	11 8	11 8
Jalaun	9 8	9 4	15 —	15 —	4 —	4 —	6 8	6 —	14 —	15 —	...	..
Cawnpore	7 13	8 8	13 —	13 12			8 —	7 10	12 12	15 8	10 4	11 4
Jhansi	7 —	7 4	13 10	14 12	4 12	4 12	7 13	8 —	11 13	12 7	9 12	12 15
Etáwah	8 4	8 14	12 10	13 14	3 —	3 —	9 —	9 —	..		11 —	10 14
Farrukhabad	8 8	8 11	13 —	13 10	4 1	4 1	10 4	9 9	.	.	11 4	11 4
Mainpuri	9 —	9 4	14 —	14 —	5 —	4 —	10 —	9 —	13 —	13 —	11 8	11 8
Etah	9 —	9 12	14 —	14 8	4 —	4 —	9 8	9 8	..	...	11 8	11 8
Western—												
Meerut	8 —	8 4	12 8	13 —	3 —	3 —	8 4	8 4	12 8	..	10 8	12 —
Agra	7 8	7 8	11 6		6 —	5 8	6 8	6 —	12 8	12 8	9 8	9 8
Muttra	8 8	9 8	13 —	14 —	5 -	5 -	7 —	7 —	12 —	16 —	9 12	16 —
Aligarh	8 8	9 8	13 8	14 —	3 —	3 —	5 8	6 —	15 —	15 8	11 4	11 12
Bulandshahr	8 12	9 —	12 8	13 8	3 —	3 —	5 — to 8 —	5 — to 8 —	14 —	13 —	[illegible]	11 8
Submontane, east—												
Ballia	8 2	9 2	14 15	16 14	5 8	5 8	10 6	9 2	15 10	[illegible]	[illegible]	...
Azamgarh	9 —	9 8	14 —	14 —	6 —	6 —	10 8	10 —	10 —	[illegible]	[illegible] 8	...
Gorakhpur	10 —	10 6		15 —	7 14	8 —	11 2	11 8	...	[illegible]	...	...
Basti	8 8	10 —	16 —	16 —	6 4	6 4	11 12	11 4	...	...	...	[illegible]

* Figures have not so far been reported

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or Marua (*Eleusine coracana*)		Kangni or Kakun, Italian millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Western—
...	...	...	...		...	...	...	8 —	8 —	8 —	6 8	Bankura
...	...	...	...	..	...	...	...	8 8	8 8	8 —	8 4	Burdwan
...	...	...	...	...	...	..	...	6 8	7 —	10 —	10 —	Birbhum
...	...	...	...	...	...	...	...	6 — to 8 —	6 — to 8 —	5 14	5 4	Midnapur
...	...	...	...	...	...	...	...	9 —	9 —	8 —	8 —	Murshidabad
												Northern—
...	...	...	...	...	...	...	...	6 6	6 —	6 —	5 —	Pabna
...	...	...	...	...	...	...	...	6 12	6 12	4 14	4 14	Rajshahi
...	...	...	...	...	...	...	...	*7 —	6 8	7 8	8 —	Malda
...	...	...	...	...	...	...	..	6 12	6 12	5 7	5 7	Bogra
...	...	...	...	...	...	...	...	7 —	7 —	6 8	4 8	Jalpaiguri
...	...	...	...		...	...	...	7 8	7 13	7 —	6 —	Dinajpur
...	...	...	..	...	...	..	...	8 —	8 —	...	...	Rangpur
												Hills—
...	...	...	...	...	...	...	...	5 8	5 8	5 8	5 8	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	13 —	14 —	20 —	24 —	7 —	7 —	6 —	5 8	Purnea
...	...	...	...	13 —	14 2	20 —	19 —	10 —	8 8	6 —	7 —	Bhágalpur
21 14	21 14	...	...	16 8	16 8	21 14	21 14	8 13	8 13	5 10	5 10	Darbhanga
...	...	...	...	15 —	15 —	...	...	10 —	...	7 —	5 —	Muzaffarpur
11 8	12 —	8 —	6 —	12 —	14 8	18 —	18 —	13 —	15 —	6 —	6 8	Sáran
20 —	20 —	...	...	16 —	16 —	19 —	21 —	10 —	10 —	5 8	5 —	Chámparan
												Bihar, south—
...	...	...	...	14 —	15 —	28 —	28 —	8 —	8 —	9 —	8 —	Santhal Parganas
...	...	...	...	15 12	14 2	17 14	19 —	10 8	13 10	6 5	5 —	Monghyr
22 —	22 —	8 —	8 —	14 —	14 8	21 —	20 8	10 —	10 —	7 4	5 8	Gaya
...	...	13 —	12 —	16 —	16 —	20 —	20 —	11 —	10 —	6 —	5 —	Patna
...	...	...	...	14 —	15 —	17 —	17 —	9 —	9 —	6 —	6 —	Shahabad
												Chota Nagpur—
...	...	...	...	10 —	10 —		...	8 —	8 —	6 8	5 8	Singbhum
...	...	...	...	11 —	10 12	10 —	18 —	8 8	8 8	5 8	6 8	Mánbhum
22 —	24 —	...	...	11 —	11 —	19 —	16 —	7 12	8 —	7 —	5 —	Ránchi
...	...	...	...	13 8	12 6	20 4	23 10	10 2	10 2	5 10	5 1	Palámau
21 —	24 —	...	...	12 —	12 —	18 —	20 —	8 —	7 8	6 8	5 8	Hazáribágh
												Orissa—
...	...	...	...	8 —	9 3	...	...	7 14	7 14	11 —	12 —	Puri
...	...	...	...	8 8	8 8	...	...	8 8	8 8	11 —	8 —	Cuttack
...	...	...	...	9 8	9 —	...	..	6 10	6 10	5 8	4 8	Balasore
...	...	...	...	13 —	11 8	...	...	7 —	7 —	8 8	8 8	Sambalpur
												United Provinces—
												(a) Agra—
												Eastern—
...	...	...	..	14 —	14 —	15 —	17 —	9 8	10 —	6 —	4 —	Mirzapur
...	...	14 1½	14 1½	13 4½	14 1½	16 12	16 12	9 8	9 8	6 12	4 8	Benares
...	...	...	...	13 —	15 1	19 10	19 10	9 11	10 14	6 6	5 2	Ghazipur
...	...	...	...	...	15 6	...	19 —	...	11 8	.	4 12	Jaunpur
...	...	...	...	13 8	15 —	...	...	9 8	11 —	6 —	6 —	Allahabad
												Central—
...	...	...	...	11 4	12 12	...	...	9 8	10 —	8 12	4 4	Bánda
...	...	...	...	12 4	13 4	..	...	10 8	12 —	8 —	4 8	Fatehpur
...	...	...	...	12 8	13 8	...	...	10 4	10 4	6 —	4 14	Hamirpur
...	...	...	...	13 8	13 8	...	...	8 8	9 —	...	...	Jalaun
...	...	12 —	13 —	12 3	12 13	15 —	17 4	10 3	10 8	8 4	6 4	Cawnpore
...	...	...	...	10 11	11 8	13 1	14 13	7 4	7 13	7 8	...	Jhansi
...	...	...	...	12 8	12 12	...	15 —	10 12	11 —	6 8	5 —	Etáwah
...	...	...	...	12 5	13 5	14 5	17 1	9 14	9 14	6 13	5 1	Farrukhabad
...	...	...	...	12 8	12 —	16 —	15 —	11 —	11 —	8 —	5 —	Mainpuri
...	...	...	...	12 8	13 8	15 —	15 —	10 8	10 8	8 —	5 —	Etah
												Western—
...	...	...	...	10 —	10 8	12 8	13 8	10 —	10 —	6 —	6 8	Meerut
...	..	...	...	11 —	11 —	12 8	12 12	7 8	7 8	6 8	7 —	Agra
...	...	...	...	12 8	13 —	15 —	16 —	9 12	9 12	7 8	6 —	Muttra
...	...	10 —	10 —	12 8	12 12	14 8	15 8	9 8	10 —	6 8	7 8	Aligarh
...	...	...	...	11 8	11 8	13 8	13 8	11 8	9 8	7 —	6 —	Bulandshahr
												Submontane, east—
...	[illegible]	[illegible]	...	14 5	15 10	15 10	19 8	10 6	10 6	6 8	6 8	Ballia
...	[illegible]	...	...	14 —	14 8	19 —	19 —	12 —	12 —	5 8	4 —	Azamgarh
...	[illegible]	[illegible]	..	14 6	14 8	16 12	18 —	10 8	10 8	6 12	8 —	Gorakhpur
[illegible]	...	[illegible]	...	12 8	15 8	20 —	19 —	10 8	12 8	8 8	4 —	Basti

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF DECEMBER, 1917—*continued*

Districts	Wheat (*Triticum Sativum*) Half-month of report	Wheat Previous half-month	Barley (*Hordeum vulgare*) Half-month of report	Barley Previous half-month	Rice, Best sort, Half-month of report	Rice, Best sort, Previous half-month	Rice, Common, Half-month of report	Rice, Common, Previous half-month	Jawar or Cholum (*Andropogon sorghum*) Half-month of report	Jawar Previous half-month	Bajra or Cumbu (*Pennisetum typhoideum*) Half-month of report	Bajra Previous half-month
United Provinces—*continued*												
(a) Agra—*continued*												
Submontane, west—												
Shahjahanpur	8 11	9 2	13 12	14 10	4 —	4 —	10 —	10 —	13 —	13 8	11 8	12 8
Budaun	8 5	9 5	12 12	13 6	3 8	3 8	6 13	7 —	12 12	13	10 4	10 12
Pilibit	8 —	8 12	14 —	14 —	4 8	4 8	10 —	10 —	..	..	13 —	...
Bareli	8 4½	9 —	13 —	14 —	3 12	3 14	8 8	8 7	13 8	16 —	11 2	11 14
Moradabad	8 6	9 3	12 15	14 4	3 12	3 12	8 13	9 —	...	...	11 4	12 —
Bijnor	7 8	9 4	11 8	14 —	3 —	3 —	6 8	7 —	...		9 8	12 —
Muzaffarnagar	8 12	8 12	13 2	14 4	6 9	6 9	7 10	7 10	13 2	13 2	9 14	11 —
Saharanpur	8 8	8 8	12 12	12 12	4 8	4 8	7 7	7 7	...	..	10 14	11 11
Dehra Dun	7 12	8 —	13 —	14 —	3 —	2 12	8 —	8 —	12 8	13 —	9 12	12 —
Hills—												
Naini Tal	7 —	7 8	11 —	11 —	3 —	3 —	6 —	6 —	10 —	10 —	9 —	9 —
Almora	6 8	7 —	9 8	10 —	2 8	2 12	6 4	6 4		...	...	...
Garhwal*	.	6 ¼	...	10 —	...	8 —		5 —	..	...	...	...
(b) Oudh—												
Southern—												
Partabgarh	8 8	9 —	13 8	14 —	5 —	5 —	10 —	11 —	...	...	11 —	12 8
Sultanpur	9 4	9 8	15 4	15 —		...	12 —	12 —	.	.		...
Rae Bareli	8 8	9 12	14 —	14 8	4 —	4 —	9 8	10 6	14 —	16 —	13 —	14 —
Unao	7 12	8 2	12 4	13 4	4 8	4 8	9 4	9 8	13 —	14 12	11 —	12 —
Lucknow*	...	8 4		14 —	.	4 —	.	8 12		14 —	.	12 8
Hardoi	8 8	8 4	14 —	14 —	4 —	4 —	8 —	9 —	...	..	11 4	12 —
Northern—												
Fyzabad†	8 14	9 8	14 —	14 8		...	8 6	8 8	.	...	11 8	11 —
Barabanki	8 13	9 9	13 6	14 —	4 5	4 7	10 8	10 6	16 2	16 8	13 12	14 —
Gonda	8 6	9 6	12 8	13 8	5 —	5 —	8 8	8 8	16 —	16 —	14 8	16 —
Bahraich	9 8	9 —	15 8	15 8	5 —	5 —	10 4	10 —	19 —	23 —	15 8	16 8
Sitapur	8 4	9 12	12 12	13 4	4 —	4 —	9 —	8 —	13 —	13 —	12 —	13 —
Kheri	8 12	8 12	14 —	14 —	3 —		9 —	9 —	15 —	15 8	12 —	13 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	10 6	10 6	17 14	18 4	4 15	5 —	5 9	5 10	23 6	23 13	13 9	14 2
Ajmer	...	7 8	10 8	11 —	5 —	4 8	6 8	6 —	12 —	12 —	9 —	8 —
Kishangarh	7 —	8 —	12 —	12 —	3 —	3 —	7 —	7 —	12 —	15 —	8 —	10 —
Tonk	7 —	7 2	12 1	12 1	4 6	4 6	5 8	6 9	14 11	14 8		
Jaipur	8 6		11 8	...	4 15	...	5 3	.	13 1	...	8 15	
Karauli	9 1	8 12	12 2	12 8	[illegible]	6 14	8 2	8 2	14 6	13 12	12 8	12 8
Dholpur	7 14½	8 8½	11 2½	11 15	4 14½	4 15	5 2½	5 3	11 11½	11 13½	11 7½	11 11½
Bharatpur*	..	.		.				...	...		.	...
Alwar	8 15	9 —	12 10	12 8	5 2	5 2	6 10	6 10	15 8	15 8	12 2	12 14
Nasirabad	7 7	7 12		.	6 —	6 —	6 4	6 4	12 4	12 4	10 —	11 8
Western—												
Bikaner	7 —	6 13	10 —	10 4	4 8	4 8	6 —	6 —		9 14	8 4	10 6
Jaisalmer	6 4	7 4	.		3 12	3 7	5 8	5 10	8 12	10 4	7 12	8 4
Jodhpur	8 — to 8 8	8 8 to 9 5	11 —	13 6 to 13 13	5 —	5 4	6 8	6 8	14 —	13 11	10 4 and 11 —	10 15 and 12 —
Central India—												
Indore	8 8	8 12	12 —	12 —	6 8	6 8	8 —	8 —	11 —	12 4	10 —	10 —
Neemuch	7 8	8 8	...	..	5 —	5 —	6 —	6 —	12 —	12 8	10 —	11 —
Gwalior	7 8	8 —	..	...	4 12	4 12	6 8	6 8	...	...	...	...
Delhi—												
Delhi	7 12	8 10	11 —	11 12	3 —	3 —	6 —	6 —	10 —	11 —	9 —	9 12
Punjab—												
Southern—												
Hissar	8 8	9 —	14 —	14 —	..	..	7 —	7 —	...	...	12 8	12 8
Ferozepur	7 8	[illegible]	10 8	10 8	...	...	6 8	6 8	...	...		...
Central—												
Lahore	8 —	8 8	12 8	13 —	...	...	8 —	8 —	11 12	[illegible]	[illegible]	12 —
Gujranwala	8 12	9 —	13 —	14 8	...	...	8 —	8 —	...	[illegible]	[illegible]	[illegible]
Gujrat	8 —	8 8	13 —	14 —	...	...	8 —	8 —	...	[illegible]	11 —	[illegible]
Jhelum	8 8	8 8	14 —	14 —	...	...	8 —	8 —	...	...	11 —	[illegible]

* Figures have not so far been reported

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(*a*) Agra—*continued*
												Submontane, west—
...	...		14 —	18 —	13 12	16 —	17 —	10 —	10 —	8 —	5 —	Shahjahánpur
...	...	10 —	11 —	12 4	13 13	14 10	15 —	8 8	8 6	6		Budaun
.	...		..	.	13 —	..		10 —	10 —	7 —	5 8	Pilibit
13 —	...	14 12	...	11 13	13 1	14 7	15 —	9 10	9 12	5 15	6 11	Bareli
...	...	...	..	11 12	12 1	14 1	15 8	10 4	10 12	6 8	7 4	Moradabad
...	...	..	...	10 4	12 4		...	9 4	9 8	7 —	8 —	Bijnor
...	...	..	..	9 14	11 —	12 10	13 2	7 10	7 10	6 —	6 9	Muzaffarnagar
..	..	...	...	10 2	11 3	12 3	13 5	8 8	8 8	8 —	6 6	Sahâranpur
12 —	12 —	...	...	10 —	11 8	12 —	13 —	8 —	8 8	7 —	7 4	Dehra-Dun
												Hills—
...	...	..	...	10 8	10 8	10 —	11 —	7 —	7 8	4 —	7 —	Naini Tal
9 8	10 —	...	..	8 4	8 8	..	.	6 —	6 —	4 —	5 4	Almora
..	10 —	..	...		6 —		.		5 —		4 —	Garhwál
												(*b*) Oudh—
												Southern—
16 —	18 —	8 —	8 —	13 8	14 8	16 —	17 —	10 —	10 —	5 —	5 —	Partábgarh
...	..	.	.	14 8	15 4			11 —	13 —	5 —	4 —	Sultanpur
16 8	21 8	12 —	12 —	14 —	15 4	14 6	16 —	11 —	12 —	6 —	5 8	Rae-Bareli
.	.			12 4	13 12	15 8	18 8	8 13½	10 4	6 4	4 2	Unao
.	.				13 8		17 —		12 —		4 —	Lucknow
.	..		..	13 8	14 —	15 8	18 —	10 —	10 —	6 8	4 8	Hardoi
												Northern—
..	.	12 8	12 8	13 4	14 —	16 —	18 —	9 12	10 —	6 6	6 12	Fyzabad
16 —	16 —	12 —	12 —	14 2	17 6	16 12	18 —	10 2	10 10	5 12	5 14	Barabanki
...	...	...	...	13 8	14 —	18 12	20 8	9 —	9 8	3 —	2 —	Gonda
...	..	10 8	10 8	15 4	15 8	17 12	19 4	12 —	12 —	6 8	4 —	Bahraich
...	..	16 —	16 —	18 —	18 8	14 —	14 —	10 —	10 —	7 —	5 8	Sitapur
18 —	20 —	9 —	9 —	18 —	18 —	15 8	16 —	9 —	10 —	6 8	5 —	Kheri
												Rajputana—
												Eastern—
...	...	7 11	7 8	12 5	12 8	28 6	28 14	7 11	7 8	8 —	10 6	Mewar (Udaipur)
...	...	4 8	4 —	10 8	10 8	10 8	10 —	...	6 —	7 8	10 —	Ajmer
...	...	...	...	11 —	13 —	10 —	12 8	...	..	6 —	8 —	Kishangarh
...	.	...		9 5	8 12	...	.			6 9	11 —	Tonk
...	..	15 10		10 4 and 13 1		11 9		11 —	..	6 12		Jaipur
...	...	11 4	...	11 4	11 4	...	13 12			5 10	5 5	Karauli
...	...	8 4	8 —	10 12	11 7	.	.	8 12	9 4½	6 12½	6 11	Dholpur
...	...	..	...	...	...	...	...	...	...			Bharatpur
...	...	9 12	9 12	11 15	12 8	18 5	18 4	17 8	17 12	7 —	7 13	Alwar
...	...	...	...	10 12	11 —	...	...	7 8	7 8	7 8	7 8	Nasirabad
												Western—
...	...	...	...	9 8	10 —	...	...	6 4	6 8	8 8	10 —	Bikaner
...	...	...	...	7 4	7 8	...	...	...	...	22 — and 24 —	22 — and 24 —	Jaisalmer
...	...	...	...	11 — to 11 8	10 8 to 11 1	...	...	6 4 to 6 14	6 4 to 6 14	7 —	12 8 to 16 —	Jodhpur
												Central India—
...	...	...	...	10 12	10 8	14 —	15 —	7 6	7 8	7 —	8 —	Indore
...	...	...	...	9 8	9 8	...	...	7 —	7 —	9 —	8 —	Neemuch
...	...	12 —	12 —	12 8	13 —	...	...	9 8	11 —	6 8	5 —	Gwalior
												Delhi—
...	...	...	...	11 —	11 8	12 —	13 —	10 —	11 —		..	Delhi
												Punjab—
												Southern—
...	[illegible]	[illegible]	...	12 —	12 4	...	.	..		7 —	10 —	Hissar
...	[illegible]	[illegible]	...	10 —	10 8	10 8	11 —	5 —	5 —	7 —	8 —	Ferozepur
												Central—
[illegible]	...	[illegible] 8	12 —	10 —	10 12	10 8	11 —	8 —	8 —	9 8	9 —	Lahore
[illegible]	...	...	...	9 12	10 4	...	...	..	...	7 12	8 —	Gujranwala
[illegible]	...	...	...	9 8	10 —	10 —	11 —	...	...	7 —	9 —	Gujrat
[illegible]	...	...	...	9 8	10 4	11 —	10 8	7 —	7 —	10 —	9 —	Jhelam

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1917—continued

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—*continued*												
South-eastern—												
Gurgaon	8 4	9 —	11 8	12 8	...	..	8 —	8 —	11 —	12 —	11 —	12 —
Rohtak	8 —	8 —	13 —	13 —	...	...	5 8	5 8	13 —	14 —	9 12	12 —
Karnál	8 8	8 8	13 8	13 8	...	...	7 —	8 —	14 —	...	10 —	9 8
Submontane—												
Ambala	7 12	8 8	11 4	11 4	...	...	7 12	8 —	14 —	15 8	11 —	13 —
Ludhiana	8 6	8 8	11 8	12 8	...	.	6 —	6 —	13 8	13 8	12 —	12 —
Jullundur	8 4	8 4	11 12	13 8	...	..	6 8	6 12	11 —	14 —	11 —	10 —
Hoshiárpur	8 —	8 8	11 —	9 8	.	...	7 8	7 4	11 —	11 —	11 8	12 —
Gurdáspur	9 —	9 —	10 —	10 8	...		8 —	8 —	8 —	8 8	...	...
Amritsar	8 4	8 8	9 12	11 12	...	..	7 8	7 8	15 —	14 —	10 6	11 12
Siálkot	9 —	9 —	12 —	13 —	...	...	7 8	8 —	...	...	..	...
Hills—												
Simla	6 8	6 8	9 —	9 —	..	...	6 4	6 —	7 8	7 8	...	8 4
Kángra	7 8	9 —	11 —	13 8	...	...	8 8	8 8	...		...	..
Northern—												
Ráwalpindi	7 12	8 8	13 12	14 —	...	..	8 —	8 —	11 12	14 —	11 12	12 —
Attock	8 —	8 8	12 —	13 —	...	...	7 —	7 —	...	...	12 —	11 8
Western—												
Sháhpur	8 14	8 7	14 —	14 —	...	..	6 8	6 8	13 —	13 —	12 —	13 8
Jhang	8 4	8 8	13 —	13 —	...	...	7 —	7 —	10 —	10 —	10 12	11 —
Lyallpur	8 —	8 4	12 —	12 —	...	..		...	..	..	.	..
Multan	7 14	8 2	11 8	12 —	..		7 12	8 —	11 —	11 8	9 4	10 8
Montgomery	8 2	8 8	11 —	11 —	...		6 12	6 12	..		...	...
Muzaffargarh	8 2	9 —	11 —	12 8	...	.	7 —	8 —	..		...	
Dera Ghazi Khan	7 6	7 14	10 —	11 8	.	...	7 2	7 4	9 —	10 —	9 —	10 8
N.-W. F. Province—												
Hazára	8 2	8 10	13 10	15 —	3 9	3 9	8 4	8 9	..	..	10 —	10 —
Peshávar	8 2	8 13	13 11	15 —	5 3	5 3	7 3	7 3	.		11 11	13 —
Kohát	8 2	8 6	14 2	14 10	3 13	3 13	8 —	8 —	8 —	8 —	15 15	15 5
Bannu	9 9	9 14	15 —	16 4	4 6	4 6	7 8	8 2	15 —	16 4	11 4	12 8
Dera Ismail Khan	9 1	9 1	13 2	13 2	3 8	3 7	6 5	6 8	13 12	14 —	12 8	13 2
Tochi	9 12	10 12	14 4	15 —	...	..	6 —	6 4	...	...	...	...
Kurram	10 —	10 —	15 —	15 —	6 12	6 12	...	...	.	...	...	...
Malakand	10 —	10 —	17 —	17 —	4 —	4 —	6 8	6 8	...	...	...	...
Wano	7 6	7 11	11 8	11 8	2 15	2 15	...	...	...	...	..	...
Sind and Baluchistan—												
Karáchi	6 —	6 —	.	...	4 —	4 8	5 —	5 8	10 —	11 —	8 13	9 —
Hyderabad	5 8	6 4	..	...	5 4	6 —	6 —	6 8	...	10 —	9 —	9 8
Thar and Parkár (Mirpur Khas)	6 8	6 8	...	...	5 —	5 —	6 —	6 4	10 —	12 —	9 —	10 8
Shikárpur	7 —	7 —	...	...	6 —	5 —	7 —	6 —	9 —	11 —	11 8	12 —
Upper Sind Frontier	7 4	7 —	...	...	5 —	5 4	5 4	5 8	9 4	10 8	9 12	11 —
Quetta	...	...	9 6½	9 14	3 2	3 2	5 14	6 4	10 12½	11 10	9 2½	10 9
Bombay—												
Konkan—												
Karwar	6 5	6 5	...	.	5 9	5 9	7 4	7 4	10 2	9 10	...	...
Ratnagiri	6 8	6 8	..	...	5 11	5 11	7 3	7 3	10 11	10 11	8 13	8 13
Alibág	6 7	6 7	...	..	6 —	6 —	7 6	7 6	...	...	9 4	9 4
Bombay	*5 7	*5 12	...	...	4 8	4 8	7 —	7 —	7 6	7 10	7 —	7 —
Thána	6 8	7 2	...	...	4 10	5 9	6 7	6 7	9 10	10 1	8 —	8 —
Deccan and Karnátak—												
Dharwar	7 15	7 15	...	...	5 6	5 6	5 13	5 13	10 9	10 6	8 15	8 15
Belgaum	7 15	7 15	...	...	6 7	6 3	7 1	7 1	10 6	10 14	11 7	11 15
Satara	6 4	5 14	...	...	5 8	4 13	6 9	5 14	8 6	9 13	8 14	10 —
Sholapur	7 11	7 11	...	...	5 8	6 —	7 —	7 —	9 11	11 —	9 5	10 10
Bijapur	9 4	9 4	...	...	5 12	5 12	7 5	7 5	10 3	12 —	...	...
Poona	6 —	6 —	...	...	5 10	5 10	6 1	6 11	7 13	10 3	...	9 —
Khandesh and N. E. Deccan—												
Ahmednagar	6 8	7 4	...	..	5 5	6 2	5 11	6 14	8 10	10 1	7 11	9 2
Násik	6 10	7 12	...	...	5 15	5 15	6 10	6 10	...	..	8 —	8 11
Dhulia	6 10	7 2	...	...	6 9	6 9	7 7	7 7	8 12	10 8	8 10	10 2
Jalgaon	6 10	7 2	...		5 11	5 11	7 10	7 10	10 1	11 6	7 14	9 10
Gujarat—												
Surat	6 8	6 8	..	.	4 3	4 3	6 15	6 15	9 4	9 4	.	9 11
Broach	6 8	6 8	..	...	6 8	6 8	7 —	7 —	9 —	9 —	9 —	9 —
Kaira	6 —	6 —	..	...	4 —	4 —	8 —	8 —	13 5	13 8	10 —	10 —
Baroda	6 4	6 8	..	..	6 —	6 —	6 8	6 8	10 —	11 —	8 —	8 —
Ahmedabad	6 —	6 —	...	...	4 4	4 4	5 —	5 —	9 —	9 —	8 —	8 —
Godhra	6 8	6 8	...	—	4 —	4 —	6 8	6 8	...	...	8 8	8 8
Disa	7 —	7 8	...	...	4 12	4 8	5 —	5 —	...	11 —	9 —	9 —
Kathiawar—												
Rajkot	7 —	7 8	...	...	8 —	8 —	4 —	4 —	10 —	11 8	8 8	8 8
Central Provinces—												
Nimar	7 5	7 2	...	...	4 8	4 8	7 6	7 6	10 —	[illegible]	[illegible]	...
Hoshangabad	7 11	7 15	...	...	3 —	3 —	8 9	8 9	...	[illegible]	[illegible]	...
Betul	7 11	8 5	...	...	4 —	4 —	7 11	7 3	[illegible]	[illegible]	—	
Chhindwara	7 13	8 12	...	...	5 10	5 10	8 12	8 12	10 2	10 11	...	
Nagpur	7 11	8 5	..	...	5 3	5 3	8 7	8 7	10 11	10 11	...	
Wardha	8 2	8 2	...	...	5 2	5 2	8 15	8 15	11 8	12 2	...	

*Relates to Khandwa wheat

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or Marua (*Eleusine coracana*)		Kangni or Kakun, Italian Millet *Setaria italica*		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dal (*Cajanus Indicus*)				Districts
Half-month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-mo of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half month	
												Punjab—*continued*
												South-eastern—
...	.	...	...	11 —	11 12	11 —	12 —	9 —	9 —	6 8	6 —	Gurgáon
...	.	...	...	11 —	11 8	...		8 —	7 —	5 8	5 8	Rohtak
.	..	...	..	11 4	11 8	12 8	12 12	8 —	8 —	7 —	6 —	Karnál
												Submontane—
15 8	17 —	9 12	9 12	9 8	10 12	11 12	13 —	7 12	8 4	6 —	9 12	Ambala
...	..	7 —	7 —	10 —	11 8	12 8	12 8	9 —	9 —	7 —	9 —	Ludhiána
...	.	8 —	8 —	9 8	9 —	11 —	11 —	..	...	9 12	9 4	Jullundur
...	.		...	8 12	10 —	11 4	12 —	...		10 —	8 8	Hoshiárpur
...		8 —	10 —	8 —	9 8	11 —	11 8		...	8 —	8 —	Gurdáspur
...		...	12 8	9 12	10 4	10 12	11 12	7 —	7 8	9 8	9 —	Amritsar
..		...	...	9 —	9 8	10 —	11 —	...	..	8 8	11 —	Siálkot
												Hills—
...	.	6 4	...	8 8	8 8	8 8	10 —	6 —	6 4	6 —	6	Simla
...	.	...	.	7 —	8 8	10 4	12 8	5 —	6 —	6 —	8 —	Kángra
												Northern—
	.	..	...	10 —	10 8	11 4	12 —	7 8	6 —	10 —	8 12	Ráwalpindi
...	...		...	10 12	11 8	11 8	11 8	5 4	5 4	8 —	9 —	Attock
												Western—
...			.	10 12	11 15	11 8	14 —	7 —	5 8	8 —	10 —	Sháhpur
14 8	14 8	11 8	11 8	10 4	10 8	11 8	12 —	...		8 8	9 —	Jhang
...	...	...	..	9 4	10 —	11 —	.	6 8	7	7 12	8 8	Lyallpur
.	...	13 4	13 —	9 12	9 14	10 8	10 8	...	..	9 —	8 —	Multan
...	.	...	..	9 6	10 6	..	...	...	...	8 —	10 —	Montgomery
		...	.	10 2	11 2	...	...	...	...	7 —	10 —	Muzaffargarh
..	.		.	9 —	9 12	...	..	...	...	10 —	11 —	Dera Ghazi Khan
												N.-W. F. Province—
...		8 8	8 8	8 14	9 —	13 4	14 8		.	8 8	9 8	Hazára
...		13 —	13 —	9 8	10 15	12 3	12 6	9 2	9 2	16 15	18 3	Peshawar
..		11 —	11 —	10 2	10 10	12 6	12 6	...		16 —	16 —	Kohát
...	..	..	...	11 1	11 12	13 7	14 9	...	.	21 14	16 14	Bannu
...	..	..	...	11 —	11 4		...	...	...	12 —	13 12	Dera Ismail Khan
...		...	...	...	...	12 8	14 4	...	.	14 —	16 —	Tochi
..	.	...	...	8 —	8 —	14 —	14 —	..	..	13 —	13 —	Kurram
..		.	...	10 8	10 8	17 —	17 —	...	...	10 —	10 —	Malakand
...	.	..	.	...	...	12 —	12 —	.	..	.	...	Wano
												Sind and Baluchistan—
.	..	..	..	9 —	9 —		...	6 8	7 —	16 —	11 —	Karáchi
	...	.	..	7 8	8 8	.	...	5 4	6 8	10 —	12 —	Hyderabad
...	...		...	8 —	8 8	.	...	...	..	13 —	13 —	Thar and Parkár (Mirpur Khas)
...	.	..	.	9 —	9 —	...	...	6 —	8 —	8 —	10 8	Shikárpur
..	...	...	..	9 4	9 —	...	..	6 —	7 —	12 —	16 —	Upper Sind Frontier
...	.	...	..	8 4	8 15½	8 ½	8 7 to 9 7	5 — to 6 —	5 — to 6 —	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	8 11	8 11		...	6 4	6 4	11 14	11 14	Karwar
10 13	10 13	...	...	8 4	8 4	...	...	5 6	5 6	10 10	10 10	Ratnagiri
..	...	...	...	9 11	9 11	...	...	6 5	6 5	11 8	11 8	Alibág
7 14	8 6	...		7 3	7 3	...	...	5 8	5 8	9 10	10 3	Bombay
11 —	11 —		.	9 —	9 —			6 3	6 3	11 13	12 9	Thana
												Deccan and Karnátak—
..	..	...	...	8 8	8 8	...	..	5 10	5 10	10 8	10 8	Dharwar
14 8	14 8	...	...	7 12	8 5	...	...	6 8	6 —	11 —	11 —	Belgaum
...	..	...	...	9 4	10 —	...	.	6 13	6 13	8 11	8 11	Satara
...	..	...	...	8 4	8 11	..	..	6 4	6 11	9 12	10 8	Sholapur
...	...	...	...	10 8	10 8	...	..	6 2	6 2	12 5	12 5	Bijapur
..	...	.	..	8 5	9 8	..	..	6 5	6 14	10 4	11 6	Poona
												Khandesh and N.-E Deccan—
..	.	...	...	8 8	9 14	..	...	6 14	6 14	9 6	9 6	Ahmednagar
12 10	12 10	...	...	10 1	10 1	...	...	7 4	7 4	11 4	11 15	Násik
...	...	...	...	8 9	8 9	...	...	7 7	7 7	7 1	8 7	Dhulia
...	...	...	...	9 9	10 8	...	...	7 —	6 9	8 4	10 8	Jalgáon
												Gujarat—
...	...	...	...	8 9	8 13	...	...	5 9	5 9	13 8	13 14	Surat
.	...	...	...	9 —	9 —	...	...	6 8	6 8	12 5	12 5	Broach
13 8	13 8	...	...	7 —	7 —	...	...	8 8	8 8	20 —	20 —	Kaira
..	...	...	...	8 —	8 —	...	...	6 8	6 8	10 —	9 —	Baroda
.	...	...	...	9 —	9 —	..	...	6 —	6 —	22 —	22 —	Ahmedabad
15 —	15 —	...	...	10 —	10 —	..	...	6 —	6 —	13 8	13 8	Godhra
...	...	...	...	...	8 8	..	...	5 8	6 —	16 —	16 —	Disa
												Kathiawar—
...	..	...	...	7 —	7 —	..	...	7 —	7 8	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	[illegible]	...	...	9 9	10 10	...	...	7 15	7 15	8 12	7 14	Nimar
.	[illegible]	[illegible]	...	9 8	10 6	...	...	9 2	9 2	8 —	5 6	Hoshangabad
.	...	[illegible]	...	8 7	9 9	...	...	5 4	5 4	6 8	6 8	Betul
[illegible]	...	...	...	10 11	10 2	...	...	7 5	7 15	7 —	6 —	Chhindwara
[illegible]	...	...	...	10 6	10 —	...	...	7 4	7 14	8 2	8 11	Nagpur
[illegible]	...	...	...	9 10	9 10	...	...	7 13	8 6	8 —	9 —	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF DECEMBER, 1917—*concluded*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	8 8	8 8	.	..	4 8	4 4	7 1	7 1	10 12	12 15	...	...
Sangor	7 8	8 —	.		5 —	6 8	9 —	9 —	...	12 —	.	...
Damoh	8 2	9 2		..	8 —	8 —	9 11	8 11	...	...	..	...
Jubbulpore	7 12	7 14	.	.	6 8	5 4	10 —	9 8	13 —	...	...	...
Mandla	9 —	10 —	.	..	7 2	7 2	11 4	11 4	13 5	...	...	...
Seoni	8 4	8 8		.	7 —	7 —	10 8	10 8	...		...	...
Bálághát	8 8	8 8	..	.	5 11	5 11	12 10	12 10			...	.
Bhandára	8 7	9 12	.		...	...	9 11	9 —	12 4	13 8	...	...
Chánda	7 11	8 11	.		5 —	5 —	10 5	9 —	11 14	11 14	...	...
Eastern—												
Biláspur	9 2	9 2		..	9 2	9 2	10 11	10 11		.	...	.
Raipur	10 —	10 —	.	...	6 —	6 —	11 —	11 —	...	...	..	...
Drug	9 8	9 11		..	8 —	8 —	9 13	9 13	...	.	...	...
Berar—												
Buldana	6 6	8 2		...	4 15	4 15	7 —	7 —	13 11	13 6	...	...
Akola	...	..	...	...	4 11	4 11	8 3	8 3	12 3	12 3	...	...
Amráoti	6 15	8 1	...	...	4 8	4 8	7 14	7 14	10 —	11 8	...	...
Yeotmal	8 4	8 4	...	...	4 7	4 7	8 1	8 8	11 8	12 —	...	...
Hyderabad—												
Secunderabad	5 9	6 1	...	..	4 8	4 8	7 9	8 4	8 7	9 5	9 12	10 2
Madras—												
Malabar Coast—												
Malabar			.	.	...	..	7 11	7 8	...	...	...	...
S. Canara	.	..	..		..	..	6 14	6 14	...	...	...	...
South, central—												
Coimbatore					..	.	7 —	7 —	...	10 8	..	...
Nilgiris		...		..	...		6 1	6 9	...	...	..	...
Salem				.	...		6 10	6 10	10 9	10 9	9 15	9 15
Central—												
Bellary	...	..			..		7 2	7 2	...	...	...	...
Anantapur	.			..	...	...	8 13	8 13	13 8	13 8	..	...
Cuddapah				..	...	...	6 10	6 10	...	...	...	...
Karnul	..				.		8 4	8 4	9 13	10 8	...	...
East Coast, north—												
Ganjam	..	..	...	...	...	...	9 —	9 —	...	...	...	...
Vizagapatam	..	...	...	...	...	..	7 13	7 13	...	...	13 3	15 1
Godávari	.	..		...	...	..	7 2	7 2	...	...	16 10	19 —
East Coast, central—												
Kistna		..	..		...	...	9 1	9 1	8 10	8 10	.	...
Guntur		...	.	..	...	...	8 4	8 13	9 12	10 8	9 —	12 —
Nellore			.		...	.	9 2	9 2	10 15	11 5	...	...
East Coast, south—												
Madras					.		6 12	6 15	..	.	...	...
Chingleput		.		.		.	7 8	7 8	.	..	.	...
N. Arcot				.		.	8 4	8 4	.	..	...	...
S. Arcot				.	.		7 —	7 —	...	...	11 10	12 11
Tanjore							7 —	7 —	...	...	12 5	12 5
Trichinopoly	.					.	6 10	6 10	12 12	12 5	11 10	11 10
Southern—												
Tinnevelly	...			..	...	...	6 8	6 8	7 10	9 7	8 4	8 15
Madura	..		.	..	...	...	7 —	7 —	9 7	9 13	...	8 9
Mysore—												
Mysore	6 8	6 8	4 12	4 12	5 8	5 8	7 —	6 4	11 12	11 12	...	...
Bangalore	7 —	7 —	6 8	6 8	5 8	5 8	6 4	6 4	14 —	14 —	...	...
Coorg—												
Coorg	5 4	5 12	4 3	4 3	5 8	5 8	7 4	7 —	...	...	.	...
Aden	4 7	4 5	...	...	4 3	3 6	4 6	4 3	6 —	6 9	5 1	4 13

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun Italian millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces—*continued*
												Central—
..	...	...	...	10 —	11 15	...	.	9 6	9 15	8 —	5 8	Narsinghpur
...	...	...	..	9 8	10 —	...	...	6 8	6 —	6 —	5 —	Saugor
...	...	...	.	11 11	12 6	...	...	6 —	7 —	9 —	4 8	Damoh
...	...	...	...	10 4	10 8	...	...	8 —	8 —	9 —	4 —	Jubbulpore
...	...	...	...	12 1	12 1	...	..	7 —	7 —	7 —	5 6	Mandla
...	...	...	...	10 —	9 8	..	...	8 —	8 —	8 —	6 —	Seoni
...	...		...	11 10	11 10	.	...	8 10	7 10	8 14	.	Bálághát
...	...	..	...	10 —	10 —	...	..	6 9	6 4	9 6	9 6	Bhandára
...	...	...	...	9 6	8 12	..	..	7 9	7 9	7 6	7 6	Chánda
												Eastern—
..	...	...	.	11 11	12 13	...	...	7 2	8 —	8 —	8 —	Biláspur
...	...	...	...	13 —	13 —	...	...	10 —	10 —	10 —	10 4	Raipur
...	...	...	..	14 —	14 —	...	...	7 8	7 8	6 14	6 14	Drug
												Berar—
...	..	...	...	9 4	...	.	...	6 11	7 3	7 11	8 1	Buldána
...	...	...	...	...	...	.		...	...	7 7	7 7	Akola
...	...	...	...	9 11	9 11	...	...	7 7	7 7	8 ..	13 —	Amráoti
...	...	...	...	...	8 4	...	..	8 8	8 8	9	8 6	Yeotmal
												Hyderabad—
15 5	14 6	...	...	7 9	8 10	...	...	10 1	11 8	8 3	8 9	Secunderabad
												Madras—
												Malabar Coast—
...	...	...	...	...	..	...	..	...	...	11 8	12 4	Malabar
..	..	...	...	...	...	...	...		.	10 13	8 10	S. Canara
												South, central—
11 13	11 13	...	...	.	..	.	..	...		11 9	13 —	Coimbatore
...	..	..	...	...	.	...	...		.	6 6	6 6	Nilgiris
...	...	.	...		.		.	.	..	13 5	13 5	Salem
												Central—
13 14	13 14	..	...	...	...	...	.	...		10 5	10 5	Bellary
13 14	13 14	...	...	...	...	...	.	...	..	11 8	11 8	Anantapur
12 9	12 9	...	...	...	...	...	..	...	...	13 10	13 10	Cuddapah
...	...	...	...	...	...	...	...	...	...	8 8	10 14	Karnul
												East Coast, north—
21 5	19 12	...	...	..	...	...	...	...	...	12 13	8 6	Ganjam
16 5	16 5	...	...	..	...	...	...	..	...	9 10	18 —	Vizagapatam
14 9	15 13		..	...	...		...	...	...	16 —	16 —	Godavari
												East Coast, central—
12 13	12 12	...	...	...	...	...	...	...	...	18 —	21 10	Kistna
13 13	13 13	...	...	...	...	.	...	.	...	13 3	16 4	Guntur
12 14	12 14	..		...	..	..	...			12 11	13 8	Nellore
												East Coast, south—
12 5	12 5	...	...	...	..	.	...	.	...	12 15	13 2	Madras
11 6	11 8	..	...	...	.		..		..	13 3	12 13	Chingleput
14 1	14 13	...	.	..	...		...	..	...	13 8	14 12	N. Arcot
12 9	13 5	..	...		...	—	.	..	...	14 6	13 —	S. Arcot
13 5	13 5	..	...	...	.		...	..	...	14 14 to 16 11	14 14 to 16 11	Tanjore
13 5	13 5	..		...	...	..	...		...	15 7	15 7	Trichinopoly
												Southern—
11 2	10 6	.	...	.	...	...	...	...	...	17 5	20 2	Tinnevelly
11 2	10 6	...	...	..	...	...	...	.	...	12 14	12 14	Madura
												Mysore—
13 —	13 —	...	..	6 8	6 8	...	...	6 4	6 4	12 —	12 —	Mysore
15 —	15 —	...	...	7 —	7 —		...	5 8	5 8	12 —	12 —	Bangalore
												Coorg—
13 8	14 8	...	...	10 12	12 8	...	.	5 12	5 4	10 12	9 8	Coorg
...	...	...	...	6 3	6 3	...	...	4 7	4 10	32 —	32 —	**Aden**

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA FROM THE SECOND HALF OF JULY, 1914, TO THE FIRST HALF OF DECEMBER, 1917.

DEPARTMENT OF STATISTICS, INDIA
January 17, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 15 2	3 15 3	4 2 3	4 8 9	4 7 9	4 7 3
	Bombay (Delhi No. 1 White Pessy)	4 1 9	4 2 1	...	4 2 1	4 2 1	4 1 11
	Calcutta (Club No. 2).	4 5 10	4 8 0	4 10 0	4 7 0	4 8 3	4 14 0
Punjab	Lahore	3 10 3	3 10 3	3 13 0	4 0 0	3 11 6	3 12 9
	Ferozepur	3 5 3	3 8 0	3 10 3	3 14 0	3 14 0	3 14 0
	Lyallpur	3 6 0	3 5 0	3 11 0	3 14 0	3 14 0	3 14 0
	Amritsar	3 3 3	3 6 6	3 6 6	3 11 6	3 11 6	3 12 0
	Multan	3 6 0	3 4 0	3 8 6	3 14 6	3 14 6	3 13 0
	Rawalpindi	3 4 3	3 6 0	3 7 6	3 9 6	3 11 3	3 10 6
	Ambala	3 10 3	3 13 0	3 10 3	3 14 6	3 14 6	3 14 6
Delhi	Delhi	3 14 0	4 0 0	4 0 0	4 5 0	4 5 0	4 5 0
United Provinces	Benares	4 2 10	4 3 10	4 3 5	4 3 5	4 3 5	4 5 5
	Aligarh (Hathras)	4 0 9	4 0 0	4 0 0	4 5 3	4 6 0	4 13 3
	Cawnpore	4 3 0	4 4 0	4 4 0	4 8 0	4 8 0	4 12 0
	Meerut	4 0 0	4 0 0	4 0 0	4 3 6	4 5 0	4 5 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 1 6	4 5 3	4 5 0
	Agra	4 1 7	4 5 2	4 5 2	4 9 1	4 5 2	4 9 1
	Fyzabad	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3
	Lucknow	4 1 9	4 5 3	4 5 3	4 7 1	4 7 1	4 7 1
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	4 1 1	4 1 11	4 1 11	4 1 11
	Jubbulpore	4 5 1	4 5 2	4 5 2	4 5 2	4 7 1	4 9 1
	Raipur	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5
	Akola	4 12 0	4 12 0	4 12 0	4 12 0	5 5 7	5 5 7
North-West Frontier Province.	Peshawar	3 6 6	3 6 6	3 6 6	3 11 6	3 11 6	3 11 6
Baluchistan	Quetta	3 15 5	3 14 0	3 12 6	3 13 9	4 0 0	4 1 0
Bombay	Poona	5 4 1	...	5 1 11	5 1 11	...	...
	Ahmednagar	5 2 9	...	5 2 9	5 2 9	4 13 3	4 12 7
	Ahmedabad	4 8 0	4 12 0	4 12 0	4 14 0	5 0 0	5 0 0
	Dharwar (Hubli)	4 8 4	4 7 5	4 7 5	4 4 3	4 8 4	4 12 4
Bihar and Orissa	Patna	3 13 0	3 14 0	3 13 0	4 0 0	4 0 0	3 14 0
	Bhagalpur	4 3 0	4 4 0	4 8 0	4 3 0	4 3 0	4 3 0
	Muzaffarpur	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 7 0
	Ranchi	4 7 0	4 15 0	4 11 0	4 14 0	4 14 0	4 13 0
	Cuttack	4 5 8	4 11 3	4 11 3	4 11 3	4 11 3	5 1 4
Bengal	Dacca	4 8 0	4 12 0	5 0 0	5 0 0	5 0 0	5 0 0
	Rangpur	4 8 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0
	Mandalay	4 3 0	4 3 0	5 2 7	4 13 7	4 14 9	4 14 9
	(Median Average)	4 2 3	4 2 6	4 3 3	4 4 0	4 5 0	4 5 5
	Index Numbers (a).	100	100	102	103	104	105

* 5% barley, 3% dirt, and 30% red.

NOTE.—These statistics are compiled from *fortnightly* returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Report.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82$\frac{2}{7}$ lbs.

FORTNIGHT ENDING

31st October 1914.	15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915	15th March 1915.	31st March 1915.	15th April 1915.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 12 3	5 3 9	5 0 3	5 2 3	5 8 10	5 5 4	5 5 10	6 2 4	6 4 4	5 6 4	5 4 3	5 4 3
4 3 6	4 9 5	4 8 0	4 10 7	5 1 6	5 3 5	5 0 5	5 5 9	5 2 8	4 13 6	4 7 7	4 15 2
5 2 6	5 5 0	5 9 6	5 6 6	5 10 0	5 10 0	5 14 0	6 10 0	6 6 0	5 4 0	5 2 0	5 3 6
4 3 3	4 11 3	4 13 6	4 11 3	4 13 6	4 13 6	5 2 6	5 14 9	5 5 3	5 2 6	5 0 0	4 13 6
4 3 0	4 11 0	4 11 0	4 8 0	4 8 0	4 12 0	5 2 6	5 12 0	4 14 0	5 0 0	5 0 0	5 0 0
4 2 0	4 9 0	4 9 0	4 7 0	4 10 0	4 12 0	5 6 0	5 14 0	5 0 0	4 12 0	4 12 0	4 10 0
3 14 6	4 7 0	4 8 0	4 6 0	4 10 0	4 9 0	4 14 0	5 6 9	5 6 0	4 14 9	5 0 0	5 0 0
4 2 0	4 7 0	4 7 0	4 5 6	4 12 0	4 14 0	5 0 0	5 8 0	5 8 0	4 9 6	4 7 0	4 6 0
3 12 0	4 3 0	4 3 0	4 2 0	4 4 0	4 5 0	4 15 0	5 6 0	4 8 0	4 8 0	4 5 0	4 8 0
4 0 0	5 0 0	5 0 0	4 14 0	5 0 0	5 2 0	5 8 0	6 2 0	6 2 0	5 8 0	5 13 0	5 4 0
4 11 0	5 6 0	5 6 0	5 2 6	5 5 0	5 5 0	5 8 0	6 2 0	6 2 0	5 8 0	6 6 0	5 0 0
4 7 6	4 9 10	4 12 2	5 1 5	5 1 7	5 4 4	5 6 1	5 14 7	5 14 7	5 12 1	5 8 10	4 15 3
4 13 8	5 5 8	5 5 7	5 4 6	5 2 8	5 8 0	5 3 0	5 15 2	...	5 5 7	5 11 2	4 8 8
4 12 0	5 4 0	5 6 0	5 4 0	5 6 0	5 9 0	5 12 0	6 10 8	6 2 0	5 12 0	5 0 0	4 9 0
4 9 0	4 13 6	5 2 6	5 0 0	5 0 0	5 11 5	5 14 9	6 10 9	5 11 6	5 5 3	6 2 6	4 8 6
4 2 0	4 10 0	5 0 0	4 15 0	5 0 0	5 11 6	5 6 0	5 11 6	5 14 3	6 2 3	4 9 0	4 5 0
4 13 6	5 5 6	5 11 5	5 5 4	5 8 3	5 8 3	5 11 5	6 10 8	6 10 8	5 8 3	6 6 4	4 11 3
4 2 3	4 7 0	5 0 0	5 1 0	5 1 0	5 8 0	5 8 3	6 2 9	6 2 9	5 4 6	4 12 3	4 9 2
4 9 2	5 0 0	5 2 6	5 8 4	5 8 4	5 11 5	5 8 3	6 2 3	6 2 3	5 0 0	4 13 6	4 5 3
4 8 1	4 11 4	4 11 4	4 11 4	4 11 4	5 8 5	5 11 0	5 11 0	5 0 0	...	4 6 7	4 5 0
4 9 1	4 13 7	4 13 7	5 2 7	5 2 7	5 8 4	5 14 10	6 6 5	5 14 10	5 14 10	4 11 4	4 8 2
4 1 7	4 8 0	4 14 5	4 14 5	4 14 5	5 8 0	6 9 7	6 9 7	6 0 0	5 3 2	3 14 5	4 0 0
5 5 7	5 2 0	5 5 7	4 15 2	5 13 7	7 8 10	7 8 10	6 1 7	5 10 5	5 8 10	4 12 5	4 6 0
3 11 6	3 15 7	4 3 10	4 3 10	4 3 10	4 3 10	4 6 2	5 3 11	5 0 0	4 11 10	4 3 10	4 8 7
4 1 0	4 5 6	4 8 1	4 1 0	4 9 0	4 9 0	4 10 5	4 14 6	5 8 4	5 10 7	5 5 2	5 2 0
...	...	5 14 10	...	5 11 7	...	6 5 3	6 5 3	5 8 4	5 1 11	5 6 2	5 7 10
4 12 4	...	...	...	6 14 4	...	6 1 7	5 2 3	5 2 3	4 8 4	4 6 6	4 1 1
5 0 0	5 2 0	5 14 0	5 14 0	5 14 0	6 0 0	6 8 0	6 4 0	5 8 0	5 6 0	5 0 0	4 14 0
4 12 4	4 10 3	4 2 3	4 11 2	4 1 5	...	4 14 6	4 6 6	4 1 5	3 11 10	3 10 6	3 3 5
3 14 0	4 6 0	4 12 0	4 10 0	5 4 0	5 8 0	5 12 0	6 0 0	6 0 0	5 12 0	5 6 0	4 6 0
4 8 0	4 11 0	5 4 0	5 4 0	5 4 0	5 11 0	6 6 0	6 6 0	6 6 0	5 12 0	4 13 0	4 8 0
4 7 0	4 7 0	4 7 0	4 7 0	5 5 0	5 11 6	6 2 6	6 2 6	6 2 6	6 10 6	6 10 6	5 0 0
5 0 0	5 4 0	5 0 0	5 0 0	6 4 0	6 4 0	6 4 0	7 0 0	7 0 0	6 0 0	5 0 0	4 12 0
5 1 4	5 4 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 12 11	6 12 11	6 1 6	6 1 6	4 11 3
5 0 0	5 8 0	6 0 0	6 0 0	6 8 0	...	...	...	...	...	...	...
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	6 0 0	6 0 0	6 4 0	6 4 0	6 4 0	5 8 0
5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5
5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 9 0	5 13 1	5 13 1	5 7 6	5 2 7	4 13 7	4 12 5
4 9 0	4 12 5	5 0 0	5 0 0	5 2 8	5 8 0	5 9 0	6 0 0	5 12 10	5 5 9	5 0 0	4 11 3
110	115	121	121	125	133	134	145	140	129	121	114

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 30th April 1915.			15th May 1915.			31st May 1915.			15th June 1915			30th June 1915.			15th July 1915.			31st July 1915.			15th August 1915.		
		Rs.	A.	P.	Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Port	Karachi (white)*	4	12	3	4	7	9	4	9	3	4	5	3	4	4	3	4	6	3	4	5	9	4	5	9
	Bombay (Delhi No. 1 White Pessy).	4	11	1	4	12	7	4	15	2	4	9	10	...			..			...			..		
	Calcutta (Club No. 2).	4	13	0	4	6	0	4	9	0	4	6	6	4	8	0	4	12	0	4	12	6	4	14	0
Punjab	Lahore	4	3	3	3	7	6	3	13	0	3	11	6	3	11	6	4	0	0	4	3	3	4	11	3
	Ferozepur	4	0	0	3	10	0	3	14	3	3	13	0	3	13	0	4	0	0	4	1	6	4	5	3
	Lyallpur	4	1	0	3	11	0	3	14	6	3	9	0	3	12	0	4	0	0	4	1	6	4	5	0
	Amritsar	4	8	0	3	7	9	3	12	3	3	12	0	3	12	0	3	14	0	4	0	0	4	4	3
	Multan	3	13	0	3	7	6	3	14	0	3	11	6	3	10	0	3	13	0	3	13	0	3	14	6
	Rawalpindi	4	6	6	3	10	0	3	13	6	3	13	6	3	14	0	4	6	0	4	7	0	4	7	0
	Ambala	3	12	0	3	14	0	3	15	6	3	15	6	3	15	6	4	5	0	4	7	0	4	10	0
Delhi	Delhi	4	7	1	4	1	6	4	3	0	4	3	0	4	3	0	4	9	0	4	9	0	4	13	6
United Provinces	Benares	4	13	11	4	8	8	4	7	6	4	5	0	4	6	5	4	6	5	4	6	5	4	9	4
	Aligarh (Hathras)	4	3	6	4	0	2	3	14	1	3	14	5	4	3	5	4	9	4	4	7	5	4	14	9
	Cawnpore	4	5	0	4	4	0	4	5	0	4	5	0	4	7	0	4	9	0	4	9	0	4	13	6
	Meerut	4	0	0	3	14	6	3	14	6	3	13	0	3	13	0	4	3	6	4	7	3	4	13	6
	Shahjahanpur	4	2	0	4	0	0	4	0	0	4	0	0	4	0	0	4	2	0	4	4	0	4	8	0
	Agra	4	7	1	3	12	11	4	5	2	4	4	8	4	9	1	4	7	1	4	13	6	5	0	0
	Fyzabad	4	5	6	4	5	0	4	7	0	4	9	0	4	9	0	4	9	6	4	10	0	4	11	6
	Lucknow	4	5	3	4	2	6	4	4	3	4	7	1	4	7	1	4	7	1	4	7	1	4	7	1
Central Provinces and Berar.	Nagpur	4	5	0	4	1	11	4	3	5	4	3	6	4	5	0	4	5	10	4	7	2	4	12	0
	Jubbulpore	4	8	2	4	3	7	4	5	2	4	5	2	4	8	2	4	8	2	4	8	2	4	3	5
	Raipur	4	0	0	4	0	0	4	0	0	4	4	10	4	4	10	4	7	2	4	7	2	4	12	10
	Akola	4	9	0	4	8	10	4	2	10	4	2	10	3	15	7	3	15	7	3	14	5	3	15	7
North-West Frontier Province.	Peshawar	4	8	7	3	11	6	3	4	6	3	8	10	3	8	10	3	13	4	4	1	7	4	6	2
Baluchistan	Quetta	4	15	6	4	13	6	4	11	2	4	10	0	4	7	3	4	0	5	3	15	6	4	1	1
Bombay	Poona	5	6	2	5	10	6	5	6	2	5	1	11	5	1	4	5	4	1	5	4	1	5	5	1
	Ahmednagar	...			4	11	11	4	10	1	4	8	4	4	10	1	4	13	9	4	14	8	4	6	9
	Ahmedabad	4	14	0	4	14	0	4	14	0	4	10	0	4	12	0	4	12	0	4	12	0	5	4	0
	Dharwar (Hubli)	3	7	0	3	10	6	3	8	1	3	7	0	3	11	9	3	8	1	3	8	1	3	9	3
Bihar and Orissa	Patna	4	9	0	4	7	0	4	6	0	4	6	0	4	6	0	4	8	0	4	11	0	4	14	0
	Bhagalpur	4	8	0	4	7	0	4	8	0	4	10	0	4	8	0	4	8	0	4	8	0	4	13	0
	Muzaffarpur	5	0	0	5	0	0	4	7	0	4	7	0	4	7	0	4	10	9	5	0	0	5	0	0
	Ranchi	4	14	0	5	0	0	5	0	0	5	4	0	5	8	0	5	8	0	5	10	0	5	8	0
	Cuttack	5	1	3	5	1	3	5	1	3	5	1	3	4	11	3	4	11	3	5	1	3	5	1	3
Bengal	Rangpur	5	8	0	5	8	0	5	8	0	5	8	0	5	8	0	5	8	0	5	4	0	5	4	0
Burma	Amherst (Moulmein).	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5
	Mandalay	4	12	5	5	2	7	5	2	7	5	2	7	5	2	7	5	2	7	5	2	7	5	2	7
	(Median Average)	4	8	0	4	4	0	4	5	2	4	5	0	4	6	2	4	7	1	4	7	4	4	11	9
	Index Numbers (a)	109			103			104			104			106			107			108			114		

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅔ lbs—contd.

Fortnight ending												
31st August 1915.	15th September 1915.	30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 8 3	4 12 3	4 12 3	4 9 9	4 9 9	4 10 6	4 9 0	4 8 9	4 9 3	4 10 9	4 8 9	4 5 9	4 3 9
5 3 0	5 4 4	5 0 3	4 15 11	5 0 5	5 0 3	4 15 4	4 15 4	5 0 5	4 15 11	4 13 8	4 13 6	4 11 1
4 15 0	5 2 6	5 1 0	5 2 0	5 2 6	5 3 0	5 4 0	5 4 0	5 3 0	5 5 0	5 4 0	4 13 0	4 14 0
4 9 3	4 9 3	4 7 0	4 7 0	4 5 3	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 3 3	4 3 3
4 5 3	4 7 0	4 7 0	4 6 0	4 6 0	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 3 3
4 7 6	4 6 0	4 4 0	4 5 6	4 4 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	3 15 0	4 2 0	4 0 0
4 6 0	4 9 8	4 8 0	4 3 3	4 3 3	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 1 6	4 0 0
4 0 0	4 3 3	4 8 0	4 6 3	4 5 6	4 5 3	4 3 6	4 3 6	4 3 6	4 4 3	4 1 0	3 13 0	3 13 0
4 6 0	4 10 0	4 7 0	4 7 0	4 5 0	4 9 0	4 8 0	4 8 0	4 8 0	4 12 0	4 8 0	4 6 0	4 4 0
4 9 0	4 12 0	4 12 0	4 10 0	4 10 0	4 9 0	4 6 6	4 9 0	4 9 0	4 12 0	4 12 0	4 11 0	4 9 0
4 11 0	4 11 0	4 12 6	4 13 0	4 13 0	4 13 0	4 13 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0
4 9 4	4 9 4	4 10 6	4 12 11	4 1' 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 10	4 11 9	4 11 9
4 7 10	4 11 3	4 9 3	4 12 0	4 15 0	5 5 6	4 13 7	4 13 7	4 15 8	4 15 7	4 13 6	5 0 2	5 2 7
4 11 3	4 13 6	4 14 0	4 14 0	4 14 0	4 14 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 0	4 14 0	4 11 6
4 7 0	4 5 0	4 7 0	4 7 0	4 11 3	4 11 3	4 13 0	4 11 0	4 9 0	4 9 0	4 7 1	4 11 0	4 7 0
4 9 0	4 10 0	4 10 0	4 9 0	4 9 3	4 15 0	4 10 3	4 10 3	4 12 0	4 12 0	4 12 0	4 9 0	4 8 0
5 0 0	5 0 0	5 2 6	5 2 6	5 8 3	5 5 4	5 5 4	5 5 4	5 5 4	5 2 6	5 2 6	5 2 6	4 11 3
4 11 3	4 11 6	4 13 0	5 5 3	5 3 2	5 3 2	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 0 0
4 9 2	4 9 2	4 13 6	4 13 6	4 13 6	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 3	4 13 6	4 11 3
4 12 10	4 12 10	4 12 10	4 11 2	4 10 5	4 10 5	4 9 7	4 9 7	4 9 7	4 12 10	4 9 7	4 11 2	4 9 7
4 8 2	4 8 2	4 13 7	4 11 4	5 0 0	5 2 7	5 2 7	5 0 0	4 14 10	4 14 10	5 0 0	4 7 1	4 11 4
4 11 2	4 11 2	4 11 2	4 6 5	4 6 5	4 6 5	4 6 5	4 10 5	4 6 5	4 6 5	...	4 6 5	4 0 0
3 15 7	3 15 7	3 15 7	4 6 0	4 10 10	4 10 7	4 5 10	4 2 8	4 12 2	4 12 2	4 5 10	4 5 10	4 2 7
4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 7 7	4 7 7	4 9 8	4 9 8	4 9 8	4 8 1
4 2 0	4 2 6	4 3 3	4 3 6	4 7 0	4 13 3	4 13 6	4 12 6	4 10 6	4 11 1	4 12 6	4 12 6	4 12 6
...	5 8 11	5 8 11	5 8 11	5 6 8	5 6 8	5 8 11	5 4 5	5 6 8	5 1 1	...	5 0 0	...
4 15 7	4 11 11	4 15 6	5 1 4	5 2 3	4 5 7	4 4 8	3 13 6	3 10 9	4 2 11	4 2 11	...	4 3 4
5 2 6	5 5 4	5 5 4	5 0 0	5 0 0	5 1 2	5 5 4	5 8 2	5 5 4	5 2 6	5 0 0	4 12 0	4 11 0
3 10 8	3 12 9	3 12 1	3 14 11	3 12 1	3 14 11	3 15 9	3 13 0	3 13 8	3 12 4	3 10 5	3 10 5	3 7 0
4 8 0	4 11 0	5 0 0	4 6 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 2 0	5 3 0	5 0 0
4 14 3	5 5 0	5 9 7	5 4 0	5 5 0	5 5 0	5 4 0	5 12 0	6 8 0	5 4 0	5 4 0	5 5 0	6 2 0
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0
5 8 0	5 12 0	5 12 0	5 12 0	5 12 0	5 12 0	5 14 0	5 14 0	6 0 0	6 0 0	6 0 0	6 4 0	6 0 0
5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 9 0	5 9 0	5 9 0	5 5 4	5 5 4	5 1 3
5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
6 5 5	6 5 5	6 5 5	6 5 5	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 7 6	5 7 6	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	4 13 7	4 13 7	4 9 2	4 13 7
4 9 3	4 11 3	4 12 10	4 12 0	4 13 6	4 14 3	4 13 7	4 13 7	4 14 3	4 13 7	4 13 6	4 11 10	4 11 2
111	114	116	115	117	118	117	117	118	117	117	114	113

A.—Wholesale prices of Wheat in

Port or province.	District	Fortnight ending 15th March 1916. Rs. a. p.	31st March 1916. Rs. a. p.	15th April 1916. Rs. a. p.	30th April 1916. Rs. a. p.	15th May 1916. Rs. a. p.	31st May 1916. Rs. a. p.	15th June 1916. Rs. a. p.	30th June 1916. Rs. a. p.	15th July 1916. Rs. a. p.
Port	Karachi (white)*	4 1 8	3 15 3	3 12 9	3 11 8	3 12 3	3 12 9	3 10 2	3 10 2	4 0 3
	Bombay (Delhi No. 1 White Pessy)	4 8 2	4 6 9	4 3 9	4 4 0	4 4 8	4 5 5	4 1 5	4 2 10	4 3 7
	Calcutta (Club No. 2).	4 0 0	3 15 0	4 6 0	4 4 0	4 0 0	4 2 6	4 1 6	4 1 6	4 2 6
Punjab	Lahore	4 0 0	3 9 0	3 9 0	3 6 3	3 10 3	3 10 3	3 6 3	3 3 3	3 7 6
	Ferozepur	3 14 0	3 10 0	3 7 9	3 7 9	3 5 3	3 5 3	3 3 3	3 5 3	3 5 3
	Lyallpur	3 8 0	3 4 0	3 1 6	3 0 0	3 2 0	3 3 0	3 0 9	3 1 6	3 6 6
	Amritsar	3 12 0	3 6 0	3 6 0	3 5 0	3 1 0	3 5 3	3 3 9	3 2 9	3 6 0
	Multan	3 13 0	3 7 0	3 5 0	3 2 3	3 2 0	3 5 0	3 2 0	3 2 0	3 4 0
	Rawalpindi	4 4 0	3 12 0	3 10 0	3 8 0	3 10 0	3 14 0	3 12 0	3 10 6	3 13 0
	Ambala	4 1 0	3 10 0	3 11 0	3 6 0	3 5 0	3 6 0	3 6 0	3 6 0	3 6 0
Delhi	Delhi	4 3 0	4 0 0	4 0 0	3 13 0	3 13 0	3 13 0	3 10 0	3 8 0	3 10 0
United Provinces	Benares	4 3 10	4 2 10	4 1 2	4 1 2	4 1 2	3 14 11	3 14 1	3 14 7	3 15 5
	Aligarh (Hathras)	4 6 0	4 6 0	4 6 0	3 13 1	3 13 1	3 13 1	4 0 0	4 0 0	3 14 6
	Cawnpore	4 0 0	4 0 0	3 13 0	3 11 0	3 10 0	3 14 0	4 1 0	4 0 0	4 0 0
	Meerut	4 0 0	3 12 9	3 9 0	3 9 0	3 7 9	3 9 0	3 0 3	3 6 3	3 10 3
	Shahjahanpur	3 12 0	3 12 0	3 7 6	3 4 0	3 3 0	3 5 6	3 8 0	3 10 0	3 9 3
	Agra	4 5 2	4 7 1	4 3 4	4 1 7	4 1 7	4 3 4	4 3 4	4 1 7	4 3 4
	Fyzabad	4 0 0	3 10 3	3 13 6	3 13 6	3 10 3	3 10 3	3 12 9	3 13 3	3 14 6
	Lucknow	4 0 0	3 14 6	3 11 6	3 7 8	3 6 6	3 11 6	3 11 6	3 11 6	3 12 11
Central Provinces and Berar.	Nagpur	4 4 0	3 12 10	3 11 2	4 0 0	3 14 5	3 12 10	3 12 10	3 11 7	3 13 2
	Jubbulpore	4 7 1	3 11 6	3 10 2	3 7 7	3 5 4	3 4 2	3 3 2	3 8 11	3 8 11
	Raipur	3 9 7	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2	3 10 5
	Akola	3 15 6	3 15 6	3 15 6	3 12 4	3 12 1	3 14 0	3 11 0	3 14 0	4 1 1
North-West Frontier Province.	Peshawar	4 5 2	3 13 4	3 13 4	3 13 4	3 13 4	3 13 4	3 13 4	3 9 10	3 12 11
Baluchistan	Quetta	4 11 0	4 9 4	4 5 0	4 6 0	4 6 0	4 6 1	4 7 0	4 7 0	4 6 0
Bombay	Poona	4 13 9	4 9 4	4 4 11	4 6 0	4 4 11	4 4 11	4 2 8	4 3 9	4 0 5
	Ahmednagar	3 14 4	3 11 8	3 9 10	3 11 8	3 9 10	3 14 2	3 9 10	3 11 2	...
	Ahmedabad	4 10 0	4 9 0	4 6 0	4 6 0	4 5 0	4 5 0	4 5 0	4 7 0	4 8 0
	Dharwar (Hubli)	3 2 3	3 0 10	2 15 11	3 1 10	3 5 10	3 0 11	2 11 5	3 0 1	3 [illegible] 10
Bihar and Orissa	Patna	4 0 0	4 0 0	4 0 0	4 0 0	3 13 0	3 10 0	3 10 0	3 10 0	3 10 0
	Bhagalpur	5 1 0	3 12 0	3 12 0	4 0 0	4 0 0	3 13 [illegible]	3 11 0	3 11 0	3 13 6
	Muzaffarpur	5 5 0	5 0 [illegible]	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Ranchi	6 0 0	4 8 0	5 0 0	5 0 0	4 8 0	4 8 0	4 8 0	4 0 0	4 4 0
	Cuttack	5 1 3	4 5 9	4 5 9	4 1 4	4 1 4	4 1 4	4 1 4	3 12 11	3 12 11
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 4 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	4 8 1	4 8 1	4 8 1	4 8 1	4 8 1	4 13 7	4 8 1	4 14 9	4 14 9
	(Median Average)	4 3 0	3 15 0	3 13 0	3 13 0	3 13 0	3 13 1	3 12 9	3 11 6	3 13 4
	Index Numbers (a)	101	95	92	92	92	92	92	90	93

* 5% barley, 3% dirt, and 30% red.
(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs—*contd.*

Fortnight ending												
31st July 1916.	15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.
Rs. A. P.	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 3 3	4 6 9	4 8 9	4 7 0	4 4 3	4 4 9	4 7 3	4 9 3	4 13 3	4 13 9	4 14 9	5 1 3	5 1 3
4 7 3	4 9 1	4 8 9	4 8 0	4 5 10	4 4 10	4 6 6	4 9 6	4 14 10	4 13 0	4 11 1	4 12 7	4 8 9
4 8 0	4 5 0	4 3 0	4 4 6	4 4 6	4 4 6	4 4 6	4 10 0	5 2 6	5 0 0	...	4 13 0	4 10 0
3 10 3	3 14 3	3 13 0	3 13 0	3 11 6	3 14 3	4 0 0	4 1 6	4 9 3	4 7 0	4 5 3	4 7 0	4 9 3
3 7 9	3 11 6	3 13 0	3 11 6	3 10 3	3 10 3	3 13 0	3 13 0	4 1 9	4 3 6	4 3 6	4 3 6	4 3 6
3 12 0	3 15 6	3 15 0	3 11 6	3 11 0	3 11 0	3 14 0	3 15 6	4 6 0	4 1 0	4 3 0	4 7 0	4 4 6
3 6 0	3 11 0	3 11 0	3 10 0	3 7 0	3 11 6	3 12 0	3 9 0	4 6 0	4 5 0	4 2 0	4 6 0	4 3 6
3 7 9	3 13 0	3 11 6	3 13 0	3 11 6	3 13 0	3 13 0	3 14 6	4 7 0	4 3 3	4 1 6	4 5 3	4 4 0
3 12 3	3 15 0	3 13 0	3 13 0	3 12 0	3 12 0	3 11 0	3 15 0	4 10 0	4 6 0	4 6 0	4 6 0	4 8 0
3 9 0	3 11 0	3 13 0	3 13 0	3 13 0	3 14 0	3 14 0	3 15 0	4 12 0	4 7 0	4 7 0	4 10 0	4 10 0
3 11 9	3 13 0	3 13 0	3 13 0	3 11 0	3 11 0	4 0 0	4 1 6	5 0 0	4 11 0	4 9 0	4 10 6	4 9 0
3 15 5	3 15 5	3 15 5	4 0 8	4 0 8	4 0 8	3 15 9	3 14 11	3 14 11	4 14 3	4 12 11	4 10 6	4 9 4
3 14 6	3 14 6	4 1 8	4 1 4	4 1 8	3 14 6	4 1 8	4 1 9	4 11 7	4 6 11	4 8 11	4 8 11	4 5 2
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 2 0	4 9 0	4 7 0	4 7 0	4 7 0	4 5 6
3 10 3	3 14 6	3 14 6	3 13 0	3 10 3	3 11 3	3 11 6	4 0 0	5 2 9	4 9 0	4 7 0	4 9 0	4 9 0
3 10 3	3 13 0	3 12 6	3 11 6	3 11 9	3 11 6	3 10 0	3 14 6	4 5 0	4 6 0	4 5 0	4 6 0	4 6 0
4 3 4	4 3 4	4 5 2	4 5 2	4 5 2	4 5 2	4 5 2	4 7 1	5 5 4	5 5 4	5 2 6	5 5 4	5 0 0
3 14 6	3 14 6	4 0 0	4 0 0	3 14 9	4 0 0	3 14 6	3 14 6	4 5 6	4 9 3	4 8 0	4 9 0	4 5 6
3 12 3	3 14 6	4 0 0	4 0 0	4 0 0	3 14 6	3 14 6	4 0 0	4 9 2	4 11 3	4 9 3	4 9 3	4 7 1
3 11 7	3 11 7	3 13 2	3 13 2	3 11 7	3 11 7	3 11 7	3 11 7	4 5 0	4 1 11	4 1 11	4 1 11	4 0 4
3 10 2	3 12 11	3 14 5	3 14 10	3 14 5	3 12 2	3 11 6	4 0 10	4 6 0	4 7 1	4 6 0	4 9 1	4 7 1
3 10 5	3 10 5	3 10 5	3 10 5	3 9 7	3 9 7	3 9 7	3 9 7	4 8 0	4 4 10	4 0 0	4 0 0	4 4 10
3 15 6	3 10 11	4 1 1	3 14 0	3 7 10	3 7 10	3 6 2	3 6 2	3 6 2	3 6 2	3 7 10	3 7 10	3 7 10
3 12 7	3 12 7	3 10 2	3 9 6	3 8 3	3 8 3	3 10 4	3 12 7	4 4 3	4 4 3	4 4 9	4 5 8	4 4 9
4 8 3	4 10 5	4 12 6	4 13 9	4 12 0	4 11 0	4 15 0	4 13 0	5 0 3	5 3 3	5 5 0	5 5 0	5 5 0
4 2 8	4 2 1	4 2 8	4 2 8	4 2 8	4 11 7	4 11 7	...	4 11 9	4 12 8	...	4 11 7	4 10 5
3 9 10	3 13 6	3 10 9	3 8 11	3 9 10	3 9 5	3 8 11	3 8 1	3 10 9	3 11 3	3 8 1	3 8 11	3 4 5
4 8 0	4 7 0	4 6 0	4 3 0	4 4 0	4 2 0	4 3 0	4 5 0	4 9 0	4 13 0	5 0 0	5 2 0	5 2 0
3 5 10	3 6 6	3 8 1	3 1 10	3 3 10	3 2 10	3 8 2	3 10 6	3 8 2	...	3 11 11	3 4 10	3 2 4
3 9 6	3 9 6	3 9 6	3 7 6	3 7 6	3 4 6	3 7 6	3 7 6	3 12 0	4 6 0	4 0 0	3 12 0	3 11 0
3 15 0	4 0 0	4 3 0	4 0 0	3 15 0	3 14 0	4 2 0	5 0 0	4 12 0	4 8 0	4 8 0	4 10 0	4 12 0
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	3 13 0	3 13 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0
4 4 0	4 2 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	4 8 0	5 4 0	5 5 0	5 4 0	5 4 0	5 4 0
3 12 11	4 1 4	4 1 4	4 1 4	4 1 4	4 1 2	4 1 2	4 1 2	4 1 2	5 1 3	5 1 5	5 1 5	5 1 5
5 0 0	5 0 0	5 0 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 2 7	4 14 9	4 14 9	5 2 7	4 14 9	4 14 9	4 14 9	5 0 8	4 8 1	4 8 1	4 4 3	3 14 1	3 8 7
3 12 11	3 14 6	4 0 0	4 0 0	3 14 9	3 14 0	3 14 6	4 0 0	4 9 0	4 7 6	4 7 0	4 9 0	4 7 1
92	94	97	97	95	94	94	97	110	108	107	110	107

A—Wholesale prices of Wheat in

Port or province.	District.	Fortnight ending 15th February 1917.	28th February 1917.	15th March 1917	31st March 1917	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.
		Rs. A. P.	Rs. A. P.	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port (a)	Karachi (white)*	4 12 9	4 13 6	4 13 3	4 12 3	4 13 3	4 13 3	4 5 3	4 7 3	4 7 3
	Bombay (Delhi No. 1 White Pessy)	4 10 7	4 9 10	4 10 9	4 9 10	4 10 11	4 9 10	4 10 7	4 11 8	4 13 11
	Calcutta (Club No. 2).	4 11 0	4 13 0	4 14 6	4 9 0	4 11 0	4 4 0	4 5 6	4 8 0	4 7 0
Punjab	Lahore	4 5 3	4 5 3	4 3 3	4 3 3	4 3 3	4 3 3	3 13 0	3 14 3	4 0 0
	Ferozepur	4 1 9	4 5 3	4 5 3	4 1 9	3 14 6	3 14 6	3 10 3	3 11 6	3 12 0
	Lyallpur	4 2 0	4 3 0	4 3 6	4 0 0	4 1 0	4 2 0	3 11 0	3 12 0	3 11 0
	Amritsar	4 2 0	4 2 0	4 1 0	3 13 6	3 15 0	4 0 0	3 8 0	3 10 0	3 11 6
	Multan	4 4 0	4 1 6	4 1 6	4 1 6	4 1 6	3 12 0	3 10 6	3 12 0	3 13 0
	Rawalpindi	4 11 0	4 11 0	4 11 0	4 11 0	4 9 0	4 5 0	4 7 0	4 5 0	4 5 0
	Ambala	4 9 0	4 9 0	4 6 0	3 14 0	3 15 0	4 0 0	3 11 6	3 11 6	3 14 6
Delhi	Delhi	4 11 0	4 9 0	4 9 0	4 7 0	4 7 0	3 13 0	3 14 6	3 15 3	4 0 9
United Provinces	Benares	4 9 4	4 9 4	4 5 10	4 5 0	4 3 1	4 3 1	4 1 2	4 2 10	4 2 10
	Aligarh (Hathras)	4 5 4	4 5 5	4 5 4	4 3 8	3 14 6	3 13 0	3 11 5	3 14 4	3 14 5
	Cawnpore	4 5 0	4 7 0	4 7 0	4 7 0	3 14 0	3 11 6	3 14 6	3 14 6	3 14 6
	Meerut	4 11 3	4 11 3	4 11 3	4 5 0	4 1 0	3 11 0	3 11 0	3 14 6	4 1 6
	Shahjahanpur	4 4 0	4 4 0	4 1 6	4 1 9	3 12 0	3 8 3	3 9 0	3 11 0	3 11 0
	Agra	5 2 0	5 0 0	4 13 6	4 13 6	4 9 1	4 1 7	4 5 2	4 7 1	4 5 2
	Fyzabad	4 7 0	4 6 0	4 1 9	4 1 7	4 0 0	3 14 0	3 14 0	3 13 0	4 1 6
	Lucknow	4 7 1	4 3 4	4 7 1	4 0 0	3 12 11	3 12 11	3 14 0	4 3 4	4 3 4
Central Provinces and Berar	Nagpur	4 0 4	4 0 6	4 1 11	3 13 2	4 0 1	3 11 7	3 11 7	4 1 11	4 1 11
	Jubbulpore	4 4 1	4 3 5	4 3 5	4 5 2	4 1 8	3 14 5	3 10 2	3 11 6	3 15 2
	Raipur	4 0 0	4 0 0	4 0 0	3 12 10	3 12 10	3 8 0	3 8 0	3 8 0	3 8 0
	Akola	3 7 10	3 7 10	3 4 8	3 4 8	3 7 6	3 10 11	3 3 7	3 11 11	4 3 6
North-West Frontier Province	Peshawar	4 8 7	4 9 8	4 9 8	4 8 7	4 10 2	4 2 1	4 2 10	4 2 11	4 2 1
Baluchistan	Quetta	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 2 6	5 0 0	4 14 0
Bombay	Poona	.	4 11 7	4 13 9	4 11 7		4 10 5	4 9 4	4 14 11	4 13 9
	Ahmednagar	4 1 1	3 13 6	3 13 0	3 9 11	3 15 5	3 13 7	3 12 8	4 0 5	4 2 2
	Ahmedabad	5 0 0	5 0 0	5 0 0	5 0 0	4 8 0	4 8 0	4 8 0	4 9 0	4 8 0
	Dharwar (Hubli)	3 8 2	4 0 2	3 5 11	3 3 10	3 9 4	3 2 6	3 7 11	3 6 1	3 11 8
Bihar and Orissa	Patna	3 11 0	3 15 0	3 15 0	4 6 0	3 15 0	4 0 0	3 5 0	3 1 0	3 5 0
	Bhagalpur	4 4 0	4 0 0	4 6 0	4 6 0	3 12 0	3 10 0	3 8 0	3 8 0	3 12 0
	Muzaffarpur	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	3 5 3	3 5 3	3 10 0
	Ranchi	5 12 0	5 12 0	5 12 0	5 12 0	5 12 0	4 14 0	4 6 0	4 6 0	4 11 0
	Cuttack	4 11 3	4 11 3	4 11 3	4 5 8	4 5 8	4 5 8	4 1 3	4 1 3	4 1 3
Bengal	Rangpur	5 8 0	5 8 0	5 4 0	5 4 0	5 4 0	5 4 0	5 0 0	5 4 0	5 4 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	3 5 7	3 8 7	3 10 10	3 14 1	3 14 1	3 14 1	3 7 8	3 3 5	3 8 7
	(Median Average)	4 6 2	4 6 0	4 6 0	4 5 0	4 0 8	4 0 0	3 13 0	3 14 6	4 1 6
	Index Numbers (b)	106	106	106	104	98	97	94	94	99

* 5% barley, 3% dirt, and 30% red.

(a) Prices at ports after 15th December, 1917, are as follows—

Ports	Rate per	On 21st December 1917.	On 28th December 1917.	On 4th January 1918.	On 11th January 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Maund	5 6 4	5 6 4	5 4 10	5 4 3
Bombay (Delhi No. 1 White Pessy)	"	5 0 5	5 1 2	5 1 2	5 2 3
Calcutta (Club No. 2)	"	5 3 6	...	5 12 0	5 13 0

(b) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs—*concld.*

Fortnight ending: 30th June 1917.	15th July 1917.	31st July 1917.	15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917	31st October 1917	15th November 1917	30th November 1917	15th December 1917	Increase or decrease in fortnight ending 15th December 1917 compared with preceding fortnight.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent
4 7 3	4 7 9	4 10 9	4 8 3	4 9 3	4 11 9	4 11 9	4 12 3	4 14 3	5 2 3	5 6 4	5 3 9	—3
4 15 4	4 14 7	4 13 2	...	4 6 6	4 10 7	4 11 8	4 12 5	5 2 3	4 15 6	5 1 7	5 0 10	—1
4 8 6	4 8 6	4 11 0	4 9 0	4 9 0	4 8 0	4 12 6	4 11 0	4 12 0	4 11 0	5 6 0	5 2 0	—5
4 0 0	4 0 0	4 0 9	4 1 6	4 1 6	4 3 3	4 3 3	4 5 3	4 9 3	4 11 3	4 9 3	5 0 0	+9
3 12 0	3 12 0	3 13 0	3 14 6	3 14 6	3 14 6	3 14 6	3 14 6	4 0 0	4 7 0	4 11 3	5 0 0	+6
3 13 0	3 14 0	3 14 0	4 0 0	4 0 0	4 1 0	4 2 0	4 2 6	4 3 0	4 6 0	4 11 0	4 14 0	+4
3 13 0	3 14 0	3 14 0	3 13 0	3 12 0	3 13 0	3 15 0	3 14 0	4 4 3	4 5 3	4 8 0	4 11 0	+4
3 13 0	3 13 0	3 14 6	3 14 6	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 1 0	4 12 0	4 14 6	+3
4 4 0	4 1 6	4 3 3	4 6 0	4 6 0	4 6 0	4 7 0	4 7 0	4 7 0	4 9 2	4 11 0	5 0 0	+7
3 14 6	3 14 0	4 0 6	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 3 0	4 10 0	4 10 0	4 15 0	+7
4 0 0	4 0 0	4 2 0	4 1 6	4 1 6	4 3 3	4 3 0	4 3 0	4 3 0	4 7 0	4 10 0	5 0 0	+8
4 3 5	4 3 5	4 2 10	4 2 10	4 2 10	4 2 10	4 1 7	4 3 5	4 3 10	4 3 10	4 5 5	4 10 3	+7
3 14 0	3 14 6	3 14 6	3 14 6	3 14 6	4 1 9	3 14 6	4 1 8	4 5 3	4 5 3	4 9 5	4 13 7	+6
4 0 0	4 3 0	4 1 6	4 1 6	4 1 6	4 1 6	4 3 3	4 3 3	4 5 0	4 5 0	4 7 0	4 14 0	+10
3 12 9	3 12 9	3 12 9	3 12 11	3 12 11	3 14 5	3 12 11	3 14 5	4 0 0	4 5 2	4 11 4	4 13 7	+3
3 11 3	3 11 6	3 12 6	3 11 0	3 11 6	3 11 0	3 14 0	3 14 0	4 0 0	4 1 0	4 4 3	4 7 0	+4
4 7 1	4 7 1	4 3 4	4 5 2	4 7 1	4 7 1	4 7 1	...	4 11 3	4 11 3	5 0 0	5 5 4	+7
...	..	4 3 4	4 2 0	3 15 3	3 15 8	3 15 3	...	4 1 0	4 0 0	4 1 0	4 5 3	+7
4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 5 2	4 5 2	4 5 2	4 11 3	4 11 8	*Nil*
4 1 11	4 1 11	4 3 5	4 3 5	4 1 10	4 3 2	4 3 2	4 3 2	5 11 4	4 11 4	4 11 4	5 1 6	+8
4 0 0	4 0 0	4 0 0	3 14 5	3 10 10	4 0 0	4 5 2	4 7 1	4 7 1	4 14 10	4 14 10	5 0 0	+1
3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 11 2	3 11 2	*Nil*
4 3 6	4 3 6	4 3 6	4 3 6	4 3 6	4 3 6	4 3 6	4 7 11	...	...	...	...	...
4 0 4	4 0 4	4 0 4	4 0 4	4 2 6	4 2 6	4 2 1	4 2 1	4 2 1	4 5 8	4 8 0	4 13 7	+8
4 14 0	4 14 0	4 13 0	4 13 6	4 12 10½	4 14 6	5 0 6	5 2 0	5 2 0	5 1 6	5 4 0	5 5 0	+1
5 3 4	5 4 5	5 4 5	5 2 2	5 4 5	5 3 4	5 2 2	5 13 4	5 15 7	5 8 11	...	6 2 11	...
4 4 1	4 7 9	4 5 11	4 6 10	4 11 5	4 6 10	4 15 1	5 2 9	4 9 7	4 13 3	4 15 1	5 11 11	+16
4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	4 6 0	4 8 0	4 12 0	5 5 0	6 0 0	6 0 0	6 0 0	*Nil*
3 11 8	3 11 8	4 1 7	4 1 8	4 1 8	3 11 8	4 8 11	4 6 0	4 5 1	4 1 8	...	4 8 11	...
3 12 0	3 12 0	3 9 0	3 9 0	3 10 0	3 8 0	3 8 0	4 0 0	3 15 0	3 15 0	3 12 0	4 6 0	+17
4 0 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	4 0 0	4 0 0	4 0 0	4 6 0	4 8 0	4 10 0	+3
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 7 0	+11
4 11 0	4 9 0	4 12 0	4 12 0	4 12 0	4 8 0	4 8 0	5 0 0	5 2 0	5 2 0	5 8 0	5 8 0	*Nil*
4 1 4	4 4 8	4 4 8	4 4 8	4 4 8	4 5 8	4 5 8	4 5 8	4 5 8	4 5 8	5 1 3	5 1 3	*Nil*
5 4 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 12 0	5 2 0	5 0 0	—2
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	4 9 2	—36
3 14 1	3 14 1	4 8 1	4 13 7	4 13 7	4 13 7	4 10 2	4 8 1	4 8 1	4 4 3	4 4 3	4 6 2	+3
4 0 2	4 0 11	4 2 10	4 1 10	4 1 10	4 2 10	4 3 3	4 5 2	4 5 2	4 6 6	4 11 2*	4 14 9	+5
97	98	101	99	99	101	102	104	104	106	113*	119	

*Revised figure.

Variations expressed in Index Numbers during the fortnight ending the 15th December as compared with those in the previous fortnight in 1917 and 1916 :—

	1917. 30th November	1917. 15th December.	1917. Increase or Decrease.	1916. 30th November.	1916. 15th December.	1916. Increase or Decrease.
			Per cent			Per cent
. .	100	105	+5	100	98	—2
. .	100	105	+5	100	97	—3
United Provinces .	100	106	+6	100	100	*Nil*
Central Provinces	100	106	+6	100	97	—3

B—Retail prices of Wheat in India

Port or province.	District.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	9 8	8 8	8 0	8 0	8 8
	Bombay *	6 13	6 13	6 13	6 8	6 8	5 14
	Calcutta	9 0	8 14	8 14	8 8	8 4	8 0
Punjab	Lahore	10 12	10 12	10 4	9 12	10 4	10 0
	Ferozepur	11 8	11 0	10 12	10 0	10 0	10 0
	Amritsar	12 4	11 8	11 8	10 8	10 8	10 8
	Rawalpindi	12 4	11 12	11 4	11 0	10 12	10 12
	Lyallpur	11 4	11 8	10 12	9 8	10 4	10 4
	Multan	11 8	12 0	11 4	10 0	10 0	10 4
	Ambala	10 12	10 4	10 12	10 0	10 0	10 0
Delhi	Delhi	9 12	9 8	9 8	9 0	9 0	9 0
United Provinces	Benares	9 3	8 15	9 1	9 1	9 1	8 13
	Cawnpore	9 8	9 4	9 4	8 12	8 12	8 4
	Meerut	10 12	10 0	9 12	9 4	9 0	8 12
	Agra	9 12	9 0	9 0	8 8	9 0	8 8
	Lucknow	9 12	9 0	9 0	8 12	8 12	8 12
	Aligarh	9 4	10 4	9 4	8 12	9 0	8 12
	Shahjahanpur	10 0	9 14	9 14	9 10	9 6	9 4
	Fyzabad	9 4	9 4	9 4	9 4	9 4	9 4
Central Provinces and Berar	Nagpur	9 9	8 15	9 9	8 15	8 15	8 15
	Jubbulpore	9 0	9 0	9 0	9 0	8 12	8 8
	Raipur	10 0	10 0	10 0	10 0	10 0	10 0
	Akola	8 6	8 6	8 2	8 6	7 6	7 6
North-West Frontier Province	Peshawar	11 6	11 0	11 0	10 0	10 0	10 0
Baluchistan	Quetta	10 2	10 5½	10 9	10 5½	10 0	9 13
Bombay	Poona	7 7	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	8 2	7 6	7 8	8 1	8 2
	Ahmedabad	8 8	8 0	8 0	7 12	7 12	7 8
	Dharwar	9 9	9 1	9 1	8 8	8 2	8 2
Bihar and Orissa	Patna	10 8	9 12	10 0	9 12	9 12	10 0
	Bhagalpur	9 8	9 6	8 12	9 8	9 8	9 8
	Muzaffarpur	9 0	9 0	9 12	9 12	9 0	8 8
	Ranchi	9 2	8 4	8 4	8 4	8 4	8 0
	Cuttack	9 3	8 8	8 8	8 8	8 8	7 14
Bengal	Dacca	8 14	8 14	8 8	8 8	8 8	8 0
	Murshidabad	10 8	9 8	9 8	9 12	10 0	10 0
	Malda	10 0	10 0	9 8	9 0	9 8	9 8
Burma	Amherst (Moulmein)	6 13	6 13	6 13	6 13	6 13	6 13
	Mandalay	8 14	8 4	7 9	8 0	7 12	7 12
	(Median Average)	9 9	9 4	9 4	9 0	9 0	8 12
	Index Numbers (a)	100	103	103	106	106	109

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the head quarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending											
31st October 1914.	15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	7 8	7 0	7 0	7 0	7 0	7 0	6 8	6 6	7 8	7 8	7 8
5 14	5 14	5 14	5 14	5 14	5 8	5 8	4 14	5 3	5 3	5 8	5 14
7 8	6 14	6 14	6 14	6 5	...	...	...	...	...	...	...
9 4	8 4	8 0	8 4	8 0	8 0	7 8	6 8	7 4	7 8	7 12	8 0
9 4	8 4	8 4	8 8	8 8	8 2	7 12	6 12	8 0	7 12	7 12	8 0
10 0	8 12	8 12	9 0	8 8	8 10	8 2	7 2	7 4	8 0	7 12	7 14
10 4	9 4	9 4	9 6	9 0	8 14	8 0	7 4	8 8	8 8	9 0	8 12
9 8	8 4	8 4	9 0	8 4	8 4	7 4	6 10	8 0	8 4	8 4	8 8
9 8	8 12	8 12	9 0	8 4	8 0	7 12	7 0	7 0	8 8	8 12	9 0
9 12	7 12	7 6	8 0	8 0	7 12	7 6	6 8	6 8	7 0	6 8	7 8
8 4	7 8	7 4	7 0	7 4	7 0	7 0	6 4	6 4	7 0	6 0	7 12
8 8	8 6	8 1½	7 9	7 7	7 3	7 1	5 9	6 6	6 12	7 5	7 13
8 4	7 8	7 4	7 4	7 4	7 0	6 12	6 0	6 8	6 12	7 12	8 8
8 8	8 0	7 8	8 0	7 12	7 0	6 8	5 12	6 8	7 4	6 4	8 4
8 0	7 0	6 8	7 0	7 0	6 12	6 8	5 12	5 12	7 0	6 0	8 0
8 8	7 12	7 8	7 0	7 0	6 12	7 0	6 4	6 4	7 14	8 0	9 0
8 12	7 4	7 4	7 0	7 0	7 0	7 0	6 12	6 0	6 0	5 14	8 2
9 8	8 8	8 0	8 2	7 14	7 0	7 4	6 12	6 12	6 4	7 4	8 12
9 8	8 12	7 14	7 12	7 12	7 2	7 0	6 4	6 6	8 5	8 2	8 8
8 4	8 5	8 5	8 3	8 4	7 0	6 6	6 6	7 11	8 4	8 15	8 15
8 8	8 0	8 0	7 8	7 8	7 0	6 8	6 0	6 8	6 8	8 4	8 8
9 8	8 0	7 4	7 8	7 8	7 0	6 0	6 0	6 0	7 8	10 0	9 12
7 6	7 6	7 6	7 6	6 5	5 4	5 6	6 5	6 5	7 6	7 6	8 6
10 0	9 12	9 2	9 2	9 2	9 2	8 13	7 9	7 14	8 6	9 2	8 7
9 13	9 4	8 14	8 12	8 12	8 12	8 10½	8 2¼	7 4½	7 1	7 8½	7 13
6 13	6 13	6 8	6 8	6 8	5 9	5 9	5 9	6 13	6 13	7 2	6 13
8 2	8 2	8 2	8 2	5 14	5 14	5 14	6 10	7 6	8 2	8 2	8 2
7 8	7 8	6 8	6 8	6 8	6 8	6 0	6 0	6 8	7 0	7 8	8 0
8 2	8 2	8 2	8 2	8 2	8 2	8 2	8 2	9 9	9 9	10 0	10 8
10 0	9 0	9 8	8 8	7 8	7 2	7 0	6 8	6 8	6 12	7 8	8 12
9 0	8 4	7 8	7 8	7 8	7 0	6 4	6 4	6 4	6 14	8 4	8 12
8 8	8 0	8 0	8 0	7 0	6 8	6 0	6 0	6 0	5 8	5 8	7 8
8 0	7 8	8 0	8 0	6 12	6 4	6 4	5 8	5 8	6 4	8 0	8 4
7 14	7 8	7 3	7 3	7 3	7 3	7 3	5 14	5 14	6 9	6 9	8 8
7 8	7 4	7 0	6 0	6 0	...	...	...	...	...	...	...
9 8	9 8	9 8	9 8	8 8	...	...	...	...	...	...	...
9 8	9 8	9 0	9 0	7 8	...	...	...	...	...	...	...
6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	5 10	5 10
7 8	7 8	7 8	7 8	7 8	6 14	6 8	6 8	6 14	7 5	7 12	8 0
8 8	8 0	7 14	7 12	7 8	7 0	7 0	6 6	6 8	7 1	7 12	8 4
112	120	121	123	127	137	137	150	147	135	123	116

B—Retail prices of

Port or province.	District.	30th April 1915.	15th May 1915.	31st May 1915	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.
		FORTNIGHT ENDING							
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 8	8 8	8 8	8 8	8 8	8 8	8 8
	Bombay *	5 14	5 14	5 14	5 14	5 14	5 14	5 14	5 14
	Calcutta	...	...	...	...	...	...	...	...
Punjab	Lahore	9 0	11 4	10 4	10 8	10 8	9 12	9 4	8 4
	Ferozepur	9 8	10 8	10 0	10 4	10 4	9 12	9 8	9 0
	Amritsar	8 8	11 4	10 8	10 10	10 4	10 0	9 12	9 0
	Rawalpindi	8 14	10 12	10 4	10 4	10 0	8 12	8 8	8 8
	Lyallpur	9 8	10 4	10 0	10 8	11 0	9 12	9 8	9 0
	Multan	10 4	11 4	10 0	10 8	10 12	10 4	10 4	10 0
	Ambala	10 4	10 0	9 12	9 12	9 12	9 6	8 12	8 8
Delhi	Delhi	9 0	9 8	9 4	9 4	9 4	8 0	8 8	8 0
United Provinces.	Benares	7 13	7 15	8 0	...	8 8	8 8	8 8	8 4
	Cawnpore	9 0	9 0	8 12	8 12	8 8	8 8	8 8	8 0
	Meerut	9 12	10 0	10 0	10 4	10 0	9 8	8 12	8 0
	Agra	8 8	..	9 0	9 0	8 8	8 8	8 0	7 12
	Lucknow	9 0	9 8	9 2	8 12	8 12	8 12	8 12	8 12
	Aligarh	8 14	9 8	9 8	9 12	10 0	9 4	9 4	8 12
	Shahjahanpur	9 10	10 0	10 0	10 0	10 0	9 14	9 10	9 0
	Fyzabad	8 12	9 0	8 12	8 10	8 10	8 8	8 6	8 4
Central Provinces and Berar.	Nagpur	8 15	9 4	8 15	8 15	8 15	8 15	8 12	8 2
	Jubbulpore	8 8	9 0	9 0	9 0	8 8	8 8	8 8	8 8
	Raipur	9 8	9 8	9 8	8 12	8 12	8 12	8 12	8 0
	Akola	7 6	7 6	8 6	8 6	8 6	8 6	9 7	9 7
North-West Frontier Province.	Peshawar	8 7	10 0	11 0	10 0	10 0	10 0	9 7	8 14
Baluchistan	Quetta	8 1	8 4	8 8½	8 11½	9 0	10 0	10 2	9 13½
Bombay	Poona	7 2	6 13	6 13	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	7 6	7 6	7 6	7 6	7 6	7 6	8 2
	Ahmedabad	8 0	8 0	8 0	8 8	8 0	8 0	8 0	7 8
	Dharwar	10 8	10 8	10 8	10 1	10 8	10 8	10 6	10 6
Bihar and Orissa.	Patna	8 8	9 0	9 0	9 0	9 6	8 8	8 8	8 0
	Bhagalpur	8 14	8 14	8 12	8 10	8 12	8 14	8 12	8 4
	Muzaffarpur	7 8	7 8	8 8	8 8	8 8	8 8	7 12	7 8
	Ranchi	8 0	8 0	8 0	7 8	7 0	7 0	7 0	7 0
	Cuttack	7 14	7 14	7 14	7 14	8 8	8 8	7 14	7 14
Burma	Amherst (Moulmein)	5 10	5 10	5 10	5 10	5 10	5 10	5 10	5 10
	Mandalay	8 0	7 8	7 5	7 5	7 5	7 5	7 5	7 5
	(Median Average)	8 8	9 0	9 0	8 14	8 12	8 8	8 8	8 4
	Index Numbers (a)	112	106	106	108	109	112	112	116

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.
* Relates to Khandwa wheat.

Wheat in India—*contd.* **[The figures state quantity per rupee in seers of 80 tolas.]**

FORTNIGHT ENDING

31st August 1915.	15th September 1915.	30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
5 8	5 8	5 3	5 8	5 8	5 3	5 3	5 3	5 3	5 2	5 2	5 12
...	...	...	...	...	...	...	...	...	...	...	...
8 8	8 8	8 12	8 12	9 0	8 12	8 12	8 12	8 12	8 12	8 12	9 4
9 0	8 12	8 12	8 14	8 14	9 0	9 0	9 0	9 0	9 0	9 0	9 0
9 0	8 8	8 12	9 4	9 4	9 0	9 0	9 0	9 0	9 0	9 0	9 8
8 12	8 4	8 8	8 8	8 12	8 8	8 8	8 8	8 8	8 4	8 8	9 0
9 0	9 0	9 0	9 0	9 0	9 0	9 4	9 8	9 8	9 8	9 8	9 12
9 12	9 12	8 14	8 14	9 0	9 0	9 4	9 4	9 4	9 2	9 10	10 4
8 8	8 2	8 2	8 8	8 8	8 12	9 0	8 12	8 12	8 4	8 4	8 4
8 4	8 4	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
7 15	8 4	7 15	7 13	7 11	7 11	7 11	7 11	7 11	7 11	7 11	7 15
8 4	8 0	8 0	8 0	8 0	8 0	7 12	7 12	7 12	7 12	8 0	8 0
8 8	9 0	8 12	8 8	8 8	8 0	8 0	8 4	8 0	8 0	8 8	8 4
7 12	7 8	7 8	7 8	7 0	7 4	7 4	7 4	7 4	7 8	7 8	7 4
8 4	8 4	8 0	8 0	8 0	7 12	7 12	7 12	7 12	7 12	7 14	8 0
8 8	9 0	9 0	8 8	7 12	8 0	7 8	7 4	7 4	7 0	8 0	9 0
8 12	8 12	8 12	8 10	8 8	8 6	8 8	8 6	8 0	8 4	8 4	8 12
8 4	8 4	8 0	7 9	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8
8 2	8 2	8 2	8 2	8 7	8 7	8 7	8 2	8 2	8 2	8 7	8 2
8 8	8 8	8 0	8 4	7 12	7 8	7 8	7 12	7 14	7 14	7 12	8 8
8 0	8 0	8 0	8 8	8 8	8 8	8 8	8 0	8 8	8 8	8 8	8 8
9 7	9 7	9 7	8 6	7 6	7 6	8 6	8 6	7 6	7 6	8 6	8 6
8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 11	8 11	8 7	8 7	8 7
9 11⅓	9 10⅓	9 8⅓	9 8	9 0⅓	8 4⅓	8 4⅓	8 6	8 9⅓	8 8⅓	8 6⅓	8 6⅓
7 7	7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 13	7 13	7 13
7 6	7 6	7 6	7 6	7 6	8 2	8 2	8 2	8 14	8 2	8 14	8 14
7 8	7 0	7 0	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 8	7 8
10 6	10 6	9 15	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7
8 0	8 0	7 12	8 8	7 12	7 12	7 12	7 12	8 0	8 0	7 8	7 4
8 2	7 9	6 14	6 15	7 8	7 8	7 8	6 14	6 4	7 10	7 10	7 0
7 8	7 8	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 0	7 0	7 0
7 0	6 12	6 12	7 0	6 12	6 12	6 12	6 12	6 8	6 8	6 8	6 8
7 14	7 14	7 14	7 14	7 14	7 14	7 14	7 3	7 3	7 3	7 8	7 8
5 10	5 10	5 10	5 10	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
6 14	6 14	7 5	7 5	7 5	7 5	7 5	7 5	6 14	7 2	7 12	7 5
8 4	8 4	8 0	8 2	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 2
116	116	120	118	120	120	120	120	120	120	120	118

B—Retail prices of

Port or province.	District.	Fortnight ending 29th February 1916.	15th March 1916.	31st March 1916	15th April 1916.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 0	8 0	8 8	9 0	9 0	9 0	9 0	9 8
	Bombay*	5 12	6 1	6 14	7 5	7 10	7 10	7 10	7 10	7 10
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	9 4	9 12	11 0	11 0	11 8	10 12	10 12	11 8	12 4
	Ferozepore	9 4	9 12	11 0	11 0	11 0	11 0	11 0	12 0	11 12
	Amritsar	9 12	10 4	11 8	11 8	11 12	12 12	11 12	12 0	12 4
	Rawalpindi	9 4	9 4	10 4	10 8	11 0	10 12	10 0	10 8	10 12
	Lyallpur	10 0	11 0	12 6	12 8	13 0	12 12	12 8	13 0	12 8
	Multan	10 4	10 4	11 8	11 12	12 4	12 4	11 8	12 4	12 4
	Ambala	8 6	9 10	10 8	10 12	11 8	11 12	11 8	11 8	11 8
Delhi	Delhi	8 0	9 0	9 8	9 8	10 0	10 0	10 0	10 0	11 0
United Provinces	Benares	8 4	8 13	9 1	9 8	8 15	9 12	9 12	9 12	9 12
	Cawnpore	8 4	9 8	9 8	10 0	10 8	10 8	10 0	9 8	9 8
	Meerut	8 12	8 8	10 0	10 8	11 0	11 4	11 0	10 12	10 8
	Agra	8 0	8 12	8 12	9 8	9 4	9 4	9 0	9 12	9 4
	Lucknow	8 4	9 12	10 0	10 8	11 0	11 4	10 8	10 8	10 8
	Aligarh	8 8	10 0	9 12	10 0	10 0	11 0	11 0	10 4	10 4
	Shahjahanpur	9 0	10 8	11 0	10 10	11 12	12 8	12 0	11 8	11 8
	Fyzabad	8 0	10 0	10 6	10 2	10 4	11 0	10 10	10 6	10 0
Central Provinces and Berar.	Nagpur	8 7	9 1	10 0	10 0	9 11	10 0	10 0	10 0	10 8
	Jubbulpore	8 4	8 12	10 4	10 12	11 4	11 14	11 14	12 12	11 8
	Raipur	9 8	10 8	11 4	11 4	11 4	11 4	11 4	11 4	11 4
	Akola	8 7	9 7	9 8	9 7	10 8	10 8	9 11	9 11	9 11
North-West Frontier Province.	Peshawar	8 10	8 15	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	8 6½	8 8½	8 11	9 4	9 1	9 1	9 0½	9 0	9 0
Bombay	Poona	7 13	7 13	8 6	8 6	8 6	8 6	8 6	8 6	8 6
	Ahmednagar	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9
	Ahmedabad	7 12	8 0	8 0	8 8	8 8	8 8	8 8	8 8	8 8
	Dharwar	11 5	11 5	11 5	11 5	11 5	10 14	11 5	11 5	11 5
Bihar and Orissa	Patna	7 12	10 0	10 0	10 0	10 0	10 4	11 0	10 12	10 12
	Bhagalpur	6 12	7 14	10 12	10 12	10 0	10 0	10 8	10 12	10 12
	Muzaffarpur	7 0	7 0	7 8	10 0	10 0	9 8	9 8	9 8	9 8
	Ranchi	6 8	6 8	7 8	8 0	8 0	9 8	9 0	9 0	9 8
	Cuttack	7 14	7 14	9 3	9 3	9 13	9 13	9 13	9 13	10 8
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	7 12	8 4	8 4	8 4	7 12	8 4	7 12	8 4	7 12
	(Median Average)	8 4	9 1	10 0	10 0	10 0	10 4	10 0	10 0	10 4
	Index Numbers (a)	116	106	96	96	96	93	96	96	93

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100
* Relates to Khandwa wheat

Wheat in India—*contd.* [**The figures state quantity per rupee in seers of 80 tolas.**]

Fortnight ending												
15th July 1916.	31st July 1916.	15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
9 8	9 0	8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	7 8	7 8	7 8
7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 0	7 0	7 0	7 0
...	...	...	...	...	...	...	...	...	...	...	...	...
11 4	10 12	10 0	10 4	10 4	10 8	10 0	9 12	9 8	8 8	8 12	9 0	8 12
11 12	11 4	10 8	10 4	10 8	10 12	10 12	10 4	10 4	9 8	9 4	9 4	9 4
11 10	11 10	10 12	10 10	10 12	11 8	10 12	10 9	10 12	9 0	9 0	9 8	9 1
10 10	10 8	10 0	10 4	10 4	10 6	10 6	10 10	9 14	8 6	8 14	8 14	8 14
11 10	10 8	10 0	10 0	10 9	10 8	10 11	10 0	10 0	9 0	9 8	9 4	8 12
11 12	11 4	10 4	10 8	10 4	10 8	10 4	10 4	10 0	8 12	9 4	9 8	9 0
11 8	11 0	10 12	10 6	10 6	10 6	10 4	10 4	10 0	8 2	8 10	8 10	8 6
10 0	10 0	10 0	10 0	10 0	10 4	10 4	9 8	9 8	7 12	8 4	8 8	8 8
9 10	9 10	9 10	9 10	9 8	9 8	9 10	9 10	9 12	9 3	7 15	7 15	8 4
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 4	8 4	8 8	8 8	8 8
10 8	10 8	10 0	10 0	10 4	10 8	10 8	10 8	9 12	7 6	8 4	8 8	8 6
9 4	9 4	9 4	9 0	9 0	9 0	9 0	9 0	8 12	7 0	7 8	7 8	7 0
10 2	10 4	10 0	9 12	9 12	9 12	10 0	10 0	9 14	8 8	8 4	8 8	8 8
10 4	10 4	10 0	9 8	9 12	10 0	9 12	9 12	9 8	9 0	7 8	7 8	7 4
11 4	11 0	11 0	10 8	10 8	10 8	10 10	10 12	10 6	9 0	8 14	9 0	9 0
10 0	10 0	10 0	9 12	9 14	9 14	9 12	10 0	10 0	8 14	8 4	8 10	8 6
10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	8 15	9 9	9 9	9 9
11 0	10 12	10 4	10 0	10 0	10 0	10 6	10 8	9 10	9 0	8 12	9 0	8 8
10 8	10 8	10 8	10 8	10 8	11 0	11 0	11 0	11 0	8 2	9 0	10 0	10 0
9 11	9 11	10 12	10 12	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11
10 0	10 0	10 0	10 0	11 0	11 4	11 4	10 14	10 7	9 5	9 5	9 3	9 2
9 2½	8 15	8 10	8 5½	8 4	8 6½	8 8	8 1½	8 1½	7 15½	7 11	7 8	7 8
9 10	9 10	9 10	9 10	9 10	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13
9 9	9 9	9 9	9 9	9 9	9 9	10 5	10 5	10 5	10 5	10 5	10 2	10 2
8 0	8 0	8 0	8 0	8 8	8 8	9 0	8 8	8 8	8 0	7 8	7 8	7 8
11 5	11 5	11 3	11 3	11 3	11 3	11 3	11 3	11 3	10 11	10 4	9 5	9 5
10 12	11 0	11 0	11 0	11 0	11 0	12 0	11 8	11 8	10 8	9 0	9 12	10 8
10 4	10 0	10 0	9 8	10 0	10 2	10 5	9 6	8 0	8 4	8 8	8 8	8 8
9 8	9 8	9 8	9 8	9 8	9 8	10 0	10 0	10 0	10 0	9 8	9 8	9 8
9 8	9 4	9 8	9 0	9 8	9 12	9 12	9 12	9 8	7 8	7 7	7 8	7 8
10 8	10 8	9 3	9 3	9 3	9 3	9 13	9 13	9 13	9 13	7 14	7 14	7 14
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 12	7 5	7 12	7 12	7 5	7 12	7 12	7 12	7 8	8 4	8 4	8 14	9 9
10 2	10 0	10 0	9 12	9 14	10 0	10 0	10 0	9 12	8 6	8 9	8 10	8 8
94	96	96	98	97	96	96	96	98	112	112	111	112

B—Retail prices of

Port or province.	District	31st January 1917.	15th February 1917.	28th February 1917	15th March 1917.	31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.
		FORTNIGHT ENDING								
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	7 8	7 8	7 8	7 8	7 8	8 0	7 8	7 8	7 8
	Bombay*	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	8 8	9 0	9 0	9 4	9 4	9 4	9 4	10 4	10 0
	Ferozepore	9 4	9 8	9 0	[illegible] 0	9 8	10 0	10 0	10 12	10 8
	Amritsar	9 4	9 7	9 7	9 9	10 0	9 14	9 12	11 2	10 6
	Rawalpindi	8 10	8 4	8 4	8 4	8 4	8 8	8 12	8 12	9 0
	Lyallpur	9 4	9 8	9 8	9 4	9 12	9 12	9 8	10 8	10 4
	Multan	9 4	9 4	9 8	9 8	9 8	9 8	10 8	10 12	10 8
	Ambala	8 6	8 8	8 8	8 14	10 0	9 12	9 10	10 8	10 8
Delhi	Delhi	8 8	8 8	8 8	8 8	8 12	9 0	10 4	9 12	9 12
United Provinces	Benares	8 6	8 6	8 6	8 13	9 1	9 1	9 10	9 8	9 8
	Cawnpore	8 12	8 12	8 8	8 8	8 8	10 0	10 4	9 12	9 12
	Meerut	8 8	8 8	8 4	8 4	9 0	9 8	10 4	10 8	10 0
	Agra	7 12	7 8	7 12	8 0	7 12	8 4	9 8	8 8	8 12
	Lucknow	8 12	8 12	9 0	8 12	9 12	10 4	10 4	10 0	9 4
	Aligarh	8 0	10 0	8 4	9 4	9 4	10 12	11 4	11 4	10 12
	Shahjahanpur	9 0	9 4	9 4	9 8	9 8	10 0	11 4	11 4	11 0
	Fyzabad	8 10	8 10	8 14	8 14	9 12	9 12	10 0	10 0	9 14
Central Provinces and Berar.	Nagpur	9 9	9 9	9 9	9 9	10 3	9 9	10 3	10 8	9 9
	Jubbulpore	8 12	9 2	9 4	9 4	9 0	9 8	10 0	10 12	10 8
	Raipur	9 0	10 0	10 0	10 0	10 2	10 2	11 0	11 0	11 0
	Akola	9 11	9 11	9 11	10 12	10 12	10 12	9 11	10 9	9 7
North-West Frontier Province.	Peshawar	9 3	8 11	8 10	8 10	8 12	8 9	9 10	9 7	9 7
Baluchistan	Quetta	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 12	8 0¼
Bombay	Poona	8 6	8 6	8 6	8 6	8 6	8 6	8 6	7 13	7 13
	Ahmednagar	10 2	9 7	9 7	10 2	10 2	9 7	9 7	9 7	9 7
	Ahmedabad	7 8	7 8	7 8	7 8	7 8	8 8	8 8	8 8	8 8
	Dharwar	9 5	9 5	9 5	10 4	10 11	10 11	10 11	10 11	10 11
Bihar and Orissa	Patna	10 8	10 8	10 0	10 0	9 0	10 0	10 0	12 0	13 0
	Bhagalpur	8 6	9 4	9 8	9 4	9 0	10 8	10 12	11 3	11 3
	Muzaffarpur	9 8	9 0	9 8	9 8	9 8	9 8	9 8	12 0	12 0
	Ranchi	7 4	7 4	7 4	7 4	7 4	7 4	8 4	8 14	8 14
	Cuttack	7 14	8 8	8 8	8 8	9 3	9 3	9 3	9 13	9 13
Burma	Amherst (Moulmein	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	10 5	10 12	10 5	10 5	9 9	9 9	9 9	10 13	11 5
	(Median Average)	8 10	8 12	8 14	8 14	9 3	9 8	9 10	10 4	9 14
	Index Numbers (a)	111	109	108	108	104	101	99	93	97

(a) Based on the price for the fortnight ending 31st July, 1914, which is taken as 100
* Relates to Khandwa wheat

Wheat in India—contd. [The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending													Increase or decrease, fortnight ending 15th December 1917 compared with preceding fortnight
15th June 1917.	30th June 1917.	15th July 1917.	31st July 1917.	15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917	15th December 1917	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent
7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 0	7 0	7 0	6 0	6 0	6 0	Nil
7 0	7 0	7 0	7 0	7 0	7 0	7 0	6 6	6 6	6 6	5 12	5 12	5 7	-
...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 12	9 12	9 12	9 8	9 8	9 8	9 4	9 4	9 0	8 8	8 4	8 8	8 0	-
10 4	10 4	10 4	10 0	10 0	10 0	10 0	10 0	10 0	9 12	8 8	8 0	7 8	-
10 4	10 8	10 0	10 0	10 4	10 7	10 4	10 0	10 0	9 0	9 0	8 8	8 4	-
9 4	9 4	9 8	9 4	9 0	9 0	9 0	8 14	9 0	8 12	8 8	8 8	7 12	+
10 8	10 4	10 0	10 0	9 12	9 12	9 8	9 8	9 4	9 4	9 0	8 4	8 0	-
10 4	10 4	10 4	10 0	10 0	9 12	9 12	9 12	9 12	9 12	9 10	8 2	7 14	-
10 0	10 0	10 0	9 12	10 0	10 0	9 12	9 12	9 12	9 4	8 8	8 8	7 12	+
9 10	9 12	9 12	9 7	9 8	9 8	9 6	9 4	9 4	9 4	8 12	8 10	7 12	+
9 8	9 1	9 1	9 1	9 3	9 14¼	9 4¼	9 6¼	9 2¼	8 15	8 15	8 13	8 4	-
9 4	9 4	9 0	9 4	9 4	9 4	9 4	9 0	9 0	8 12	8 12	8 8	7 12	+
9 8	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	9 12	9 0	8 4	8 0	-
8 12	8 8	8 8	9 0	9 0	8 8	...	8 8	...	8 1	8 0	7 8	7 8	Nil
9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 0	9 0	9 0	8 4	...	...
10 8	10 7	10 8	10 8	10 8	10 8	10 8	10 12	10 8	9 8	9 4	9 8	8 8	+
10 12	10 12	10 10	10 8	10 10	10 8	10 8	10 4	10 4	9 14	9 12	9 2	8 11	-
9 8	9 4	9 4	9 8	9 0	9 10	9 10	10 2	9 12	9 8	9 12	...	8 14	...
9 9	9 9	9 9	9 4	9 4	9 4	9 4	9 4	8 15	8 5	8 5	8 5	7 11	-
9 14	9 12	9 12	9 12	10 0	10 10	9 12	9 0	8 12	8 12	7 14	7 14	7 12	-
11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	10 0	10 0	Nil
8 15	8 15	8 15	8 15	8 15	8 15	8 15	8 15	7 13	...	...	...	...	...
9 10	9 14	9 14	9 14	9 14	9 9	9 9	9 10	9 10	9 10	9 2	8 13	8 2	+
8 3⅓	8 3⅓	8 3⅓	8 5⅓	...	...	...	...	...	...	...	...	...	...
7 13	7 3	7 3	7 3	7 3	7 3	7 3	7 3	6 0	6 0	6 0	6 0	6 0	Nil
8 11	8 11	8 11	8 11	8 0	8 0	8 0	8 0	7 10	7 10	7 10	7 4	6 8	+
8 8	8 8	8 8	8 0	8 0	8 0	8 0	8 0	7 8	7 0	6 0	6 0	6 0	Nil
9 5	9 5	9 5	9 5	8 6	8 6	8 6	8 6	8 6	8 6	8 6	7 15	7 15	Nil
12 0	10 8	10 8	11 0	11 0	10 8	11 0	11 0	9 12	10 0	10 0	10 0	9 0	+
10 8	10 0	10 8	10 8	10 8	10 8	10 8	10 0	10 0	10 0	9 0	8 12	8 8	+
11 0	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	8 8	+
8 8	8 8	8 12	8 4	8 4	8 4	8 8	8 8	7 12	7 12	7 12	7 0	7 4	−
9 13	9 13	9 3	9 3	9 3	9 3	9 3	9 3	9 3	9 3	9 3	7 14	7 14	Nil
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	7 0	−
10 5	9 9	9 9	8 4	7 12	7 12	7 12	8 0	8 4	8 4	8 14	8 14	8 9	-
9 9	9 8	9 8	9 5	9 4	9 8	9 4¼	9 4	9 2¼	9 0	8 12	8 4½	7 14	+
100	100	100	103	103	100	103	103	105	106	109	115	121	

Variations expressed in Index Numbers during the fortnight ending the 15th December, as compared with those in the previous fortnight in 1917 and 1916 :—

	1917.			1916.		
	30th November	15th December.	Increase or Decrease. Per cent.	30th November	15th December.	Increase or Decrease. Per cent.
India . . .	100	105	+5	100	99	—1
Punjab . .	100	108	+8	100	97	—3
United Provinces .	100	107	+7	100	105	+5
Central Provinces and Berar.	100	107	+7	100	97	—3

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule II (excepting molasses and all other kinds of sugar), *first*, the total imports into India in the month of December 1917, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911, in order to enable merchants to compute the probable rate of duty for the year 1919 :—

Description of sugar.	Imported during the month of December 1917.		Imported since 1st October 1917.	
	Quantity	Average net value per cwt	Quantity.	Average net value per cwt.
	Cwt.	R a.	Cwt.	R a.
Sugar, crystallised, beet	..	.	...	...
" " and soft, refined in China	3,707	20 8	6,885	20 8
" " " " from Japan	2,089	16 4	2,691	17 8
" " " " from Egypt	...	.		...
" " " " from Java, 23 Dutch Standard and above	808,929	16 0	2,1 5,449	16 12
" " " " from Java, 16 to 22 Dutch Standard.	154 419	13 12	604,575	14 4
" " " " from Java, 15 Dutch Standard and under.	..	...	...	..
" " " " from Mauritius equal to 16 Dutch Standard and over.	..	...	103,253	18 12

H. A. F. LINDSAY,

Director-General of Commercial Intelligence.

CALCUTTA:

The 16th January 1918.

A. H. LEY,

Secretary to the Government of India.

COTTON PRESS RETURN.

No. 5 of 1917-18.

PREFATORY NOTE.

The Cotton Season 1917-18.

In the Cotton Forecast published on the 18th December, 1917, the yield of the crop is estimated at 3,938,000 bales on an area of 23,768,000 acres, as compared with 4,628,000 * bales on an area of 21,212,000 acres, the final figures of last year. There is a decrease of 15 per cent in outturn. It will be seen from the press return below that the cotton is coming in much slower than last year. There were 92,300 bales of cotton pressed in the pressing factories, and 65,200 bales received in the spinning mills, from 1st September to 15th November, 1917, as against 198,000 bales and 74,500 bales, respectively, during the corresponding period of last year. The figures for the Native States of Hyderabad, Central India, Rajputana and Mysore are, as will be seen from the footnotes to the tables, incomplete and have been omitted.

* This figure represents the sum of net exports and consumption. Net exports abroad from September 1916 to August 1917 were 2,083,000 bales, the mill consumption 1,795,000 bales, and the estimated extra-factory consumption 750,000 bales as accepted by the Bombay Cotton Trade Association.

1.—Cotton Press Return for India in the half-month ending 15th November, 1917.

(Season 1917-18, *i.e.*, from 1st September, 1917, to 31st August, 1918.)

Province or State	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Province or State	Number of presses for which returns have been received for the half-month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	Total quantity pressed from 1st September to 15th November (bales of 400 lbs each)	
						Current year	Previous year
1	2	3	4	5	6	7	8
mbay (including Native States) and Baroda . .	1,459,000	37·1	196	16	5,212	18,027	13,938
ntral Provinces and Berar (including Native States) .	591,000	15·0	168	44	9,449	10,082	11,789
adras	498,000	12·6	51	46	(b) 5,314	31,652	(f)44,182
njab (including Native States)	281,000	7·1	92	1	379	519	21,343
ited Provinces . . .	198,000	5·0	85	22	6,414	24,501	83,816
nd	78,000	2·0	15	...	...	...	4,060
rma	35,000	0·9	19	4	3,953	6,121	10,185
har and Orissa . . .	16,000	0·4	...	...	...	...	...
ngal	20,000	0·5	3	...	...	...	10
sam	12,000	0·3	...	...	...	...	...
rth-West Frontier Province	10,000	0·3	1	1	746	1,427	845
mer-Merwara . . .	13,000	0·3	10	...	...	...	2,692
lhi	...	...	1	...	...	...	101
TAL BRITISH PROVINCES (c)	3,211,000	81·5	641	134	31,467	92,329	197,961
derabad	450,000	11·4	44	(e)	(e)	...	...
ntral India	174,000	4·4	35	(e)	(e)	...	...
jputana	85,000	2·2	10	(e)	(e)	1,347	7,364
sore	18,000	0·5	3	(e)	(e)	...	864
TOTAL NATIVE STATES (d)	727,000	18·5	92	...	...	1,347	8,228
GRAND TOTAL .	3,938,000	100	733	134	31,467	9[illegible]76	206,189

(a) The figures in column 2 are the provisional estimates for 1917-18 as published in the Third Cotton Forecast dat[illegible] the 18th Dece[illegible]ber, 1917. Final estimates for 1917-18 will not be available until the third week of February, 1918, when the figur[illegible] revised.

(b) Figures for the weeks ending 10th and 17th November, 1917. In Madras the cotton pressing season co[illegible] in February, [illegible]nd these figures therefore relate to the crop of the preceding season.

(c) Including Native States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

II.—Return of Cotton received in the Mills in India in the half-month ending 15th November, 191
(Season 1917-18, *i.e.*, from 1st September, 1917, to 31st August, 1918.)

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half-month (bales of 400 lbs each)	TOTAL QUANTITY RECEIVED FROM 1ST SEPTEMBER TO 15TH NOVEMBER (BALES OF 400 lbs EACH)	
				Current year	Previous year
1	2	3	4	5	6
Bombay (including Native States) and Baroda	178	37	15,439	42,367	41,58
Central Provinces and Berar (including Native States)	10	7	713	950	71,
Madras	11	11	(a) 483	4,878	(f) 96
Punjab	3	1	203	1,075	2,31
United Provinces	15	3	389	1,968	2,90
Sind	1	(b)	(b)	(b)	(b)
Bengal	10	9	3,190	9,504	11,19
Ajmer-Merwara	2	1	109	589	4,1[illegible]
Delhi	2	1	123	870	3,68
TOTAL BRITISH PROVINCES (c)	232	70	20,649	65,201	74,48
Hyderabad	3	1	175	185	18
Central India	5	1	421	2,311	6,15
Mysore	2	(e)	(e)		31
TOTAL NATIVE STATES (d)	10	2	596	2,496	6,65
GRAND TOTAL	242	72	21,245	67,697	81,14

Note.—This statement shows the quantity of *unpressed* cotton received in the mills, the quantity of pressed cotton comi through the presses not being taken into account, as this is included in statement I.

(a) Figures for the weeks ending 10th and 17th November, 1917. [See footnote (b) on preceding page.]
(b) No returns received.
(c) Including Native States situated within provincial boundaries.
(d) Excluding States situated within provincial boundaries
(e) Returns not received from the Bombay Chamber of Commerce
(f) Revised figure

III.—Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in t Spinning Mills, from 1st September to 15th November, 1917, in *British Provinces (including Nat States within provincial boundaries)*.

Province	Total estimated outturn of cotton crop (bales of 400 lbs each)	Quantity of cotton pressed up to 15th November, 1917 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 15th November, 1917 (bales of 400 lbs each)	Total of columns 3 and 4 (bales of 400 lbs each)	Percentage ratio of col. 5 to col. 2
1	2	3	4	5	6
Bombay (including Native States) and Baroda	1,459,000	18,027	42,367	60,394	4
Central Provinces and Berar (including Native States)	591,000	10,082	950	11,032	[illegible]
Madras	498,000	31,652	4,878	36,530	[illegible]
Punjab (including Native States) } North-West Frontier Province } Delhi }	291,000	1,946	1,945	3,891	1
United Provinces	198,000	24,501	4,968	29,469	14
Sind	78,000	...	..	...	...
Burma	35,000	6,121	...	6,121	1[illegible]
Bengal } Bihar and Orissa } Assam }	48,000	...	9,504	9,504	1[illegible]
Ajmer-Merwara	13,000	...	589	589	4
TOTAL	3,211,000	92,329	65,201	157 530	4

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.
See footnote (a) to statement I.

DEPARTMENT OF STATISTICS, INDIA,
January 16, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics

IMPORTS INTO CHIEF PORTS DURING NOVEMBER, 1917

RETURN SHOWING the QUANTITIES of the PRINCIPAL STAPLES of AGRICULTURAL PRODUCE IMPORTED into CALCUTTA, BOMBAY, KARACHI, and MADRAS PORTS by RAIL, RIVER, and SEA during NOVEMBER, 1917

DEPARTMENT OF STATISTICS, INDIA
January 18, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

DEPARTMENT OF STATISTICS, INDIA.

TRADE FLUCTUATIONS IN SELECTED ARTICLES IN NOVEMBER, 1917.

The object of the tables appended is to show the quantities of the principal staples of agricultural produce imported from the various provinces, etc., and from foreign countries into the ports of Calcutta, Bombay, and Karachi, and into the Madras ports during the month of November, 1917, and for the eight months, April to November, 1917, as compared with the corresponding periods of 1916. The statistics include foreign sea-borne and coasting trade as well as inland (rail and river-borne) trade. They have been furnished by Collectors of Customs, Steamer Companies, Railway Audit Officers, the Commissioners for the Port of Calcutta, etc.

TRADE FLUCTUATIONS IN NOVEMBER, 1916 AND 1917.

It will be seen from Table I, that the imports by rail, river, and sea in November, 1917, as against the corresponding month of 1916, show (in round numbers) a decrease of—

76 per cent in linseed
(5,900 tons as against 24,600 tons last year),

54 per cent in jute
(360,000 bales as against 784,800 bales last year),

54 per cent in raw cotton
(151,000 bales as against 325,800 bales last year),

47 per cent in rape and mustard seed
(9,700 tons as against 18,500 tons last year), and

29 per cent in wheat (excluding wheat flour)
(95,700 tons as against 134,200 tons last year),

The imports of tea by rail, river, and sea into Calcutta show an increase of 81 per cent (42,937,600 lbs as against 23,769,300 lbs last year), due mainly to larger exports from Assam and Bengal. The increase of 77 per cent (75,300 tons as against 42,500 tons last year) in the imports into ports of gram and pulse is accounted for by larger receipts mainly from the United Provinces and the Punjab. The imports of rice (including paddy) represent an increase of 20 per cent (108,700 tons as against 90,700 tons last year) owing to larger exports mainly from Bengal.

It will be seen from Table IV (wheat, excluding wheat flour) that the principal source of the imports in November, 1916, was the Punjab. During the corresponding month of 1917, the Punjab sent by far the largest quantity, namely, 43 per cent of the total.

NOTE.—One bale of cotton or jute is equivalent to 400 lbs.
One maund is equivalent to 82⅐ lbs.
One maund of paddy is taken as equivalent to 25 seers of rice.

GENERAL RESULTS—EIGHT MONTHS' IMPORTS INTO THE PORTS FROM UP COUNTRY, ETC., THIS YEAR AND LAST YEAR.

The eight months' figures in table I show (in round numbers) a decrease of—

63 per cent in linseed

(114,600 tons as against 306,000 tons last year),

33 per cent in rape and mustard seed

(91,700 tons as against 136,100 tons last year),

32 per cent in jute

(2,563,600 bales as against 3,750,100 bales last year),

8 per cent in rice (including paddy)

(645,400 tons as against 700,700 tons last year), and

3 per cent in tea

(189,933,500 lbs. as against 195,038,400 lbs. last year).

The imports of gram and pulse by rail, river, and sea into ports show an increase of 91 per cent (541,400 tons as against 283,300 tons last year), mainly on account of larger exports from the Punjab and the United Provinces. The increase of 68 per cent (1,611,100 tons as against 958,200 tons last year) in wheat (excluding wheat flour) is accounted for by larger receipts chiefly from the Punjab, the United Provinces, and Rajputana and Central India. The imports of raw cotton show a rise of 31 per cent (2,006,300 bales as against 1,529,900 bales last year), owing to larger exports principally from Bombay.

TRADE FLUCTUATIONS IN NOVEMBER, 1917, AS COMPARED WITH THE PREVIOUS MONTH.

As compared with October, 1917, the imports in November, 1917, into the ports referred to above show (in round numbers) an increase of—

195 per cent in raw cotton

(151,000 bales as against 51,100 bales previous month),

42 per cent in rice (including paddy)

(108,700 tons as against 76,500 tons previous month),

31 per cent in tea

(42,937,600 lbs. as against 32,685,000 lbs. previous month),

30 per cent in gram and pulse

(75,300 tons as against 58,100 tons previous month),

29 per cent in rape and mustard seed

(9,700 tons as against 7,500 tons previous month), and

4 per cent in wheat (excluding wheat flour)

(95,700 tons as against 91,600 tons previous month),

and a decrease of—

51 per cent in jute

(360,000 bales as against 733,100 bales previous month), and

19 per cent in linseed

(5,900 tons as against 7,300 tons previous month).

The statistics for November, 1916 and 1917, as also for the eight months ending November, 1916 and 1917, together with those for October and November, 1917, are summarised below :—

SUMMARY TABLE I.

(1) Articles	(2) Imports, November 1916	(3) Imports, November 1917	(4) Imports, April to November 1916	(5) Imports, April to November 1917	(6) Increase (+) or decrease (—) of imports in November 1917, as compared with November 1916	(7) Increase (+) or decrease (—) of imports in eight months, April to November 1917 as compared with eight months April to November 1916
	bales	bales	bales	bales	Per cent	Per cent
Cotton, raw . .	325,831	150,986	1,529,928	2,006,253	—53·7	+31·1
	tons	tons	tons	tons		
Wheat (excluding wheat flour).	134,250	95,669	958,221	1,611,062	—28·7	+68·1
Rice (including paddy) .	90,682	108,656	700,726	645,358	+19·8	—7·9
Gram and Pulse . .	42,494	75,323	283.272	541,442	+77·3	+91·1
Linseed	24,596	5,871	305,977	114,591	—76·1	—62·6
Rape and Mustard seed	18,465	9,701	136,121	91,691	—47·5	—32·6
	bales	bales	bales	bales		
Jute	784,796	360,045	3,750,094	2,563,612	—54·1	—31·6
	lbs	lbs	lbs	lbs		
Tea	23,769,273	42,937,630	195,038,408	189,933,499	+80·6	—2·6

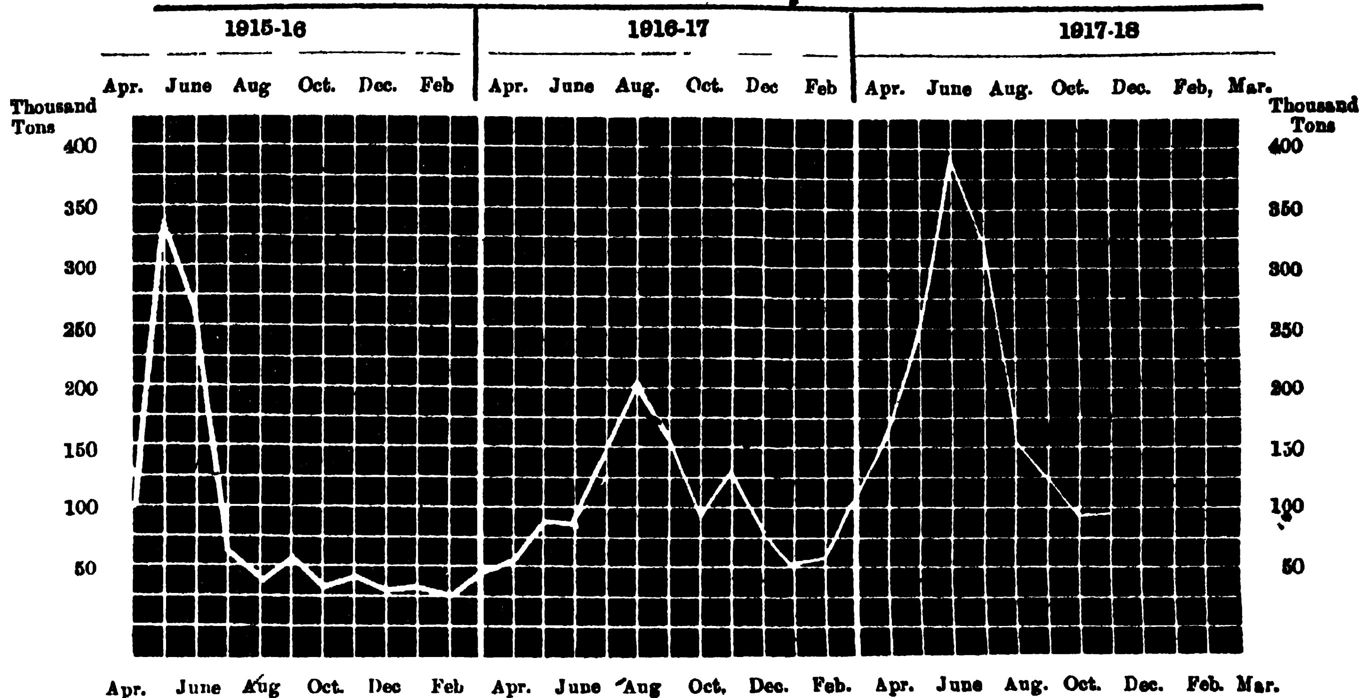
SUMMARY TABLE II.

Articles	Imports, October 1917	Imports, November 1917	Increase (+) or decrease (—) of imports in November 1917 as compared with October 1917
	bales	bales	Per cent
Cotton, raw	51,110	150,986	+195·4
	tons	tons	
Wheat (excluding wheat flour) . . .	91,589	95,669	+4·5
Rice (including paddy)	76,492	108,656	+42
Gram and Pulse	58,108	75,323	+29·6
Linseed	7,255	5,871	—19·1
Rape and Mustard seed	7,532	9,701	+28·8
	bales	bales	
Jute	733,065	360,045	—50·9
	lbs	lbs	
Tea	32,685,047	42,937,630	+31·4

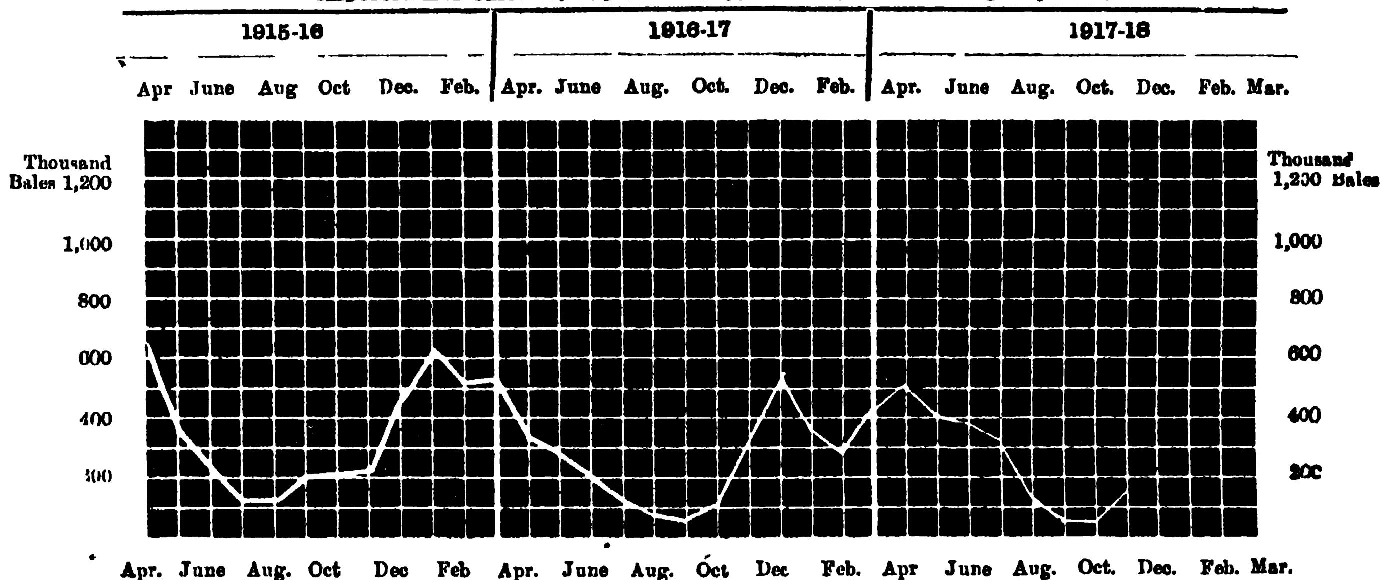
The annexed charts show the course of the monthly imports of wheat, cotton, and jute from April, 1915, to November, 1917 :—

IMPORTS BY RAIL, RIVER, AND SEA OF WHEAT, COTTON, AND JUTE FROM APRIL, 1915, TO NOVEMBER, 1917

WHEAT
Imported into Calcutta, City of Bombay, and Karachi



COTTON (RAW)
Imported into Calcutta, City of Bombay, Karachi, and Madras ports



JUTE (RAW)
Imported into Calcutta

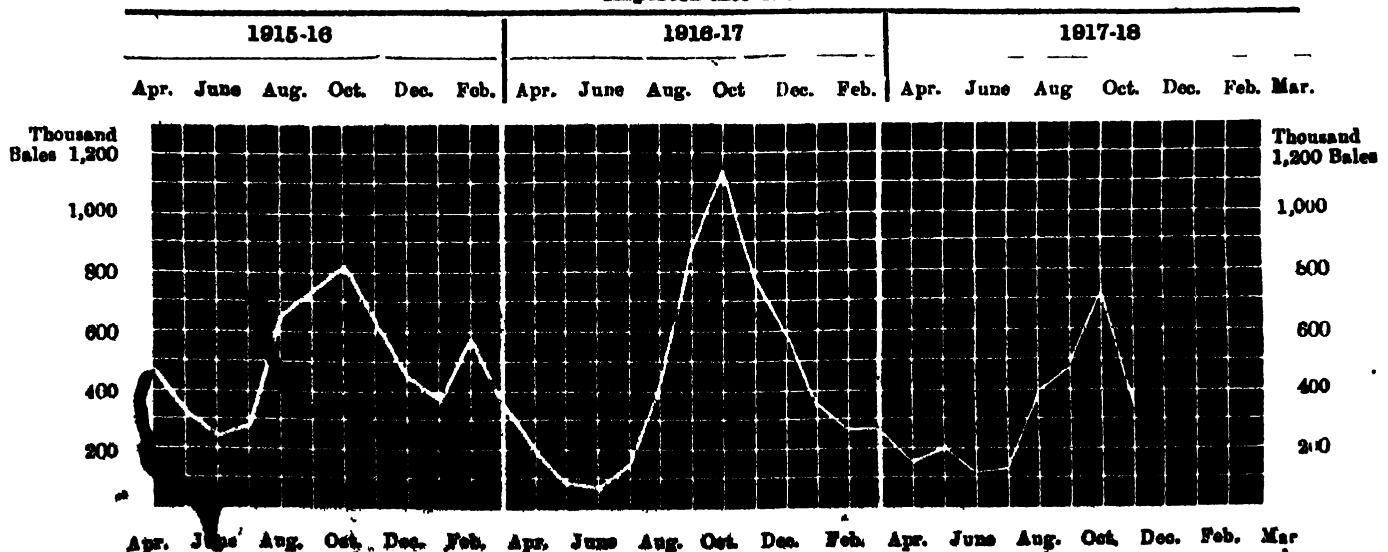


TABLE III.—Cotton, raw

Whence exported	Calcutta 1916	Calcutta 1917	City of Bombay 1916	City of Bombay 1917	Karachi 1916	Karachi 1917	Madras ports 1916	Madras ports 1917	TOTAL 1916	TOTAL 1917
Imports in November										
	bales	bales	bales	bales	bales	bales	bales	bales	bales	bales
By Rail and River—										
Assam	6	8	...	...	...	...	...	...	6	3
Bengal	350	282	5	878	...	...	...	...	355	1,160
Bihar and Orissa	21	2	...	...	..	...	...	...	21	2
U. P. of Agra and Oudh	7,072	556	80,210	19,460	.	...	...	...	87,282	20,016
Punjab	1,166	1,043	29,977	12,092	28,234	9	...	...	59,377	13,144
Sind and Br. Baluchistan	...	...	...	...	8,498	920	...	...	8,498	920
Raj. and C. India	...	..	15,278	2,646	...	...	...	..	15,278	2,646
Bombay	505	2,095	42,164	31,818	..	...	1,294	394	44,263	34,807
Central Provinces and Berar	3,663	2,292	73,170	45,215	...	...	...	...	76,833	47,507
Nizam's Territory	96	...	7,534	5,949	...	...	937	12	8,567	5,961
Madras	...	296	3,117	8,312	...	...	9,069*	7,167	12,186	15,775
Mysore	...	...	143	412	...	...	1	...	144	412
TOTAL	13,179	6,569	251,598	126,782	36,732	929	11,301	7,573	312,810	141,853
By Sea—										
Bengal	...	...	...	..	...	...	...	...	...	..
Bihar and Orissa	...	...	..	...	...	...	.	...	...	...
Bombay	...	...	...	7	...	...	...	1	...	8
Sind and Br. Baluchistan	...	..	4,931	20	...	...	..	...	4,981	20
Madras	125	1,399	86	3,869	...	...	...	...	211	5,268
Burma	1,665	727	...	...	...	...	.	...	1,665	727
Non-British Ports in India	...	...	3,614	1,523	...	...	...	...	3,614	1,523
Foreign Countries	...	664	2,550	908	...	...	...	15	2,550	1,587
TOTAL	1,790	2,790	11,231	6,327	...	...	...	16	13,021	9,133
TOTAL IMPORTS	14,969	9,359	262,829	133,109	36,732	929	11,301	7,589	325,831	150,986
Imports from April to end of November										
By Rail and River—										
Assam	547	1,324	...	.	...	...	...	...	547	1,324
Bengal	17,863	23,190	130	4,233	..	...	...	1	17,993	27,424
Bihar and Orissa	878	942	...	...	...	...	...	...	878	942
U. P. of Agra and Oudh	12,151	6,884	155,674	47,119	432		..	.	168,257	54,003
Punjab	1,224	2,888	50,548	38,761	50,841	17,251	..	...	102,613	58,400
Sind and Br. Baluchistan	...	...	...	..	16,724	28,156	...	...	16,724	28,156
Raj. and C. India	16	188	111,559	136,517	...	...	..	...	111,575	136,705
Bombay	5,532	21,252	251,387	680,994	197	...	17,306	9,902	274,422	712,148
Central Provinces and Berar	36,474	14,100	218,684	194,458	...	...	...	...	255,158	208,558
Nizam's Territory	391	...	53,542	50,899	...	...	2,551	2,862	56,484	53,761
Madras	7,636	7,151	91,293	112,834	.	...	189,569	203,860	288,503	323,845
Mysore	...	...	5,302	14,611	...	...	2,405	3,039	7,707	17,650
TOTAL	82,712	77,419	938,124	1,250,426	68,194	45,407	211,831	219,664	1,300,861	1,622,916
By Sea—										
Bengal	...	...	...	...	...	.	...	...	...	...
Bihar and Orissa	...	2	...	...	...	...	...	...	...	2
Bombay	1,132	20	5	2,669	57	...	6,581	1	7,775	2,690
Sind and Br. Baluchistan	...	...	30,136	85,003	...	1	...	...	30,136	85,004
Madras	6,721	12,421	18,584	37,285	...	...	30	11	25,315	49,717
Burma	2,629	7,497	188	79	...	...	...	...	2,817	7,576
Non-British Ports in India	...	...	155,009	231,305		...	...	...	155,009	231,305
Foreign Countries	374	664	7,638	6,364	...	..	3	15	8,015	7,043
TOTAL	10,856	20,604	211,540	362,705	57	1	6,614	27	229,067	383,837
TOTAL IMPORTS	93,568	98,023	1,149,664	1,643,131	68,251	45,408	218,445	219,691	1,529,928	2,006,253

NOTE.—(1) Provinces named in the first column include their chief port or ports. "Madras ports" includes the port of Madras, French Ports (Pondicherry with its suburb Villianur and Karikal, exclusive of sea imports from Non-British Ports and Foreign countries), Negapatam, Tuticorin, Calicut, Cocanada, Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, Badagara and Dhanushkodi.

(2) For the purpose of rail and river-borne trade the North-West Frontier Province and the Delhi Province are included in the Punjab.

(3) One bale of cotton is equivalent to 400 lbs.

* Revised figure

TABLE IV.—Wheat (excluding wheat flour)*

Whence exported	Calcutta 1916	Calcutta 1917	City of Bombay 1916	City of Bombay 1917	Karachi 1916	Karachi 1917	Total 1916	Total 1917
Imports in November								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam			..	..	...	...	...	...
Bengal	99	170		...	...	...	99	170
Bihar and Orissa	4,522	4,826	..		...	7	4,522	4,833
U. P. of Agra and Oudh	17,836	10,866	469	7 273	4,609	4,31	23,004	22,452
Punjab	186		2,795	5,866	69,851	35,670	72,832	41,536
Sind and Br. Baluchistan	.		.		5,427	2,767	5,427	2,767
Rajputana and C. India	333	6	6 155	7,051	22	709	6,510	7,769
Bombay	..	...	7,836	3,213	..	...	7,836	3,218
Central Provinces and Berar	6,420	3,482	5 114	8,352	...	...	11,534	11,834
Nizam's Territory	...	.	1,146	108	...	...	1,446	108
Madras	5		...	..	...	...	5	...
Mysore	...	...	..	.	...	...	...	...
Kashmir	.		..	.	.	...	...	...
Total	29,401	19,350	23,815	31,866	79,999	43,406	133,215	94,682
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	64	..	1	58	65	58
Sind and Br. Baluchistan	..	...	20	..	...	...	20	...
Madras	..	...	..	...	...	...	...	...
Burma		...		.	...	...	..	...
Non-British Ports in India	..	...	950	927	...	2	950	929
Foreign Countries		...	...	.		...	...	...
Total	...	...	1,034	927	1	60	1,035	987
Total Imports	29,401	19,850	24,849	32,793	80,000	43,526	134,250	95,669
Imports from April to end of November								
By Rail and River—								
Assam	.	2	...	...	...	...	...	2
Bengal	507	10,246	211	...	...	...	718	10,246
Bihar and Orissa	13,031	55,954	...	..	.	115	13,031	56,069
U. P. of Agra and Oudh	79,244	131,067	5,981	37,759	18,670	128,715	103 895	297,541
Punjab	4,342	597	22,653	25,721	595,272	798,325	622,267	824,643
Sind and Br. Baluchistan	..	..	...	...	41,117	72,342	41,117	72,342
Rajputana and C. India	1,549	5,669	29,957	103,909	156	8,787	31,662	118,315
Bombay	10	71	24,285	31,836	...	...	24,245	31,907
Central Provinces and Berar	45,193	50,358	55,406	134,565	...	98	100,599	185,021
Nizam's Territory	...	...	3,022	1,413	...	...	3,022	1,413
Madras	10	29	10	1	...	...	20	30
Mysore	...	...	1	50	.	...	1	50
Kashmir	...	...	..	...	...	...	...	...
Total	143 876	253,993	141,476	335,254	655,215	1,008,832	940,567	1,597,579
By Sea—								
Bengal	...	...	...	...	...	...	..	...
Bihar and Orissa	...	...	...	...	...	...	..	...
Bombay	...	...	82	28	18	63	100	91
Sind and Br. Baluchistan	...	...	11,389	3	...	...	11,389	3
Madras	...	...		5	...	..	...	5
Burma	9	..	...		...	..	9	...
Non-British Ports in India	...	...	6,151	10,340	...	8,044	6,151	18,384
Foreign Countries	3	...	...	...	2		5	...
Total	12	...	17,622	10,376	20	3,107	17,654	13,488
Total Imports	143,888	253,993	159,098	345,630	655,235	1,011,439	958,221	1,611,062

* Publication of Table XI showing the exports of wheat and wheat flour by sea to foreign countries has been tem[illegible]porarily disco[illegible]tinued

TABLE V.—Rice (including paddy)*

Whence exported	Calcutta		Karachi		Madras ports		TOTAL	
	1916	1917	1916	1917	1916	1917	1916	1917
	Imports in November							
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	...	...	...	...	...	...	...	...
Bengal	11,082	21,826	...	...	532	2,464	11,614	23,790
Bihar and Orissa	2,052	2,683	...	...	1,179	1,968	3,231	4,651
U. P. of Agra and Oudh	38	1		...	...	...	38	1
Punjab	27	51	2,036	571	...	...	2,063	622
Sind and Br. Baluchistan	..	...	7,311	6,742		...	7,311	6,742
Rajputana and C. India	...	...	...	...	...	...	...	...
Bombay	1	...	...	..	4	1	5	1
Central Provinces and Berar	90	29	..	..	10	30	100	59
Nizam's Territory	..	...	...	...	20	38	20	88
Madras	38	5	...	...	26,591†	34,668	26,629	34,673
Mysore	...	...	..	...	60	272	60	272
Kashmir	...	...	...	...	...	...	...	...
TOTAL	18,328	24,095	9,347	7,313	28,396	39,441	51,071	70,840
By Sea—								
Bengal	...	...	...	...		765	...	765
Bihar and Orissa	84	57	...	...	...		84	57
Bombay	..	...	15	33	593	294	608	327
Sind and Br. Baluchistan	...	..	144	300	136	1	280	301
Madras	...	...	...	..	17	5	17	5
Burma	33,604	20,987	5	...	1,946	15,272	38,555	36,259
Non-British Ports in India	..	...	...	...	...	...	...	...
Foreign Countries	65	2	...	...	2	91	67	93
TOTAL	33,753	21,046	164	333	5 694	16,428	39,611	37,807
TOTAL IMPORTS	47,081	45,141	9,511	7,646	34,090	55,869	90,682	108,656
	Imports from April to end of November							
By Rail and River—								
Assam	96	7		...	...	...	96	7
Bengal	81,912	125,230	...	...	936	11,767	82,898	136,997
Bihar and Orissa	12,853	18,683	...	10	2,928	18,395	15,781	32,088
U. P. of Agra and Oudh	378	208	25	4	1	...	404	212
Punjab	277	386	5,984	6,074	...		6,261	6,460
Sind and Br. Baluchistan	1	2	52,835	70,899	...	...	52,836	70,901
Rajputana and C. India	..	90	..	...	...	...		90
Bombay	63	...	..	..	40	21	103	21
Central Provinces and Berar	2,718	1,142	...	...	61	120	2,779	1,262
Nizam's Territory	...	2	...	...	300	350	300	352
Madras	9,451	1,859	...	...	162,236	185,379	171,687	187,238
Mysore	...	...	...	...	1,349	1,592	1,349	1,592
Kashmir	...	...	...	...	...		...	...
TOTAL	107,749	142,609	58,844	76,987	167,901	217,624	334,494	437,220
By Sea—								
Bengal	...	...	...	...	37	1,337	37	1,337
Bihar and Orissa	915	1,911	..	...	...	...	915	1,911
Bombay	12	2	116	162	1,771	1,083	1,899	1,247
Sind and Br. Baluchistan	...	...	627	2,388	170	87	797	2,475
Madras	..	...	1	1	157	126	158	127
Burma	273,220	121,847	5	...	85,385	78,046	358,610	199,893
Non-British Ports in India	...	...	2	...	...	..	2	...
Foreign Countries	3,088	162	1	...	730	986	3,[illegible]4	1,148
TOTAL	277,230	123,922	752	2,551	88,250	81,665	366,[illegible]2	206,188
TOTAL IMPORTS	384,979	266,531	59,596	79,538	256,151	299,2[illegible]	[illegible]00,726	645,85[illegible]

* One maund of paddy is taken as equivalent to 25 seers of rice

† Revised figure

TABLE VI.—Gram and Pulse

Whence exported	Calcutta		City of Bombay		Karachi		TOTAL	
	1916	1917	1916	1917	1916	1917	1916	1917
	Imports in November							
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	1	...	5	...	...	...	6	...
Bengal	3,064	4,285	78	490	...	...	3,142	4,775
Bihar and Orissa	2,989	7,481	707	5,160	1,791	423	5,487	13,064
U. P. of Agra and Oudh	6,621	4,769	3,060	14,590	4,341	5,102	14,022	24,461
Punjab	669	72	2,574	2,858	3,567	15,570	6,810	18,300
Sind and Br. Baluchistan	...	...	...		704	580	704	580
Rajputana and C. India	75	29	800	3,020	184	1,335	1,057	4,384
Bombay	59	...	2,341	1,803	...	47	2,400	1,850
Central Provinces and Berar	2,290	289	4,674	6,616	...	...	6,964	6,905
Nizam's Territory	671	85	705	48	...	...	1,376	133
Madras	33	401	...	...	...	...	33	401
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	16,472	17,411	14,944	34,585	10,585	22,857	42,001	74,853
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	7	...	...	...	...	...	7	...
Bombay	...	...	...	1	183	22	183	23
Sind and Br. Baluchistan	...	...	244	48	2	50	246	98
Madras	...	...	1	...	...	...	1	...
Burma	...	5	...	...	...	...	...	5
Non-British Ports in India	...	...	24	330	...	...	24	330
Foreign Countries	...	...	1	14	31	...	32	14
TOTAL	7	5	270	393	216	72	493	470
TOTAL IMPORTS	16,479	17,416	15,214	34,978	10,801	22,929	42,494	75,323
	Imports from April to end of November							
By Rail and River—								
Assam	12	35	5	...	...	...	17	35
Bengal	30,942	36,971	274	829	...	...	31,216	37,800
Bihar and Orissa	16,282	43,805	1,531	8,319	4,669	2,986	22,482	55,110
U. P. of Agra and Oudh	59,442	53,724	24,038	57,581	24,009	43,006	107,489	154,311
Punjab	2,901	362	14,145	21,942	20,345	159,161	37,391	181,465
Sind and Br. Baluchistan	2	8	...	8	7,790	13,979	7,792	13,990
Rajputana and C. India	2,332	1,227	3,458	23,035	415	23,082	6,205	47,344
Bombay	178	...	13,831	10,974	35	47	13,544	11,021
Central Provinces and Berar	12,536	2,935	34,135	31,810	...	40	46,671	34,785
Nizam's Territory	1,971	305	3,727	312	...	...	5,598	617
Madras	719	754	43	13	...	...	762	767
Mysore	...	...	26	...	...	...	26	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	127,217	140,121	94,713	154,823	57,263	242,301	279,193	537,245
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	15	...	...	...	...	...	15	...
Bombay	...	...	123	92	818	379	941	471
Sind and Br. Baluchistan	...	...	896	1,142	63	611	959	1,753
Madras	52	...	1	59	...	..	53	59
Burma	161	549	371	15	...	...	532	564
Non-British Ports in India	...	...	302	1,262	1	9	303	1,271
Foreign Countries	56	30	1,159	26	61	23	1,276	79
TOTAL	284	579	2,852	2,596	943	1,022	4,079	4,197
TOTAL IMPORTS	127,501	140,700	97,565	157,419	58,206	243,323	283,272	541,442

TABLE VII.—Linseed

Whence exported	Calcutta		City of Bombay		Total	
	1916	1917	1916	1917	1916	1917
	Imports in November					
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	...	2	...	...	...	2
Bengal	743	117	793	25	1,536	142
Bihar and Orissa	2,761	2,004	3,728	835	6,489	2,839
United Provinces of Agra and Oudh	239	219	4,323	1,477	4,562	1,696
Punjab	...	...	65	...	65	...
Sind and British Baluchistan	..	...	...	...	...	...
Rajputana and Central India	...	...	3,462	335	3,462	335
Bombay	...	...	950	88	950	88
Central Provinces and Berar	—	1	3,815	399	3,815	400
Nizam's Territory	...	...	3,553	358	3,553	358
Madras	...	...	19	4	19	4
Mysore	...	...	...	...	...	...
Total	3,743	2,343	20,708	3,521	24,451	5,864
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	3	...	3
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	145	3	145	3
Foreign Countries	...	...	...	1	...	1
Total	...	...	145	7	145	7
Total Imports	3,743	2,343	20,853	3,528	24,596	5,871
	Imports from April to end of November					
By Rail and River—						
Assam	1,759	683	37	...	1,796	683
Bengal	5,217	3,404	2,515	66	7,732	3,470
Bihar and Orissa	69,897	25,114	25,445	8,514	95,342	33,628
United Provinces of Agra and Oudh	22,835	4,682	74,397	32,559	97,232	37,241
Punjab	...	...	112	1	112	1
Sind and British Baluchistan	...	...	5	...	5	...
Rajputana and Central India	411	57	26,179	14,564	26,590	14,621
Bombay	...	...	9,032	3,568	9,032	3,568
Central Provinces and Berar	692	54	37,991	11,260	38,683	11,314
Nizam's Territory	...	...	25,276	8,732	25,276	8,732
Madras	19	85	507	220	526	305
Mysore	...	...	88	4	88	4
Total	100,830	34,029	201,584	79,488	302,414	113,517
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	8	...	...	...	8
Bombay	...	...	1	...	1	...
Sind and British Baluchistan	...	...	31	357	31	357
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	3,467	673	[illegible]	673
Foreign Countries	...	...	64	36	[illegible]	36
Total	...	8	3,568	1,066	[illegible]	1,074
Total Imports	100,830	34,037	205,147	[illegible]	305,977	114,591

TABLE VIII.—Rape and Mustard Seed

Whence exported	Calcutta 1916	Calcutta 1917	City of Bombay 1916	City of Bombay 1917	Total 1916	Total 1917
	Imports in November					
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	70	...	...	...	70	...
Bengal	65	27	...	...	65	27
Bihar and Orissa	1,265	402	...	...	1,265	402
United Provinces of Agra and Oudh	10,360	3,877	3,321	32	13,681	3,909
Punjab	39	2,813	2	9	41	2,822
Sind and British Baluchistan	...	548	...	...	...	548
Rajputana and Central India	398	498	154	295	552	793
Bombay	409	705	1,618	251	2,027	956
Central Provinces and Berar	471	79	27	37	498	116
Nizam's Territory	...	...	11	10	11	10
Madras	234	99	...	...	234	99
Mysore	...	...	...	...	...	...
Total	13,311	9,018	5,133	634	18,444	9,652
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	...	19	1	19	1
Madras	...	...	...	...	...	...
Burma	1	...	...	...	1	...
Non-British Ports in India	...	...	1	18	1	18
Foreign Countries	...	...	...	...	...	...
Total	1	...	20	19	21	19
Total Imports	13,312	9,048	5,153	653	18,465	9,701
	Imports from April to end of November					
By Rail and River—						
Assam	1,601	2,456	...	...	1,601	2,456
Bengal	615	550	17	...	632	550
Bihar and Orissa	4,572	3,809	3	...	4,575	3,809
United Provinces of Agra and Oudh	102,632	39,720	14,558	542	117,390	40,262
Punjab	185	17,828	2	59	187	17,887
Sind and British Baluchistan	...	2,084	...	...	...	2,084
Rajputana and Central India	1,866	7,287	1,436	2,200	3,302	9,487
Bombay	479	1,174	3,484	7,167	4,463	8,341
Central Provinces and Berar	2,023	4,149	713	315	2,736	4,464
Nizam's Territory	...	...	150	78	150	73
Madras	868	1,590	9	...	872	1,590
Mysore	...	...	...	...	...	...
Total	115,036	80,617	20,872	10,356	135,908	91,003
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	1	...	1	...
Sind and British Baluchistan	...	...	22	640	22	640
Madras	...	...	...	...	...	...
Burma	1	...	...	...	1	...
Non-British Ports in India	...	...	189	48	189	48
Foreign Countries	...	...	...	...	...	...
Total	1	...	212	688	213	688
Total Imports	115,037	80,647	21,084	11,044	136,121	91,691

TABLE IX.—Jute

Whence exported	Calcutta 1916	Calcutta 1917
	Imports in November	
	bales	bales
By Rail and River—		
Assam	22,743	13,594
Bengal	706,250	331,585
Bihar and Orissa	54,145	12,777
United Provinces of Agra and Oudh	...	...
Punjab	...	...
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	...	...
Nizam's Territory	...	...
Madras	...	...
Mysore	...	...
TOTAL	783,138	357,906
By Sea—		
Bengal	...	...
Bihar and Orissa	1,658	2,139
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	...	...
Non-British Ports in India	...	...
Foreign Countries	...	...
TOTAL	1,658	2,139
TOTAL IMPORTS	784,796	360,045
	Imports from April to end of November	
By Rail and River—		
Assam	109,273	67,[illegible]
Bengal	8,307,935	2,816,557
Bihar and Orissa	807,174	164,976
United Provinces of Agra and Oudh	...	...
Punjab	...	...
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	180	...
Nizam's Territory	...	...
Madras	...	...
Mysore	...	...
TOTAL	3,724,562	2,548,888
By Sea—		
Bengal	...	...
Bihar and Orissa	25,531	8,133
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	...	...
Non-British Ports in India	...	...
Foreign Countries	1	6,591
TOTAL	25,532	14,724
TOTAL IMPORTS	3,750,094	2,563,612

NOTE.—One bale of jute is equivalent to 400 lbs

By "Calcutta" is meant the town of Calcutta with Howrah and the Kidderpore docks. The imports exclude, therefore, imports into those jute mills which are outside this area. Such mills form the large majority of the total mills manufacturing jute

TABLE X.—Tea

Whence exported	Calcutta 1916	Calcutta 1917
	Imports in November	
	lbs.	lbs.
By Rail and River—		
Assam	18,367,406	27,792,823
Bengal	5,277,971	14,992,539
Bihar and Orissa	29,458	33,490
United Provinces of Agra and Oudh	76,[illegible]26	165
Punjab	4,361	1,152
Sind and British Baluchistan	...	...
Rajputana and Central India	...	83
Bombay	82	329
Central Provinces and Berar	82	82
Nizam's Territory	...	...
Madras	1,481	11,109
Mysore	...	...
Kashmir	...	...
TOTAL	23,757,367	42,831,771
By Sea—		
Bengal	2,870	...
Bihar and Orissa	...	...
Bombay	..	...
Sind and British Baluchistan	...	...
Madras	6,762	...
Burma	240	386
Non-British Ports in India	...	...
Foreign Countries	2,534	105,473
TOTAL	11,906	105,859
TOTAL IMPORTS	23,769,273	42,937,630
	Imports from April to end of November	
By Rail and River—		
Assam	124,221,147	110,197,838
Bengal	69,999,225	78,642,141
Bihar and Orissa	183,003	211,392
United Provinces of Agra and Oudh	157,003	17,038
Punjab	9,462	18,989
Sind and British Baluchistan	1,563	...
Rajputana and Central India	658	657
Bombay	3,785	8,044
Central Provinces and Berar	2,551	575
Nizam's Territory	...	...
Madras	3,786	334,245
Mysore	...	...
Kashmir	...	...
TOTAL	194,582,182	189,620,434
By Sea—		
Bengal	7,040	...
Bihar and Orissa	204	...
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	16,136	240
Burma	2,440	9,846
Non-British Ports in India	...	...
Foreign Countries	430,406	302,979
TOTAL	456,226	313,065
TOTAL IMPORTS	195,038,408	189,933,499

NOTE.—One maund is equivalent to 82⅐ lbs.

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, JANUARY 15, 1918

Final General Memorandum on the SESAMUM (til or jinjili) crop of 1917-18.

This memorandum is based upon reports received from provinces which contain, on an average, 77 per cent * of the total area under sesamum in British India. Of the Native States, estimates are furnished by Hyderabad and the States in the Bombay Presidency (including Baroda). The present estimates are final for all the provinces and Native States, except Madras and Hyderabad. A supplementary memorandum will be issued in April, containing the final estimates for Madras and Hyderabad.

The total area reported amounts to 4,094,000 acres, which is 18 per cent less than the revised area at this time last year.

The total yield is estimated at 340,000 tons (excluding Hyderabad for which no estimate of outturn is made at this date). This is 26 per cent below the revised estimate on this date last year. The detailed figures for the provinces are :—

Provinces and States	Estimated total yield		Area		Average yield per acre	
	1916-17	1917-18	1916-17	1917-18	1916-17	1917-18
	Tons	Tons	Acres	Acres	lbs.	lbs.
United Provinces.	108,000	82,000	1,278,000	1,037,000	189	177
Central Provinces and Berar.	56,000	30,000	759,000	502,000	165	134
Madras (a) .	80,000	84,000	750,000	630,000	239	299
Bombay (b) .	122,000	77,000	905,000	775,000	302	223
Bengal . .	24,000	25,000	223,000	225,000	241	249
Bihar and Orissa	31,000	27,000	189,000	190,000	367	318
Punjab . .	30,000	12,000	246,000	136,000	273	198
Sind (b) . .	3,000	3,000	36,000	39,000	187	172
Ajmer-Merwara	3,000	200	39,000	25,000	172	18
Hyderabad (a) .	Not yet available		569,000	535,000	...	...
Total .	(c) 457,000	(c) 340,000	4,994,000	4,094,000	(c) 231	(c) 214

The season, on the whole, has not been favourable, the crop having been adversely affected by the heavy and continuous rain of September and October in almost all provinces.

The provincial reports are summarised below :—

United Provinces (24·7 per cent of the total area under sesamum in British India).—The total area under sesamum sown *unmixed* is reported to be 187,000 acres as against 278,000 acres last year, or a decrease of 33 per cent. The decrease was general in all districts where sesamum is mainly grown, except in Mirzapur. The total yield of the *unmixed* crop is estimated at 15,000 tons, which is 46 per cent below last year's yield. The area and yield of sesamum, sown in combination with other crops and largely retained for local consumption, are roughly estimated at 850,000 acres and 67,000 tons as against 1,000,000 acres and 80,000 tons last year. In the western districts and Bundelkhand the crop was severely damaged by heavy rain at the end of September and, in parts of the latter division, was completely destroyed. In the eastern districts the outturn, though better, was below normal. For the province as a whole the average outturn per acre is estimated at 60 per cent of the normal as compared with 80 per cent last year.

Central Provinces and Berar (16·9 per cent of the total area under sesamum in British India).—The total area is estimated at 502,000 acres (65,000 acres being in Berar), which is 34 per cent below that of last year. The total yield is estimated at 30,000 tons (6,000 tons being in Berar), which is 46 per cent below last year's yield. The weather conditions were not, on the whole, favourable for the crop. The excessive and continuous rain of September and October considerably damaged the crop and everywhere reduced the yield. The average outturn for the provinces is estimated at 62 per cent of normal.

Madras (16·2 per cent of the total area under sesamum in British India).—The total area sown up to 1st January is estimated at 630,000 acres as against 750,000 acres estimated at this date last year, or a decrease of 16 per cent. The total outturn is estimated at 84,000 tons, which is 5 per cent above the estimate made at this time last year. The yield has been good in the Circars, but poor in the Carnatic where continued rains damaged the crop at flowering. On the average a normal yield may be expected.

Bombay (5·5 per cent of the total area under sesamum in British India).—The total area is reported to be 775,000 acres (602,000 acres being in the Native States), which is 14 per cent below that of last year. The decrease is attributed to incessant heavy rains at sowing time in Gujarat and to deficient rainfall in the Deccan and Karnatak. The decline is also partly due to more attention being paid to the highly paying crop of cotton. The yield is estimated at 77,000 tons (59,000 tons being in the Native States), which is 37 per cent below last year's yield. In Gujarat continuous heavy rains after sowing rotted the early crop in places and somewhat restricted the sowing of the late crop. The early crop has yielded only a poor outturn, but the late crop is improving under the present favourable weather and may yield better. The crop in the Deccan suffered in the beginning from a prolonged break. It revived by subsequent rains, but was again damaged by excessive rains at the bearing and harvesting periods particularly in the north and east. The outturn is expected to be poor to fair. In the Karnatak the crop suffered at first from deficient rains in the east, but has since improved, and is estimated to yield a fair to good outturn. The crop in the Konkan progressed well, and, although damaged in places by excessive rains at the close of the season, has yielded a fair to good outturn.

Bengal (5·1 per cent of the total area under sesamum in British India).—The total area under both early and late crops now amounts to 225,000 acres, which is 1 per cent above that of last year. The total yield is estimated at 25,000 tons, which is 4 per cent above last year's yield. The weather was generally favourable for the early crop in

(a) The estimates for Madras and Hyderabad are not final. (b) Including Native States. (c) Excluding Hyderabad.

* The area under sesamum in Burma is excluded. On an average this is over 22 per cent of the area under sesamum in British India.

Western Bengal, but in Eastern Bengal the rainfall was deficient at sowing time, and excessive at the time of harvest. The late crop was damaged by excessive rain and floods in October; and although the dry weather in November improved the crop on later sown areas, the season, on the whole, has been unfavourable. The average outturn per acre is estimated at 70 per cent of the normal for the early crop and 74 per cent for the late crop.

Bihar and Orissa (4·1 per cent of the total area under sesamum in British India).—The total area sown with both early and late crops now amounts to 190,000 acres, which is 0·5 per cent above that of last year. The total yield is estimated at 27,000 tons, which is 13 per cent below that of last year. The weather conditions have been favourable in most districts, but in the important districts of Sambalpur, Angul, and Gaya some damage has been done to the crop by excessive rain. The average outturn per acre is estimated at about normal for the early crop and 90 per cent for the late crop.

Punjab (2·9 per cent of the total area under sesamum in British India).—The total area is reported to be 136,000 acres, which is 45 per cent below that of last year. The decrease is partly due to excessive rains at sowing time, which interfered with sowing operations in most districts, and partly to the fact that owing to a favourable season an exceptionally large area was placed under the crop, last year. The total yield is estimated at 12,000 tons which is 60 per cent short of last year's yield. The season was not favourable. The crop was damaged by excessive rains and floods in September and October, and the yield was generally below normal or poor.

Sind (1·2 per cent of the total area under sesamum in British India).—The area is estimated at 39,000 acres (1,000 acres being in the Native State of Khairpur), which is 8 per cent above that of last year. The total yield is estimated at 3,000 tons, which is the same as that of last year. The crop is reported to be fair.

Ajmer-Merwara (0·3 per cent of the total area under sesamum in British India).—The total area is reported to be 25,000 acres as against 39,000 acres last year. The yield is estimated at only 200 tons as compared with 3,000 tons last year. The crop was considerably damaged by excessive rain.

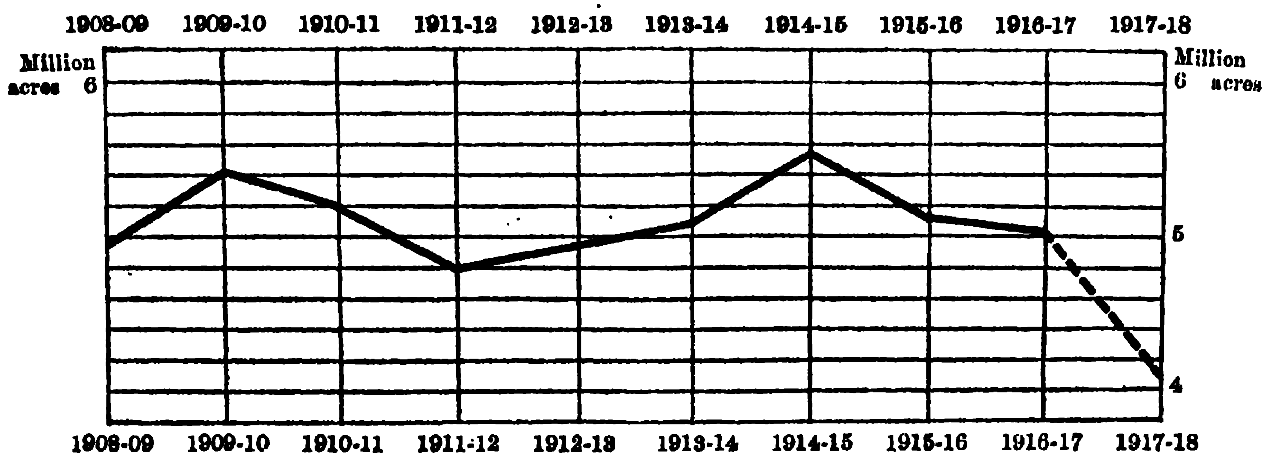
Hyderabad reports 535,000 acres, which is 6 per cent short of the area reported at this date last year. The yield is estimated at 38 per cent of the normal as against 57 per cent last year.

Chart.—The charts below show the present estimates of the total area and yield, as compared with the final figures of the preceding nine years.

AREA AND YIELD OF SESAMUM

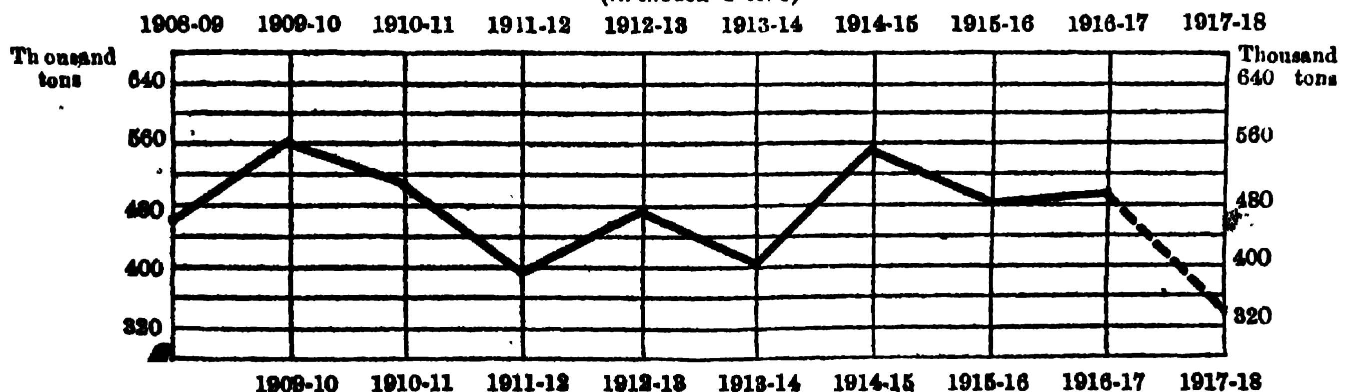
AREA

(In million acres)



YIELD

(In thousand tons)



G. FINDLAY SHIRRAS,

Director of Statistics.

Final estimate of the Sesamum crop of 1917-18

Provinces		Area (in acres)			Increase (+) or decrease (—) in the current year over	
		Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year	Average of preceding five years
					Per cent	Per cent
United Provinces	Unmixed	187 000	278,000	348,000	−32 7	−46·8
	Mixed (a)	850,000	1,000,000	930,000	−15·0	−8·6
Central Provinces and Berar		502,000	759,000	881,000	−33·9	−43·0
Madras		630,000	750 000	601,000	−16·0	+4·8
Bombay (including Native States)		775,000	905,000	814,000	−14·4	−4·8
Bengal		225,000	223,000	255,000	+0·9	−11·8
Bihar and Orissa		190,000	189,000	212,000	+0·5	−10·4
Punjab		136,000	246,000	149,000	−44·7	−8·7
Sind (including Native States)		39,000	36,000	71,000	+8·3	−45·1
Ajmer-Merwara		25,000	39,000	(b)	−35·9	...
Hyderabad		535,000	569,000	614,000	−6·0	−12·9
TOTAL	Unmixed	3,244,000	3,994,000	(c)3,945,000	−18·8	−17·8
	Mixed	850,000	1,000,000	930,000	−15·0	−8·6
GRAND TOTAL		4,094,000	4,994,000	(c)4,875,000	−18·0	−16·0

Provinces		Yield (in tons)			Increase (+) or decrease (—) in the current year over	
		Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year	Average of preceding five years
					Per cent	Per cent
United Provinces	Unmixed	15,000	28,000	30,000	−46·4	−50·0
	Mixed (a)	67,000	80,000	77,000	−16·2	−13·0
Central Provinces and Berar		30,000	56,000	76,000	−46·4	−60·5
Madras		84,000	80,000	57,000	+5·0	+47·4
Bombay (including Native States)		77,000	122,000	96,000	−36·9	−19 8
Bengal		25,000	24,000	32,000	+4·2	−21·9
Bihar and Orissa		27,000	31,000	29,000	−12·9	−6·9
Punjab		12,000	30,000	16,000	−60·0	−25 0
Sind (including Native States)		3,000	3,000	6,000	...	−50·0
Ajmer-Merwara		200	3,000	(b)	−93·3	...
Hyderabad		38 per cent of normal	57 per cent of normal	...	...	...
TOTAL	Unmixed (d)	273,000	37[illegible],000	(c)342,000	−27·6	−20·2
	Mixed	67,000	80,000	77,000	−16·2	−13·0
GRAND TOTAL (d)		340,000	457,000	(c)419,000	−25·6	−18·9

(a) The estimates of the mixed crop of the United Provinces are highly conjectural
(b) Not available (c) Excluding Ajmer-Merwara (d) Excluding Hyderabad

REGISTERED No. C. 696.



SUPPLEMENT TO

The Gazette of India.

No. 4. } CALCUTTA, SATURDAY, JANUARY 26, 1918.

OFFICIAL PAPERS.

A Supplement *to the* Gazette of India *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* Part VI *of the* Gazette.

Non-Subscribers to the Gazette *may receive the* Supplement *separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The* Supplement *and* Part VI *of the* Gazette *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.*

No Official Orders or Notifications, the Publication of which in the Gazette of India *is required by Law or which it has been customary to publish in the* Calcutta Gazette, *will be included in the* Supplement. *For such Orders and Notifications the body of the* Gazette *must be looked to.*

FOREIGN SEA-BORNE TRADE DURING DECEMBER, 1917.

REVIEW of the SEA-BORNE TRADE and NAVIGATION of BRITISH INDIA for the month of DECEMBER, 1917, and for the nine months ended December, 1917.

FOREIGN COMMERCE.

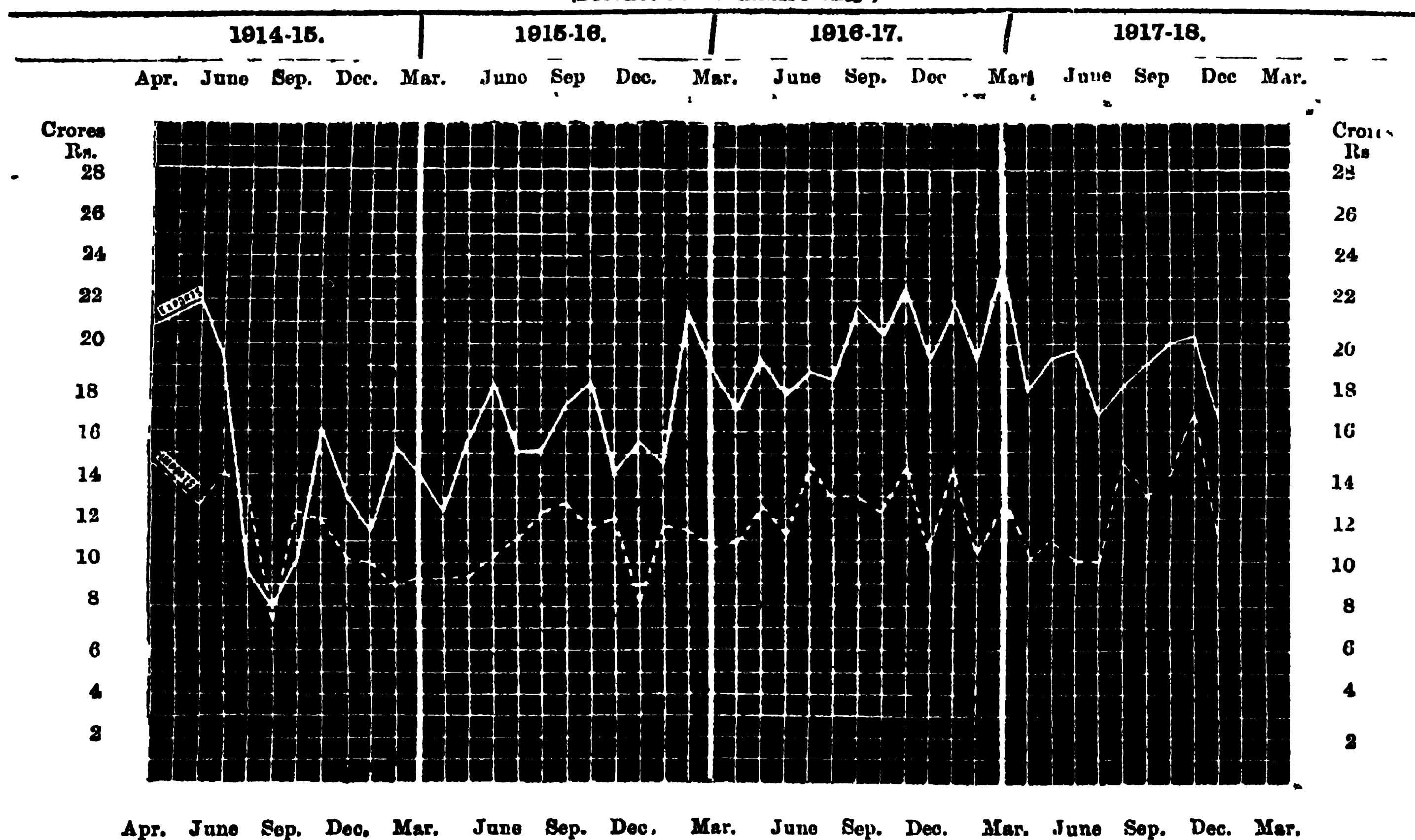
FOREIGN SEA-BORNE TRADE DURING DECEMBER, 1917.

The trade returns of British India for December, 1917, as compared with those of the preceding month, showed a great decrease in the value of the imports which were valued at over R11 crores as against nearly R17 crores in the preceding month. It may, however, be noted that there were several non-working days in December including five Sundays and the Christmas holidays. The value of the total exports and re-exports also decreased, the exports, including those of wheat, tanned cow hides, and other articles of national importance on Government account, being valued at over R16 crores, and the re-exports at nearly R58 lakhs. Imports decreased by 32 per cent, exports by 17 per cent, and re-exports by 29 per cent. As compared with December, 1916, imports showed an increase of 8 per cent, while exports showed a decrease of 13 per cent and re-exports of 3 per cent. A review of the nine months' trade of the present financial year will be found on page 6.

The chart showing the course of monthly imports and exports, including re-exports, from April, 1914, to December, 1917, is appended below :—

MONTHLY IMPORTS AND EXPORTS FROM APRIL, 1914, TO DECEMBER, 1917

(Private Merchandise only)



The actual net excess of exports, including re-exports, over imports was R3,65 lakhs in November, 1917, and R5,52 lakhs in December, 1917. The statement below shows the figures of imports and exports, including re-exports, during November and December of the years 1915, 1916, and 1917, and the actual net excess of exports over imports during the same periods :—

	1915		1916		1917		Actual net excess of exports over imports		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1915	[illegible]	1917
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
November .	12,13	14,20	14,29	22,93	16.80	20,45 (a)	2,07	8,64	[illegible]
December .	8,32	15,50	10,47	19,33	11,84	16,86(a)	7,18	8,86	[illegible]

Comparisons with November, 1917.—As compared with November, 1917, the most noticeable changes were:—

Under imports: *increases* under mineral oil (+R19 lakhs) and salt (+R6 lakhs), but *decreases* under dates (—R11 lakhs), spirit (—R10 lakhs), sugar, 16 D. S. and above (—R34 lakhs), cigarettes (—R21 lakhs), jute mill machinery (—R11 lakhs), iron or steel sheets and plates (—R17 lakhs), paper (—R15 lakhs), cotton twist and yarn (—R34 lakhs), cotton piece goods, grey (—R31 lakhs), white (—R73 lakhs), and coloured (—R93 lakhs), and woollen piece goods (—R12 lakhs).

Under exports: *increases* under jute manufactures (+R71 lakhs) and cotton twist and yarn (+R8 lakhs), but *decreases* under grain, pulse, and flour (—R1,19 lakhs), hides, raw (—R17 lakhs), skins, raw (—R34 lakhs), castor seed (—R16 lakhs), linseed (—R17 lakhs), raw cotton (—R1,04 lakhs), raw jute (—R10 lakhs), and raw wool (—R55 lakhs).

Comparisons with December, 1916.—As compared with December, 1916, the most noticeable changes were :—

Under imports: *increases* under salt (+R20 lakhs), chemicals (+R14 lakhs), cotton piece goods, grey (+R90 lakhs), white (+R9 lakhs), and matches (+R12 lakhs), but *decreases* under sugar, 16 D. S. and above (—R12 lakhs), motor cars and motor cycles (—R16 lakhs), paper (—R15 lakhs), kerosene oil (—R15 lakhs), and cotton piece goods, coloured (—R14 lakhs).

Under exports: *increases* under grain, pulse, and flour (+R14 lakhs), raw silk (+R10 lakhs), cotton twist and yarn (+R11 lakhs), and jute manufactures (+R1,11 lakhs), but *decreases* under raw hides (—R52 lakhs), raw skins (—R38 lakhs), groundnuts (—R13 lakhs), linseed (—R38 lakhs), rape seed (—R21 lakhs), raw hemp (—R12 lakhs), raw jute (—R1,70 lakhs), raw wool (—R14 lakhs), opium (—R20 lakhs), indigo (—R28 lakhs), skins, tanned (—R29 lakhs), and cotton piece goods (—R21 lakhs).

VARIATIONS IN CLASSES.

The variations in December, 1916 and 1917, as compared with November, 1916 and 1917, respectively, according to the four main classes of merchandise, are as follows :—

	November 1916 R(lakhs)	December 1916 R(lakhs)	Increase(+) or decrease(—) R(lakhs)	November 1917 R(lakhs)	December 1917 R(lakhs)	Increase(+) or decrease(—) R(lakhs)
IMPORTS						
1. Food, drink, and tobacco	2,92	2,67	—25	3,62	2,78	—84
2. Raw materials and produce and articles mainly unmanufactured	1,17	81	—36	83	82	—1
3. Articles wholly or mainly manufactured	10,02	6,83	—3,19	12,01	7,47	—4,54
4. Miscellaneous and unclassified	18	16	—2	34	27	—7
Total	14,29	10,47	—3,82	16,80	11,34	—5,46

EXPORTS	November 1916 R(lakhs)	December 1916 R(lakhs)	Increase (+) or decrease (—) R(lakhs)	November 1917 R(lakhs)	December 1917 R(lakhs)	Increase (+) or decrease (—) R(lakhs)
1. Food, drink, and tobacco	5,33	4,36	—97	6,65	5,33	—1,32
2. Raw materials and produce and articles mainly unmanufactured	8,81	8,22	—59	7,18	4,48	—2,70
3. Articles wholly or mainly manufactured	7,87	5,98	—1,89	5,63	6,32	+69
4. Miscellaneous and unclassified	24	18	—6	17	15	—2
Total	22,25	18,74	—3,51	19,63(*a*)	16,28(*a*)	—3,35

COMPARISON WITH THE IMPORTS AND EXPORTS OF THE PRECEDING MONTH (NOVEMBER, 1917).†

I.—Imports.

A DECREASE IN THE IMPORTS OF FOODSTUFFS AND OF CIGARETTES.

Sugar. The imports of Food, drink, and tobacco in December, 1917, decreased by R84 lakhs, as compared with the preceding month. The imports of sugar, 16 D. S. and above, in December, 1917, decreased to 48,680 tons, valued at R1,56 lakhs, from 57,667 tons, valued at R1,90 lakhs, in the preceding month (November, 1917). In the nine months ended December, 1917, the imports of sugar, 16 D. S. and above, amounted to 302,951 tons, valued at R10,07 lakhs, as against 321,951 tons, valued at R10,75 lakhs, in the corresponding period of the previous year. Dates. Cigarettes. The imports of dates in December, 1917, decreased to 199,031 cwts from 356,109 cwts in the preceding month, and of cigarettes to 217,842 lbs from 494,413 lbs.

AN INCREASE IN THE IMPORTS OF MINERAL OIL AND A DECREASE IN THE IMPORTS OF RAW SILK.

Mineral oil. The value of the imports of Raw materials in December, 1917, decreased by R1 lakh. The quantity of mineral oil including kerosene imported in December, 1917, increased to 6,187,000 gallons, from 2,506,000 gallons in the preceding month. The value of these imports was R33 lakhs, as against over R14 lakhs in the preceding month. The quantity of kerosene oil imported decreased to 1,376,000 gallons from 1,746,000 gallons, but other kinds of mineral oil increased to 4,811,000 gallons from 761,000 gallons. Raw silk. Imports of raw silk decreased to 97,884 lbs from 166,847 lbs in the preceding month.

A DECREASE IN THE IMPORTS OF MANUFACTURED ARTICLES.

Cotton goods. The value of the imports of Manufactured articles decreased by R4,54 lakhs. The imports of cotton piece goods, including fents, in December, 1917, decreased to 98 million yards, valued at R3,31 lakhs, from 155 million yards, valued at R5,41 lakhs, in the preceding month. Grey goods decreased by 12 million yards to 46 million yards, white goods by 22 million yards to 27 million yards, and coloured goods by 19 million yards to 25 million yards. In the nine months ended December, 1917, the total imports of cotton piece goods amounted to 1,222 million yards, valued at R37 crores, as against 1,475 million yards, valued at R33 crores, in the corresponding period of the previous year. Iron or steel sheets and plates. The imports of iron or steel sheets and plates decreased in December, 1917, to 2,989 tons, valued at R16 lakhs, from 5,718 tons, valued at R33 lakhs, in the preceding month.

(*a*) Include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.

† Comparison is made with the previous month and not with the corresponding month of last year, owing to the present abnormal circumstances brought about by the war.

II.—Exports.

A DECREASE IN THE EXPORTS OF FOOD, DRINK, AND TOBACCO.

Grain, pulse, flour.

The exports of Food, drink, and tobacco decreased in December, 1917, by R1,32 lakhs, as compared with the preceding month. The exports of grain, pulse, and flour showed a decrease in December, 1917, and amounted to over R3,34 lakhs, as against over R4,53 lakhs in the preceding month. In the nine months ended December, 1917, the value of the exports amounted to over R40 crores, as against nearly R 26 crores in the corresponding period of the previous year.

A DECREASE IN THE EXPORTS OF RAW COTTON AND OF RAW JUTE.

Raw cotton.

The value of the exports of Raw materials decreased by R2,70 lakhs. The shipments of raw cotton decreased in December, 1917, to 20,617 tons, valued at R2,34 lakhs, from 29,313 tons, valued at R3,38 lakhs, in the preceding month. In the nine months ended December, 1917, the exports amounted to 260,406 tons, valued at R27,50 lakhs, as against 331,246 tons, valued at R25,26 lakhs, in the corresponding period of the previous year.

Raw jute.

The exports of raw jute in December, 1917, decreased to 28,079 tons, valued at R60 lakhs, from 32,232 tons, valued at R70 lakhs, in the preceding month. In the nine months ended December, 1917, the exports amounted to 172,950 tons, valued at R4,22 lakhs, as against 385,230 tons, valued at R11,63 lakhs, in the corresponding period of the previous year.

AN INCREASE IN THE EXPORTS OF JUTE MANUFACTURES.

Jute manufs.

The value of the exports of Manufactured articles increased by R69 lakhs. The exports of jute manufactures were valued in December, 1917, at R4,10 lakhs, as against R3,39 lakhs in the preceding month. In the nine months ended December, 1917, the value of the exports amounted to R28 crores, as against nearly R32 crores in the corresponding period of the previous year.

NINE MONTHS ENDED DECEMBER, 1917.

The summary of the results for the nine months ended December, 1917, as compared with the corresponding period of 1915 and 1916, is as follows :—

	1915		1916		1917		ACTUAL NET EXCESS OF EXPORTS OVER IMPORTS		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1915	1916	1917
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Merchandise (private)	97,80	1,42,00	1,12,38	1,76,24(a)	1,10,96	1,67,60(b)	44,20	63,86	56,64

In the nine months ended December, 1917, exports, including re-exports, were less by R8,64 lakhs or 5 per cent than in 1916, but higher by R25,60 lakhs or 18 per cent than in 1915. In the same period imports were less by R1,42 lakhs or 1 per cent than in 1916, but higher by R13,16 lakhs or 13 per cent than in 1915. The net excess of exports over imports in these nine months was nearly R57 crores, as compared with R64 crores in 1916 and R44 crores in 1915. The total value of merchandise decreased by over R10 crores, or 3 per cent, to R278 crores.

(a) Includes the value of wheat exported on Government account.
(b) Includes the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.

TRADE IN THE NINE MONTHS OF 1917-18.

If a review is made of the trade of India for the nine months of the present financial year as compared with the corresponding period, April to December, of 1916, the most noticeable features are the large decrease in the value of the exports of raw and manufactured jute, and a corresponding increase in the value of imported piece goods. Another feature (probably the result of the high rate of freights) is the large increase in the imports by parcel post. Imports of sugar, railway materials, kerosene oil, motor cars, biscuits, and canned and bottled provisions show considerable decreases in value and in quantity, while imports of matches and cigarettes increased. In our export trade the outstanding feature is the increase in the value of exports of food grains and a large decrease in linseed as compared with the record exports in the previous year. While exports of tanned hides increased, tanned skins and raw hides and skins considerably decreased. The balance of trade, too, if all available items be included, is righting itself—the balance actually being an adverse balance as against a favourable balance in the corresponding period of last year.

Comparing the values of the imports and exports during the nine months ended December, 1917, with those in the corresponding period of 1916, the chief increases and decreases are as follows:—

I.—Imports.

Increases

Class	Article	R (thousands)
Class I	Spirit	12,23
	Salt	12,56
	Cigarettes	21,21
Class II	Wood (timber)	32,89
Class III	Chemicals	59,55
	Dyeing and tanning substances	27,81
	Iron or steel—sheets and plates	13,79

Class	Article	R (thousands)
Class III	Copper, wrought	10,73
	Cotton, grey piece goods	45,63
	,, white ,,	1,40,08
	,, coloured ,,	2,15,88
	Woollen piece goods	44,41
	Cement	20,84
	Matches	74,61
Class IV	Articles imported by post	1,18,90

Decreases

Class	Article	R (thousands)
Class I	Biscuits and cakes	43,65
	Canned and bottled provisions	28,74
	Sugar, 16 D. S. and above	67,86
	Molasses	17,92
Class II	Kerosene oil	75,82
Class III	Boots and shoes	22,56
	Motor cars and motor cycles	94,66
	Drugs and medicines	14,24
	Hardware	35,81
	Paints and colours	17,82
	Earthenware and porcelain	10,75
	Iron or steel—pipes and fittings, cast	14,55

Class	Article	R (thousands)
Class III	Bars and channel (steel)	16,67
	Paper (excluding pasteboard)	34,54
	Stationery	14,00
	Railway carriages and wagons	38,35
	,, materials for construction	56,56
	Machinery, etc.—prime movers, etc.	16,65
	Textile machinery (cotton)	16,06
	,, ,, (jute)	28,81
	Cotton, twist and yarn	38,34
	,, hosiery	16,96
	Haberdashery and millinery	37,27
	Tea-chests	20,00
	Toys and requisites for games	12,76
Class IV	Horses	22,40

II.—Exports.

Increases

Class	Article	R (thousands)
Class I	Grain, pulse, and flour	14,55,64
Class II	Lac	66,81
	Coconut oil	10,98
	Rubber	16,30

Class	Article	R (thousands)
Class II	Cotton (raw)	2,24,36
	Wool (,,)	6,87
Class III	Hides, tanned	54,81
	Cotton, twist and yarn	20,17

Decreases

Class	Article	R (thousands)
Class II	Coal, coke, etc.	38,34
	Hides (raw)	2,09,63
	Skins (,,)	1,10,18
	Copra or coconut kernel	62,59
	Cotton seed	25,12
	Groundnuts	22,73
	Linseed	6,85,68
	Rapeseed	57,91
	Sesamum seed	50,33

Class	Article	R (thousands)
Class II	Hemp (raw)	13,11
	Jute (,,)	[illegible],40,98
	Teakwood	15,86
	Manures (Bones)	16,10
Class III	Skins, tanned	[illegible],86,64
	Indigo	35,85
	Myrobalans	10,66
	Coir goods	10,57
	Oilcakes	27,11
	Cotton piece goods	21,45
	Jute manufactures	8,88,97
Class IV	Bran and pollards	21,0[illegible]

Imports of Foreign Merchandise.

In the following table are shown the quantities and values of the principal articles of imports during the nine months ended December, 1917, as compared with the figures for the corresponding period of 1916:—

Principal Articles	Quantity		Value		Increase (+) or decrease (—) in the nine months ended December, 1917, as compared with the corresponding period of 1916	
	1916	1917	1916	1917	Quantity	Value
	(thousands)	(thousands)	R (thousands)	R (thousands)	(thousands)	R (thousands)
Apparel (excluding haberdashery, hosiery, and boots and shoes) . .	—	—	1,22,07	1,05,80	—	—16,27
Carriages and carts (including cycles and motor cars) . . .	—	—	1,82,42	86,90	—	—95,52
Chemicals	—	—	1,42,95	2,02,50	—	+59,55
Coal, coke, and patent fuel . . tons	24	20	8,49	6,23	—4	—2,26
Drugs and medicines	—	—	1,15,63	1,01,39	—	—14,24
Dyeing and tanning substances . .	—	—	67,80	95,61	—	+27,81
Fruits and vegetables	—	—	79,46	80,85	—	+1,39
Glass and glassware	—	—	1,14,00	1,21,22	—	+7,22
Hardware	—	—	2,37,72	2,01,91	—	—35,81
Instruments, apparatus, etc. . . .	—	—	1,41,87	1,30,26	—	—11,61
Liquors . . . . gals.	3,561	2,589	1,88,16	1,93,86	-9,72	+5,70
Machinery of all kinds, including belting for machinery . . .	—	—	4,66,39	3,88,50	—	—77,89
Matches . . . . . . gross	8,080	11,897	81,98	1,56,59	+3,817	+74,61
Metals, iron and steel . . . tons	200	122	6,59,99	5,92,20	—78	—67,79
„ copper . . . . . cwts	26	27	28,45	39,58	+1	+11,13
Oils—mineral . . . . . gals.	63,417	47,681	3,23,81	2,71,65	—15,736	—52,16
Paper and pasteboard	—	—	1,87,63	1,57,81	—	—29,82
Provisions and oilman's stores . .	—	—	2,34,50	1,32 56	—	—1,01,94
Railway plant and rolling-stock . .	—	—	1,43,17	39,37	—	—1,03,80
Salt . . . . tons	328	224	1,33,39	1,45,95	—104	+12,56
Spices . . . . lbs	106,041	97,768	1,43,34	1,34,90	—8,273	—8,44
Stationery	—	—	62,90	48,90	—	—14,00
Sugar, 16 D. S. and above . . cwts	6,439	6,059	10,74,91	10,07,05	—380	—67,86
Textiles— Cotton, raw . . . . . . „	30	32	19,08	25,36	+2	+6,28
„ twist and yarn . . . lbs	23,265	12,626	3,02,94	2,64,60	—10,639	—38,34
„ grey piece goods . yards	654,450	470,861	12,58,98	13,04,61	—183,589	+45,63
„ white „ . . . „	456,365	404,454	9,59,96	11,00,04	—51,911	+1,40,08
„ coloured „ . . . „	831,015	823,024	10,67,98	12,83,36	—7,991	+2,15,38
„ other sorts of manufactures	—	—	3,24,24	2,82,23	—	—42,01
Silk, raw . . . . . . lbs	1,652	1,450	92,02	90,89	—202	—1,13
„ manufactures	—	—	2,13,75	2,10,93	—	—2,82
Woollen manufactures	—	—	1,38,68	1,69,64	—	+30,96

Exports of Indian Merchandise.

The table below shows the quantities and values of the principal articles of Indian merchandise exported during the nine months ended December, 1917, as compared with the figures for the corresponding period of 1916:—

Principal Articles		Quantity		Value		Increase (+) or decrease (−) in the nine months ended December, 1917, as compared with the corresponding period of 1916	
		1916	1917	1916	1917	Quantity	Value
		(thousands)	(thousands)	R (thousands)	R (thousands)	(thousands)	R (thousands)
Chemicals—saltpetre	cwts	373	362	74,22	70,77	—10	—3,45
Coal, coke, and patent fuel	tons	663	2?9	60 47	22,13	—424	—38,84
Coir	cwts	427	335	49,69	38,94	—92	—10,75
Dyes, indigo	,,	22	18	1,36,53	1,01,18	—4	—35,35
,, myrobalans	,,	858	694	51,03	40,37	—164	—10,66
Grain, pulse, and flour	value	—	—	25,72,87	40,28,51	—	+14,55,64
Hides, raw	cwts	605	368	4,82,23	2,72,60	—237	—2,09,63
Skins, raw	,,	400	294	4,28,93	3,18,75	—106	—1,10,18
Hides and skins, tanned or dressed—							
Hides—Private	,,	163	17	2 25 99	18 27	—146	—2 07,72
Hides—Government	,,	78	269	1 03 19	3,65 72	+191	+2 62 53
Hides—Total	,,	241	286	3 29 18	3 8? 99	+[illegible]	+54,81
Skins	,,	126	36	3,34 21	1,15 57	—90	—1,88,?4
Total Hides and skins tanned or dressed (including cow hides on Government account)	,,	367	22	6,63 39	5,29 56	—15	1 33,83
Lac	,,	290	220	1,87,03	2,53,84	—70	+66,81
Manures	tons	43	21	39,73	24, 3	—22	—15,20
Castor oil	gals	1,453	1,339	21,78	23,52	—114	+1,74
Coconut oil	,,	1,469	2,064	29,44	40,37	+595	+10,93
Oilcakes	cwts	1,831	1,153	74,05	46,94	—678	—27,11
Opium	,,	9	8	1,49 83	1,51,07	—1	+1,24
Seeds—total	,,	14,211	6,818	12,26,91	6,09,46	—7,893	—6,17,45
Castor	,,	1,461	1 338	1,12 96	1,14,66	—123	+1,70
Copra	,,	437	110	82,51	19,92	—327	—62,59
Cotton seed	,,	678	27	26,18	1,06	—651	—25,12
Groundnuts	,,	1,958	1,672	1,63,11	1,42,38	—286	—22,73
Linseed	,,	6 661	2,222	5,84,82	1,99,14	—4,439	—3 85,68
Textiles—							
Cotton raw	cwts	6,625	5,208	25,26,13	27,50,49	—1,417	+2,24 36
,, twist and yarn	lbs	127,104	103 571	5,72,30	5,92,47	—23,533	+20,17
,, piece goods	yards	178 002	125,805	3,51,28	3,29 83	—52,197	—21,45
Hemp, raw	cwts	443	276	90,67	77,56	—167	—13,11
Jute, raw	tons	385	173	11,63,30	4 22,32	—212	—7,40,98
,, manufactures	value	—	—	31,89,11	28,00,14	—	—[illegible]88,97
Wool, raw	lbs	34,650	30,903	2,67,71	2,74,58	—3,747	+[illegible]6,87
Wood, teak	cubic tons	21	11	39,61	23,75	—10	—[illegible]5,86
,, other timber	,, ,,	2	1	1,55	95	—1	—60

TRADE BY PROVINCES.

The total imports and exports, including re-exports, of private merchandise into and from the several maritime provinces during the month of December, 1917, as compared with those of November, 1917, are stated below :—

	IMPORTS		EXPORTS, INCLUDING RE-EXPORTS	
	November, 1917	December, 1917	November, 1917	December, 1917
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Bengal	6,84	5,00	7,27	7,82
Bombay	6,05	4,04	7,11	4,65
Sind	1,02	1,24	2,16	1,40
Madras	1,59	45	2,43	1,18
Burma	1,30	61	1,43	1,86
Total	16,80	11,34	20,45(b)	16,86

Under imports, Bengal showed a decrease of 27 per cent, Bombay of 33 per cent, Madras of 72 per cent, and Burma of 53 per cent, while Sind showed an increase of 22 per cent. Under exports, Burma showed an increase of 26 per cent and Bengal of 8 per cent, while Bombay and Sind showed a decrease of 35 per cent each and Madras of 53 per cent. These comparisons are with the preceding month (November, 1917).

BALANCE OF TRADE.

The following table takes into account the imports and exports of merchandise on private account only, as well as the value of wheat, tanned cow hides, and other articles of national importance exported on Government account :—

	Nine months, April to December, 1916	Nine months, April to December, 1917
	R (lakhs)	R (lakhs)
Exports of Merchandise, including Re-exports †	1,76,24(a)	1,67,60(b)
Imports „ †	1,12,38	1,10,96
Excess of Exports over Imports	63,86	56,64
Net imports of Gold	*	*
„ „ „ Silver	*	*
Net Imports of Treasure	*	*
Council bills and Telegraphic transfers paid in India	32,82·8	40,13·8
Sterling bills on London sold in India	...	...
Enfaced Rupee paper (net imports)	21	65·3
Interest on Enfaced Rupee paper	26·3	24·8
Net Balance of Trade	*	*
	December (1916)	December (1917)
Average rate of exchange	d. 16·161	d. 17·00(c)

In the nine months ended December, 1917, the excess of exports over imports of private merchandise was R56,64 lakhs, as against R63,86 lakhs in the corresponding period of 1916, and R44,20 lakhs in 1915. As the publication of the treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to December, nor the net balance of trade in the same period. It may be of interest to note that the net (private) exports are considerably below those of 1916 and also below those of 1915. The balance of trade in the nine months is *against* India, while in the

* Temporarily discontinued
† Exclusive of Government transactions (other than wheat, tanned cow hides, and other articles of national importance in the case of exports).
(a) Include the value of wheat exported on Government account.
(b) Include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.
(c) Approximate rate for Telegraphic Transfers.

corresponding periods of 1915 and 1916 the balance was to a very large extent in favour of India.

The amount of Council Bills and Telegraphic Transfers paid in India in the nine months ended December, 1917, was nearly R40,14 lakhs, of which over R2,14 lakhs were paid through the Gold Standard Reserve, R10,93 lakhs through the Paper Currency Reserve, and over R27,06 lakhs through the Treasuries. In the nine months ended December, 1916, the amount was R32,83 lakhs, of which R4,21 lakhs were paid through the Gold Standard Reserve, R20,67 lakhs through the Paper Currency Reserve, and about R7,95 lakhs through the Treasuries. Besides, a sum of over R29 lakhs was paid during the month from the Paper Currency Reserve on account of Council payments previously met from the Treasury. In the nine months ended December, 1915, the amount of Council Bills paid was about R12,98 lakhs. As regards enfaced Rupee paper, about R11 lakhs represented the amount of paper enfaced to London, and over R76 lakhs the amount re-transferred from London, in the nine months, April to December, 1917, while in the corresponding period of 1916, R43 lakhs represented the amount of paper enfaced to London and R64 lakhs the amount re-transferred from London.

DECLARED VALUE PER UNIT OF SELECTED ARTICLES.

The declared values per unit of certain selected articles imported and exported during December, 1915, 1916, and 1917, are noted below :—

Imports	December 1915	December 1916	December 1917	Exports	December 1915	December 1916	December 1917
	R A. P.	R A. P.	R A. P.		R A. P.	R A. P.	R A. P.
Sugar, 16 D. S. and above . . . cwt	15 8 5	17 2 3	16 0 10				
Cotton, twist and yarn . . . lb	0 13 3	1 10 11	2 2 9				
,, grey piecegoods . . . yard	0 2 7	0 3 6	0 5 4	Indigo . . . cwt	489 9 9	597 0 8	541 11 0
,, white ,, . . . ,,	0 2 9	0 3 11	0 4 8	Cotton, raw . . . ,,	31 4 7	44 6 8	56 11 0
,, coloured ,, . . . ,,	0 4 2	0 5 10	0 6 4	Jute, raw . . . bale	48 11 6	55 10 11	38 5 1

As compared with the corresponding month of the previous year (December, 1916), under imports, the declared unit value of cotton twist and yarn rose in December, 1917, by 29 per cent, and of cotton piece goods, grey by 52 per cent, white by 19 per cent, and coloured by 9 per cent, while sugar fell by 6 per cent. Under exports, raw cotton showed an increase of 28 per cent, while indigo showed a decrease of 9 per cent and raw jute of 31 per cent.

CUSTOMS REVENUE.*

The following table shows the gross Indian sea customs revenue (excluding salt revenue) collected on principal articles in December, 1917, as compared with November, 1917, and December, 1916 and 1913 :—

	December 1913 (pre-war month)	December 1916	November 1917	December 1917	Increase (+) or decrease (—) in December, 1917, as compared with November 1917	December 1916	December 1913
IMPORT DUTY	R (thousands)	R (thousands)	R (thousands)	R (thousands)	R (thousands)	R (thousands)	R (thousands)
Special duties							
Arms	60	43(a)	41(a)	20(a)	—21	—23	—40
Liquors	12,33	11,67	12,81	10,55	—1,76	—1,12	—1,78
Petroleum	8,67	4,05 (b)	3,12(b)	2,05(b)	—1,07	—2,00	—6,62
Silver bullion and coin .	10,20	59	50	9	—41	—50	—10,11
,, manufactures .	—	29	8	6	—2	—23	—
Sugar	9,48	14,12(c)	18,76(c)	14,18(c)	—4,58	+6	+4,70
Tobacco	2,24	2,64	5,67	4,49	—1,18	+1,85	+2,25
Duty at 2½ per cent							
Machinery . . .	—	61	1,07	58	—49	—3	—
Metals—Iron and steel .	1,62	98	1,61	87	—74	—11	—75
Railway plant, etc.	—	10	12	11	—1	+1	—
Duty at 7½ per cent							
Articles of food, etc., excluding sugar .	3,03	4,85	7,00	5,76	—1,24	+91	+2,73
Raw materials, etc. .	1,18	2,49	4,10	2,42	—1,68	—7	+1,24
Articles wholly or mainly manufactured—							
Cotton manufactures .	15,40	9,88	40,93	25,32	—15,61	+15,94	+9,92
Others . . .	16,96	20,94	29,68	22,20	—7,48	+1,[illegible]	+5,24
Total (including other articles) . . .	82,78	75,58	1,28,11	92,05	—36,06	+16,47	+9,27
EXPORT DUTY (Total) .	5,68	22,94	36,12	33,56	—2,56	+10,62	[illegible]

* The Indian Tariff (Amendment) Act, IV of 1916, took effect from 1st March, 1916.
(a) Excludes the 7½ per cent duty on explosives.

The customs duty figures are an index to the volume of the import trade only, since under exports jute, rice, and tea only are subject to duty. In the nine months ended December, 1917, the import duties increased to about R8,87 lakhs from over R7,28 lakhs in the nine months ended December, 1916, and the export duties rose to over R2,19 lakhs from nearly R1,71 lakhs. The grand total of gross Indian sea and land customs revenue (excluding salt revenue) in the nine months, April to December, 1917, amounted to R11,85 lakhs, as compared with R9,39 lakhs in the same period of last year.

RAILWAY STATISTICS.

Railway statistics, like the import and export statistics above, are a valuable index to the general movement of trade throughout the country, and show that the earnings from 1st April to 29th December, 1917, were R55,28 lakhs, as against R50,95 lakhs in the corresponding period of 1916, or an increase of R4,33 lakhs.

TRADE OF ADEN DURING NOVEMBER AND DECEMBER, 1917.

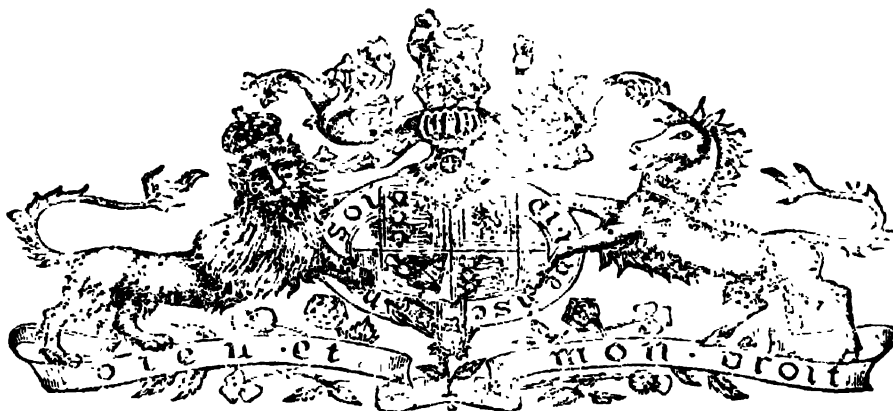
The grand total value of the imports and exports of merchandise, by sea, into and from the port of Aden amounted to over R92 lakhs in the month of November and R1,14 lakhs in December, 1917. The value of the principa articles of imports and exports during November and December, 1917, was a follows:—

	November, 1917.		December, 1917.	
	Imports R (thousands)	Exports R (thousands)	Imports R (thousands)	Exports R (thousands)
Cotton manufactures	13,25	13,41	15,56	15,19
Hides and skins, raw	2,57	4,51	3,67	27
Grain and pulse	2,63	2,08	10,71	4,70
Coffee	5,11	5,37	9,74	6,99
Coal	12,78	—	2,57	—
Tobacco, unmanufactured	2,92	1,79	6,98	1,34
Provisions	61	27	47	34
Sugar	1,21	—	2,68	—
Spices	1,64	—	2,43	—
Salt	—	23	—	3,64
Other articles	8,02	13,74	14,55	12,05
TOTAL VALUE	50,74	41,10	69,86	44,52

DEPARTMENT OF STATISTICS, INDIA
January 21, 1918

G. FINDLAY SHIRRAS,
Director of Statistics.

REGISTERED No. L 848.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, TUESDAY, JANUARY 29, 1918.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 29th January 1918.

No. 95-G.—The Governor General in Council is pleased to proclaim the following Order in Council, in pursuance of the direction contained in clause (2) thereof:—

ORDER IN COUNCIL.

At the Court at *Buckingham Palace*, the 2nd January 1918.

Whereas by an Order of Her Majesty Queen Victoria in Council bearing date the 12th day of December 1885 it was ordered that Part II of the Fugitive Offenders Act, 1881, should apply to the group of British possessions therein mentioned, that is to say, Her Majesty's East Indian territories, Ceylon and the Straits Settlements:

And whereas by the Straits Settlements and Protected States Fugitive Offenders Order in Council, 1916, as amended by the Straits Settlements and Protected States Fugitive Offenders Order in Council, 1917, it is ordered that the Fugitive Offenders Act, 1881, shall apply as if the Protected States named in the schedule to the first mentioned Order were British possessions:

And whereas by reason of their contiguity or the frequent intercommunication between them it seems expedient to His Majesty and conducive to the better administration of justice therein to apply Part II of the Fugitive Offenders Act, 1881, to the abovementioned British possessions and Protected States and such application has been requested by the Rulers of the said States:

Now, therefore, His Majesty, by virtue of the powers in this behalf by the Fugitive Offenders Acts, 1881 and 1915, and otherwise in His Majesty vested, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

(1) On and after the first day of February 1918 the hereinbefore recited Order in Council of the 12th day of December 1885 shall be revoked, without prejudice to anything lawfully done thereunder or to any proceedings commenced before the said date, and Part II of the Fugitive Offenders Act, 1881, shall apply to the group of British possessions and Protected States hereundermentioned, that is to say :—

British India.
Ceylon.
Hong Kong.
The Straits Settlements.
The Federated Malay States.
Johore.
Kedah and Perlis.
Kelantan.
Trengganu.
Brunei.
North Borneo.
Sarawak.

(2) The Governor-General of India and the Governors of Ceylon, Hong Kong and the Straits Settlements shall cause this Order to be proclaimed in the Territories and Colonies under their respective Governments.

(3) The Governor, as defined in the Straits Settlements and Protected States Fugitive Offenders Orders in Council, 1916 and 1917, shall cause this Order to be proclaimed in the Protected States in which he exercises the functions of Governor for the purposes of the Fugitive Offenders Acts, 1881 and 1915.

And the Right Honourable Edwin Montagu and the Right Honourable Walter Hume Long, two of His Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

ALMERIC FITZROY.

A. H. GRANT,
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3.} DELHI, SATURDAY, JANUARY 19, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.		PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	45—78	SUPPLEMENT No. 3.	
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	63—97	Prices first half December 1917 [*published in Calcutta*]	51—51
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	5—6	Wheat prices second half July 1914 to first half December 1917 [*published in Calcutta*]	53—73
		Tariff valuation of Sugar [*published in Calcutta*]	74
		Cotton press return half month ending 15th November 1917 [*published in Calcutta*]	75—77
		Imports [*published in Calcutta*]	79—91
		Final general memorandum on sesamum, til or jinjili crop, 1917-1918 [*published in Calcutta*]	92—94
		Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 17th January 1918, based on the Indian Daily Weather Reports of the period	95—96
		Season and Crop Prospects for the week ending Saturday, the 12th January 1918	97—98
		Statement of plague seizures and deaths reported in India during week ending the 5th January 1918	99—103
		Statement of Approximate Gross Earnings of Indian Railways	104—105

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 18th January, 1918.

No. 10.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61), and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Mr. Sidney Robert Hignell, C.I.E., being an official, to be an Additional Member of the said Council, in the said Act referred to as the Indian Legislative Council.

A. P. MUDDIMAN,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 15th January 1918.

No. 334-C.—Mr. G. E. R. Grant Brown has been permitted to resign His Majesty's Indian Civil Service with effect from the 1st October 1917.

JUDICIAL.

The 15th January 1918.

No. 339-C.—In pursuance of sub-section 2 (*i*) of section 101 of the Government of India Act, 1915 (5 and 6 Geo. 5, Cap. 61), the Governor-General in Council is pleased to appoint the Hon'ble Mr. Justice C. F. Napier, Barrister-at-Law, and the Hon'ble Mr. Justice C. V. Kumaraswami Sastri to act as Additional Judges of the High Court of Judicature at Madras for the period from the 1st February to the 31st December 1918, both days inclusive.

No. 340-C.—In pursuance of sub-section 2 (*i*) of section 101 of the Government of India Act, 1915 (5 and 6 Geo. 5, Cap. 61), the Governor-General in Council is pleased to appoint Diwan Bahadur C. Krishnan, Barrister-at-Law, Chief Judge, Madras Small Cause Court, to act as an Additional Judge of the High Court of Judicature at Madras, with effect from the date on with he takes his seat in the said Court, for such period as the Hon'ble Mr. Justice Kumaraswami Sastri may be absent on special duty.

MEDICAL.

The 15th January 1918.

No. 344-C.—Lieutenant-Colonel Sir James Roberts, Kt., C.I.E., M.B., F.R.C.S., I.M.S., Civil Surgeon, Simla (West), is granted privilege leave for six weeks with effect from the 15th December 1917.

No. 345-C.—Lieutenant-Colonel G. Tate, M.B., I.M.S., Health Officer and Civil Surgeon, Simla (East), is appointed to officiate as Civil Surgeon, Simla (West), in addition to his own duties, during the absence on leave of Lieutenant-Colonel Sir James Roberts, Kt., C.I.E., M.B., F.R.C.S., I.M.S.

The 18th January 1918.

No. 417-C.—The services of Assistant Surgeon Lala Dhanpat Rai Varma are replaced at the disposal of the Government of the Punjab with effect from the afternoon of the 26th December 1917.

POLICE.

The 11th January 1918.

No. 278-C.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Governor-General in Council is pleased to direct that the exemption made by entry (13) of Schedule I of the Indian Arms Rules, 1909, in favour of European or East Indian subjects of His Majesty shall cease to extend to F. V. Hainworth, formerly an employé in the Vacuum Oil Company, Cawnpore.

PORT BLAIR.

The 15th January 1918.

No. 350-C.—Mr. W. H. Brookes, Officiating 1st Assistant Commissioner, Port Blair, officiated as Deputy Commissioner, Port Blair, for the period from the 11th to the 23rd December 1917, both days inclusive.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

SANITARY.

Delhi, the 14th January 1918.

No. 106-C.—Major H. C. Brown, C.I.E., M.B., I.M.S., Assistant Director, Central Research Institute, Kasauli, is granted privilege leave for one month with effect from the 15th January 1918, or the date from which he avails himself of it.

E. D. MACLAGAN,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

CIVIL VETERINARY ADMINISTRATION.

Delhi, the 17th January 1918.

No. 161-C.—Mr. A. L. Sheather, Director and First Bacteriologist, Muktesar Laboratory, is confirmed in his appointment, with effect from the 4th October 1917.

R. A. MANT,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Delhi, the 17th January 1918.

No. 1.—In supersession of Public Works Department Notification No. 20, dated the 9th August 1917, the services of Mr. G. H. Bell, Executive Engineer, are replaced at the disposal of the Government of Burma with effect from the 28th March 1917.

F. C. ROSE,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 14th January 1918.

No. 167-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that the following further amendment shall be made [illegible] the Regulation for the better administration of the Indore Residency Bazars, namely ;—

In [illegible]ection 98, sub-section (2), the following clause shall be inserted, namely :—

"[illegible]) for prescribing the standard weights and measures to be used within the Residency Bazars."

The 15th January 1918.

No. 130-Est. A.—Lieutenant-Colonel A. B. Dew, C.S.I., C.I.E., is appointed to be a Resident of the 2nd Class and Revenue and Judicial Commissioner, Baluchistan, with effect from the 19th December 1917.

No. 135-Est. A.—*Corrigendum.*—In Notification No. 1998-Est. A., dated the 21st November 1917, granting combined leave to Major G. H. Anderson, of the Political Department, *for* the words "under Articles 233 and 308 (*a*), Civil Service Regulations" *read* "under Articles 233 and 311, Civil Service Regulations."

The 16th January 1918.

No. 189-I. B.—In exercise of the power conferred by section 25, sub-section (1) of the Cantonments Act, 1910 (XV of 1910), as applied to the Cantonment of Secunderabad, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Secunderabad Cantonment Code, 1913, namely :—

For section 107 of the said code the following sections shall be substituted, namely :—

" 107. Whoever begins, continues or completes the erection or re-erection of any building, without giving the notice required by sub-section (1) of section 92, or in contravention of an order of the Cantonment authority refusing sanction, or of any directions issued in writing by such authority under the said sub-section, shall be punishable with fine which may extend to fifty rupees.

" 107 (*a*). Whoever fails to comply with any notice issued under sub-section (3) of section 92 or under any other section of this Chapter, shall be punishable with fine which may extend to fifty rupees, and in the case of a continuing failure with an additional fine not exceeding five rupees for every day after the first in regard to which he is convicted of having persisted in the failure."

The 17th January 1918.

No. 161-Est. A.—Mr. R. E. Holland, C.I.E., of the Political Department, was granted privilege leave for the period from the 17th September 1917 to 2nd October 1917, inclusive.

No. 163-Est. A.—Major G. F. W. Anson, of the Political Department, is granted privilege leave for 36 days, with effect from the 7th January 1918.

No. 164-Est. A.—Mr. F. Fisher, Indian Civil Service, temporarily officiating in the Political Department of the Government of India, is posted as Assistant Secretary to the Chief Commissioner, North-West Frontier Province, with effect from the 7th January 1918.

No. 166-Est. A.—Mr. R. E. Holland, C.I.E., of the Political Department, is appointed to be a Deputy Secretary to the Government of India in the Foreign and Political Department, with effect from the 18th December 1917.

No. 196-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Foreign Department, No. 582-I. B., dated the 22nd March 1913, which applied certain enactments to the Administered Areas in the Hyderabad State, namely :—

In the First Schedule, after entry No. 67, the following shall be inserted, namely : —

67-A.	The Co-operative Societies Act, 1912 (II of 1912).	All Administered Areas in the Hyderabad State.	At the end of the proviso to clause (1) of Section 29, the words " or to a society registered under the law relating to co-operative societies for the time being in force in the Hyderabad State," shall be added.

No. 208-I. B.—In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act, 1886 (VI of 1886), the Governor General in Council is pleased to appoint the officers specified in the first column of the Schedule hereto annexed, to be Registrars of Births and Deaths for all places within the States mentioned in the corresponding entries in the second column of the said Schedule.

2. For the purposes of section 24, sub-section (2), of the said Act, the Governor General in Council is further pleased to appoint the Registrar-General of Births, Deaths and Marriages for the Punjab to be the Registrar-General to whom the said Registrars shall send certified copies of entries of births and deaths in the register books kept by them.

3. The notifications of the Government of India in the Foreign Department, No. 1095-I. A., dated the 28th April 1899, and No. 705-I. B., dated the 3rd April 1911, are hereby cancelled.

SCHEDULE.

Officers.	States.
1. The Political Agent, Phulkian States	Patiala, Jind and Nabha.
2. The Political Agent, Bahawalpur Agency	Malerkotla.
3. The Commissioner, Jullundur Division	Mandi and Suket.
4. The Commissioner, Ambala Division	Loharu.
5. The Deputy Commissioner, Ambala District	Sirmur.
6. The Superintendent, Hill States, Simla	The Simla Hill States.

J. B. WOOD,
Secretary to the Government of India.

The 15th January 1918.

No. 137-Est. A.—*Corrigendum.*—In Notification No. 2103-Est. A., dated the 30th November 1917, placing the services of Mr. E. M. Sequeira at the disposal of the Civil Commissioner, Baghdad, *for* " privilege leave " *read* " leave. "

No. 43-G.—Under section 3 of the Persian Coast and Islands Order in Council, 1907, the Governor-General in Council is pleased to appoint Mr. Ernest Lingham Norton, I.C.S., on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, to be a Judicial Assistant to His Majesty's Consul-General for Fars and the Coasts and Islands of the Persian Gulf, *vice* Major A. H. E. Mosse, with effect from the 2nd January 1918.

A. H. GRANT,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

MINT.

Delhi, the 18th January 1918.

No. 138-F.—The following statements shewing the position of the Gold Standard Reserve are published for general information.

STATEMENT I.

Statement of receipts, charges and balance of the Reserve on 30th September 1917.

Dr.	£	Cr.	£
Opening balance	32,612,360	Closing balance	33,551,691*
Interest, Dividends on Investments and discount on British Treasury Bills.	520,174		
Net profit on rupee coinage adjusted during the quarter	406,427		
Net gain on the revaluation of securities on 30th September 1917.	12,730		
	33,551,691		33,551,691

*Differs from the amount shewn in the monthly published balance for 30th September 1917 by £43,038 representing adjustments since made in the quarterly accounts for the quarter ending 30th September 1917.

STATEMENT II.

Statement shewing the form in which the balance of the Reserve was held on the 30th September 1917.

	£
(1) Book credit	43,038
(2) Cash placed by the Secretary of State in Council at short notice . .	6,062,154
(3) Gold in India	15,000
(4) Securities—	

	Nominal value.
5 per cent. National War Loan, 1929-1947	3,762,181
3 per cent. Local Loans Stock	200,000
2¾ per cent. Irish Land Guaranteed Stock	438,720
3 per cent. Transvaal Government Guaranteed Stock, 1923-1953 .	1,092,023
6 per cent. Exchequer Bonds, 1920	4,264,300
5 per cent. Exchequer Bonds, 1922	2,008,300
3 per cent. Exchequer Bonds, 1920	2,998,000
3½ per cent. Canada Bonds, 1914-1919	161,000
3½ per cent. New South Wales Stock, 1918	113,000
British Treasury Bills	13,482,000
Total Nominal Value .	28,519,524
Estimated Value .	27,431,499†
	33,551,691

†This represents the estimated value of the securities as on the 30th September 1917.

LEAVE AND APPOINTMENTS.

Delhi, the 14th January 1918.

No. 216-G.—Camp.—The following provisionally substantive promotions of Superintendents are made in the office of the Financial Adviser, Military Finance, with effect from the 29th March 1915, *vice* Commissary and Major T. A. Duffy, who has been deputed on field service:—

Mr. G. M. Turner, from 3rd grade to 2nd grade Superintendent.

Mr. A. W. Schonemann, to be 3rd grade Superintendent.

The 15th January 1918.

No. 219-Accts.—Camp.—The services of Major M. E. L. Bruce, Military Accounts Department, are placed at the disposal of His Excellency the Commander-in-Chief, with effect from the 16th January 1918.

The 16th January 1918.

No. 222-Accts.—Camp.—The services of Lieutenant-Colonel J. H. Hudson, Military Accounts Department, are placed at the disposal of His Excellency the Commander-in-Chief with effect from the 16th January 1918.

The 17th January 1918.

No. 50-F. E.—Mr. B. K. Chatterjee has been posted as Assistant Accountant General, Punjab, with effect from the 23rd December 1917.

No. 51-F. E.—Mr. F. P. B. Wood has been posted as Government Examiner of Accounts, East Indian and Bengal Nagpur Railways, with effect from the 2nd January 1918.

No. 52-F. E.—Lala Lahauri Lal, a senior Accountant in the office of the Accountant General, Punjab, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 6th January 1918 and until further orders.

No. 53-F. E.—Mr. R. K. Sen, a senior Accountant in the office of the Accountant General, Bihar and Orissa, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 23rd December 1917 and until further orders.

No. 54-F. E.—Mr. R. E. G. Wendt, Assistant Accountant General, Punjab, has been granted combined leave for four months, *viz.*, privilege leave for two months and one day and furlough on medical certificate for the remaining period, with effect from the 2nd January 1918.

Mr. A. G. N. Clark, a senior Accountant in the office of the Accountant General, Punjab, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 2nd January 1918 and during the absence on leave of Mr. Wendt.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 19th January 1918.

No. 621-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in the schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended, *viz.* :—

Additions—

Charoon Krung Dispensary, Bangkok.
Hock Soon Lee and Company, Bangkok.
Siam Hides and Leather Company, Limited, Bangkok.

No. 625-D.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 27th day of November, 1917.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

Whereas it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May, 1917, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :— ;

(1) That the following headings should be deleted :—

(*b*) Anvils ;
(*b*) Asbestos and articles manufactured wholly or partly of asbestos ;
(*b*) Axes ;

Chemicals, etc., the following :—

(*c*) Cascara sagrada ;
(*b*) Cinchona bark ;
(*c*) Formic acid ;
(*c*) Iridium compounds ;
(*c*) Osmium compounds ;
(*c*) Palladium compounds ;
(*b*) Quinine and its salts ;
(*a*) Radium compounds ;
(*c*) Rhodium compounds ;
Ruthenium compounds ;

(*b*) Fats, all animal and vegetable, and articles and mixtures contain ing such fats, not otherwise prohibited ;

(*b*) Fatty acids and articles and mixtures containing fatty acids ;

Forage and food, etc., the following :—

(*a*) Beans, all kinds, including haricots ;

(*b*) Hammers ;

(*c*) Iridium and its alloys and manufactures containing iridium ;

Linen manufactures, the following :—

(*c*) Canvas hose ;

(*b*) Cloth unbleached woven from bleached or unbleached flax yarns, whether the cloth or yarn is pure or mixed with any other material :—

(*i*) Being of a weight per square yard exceeding 8 ounces ; or

(*ii*) if of a weight per square yard of 8 ounces or less aggregating 96 threads or more per inch warp and weft combined ;

(*c*) Linen yarn ;

(*a*) Lubricants, mineral, and articles and mixtures containing mineral lubricants ;

(*b*) Lubricants, not otherwise specifically prohibited, and articles and mixtures containing such lubricants ;

(*c*) Machinery, metal-working, and component parts and accessories thereof ;

(*a*) Mica block and mica splittings ;

(*b*) Mica sheets, mica waste, mica powder, micanite, and articles mad from and insulating materials containing mica in any form ;

(*b*) Oils, animal, not otherwise specifically prohibited, and articles and mixtures containing such oils ;

Oils, vegetable, the following, and articles and mixtures containing such oils :—

(*a*) Castor ;

(*a*) Cocoanut ;

(*a*) Colza or rapeseed ;

(*a*) Cotton seed ;

(*a*) Ground nut ;

(*a*) Linseed ;

(*a*) Palm kernel ;

(*b*) All other vegetable oils not otherwise prohibited ;

(*a*) Oleaginous kernels, nuts, seeds, and products, not otherwise specifically prohibited ;

(*c*) Osmium and its alloys and manufactures containing osmium ;

(*c*) Palladium and its alloys and manufactures containing palladium ;

Provisions and victuals which may be used as food for man, the following :—

(*c*) Chicory ;

(*c*) Rhodium and its alloys and manufactures containing rhodium ;

(*c*) Ruthenium and its alloys and manufactures containing ruthenium ;

(*c*) Tobacco, manufactured ;

(*a*) Tobacco, unmanufactured ;

(*a*) Turpentine substitute, and articles containing turpentine substitute ;

(*c*) Typewriters and parts thereof ;

(*b*) Vices.

(2) That the following headings should be added :—

(*a*) Anvils ;

(*a*) Asbestos and articles manufactured wholly or partly of asbestos

(*a*) Axes ;

Chemicals, etc., the following :—

(c) Araroba or Goa powder ;
(c) Areca or betel nuts ;
(c) Arecoline ;
(c) Buchu leaves ;
(c) Calabar beans ;
(c) Cascara sagrada and its preparations ;
(c) Chrysarobin ;
(a) Cinchona bark, its alkaloids and their salts ;
(c) Cocoa leaves ;
(c) Colocynth ;
(c) Cubebs ;
(c) Cuprea bark ;
(a) Formic acid ;
(b) Indian hemp (*Cannabis indica*) ;
(b) Iridium compounds ;
(b) Osmium compounds ;
(b) Palladium compounds ;
(a) Radium and its compounds ;
(c) Rhatany root ;
(b) Rhodium compounds ;
(b) Ruthenium compounds ;
(c) St. Ignatius beans ;
(c) Soda, nitrite of ;
(c) Squills ;

(a) Fats, all animal and vegetable, and articles and mixtures containing such fats, not otherwise specifically prohibited ;

(a) Fatty acids and articles and mixtures containing fatty acids, not otherwise specifically prohibited ;

Forage and food, etc., the following :—

(a) Beans, all kinds, including haricots, but not including Calabar and St. Ignatius beans ;

(b) Hammers, not otherwise specifically prohibited ;

(a) Handles for adzes, axes, forks (agricultural, stone, roadmaking and coke), hammers (hand), hooks (brushing and reaping) ;

(b) Iridium and its alloys and manufactures containing iridium ;

Linen manufactures, the following :—

(a) Canvas hose ;

(a) Cloth, unbleached, woven from bleached or unbleached flax yarns, whether the cloth or yarn is pure or mixed with any other material :—

(i) being of a weight per square yard exceeding 8 ounces ; or

(ii) If of a weight per square yard of 8 ounces or less, aggregating 96 threads or more per inch warp and weft combined ;

(a) Linen yarn ;

(a) Lubricants, not otherwise specifically prohibited, and articles and mixtures containing such lubricants ;

(c) Machinery, metal-working and component parts and accessories thereof, not otherwise specifically prohibited ;

([illegible]) Mica block, mica sheets and mica splittings ;

([illegible]) Mica waste, mica powder, micanite, and articles made from and insulating materials containing mica in any form ;

(a) Oils, fixed, all animal and vegetable, and articles and mixtures containing such oils, not otherwise specifically prohibited ;

(a) Oilstones ;

(*a*) Oleaginous kernels, nuts, seeds, and products of all kinds;
(*b*) Osmium and its alloys and manufactures containing osmium;
(*b*) Palladium and its alloys and manufactures containing palladium;
(*c*) Parchment;
(*a*) Pencils, carpenters';

Provisions and victuals which may be used as food for man, the following:—
(*a*) Chicory;
(*a*) Coffee essence, including coffee essence containing chicory;

(*b*) Rhodium and its alloys and manufactures containing rhodium;
(*b*) Ruthenium and its alloys and manufactures containing ruthenium;
(*c*) Saponaceous berries (soap nuts and saparita), barks and roots;

Ships' rigging, fittings for, the following:—
(*a*) Belaying pins;
(*a*) Blocks, wood and iron rigging;
(*a*) Bolts;
(*a*) Chains, rigging;
(*a*) Cleats;
(*a*) Deadeyes;
(*a*) Eyeplates;
(*a*) Screws, rigging, set or stretching;
(*a*) Shackles;
(*a*) Thimbles;

(*b*) Terebene, and articles containing terebene;
(*a*) Tobacco, unmanufactured and manufactured;
(*a*) Tools, small, the following:—

Adzes;
Augers;
Bars, boring, jumping and pinching;
Braces and bits;
Chisels;
Cramps;
Crowbars;
Drilling posts;
Forks, stone, roadmaking and coke;
Gimlets;
Gouges;
Hammers (hand varieties);
Knives, carpenters', coopers', farriers', glaziers', painters' and saddlers';
Levels, spirit;
Pincers;
Pipe cutters;
Planes, wood and iron
Railbenders (or Jimcrows);
Saws, hand;
Screwdrivers (or turnscrews);
Shaves, coopers' and saddlers'
Shears and snips, tinman's;
Spanners;
Spokeshaves;
Squares, carpenters', fitters', and smiths';
Tongs, farriers';
Wrenches;

(a) Turpentine substitute, not otherwise specifically prohibited, and articles containing such substitute;

(a) Typewriters and parts thereof;

(c) Vellum;

(a) Vices.

(3) That on and after the 7th day of December, 1917, the heading "(b) Coal, except coal allowed by the Commissioners of Customs and Excise to be shipped as bunker coal" should be deleted and there be substituted therefor the heading "(a) Coal, except coal allowed by the Commissioners of Customs and Excise to be shipped as bunker coal."

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

The 19th January 1918.

No. 694-D.—The following Royal Proclamation is published for general information:—

BY THE KING.

A PROCLAMATION

RELATING TO TRADING WITH CERTAIN PERSONS OF ENEMY NATIONALITY INTERNED IN NEUTRAL COUNTRIES.

GEORGE R.I.

WHEREAS it is expedient that transactions between British subjects and persons of enemy nationality who have been removed from Our Dominions and are interned in neutral countries should be restricted in manner hereinafter provided:

NOW, THEREFORE, We, by and with the advice of our Privy Council, think fit to declare, and it is hereby declared, as follows:—

1. The Proclamations for the time being in force relating to Trading with the Enemy shall, as from the date of this Proclamation, apply to any persons of enemy nationality who have been removed from any part of Our Dominions for the purpose of being interned in and are interned in any neutral country, in the same manner as they apply to persons resident or carrying on business in an enemy country.

2. Nothing in this Proclamation shall be taken to prohibit anything which may be specially permitted by Our licence or by a licence given on Our behalf by the Lords Commissioners of Our Treasury or the Board of Trade.

3. This Proclamation may be cited as the Trading with the Enemy (Enemy Subjects interned in Neutral Countries) Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Twenty-seventh day of November in the year of Our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

CUSTOMS ESTABLISHMENTS.

The 19th January 1918.

No. 536-D.—Mr. J. A. Stevens, a Collector in class II of the Imperial Customs Service, is placed on special duty under this Department with effect from the forenoon of the 14th January 1918.

No. 538-D.—Mr. C. W. E. Cotton, I.C.S, a Collector in class III of the Imperial Customs Service, who was on special duty in this Department, has resumed charge of his duties in the Imperial Customs Service with effect from the forenoon of the 14th January 1918, and is posted to Burma.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 18th January 1918.

APPOINTMENTS.

No. 99.—Lieutenant A. W. Ibbotson, M.C., Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of General Staff Officer, 3rd grade. Dated 29th December 1917.

No. 100.—Lieutenant P. W. Crawshaw, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Captain but with pay and allowances as for a Lieutenant, while holding the appointment of Adjutant of a British Details Depôt. Dated 3rd August 1917.

No. 101.—Lieutenant A. R. Street, 2nd Battalion, Prince Albert's (Somerset Light Infantry), is granted, subject to His Majesty's approval, the acting rank of Captain, but with the pay and allowances of a Lieutenant, while holding an appointment as Adjutant of an Officer Cadet Unit. Dated 3rd August 1917.

No. 102.—Army Department Notification No. 2118, dated the 14th December 1917, is cancelled.

No. 103.—In Army Department Notification No. 2121, dated the 14th December 1917, *for* "Second Lieutenant J. G. Pembroke, 1-1st Kent Battalion," *read* "Second Lieutenant J. G. Pembrook, 1-1st Kent Battalion."

No. 104.—The undermentioned non-commissioned officers to be Second Lieutenants, subject to His Majesty's approval :—

Royal Regiment of Artillery.

Royal Horse and Royal Field Artillery.

No. 1259 Battery Quartermaster Serjeant Walter Dawes. Dated 4th November 1917.

Royal Garrison Artillery.

Serjeant Sydney Walter Alexander, Indian Unattached List. Dated 9th January 1918.

INDIAN MEDICAL SERVICE.

No. 105.—The undermentioned officers have been appointed to the Indian Medical Service as Lieutenants by the Right Hon'ble the Secretary of State for India, subject to His Majesty's approval. Their commissions will bear date 9th November 1917 :—

Hira Singh Anand.

Sundar Dass Sondhi, M.C., M.B.

No. 106.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants, with effect from the dates specified :—

Kaikhusroo Rustomji Dalal.	8th December 1917.
Susanta Kumar Sen.	8th December 1917.
Gopal Narayan Khanna.	16th December 1917.
Waris Khan.	20th December 1917.

INDIAN ARMY.

No. 107.—The undermentioned to be temporary Second Lieutenants, subject to His Majesty's approval :—

30th December 1917.

Herbert Wallace Vanstone.

5th January 1918.

George Laidlaw Thompson.
Ambrose Evans.
William Arthur Bloxsome.
Cecil Partridge.
Harold Edgar Watts.
William Arthur Collett.
Charles James Borthwick.
John Herbert Winter.
Hugo Hugh Golding Fill.
Joseph William Flynn.
Howard Williams Clark.
Harold Green.
William Herbert Smith.
Ralph Abercrombie Butcher.
John Stanley Hawkes.
Walter Wearing.
Frank Leonard Davis.
Ernest Chapman Adkins.
Frank Joseph List.
John Halstead.
Alfred Ewart Cleator.
Ernest Ashford.
Arthur Percy Wreford.
Arthur Cecil Roberts.
Wilfred Garrett West.
Harry Munro.
Hartley William Jennings.
Robert Beaufort Lynch Garbett.
John Wilfred Sugden.
William Edward Hambly.
Ernest Walter Wright.
Sidney William George Denness.
John Henry Swain Richardson.
John Mitchell Coupar.
Harold Edward Sabine.
Frederick John Herbert King.

15th January 1918.

Gordon Stewart Thomas.
Gordon William Bowley.
Ernest Alfred Sheppard.
Lionel William Richard Jacob.
George Samuel Henry Clark.
William Alfred Darnell.
Harold Somers Eldred.
Thomas Vaughan Francis.
Reginald Tuffin.
Bernard Prebble.
William Thomson.
Arthur Conrad Clarke.
John Scott Russell.
Bert Watts.
Allan Weston.
Reginald Walter Morgon.
Harold Raines.
William John Jeffreys.
Gordon Richardson.
Walter Francis Wragg.
Harold Ingham.
Walter Slocombe.
Mark Harold Shaw.
Edward Archibald Ovenden.
Thomas Robert Trigg.
Roland Davenport.
William Stansfeld.
Leo Cra[illegible]n.

15th January 1918.

Charles Vivian Davenport.
Harold Thornton Green.
John Bugler.
William Henry Libby.
Arthur James Lovering.
John McKinney.
Stanley Sidney Truscott Pratt.
Hugh Nicholson Forder.
Stewart Robertson.
Frederick Paul Ford.
William Fred Brown.
Archibald Sedgwick Harrison.
Herbert Austin Drudge.
James Sidney Jones.
Thomas Ryan.
William Hughes.
Kenneth Jeffreys.
Albert Oswald Minshall.
Thomas Winter Price.
William Edward Barnett.
Frederick Stafford Fairclough.
Percy Douglas Taggart.
Leslie Richard Atkinson.
Reginald Bruce Otter.
Ronald Frederic Painter.
William Owen Bennion.
Arthur Williamson.
William Edgar Richard Jones.
George Horace Felton.
Chester Gayten.
Bernard William Turley Godly.
Alfred Gordon Leonard Harding.
Thomas Reginald Raymond Howells.
Henry Albert Buckley.
Arthur Evans.
Charles Gordon Bromley.
Henry Cuthbert Finch.
Albert Arthur Ryde.
Victor Russell John Nightingale.
James Henry Waddell.
George Samuel Wilfred Wiffin.
Charles Edwin Allen.
John James Ledingham.
Arthur Henry Tayler Flawn.
William Leyshon.
Francis Henry Watts.
William Charles Hollamby.
Archibald W. Towers Squires.
Willie Wilfred Lawrie.
Neville James Rodd.
Arthur Henry Pibworth.
Cecil Anthony John Shuell.
Ernest Leslie Perry.
Philip Edwin Canning Baily.
Andrew Augustus McManus.
Francis Albert Jack Hoggett.
Reginald Gordon Miller.
Walter Henry Waite.

17th January 1918.

William George Pearson.

19th January 1918.

John Hampton Strachan Mellis.

No. [illegible]08.—Second Lieutenant Eric Noel Harris, attached 4th Gurkha Rifles, will have [illegible]riority in the rank of Second Lieutenant from the 11th March 1915.

No. 109.—Second Lieutenant Cecil Dryden Pritchard, attached 2nd Lancers (Gardner's Horse), will have seniority in the rank of Second Lieutenant from the 11th August 1915.

No. 110.—In Army Department Notification No. 2076, dated the 7th December 1917, against the name of temporary Captain Guy Dowling, attached 3rd Brahmans, *delete* the word "Temporary."

ARMY RESERVES.

No. 111.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

INFANTRY BRANCH.

To be Second Lieutenants.

Name	Date
Eric Francis Berrill.	Dated 23rd December 1917.
Archibald Meredith Johnstone. Thomas John Extance. Alfred George Bird. Douglas James Hewitt. Wilfred Kemplay.	Dated 5th January 1918.
Alfred Francis Corridon. William James Angus Morrow.	Dated 7th January 1918.
Fredrick George Beck.	Dated 10th January 1918.
Cecil Howard Bradbury.	Dated 12th January 1918.
Lawrence Arthur Murphy. Edward Charles Riley. Frederick Raymond Barker. Henry Mallett Osborne. Ralph William Doran Aikin. John Douglas Spooner. Joseph Henry Patrick Turner. Neville William Ewart McDermott. William André Dickson. Henry Hazel Grover Howard. Harry Shillaker Franks. Lloyd Dundas Whiffin. Archibald Alexander Campbell. Frederick Archibald Betterton. Frank Charles Cattermole. Michael Hopson Armstrong. Ronald Joseph Bailey. Hugo Victor Diacono. Harry Winfield Cook. Raymond Dale. Stanley Percy Wilkinson. Frederick Herbert Tetley Ward. Herbert Miller. Maurice Leslie Roblin. Arthur Edward Grant. Arthur James Rayner. Charles Arthur Fordyce-Harvey. Walter John Field. Arthur Frederick Herbert Towell. Ralph Edmund Athol-Liddell. Leslie Harland Charles Topham. John Eric Tunstall. Arthur John Moulton Atkinson. Cyril George Reynolds. Alexander McGregor. Frederick Llewellin Harmer. Henry Harold Sanders. Walter Edward Lane. Thomas Francis Fox. David Francis Meredith. Clement Francis Patrick Miller. Alexander Henry Denby Robb. Henry Hay Cameron. George Watson Langford. James Cahill.	Dated 15th January 1918.

John Winsborrow Hosgood.
John Joseph Fitzpatrick.
Reginald Lawrence Brend Short.
Cecil Charles Prebble.
Edwin Henry Edmonds Wilson.
Harold Clark.
George Harold Holt.
Arthur William James Jackson.
Wallace Oswald Norton.
Richard Harold Thomas.
John William Ball.
Arthur Byrom Corrie.
Herbert Reid Aston.
Basil John Patrick Joaquim.
Roland Arthur Kirkby.
Stanley Gordon Butler.
Charles Hugh Gawthorne.
Richard Oswald Eade.
Evan Ramsay MacIntosh Gordon.
Cecil Stevens Sullivan.
Edmond King Clifford.
Arthur Charles Determes.
William Storm.
Maurice Mendes.
John Bertrand Minhinnick.
Albert Anthony Bagley.
Alec Williamson.
Cecil George Charles Woledge.
Arthur John Lionel Corban-Lucas.
Arnold Gordon Patton.
Eric Stanley St. Clair Boddington.
Patrick Sidney Sultano.
Colin Guy Bowden.
William James Kelly.
Humphrey Frederic Scarle.
Thomas George Clarkson Webster.
Eric Harold Edge.
Lawrence Hannagan.
Worsley Richardson.
George Ferrier Fraser Batchelor.
Richard Douglas Fuge.
Colin Roy Herman.
Norman Theodore Beard.
Cedric O'Donoghue Carey.
Edward Dalton Haffenden.
William Meiklejohn.
Edward Walter Bedford.
John Leighton Ruthven.
John Marmaduke Conder.
Thomas Joseph Moylan.

} Dated 15th January 1918.

No. 112.—Frederick Arthur Shepherd (Second Lieutenant, 2-6th Battalion, The Royal Sussex Regiment), to be Second Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated 15th January 1918, but to rank from the 30th May 1917.

No. 113.—The following gentleman is granted a temporary commission in the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be temporary Second Lieutenant.

George Milne Cooper. Dated 2nd January 1918.

No. 114.—The undermentioned officers of the Indian Army Reserve of Officers are granted the temporary rank of Captain (without pay and allowances of that rank), subject to His Majesty's approval, while employed as Assistant Recruiting Officers, with effect from the dates specified :—

1st October 1917.

Lieutenant James Hay Graham Knox.
" Gerald Agnew Small.
" Bertram Edward Dreyfus.
Second Lieutenant Eric George Durant.
" Archibald Edward Hubbard.

21st December 1917.

Second Lieutenant Alexander Radcliffe Hepburn Murray.

4th January 1918.

Second Lieutenant William Orr.

LONDON GAZETTE.

No. 115.—The following extracts are published for general information :—

Fourth Supplement dated the 15th November 1917 to the London Gazette of the 13th November 1917, pages 11791, 11793, 11795, 11796, 11797 and 11798.

War Office,
15th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

SPECIAL APPOINTMENTS.

(Graded for purposes of pay as a G.S.O., 2nd Grade.)—Lt.-Col. E. C. Creagh, ret. pay, Ind. Army. 1st Oct. 1917.

* * * * *

(Graded for purposes of pay as a Staff Lt., 1st Cl.)—The date of the relinquishment of his appt. by Col. W. A. Oswald, ret. pay, Ind. Army, is 26th Sept. 1917, and not as in the Gazette of 16th Oct. 1917.

* * * * *

CAVALRY.

Res. Regts. of Cav.

* * * * *

Temp. Lt. D. H. C. Lambert is transfd. to Gen. List for appt. to Ind. Army Res. of Off. 7th Oct. 1917.

* * * * *

Temp. Lt. E. I. Phillips is transfd. to Gen. List for appt. to Ind. Army Res. of Off. 7th Oct. 1917.

The undermentioned temp. 2nd Lts. are transfd. to Gen. List for service with Ind. Army :—

H. F. Mooney. 7th Oct. 1917.

25th Sept. 1917.

C. C. Bock.

J. G. Lightbody.

J. M. Ferguson. 7th Oct. 1917.

The undermentioned temp. 2nd Lts. are transfd. to Gen. List for appt. to Ind. Army Res. of Off. :—

7th Oct. 1917.

F. L. Hopkins.

A. M. Thorne.

11th Oct. 1917.

G. T. Bradshaw.

E. R. Barton.

* * * * *

MEMORANDA.

Bt. Col. W. C. Black, Ind. Inf., to be temp. Brig.-Gen. whilst empld. as temp. Col. on the Staff. 10th Oct. 1917.

* * * * *

The undermentioned to be temp. Capts. without the pay or allowances of that rank :—

Lt. N. de C. Hardwick, Ind. Army Res. of Off., whilst empld. as Asst. Prov. Marshal. 10th Apr. 1917.

* * * * *

The undermentioned temp. Lts., from A. S. C., are transfd. to Gen. List for duty with Ind. Army :—

J. J. Maguire. 12th Aug. 1917.
R. O. Hamlet. 26th Aug. 1917.

* * * * *

The undermentioned temp. 2nd Lts. are transfd. to Gen. List :—

* * * * *

H. L. Shipman, from A. S. C., for duty with Ind. Army. 18th Aug. 1917.

* * * * *

GENERAL STAFF.

Brig.-Gen.—Bt. Lt.-Col. C. N. Macmullen, D.S.O., Ind. Inf., and to be temp. Brig.-Gen. whilst so empld., *vice* Bt.-Col. F. Lyon, C.M.G., D.S.O., R.A. 26th Sept. 1917.

* * * * *

ATTACHED TO HD.-QR. UNITS.

* * * * *

Brig.-Comdr.—Maj. R. B. Worgan, D.S.O., Ind. Cav., from temp. Lt.-Col., Ches. R., and to be temp. Brig.-Gen. whilst so empld. 2nd Oct. 1917.

Fifth Supplement dated the 16th November 1917 to the London Gazette of the 13th November 1917, pages 11815, 11816, 11817, 11820, 11821, 11823, 11825 and 11826.

War Office,
16th November, 1917.

* * * * *

REGULAR FORCES.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

* * * * *

Sqdn. Comdrs.—From Flight Comdrs.—Maj. S. Hutcheson, Ind. Inf. 12th May 1917.

* * * * *

CAVALRY.

Res. Regts.

* * * * *

Temp. Lt. C. E. Pickmere is transfd. to Gen. List for appt. to Ind. Army Res. of Off. 7th Oct. 1917.

* * * * *

The undermentioned temp. 2nd Lts. are transfd. to Gen. List for appt. to Ind. Army Res. of Off. :—

L. G. C. Toogood. 9th Oct. 1917.
R. M. S. Morrison. 11th Oct. 1917.

* * * * *

MEMORANDA.

Bt. Lt.-Col. H. S. E. Franklin, D.S.O., Ind. Inf., to be temp. Brig.-Gen. whilst empld. as Dir. of Army Signals and Telegraphs. 29th Oct. 1917.

* * * *

The undermentioned temp. Capts., from A.S.C., are transfd. to Gen. List as temp. Lts. for duty with Ind. Army :—

R. E. Hunt. 25th Sept. 1917.

E. V. Argles. 8th Oct. 1917.

* * * * *

The undermentioned to be transfd. to Gen. List, and to be temp. Lts. :—

Temp. 2nd Lt. A. Fortescue, R. Innis. Fus., whilst empld. as a probationer, Ind. Army Res. of Off. 12th Aug. 1917.

Temp. 2nd Lt. J. C. Bussell, E. Surr. R., whilst empld. as a probationer, Ind. Army. 26th Aug. 1917.

* * * * *

Welsh R.

* * * * *

Ralph Branton Day, late Lt., Ind. Army Res. of Off., to be temp. Lt. (attd). 29th Oct. 1917.

* * * * *

INFANTRY.

Training Reserve.

Maj. H. Welman (ret. Ind. S.C.) to comd. a bn., and to be temp. Lt.-Col. 31st July 1917. (Substituted for Gaz. notification. 20th Oct 1917.)

* * * * *

General List.

* * * * *

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—

Temp. Lt. A. Bodenham, from a Serv. Bn., S. Wales Bord. 14 Aug. 1917.

Temp. 2nd Lt. C. W. Dann, from a Garr. Bn., Suff R 30 Aug. 1917.

17 Sept. 1917.

Temp. Lt. H. J. Carr, from M.G.C.

Temp. Lt. V. J. Martin, from M.G.C.

Temp. Lt. A. B. Machlachlan, M.C., from M.G.C. 4 Oct. 1917.

Temp. 2nd Lt. J. L. Kirkham, from Norf. R. (attd.) to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 30 Aug. 1917.

The undermentioned to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Offrs. :—

7 Oct. 1917.

Ronald Harry Culley.

Leslie George Barnard.

Barnard Emmett Sasfield Crowley. 10 Oct. 1917.

* * * * *

Supplement dated the 17th November 1917 to the London Gazette of the 16th November 1917, pages 11901, 11905, 11907, 11909, 11912, 11918 and 11919.

War Office,
17th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * *

SPECIAL APPOINTMENTS.

* * * *

(Graded for purposes of pay as Staff Lts., 1st Cl.)—Maj. H. B. Murray, ret. pay, Ind. Army. 22nd Oct. 1917.

Lt.-Col. R. V. Garrett, ret. pay, Ind. Army. 25th Oct. 1917.

* * * * *

CORPS OF ROYAL ENGINEERS.

* * * * *

Temp. Capt. W. T. F. Thompson (Capt., ret., Ind. Army) relinquishes his temp. commn. on account of ill-health. 15th Nov. 1917.

MEMORANDA.

* * * * *

2nd Lt. H. A. Fisher, from Ind. Army Res. of Off., to be temp. 2nd Lt, Gen. List, for duty with Inland Water Trans. 1st Oct. 1917.

The undermentioned are transfd. to Gen. List as temp. 2nd Lts. :—

Temp. Capt. F. E. Lupton, from A. S. C., for duty with Ind. Army. 10th Oct. 1917.

* * * * *

SPECIAL APPOINTMENTS.

(Graded for purposes of pay as a Staff Lt., 1st Cl.).

The notification in the Gazette of 30th Aug. 1917 regarding Maj. F. H. Norie, D.S.O., ret. pay, Ind. Army, is cancelled.

* * * * *

General List.

* * * * *

Temp. 2nd Lt. H. Boustead, M.C., from S. Afr. Inf., to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 26th Aug. 1917.

The undermentioned to be temp. 2nd Lts on appt. as probrs. to Ind. Army Res. of Off. :—

Edgar William Evans. 11th Aug. 1917.

Charlie Robert Butcher. 12th Aug. 1917.

* * * * *

TERRITORIAL FORCE.

* * * * *

County of London Volunteer Regt.

* * * * *

1-11th Bn.—John Christian Pringle (late 2nd Lt., Sindh Rifles Vols.) to be temp. 2nd Lt. 26th Oct. 1917.

* * * * *

Fourth Supplement dated the 19th November 1917 to the London Gazette of the 16th November 1917, pages 11931 and 11936.

War Office,
19th November 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appointments are made :—

SPECIAL APPOINTMENT.

(Graded for purposes of pay as a Staff Lt., 2nd Cl.)—Lt.-Col. W. G. Hatherell, ret. pay, Ind. Army, relinquishes his appt. on account of ill-health. 31st October 1917.

* * * *

UNATTACHED LIST FOR INDIAN ARMY.

The surname of 2nd Lt. H. S. Larkin is as now described, and not as in the Gazette of 12th September 1917.

* * * * *

MEMORANDA.

The undermentioned Cols., Ind. Army, to be tem. Brig.-Gens. whilst empld. as Insprs. of Depôts in India :—

27th Sept. 1917.

K. J. Buchanan, C.B.

C. W. Somerset, C.M.G., M.V.O.

G. H. C. Colomb, C.M.G.

(Bt. Col.) H. E. Lewis 30th Sept. 1917.

G. J. Fitz M. Soady. 4th Oct. 1917.

Bt. Col. H. F. Cooke, D.S.O., Ind. Inf., to be tem. Brig.-Gen. whilst empld. as D.A.G. 18th Oct. 1917.

* * * * *

Fifth Supplement dated the 19th November 1917 to the London Gazette of the 16th November 1917, pages 11949, 11951, 11952, 11958, 11959, 11961 and 11964.

War Office,
19th November 1917.

His Majesty the KING has been pleased to confer the undermentioned rewards for gallantry and distinguished service in the Field :—

The acts of gallantry for which the decorations have been awarded will be announced in the London Gazette as early as practicable :—

* * * * *

AWARDED THE MILITARY CROSS.

* * * * *

2nd Lt. Norman Higginson, I.A.R.O., Ind. Army.

* * * * *

His Majesty the KING-EMPEROR has been graciously pleased to approve of the undermentioned rewards to officers, non-commissioned officers and men of the Indian Army for gallantry and devotion to duty in the Field.

The date of award of the Indian Order of Merit is shown in brackets after each name :—

1st Class Indian Order of Merit.

Jemadar Wazir Singh, Cav.
(Indian Order of Merit, 1st Cl., 17th-18th September 1917.)

2nd Class Indian Order of Merit.

845 Sepoy Bawa Singh, Infy.
(Indian Order of Merit, 2nd Cl., 8th February 1917.)
Subadar Chandri Chand, Mily. Police.
(Indian Order of Merit, 2nd Cl., 20th February 1917.)
525 L.-Naik Channan Singh, Infy.
(Indian Order of Merit, 2nd Cl., 16th February 1917.)
2870 Swr. Dalip Singh, Cav.
(Indian Order of Merit, 2nd Cl., 30th August 1917.)
Jemadar Dhanbir Sonwar, Infy.
(Indian Order of Merit, 2nd Cl., 16th February 1917.)
1296 Sowar Dhoukal Singh, Cav.
(Indian Order of Merit, 2nd Cl., 23rd September 1917.)

Jemadar Ganga Ram, Infy.
(Indian Order of Merit, 2nd Cl., 20th February 1917.)
759 Naik Gulan Khan, Infy.
(Indian Order of Merit, 2nd Cl., 8th February 1917.)
3539 L.-Naik Kartar Singh, Infy.
(Indian Order of Merit, 2nd Cl., 16th February 1917.)
3985 Hav. Mangal Singh, Pioneers.
(Indian Order of Merit, 2nd Cl., 21st September 1917.)
1618 Hav. Muhammad Khan, Infy.
(Indian Order of Merit, 2nd Cl., 8th February 1917.)
2565 Sepoy (L.-Naik) Nawab Khan, Infy.
(Indian Order of Merit, 2nd Cl., 8th February 1917.)
4991 Rfln. Padan Sing Thapa, Inf.
(Indian Order of Merit, 2nd Cl., 16th February 1917.)
4670 Naick Phagga Singh, Pioneers.
(Indian Order of Merit, 8-9th September 1917.)

Indian Distinguished Service Medal.

Subadar Amir Zaman, Sprs. and M.
Jemadar Antoni, S. and M.
3719 Hav. Bahadar Gurung, Infy.
4439 Rifln. Bhagtea Gurung, Infy.
Jemadar Bochan, S. & M.
Jemadar Chabbu Thapa, Infy.
2085 A.-L.-Daf. Dost Mohomed, Cav.
Subadar Fazil Din, S. & M.
3124 Sepoy Feroz Khan, Infy.
3094 Sowar Hira Singh, Cav.
Subadar Kanwar Udham Singh, Infy.
112 L.-Daf. Lall Man, Cav.
2580 Sepoy (L.-Naik) Makhoo Khan, Pioneers.
2589 Sepoy Nadir Ali, Infy.
4391 Sepoy Narain Singh, Infy.
4143 L.-Naik Natha Singh, Pioneers.
2562 Daf. Pertab Singh, Cav.
2145 Hav. Phul Khan, Pioneers.
4212 L.-Naik Puran Sing Guring, Infy.
2531 Sowar Puran Singh, Cav.
1967 Hav. Ramdiysal Singh, Infy.
4814 L.-Naik Randhoj Limbu, Infy.
380 Daf. Sard Chand, Cav.
1495 Naik Sher Ahmad Khan, Army Bearer Corps.
Subadar Sher Baz, S. & M.
2183 Daf. Sher Singh, Cav.
3212 Sepoy Sohan Singh, Infy.

* * * * *

His Majesty the KING has been graciously pleased to approve of the award of the Military Medal for bravery in the field to the undermentioned ladies, non-commissioned officers and men :—

* * * *

12[illegible]832 Cpl. C. Coombs, R. F. A. (India.)

* * * *

Sixth Supplement dated the 20th November 1917 to the London Gazette of the 16th November 1917, pages 11981, 11984 and 11986.

War Office,
20th November 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD.-QR. UNITS.

* * * * *

Brig. Maj.—Capt. P. Johnston-Saint, Ind. Inf. 3rd Sept. 1917.

* * * * *

MEMORANDA.

The notification in the Gazette of 6th Nov. 1917 regarding Bt. Col. (tem. Brig.-Gen.) C. W. G. Richardson, Ind. Inf., is cancelled.

* * * * *

Maj. V. P. B. Williams, Ind. Army, to be temp. Lt.-Col. whilst specially empld. 24th Oct. 1917.

* * * * *

Temp. Lt. C. E. R. Pennington, A. S C., is transf'd. to Gen. List, for duty with the Ind. Army. 8th Oct. 1917.

* * * * *

Temp. Cap. E. C. O'Brien, A.S.C., is transf'd. to Gen List as temp. Lt. for duty with Ind. Army. 11th Oct. 1917.

* * * * *

No. 116.—In line 10 of the Royal Warrant published in Army Department Notification No. 1962, dated the 16th November 1917, *for* " 25th June 1917 " *read* " 25th June 1907."

PROMOTIONS.

ROYAL GARRISON ARTILLERY.

No. 117.—The following acting promotions are made, subject to His Majesty's approval :—

Second Lieutenant F. McF. Walker to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 30th July 1917 to 27th August 1917.

Lieutenant J. C. J. Holman to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 11th September 1917 to 23rd September 1917, *vice* Second Lieutenant F. McF. Walker.

Lieutenant M. J. Curry to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 8th October 1917, *vice* Lieutenant J. C. J. Holman.

No. 118.—Second Lieutenant (acting Captain) F. C. Fyffe relinquishes his acting rank on ceasing to perform the duties of Captain of a battery of Indian Mountain Artillery. Dated 20th December 1917.

GARRISON BATTALIONS.

Infantry.

No. 119.—The following acting promotions are made, subject to His Majesty's approval :—

The Northumberland Fusiliers.

Lieutenant R. R. M. MacDonald to be acting Captain to complete the establishment. Dated 18th November 1917, *vice* Lieutenant (acting Captain) W. W. Arnold relinquished his acting rank with effect from 3rd November 1917.

The Manchester Regiment.

Lieutenant W. H. Frith to be acting Captain while acting as Adjutant but with pay and allowances as for a Lieutenant. Dated 3rd August 1917.

REGULAR FORCES.

Infantry.

No. 120. The following acting promotion is made, subject to His Majesty's approval :—

The Prince of Wales's (North Staffordshire Regiment).

Lieutenant E. A. Squirrell to be acting Captain while acting as Adjutant but with pay and allowances as for a Lieutenant. Dated 3rd August 1917.

No. 121.—The following relinquishment of acting rank is notified, subject to His Majesty's approval : —

The Manchester Regiment.

Second Lieutenant (acting Captain) W. Clifford relinquishes his acting rank on ceasing to perform the duties of Adjutant of a combined British Infantry Depôt. Dated 1st December 1917.

TERRITORIAL FORCE.

Infantry.

No. 122.—The following acting promotion is made, subject to His Majesty's approval :—

The Border Regiment.

Lieutenant L. MacGlasson to be acting Captain while acting as Adjutant but with pay and allowances as for a Lieutenant. Dated 3rd August 1917.

INDIAN ARMY.

No. 123.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

7th November 1917.

Brevet-Lieutenant-Colonel Donald Munro Watt, D.S.O., 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Lieutenants to be Captains.

13th January 1918.

Mervyn Palles Pratt, attached 121st Pioneers.

14th January 1918.

Geoffrey Horsburgh Lane, 103rd Mahratta Light Infantry.

Alexander Lionel William Neave, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's).

Henry Noel Christian, 120th Rajputana Infantry.

Francis Ivan Simms Tuker, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

William Alexander Broadfoot, 3rd Skinner's Horse.

Charles Humphrey Casamaijor Gore, 39th Garhwal Rifles.

Henry Everton Robertson, 107th Pioneers.

John Allan Glegg, 57th Wilde's Rifles (Frontier Force).

William Rudolph Moll, 9th Bhopal Infantry.

John Parke Fullerton, 41st Dogras.

Edmund James Fulton, 1st Duke of York's Own Lancers (Skinner's Horse).

Francis Norman Maltby, 125th Napier's Rifles.

Douglas Hamilton Gordon, D.S.O., 34th Sikh Pioneers.

Second Lieutenants to be Lieutenants.

11th March 1916.

Eric Noel Harris, attached 4th Gurkha Rifles.

11th August 1916.

Cecil Dryden Pritchard, attached 2nd Lancers (Gardner's Horse).

2nd January 1917.

William Cyril Griffin Norris, attached 103rd Mahratta Light Infantry.

3rd May 1917.

Frederick Cecil Barry, attached 52nd Sikhs (Frontier Force).

14th November 1917.

Norman Purkise Robinson, attached 61st King George's Own Pioneers.

Richard William Digby Wingfield, attached 18th Infantry.

Geoffrey Harley Douglas Woollcombe, attached 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Fitz-Maurice John Commerell Bloomfield, attached 1st Duke of York's Own Lancers (Skinner's Horse).

Stuart Hamilton Gordon, attached 99th Deccan Infantry.

No. 124.—The following acting promotions are made, subject to His Majesty's approval :—

6th Jat Light Infantry.

Lieutenant (acting Captain) F. C. Head, Indian Army Reserve of Officers, atttached, relinquishes his acting rank on ceasing to command a company. Dated 6th December 1917.

8th Rajputs.

Lieutenant A. H. Bagley to be acting Captain while commanding a company. Dated 17th November 1917.

3rd Battalion, 9th Bhopal Infantry.

Major H. G. Bally, 10th Jats, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 24th October 1917.

2nd Battalion, 18th Infantry.

Major E. G. W. Pratt, 95th Russell's Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 29th November 1917, in an existing vacancy.

28th Punjabis.

Major C. D. Webster, 30th Punjabis, attached, to be acting Lieutenant-Co[illegible]nel while commanding a battalion. Dated 21st November 1917.

Lieutenant (acting Captain) A. E. W. Robinson, Indian Army Reserve [illegible] Officers. attached, to be acting Major while second-in-command of a battalion. Dated 21s[illegible] Novem[illegible] 1917.

Lieutenant (acting Captain) C. F. Dann relinquishes his acting rank on ceasing to command a company. Dated 14th May 1917.

Lieutenant C. F. Dann to be acting Captain while commanding a company. Dated 21st November 1917.

2nd Battalion, 41st Dogras.

Lieutenant H. Philipson, 2-6th Battalion, The Durham Light Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 25th October 1917 to 1st November 1917, inclusive, in an existing vacancy.

Lieutenant H. Philipson, 2-6th Battalion, The Durham Light Infantry, attached, to be acting Captain while commanding a wing. Dated 2nd to 6th November 1917, inclusive, in an existing vacancy.

Major E. G. W. Pratt, 95th Russell's Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 22nd to 24th November 1917, inclusive, *vice* Captain H. Conder vacated with effect from the 7th November 1917.

Major L. S. Browne, 37th Dogras, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 14th December 1917, *vice* Captain H. Conder vacated with effect from the 29th November 1917.

46th Punjabis.

Second Lieutenant C. J. Hoskins, 2nd Battalion, The East Surrey Regiment, attached, to be acting Captain while commanding a company. Dated 9th December 1917, *vice* Captain F. L. R. Munn vacated with effect from the 24th November 1917.

Lieutenant (acting Captain) A. S. Hibberd, The Dorsetshire Regiment, attached, relinquishes his acting rank on ceasing to command a company. Dated 15th December 1917.

49th Bengalis.

Major (acting Lieutenant-Colonel) V. V. V. Sandiford, 62nd Punjabis, attached, relinquishes his acting rank on ceasing to command a battalion. Dated 19th November 1917.

Major A. L. Barrett, 126th Baluchistan Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 4th December 1917.

51st Sikhs (Frontier Force).

Lieutenant (acting Captain) R. J. L. Tahourdin, 47th Sikhs, attached, relinquishes his acting rank on ceasing to command a company. Dated 27th November 1917.

Captain G. E. Bruce, M.C., 53rd Sikhs (Frontier Force), attached, to be acting Major, while second-in-command of a battalion. Dated 30th November 1917.

53rd Sikhs (Frontier Force).

Lieutenant B. G. Davy, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 4th December 1917.

59th Scinde Rifles (Frontier Force).

Lieutenant J. S. Culverwell, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 19th November 1917 to 3rd December 1917, inclusive.

64th Pioneers.

Lieutenant E. H. Stonehewer, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 5th December 1917.

2nd Battalion, 67th Punjabis.

Lieutenant E. C. Priestley, 8th (Cyclist) Battalion, The Essex Regiment, attached, to be acting Captain while commanding a company. Dated 25th September 1917, *vice* Major E. Dickson, C.M.G., vacated with effect from the 10th September 1917.

Lieutenant W. R. D. Torrance, 12th (Service) Battalion, Princess Louise's (Argyll and Sutherland Highlanders), attached, to be acting Captain while commanding a company. Dated 24th November 1917, *vice* Lieutenant H. A. Wilkinson, Indian Army Reserve of Officers, vacated with effect from the 9th November 1917.

Major [illegible]. Luck, 67th Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 18th to 23rd December 1917, inclusive, *vice* Lieutenant-Colonel T. G. [illegible]ois-Johnson, C.M.G., placed on the sick list with effect from the 3rd December 1917.

Lieutenant (acting Captain) H. A. Wilkinson, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 9th December 1917.

73rd Carnatic Infantry.

Lieutenant T. E. Robb, 88th Infantry, attached, to be acting Captain while commanding a company. Dated 16th November 1917.

82nd Punjabis.

Lieutenant (acting Captain) C. W. Toovy, attached, relinquishes his acting rank on ceasing to command a company. Dated 7th December 1917.

96th Berar Infantry.

The undermentioned to be acting Captains while commanding a company :—

Lieutenant T. D. Nugent, Indian Army Reserve of Officers, attached. Dated 19th August 1917.

Lieutenant N. L. Angelo, Indian Army Reserve of Officers, attached. Dated 19th November 1917.

97th Deccan Infantry.

Captain (acting Major) W. J. K. Broome, 89th Punjabis, attached, relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 3rd November 1917.

102nd King Edward's Own Grenadiers.

Major C. P. F. Warton to be acting Lieutenant-Colonel while commanding a battalion. Dated 27th November 1917.

The undermentioned to be acting Captains while commanding a company :—

Lieutenant E. R. S. Dods, M.C., attached. Dated 27th November 1917.

Lieutenant J. A. Rogerson, Indian Army Reserve of Officers, attached. Dated 27th November 1917.

109th Infantry.

Lieutenant L. E. Jahans, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 6th December 1917, *vice* Lieutenant D. M. Turner, Indian Army Reserve of Officers, vacated with effect from the 21st November 1917.

112th Infantry.

Captain (acting Lieutenant-Colonel) H. V. Budgen relinquishes his acting rank on ceasing to command a battalion. Dated 24th September 1917.

Major C. A. G. Shoubridge to be acting Lieutenant-Colonel while commanding a battalion. Dated 7th December 1917.

Captain (acting Major) W. M. Logan-Home relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 21st November 1917.

114th Mahrattas.

Captain (acting Major) D. K. J. Chisholm relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 1st December 1917.

Lieutenant (acting Captain) C. P. Hancock relinquishes his acting rank on ceasing to command a company. Dated 1st December 1917.

116th Mahrattas.

In Army Department Notification No. 1916, dated the 9th November 1917, against the name of Lieutenant (acting Captain) F. K. Ward, *for* "1st September 1917" *read* "9th September 1917."

1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Lieutenant (acting Captain) D. D. Gracey relinquishes the acting rank granted him in Army Department Notification No. 1338, dated the 18th August 1917, with effect from the 1st March 1917.

Lieutenant (acting Captain) H. G. Powers, Indian Army Reserve of Officers, attached, relinquishes the acting rank granted him in Army Department Notification No. 1338, dated the 18th August 1917, with effect from the 6th February 1917.

Lieutenant (acting Captain) H. G. Powers, Indian Army Reserve of Officers, attached, relinquishes the acting rank granted him in Army Department Notification No. 1338, dated the 18th August 1917, with effect from the 20th April 1917.

Lieutenant (acting Captain) E. M. West, 1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles, attached, relinquishes the acting rank granted him in Army Department Notification No. 1338, dated the 18th August 1917, with effect from the 19th April 1917.

1st Battalion, 5th Gurkha Rifles (Frontier Force).

Lieutenant H. D. H. Y. Nepean, D. S. O., to be acting Captain while commanding a company. Dated 22nd November 1917.

2nd Battalion, 5th Gurkha Rifles (Frontier Force).

In Army Department Notification No. 2212, dated the 21st December 1917, against the name of Captain W. G. Harington, D. S. O., (since deceased), *for* "28th August 1917" *read* "28th September 1917".

Lieutenant (acting Captain) G. A. Macon chy relinquishes his acting rank on ceasing to command a company. Dated 15th November 1917.

In Army Department Notification No. 2253, dated the 28th December 1917, against the name of Captain (acting Lieutenant-Colonel) A. Neville Rolfe, *for* "16th November 1917," *read* "15th November 1917."

Captain (acting Major) H. A. Wellesley, M. C., relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 15th November 1917.

2nd Battalion, 6th Gurkha Rifles.

Captain C. P. Blackett to be acting Major while second-in-command of a battalion. Dated 30th November 1917.

The undermentioned to be acting Captains while commanding a company:—

Lieutenant H. E. Winn, Indian Army Reserve of Officers, attached. Dated 28th October 1917 to 14th November 1917, inclusive.

Lieutenant R. M. S. Barton, Indian Army Reserve of Officers, attached. Dated 21st October 1917 to 6th November 1917, inclusive.

Lieutenant M. H. H. Smith. Dated 22nd November 1917.

Lieutenant (acting Captain) L. F. Mercer relinquishes his acting rank on ceasing to command a company. Dated 7th December 1917.

No. 125.—In Army Department Notification No. 1973, dated the 16th November 1917, so far as it relates to the acting promotion of Second Lieutenant N. A. Shove, attached 2nd Battalion, 32nd Sikh Pioneers, *for* "22nd March 1917 to 20th April 1917 inclusive" *read* "22nd March 1917 to 19th April 1917 inclusive".

Army Reserves.

No. 126.—The following promotions are made, subject to His Majesty's approval:—

Second Lieutenants to be Lieutenants.

Cavalry Branch.

9th December 1917.

Cyril Danby Hearn Collinson.

12th December 1917.

John Edward's Wood Rideout.

21st December 1917.

Thomas Ewart Riddle.

Infantry Branch.

1st December 1917.

Oswald Henry Galvin.

George Fetherstonhaugh Fforde.

Richard William John Mayles.

Thomas George Presswell.

4th December 1917.

Temporary Captain Edward James Purcell-Gildea.

George William Betteridge.

5th December 1917.

Arnold Platts.

11th December 1917.

Frank Burnett Blackie.

12th December 1917.

Cyril James Fitzpatrick.

16th December 1917.

James George Howard.
Percival Clement Hogan.
Montague George Mansfield.
Edward Lewis Longmore Garstin.

21st December 1917.

Sidney George Vaughan.
Edward St. John Hebberd.

23rd December 1917.

Richard Alexander Charriol.

27th December 1917.

Thomas Andrew Chalmers.
Thomas Nickels.
Frank Melville Rockley.
Thomas John Campbell.

28th December 1917.

Gerald Allingham Fitz-Herbert.

No. 127.—In Army Department Notification No. 2255, dated the 28th December 1917, *after* the words "to be temporary Captain" *add* "(but without pay and allowances of that rank)."

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 128.—Lieutenant-Colonel R. J. T. Stewart, Indian Army, is granted increased staff pay at the rate of Rs. 400 per mensem, with effect from the 22nd January 1918.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 129.—Assistant Commissaries and Honorary Lieutenants Thomas Charlie Hall, Sub-Engineer, 2nd grade, and James John Evans, Sub-Engineer, 3rd grade, Military Works Services, to be Assistant Engineers, 3rd grade; with effect from the 1st July 1917 and 15th October 1917, respectively.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 130.—The following Senior Assistant Surgeons with the honorary rank of Captain are granted the honorary rank of Major, subject to His Majesty's approval; with effect from the dates noted against their names:—

Francis James Edmund L'Estrange Newing (supernumerary)	13th December 1917.
Arthur Willoughby Woodward Sadleir	25th December 1917.
Noble Spear Harvey	25th December 1917.
Elliot Clive Bedell	25th December 1917.
Patrick McCarthy	25th December 1917.
William Robert Durham	25th December 1917.

No. 131.—The Governor General in Council is pleased, under the provisions of paragraph 470, Army Regulations, India, Volume II, to antedate, to the dates noted against their names, the promotion of the undermentioned warrant officers of the Indian Subordinate Medical Department for services during the war:—

1st class Assistant Surgeon Douglas Arnold Gibbon	17th August 1916.
2nd class Assistant Surgeon William Arthur Beer	1st October 1916.

No. 132.—The Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion, with effect from the date noted against their names, of the undermentioned warrant officers of the Indian Subordinate Medical Department for services during the war:—

To be 2nd class Assistant Surgeons.

3rd class Assistant Surgeon Cecil Harcourt Marchant. 3rd class Assistant Surgeon Dudley Hope Joseph Nicholas.	1st October 1

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 133.—1st Class Senior Sub-Assistant Surgeon, ranking as Subadar, Muhammad Khan, *Khan Sahib, Bahadur*, is granted the honorary rank of Assistant Surgeon, with effect from the date of this notification.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 134.—The following direct appointment is made:—

Machine Gun Corps.

Malik Ghulam Khan to be Jemadar, with effect from the 10th November 1917; to complete the establishment.

No. 135.—The following promotions are made:—

8th Cavalry.

Kot-Dafadar Fazal Ali Khan to be Jemadar, with effect from the 14th April 1917; and to remain seconded.

9th Hodson's Horse.

Jemadar Bur Singh (16th Cavalry) to be Ressaidar, Kot-Dafadars Mangal Singh, Channan Singh and Muhammad Khan and Dafadar Waryam Singh [10th Duke of Cambridge's Own Lancers, (Hodson's Horse)] to be Jemadars, with effect from the 25th August 1917; to complete the establishment.

10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Dafadar Saidan Shah to be Jemadar, with effect from the 1st September 1917; *vice* Musahib Khan transferred to the pension establishment.

18th King George's Own Lancers.

Kot-Dafadar Sher Ali Khan to be Jemadar, with effect from the 2nd September 1917, Dafadar Jwala Singh to be Jemadar, with effect from the 18th September 1917 and Dafadar Sher Muhammad Khan (17th Cavalry) to be Jemadar, with effect from the 14th October 1917; to complete the establishment.

20th Deccan Horse.

Jemadar Shaikh Faiz-ud-din to be Ressaidar, with effect from the 25th August 1917, Kot-Dafadar Bharat Singh to be Jemadar, with effect from the 24th July 1917 and Kot-Dafadar Dalip Singh to be Jemadar, with effect from the 25th July 1917; to complete the establishment.

34th Prince Albert Victor's Own Poona Horse.

Jemadar Amir Khan to be Ressaidar, with effect from the 25th August 1917; to complete the establishment.

1st Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Subadar Man Bir Thapa to be Subadar-Major, with effect from the 1st November 1917; *vice* Alam Khan, *Sardar Bahadur*, I. O. M.; transferred to the pension establishment.

2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Jemadar Parsad Gurung to be Subadar, with effect from the 1st November 1917, Havildar Fateh Khan to be Jemadar, with effect from the 29th October 1917, Colour-Havildar Amar Singh and Havildar Lahoru to be Jemadars, with effect from the 1st November 1917; to complete the establishment.

3rd Brahmans.

Naik Gokul Prashad Dube to be Jemadar, with effect from the 1st October 1917; to complete the establishment.

6th Jat Light Infantry.

Jemadar Net Ram to be Subadar and Colour-Havildars Ganga Ram and Sheodath to be Jemadars, with effect from the 4th December 1917; to complete the establishment.

1st Battalion, 9th Bhopal Infantry.

Jemadar Ram Adhin Tiwari to be Subadar, with effect from the 1st December 1917, Colour-Havildar Ismail Khan, Havildars Chandgi Ram, Sundar Singh and Sripal Singh to be Jemadars, with effect from the 26th November 1917, and Havildar Tuhi Ram to be Jemadar, with effect from the 15th December 1917; to complete the establishment.

3rd Battalion, 9th Bhopal Infantry.

Jemadars Bhura Singh, Rameshwar and Parbhu Singh to be Subadars, and Havildars Bhuri Singh and Mohar Singh to be Jemadars, with effect from the 7th November 1917; to complete the establishment.

13th Rajputs (The Shekhawati Regiment).

Jemadar Fateh Din Khan to be Subadar, with effect from the 6th November 1917; to complete the establishment.

2nd Battalion, 23rd Sikh Pioneers.

Jemadar Sadda Singh to be Subadar and Havildar Gurdial Singh to be Jemadar, with effect from the 8th October 1917; to complete the establishment.

26th Punjabis.

Havildar Narayan Singh to be Jemadar, with effect from the 1st November 1917; to complete the establishment.

2nd Battalion, 34th Sikh Pioneers.

Havildar Gurdit Singh (1st Battalion, 32nd Sikh Pioneers) to be Jemadar, with effect from the 1st July 1917; to complete the establishment.

1st Battalion, 35th Sikhs.

Jemadar Arjan Singh to be Subadar, Havildar-Major Arjan Singh and Havildar Sundar Singh to be Jemadars, with effect from the 10th December 1917; to complete the establishment.

36th Sikhs.

Havildar Tek Ram to be Jemadar, with effect from the 19th December 1917; to complete the establishment.

38th Dogras.

Havildar Nathu, Colour-Havildars Mohar Singh and Lachhman, Havildars Mehar Singh and Basant Singh to be Jemadars, with effect from the 1st December 1917; to complete the establishment.

66th Punjabis.

Havildar Mit Singh to be Jemadar, with effect from the 15th December 1917; to complete the establishment.

84th Punjabis.

Jemadar Amar Singh to be Subadar and Havildar Partab Singh to be Jemadar, with effect from the 7th November 1917; to complete the establishment.

85th Burmans.

Havildar Nandabir Chetri to be Jemadar, with effect from the 1st August 1917; to complete the establishment.

90th Punjabis.

Colour-Havildar Chet Singh to be Jemadar, with effect from the 30th September 1917; to complete the establishment.

105th Mahratta Light Infantry.

Jemadar Shaik Haidar to be Subadar, with effect from the 31st July 1917; to complete the establishment.

2nd Battalion, 107th Pioneers.

Jemadar Bhiru Ram to be Subadar, Colour-Havildar Bhutu Singh, Havildars Nau Khan and Sohan Ram to be Jemadars, with effect from the 1st November 1917; to complete the establishment.

1st Battalion, 113th Infantry.

Havildar-Major Matram to be Jemadar, with effect from the 3rd November 1917; to complete the establishment.

114th Mahrattas.

Colour-Havildar Ramchandra Chawan to be Jemadar, with effect from the 5th October 1917; to complete the establishment.

116th Mahrattas.

Colour-Havildar Ramchandar Chalke to be Jemadar, with effect from the 9th February 1917; to complete the establishment.

1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Jemadar Budhiman Gurung to be Subadar, with effect from the 27th May 1917, Jemadar Dadi Gurung to be Subadar, with effect from the 11th August 1917, and Colour-Havildar Chakar Sing Ale to be Jemadar, with effect from the 29th August 1917; to complete the establishment.

2nd Battalion, 6th Gurkha Rifles (Frontier Force).

Jemadar Maidhar Gharti to be Subadar, with effect from the 22nd September 1917, Jemadar Chint Ram Burathoki to be Subadar, with effect from the 29th September 1917, Havildar Dadhibal Pun to be Jemadar, with effect from the 3rd November 1917; to complete the establishment.

3rd Battalion, 7th Gurkha Rifles.

Havildar Gunjaman Rai to be Jemadar, with effect from the 12th June 1917; to complete the establishment.

107th Pioneers.

No. 136.—The promotion of Jemadar Rajab Khan to Subadar, published in Army Department Notification No. 1434, dated the 31st August 1917, is antedated without pay and allowances to the 26th July 1917. This Indian officer will rank for seniority next above Karim Dad Khan.

SUPPLY AND TRANSPORT CORPS.

32nd Mule Corps.

No. 137.—The following promotion is made:—

No. 1040 Kot Dafadar Fateh Muhammad to be Jemadar to complete the establishment of the 21st Brigade, Supply and Transport Company; with effect from 15th November 1916.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN ARMY.

Army Reserves.

No. 138.—Lieutenant Francis Howard Hebberd, Indian Army Reserve of Officers, is dismissed the service by sentence of a General Court-Martial, with effect from the 11th December 1917.

No. 139.—Under the provisions of paragraph 10, Appendix III, Army Regulations India, Volume II, the Governor General in Council directs that, subject to His Majesty's approval, the services of Lieutenants Alexander Julien McManus and Augustin Franks Ryan, Indian Army Reserve of Officers, shall be dispensed with; with effect from the 18th January 1918.

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No. [illegible].—Second Lieutenants Frank Hubert Farrell and Lancelot William Wilkinson Colledge, Indian Army Reserve of Officers, are permitted to resign the service, subject to His Majesty's approval, with effect from the 18th January 1918.

RETIREMENTS.

INDIAN ARMY.

No. 141.—Lieutenant Colonel Sir John Ramsay, K.C.I.E., C.S.I., Supernumerary List, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 5th December 1917.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 142.—Commissary and honorary Major Lennie Lee, Assistant Engineer, 2nd grade, Military Works Services, has been permitted by the Right Hon'ble the Secretary of State for India to retire from the service, subject His Majesty's approval, with effect from the 22nd December 1917.

REWARDS.

INDIAN ORDER OF MERIT.

No. 143.—The following correction is made to Army Department Notification No. 1359, dated the 17th August 1917 :—

Under "For admission to the 2nd Class of the Order" *for* "No. 3843 Naik Gorea Gurung, Gurkha Rifles," *read* "No. 3893 Naik Gorea Gurung, Gurkha Rifles".

MERITORIOUS SERVICE MEDAL.

No. 144.—The Meritorious Service Medal, without annuity, has been awarded to the undermentioned Indian non-commissioned officer for meritorious service and devotion to duty in the field :—

Battery Quartermaster Serjeant Chanda Singh, Malay States Guides Battery.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Calcutta Port Defence Volunteer Corps.

No. 145.—Sub-Lieutenant Alfred Edward Huyshe (Supernumerary List) resigns his commission. Dated the 31st March 1917.

United Provinces Horse, 1st (Southern) Regiment.

No. 146.—Captain Farquhar Mackinnon, V.D. (Supernumerary List), resigns his commission, and is granted, on retirement, the honorary rank of Major. Dated the 31st March 1917.

Lieutenant Gerald Aylmer Levett-Yeats, C.I.E., I.S.O., V.D., resigns his commission, and is granted, on retirement, the honorary rank of Captain. Dated the 31st March 1917.

Lieutenant Thomas Kenneth Johnston resigns his commission. Dated the 31st March 1917.

Cossipore Artillery Volunteers.

No. 147.—Lieutenant John Bell Robertson resigns his commission. Dated the 31st March 1917.

Simla Volunteer Rifles.

No. 148.—Lieutenant John Tinson resigns his commission. Dated the 31st March 1917.

Lieutenant Charles Bowers Maiden (Supernumerary List) resigns his commission. Dated the 31st March 1917.

Allahabad Volunteer Rifles.

No. 149.—Captain Charles John Sibold, V. D., resigns his commission, and is granted, on retirement, the honorary rank of Major. Dated the 31st March 1917.

Lieutenant Henry William Gill resigns his commission. Dated the 31st March 1917.

Lucknow Volunteer Rifles.

No. 150.—Major (Honorary Lieutenant Colonel) John Arthur Williams Spence, V. D., resigns his commission, and is permitted, on retirement to retain his honorary rank. Dated the 31st March 1917.

Captain (Honorary Major) Thomas George Gill, V.D., resigns his commission, and is permitted, on retirement, to retain his honorary rank. Dated the 31st March 1917.

Captain Frederick Charles Carleton, V. D., resigns his commission, and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

Lieutenant Clement Wansbrough Gwynne resigns his commission. Dated the 31st March 1917.

Cawnpore Volunteer Rifles.

No. 151.—Captain Obed Woods resigns his commission. Dated the 31st March 1917.

Captain Peter Scott resigns his commission. Dated the 31st March 1917.

Rangoon Volunteer Rifles.

No. 152.—Lieutenant George Wyville Cochran-Wilson resigns his commission. Dated the 31st March 1917.

Sind Volunteer Rifles.

No. 153.—Captain Anthony Edward Cumming, V. D., resigns his commission. Dated the 31st March 1917.

Captain George Cowling Platel resigns his commission. Dated the 31st March 1917.

2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 154.—Major William Walker Nind, (Supernumerary List), resigns his commission. Dated the 31st March 1917.

East Coast Volunteer Rifles.

No. 155.—Captain Frederick Adolphus Seager, V. D., resigns his commission. Dated the 31st March 1917.

Captain Eric Alan Davis resigns his commission. Dated the 31st March 1917.

Captain Charles Lestourgeon Bushell (Supernumerary List) resigns his commission. Dated the 31st March 1917.

Lieutenant Baldwin Walter Buchanan Tull Flemyng resigns his commission. Dated the 31st March 1917.

Second Lieutenant William John Gunn resigns his commission. Dated the 31st March 1917.

Assam-Bengal Railway Volunteer Rifles.

No. 156.—Second Lieutenant Thomas Lindsay Buchan resigns his commission. Dated the 31st March 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 18th January 1918.

LEAVE.

No. 6[illegible].—Mr. T. Avery, C.I.E., Chief Constructor, Bombay Dockyard, is granted 3 months' privilege leave with effect from 13th December 1917 preparatory to retirement.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 11th January 1918.

No. 1406-E.—With reference to Railway Board's notification No. 1406-E., dated the 2nd October 1917, Mr. H. H. Cooper, Assistant Locomotive Superintendent, North Western Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways, continued to officiate as a District Locomotive Superintendent in class II of that Establishment, up to and including the 17th October 1917.

No. 1570-E.—17.—Mr. I. H. Lightowler, Assistant Storekeeper, Oudh and Rohilkhand Railway, in class III, grade 2, of the Superior Stores Establishment of State Railways, is appointed to officiate as a Storekeeper in class II of that Establishment with effect from the 7th October 1917 and until further orders.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 15th January 1918.

No. E.-389.—Mr. W. Moor has been appointed Government Agent for the purchase of Tibetan wool at Kalimpong with effect from the 10th November 1917.

The 17th January 1918.

No. E.-261.—Mr. R. L. Mason is appointed Deputy Controller (Home Indents) with effect from the 18th December 1917.

The 18th January 1918.

No. E.-311.—Mr. A. N. Greene is appointed Assistant Controller (Stores), Calcutta, with effect from the 3rd January 1918.

No. E.-346.—In supersession of Notification No. E.-346, dated the 5th January 1918, Mr. A. A. Musto is appointed Controller of Munitions, Karachi Circle, with effect from the 19th January 1918

T. RYAN,
Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall Summary for the seven days ending at 8 hrs. on Thursday, the 17th January 1918, based on the Indian Daily Weather Reports of the period.

1. Weather was disturbed in the south of the Bay throughout the week, and on the 17th a storm was shown lying off Madras. Scattered falls of rain were reported from the Peninsula. At the close of the week a disturbance from the west was giving light rain and snow along the northwest frontier.

2. *Burma, including the Bay Islands.*—Rain fell at Port Blair.

Northeast India, including Orissa.—
The United Provinces, Central India and the Central Provinces.— } Weather was dry.

Northwest India.—Light falls of rain and snow occurred in Baluchistan, the North-West Frontier Province, the North Punjab and Kashmir.

The Peninsula.—There were a few falls of rain in the Bombay Deccan, South Hyderabad, Mysore and Madras.

3. The chief amounts of rainfall reported were as follows :—

January 11th. Madras 2·46" and Nellore 2·68."
„ 13th. Tinnevelly 1·28".
„ 14th. Ahmednagar 1·80".
„ 16th. Madras 1·67".

4. The week's rainfall was 20 per cent. or more in excess in the Bay Islands, the Bombay Deccan, Hyderabad South, Mysore, Malabar, Madras Southeast, the Madras Deccan and the Madras Coast North ; and 20 per cent. or more in defect in Assam, Chota Nagpur, Bihar, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Central India East and the Central Provinces. No rain usually falls at this time of year in the remaining divisions.

The rainfall from the 30th November to date is 20 per cent. or more in excess in the Bay Islands, Lower Burma, the Bombay Deccan and Malabar. It is 20 per cent. or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Rajputana, Central India, Berar, the Central Provinces, the Konkan, Hyderabad, Mysore and the Madras Deccan. No rain is to be expected during this period in Gujarat ; in the remaining divisions rainfall is within 20 per cent. of the normal.

Division.	Rainfall data for week ending on 17th January 1918.			Rainfall data from 30th November 1917 to 17th January 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in hes.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	2·3	0·4	+1·9	13·4	8·2	+5·2	+63	+42
Lower Burma	0	0	0	1·2	0·7	+0·5	+71	+71
Upper Burma	0	0	0	0	0·5	—0·5	—100	—100
Assam	0	0·1	—0·1	0·2	0·7	—0·5	—71	—67
Bengal	0	0	0	0	0·4	—0·4	—100	—100
Orissa	0	0	0	0	0·5	—0·5	—100	—100
Chota Nagpur	0	0·1	—0·1	0	0·5	—0·5	—100	—100
Bihar	0	0·1	—0·1	0	0·2	—0·2	—100	—100
United Provinces, East	0	0·1	—0·1	0·2	0·5	—0·3	—60	—50
United Provinces, West	0	0·2	—0·2	0·3	0·9	—0·6	—67	—57
Punjab, East and North	0·1	0·3	—0·2	0·9	1·2	—0·3	—25	—11
Punjab, South-West	0	0·2	—0·2	0·2	0·7	—0·5	—71	—60
Kashmir	0·3	0·6	—0·3	2·6	2·9	—0·3	—10	0
N.-W. Frontier Province	0	0·2	—0·2	0·6	0·7	—0·1	—14	+20
Baluchistan	0·1	0·3	—0·2	1·2	1·3	—0·1	—8	+10
Sind	0	0·1	—0·1	0·1	0·1	0	0	—
Rajputana, West	0	0·1	—0·1	0·1	0·3	—0·2	—67	—50
Rajputana, East	0	0·1	—0·1	0	0·4	—0·4	—100	—100
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·3	—0·3	—100	—100
Central India, East	0	0·3	—0·3	0·3	0·9	—0·6	—67	—50
Berar	0	0	0	0	0·9	—0·9	—100	—100
Central Provinces, West	0	0·1	—0·1	0·2	0·7	—0·5	—71	—67
Central Provinces, East	0	0·1	—0·1	0	0·5	—0·5	—100	—100
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0·4	0	+0·4	0·4	0·3	+0·1	+33	—100
Hyderabad, North	0	0	0	0	0·3	—0·3	—100	—100
Hyderabad, South	0·1	0	+0·1	0·1	0·4	—0·3	—75	—100
Mysore	0·2	0	+0·2	0·3	0·5	—0·2	—40	—80
Malabar	0·3	0·1	+0·2	2·2	1·8	+0·4	+22	+12
Madras, South-East	0·7	0·2	+0·5	5·2	5·6	—0·4	—7	—17
Madras Deccan	0·3	0	+0·3	0·4	0·6	—0·2	—33	—33
Madras Coast, North	0·6	0·1	+0·5	2·0	1·8	+0·2	+11	—18

GILBERT T. WALKER,
Director General of Observatories.

Dated the 17th January 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 12th January 1918.

Burma.—Slight showers fell in several districts of Lower Burma. Reaping of winter rice is approaching completion and threshing and winnowing are progressing. In Upper Burma cultivation of spring rice and miscellaneous crops and reaping of millet and late sesamum are progressing. Standing crops are good Cattle are healthy. The price of unhusked rice in Rangoon has risen slightly but is below normal. The market for white rice is steady at Rs. 235 for specials.

Assam.—The weather was seasonable. Harvesting of winter rice is nearly finished. Pruning of tea, plucking of cotton, pressing of sugarcane and ploughing of autumn rice and jute continue. Prospects and outturn of crops are fair to good. Cattle disease is reported from two districts. Price of common rice has fallen slightly.

Bengal.—The weather continues to be rainless. Threshing of winter paddy and pressing of sugarcane are in progress Harvesting of early spring crops has commenced in some districts. Lands are being prepared for the next year's autumn crops. The prospects of standing crops are generally reported to be good. The average price of rice for the province has fallen by about 1·2 per cent. from that of the preceding week.

Bihar and Orissa.—The week was rainless. Harvesting of paddy is nearly completed. Threshing is going on Pressing of sugarcane continues. Standing crops are doing well. The price of common rice has fallen in five districts, risen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from thirteen districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—No rain fell during the week. It is badly needed in places. Irrigation and weeding of spring crops and poppy and pressing of sugarcane are proceeding. Preparation of land for sugarcane continues. Standing crops are flourishing. Prospects are excellent. Agricultural stock is generally good. Cattle disease is slight. Prices are almost stationary.

Punjab.—The weather remained practically dry. Rain is wanted in parts of the south-east and west. Pressing of sugarcane and harvesting of *toria* continue. Yield of sugarcane is normal to good and of *toria* normal. Standing spring crops are in good condition Stocks of food grains are generally sufficient. Cattle are healthy. Fodder is scarce in a few districts. Prices range generally between warning and scarcity rates except in some south-eastern districts where they range between normal and warning rates. Prices of wheat:—Ferozepore 7¼, Rawalpindi 7¾, Ambala, Lahore and Lyallpur 8 seers per rupee.

North-West Frontier Province.—Slight rain fell in Peshawar. Sowings are satisfactory and normal. Harvesting of autumn crops is proceeding normally. The outturn is average. Prices of wheat:—Peshawar 8$\frac{1}{16}$ and Dera Ismail Khan 9½ seers per rupee.

Jammu.—Rain fell in Jammu proper only. Prices are stationary. Wheat sells from 8 to 14 seers and maize from 14 to 28 seers. Condition of standing crops is below average. No cattle disease is reported. Fodder is sufficient.

Kashmir.—The rainfall was good. Spring crops are in good condition. Cattle are generally healthy. Water and fodder are sufficient. Prices are normal.

Rajputana.—The weather was cool. Spring sowings are nearing completion. Irrigation of crops is proceeding. Autumn prospects and agricultural stock are fair. Prices are steady.

Central India.—The rainfall during the week was *nil*. Spring crops are being irrigated. Autumn crops are being harvested in Malwa and southern states. Cotton is being picked in Gwalior and Indore. Sugarcane is being planted in Malwa. Standing crops and probable outturn are fair to good, Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather has been clear and cool. No rain fell anywhere. Harvesting, threshing and winnowing of autumn crops and picking of cotton still continue in certain districts. Spring crops are generally in good condition but rain is urgently required to improve prospects particularly of wheat. Variations in prices are unimportant but show a slight tendency to rise.

Feudatory States :—Winter showers are required for spring crops.

Bombay.—Standing crops are good except in parts of Sind where they have been slightly damaged by frost. Autumn harvesting continues in parts of Sind and Deccan. Picking of cotton continues in parts of Hyderabad, Thar and Parkar, West Khandesh, Dharwar and Kāthiawar. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—No rain fell during the week. The early rice and autumn harvests have been nearly completed. Cotton and groundnut are being picked in parts. Spring crops are generally fair to good but have been damaged by blight and insects in parts of Karimnagar and Nizamabad districts. Late rice is being sown. Cattle are generally healthy. Prices of grains are slightly higher.

Mysore.—The week was slightly wet. Standing crops are good. Harvesting of wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was cloudy. Reaping of rice and picking of coffee continue. Harvesting of rice has commenced. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was generally rainless except in Carnatic and central parts. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding with outturn fair to normal. Condition of cattle is generally good. Prices are steady.

R A MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 18th January 1918

The following statement of plague seizures and deaths reported in India during the week ending the 5th January 1918 is published for general information :—

Presidency or Province	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	1	1
		TOTAL	1	1
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	19	11
		Ahmedabad City	135	94
		Ahmedabad District	1,135	848
		Kaira District	775	463
		Panch Mahals District	249 (c)	207 (c)
		Bulsar Port	1	1
		Surat Town and Port	27	26
		Surat District	51	35
		Broach Port	10	9
		Broach District	162	112
		Kalyan Port	4 (b)	2 (b)
		Thana District	33 (b)	21 (b)
	Central	Ahmednagar District	63	51
		West Khandesh District	225	179
		East Khandesh District	581 (b)	389 (b)
		Poona Town	95	76
		Poona District	197	146
		Nasik District	629	482
		Satara District	535	417
		Sholapur Town	29	27
		Sholapur District	245	192
	Southern	Kolaba District	9	9
		Bankot Port	...	
		Vengurla Port	6	5
		Ratnagiri District	4	3
		Belgaum District	244	159
		Hubli Town	3	3
		Dharwar District	122	71
		Bijapur District	321 (b)	343 (b)
		Karara District	18 (d)	25 (d)
		Hyderabad (Sind) City	8 (b)	4 (b)
		Hyderabad (Sind) District	23	20
		Sukkur District	236 (b)	126 (b)
		Shikarpur City	272 (b)	108 (b)
		Upper Sind Frontier District	31	13
	Sind	Karachi Town and Port	4	3
	Political Charges.	Baroda State	1,327	888
		Mangrol Port	4	1
		Bhavnagar Port	14	8
		Jamnagar Port	24	24
		Mahuva Port	3	3
		Kathiawar Agency	448	330
		Mahi Kantha Agency	132	97
		Kolhapur and Southern Mahratta Country States	412	294
		Bhor State	12	14
		Bijapur Agency	4	3
		Satara Agency	86	60
		Surat Agency	14	12
		Salaya Port	5	4
		Akalkot State	41 (e)	32 (e)
		Chota Udepore State		1
		Navibundar	13	7
		Rewa Kantha Agency	79 (c)	67 (c)
		Palanpur Agency	28 (b)	21 (b)
		Cutch State	344 (b)	214 (b)
		TOTAL	8,333	5,874

(b) Includes figures for week ending 29th December 1917.
(c) Includes figures for weeks ending 22nd and 29th December 1917.
(d) Includes figures for past four weeks.
(e) Includes figures for week ending 22nd December 1917.

The following corrections should be made in the return for the week ending 29th December 1917 —

Kaira District *read* 703 seizures and 415 deaths.
Mangrol Port, *read* 5 deaths.
Mahi Kantha Agency, *read* 180 deaths.
Basti District, *read* 108 seizures.
Lahore Cantonment, *read nil* seizures and deaths.

Add :—

Broach District, 76 seizures and 59 deaths.
Gaya District, 131 seizures and 131 deaths.
Gaya Town, 28 seizures and 28 deaths.
Palamau District, 2 seizures and 2 deaths
Gujranwala District, 58 seizures and 85 deaths.
Dharmsala District, 7 seizures and 3 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Madras Presidency.	...	Madras City	1 (b)	...
		Anantapur District	12 (a)	2 (b)
		North Arcot District	77	50
		Bellary District	802 (c)	625 (d)
		Coimbatore District	212	144
		Cuddapah District	1 (b)	1 (b)
		Chittoor District	...	..
		South Kanara District	1 (b)	...
		Mangalore Port	8	7
		Madura District	2	...
		Kurnool District	...	...
		Malabar District	1	...
		Salem Town	76	46
		Salem District	68 (e)	50 (e)
		Vizagapatam Port	20	19
		Tellicherry Port	3	2
		Sandur State	...	1
		TOTAL	1,281	947
Bengal Presidency.	...	Calcutta	1(f)	1(f)
		TOTAL	1	1
Bihar and Orissa.	Patna	Patna District	182	161
		Gaya Town	34	35
		Gaya District	384	299
		Shahabad District	1[illegible]8	152
	Tirhut	Saran District	326	287
		Darbhanga Town	47	39
		Darbhanga District	195	148
	Bhagalpur	Monghyr District	287	155
		Bhagalpur District	14	12
	Ranchi	Palamau District	10	6
		TOTAL	1,617	1,294
United Provinces.	Meerut	Meerut City	1 (f)	1 (f)
		Muzaffarnagar District	22	14
		Saharanpur District	5	5
	Agra	Aligarh District	22	14
		Aligarh City	31	20
		Mainpuri District	29	26
		Agra District	16	16
		Etah District	8	8
	Rohilkhand.	Bijnor District	12	12
		Moradabad District	36	32
	Allahabad	Farrukhabad City	12	12
		Farrukhabad District	27	27
		Etawah District	45	45
		Cawnpore City	11	11
		Cawnpore District	69	69
		Fatehpur District	79	73
		Allahabad City	49	49
		Allahabad District	409	409
	Jhansi	Jhansi District	105	96
		Jalaun District	245	183
		Hamirpur District	2	2
	Benares	Benares City	4	5
		Benares District	122 (g)	114 (g)
		Mirzapur City	94	87
		Mirzapur District	118	109
		Jaunpur District	1,461 (h)	1,297 (h)
		Ghazipur District	1,031	925
		Ballia District	425	403
	Gorakhpur.	Gorakhpur City	11	23
		Gorakhpur District	990	797
		Basti District	173	101
		Azamgarh District	1,151	908
	Lucknow	Lucknow City	29	22
		Lucknow District	52	52
		Unao District	619	567
		Rae Bareli District	2[illegible]6	179
		Sitapur District	69	58
		Hardoi District	83	68
	Fyzabad	Fyzabad District	87	65
		Gonda District	170	129
		Bahraich District	11	10
		Sultanpur District	192	167
		Partabgarh District	443	352
		Bara Banki District	159	155
		TOTAL	8,910	7,712

(a) Two imported. (b) One imported. (c) Ten imported. (d) Eight imported. (e) Five imported. (f) Imported. (g) Includes 54 seizures and 54 deaths of previous week. (h) Includes 848 seizures and 725 deaths of previous week.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB.	Ambala	Hissar District	87	22
		Karnal District	1	1
		Ambala District	49	38
	Jullundur	Kangra District	2	3
		Hoshiarpur District	13	13
		Jullundur District	227	159
		Ludhiana District	279	128
	Lahore	Lahore City	49	40
		Lahore Cantonment	1	
		Lahore District	119	101
		Amritsar District	15	15
		Gurdaspur District	55	47
		Gujranwala District	40	17
	Rawalpindi	Gujrat District	8	7
		Jhelum District	2	2
		Rawalpindi District	46	46
		Attock District	1	1
	Multan	Multan District	1(a)	...
		Montgomery District	10	7
	Native States.	Patiala State	63	63
		Kapurthala State	11	9
		Nabha State	6	6
		TOTAL	1,035	725
BURMA.	Pegu	Rangoon Town	15	14
		Hanthawaddy District	4	...
		Tharrawaddy District	13	13
		Pegu District	1	1
		Prome District	7	7
	Irrawaddy	Bassein Town	2	2
		Henzada District	1	...
	Sagaing	Shwebo District	1	...
		Sagaing District	25	19
	Tenasserim	Thaton District	1	1
		Toungoo District	3	3
	Magwe	Magwe District	11	7
		Minbu District	28	28
	Mandalay	Mandalay District	1	1
		Mandalay Town	185	167
		Katha District	1	1
	Meiktila	Meiktila District	32	16
		Yamethin District	1	1
		Myingyan District	75	67
		TOTAL	407	348
CENTRAL PROVINCES.	Nagpur	Nagpur Town	60	48
		Nagpur District	50	31
		Bhandara District	29	17
		Wardha District	18	11
		Balaghat District	2	...
	Jubbulpore.	Jubbulpore Town	13	9
		Jubbulpore District	55	38
		Saugor District	80	68
		Damoh District	17	10
		Seoni District	74	60
		Mandla District	3	4
	Nerbudda	Hoshangabad District	39	26
		Nimar District	21	19
		Narsinghpur District	62	41
		Betul District	1	1
		Chhindwara District	9	8
	Chhatisgarh	Raipur District	23	13
	Berar	Amraoti District	102	76
		Yeotmal District	61	45
		Akola District	52	36
		Buldana District	27	24
		TOTAL	790	585

In the return for the week ending 11th December 1917, the following corrections should be made :—
Kangra District, *read* 1 death *for* nil death.
Lahore District, *read* 181 cases, *for* 100 cases.

(*a*) Imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
ASSAM	...	......	...	...
COORG	...	......	...	...
MYSORE STATE.	.	Bangalore Civil and Military Station	88	85
		Bangalore City	1	3
		Bangalore District	98	66
		Mysore City	2	1
		Mysore District	55	39
		Hassan District	5	4
		Kadur District	13	11
		Shimoga District	18	9
		Chitaldroog District	60	50
		Tumkur District	33	28
		Kolar District	58	48
		TOTAL	381	294
*HYDERABAD STATE.	...	Aurangabad District	24	15
		Bir District	80	81
		Nander District	19	15
		Gulbarga District	113	105
		Raichur District	46	44
		Usmanabad District	174	135
		Bidar District	75	72
		Medak District	2	4
		Nizamabad District	1	1
		Warangal District	13	15
		Parbhani District	9	8
		Mahbubnagar District	5	8
		Atrafibalda Sarfikhas District	4	4
		TOTAL	565	507
CENTRAL INDIA.	.	Indore City	57	49
		Indore State	59	49
		Indore Residency Bazars	1	1
		Mhow Cantonment	3	4
		Dewas Town	4	4
		Neemuch Cantonment	1	...
		Sehore Cantonment	2	...
		Bhopal State	88	33
		Dhar Town	5	3
		Dhar State	18	13
		Jhabua State	1	3
		Jaora State	71	58
		Panna State	1	1
		Sambhar State	12	10
		Rajgarh State	7	6
		TOTAL	280	234

* For week ending 13th December 1917.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Ajmer City	88	62
		Ajmer District	451	388
		Alwar State	398	312
		Jaipur City	556	555
		Jaipur State	764	746
		Bharatpur State	474	339
		Jhalawar State	19	19
		Kotah State	73	62
		Mewar State	269	226
		Tonk State	129	94
		Marwar State	1,334	1,241
		Kushalgarh State	...	...
		Shahpura State	55	45
		Deoli State	1	1
		Banswara State	6	4
		Sirohi State	24	24
		Bikaner State	...	...
		TOTAL	4,636	4,113
N.-W. F. PROVINCE	...	......	...	...
KASHMIR	...	Jammu Province	67	42
		TOTAL	67	42
BALUCHISTAN.	...	......		..
		GRAND TOTAL	28,304	22,677

There were 22,677 deaths from plague reported during the week under report, an increase of 50 per cent. over the number reported in the last published statement. Some of the increase is explained by the incompleteness of the returns submitted for the week ending December 29, 1917, but after making due allowance for this, the increase in mortality is somewhat more rapid than experience leads one to expect at this time of the year.

The United Provinces, where infection is very widespread, are responsible for more than a third of the total deaths and, as is usual in January, the incidence is greatest in the eastern districts of these provinces. The outbreak here promises to be severe.

The disease in Rajputana continues to increase in severity.

Early improvement can be looked for in the southern and central divisions of the Bombay Presidency, Central Provinces and Central India, but in Bihar and Orissa and the United Provinces the outbreak will not reach its height before the end of March and in the Punjab not before the middle of April.

F. NORMAN WHITE, MAJOR, I.M.S.,

Officiating Sanitary Commissioner with the Government of India.

DELHI:

The 17th January 1918.

E. D. MACLAGAN,

Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. L. 848.



The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, WEDNESDAY, JANUARY 30, 1918.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 30th January 1918.

No. 1165-D.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

After Rule 11-H of the said Rules the following rule shall be inserted, namely :—

Maintenance of supply of commodities of general use for the purpose of securing the public safety.

11-J. Where in the opinion of the Governor-General in Council it is necessary for the purpose of securing the public safety to control the supply of any commodity of general use, he may by notification in the *Gazette of India* make a declaration to that effect, which may extend either to the whole of British India or to such part thereof as may be specified in the notification.

(2) In any area, in which a declaration under sub-rule (1) is in force, the Governor-General in Council or the Local Government may exercise all or any of the following powers in regard to the commodity to which the declaration relates, namely—may

(*a*) by general or special order in writing require any trader to make a return in such form and within such time and to such authority as may be specified in the order, as to the stocks of such commodity held by him or consigned to him or under order on his account; as to any contracts for the supply to or by him of such commodity or for or in connection with the production or manufacture of such commodity, and as to any other dealing by him therein, and as to the persons with whom and the prices at which any such contracts or other dealings were made or had, or at which such commodity had been bought or sold by him ; as to the cost of production of such commodity, so far as the same may be known to him, and the profits usually made or expected by him on the sale thereof ; and as to any other matters specified in the order with respect to which in the opinion of the authority making the order it is desirable to obtain information for the purpose of controlling the price of such commodity ;

(*b*) by notification in the *Gazette of India* or the Local Official Gazette as the case may be prescribe the conditions under which (including the maximum price at which) such commodity may be sold, and such conditions may be general for the whole area or may vary as regards different localities therein, and different conditions may be prescribed for different classes of such commodity ; and

(*c*) where a price for sale has been fixed in accordance with the provisions of

clause (*b*), by order in writing require a trader to place the whole or any portion of his stock, whether immediately available or not at the disposal of the Governor General in Council at such time and place and in such manner as may be specified in the order on receiving payment therefor at the price or prices so fixed.

(*3*) Any authority having power to make an order under sub-rule (*2*) (*a*) may, for the purpose of testing the accuracy of any return made in accordance therewith or for obtaining information in a case where an order under that sub-rule has not, in the opinion of such authority, been sufficiently complied with, empower by general or special order any person to enter and search any place, in which such person has reason to believe that any commodity in respect of which an order has been made under sub-rule (*2*) (*a*) is kept or stored and to take such measures as such person thinks necessary for testing the accuracy of the return or for obtaining such information.

(*4*) If any person except as authorised by the authority under whose orders the information was obtained discloses or makes use of any information obtained in accordance with the provisions of this rule, he shall be deemed to have contravened these rules.

(*5*) If any person disobeys or neglects to comply with any order made in exercise of the power conferred by sub-rule (*2*), or any condition of sale prescribed under that rule other than a condition as to maximum price, he shall be deemed to have contravened the rules, and the authority making the order may take such action as he thinks necessary to give effect to the same.

(*6*) If by a notification published in pursuance of sub-rule (*2*) a maximum price has been fixed for any commodity, and any person sells such commodity at a price in excess thereof, such person shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to Rs. 1,000, or to three times the price received by him for the commodity so sold, whichever is most, and if such person is a company, every director and officer thereof shall be liable in like manner as if he had sold the commodity himself unless he proves that the contravention of the order took place without his knowledge or consent.

(*7*) The Governor General in Council may by order in writing authorise any officer of Government to exercise the powers referred to in sub-rule (*2*), clauses (*a*) and (*c*).

(*8*) In this rule the expression "trader" includes a manufacturer, producer, warehouse keeper or vendor, and in the case of a vendor whether wholesale or retail, and whether acting on his own behalf or on behalf of any other person, and if not acting on his own behalf the person on whose behalf he is acting.

No. 1167-D.—In pursuance of Rule 11-J of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to declare that it is necessary for the purpose of securing the public safety to control the supply of salt throughout the whole of British India.

A. H. LEY,
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 4.} DELHI, SATURDAY, JANUARY 26, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	79—125
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan. Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	99—149
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	7—9

SUPPLEMENT No. 4.	PAGES.
Foreign Seaborne Trade, December 1917 [*published in Calcutta*]	107—117
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 24th January 1918, based on the Indian Daily Weather Reports of the period	119—120
Season and Crop Prospects for the week ending Saturday, the 19th January 1918	121—122
Statement of plague seizures and deaths reported in India during week ending the 12th January 1918	123—127
Statement of Approximate Gross Earnings of Indian Railways	128—129

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Delhi, the 19th January 1918.

No. 438-C.—In exercise of the power conferred by section 4 of the Punjab Courts Act, 191[illegible] (Punjab Act III of 1914), the Governor General in Council is pleased to appoint [illegible] S. Wilberforce, I.C.S., to be fourth Temporary Additional Judge of the Chief Court for a period of four months with effect from the date on which he assumes charge of his duties.

No. 439-C.—In exercise of the power conferred by section 4 of the Punjab Courts Act, 1914, (Punjab Act III of 1914), and in continuation of the Home Department notification no. 1091, dated the 18th October 1917, the Governor General in Council is pleased to extend the term of the appointment of the Hon'ble Mr. A. B. Broadway, Barrister-at-Law, third Temporary Additional Judge of the Chief Court, up to and including the date preceding the commencement of the next summer vacation of the Court.

The 25th January 1918.

No. 516-C.—Diwan Bahadur C. Krishnan, Barrister-at-Law, took his seat as an Additional Judge of the High Court of Judicature at Madras on the forenoon of the 18th January 1918.

MEDICAL.

The 22nd January 1918.

No. 477-C.—The services of Lieutenant-Colonel G. G. Giffard, C.S.I., I.M.S., are replaced at the disposal of the Government of Madras with effect from the date on which he is relieved of his military duties.

The 23rd January 1918.

No. 482-C.—The services of Major A. Denham White, M.B., I.M.S., are replaced at the disposal of the Government of Bengal, with effect from the date on which he was relieved of his military duties.

ORDER.

POLITICAL.

The 19th January 1918.

No. 145.—With reference to and in continuation of the Home Department Order no. 3203, dated the 23rd November 1916, the Governor General in Council, for the reasons referred to in the aforesaid Order, is pleased to declare, under section 9 of Bengal Regulation III of 1818, that an additional plot of land, measuring 7 bighas and 3 biswas, known as block no. 16, at Koil in the District of Aligarh, belonging to Kunwar Mahendra Partab Singh, son of the late Raja Gansham Singh Bahadur and adopted son of the late Raja Har Narayan Singh, has been attached, and to direct that the same shall be held and managed as provided by section 10 of the said Regulation.

S. R. HIGNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 11th January 1918.

No. 12.—The Governor-General in Council is pleased to direct that the following note shall be added to Rule I, Part V of the Ecclesiastical rules published with the Department of Education notification no. 212, dated the 10th May 1913 :—

"*Note.*—Departmental charges must always be levied in accordance with the . . es in the Public Works Department Code and the waiving of such charges either on that porti n of the work executed from the Government grant or on that carried out from private subscr tions is not permissible."

E. D. MACL[illegible]N,
Secretary to the Government of India

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

FORESTS.

Delhi, the 24th January 1918.

No. 180-C.—Mr. L. Mercer, C.I.E., Conservator of Forests, 1st grade (on leave), is permitted to retire from the service of Government with effect from the 27th January 1918.

From the same date the following promotions are made :—

Mr. A. W. Blunt, Conservator of Forests, 2nd (officiating 1st) grade, is confirmed in the 1st grade.

Mr. H. H. Forteath, Conservator of Forests, 3rd (sub. *pro tem.* 2nd) grade, is confirmed in the 2nd grade.

Mr. H. G. Billson, Conservator of Forests, 3rd (officiating 2nd) grade, is appointed Conservator of Forests, 2nd grade, sub. *pro tem.*

Mr. R. C. Milward, Conservator of Forests, 3rd grade sub. *pro tem.*, is confirmed in that grade.

Mr. C. B. Smales, officiating Conservator of Forests, 3rd grade, is appointed Conservator of Forests, 3rd grade, sub. *pro tem.*

R. A. MANT,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 18th January 1918.

No. 2.—Mr. A. S. Montgomery, Superintending Engineer, 2nd class, Punjab, is appointed to officiate as Chief Engineer, 2nd class, with effect from the afternoon of the 12th January 1918 *vice* the Hon'ble Mr. D. W. Aikman, Chief Engineer, 1st class, Public Works Department, Buildings and Roads Branch, Punjab, granted privilege leave.

The 24th January 1918.

No. 3.—The services of Mr. J. Begg, F.R.I.B.A., Consulting Architect to the Government of India, are placed at the disposal of the Army Department with effect from the 5th November 1917.

F. C. ROSE,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 22nd January 1918.

No. 23[illegible]I. B.—Whereas it is expedient to amend the law relating to spirit, fermented liquor and [illegible]toxicating drugs in the Cantonments of Mhow and Nimach, the Cantonment and Civil Lines [illegible]f Nowgong, and the Indore Residency Bazars, the Governor-General in Council, in exercise [illegible]f the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, [illegible] and o[illegible] all other powers enabling him in that behalf, is pleased to provide as follows :—

Short title, extent and commencement.

1. (1) This law may be called the "Central India (Administered Areas) Excise Law, 1917."

(2) It extends to the Cantonments of Mhow and Nimach, the Cantonment and Civil Lines of Nowgong, and the Indore Residency Bazars, and may be applied by the Governor-General in Council by notification to any other Administered Areas in Central India.

(3) It shall come into force on the 1st February 1918.

Definitions.

2. (1) In this law, unless there is anything repugnant in the subject or context,

(a) "coca" means the dried or green leaves of the coca plant (*Erythroxylum coca*), and includes the plant itself;

(b) "cocaine" means the alkaloid obtained from the coca plant, and includes all preparations and admixtures thereof;

(c) "cocaine substitute" means any such synthetic preparation as has a physiological action similar to that of cocaine, and also anæsthesin and every other substance which the Agent to the Governor General in Central India may, by notification, specify in this behalf;

(d) "denatured" means rendered unfit for human consumption in such manner as the Agent to the Governor General in Central India may, by notification, prescribe;

(e) "export" means to take out of any Administered Area in which this law is in force to any place outside that Area;

(f) "fermented liquor" means malt liquor, wine, pachwai and fermented *tari*, and shall, in any provision of this law, if the Agent to the Governor General in Central India, subject to the control of the Governor-General in Council, so directs, include any other fermented liquor, and also *tari* though it may not have perceptibly begun to ferment;

(g) "import" means to bring into any Administered Area in which this law is in force from any place outside that Area;

(h) "intoxicating drug" means—

(i) capsules of the poppy plant which have not been dried or from which the juice has not been extracted,

(ii) opium,

(iii) morphia,

(iv) the leaves and flowering tops of the hemp plant (*Cannabis sativa*) and *ganja*, *bhang*, *charas* and every similar preparation made therefrom,

(v) coca, cocaine and cocaine substitutes,

(vi) any other intoxicating drink or substance which the Agent to the Governor General in Central India may, by notification, specify in this behalf, and

(vii) every preparation or admixture of any article mentioned in sub-clauses (*i*) to (*vi*) above;

(i) "local excise authority" means—

(i) as regards the Cantonments of Mhow and Nimach, and the Cantonment and Civil Lines of Nowgong, the Cantonment Magistrate;

(ii) as regards the Indore Residency Bazars, the Assistant to the Agent to the Governor General in Central India in charge; and

(iii) as regards any other Administered Area to which this law may hereafter be applied, such authority as the Agent to the Governor General in Central India may, by notification, direct;

(j) "manufacture" includes every process, whether natural or artificial, by which any excisable article is produced or prepared, and also re-distillation and every process for the rectification, flavouring, blending or colouring of liquor;

(k) "morphia" includes all alkaloids of opium and their salts, and preparations containing any of these articles;

(l) "place" includes a house, building, shop, booth, tent, vessel, raft and vehicle;

(m) "ser" means a weight of eighty tolas;

(n) "spirit" means any liquor containing alcohol obtained by distillation;

(o) "tari" means the sap of any kind of palm tree;

(p) "tola" means a weight of one hundred any eighty grains Troy;

(q) "transport" means to take from one place to another in an Administered Area in which this law is in force;

(r) the articles next hereinafter mentioned shall be deemed to be sold by retail when sold in quantities not exceeding those next hereinafter specified in respect of them, that is to say—

foreign spirit or foreign fermented liquor, two imperial gallons or twelve reputed quart bottles;

country spirit, one ser;

country fermented liquor, four sers;

capsules of the poppy plant which have not been dried or from which the juice has not been extracted, one ser;

opium or any preparation or admixture thereof, five tolas;

bhang or any preparation or admixture thereof, twenty tolas;

ganja or *charas*, or any preparation or admixture thereof, five tolas;

if sold in larger quantities they shall be deemed to be sold "wholesale".

(2) In any case in which doubt arises the Agent to the Governor General in Central India may decide what, for the purposes of this law, shall be deemed to be "country spirit," "country fermented liquor", "foreign spirit" and "foreign fermented liquor"; and his decision shall be binding on the Courts.

Manufacture of spirit and liquor without license prohibited.

3. No person shall construct, work or possess a distillery, still or brewery, or manufacture fermented liquor, except under a license granted by the local excise authority and in accordance with the conditions (if any) contained therein.

Duty on spirit and fermented liquor.

4. No person shall remove any spirit or fermented liquor from any distillery, still or brewery licensed under section 3 until—

(a) such duty as the Agent to the Governor General in Central India, with the previous sanction of the Governor-General in Council, may from time to time prescribe in respect of such spirit or fermented liquor, has been paid ; or

(b) a bond for such duty has been executed.

Explanation.—Duties may be prescribed under this section at different rates according to the class and strength of the spirit or fermented liquor and to the place to which it is to be removed.

Preparation of intoxicating drug without license prohibited.

5. No person shall prepare any intoxicating drug in excess of the quantity which he is authorised to possess under section 15, or shall cultivate any plant from which any such drug may be produced, except under a license granted by the local excise authority and in accordance with the conditions (if any) contained therein.

Sale of spirit, fermented liquor or intoxicating drugs, without license prohibited.

6. No person shall sell any spirit, fermented liquor or intoxicating drug, except under a license granted by the local excise authority and in accordance with the conditions (if any) contained therein :

Provided as follows :—

(a) Nothing in this section shall apply to—

(i) the sale of any foreign spirit or foreign fermented liquor legally procured by any person for his private use and sold by him or by auction on his behalf or on behalf of his representatives in interest upon his quitting the station or after his decease;

(ii) the sale of opium lawfully imported into and possessed in the Indore Residency Bazars, to an officer or person authorised by permit or otherwise to import it into the State or other area to which it is to be removed, if it is sold in quantities not less than a ser at a time for immediate removal.

(b) Any person making or producing country spirit or country fermented liquor or preparing intoxicating drugs in accordance with the provisions of this law may, subject to any rules from time to time made by the Agent to the Governor General in Central India in this behalf, sell such spirit, liquor or drug to any person licensed under this law as a retail vendor of such spirit, liquor or drug.

(c) No person shall sell any preparation or admixture of opium which is used for the purpose of smoking to any other person in any circumstances.

Employment of children and women on licensed premises prohibited.

7. (1) No person who is licensed to sell any spirit, fermented liquor or intoxicating drug for consumption on his premises shall, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any child under the age of 14 years or such higher age as the Agent to the Governor General in Central India may, by rule, prescribe in this behalf, in any part of such premises in which such spirit, fermented liquor or intoxicating drug is or may be consumed by the public.

(2) No person who is licensed to sell any spirit, fermented liquor or intoxicating drug for consumption on his premises shall, without the previous permission in writing of the local excise authority, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any woman in any part of such premises in which such spirit, fermented liquor or intoxicating drug is or may be consumed by the public.

(3) Every permission granted under sub-section (2) shall be endorsed on the license and may be mod[illegible]d or withdrawn.

Licenses f[illegible] sale of spirit, fermented liquor [illegible]toxicat[illegible] drugs.

8. (1) Subject to any rules made by the Agent to the Governor General in Central India under this law, the local excise authority may grant licenses for the sale, wholesale or retail, of foreign or country spirit or fermented liquor, [illegible] of intoxicating drugs.

(2) Any license granted under this rule may be cancelled by the local excise authority for any cause specified therein.

Cancellation of license.

9. (1) Whenever the local excise authority considers that the license of a vendor of country spirit, country fermented liquor, or intoxicating drugs should be cancelled for any cause other than those specified in such license, he shall remit a sum equal to the amount of the license fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license, or, in addition to remitting such sum as aforesaid, make such compensation for default of notice as the Agent to the Governor General in Central India may direct.

(2) On the expiration of such notice or the payment of such additional compensation, the local excise authority may cancel the said license.

Surrender of license.

10. (1) Any retail vendor licensed under this law may surrender his license on the expiration of one month's previous notice given by him to the local excise authority of his intention to surrender the same and on payment of such sum, not exceeding the amount of the license fee for six months, as the local excise authority may fit in this behalf.

(2) If the local excise authority is satisfied that there is sufficient reason for surrendering a license, he may remit the sum so fixed.

Farming of fees and grant of licenses by farmer.

11. (1) The local excise authority, with the sanction of the Agent to the Governor General in Central India, may let in farm—

(a) the fees leviable on license for the retail sale of any description of country spirit or country fermented liquor or of intoxicating drugs;

(b) the right to manufacture country spirit or country fermented liquor;

(c) the right to prepare intoxicating drugs.

(2) When the fees so leviable, or the right to manufacture such spirit or liquor, or the right to prepare such drugs are or is let in farm, singly or together, as the case may be, the farmer may, subject to such reservations or restrictions as the local excise authority, with the sanction of the Agent to the Governor General in Central India, may, from time to time, make or impose, grant licenses for the retail sale, or for the manufacture, or preparation, singly or together, as the case may be, of such articles within the local limits of his farm, and shall file in the office of the local excise authority a list of all the licenses granted by him, in such form and on such days as the Agent to the Governor General in Central India may, from time to time, prescribe in this behalf.

Cancellation of farm.

12. The local excise authority, with the sanction of the Agent to the Governor General in Central India, may cancel any farm granted under this law.

Compensation to farmers in certain cases.

13. If any farm granted under this law is cancelled for any cause other than a breach on the part of the farmer of the conditions of the farm, or if any reservation or restriction with respect to the grant of licenses is made or imposed within the term of such farm, the farmer shall be entitled to receive, for any loss which he sustains thereby, such compensation as the Agent to the Governor General in Central India may determine.

Prohibition of dealings in spirit, fermented liquor and intoxicating drugs.

14. The Agent to the Governor General in Central India, with the previous sanction of the Governor General in Council, may, from time to time by notification in the *Gazette of India*, prohibit in any area specified in such notification, either absolutely or subject to such conditions as he may prescribe, the import, export, transport, possession or sale of any spirit, fermented liquor or intoxicating drug, and may, by a like notification, cancel or vary any such prohibition.

Possession of spirit, etc., when lawful.

15. (1) No person shall have in his possession preparations or admixtures of opium used for smoking in any quantity exceeding half a tola.

(2) Subject to the provisions of sub-section (1), no person shall have in his possession any quantity of any spirit, fermented liquor or intoxicated drug in excess of that specified in section 2, sub-section (1), clause (r), in respect of such spirit, liquor or drug, except under the authority and in accordance with the terms and conditions of a license or permit granted by the local excise authority in that behalf.

(3) Nothing in sub-section (2) shall apply to—

(a) any foreign liquor other than denatured spirit in the possession of any common carrier or warehouseman as such,

(b) any foreign liquor lawfully procured by, and in the possession of, any person for his own *bonâ fide* private consumption and not for sale,

(c) *tari* intended to be used solely for the manufacture of *gur* or molasses,

(d) in the case of the Indore Residency Bazars, opium brought into the Indore Residency Bazars for immediate weighment at the Government opium scales and lawfully in transit to or from the same.

Imported country spirit, liquor, and intoxicating drugs subject to duty.

16. (*1*) No person shall import, transport or export any country spirit or country fermented liquor or intoxicating drug, in excess of the quantity which he is authorised to possess under section 15, or if the Agent to the Governor General in Central India by notification so directs, in any quantity, until he has obtained a pass therefor from the local excise authority or such other officer as may be empowered by the Agent to the Governor General in Central India to issue such passes, and has paid in respect thereof such duty, if any, at such time and place and in such manner as the Agent to the Governor General in Central India, with the previous sanction of the Governor General in Council, may prescribe.

(*2*) Duties may be prescribed under this section at different rates according to the places into, within or from which country spirit, country fermented liquor or intoxicating drugs is or are imported, transported or exported.

(*3*) This section shall not apply to opium in quantities exceeding 5 tolas which is brought direct to the Government opium scales in the Indore Residency Bazars without breaking bulk in transit. But if such opium is not at once exported through the scales, it shall immediately be removed beyond the limits of the Indore Residency Bazars unless its retention within those limits is authorised by a permit or license granted by the local excise authority.

Bonded warehouses.

17. The Agent to the Governor General in Central India may from time to time—

(*a*) establish or license bonded warehouses for the storage of spirit, fermented liquor or intoxicating drugs,

(*b*) direct that, subject to such conditions (if any) as he may from time to time impose, the levy of the duty (if any) payable under section 16 on spirit, fermented liquor or intoxicating drugs in transit to or from or stored in such warehouses shall be postponed until such time as may, by rule, be fixed in this behalf.

Warehouse dues.

18. (*1*) If spirit, fermented liquor or intoxicating drugs be lodged in a warehouse established under the last foregoing section, the owner shall pay from time to time, on receiving a bill or written demand for the same from the officer appointed by the Agent to the Governor General in this behalf, warehouse dues at such rates, if any, as the Agent to the Governor General may fix.

(*2*) If any bill for warehouse dues presented under this section is not discharged within ten days from the date of presentation, the local excise authority may in discharge of such demand (any transfer or assignment of the spirit, liquor or drugs notwithstanding) cause to be sold, in such manner as he may think fit, such sufficient portion of the spirit, fermented liquor or intoxicating drugs as he may select.

(*3*) Out of the proceeds of such sale the local excise authority shall satisfy first the duty payable in respect of the spirit, fermented liquor or intoxicating drugs sold, and next, the demand in respect of which the sale was made, and shall then pay the surplus (if any) to the owner of the spirit, fermented liquor or intoxicating drugs on his application:

Provided that if the spirit, fermented liquor or intoxicating drugs fail to produce a sum sufficient to satisfy the said duty and demand, the same shall not be sold, but shall be destroyed by or by order of the said officer:

Provided also that the application for such surplus (if any) as aforesaid be made within one year from the sale of the spirit, fermented liquor or intoxicating drugs, or that sufficient cause be shown for not making it within such period.

Recovery of dues.

19. The local excise authority may recover any amount due to the Government under this law, or the rules thereunder, by distress and sale of the movable property of the person from whom such amount is due, or of his surety, or by any other process for the time being in force in British India for the recovery of arrears of land revenue due from land holders or from farmers of land or their sureties.

Power to inspect shops and premises.

20. Any Magistrate or Police officer not below the rank of a Sub-Inspector may enter and inspect at any time, by day or by night, the shop or premises in which any manufacturer or vendor licensed under this law carries on the manufacture of country spirit or the sale of country spirit, country fermented liquor or intoxicating drugs.

Power to arrest and detain persons carrying spirits, etc., liable to confiscation.

21. Any Police officer may stop and detain any person carrying any spirit, fermented liquor or intoxicating drug, liable to confiscation under this law, and may seize such spirit, liquor or drug, together with any vessels, packages or coverings in which it is contained, and any animals and conveyances used in carrying it, and may also arrest the person in whose possession such spirit, liquor or drug is found.

Power to arrest persons in possession of article liable to confiscation.

22. Any Police officer in charge of a station or of or above the rank of head-constable may arrest any person having in his possession any article liable to confiscation under this law or engaged in the unlawful sale of any spirit, fermented liquor or intoxicating drug, and may seize such article, spirit, liquor, or drug.

Power to search or information of illegal manufacture or possession.

23. Whenever any Police officer in charge of a station or of or above the rank of head-constable has reason to believe from information given by any person (which information shall be taken down in writing) that in any place spirit is unlawfully manufactured, or any article liable to confiscation under this law is kept or concealed, such officer may, after sunrise and before sunset, enter into such place and, in case of resistance, may break open any door by force and remove any other obstacle to such entry, and may seize and carry away such spirit or article, and may also arrest the occupier of the place, with all other persons concerned in the manufacture of such spirit or in the keeping or concealing of such article.

Issue of warrant for arrest in certain cases.

24. The local excise authority may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing or from the proceedings in any case under this or any other law, to be engaged in the unlawful sale of spirit or fermented liquor or intoxicating drugs or to have in his possession any article liable to confiscation under this law.

Issue of search warrant in certain cases.

25. (*1*) The local excise authority may issue his warrant for the search of any place in which he has reason to believe, either from information in writing or from the proceedings in any case under this or any other law, that spirit is unlawfully manufactured, or that any spirit, fermented liquor or intoxicating drug liable to confiscation under this law is kept or concealed.

(*2*) Such warrant may be executed by any Police officer in charge of a station or of or above the grade of head-constable, at the time and in the manner prescribed in section 23.

(*3*) Whenever the local excise authority thinks that the search should be made after sunset and before sunrise on any particular day, he shall issue a warrant especially authorising the search to be so made. Such warrant may be executed by any Police officer as aforesaid in the manner prescribed in section 23 and shall cease to be in force at sunrise on the day next following.

Police officer to report arrest, etc., and to take person arrested to local excise authority.

26. Whenever a Police officer arrests any person, or seizes any article liable to confiscation under this law, or enters any place for the purpose of searching for any such article, he shall within twenty-four hours thereafter, make a full report of all the particulars of such arrest, seizure or search, to his official superior, and shall, with all convenient despatch, take the person arrested or the article seized to the local excise authority.

Provided that such officer may, instead of forwarding a person arrested to the local excise authority, take a bond with such sureties as he may think sufficient for the attendance of such person before the local excise authority on a date to be specified; and in such case he shall forward the bond taken to the local excise authority.

Power to appoint Excise officers and invest them with powers of Police officers.

27. (*1*) The local excise authority may appoint persons, by name or by virtue of their office, to be officers for the collection of the excise revenue and for the prevention of offences against this law. The officers so appointed shall, in addition to their ordinary designation (if any), be styled Excise officers, and shall be invested with such of the powers of a Police officer under this law as the Agent to the Governor General in Central India may prescribe.

(*2*) Every officer so invested shall, for all purposes connected with the exercise of these powers, be deemed to be a Police officer within the meaning of this law.

Penalty for illegal acts in relation to spirit and fermented liquor.

28. (*1*) Whoever—

(*a*) in contravention of section 3, constructs, works or possesses a distillery, still or brewery, or manufactures fermented liquor; or

(*b*) in contravention of section 4, or of any rule made under sub-section (2) of section 42 removes any spirit or fermented liquor from any distillery, still, brewery or warehouse;

(*c*) in contravention of section 6 or of section 14, sells any spirit or fermented liquor;

(*d*) in contravention of section 14 or of section 15, possesses any spirit or fermented liquor;

(*e*) in contravention of section 14 or of section 16, imports, exports or transports any spirit or fermented liquor;

shall be punishable with imprisonment which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(*2*) All such spirit or fermented liquor, and all materials and implements collected for the purpose of manufacturing the same, vessels or packages containing such spirit or fermented liquor, materials or implements, and any animals and conveyances used in carrying the same, shall be liable to confiscation.

Penalty for illegal acts in relation to intoxicating drugs.

29. (1) Whoever—

(a) in contravention of section 5,—

(i) cultivates any plant from which any intoxicating drug can be produced,

(ii) manufactures opium or prepares any intoxicating drug;

(b) in contravention of section 6 or of section 14, sells any intoxicating drug;

(c) in contravention of section 14 or of section 15, possesses any intoxicating drug;

(d) in contravention of section 14 or of section 16, imports, exports, or transports any intoxicating drug;

(e) being in possession of opium lawfully imported under sub-section (3) of section 16, fails to dispose of the same in the manner thereby required;

(f) in contravention of any rule made under sub-section (2) of section 42, removes any intoxicating drug from a warehouse;

shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees, or with both.

(2) All such plants, or intoxicating drugs, together with the vessels or packages containing the same and any animals or conveyances used in carrying the same shall be liable to confiscation.

Penalty for permitting drunkenness, riot or gaming, etc., in shop.

30. Whoever, being licensed to sell by retail spirit, or fermented liquor, or intoxicating drugs, permits drunkenness, riot or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for spirit, fermented liquor or intoxicating drugs, or in contravention of section 7 employs or permits to be employed on any part of his licensed premises referred to in that section any child or woman, shall be punishable with fine which may extend to two hundred rupees.

Penalty for refusing to produce pass, etc.

31. Whoever, holding a license or pass under this law, refuses to produce the same on the demand of any Police officer, and whoever commits a breach of any rule made under this law or of any condition of a license granted thereunder, for the breach of which rule or condition no other penalty is provided by this law, shall be punishable with fine which may extend to fifty rupees.

Penalty for conniving at illegal manufacture or sale.

32. (1) Whoever, being the owner or occupier of land, or the agent of any such owner or occupier, authorises or connives at the illegal manufacture of spirit or the preparation of intoxicating drugs, or the illegal sale of spirit or fermented liquor or intoxicating drugs, shall be punishable with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

Penalty for conniving at illegal manufacture or sale.

(2) Whoever, being a servant of Government or of a Local Fund, authorises or connives at the illegal sale of any spirit, fermented liquor or intoxicating drug shall be punishable with fine which may extend to five hundred rupees.

Penalty for vexatious search, seizure or arrest.

33. Whoever, being a Police officer—

(1) without reasonable grounds of suspicion searches, or causes to be searched, any place, or

(2) vexatiously and unnecessarily seizes the movable property of any person on the pretence of seizing or searching for any article liable to confiscation under this law, or

(3) vexatiously and unnecessarily arrests any person, or

(4) commits any other excess not required for the execution of his duty,

shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

Penalty for neglecting to report arrest, etc.

34. Whoever, being a Police officer, in contravention of section 26, neglects to report the particulars of any arrest, seizure, or search, or delays taking to the local excise authority any person arrested or any articles seized under this law, shall be punishable with fine which may extend to two hundred rupees.

Attempts and abetment.

35. Whoever attempts to commit any offence under this law or abets the commission of any such offence, or receives or retains any spirit, fermented liquor, plant or intoxicating drug in respect of which he knows or has reason to believe that any such offence has been committed, shall be punishable with the punishment provided for such offence.

Power to search on information of illegal manufacture or possession.

23. Whenever any Police officer in charge of a station or of or above the rank of head-constable has reason to believe from information given by any person (which information shall be taken down in writing) that in any place spirit is unlawfully manufactured, or any article liable to confiscation under this law is kept or concealed, such officer may, after sunrise and before sunset, enter into such place and, in case of resistance, may break open any door by force and remove any other obstacle to such entry, and may seize and carry away such spirit or article, and may also arrest the occupier of the place, with all other persons concerned in the manufacture of such spirit or in the keeping or concealing of such article.

Issue of warrant for arrest in certain cases.

24. The local excise authority may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing or from the proceedings in any case under this or any other law, to be engaged in the unlawful sale of spirit or fermented liquor or intoxicating drugs or to have in his possession any article liable to confiscation under this law.

Issue of search warrant in certain cases.

25. (1) The local excise authority may issue his warrant for the search of any place in which he has reason to believe, either from information in writing or from the proceedings in any case under this or any other law, that spirit is unlawfully manufactured, or that any spirit, fermented liquor or intoxicating drug liable to confiscation under this law is kept or concealed.

(2) Such warrant may be executed by any Police officer in charge of a station or of or above the grade of head-constable, at the time and in the manner prescribed in section 23.

(3) Whenever the local excise authority thinks that the search should be made after sunset and before sunrise on any particular day, he shall issue a warrant especially authorising the search to be so made. Such warrant may be executed by any Police officer as aforesaid in the manner prescribed in section 23 and shall cease to be in force at sunrise on the day next following.

Police officer to report arrest, etc., and to take person arrested to local excise authority.

26. Whenever a Police officer arrests any person, or seizes any article liable to confiscation under this law, or enters any place for the purpose of searching for any such article, he shall within twenty-four hours thereafter, make a full report of all the particulars of such arrest, seizure or search, to his official superior, and shall, with all convenient despatch, take the person arrested or the article seized to the local excise authority.

Provided that such officer may, instead of forwarding a person arrested to the local excise authority, take a bond with such sureties as he may think sufficient for the attendance of such person before the local excise authority on a date to be specified; and in such case he shall forward the bond taken to the local excise authority.

Power to appoint Excise officers and invest them with powers of Police officers.

27. (1) The local excise authority may appoint persons, by name or by virtue of their office, to be officers for the collection of the excise revenue and for the prevention of offences against this law. The officers so appointed shall, in addition to their ordinary designation (if any), be styled Excise officers, and shall be invested with such of the powers of a Police officer under this law as the Agent to the Governor General in Central India may prescribe.

(2) Every officer so invested shall, for all purposes connected with the exercise of these powers, be deemed to be a Police officer within the meaning of this law.

Penalty for illegal acts in relation to spirit and fermented liquor.

28. (1) Whoever—

(a) in contravention of section 3, constructs, works or possesses a distillery, still or brewery, or manufactures fermented liquor; or

(b) in contravention of section 4, or of any rule made under sub-section (2) of section 42 removes any spirit or fermented liquor from any distillery, still, brewery or warehouse;

(c) in contravention of section 6 or of section 14, sells any spirit or fermented liquor;

(d) in contravention of section 14 or of section 15, possesses any spirit or fermented liquor;

(e) in contravention of section 14 or of section 16, imports, exports or transports any spirit or fermented liquor;

shall be punishable with imprisonment which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(2) All such spirit or fermented liquor, and all materials and implements collected for the purpose of manufacturing the same, vessels or packages containing such spirit or fermented liquor, materials or implements, and any animals and conveyances used in carrying the same, shall be liable to confiscation.

Penalty for illegal acts in relation to intoxicating drugs.

29. (*1*) Whoever—

(*a*) in contravention of section 5,—

(i) cultivates any plant from which any intoxicating drug can be produced,

(ii) manufactures opium or prepares any intoxicating drug;

(*b*) in contravention of section 6 or of section 14, sells any intoxicating drug;

(*c*) in contravention of section 14 or of section 15, possesses any intoxicating drug;

(*d*) in contravention of section 14 or of section 16, imports, exports, or transports any intoxicating drug;

(*e*) being in possession of opium lawfully imported under sub-section (3) of section 16, fails to dispose of the same in the manner thereby required;

(*f*) in contravention of any rule made under sub-section (2) of section 42, removes any intoxicating drug from a warehouse;

shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees, or with both.

(*2*) All such plants, or intoxicating drugs, together with the vessels or packages containing the same and any animals or conveyances used in carrying the same shall be liable to confiscation.

Penalty for permitting drunkenness, riot or gaming, etc., in shop.

30. Whoever, being licensed to sell by retail spirit, or fermented liquor, or intoxicating drugs, permits drunkenness, riot or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for spirit, fermented liquor or intoxicating drugs, or in contravention of section 7 employs or permits to be employed on any part of his licensed premises referred to in that section any child or woman, shall be punishable with fine which may extend to two hundred rupees.

Penalty for refusing to produce pass, etc.

31. Whoever, holding a license or pass under this law, refuses to produce the same on the demand of any Police officer, and whoever commits a breach of any rule made under this law or of any condition of a license granted thereunder, for the breach of which rule or condition no other penalty is provided by this law, shall be punishable with fine which may extend to fifty rupees.

Penalty for conniving at illegal manufacture or sale.

32. (*1*) Whoever, being the owner or occupier of land, or the agent of any such owner or occupier, authorises or connives at the illegal manufacture of spirit or the preparation of intoxicating drugs, or the illegal sale of spirit or fermented liquor or intoxicating drugs, shall be punishable with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

Penalty for conniving at illegal manufacture or sale.

(*2*) Whoever, being a servant of Government or of a Local Fund, authorises or connives at the illegal sale of any spirit, fermented liquor or intoxicating drug shall be punishable with fine which may extend to five hundred rupees.

Penalty for vexatious search, seizure or arrest.

33. Whoever, being a Police officer—

(*1*) without reasonable grounds of suspicion searches, or causes to be searched, any place, or

(*2*) vexatiously and unnecessarily seizes the movable property of any person on the pretence of seizing or searching for any article liable to confiscation under this law, or

(*3*) vexatiously and unnecessarily arrests any person, or

(*4*) commits any other excess not required for the execution of his duty,

shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

Penalty for neglecting to report arrest, etc.

34. Whoever, being a Police officer, in contravention of section 26, neglects to report the particulars of any arrest, seizure, or search, or delays taking to the local excise authority any person arrested or any articles seized under this law, shall be punishable with fine which may extend to two hundred rupees.

[A]ttempts and abetment.

35. W[h]oever attempts to commit any offence under this law or abets the commission of any such offence, or receives or retains any spirit, fermented liquor, plant or intoxicating drug in [respe]ct of [wh]ich he knows or has reason to believe that any such offence has been committed, [sha]ll be punishable with the punishment provided for such offence.

Enhanced punishment after previous conviction.

36. Whoever, having been previously convicted of an offence punishable under section 28 or section 29, or under section 35 read with either of those sections, subsequently commits any such offence, shall be liable to twice the punishment which might be imposed on a first conviction.

Presumption in regard to certain articles.

37. In prosecutions under sections 28 and 29 or under either of these sections read with section 35, it shall be presumed, until the contrary is proved, that all articles for which the accused person is unable to account satisfactorily are articles in respect of which he has committed an offence under this law.

Prosecutions restricted.

38. No court shall take cognizance of any offence punishable under this law, unless the prosecution is instituted before the expiry of six months next after the commission of such offence.

Provided that nothing in this section shall apply to prosecutions instituted under section 29 in regard to the illegal import, export, or transport of any intoxicating drugs.

Disposal of fines as rewards.

39. Any Magistrate, before whom any person is convicted of any offence under sections 28, 29 or 32 or under either of these sections read with section 35, may award to any person who has contributed in any way to such conviction, the whole or any portions of any fine imposed upon the offender and paid by him or realized from his property.

Local excise authority to order confiscation.

40. Any article liable to confiscation under this law may, on the application of a Police or Excise officer, be confiscated by the order of the local excise authority.

Control of the Agent to the Governor General.

41. The local excise authority shall, in all executive proceedings under this law, be subject to the control of the Agent to the Governor General in Central India, and all executive orders passed by the local excise authority thereunder shall be appealable to the Agent to the Governor General in Central India.

Power to make rules.

42. (*1*) The Agent to the Governor General in Central India may make rules for the purpose of carrying out the provisions of this law.

(*2*) In particular, and without prejudice to the generality of the foregoing provision, the Agent to the Governor General in Central India may make rules regarding—

(*a*) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work;

(*b*) the size and description of stills;

(*c*) the storing and passing out of the spirit made in such distillery or of the fermented liquor made in such brewery, and the contents of the passes;

(*d*) the inspection and examination of such distillery or brewery and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein;

(*e*) the furnishing of statements of the spirit and the stills, coppers, casks, and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort-receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery;

(*f*) the mode in which *tari* shall be supplied to licensed vendors of the same;

(*g*) the time, place and manner of payment of the duties (if any) imposed under section 16;

(*h*) the management of warehouses established under section 17, the periods for which spirit or intoxicating drugs may be left therein, and their disposal on the expiry of such periods;

(*i*) the manner in which, the period for which and the person to whom any license or farm under this law shall be granted;

(*j*) the fee payable for any such license or farm and the time or the times at which it shall be payable;

(*k*) the security to be given by any licensee or farmer under this law;

(*l*) the form of any license or farming lease and of the counterpart thereof (if any) to be taken from such licensee or farmer, and the conditions which may be inserted therein;

(*m*) the disposal of things confiscated under this law; and

(*n*) the duties of Police officers for the purpose of this law.

Power for the Agent to the Governor General to exempt articles and persons.

43. The Agent to the Governor General in Central India, with the previous sanction of the Governor General in Council, may from time to time, by notification in the *Gazette of India*, exempt in any area specified in such notification, either absolutely or subject to such conditions or restrictions as he may prescribe, any specified article or any specified class of persons from all or any of the provisions of this law, or of any rule or notification made thereunder, and may, by a like notification, cancel or vary any such exemption.

Repeal of laws.

44. The Mhow, Nimach and Nowgong Excise Law, 1898, and the Indore Residency Bazars Excise Law, 1904, are hereby repealed,

No. 202-Est. B.—Captain R. C. C. Liston, 102nd King Edward's Own Grenadiers, is appointed to officiate as Assistant Inspecting Officer, Kashmir Imperial Service Infantry, with effect from the 27th November 1917 and until further orders.

The 23rd January 1918.

No. 208-Est. A.—Major C. E. Bruce, Assistant Political Agent, Loralai, was granted privilege leave for the period from the 19th November to the 23rd December 1917 inclusive.

Notification No. 56-Est. A., dated the 8th January 1918, is hereby cancelled.

J. B. WOOD,

Secretary to the Government of India.

The 23rd January 1918.

No. 214-Est. A.—Lieutenant J. H. Davies, Indian Army Reserve of Officers, attached 1-19th Punjabis, is placed on special duty under the orders of His Britannic Majesty's Consul for Sistan and Kain for employment with the Sistan Levy Corps, with effect from the 1st January 1918.

A. H. GRANT,

Secretary to the Government of India.

The 24th January 1918.

No. 218-Est. A.—Mr. P. M. Baker, I.C.S., temporarily officiating in the Political Department of the Government of India, is posted as Assistant Commissioner, Peshawar, with effect from the 7th January 1918.

J. B. WOOD,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

The 24th January 1918.

No. 100-F. E.—Mr. Rangasamy Mudaliar, a senior Accountant in the office of the Accountant General, Madras, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 10th January 1918 and until further orders.

No. 101-F. E.—Mr. G. J. C. Hodson, a senior Accountant in the office of the Accountant General, Madras, was appointed to officiate as Assistant Accounts Officer, class II, in that office, from the 7th to 21st December 1917 inclusive and has been again appointed to officiate as such in that office with effect from the 3rd January 1918 and until further orders.

2. Mr. T. R. Panchapagesan has been posted as Assistant Accountant General and Currency Officer, Madras, with effect from the 22nd December 1917.

3. Mr. M. Subrahmanyam has been posted as Assistant Accountant General, Madras, with effect from the 22nd December 1917 and has been granted privilege leave for six weeks with effect from the 3rd January 1918.

No. 102-F. E.—Mr. Rang Behari Lal, Assistant Accountant General and Currency Officer, Lahore, has been granted, under Article 137 (*h*) I (1), Civil Account Code, extra privilege leave for one month with effect from the 15th January 1918.

Mr. A. B. Cockburn, Assistant Accountant General, Punjab, has been temporarily posted as Currency Officer, Lahore, with effect from the 15th January 1918 and during the absence on leave of Mr. Rang Behari Lal.

Lala [illegible]i Kishan, a senior Accountant in the office of the Accountant General, Punjab, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 15th January 1918 and until further orders.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

Delhi, the 25th January 1918.

No. 205-F.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

December 1917. **Lakhs of Rupees.**

	December.		To end of Dec.		Whole year.	
	1917-1918.	1916-1917.	1917-1918.	1916-1917.	Budget, 1917-1918.	Actuals, preliminary, 1916-1917.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	1,72	2,17	16,38	16,32	36,12	36,09
Opium	25	41	2,46	3,36	5,08	4,44
Salt	41	77	6,43	5,33	5,96	7,22
Stamps	61	62	6,23	6,23	8,95	8,48
Excise	1,14	1,10	10,70	9,79	13,99	13,79
Provincial Rates	...	...	2	3	4	5
Customs	1,38	1,02	11,86	9,40	14,09	12,97
Income Tax	77	39	5,77	3,77	7,48	5,41
Forest	38	43	2,14	2,00	3,40	3,55
Registration	5	5	59	59	83	81
Tributes from Native States	5	4	33	33	93	83
Other Civil Revenue	32	44	4,32	3,64	5,10	5,56
TOTAL CIVIL HEADS	7,08	7,44	67,23	60,79	1,01,95	99,20
Major Irrigation Revenue	8	11	2,50	2,56	4,45	4,27
Other Public Works Ordinary Revenue	3	4	42	43	77	65
TOTAL CIVIL REVENUE (including Ordinary Public Works)	7,19	7,59	70,15	63,78	1,07,17	1,04,12
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—38	—20	—5,04	—3,64	—6,61	—5,65
Opium	—1	—1	—1,60	—1,82	—1,98	—1,36
Famine Relief (Civil)	...	—2	...	—27	—8	—27
Other Civil Expenditure	—3,63	—3,44	—34,94	—33,67	—51,30	—46,28
TOTAL CIVIL HEADS	—4,02	—3,67	—41,58	—38,90	—59,97	—53,56
Major Irrigation Working Expenses	—14	—14	—1,38	—1,37	—2,09	—1,99
Buildings and Roads Expenditure	—45	—45	—3,76	—3,64	—7,20	—5,79
Famine Relief (Public Works)	—1	—4	—31	—35	—60	—50
Other P. W. Ordinary Expenditure	—8	—7	—77	—71	—1,28	—1,09
TOTAL CIVIL EXPENDITURE (including Public Works)	—4,70	—4,37	—47,80	—44,97	—71,14	—62,93
Irrigation Capital Expenditure	—3	—5	—41	—47	—88	—84
Delhi Capital Expenditure	—3	—2	—20	—27	—38	—36
TOTAL PUBLIC WORKS CAPITAL EXPENDITURE	—6	—7	—61	—74	—1,26	—1,20
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.						
Posts and Telegraph (Net)	—98	—38	—10,91	—76	—1,24	—1,99
Marine (Net)	—87	—1,25	—9,08	—8,77	—10,92	—11,72
Military Works (Net)	—31	—41	—4,47	—2,58	—3,84	—4,91
Military Receipts	+33	+25	+2,88	+2,01	+2,55	+2,93
Military Issues	—9,40	—6,05	—78,01	—42,81	—64,59	—63,68
Railway Receipts.						
East Indian Railway	+69	+78	+6,52	+6,64	+9,25	+8,97
Other Railways	+4,29	+4,60	+42,05	+39,15	+54,75	+53,44
TOTAL	+4,98	+5,38	+48,57	+45,79	+64,00	+62,41
Railway Issues.						
East Indian Railway	—33	—37	—3,71	—4,17	—5,30	—5,38
Other Railways	—2,44	—2,71	—25,81	—24,04	—33,20	—33,05
TOTAL	—2,77	—3,08	—29,52	—28,21	—38,50	—38,43
TOTAL NON-CIVIL DEPARTMENTS	—9,02	—5, 4	—75,54	—85,33	—52,54	—55,39
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net + Receipts more, — receipts less than payments)	—9	—28	+46,18	+6,50	+10,37	+12,82
Temporary Loan	+8,60	...	+23,51	...	—50	—6,00
Mint Certificates and Bullion Advances (Net as above)	+13	+30	+41	+1,30	+10	+1,19
Remittance of Gold	...	...	...	...	...	...
Currency Transfers against silver	+1,85	+1,34	+14,64	+16,07	+6,29	+22,48
Deposits of District Funds	—4	—6	—46	+2	—28	+18
Loans by Governments	+3	+3	+16	+55	+24	+86
Council Bills paid (including Telegraphic) at R15 per £	—2,50	+20	—28,10	—7,04	—70	—12,58
Other Debt Heads	—1,11	—13	—8,68	—2,66	—2,18	+1,87
TOTAL DEBT AND REMITTANCE TRANSACTIONS	+6,87	+1,45	+47,66	+13,84	+13,34	+20,32
GRAND TOTAL RECEIPTS AND ISSUES	+28	—94	—6,14	—3,42	—4,43	+4,92
Opening Cash Balance in Treasuries and Presidency Banks	16,52	15,54	22,94	18,02	22,[illegible]2	18,02
Closing Cash Balance in Treasuries and Presidency Banks	16,80	14,60	16,80	14,60	18,[illegible]	22,94

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 26th January 1918.

No. 858-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 7762, dated the 7th July 1917, as subsequently amended, *viz.*:—

ADDITIONS.

ARGENTINA, PARAGUAY AND URUGUAY.

(*All persons or bodies of persons whose names appear in the Statutory List under any one or more of these three countries are included in the Statutory List for each and all of these three countries.*)

Amme, Giesecke & Konegen, Calle Alsina 1110, Buenos Aires, Argentina.
Avellaneda, Compania de Terrenos en, Calle Bernardo, Irigoyen 330, Buenos Aires, Argentina.
Birle, Carlos, & Company, Calle San Martin 1415, Mendoza, Argentina.
Boo Brothers and Company, Buenos Aires, Argentina.
Compania de Terrenos en Avellaneda, Calle Bernardo Irigoyen 330, Buenos Aires, Argentina.
Diaz, Sabino, Puerto Deseado, Argentina.
Eisler, Richard, Calle Rivadavia 1255, Buenos Aires, Argentina.
Engelhard, Jorge, Calle Victoria 2900, Buenos Aires, Argentina.
Goedhart Hermanos, Bdo. de Irigoyen 330, Buenos Aires, Argentina.
Günther Hermanos, S. A. (Albert Günther), Asuncion, Paraguay.
Holzmann, Philipp, & Company, Bdo. de Irigoyen 330, Buenos Aires, Argentina.
Koellner, Guillermo (of Casa Widmayer), Calle Corrientes 727, Buenos Aires; and Rosario, Argentina.
Krause, Frederick or Federico, Calle Tucuman 900, Buenos Aires, Argentina.
Neumann & Grieben, Calle Sarmiento 643, Buenos Aires, Argentina.
Padro Palmarin M., & Company, Calle Reconquista 371, Buenos Aires, Argentina.
Pallavicini, Erwin, & Company, Calle San Juan 200, Buenos Aires, Argentina.
Quintas, Enrique, Calle San Juan 2243, Buenos Aires, Argentina.
Rocholl, Carlos, Calle Presidente Carnot 176, Asuncion, Paraguay.
Truyol, Heidler & Company, Moreno 1127 & Paracas 245, Buenos Aires, Argentina.
Velez, Justiniano, Avenida 18 de Julio 1638, Montevideo, Uruguay.
Vogel, F. W., & Company, Calle Defensa 467, Buenos Aires, Argentina.

BOLIVIA.

Bress, Alberto, & Company, Puerto Suarez.
Reinecke, H., Potosi.

BRAZIL.

Ächerinto & Hugo, Rua Conselheiro Saraiva 45, sobrado, Rio de Janeiro.
Alfredo, Esteves & Company, Rio de Janeiro.
Bartsch, Frederico, Rua Conselheiro Dantas 40 and 42, Bahia.
Bergelt, G., Largo Princezas, Bahia.
Freire, Joao (partner of Lopes & Freire), Rio de Janeiro.
Fuerst, Carlos, Rua Sao João 85, Bahia.
Gutmann, Henrique, Corumba.
Kanitz, J. R., Rua do Lavradio 30 and Rua Sete de Septembro 127, Rio de Janeiro.
Lopes & Freire, Rio de Janeiro.
Lopes, José (partner of Lopes & Freire), Rio de Janeiro.
Reguly, Alexander, Rua Voluntarios de Patria, Porto Alegre.
Reis, Claudino, Becco Fidalga 20, Rio de Janeiro.
Schlang, Emilio, Largo Princezas 15, Bahia.
Schlick & Company, Rua do Ouvidor 61, Rio de Janeiro.
See, Willy, Rua dos Ourives, Bahia.
Strauch, Richard, Rua Marechal Floriano 128, Rio Grande, Rio Grande de Sul.
Tollens & Costa, Pelotas.
Trinks, G., & Company, Rua de Santo Antonio 38, Santos; and Rua Quitando 79-81, Rio de Janeiro.
Trinks, Gerhard, Santos.
Wischendorf, Max, Santos.

CENTRAL AMERICA.

Banco Salvadoreno, Santa Ana and San Salvador, Salvador.
Cohn, M. & R., San Salvador, Salvador.
Muller, Otto, Managua, Nicaragua.

CHILE.

Botica Santo Domingo, Calle Santo Domingo Esquina 21 de Mayo, Santiago (see also Doggenweiler & Company).
Casa Rusa, Santiago (see Yudilevich, David).
Glas Dalmatinca, Iquique.
Polanco, Julio V., Valparaiso.
Sassee & Company, Talcahuano.
Sociedad Chilena-Alemana, Calle Santo Domingo 1050, Santiago.
Wegener & Company, Santiago & Valparaiso.
(*See also* Blech Wegener, T.A.)
Yudilevich, David (Casa Rusa), Santiago.

COLOMBIA.

Escobar & Company, Medellin.
Hartmann, Adolf (of Banco Aleman-Antioqueño), Medellin.
Kino Universal, Barranquilla and Cartagena.
Thiel, Heinrich (of Banco Aleman-Antioqueño), Medellin.
Wolff, J. F., Cali.

ECUADOR.

Klaere & Meyer, Guayaquil.

GREECE.

Kadi, A., Salonika.
Oriental Tobacco Company, The, Salonika.

HAYTI AND DOMINICAN REPUBLICS.

Compania Anonima la Mercantil, Santo Domingo.
Schulze, Walter, Santiago de los Caballeros, Santo Domingo.

MOROCCO.

Aranguren, José, Laraiche.
Benarroch & Siosu, Melilla.
Moryusef, Joseph & Yahia, Laraiche.

NETHERLANDS.

Aalten, J. H. van, Beilevoysstr. 85 and Botersloot 29, Rotterdam.
Badische A.G. für Rheinschiffahrt und Zeetransport, Theo. Fugen, Maaskade W.Z. 104, Rotterdam.
Basalt Maatschappy, Gelderschestraat 12B, Rotterdam.
Bieling & Company, v/h Bieling & Bruckhausen) Oliver van Noordstraat 12, Rotterdam.
Darnbacher, Martin, Ged. Glashaven 17B, Rotterdam.
Fugen, Theo. (see Badische, A.G. für Rheinschiffahrt und Zeetransport, Theo. Fugen).
Getreide Commission A.G. Coolsingel 39A, Rotterdam.
Holland-Zweden Import and Export Maatschappy N/V., Wijnstr. 72, Rotterdam.
Lange, Martinus de, Van Ostadestr. 197, Amsterdam.
Leeuwen, Louis van, Grensstr. 3, Amsterdam.
Levy, Robert, Langestr. 40, Amersfoort.
"Natura" Nederlandsche Plantenboterfabriek, Van Ostadestr. 177 and Gronsstr. 3, Amsterdam.
Schimmelpfeng Institut W., Nieuwe Doelenstraat, Amsterdam.
Schönlicht, Alfred, Nieuwe Doelenstr. 12-14, Amsterdam.
"Sidol" Company, Badhuisweg 7, Amsterdam.
Steiner & Bruchhaus, Voorburgwal O.Z. 97, Amsterdam.
Voigt, Ad., & Company, Heerengracht 317, Amsterdam.

NETHERLAND EAST INDIES.

Appel Sally, Samarang.
Babina Estate, East Coast of Sumatra.
Bloemhard, A. R., Sourabaya.
Coenraad, Chr., Sourabaya.
Eberstein, P. M. (*alias* P. Evesteijn) Javastraat 31, Sourabaya.
Evesteijn, P., (see Eberstein, P. M.)
Ezlo, W., Kajoen 41, Sourabaya.
Guan Bee, Medan.
Hartmann, E. J. (*alias* J. Hartman), Bodjongscheweg, Samarang.
Holland Sumatra Handel Maatschappy, Samarang.
Jasper, J., Sourabaya.
Idris, Hadji, Batavia.
Idris Masoetion, Sibolga, Sumatra
International Purchasing Company, Medan.
Lioe Hiap Tjhong, Koeta Radja, Sumatra.
Lim Hoa Eng, Sibolga.
Nyverheid, Maatschappy voor Handel en, Prinsenstraat, Batavia.
Ong Piauw Yan, Batavia.
Otto, E. G. Samarang and Batavia.
Selman, A., Koepang.
Teller, R., Sourabaya.
The Siang Tjoe, Sourabaya.
Tjia Kwie Tek, Medan.
Tong Tjiang, Handel Maatschappy, Medan.
Versteegh, Mrs. E., T[illegible]engan, Sourabaya.
Yen & Friends, Medan.

NORWAY.

Bonnevie, Thomas, Akersgate 20 and Prof. Dahlsgt. 19, Christiania.
Christiania Handelskompani, A/S., Christiania.
Exportkontoret A/S., Kirkegaden 17, Christiania.
Finmarkens Privatbank A/S., Hammerfest.
Frantzen, Chr., Raadhusgate 2, Christiania.
Hanssen & Martin, Karl Johansgt. 8, Christiania.
Kirsten, A., Raadhusgate 2, Christiania.
Montan, A/S. (Nordisk Selskab for Handel med Jern & Smelteprodukter), Raadhusgaten 30, Christiania.
Nordisk Selskab for Handel med Jern & Smelteprodukter (*see* Montan, A/S.).
Robertson, Charles, Hammerfest.
Robertson, G., Hammerfest.

PERSIA.

Rahman, Ezra, Shiraz.

PERU.

Harten, Juan (partner of A. F. Oeschsle), Lima.
Naranjo, Luis Carlos, Calle Gallos 794, Lima; and Callao.
Romero, Abraham V., Mollendo.

SPAIN.

Alvarez, Alfredo Lopez (see Lopez, Alvarez Alfredo).
Anitua and Charola, Eibar.
Baña, Eduardo, Canton Grande 25, Corunna.
Bana y Vasquez, Canton Grande 25, Corunna.
Bergol, Manuel Tolosa, Guipuzcoa.
Bernal Tomas, José San Vicente 75, Valencia.
Casas, Francisco Vasquez (see Vasquez, Casas, Francisco).
Castro, Alfonso de, Seville.
Cella, Juan, San Juan de las Abadesas, formerly of Plaza Universidad 3, Barcelona.
C.I B., La Sociedad Anonima, Ronda San Pedro 44, Barcelona.
Centro de Instalaciones Electricas, Calle Mayor 71, Madrid.
Coto Rosita, Sociedad Minera, Lealtad 9, Madrid.
Coll, Juan B., Pasaje de la Paz 8, Barcelona.
Diaz Tijerra, Laureano, Bilbao.
Dubois & Company, Calle Rodriguez Arias 1 & P. O. Box 187, Bilbao.
Eller, Ricardo, Calle Tomas Heredia 30 & 31, Malaga.
Esteve Pastor, Jose, Valencia.
Gallego y Valero, Calle Tomas Heredia 30 & 31, Malaga.
Garcia, Antonio, Malaga and Jaen.
Gonzalez, Francisco, Malaga and Seville.
Gonzalez, Francisco, Toret (see Toret Gonzalez, Francisco).
Grewe, John, Plaza Universidad 3, Barcelona.
Guindo (El), Sociedad Minera, Madrid.
Hispano Belga, La, Eibar.
Horn, Francisco, Bilbao.
Hatzenstein, Otto, Paseo de Gracia 86, Barcelona; and Pension Rhin, Carrera de San [illegible]ronimo 29, Madrid.
Lopez A[illegible]varez, Alfredo, Marques de la Ensen[illegible]a 6, Madrid.
M[illegible]estu, [illegible] y Cia., Vigo.
[illegible]lagon, [illegible]cisco, Calle Mayor 71, Madrid.
Marrodan, José Mata (*see* Mata Marrodan, José).
Marrodan, Juan Mata (*see* Mata Marrodan, Juan).
Marrodan, Manuel Mata (*see* Mata Marrodan, Manuel).
Martinez, Leoncio, Calle San Berrvardo 110, Madrid.
Mata (Compania) Union de Bodegas Andaluzas Sociedad Anonima, Malaga.

Mata Marrodan, José, Malaga. Mata Marrodan, Juan, Malaga. Mata Marrodan, Manuel, Malaga.	} Trading as Compania Mata Union de Bodegas Andaluzas Sociedad Anonima.

Milla Vasquez, Adolfo, Apartado 462, Madrid.
Muller, Hermann, Calle Balmes 153, Barcelona.
Navarra de Industrias, Sociedad, Pamplona.
Orell, Juan, Malaga.
Prat, Antonio, Diputacion 206, Barcelona.
Pastor, José Esteve (*see* Esteve Pastor, José).
Piera, Adrian, Calle Santa Engracia 125, Madrid.
Pischel Wiedemann, Oskar, German S.S. "Orconera" and c/o Erhardt & Company, Santander.
Rico, Marcelino, Diputacion 206, Barcelona.
Robles, Pedro, Malaga.
Smith, Horn & Company, Bilbao.
Sociedad Minera Coto Rosita, Lealtad 9, Madrid.
Sociedad Minera El Guindo, Madrid.
Sociedad Navarra de Industrias, Pamplona.
Spontjes, Enrique (Managing Director of Sociedad Navarra de Industrias, Pamplona), Lodosa.
Stroebel, Carlos y Cia., Mercado del Ensanche 5, Bilbao.
Sune, J. & Company, Rambla Cataluna 118, Barcelona.
Thieme (or Tieme) & Edeler, Eibar.
Tieme (or Thieme) & Edeler, Eibar.

Tijerra, Laureano Diaz (*see* Diaz Tijerra, Laureano).
Tomas, José Bernal (*see* Bernal Tomas, José).
Toret Gonzalez, Francisco, Malaga and Seville.
Vasquez, Adolfo Milla (*see* Milla Vasquez, Adolfo).
Vasquez, F., y Cia., Granada.
Vasquez Casas, Francisco, Placeta del Ochove, Granada.
Wicke & Mayol (sucesores de Martin Wicke), Cortes 622, Barcelona.
Wiedemann, Oskar Pischel (*see* Pischel Wiedemann, Oskar).
Wissmann, Karl, Malaga.
Zoller, Eduard, Calle Santa Engracia 125, Madrid.

SWEDEN.

Ahlenius, Gösta, Smalandsg 38 Stockholm.
Fogelström, F., Skeppsbron 40, Stockholm.
Franska Liqueur Depoten, Friisgatan 6, Malmö.
Ginzberg, Jakob, Arsenalsgatan 4, Stockholm.
Karlsdals A/B., Karlsdalsbruk, near Karlskoga.
Meyer, Rutger, Stadsgarden 10 and Sibylleg. 3, Stockholm.
Moller, H. S. Förstadsg. 34 and Ö. Hamng. 5, Malmö.
Montgomery, A., Skeppsbron 4 and Pusterviksg. 5 Gothenburg.
Pincoffs, Georg or Martin Georg, Fredr. Kyrkog 15, Stockholm.
Silvander, Carl, Klarabergsgatan 23 and Artillerigatan 46, Stockholm.
Skandia Läderfabrik A/B., Industrigatan, Malmö.
Skandinaviska Glödlampfabrik A/B., Nyköping.

VENEZUELA.

Cordero (of Van Dissel Rode & Company), Rubio.
Garcia, Antonio, San Cristobal.

REMOVALS.

ARGENTINA, PARAGUAY AND URUGUAY.

Schellas, Enrique, Calle San Martin 764, Rosario, Argentina Soler, I., Montevideo, Uruguay.

BRAZIL.

Rebechi, R., and Company, Santos.
Schar, Ernest, Pernambuco.

CHILE.

Fabricas Unidas de Catres, Sociedad Anonima, Santiago.
Galeria Rossi (see Rossi, Alfredo).
Gonzalez, Luis A., Valparaiso.
Tello and Gonzalez, Valparaiso.
Rossi, Alfredo (Galeria Rossi), Calle San Diego 649, Santiago.

CENTRAL AMERICA.

Munkel, Muller and Company, Managua, Leon Granada and Jinotega; Nicaragua.

COLOMBIA.

Cortissoz, Correa and Company (Credito Mercantil), Barranquilla.

DENMARK.

Henriques, R., Jr., Höjbroplads 9, Copenhagen.

HAYTI AND SANTO DOMINGO.

Meza, P. de, Saint Marc, Hayti.

NETHERLANDS.

Biggelaar, A. M. van den, Achterstraat 8, Roosendaal.
Vlemmings, Th., Firma, Nieuwendijk, Geldrop.

NETHERLAND EAST INDIES.

Bangoen Estate (Dolok Malela) East Coast of Sumatra.
Bangoen Landbouw Maatschappy, Dolok Malela and Pantoean Estates, East Coast of Sumatra.
Persijn, C., Batavia.
Pantoean Estate, East Coast of Sumatra.
Sato, S., Menado.
Zikel and Company, Import Maatschappy, Samarang and Band

NORWAY.

Britannia Hotel (Fritz Topp) (Trondhjem).

City Magazin, A./S., Kirkegt. 30, Christiania.

Lepsoe, Kristoffer, Torvet 12, Bergen.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons and firms whose names have been included in the Schedule appended to this Department Notification No. 7762, dated the 7th July, 1917, as subsequently amended, as under :—

ARGENTINA, PARAGUAY AND URUGUAY.

Fuhrmann, H., & Company, Calle Peru 1182, Calle Brandzen 1872 and Calle Cochabamba 102, Buenos Aires, Argentina.

Minner, Alfredo, & Company (Sociedad Minner Sociedad Anonima), Libertad esq. Iturbe, Asuncion, Paraguay.

Thyssen, Compania Comercial Alemana Transatlantica de las Fabricas, Calle Reconquista 37 & Rivadavia 654, Buenos Aires, Argentina.

BOLIVIA.

Majluff, Jorge J., Hermanos, La Paz.

BRAZIL.

Buschmann, C., Avenida Rio Branco 58 & Post Box 314, Rio de Janeiro.

CENTRAL AMERICA.

Sapper & Company, Coban, Guatemala.

CHILE.

Bähre & Company (formerly Bähre, Herbst & Company), San Antonio 425, Santiago; Valparaiso, Talcahuano & Valdivia.

Bähre, Herbst & Company (*see* Bähre & Company).

Blech Wegener, T. A., (Sombreria Alemana) (Wegener & Company), Ahumada 346 Santiago; & Avenida Condell 9, Valparaiso.

Botica del Indio, Avenida Delicias esquina Ahumada, Santiago (*see* also Doggenweiler & Company).

Doggenweiler & Company (Botica del Indio, Avenida Delicias esquina, Ahumada); (Botica Santo Domingo, Calle Santo Domingo esquina 21 de Mayo); and Calle Huerfanos, Santiago.

Doggenweiler Hermanos y Cia., Calle Arturo Prat 166, Santiago; and Calle Condell 240, Valparaiso.

COLUMBIA.

Droescher, William, Bogota.

HAYTI AND DOMINICAN REPUBLICS.

Bauck, W., Les Cayes, Hayti.

Dambreville, H., Petit Goave, Hayti.

Munchmeyer, H., & Company, Les Cayes and Jérémie, Hayti.

Munchmeyer, Neveu & Company, Jacmel, Hayti.

Rodriguez, E., Petit Goave, Hayti.

NETHERLANDS.

Hille & Company (formerly Hille & Chida) Mercurius Building, Prinz Hendrikkade 20, Amsterdam.

Holland America Import & Export Company (Gustav Cohn), Het Witte Huis, Rotterdam.
(No connection with Holland Amerika Import & Export Company, Zwarteweg 20, The Hague.

NETHERLAND EAST INDIES.

Asiatic Estates Supply, The, Datoestraat 13, Medan.

Nam Huat Estates Suppliers, Datoestraat 13, Medan.

NORWAY.

Christiania Handels Kompani, A/S., Gronland 4, Christiania.

Topp, Fritz, Trondhjem.

PERU.

Garcia Hermanos, Caballo Cocha. (No connection with Garcia Hermanos, Lima.)

[illegible]vera. [illegible] Casilla 1124, Lima.

Vela, Daniel
should read
Vela Basurco, Daniel Segundo.

Basurco, Daniel Segundo Vela (*see* Vela Basurco, Daniel Segundo).

SPAIN.

Erhardt & Company, Bilbao and Santander.

Gaona, José Marcó, Barroso 8 & 10, Malaga; and Calle Mateos Gago 6 al 12-2'1, Seville.

should read

Marco Gaona, José, Barroso 8 & 10, Malaga; and Calle Mateos Gago 6 al 12, 2° izquierda, Seville.

Gaona, José Marco (*see* Marco Gaona, José).

Sierra y Alonso, Hijos de Ildefonso, Calle Mayor 20, Madrid.

Saavedra, Viuda de Antonio (successor of Antonio Saavedra Hernandez), Las Palmas, Grand Canary.

Uhagon, Pedro J. de, Calle de San Roque 8 & Valenzuela 4, Madrid.

VENEZUELA.

Bocanegra, R., La Guayra.

No. 179.—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878), and in supersession of the notification of the Government of India in the Department of Commerce and Industry, No. 2941-G., dated the 24th March 1917, the Governor General in Council is pleased to direct that duty at the rate of Rs. 21-8 per seer shall be levied, with effect from the 1st April 1918, upon all opium imported into the Punjab.

Provided that the said duty shall not be leviable in respect of—

(*a*) poppy heads; or

(*b*) opium produced in the Hill States of the Punjab, or

(*c*) opium on which duty has already been paid in the North West Frontier Province.

No. 180.—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878), and in supersession of the notification of the Government of India in the Department of Commerce and Industry, No. 2942-G., dated the 24th March 1917, the Governor General in Council is pleased to direct that duty at the rate of Rs. 13 per seer shall be levied, with effect from the 1st April 1918, upon all opium, except poppy heads, produced in any State subject to the political control of the Punjab Government and imported into the Punjab.

No. 181.—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878), and in supersession of the notification of the Government of India in the Department of Commerce and Industry, No. 2939-G., dated the 24th March 1917, the Governor General in Council is pleased to direct that duty at the rate of Rs. 21-8 per seer shall be levied, with effect from the 1st April 1918, upon all opium imported into the North West Frontier Province.

Provided that the said duty shall not be leviable in respect of—

(*a*) poppy heads; or

(*b*) opium on which duty has already been paid in the Punjab.

No. 786-D.—Whereas the Burma Rice and Trading Company, Limited, entered into a contract with George Gillespie and Company, Limited, dated the 17th of February 1915, a copy of which is set out below, and whereas the said Burma Rice and Trading Company, Limited, was at the date of the said contract a hostile firm within the meaning of the Enemy Trading Act, 1916 (X of 1916), and whereas it appears to the Governor General in Council that the said contract is injurious to the public interest,

Now, therefore, in pursuance of section 6 of the said Act the Governor General in Council is pleased to cancel the said contract.

Articles of Agreement made this 17th day of February 1915 between the Burma Rice and Trading Company Limited (hereinafter called "the Trading Company") of the one part and George Gillespie and Company Limited (hereinafter called "the Agent Company") of the other part. Whereas the Agent Company have acted as Agent in Burma of the Trading Company under the terms of Agreement dated the 4th day of October 1909 and made between the Trading Company of the one part and the Agent Company of the other part and whereas it has been determined that the Agency created by the said Agreement shall be deemed to have ceased and been determined on the 30th day of November last and that the Agent Company shall as from such last mentioned date act as the agents of the Trading Company upon the terms hereinafter mentioned it is hereby mutually agreed by and between the parties as follows:—

1. The Agency created by the said Agreement of the 4th day of October 1909 shall be deemed to have been determined by mutual consent on the 30th day of November 1914 and as from such last mentioned date the Agent Company shall act as the sole Agent in Burma of the Trading Company and as such Agent shall follow the directions from time to time given to it by the Trading Company.

2. The said Agency hereby created shall continue during the existence of the present war between Great Britain and Germany and for a period of six months from the conclusion of peace between the said Powers and thereafter until determined by either party by twelve calendar months' previous notice in writing.

3. The Agent Company will in all respects study the interests of the Trading Company and do all in their power to promote the affairs thereof.

4. As remuneration for its service hereunder the Agent Company shall receive a fixed remuneration at the rate of £2,500 per annum payable monthly as from the 30th day of November 1914 the first payment to be made on the 31st day of December 1914. If the Trading Company shall succeed in obtaining from the Government of India a license to carry on business within the Empire of India (for which license application has been made) the Agent Company shall be entitled by way of further remuneration to a commission of one quarter of one per centum on the invoice amounts of all sales made by the Trading Company in Burma and of all goods shipped by the Trading Company for delivery out of Burma such commission to be calculated up to the 31st day of May and the 30th day of November in each year and to be paid as soon as possible after those dates. If the Trading Company shall fail to obtain the said license from the Government of India the said fixed remuneration at the rate of £2,500 shall nevertheless be paid to the Agent Company who in that event shall not be entitled to commission.

5. The rent of such part of the offices occupied by the Agent Company at Rangoon as is for the time being used for the business of the Trading Company shall be paid by the Trading Company who in addition shall repay to the Agent Company the cost of all telegrams postages and other disbursements together with all salaries of managers, clerks and assistants with the exception of the salary of the Chief Attorney appointed under the provisions of clause 6 hereof who will be remunerated by the Agent Company out of the said £2,500

6. For the purpose of carrying on the management of the business in Burma the Trading Company shall appoint as its Attorney or Attorneys such person or persons resident in Burma as the Agent Company shall nominate for that purposes. The Agent Company shall have power to dismiss suspend or replace any manager clerks or assistant of the Trading Company in Burma.

7. If any dispute shall arise between the parties hereto as to their respective rights under this Agreement or as to any act matter or thing to be done hereunder every such dispute shall be referred to two arbitrators or their umpire in London in accordance with the provisions of the Arbitration Act, 1889, or any statutory modifications or re-enactment thereof for the time being in force.

In witness whereof the Trading Company and the Agent Company have caused their respective common seal to be hereunder affixed the first day and year above written.

The Common Seal of the Burma Rice and Trading Company Limited was hereunto affixed in the presence of—

C. KAUFFELD, *Director.*

THOS. H. LOADER, *Secretary.*



The Common Seal of George Gillespie and Company Limited was hereunto affixed in the presence of—

T. R. NICHOLSON, *Director.*

LEONARD PALMER, *Secretary.*



No. 890-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "The Sun Company, Limited, Canton," shall be added to the schedule appended to this Department notification No. 8413, dated the 21st July 1917, as subsequently amended.

No. 987-D.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act, XII of 1914, the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the pamphlets specified below :—

1. *The International Socialist Congresses speeches and Resolutions on India* in English and Swedish, issued by the Indian National Committee, Stockholm, Swedish edition, printed by Sodertörns Tidn A. B. Södartalje 1917.

2. *Opinions of English Socialist Leaders on British Rule in India* issued by the Indian Nationalist Committee at Stockholm.

3. *Some American Opinions on British Rule in India* edited by the Indian Nationalist Committee, published by Dahlberg's Förlags A. B. Stockholm.

(POST OFFICE.)

The 26th January 1918.

No. 856-D.—The following days will be observed as Post Office holidays with several postal circles during the year 1918 in addition to the holidays on Sundays, New Year's Day, Good Friday, the King-Emperor's Birthday and Christmas Day :—

	Bengal and Assam.	Bihar and Orissa.	United Provinces.	Punjab and North West Frontier.	Bombay.	Madras.	Central.	Burma.
Pongul	...	...	...	...	...	January 14	...	...
Sri Panchami or Basant Panchimi	February 15	...	...	...	...	...	...	...
Full Moon of Tabaung	...	...	...	...	...	...	...	February 23
Shivratri	...	...	...	...	March 11	...	March 11	...
Holi or Doljatra	...	March 28	March 28	...	...	...	...	...
Baishakhi	...	...	...	April 13	...	...	...	...
Burmese New Year	...	...	...	...	...	...	...	April 13
Ram Navami	...	...	...	...	April 19	...	...	...
Id-Ul-Fitr or Ramzan	July 10	(a) July 10	(a) July 11	(a) July 10	July 10	July 10	July 10	...
Beginning of Buddhist Lent	...	...	...	...	...	...	...	July 22
Avani Avittam	...	...	...	...	...	August 21	...	...
Janamastamir or Gokul Ashtami	August 29	August 28	August 23	August 29	August 28	...	August 29	...
Id-uz-zoha or Bakrid	September 16	(b) September 16	(b) September 17	(b) September 16	...	September 16	September 16	...
Mohalaya Amavasya	October 4	...	...	...	...	October 4	...	...
Dasehra Ayudha Puja or Durga Puja	October 15	October 14	October 15	October 14	...	...	October 14	...
Mohorum	...	...	...	...	October 16	...	...	...
End of Buddhist Lent	...	...	...	...	...	...	...	October 19
Diwali Depavali or Kali Puja	...	November 2	November 4	November 2	November 4	November 2	November 2	...
Tazaingdaing	...	...	...	...	...	...	...	November 16



(a) If the moon be visible on July 9th, the holiday will be observed on July 10th, otherwise on July 11th.
(b) If the moon be visible on September 6th, the holiday will be observed on September 16th, otherwise on September 17th.

POST AND TELEGRAPH ESTABLISHMENTS.

The 26th January 1918.

No. 853-D.—Mr. J. Monteath, I.C.S., is appointed to officiate as Postmaster-General, 4th grade, Madras, with effect from the 21st December 1917 and until further orders. He officiated as Postmaster-General, 3rd grade, Madras, up to and including the 20th December 1917.

Mr. W. A. Roussac is reverted as Deputy Postmaster-General, 1st grade, and Inspector-General, Railway Mail Service and Sorting, Southern Circle, from the 21st December 1917.

A. H. LEY,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 25th January 1918.

APPOINTMENTS.

No. 157.—Major G. G. C. Maclean, 104th Wellesley's Rifles, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding the appointment of Deputy Military Secretary to His Excellency the Commander-in-Chief. Dated 25th January 1918.

No. 158.—Second Lieutenant T. McK. Cowie, The Black Watch (Royal Highlanders), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer. Dated 12th January 1918.

No. 159.—Second Lieutenant William Denney, The Prince of Wales's Volunteers (South Lancashire Regiment), is granted, subject to His Majesty's approval, the acting rank of Captain, but with the pay and allowances of a Lieutenant, while holding the appointment of Adjutant of an Indian Defence Force Battalion. Dated the 13th January 1918.

No. 160.—Second Lieutenant J. P. Conners, 2nd Battalion, The Norfolk Regiment, is granted, subject to His Majesty's approval, the acting rank of Captain, but with the pay and allowances of a Lieutenant, while holding an appointment as Adjutant of a School of Instruction. Dated 23rd December 1917.

No. 161.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding appointments as Platoon Commanders of an Officer Cadet Unit :—

Lieutenant E. K. Cormody, 1st Battalion, The Royal Sussex Regiment. Dated 16th May 1917.

Lieutenant M. Napier, 1-5th Battalion, The Hampshire Regiment. Dated 3rd December 1917.

Second Lieutenant R. Howard, 1st Battalion, The Prince of Wales's Volunteers (South Lancashire Regiment). Dated 16th May 1917.

Second Lieutenant P. S. Purry, 1-9th Battalion, The Duke of Cambridge's Own (Middlesex Regiment). Dated 16th May 1917.

Second Lieutenant P. Child, 10th attached 2nd Battalion, The Norfolk Regiment. Dated 25th October 1917.

REGULAR FORCES.

Infantry.

No. 162.—The undermentioned warrant and non-commissioned officers to be Second Lieutenants, subject to His Majesty's approval :—

The Queen's Own (Royal West Kent Regiment).

Company Serjeant Major Charles William Craddock. Dated 13th January 1918.

Serjeant George Leonard Reeves. Dated 13th January 1918.

The Prince of Wales's Volunteers (South Lancashire Regiment).

Acting Serjeant Major William Denney. Dated 13th January 1918.

INDIAN MEDICAL SERVICE.

No. 163.—Subject to His Majesty's approval, the undermentioned to be Temporary Major with effect from the date specified :—

Percy Charles Woollatt. 21st May 1917.

No. 164.—Subject to His Majesty's approval, the undermentioned to be Temporary Lieutenants with effect from the dates specified :—

Nariman Sorabji Kotwal	6th November 1917.
Kantilal Kalynji Mankodi	12th December 1917.
Amar Nath Madhok	17th December 1917.
Bantwal Skankar Rau	19th December 1917.

No. 165.—In Army Department Notification No. 2017, dated the 30th November 1917, *for* "Khuda Bakhsh" *read* "Khuda Bakhsh Awan, M. B."

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 166.—Mr. Frederick Charles Baron, late a 3rd Class Military Assistant Surgeon, who was permitted to resign the service with effect from the 1st December 1913, is re-admitted into the Indian Subordinate Medical Department as a 3rd Class Assistant Surgeon, with effect from the 23rd March 1915.

COMMANDS AND STAFF.

No. 167.—The undermentioned appointments are made :—

BRIGADE COMMANDERS.

Brevet-Lieutenant-Colonel (temporary Brigadier-General) R. J. T. Hildyard, C.M.G. D.S.O., The Queen's Own (Royal West Kent Regiment). Dated the 12th September 1917.

Brevet-Colonel (temporary Brigadier-General) E. H. Boome, 102nd King Edward's Own Grenadiers. Dated the 26th September 1917.

Brevet-Colonel (temporary Brigadier-General) R. A. Cassels, 32nd Lancers. Dated the 14th November 1917.

Lieutenant-Colonel (temporary Brigadier-General) G. A. F. Sanders, Royal Engineers. Dated the 19th November 1917.

Lieutenant-Colonel (temporary Brigadier-General) A. G. Kemball, 31st Punjabis. Dated the 16th December 1917.

Lieutenant-Colonel (temporary Brigadier-General) M. R. W. Nightingale, D.S.O, 5th Gurkha Rifles (Frontier Force). Dated the 20th December 1917.

Colonel (temporary Brigadier-General) A. J. Campbell, Indian Army. Dated the 5th January 1918.

Brevet-Colonel (temporary Brigadier-General) C. B. L. Clery, C.B., 104th Wellesley's Rifles. Dated the 6th January 1918.

BRIGADIER-GENERALS, GENERAL STAFF.

Major (temporary Brigadier-General) L. H. R. Pope-Hennessy, D.S.O., The Oxfordshire and Buckinghamshire Light Infantry. Dated the 5th September 1917.

Brevet-Lieutenant-Colonel (temporary Brigadier-General) R. N. Dick, The Royal Sussex Regiment. Dated the 14th November 1917.

GENERAL STAFF OFFICERS.

1st Grade.

Brevet-Lieutenant-Colonel H. C. McWatters, D.S.O., 24th Punjabis. Dated the 5th September 1917.

Brevet-Lieutenant-Colonel L. I. G. Morgan-Owen, D.S.O., The South Wales Borderers. Dated the 11th September 1917.

Brevet-Lieutenant-Colonel A. W. H. M. Moens, D.S.O., 52nd Sikhs (Frontier Force). Dated the 14th September 1917.

Brevet-Lieutenant-Colonel C. J. B. Hay, D.S.O., Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's). Dated the 4th November 1917.

2nd Grade.

Major C. McG. Withers, 87th Punjabis. Dated the 21st September 1917.

3rd Grade.

Captain C. M. Hawes, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis). Dated the 12th September 1917.

Captain J. W. D. Evans, 21st (Empress of India's) Lancers. Dated the 1st October 1917.

Captain J. M. Whittall, 6th Gurkha Rifles. Dated the 5th October 1917.

Captain E. Montagu-Smith, 35th Scinde Horse. Dated the 9th October 1917.

ASSISTANT ADJUTANT GENERAL.

Brevet-Lieutenant-Colonel R. C. Wilson, M.C., 114th Mahrattas. Dated the 11th September 1917.

ASSISTANT ADJUTANT AND QUARTERMASTER GENERALS.

Major (temporary Lieutenant-Colonel) J. C. M. Hoskyn, 44th Merwara Infantry. Dated the 7th September 1917.

Brevet-Lieutenant-Colonel F. H. Stapleton, The Oxfordshire and Buckinghamshire Light Infantry. Dated the 10th September 1917.

Major (temporary Lieutenant-Colonel) R. D. Marjoribanks, 107th Pioneers. Dated the 17th September 1917.

DEPUTY ASSISTANT ADJUTANT GENERALS.

Major R. Tyrer, 84th Punjabis. Dated the 19th May 1917.

Major H. J. H. Davson, 82nd Punjabis. Dated the 27th September 1917.

Major F. B. Lane, 8th Cavalry. Dated the 11th October 1917.

Major E. E. S. Bennett, 66th Punjabis. Dated the 18th October 1917.

DEPUTY ASSISTANT QUARTERMASTER GENERALS.

Major J. H. F. Lakin, 7th Gurkha Rifles. Dated the 7th September 1917.

Major H. O. B. Wood, 8th Rajputs. Dated the 9th September 1917.

BRIGADE MAJORS.

Brevet-Major A. M. Daniels, 3rd Skinner's Horse. Dated the 8th March 1917.

Major J. C. Gretton, 126th Baluchistan Infantry. Dated the 12th November 1917.

Brevet-Major H. Macdonald, 11th King Edward's Own Lancers. (Probyn's Horse). Dated the 14th November 1917.

STAFF CAPTAINS.

Captain E. T. T. Todd, 121st Pioneers. Dated the 6th October 1917.

Captain N. E. Weatherall, 7th (Queen's Own) Hussars. Dated the 11th October 1917.

Captain W. H. Bradford, Prince Albert's (Somerset Light Infantry). Dated the 19th November 1917.

STAFF LIEUTENANT.

Second Lieutenant A. N. Booth, Royal Field Artillery. Dated the 12th November 1917.

PERSONAL APPOINTMENT.

Assistant Military Secretary (Graded for purposes of pay as Assistant Adjutant General).

Brevet-Lieutenant-Colonel L. G. Williams, D.S.O., 5th Cavalry. Dated the 1st September 1917.

SPECIAL APPOINTMENTS.

Graded for purposes of pay as General Staff Officers, 2nd Grade.

Major (temporary Lieutenant-Colonel) G. D. Pike, M.C., 9th Gurkha Rifles. Dated the 25th October 1917.

Major (temporary Lieutenant-Colonel) C.H. Clutterbuck, 125th Napier's Rifles. Dated the 9th November 1917.

Graded for purposes of pay as Deputy Assistant Adjutant General.

Major [illegible] B. Harley, D.S.O., 121st Pioneers. Dated the 14th March 1917.

Graded for purposes of pay as Brigade Major.

Captain O. T. Boyd, M.C., Indian Army. Dated the 25th November 1917.

Graded for purposes of pay as Staff Captains.

Lieutenant (temporary Captain) G. C. Stowell, Indian Army Reserve of Officers. Dated the 17th April 1917.

Captain R. J. Moore, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment). Dated the 15th November 1917.

Graded for purposes of pay as Staff Lieutenant.

Second Lieutenant F. G. Lowe, Indian Army Reserve of Officers. Dated the 22nd October 1917.

ATTACHED TO HEADQUARTERS UNITS.

Commanding Royal Artillery.

Lieutenant-Colonel (temporary Brigadier-General) L. A. Smith, Royal Field Artillery. Dated the 12th September 1917.

Brigade Major, Royal Artillery.

Captain H. B. Latham, Royal Field Artillery. Dated the 13th September 1917.

Staff Captain, Royal Artillery.

Lieutenant R. A. C. Harding, Royal Field Artillery. Dated the 12th September 1917.

Commanding Royal Engineers.

Major G. C. B. Loch, Royal Engineers. Dated the 29th August 1917.

Lieutenant-Colonel H. R. Stockley, C.I.E., Royal Engineers. Dated the 11th September 1917.

Director of Works.

Colonel (temporary Brigadier-General) C. H. Roe, C.I.E., British Service. Dated the 5th January 1918.

Deputy Directors of Works.

Lieutenant-Colonel (temporary Colonel) E. L. Dunsterville, Royal Engineers. Dated the 23rd August 1917.

Brevet-Colonel E. C. Ogilvie, Royal Engineers. Dated the 29th August 1917.

Assistant Directors of Works.

Captain (temporary Major) T. Pryor, Indian Army Reserve of Officers. Dated the 20th July 1917.

Captain (temporary Major) C. Preedy, Royal Engineers. Dated the 9th August 1917.

Captain (temporary Major) F. O. Townsend, Indian Army Reserve of Officers. Dated the 9th December 1917.

Deputy Assistant Directors of Works.

Captain C. M. Norrie, Royal Engineers. Dated the 31st March 1917.

Lieutenant (temporary Captain) L. N. Flatt, Indian Army Reserve of Officers. Dated the 9th July 1917.

ADMINISTRATIVE SERVICES AND DEPARTMENTS.

Deputy Director of Ordnance Services.

Lieutenant-Colonel (temporary Colonel) H. W. Bowen, Royal Garrison Artillery. Dated the 14th December 1917.

Assistant Director of Supplies and Transport.

Major P. B. Kemble, Supply and Transport Corps. Dated the 20th September 1917.

Assistant Director of Veterinary Services.

Captain R. C. G. Thwaytes, Army Veterinary Corps. Dated the 5th October 1917.

INDIAN ARMY.

No. 168.—The undermentioned to be temporary Second Lieutenant, subject to His Majesty's approval :—

George Hartley Lenox. Dated 12th January 1918.

No. 169.—The undermentioned Second Lieutenants from the Unattached List are admitted to the Indian Army, subject to His Majesty's approval :—

Cyril Drummond Le Gros Clark, attached 33rd Cavalry (Frontier Force). Dated 24th June 1917.

Noel Hugh-Jones, attached 54th Sikhs (Frontier Force). Dated 3rd July 1917.

Geoffrey Ronald Hailstone, attached 8th Gurkha Rifles. Dated 27th June 1917.

Arthur Wilmot Wadeson Holworthy, attached 3rd Queen Alexandra's Own Gurkha Rifles. Dated 29th June 1917.

Vivian Fox-Strangways, attached 2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's). Dated 27th June 1917.

Donald MacLachlan Macmillan, attached 2nd Battalion, 34th Sikh Pioneers. Dated 25th June 1917.

Reginald Francis Fernie Carter, attached 15th Ludhiana Sikhs. Dated 25th June 1917.

Reginald Frederick Desmond Plunkett, attached 7th Gurkha Rifles. Dated 28th June 1917.

Kenneth Sayce Morgan, attached 2nd Battalion, 34th Sikh Pioneers. Dated 25th June 1917.

William Angus Boyd Iliff, attached 2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's). Dated 27th June 1917.

Herbert Ralph Jackman, attached 46th Punjabis. Dated 25th June 1917.

John Park Graham, attached 52nd Sikhs (Frontier Force). Dated 25th June 1917.

Hugh Featherstone Cameron Cannell, attached 1st Duke of York's Own Lancers (Skinner's Horse). Dated 25th June 1917

George Ronald Pouncey, attached 21st Punjabis. Dated 4th July 1917.

Thomas Alan Belben, attached 2nd Battalion, 123rd Outram's Rifles. Dated 29th June 1917.

Alfred Tennyson Oates, attached 5th Cavalry. Dated 25th June 1917.

Claude Ernest Pert, attached 17th Cavalry. Dated 23rd June 1917.

George Allan Preston, attached 38th Dogras. Dated 25th June 1917.

Terence Claud Crichton, attached 5th Cavalry. Dated 25th June 1917.

William Frederick Norman Saudham, attached 66th Punjabis. Dated 29th June 1917.

Edgar Kenelm Yiend, attached 46th Punjabis. Dated 25th June 1917.

Thomas Benjamin Middleton, attached 4th Battalion, 3rd Gurkha Rifles. Dated 29th June 1917.

Eric Peregrine Platt, attached 38th Dogras. Dated 25th June 1917.

Richard Bampfield, attached 35th Sikhs. Dated 25th June 1917.

Cecil Douglas Lovett Turner, attached 117th Mahrattas. Dated 25th June 1917.

Harry Claude Champion, attached 7th Hariana Lancers. Dated 22nd June 1917.

Douglas Graeme Robertson, attached 10th Jats. Dated 23rd June 1917.

Percy Trant Clarke, attached 54th Sikhs (Frontier Force). Dated 25th June 1917.

Charles Philip Jerome Prioleau, attached Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry). Dated 25th June 1917.

Ernest Leslie Chaplin, attached 110th Mahratta Light Infantry. Dated 25th June 1917.

Erichsen Shafton Ewen Rerrie, attached 103rd Mahratta Light Infantry. Dated 22nd June 1917.

Colin Shaw Maclaren, attached 2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry). Dated 27th June 1917.

Frederick Alfred Buck, attached 2nd Battalion, 67th Punjabis. Dated 29th June 1917.

Marmaduke Reginald Metcalfe, attached 2nd Battalion, 42nd Deoli Regiment. Dated 26th June 1917.

William John Harding, attached 72nd Punjabis. Dated 23rd June 1917.

Henry [illegible]inch McIntyre, attached 38th Dogras. Dated 25th June 1917.

[illegible] [illegible]est Henry Macann, attached 81st Pioneers. Dated 25th June 1917.

Thaddeus Daniel Vincent Lawton, attached 2nd Battalion, 113th Infantry. Dated 24th June 1917.

Seymour Sidney Ayshford Shippard, attached Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry). Dated 25th June 1917.

Walter Mandeville, attached 95th Russell's Infantry. Dated 26th June 1917.

Adrain Bazeley Barltrop, attached 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 26th June 1917.

Charles Gordon Hanmer, attached 25th Cavalry (Frontier Force). Dated 29th June 1917.

Albert Edward Sansom, attached 39th King George's Own Central India Horse. Dated 24th June 1917.

Norman Murray Macleod, attached 7th Gurkha Rifles. Dated 28th June 1917.

Richard John Carruthers, attached 10th Gurkha Rifles. Dated 5th July 1917.

Derek Harold Peel Yates, attached 94th Russell's Infantry. Dated 25th June 1917.

Charles Albert Hendrick, attached 38th Dogras. Dated 25th June 1917.

Edward Croxall Whitehead, attached 98th Infantry. Dated 24th June 1917.

Edward Hugh Septimus Shuttleworth, attached 53rd Sikhs (Frontier Force). Dated 7th September 1917.

John Henry Devereux Parkin, attached 12th Pioneers (The Kelat-i-Ghilzie Regiment). Dated 24th June 1917.

William Simeon Edmund Warran, attached 10th Gurkha Rifles. Dated 5th July 1917.

Hugh Livingstone Bucknall, attached Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry). Dated 25th June 1917.

Wilfrid Harold Perkins, attached 88th Carnatic Infantry. Dated 20th June 1917.

Reginald Joseph Lynch, attached 126th Baluchistan Infantry. Dated 28th June 1917.

Jack Bolton Woodman, attached 33rd Queen Victoria's Own Light Cavalry. Dated 24th June 1917.

James Wallace Partridge, attached 95th Russell's Infantry. Dated 26th June 1917.

James Walter Gargrave Covernton, attached 103rd Mahratta Light Infantry. Dated 22nd June 1917.

Eric Salter, attached 3rd Queen Alexandra's Own Gurkha Rifles. Dated 29th June 1917.

John Alexander Finlay, attached 15th Ludhiana Sikhs. Dated 25th June 1917.

Herbert Allan Stevenson, attached 7th Gurkha Rifles. Dated 28th June 1917.

Hugh Jack Melville, attached 22nd Sam Browne's Cavalry (Frontier Force). Dated 29th June 1917.

George Craigie Prophit, attached 39th Garhwal Rifles. Dated 28th June 1917.

Henry Kingsley Morton, attached 38th Dogras. Dated 25th June 1917.

Robert Francis Sproule, attached 27th Light Cavalry. Dated 23rd June 1917.

Ronald de Vere Richardson Fox, attached 15th Ludhiana Sikhs. Dated 25th June 1917

Frederick Roy Ommanney, attached 120th Rajputana Infantry. Dated 26th June 1917.

Charles Edward Humphreys, attached 74th Punjabis. Dated 24th June 1917.

Francis Patrick McKernan, attached 74th Punjabis. Dated 24th June 1917.

Leslie Allan Kenworthy, attached 76th Punjabis. Dated 6th July 1917.

Esmond Lewis Pearce Foster, attached 3rd Battalion, 39th Garhwal Rifles. Dated 25th June 1917.

Colinton Eastmead, attached 15th Ludhiana Sikhs. Dated 25th June 1917.

Montagu Banks Pearman Reeve, attached 2nd Battalion, 19th Punjabis. Dated 14th July 1917.

Rowland Marshall Davies, attached 104th Wellesley's Rifles. Dated 23rd June 1917.

Ronald Charles Sidney Bates, attached 89th Punjabis. Dated 25th June 1917.

Robert John McCleery, attached 4th Cavalry. Dated 24th June 1917.

Brantford Shadwell Hartland, attached 9th Gurkha Rifles. Dated 27th June 1917.

Humphrey John Bebbington, attached 94th Russell's Infantry. Dated 25th June 1917.

Campbell Marshall, attached 37th Lancers (Baluch Horse). Dated 24th June 1917.

John Cedric Mylrea Kirk, attached 81st Pioneers. Dated 25th June 1917.

John Edward Heggart, attached 83rd Wallajahbad Light Infantry. Dated 24th June 1917.

Belford Kinchant Featherstone, attached 54th Sikhs (Frontier Force). [illegible] 1917.

Cuthbert Denison Richards, attached 8th Cavalry. Dated 25th June 1917.

Henry Arthur Herbert, attached 2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry. Dated 17th October 1917.

George Harold Seater, attached 2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry. Dated 1st July 1917.

Osmond de Turville Lovett, attached 9th Gurkha Rifles. Dated 27th June 1917.

William Roxburgh, attached 25th Punjabis. Dated 25th June 1917.

Henry Mortimer Poulton, attached 35th Sikhs. Dated 9th September 1917.

James Loftus Tottenham, attached 2nd Battalion, 19th Punjabis. Dated 14th July 1917.

Henry Francis Coventry, attached 2nd Battalion, 9th Delhi Infantry. Dated 22nd June 1917.

Donald Mary Clarke-Bell, attached 3rd Battalion, 6th Gurkha Rifles. Dated 25th June 1917.

Noel Edward Campbell Hemsworth, attached 29th Punjabis. Dated 24th June 1917.

James Owen Needham, attached 25th Punjabis. Dated 25th June 1917.

Charles Edward Morton, attached 89th Punjabis. Dated 25th June 1917.

John Shepherd Chilcott, attached 39th Garhwal Rifles. Dated 28th June 1917.

Arthur Trevithick Tyack Bake, 126th Baluchistan Infantry. Dated 28th June 1917.

Eric Adrian Hayes-Newington, attached 29th Punjabis. Dated 24th June 1917.

Unattached List.

No. 170.—The undermentioned gentlemen cadets from the Cadet College, Wellington, to be Second Lieutenants, subject to His Majesty's approval, with a view to their appointment to the Indian Army. Dated the 18th June 1917, but to rank from the dates specified against their names :—

Noel Hugh-Jones	18th March 1915.
Cyril Drummond Le Gros Clark	20th April 1915.
Kenneth Sayce Morgan	28th April 1915.
Hugh Jack Melville	15th August 1915.
Noel Edward Campbell Hemsworth	17th October 1915.
Hugh Featherstone Cameron Cannell	29th October 1915.
James Wallace Partridge	27th December 1915.
John Alexander Finlay	3rd January 1916.
Alfred Tennyson Oates	20th May 1916.
Harry Claude Champion	11th September 1916.

Army Department Notification No. 1000, dated 29th June 1917, so far as it relates to the above officers, is cancelled.

ARMY RESERVES.

No. 171.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Cavalry Branch.

Donald Henry Mackay.	Dated 16th January 1918.

Infantry Branch.

Sydney Leonard Oggier.	Dated 6th January 1918.
Harry Phibbs. Thomas Chirnside Forbes.	Dated 17th January 1918.
Edward George Smyth.	Dated 18th January 1918.
Charles Attwood Knyvett-Hough.	Dated 21st January 1918.
Andrew George Hume Sievwright. Noel Vandyke Ringrow. Vivian Horace Hoogwerf. Stanley Vowler Guest. Ernest Henry Burt. John George Maxwell Hilton.	Dated 23rd January 1918.

No. 172.—Arthur James Cox (Second Lieutenant, 1-7th Battalion, The Hampshire Regiment), to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated 18th August 1917, but to rank from the 16th July 1917.

No. 173.—George Henry Brooke Boultbee-Whall (Temporary Lieutenant, General List), to be Second Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated 12th December 1917, but to rank from the 31st January 1917.

No. 174.—The following gentleman is granted a temporary commission in the Indian Army Reserve of Officers, subject to His Majesty's approval:—

To be temporary Second Lieutenant.

James George Cattell. Dated 25th January 1918.

No. 175.—Second Lieutenant Andrew George Hume Sievwright, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed with the Directorate of Local Resources, dated 23rd January 1918.

No. 176.—The undermentioned Second Lieutenants to be temporary Lieutenants, subject to His Majesty's approval, while employed with the Directorate of Local Resources:—

Noel Vandyke Ringrow.
Vivian Horace Hoogwerf.
Stanley Vowler Guest.
} Dated 23rd January 1918.

No. 177.—Lieutenant J. F. Davis, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while employed as an Officiating Assistant Commanding Royal Engineer. Dated 4th January 1918.

No. 178.—Lieutenant H. R. C. Guise, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of General Staff Officer, 3rd grade. Dated 8th January 1918.

No. 179.—Lieutenant R. B. Gildea, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Intelligence Officer, graded as a General Staff Officer, 3rd grade. Dated 8th January 1918.

No. 180.—Lieutenant W. E. Hobday, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Staff Captain. Dated 15th January 1918.

No. 181.—In Army Department Notification No. 1796, dated the 26th October 1917, against the name of Galiston Marcar Gregory, *for* "16th October 1917" *read* "16th April 1917."

LONDON GAZETTE.

No. 182.—The following extracts are published for general information:—

Supplement dated the 21st November 1917 to the London Gazette of the 20th November 1917, pages 12085, 12086, 12088, 12090 and 12091.

War Office,
21st November 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made:—

* * * * *

CAVALRY.

* * * * *

Remt. Serv.—Dep. Commissary and Hon. Capt. A. Gale, ret. pay, Ind. Army Depts., to be a 1st Asst. Supt., *vice* Capt. A. H. Hornby, who becomes a Remt. Officer. 26th June 1917. (Substituted for the notification in the Gazette of the 9th July 1917.)

* * * * *

ARMY ORDNANCE DEPARTMENT.

The undermentioned to be actg. Ord. Officers, 2nd Cl., with the actg. ran[illegible]

* * * * *

25th July 1917.

* * * * *

Maj. and temp. Ord. Officer, 3rd Cl., B. P. S. Rooke (ret., Ind. Army). (Substituted for the notification in the Gazette of 6th Nov. 1917)

* * * * *

MEMORANDA.

Bt. Col. (tem. Brig.-Gen.) J. Hill, D.S.O., Ind. Army, A.D.C. to The KING, to be temp. Maj.-Gen. 11th Sept. 1917.

* * * * *

Labour Corps.

Lt.-Col. H. C Barnes (Ind. Army Res. of Off.) is apptd. to the Corps. 16th July 1917, retaining present seniority.

* * * *

Second Supplement dated the 22nd November 1917 to the London Gazette of the 20th November 1917, pages 12103, 12109, 12115 and 12116.

War Office,
22nd November 1917.

* * * * *

MEMORANDA.

Col. H. A. K. Jennings, C.I.E., to be temp. Brig.-Gen. whilst empld. as Dir. of Ord Stores. 23rd Nov. 1917.

* * * * *

Temp. Lt. W. G. H. Wells, A.S.C., is transfd. to Gen. List for duty with Indian Army. 9th Oct. 1917.

Temp. 2nd Lt. J. Stevenson, A.S.C., is transfd. to Gen. List as temp. Lt. for duty with Ind. Army. 27th Sept. 1917.

* * * * *

General List.

* * * * *

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

H. S. J. Lloyd, from Tank Corps. 11 Aug. 1917.

D. R. Smith, from Can. Engrs. 16 Aug. 1917.

A. K. Hillman, from M. G. C. 26 Aug. 1917.

A. V. Dagg, from Leic. R. 7 Oct. 1917.

N. K. Bell, from Suff. R. 8 Oct. 1917.

9 Oct. 1917.

F. O. Edwards, from M. G. C.

H. J. A. Simpson, from M. G. C.

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—

9 Oct. 1917.

Capt. C. W. Free, M.C., from New Zealand Mtd. Rif.

Temp. Lt. C. F. S. Nicholson, M.C., from S. Afr. Inf.

Lt. R. L. Garden, from New Zealand Cyclist Corps.

Lt. A. J. Wigley, M.C., from New Zealand Tunnelling Co.

2nd Lt. R. C. Abernethy, M.C., from New Zealand Rif. Brig.

Capt. A. W. Duncan, from Canterbury R. 10 Oct. 1917.

2nd Lt. L. T. Stick, from Newfoundland R. 11 Oct. 1917.

The undermentioned temp. 2nd Lts. to be temp. Lts. on appt. as probrs. to Ind. Army .—

A. Leeming, from Shrops. L.I. (attd.). 11 Aug. 1917.

26 Aug. 1917.

R. R. L[illegible]ood, from A. C. C.

J. F. [illegible]s, from Durh. L.I.

L. L. [illegible]ier, from R. Ir. Regt.

[illegible]thy, from Conn. Rang. 7 Oct. 1917.

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army :—

P. E. C. Francis, from R.W. Surr. R. (attd.). 10 Aug. 1917.

S. McVay, from Lan. Fus. 16 Aug. 1917.

W. Notley, M.C., from R. Innis. Fus. 16 Aug. 1917.

M. Weston, from M.G.C. 18 Aug. 1917.

25 Sept. 1917.

E. West, from Leic. R.

F. S. Corke, from Shrops. L.I.

E. A. Barden, from Suff. R. 7 Oct. 1917.

9 Oct. 1917.

H. Spuker, from M.G.C.

G. P. Chapman, from M.G.C.

R. T. Arnold, from Suff. R.

F. C. L. Neale, from M.G.C.

Temp. Capt. R. F. Martin, from R. Scots, to be temp. Lt. on appt. as prob. to Ind. Army Res. of Off. 10 Aug. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probs. to Ind. Army Res. of Off. 26 Aug. 1917 :—

N. W. Fischer, from Gord. Highrs.

F. W. Keighley, M.C., from S Wales Bord.

The undermentioned temp. 2nd Lts. to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

R. M. Hofford, from Gord. Highrs. 11 Aug. 1917.

H. F. Jeffs from Trg. Res. 12 Aug. 1917.

26 Aug. 1917.

C. L. Dunn, from R. Fus. (attd.).

C. H. Orr, from Gen. List.

H. Clendenning, from R. Ir. Rif. 7 Oct. 1917.

R. P. Brodie, from Hamps. R. 8 Sept. 1917.

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

H. Richardson, from Durh. L.I. 10 Aug. 1917.

J. W. Campbell, from R. Ir. Fus. 12 Aug. 1917.

W. H. St. J. Sloane, from M. G. C. 26 Aug. 1917.

George Royal Chappell Bancroft to be temp 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 26 Aug. 1917, (Substituted for Gaz. notification 20 Oct. 1917, incorrectly specifying date as 20 Aug. 1917)

The undermentioned cadets to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

Norman Robert Gwatkin Phillips. 25 Sept. 1917.

Robert William Murray Hay. 7 Oct. 1917.

10 Oct. 1917.

Arthur Hancock.

William Cumming Bell.

Clement John Hogbin.

William Spillett.

Arthur Edward Kingett. 11 Oct. 1917.

18 Oct. 1917.

Leonard James Cater.

Aubrey Simons Piper Parmenter.

Francis Leslie Daniel.

Thomas Francis Pearson.

Francis Charles Raymond Mills.

19 Oct. 1917.

Harold Crespo Bell.
Robert Riddell.
Francis Leopold Faddy.
Frank Chiffell Shearer.
Dixon Wallace.
Bernard Ottwell Binns.
James Cameron Blyth.
John Alexander Brewster.
Doughlas Ivan Gardiner.
Lawrence Trevillion Flower.
Edward Joseph Austen.
Harry Charles Howes.
Cedric Henchman Harrison Clubb.
Reginald Arthur Yeomans.
Claud Howard.
Michael Daly Austin Grey D Pre.

The undermentioned to be t p. 2nd Lts. on appt. as probationers to Ind. Army Res. of Off. :—

Mark John White. 26 Aug. 1917.

4 Sept. 1917.

Frederick Godfrey.
Edward William Croucher.
Percy Reginald Medwell.
Herbert James Page, 7 Oct. 1917.

8 Oct. 1917.

William George Brian.
James Kincaid.

9 Oct. 1917.

Edgar Simpson Oliver.
Reuben McCarthy Newman.
William George Webber.
Harold Simmonds.
Archibald Dargue Weir.
Jacob Fisher Davies.
Harry James John Pierce.
Jack Albert Banwell.
Alexander Thomas McKenzie. 10 Oct. 1917.

11 Oct. 1917.

Leslie Alston Margerison.
Walter Raymond Jacks.

* * * * *

Third Supplement dated the 23rd November 1917 to the London Gazette of the 20th November 1917, pages 12123 and 12132.

War Office,
23rd November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF :—

The undermentioned appts. are made :—

* * * *

General List.

Temp. Lt. J. Hunter, from M. G. C., to be temp. Lt. on appt. as probr. to Ind. Army 26 Aug. 1917.

The undermentioned to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off. 25 Sept. 1917 :—

Temp. 2nd Lt. B. McCall, from Border R.

Temp. Lt. R. G. Cooper, from R. Ir. Fus.

Temp. 2nd Lt. J. G. Watson, from Essex R. (attd.). 9th Oct. 1917.

The undermentioned Cadets to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off.

19 Oct. 1917.

Albert John Harvey.

Ronald Wynne Oliphant.

* * * * *

Supplement dated the 24th November 1917 to the London Gazette of the 23rd November 1917 pages 12281, 12282 and 12283.

War Office,
24th November, 1917.

INFANTRY.

* * * * *

Training Reserve.

Maj. J. C. Keown (ret., Ind. Army) ceases to be empld. with a Bn. 13 Nov. 1917.

* * * * *

General List.

The undermentioned to be temporary Lts. on appt. as probrs. to Ind. Army :—

Temp. Lt. A. J. Dyer, from Essex R. (attd.). 10 Aug. 1917.

Temp. Capt. J. P. MacQ. Mottram (Lt., Res. of Off.), from Ches. R. (attd.). 11th Aug. 1917.

Temp. Lt. D. Russell, from R. W. Kent R. (attd.). 7th Oct. 1917.

Temp. Lt. J. Currie, from Arg. & Suth'd Highrs. (attd.), to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 9th Oct. 1917.

The undermentioned temp. 2nd Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

H. McKinstry. 7 Oct. 1917.

N. C. Allen, from Lan. Fus. 9 Oct. 1917.

Temp. Lt. V. E. Owen, from actg. Capt., Trg. Res., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 2 Sept. 1917.

Temp. Lt. C. H. Mack, from R. Ir. Fus., to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 25 Sept. 1917.

The undermentioned temp. 2nd Lts. to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Off.:—

F. S. Meeks, f om actg. Lt., Trg. Res. 10 Aug. 1917.

25 Sept. 1917.

W. E. Skinner, Midd'x R.

W. C. Collinge, from Lanc. R. (attd.).

J. H. N. Gower, from Notts. & Derby. R. (attd.). 5 Oct. 1917.

V. de la M. Hurst, from R. Suss. R. 7 Oct. 1917.

9 Oct. 1917.

J. H. Jones, from R. W. Fus.

H. J. Macartney, from L'pool R. (attd.).

J. M. Gordon, from Sea. Highrs.

11 Oct. 1917.

G. E. Ingman, from K. R. Rif. C. (attd.).
W. J. G. Wiley, from K. O. Sco. Bord. (attd.).
W. N. Cave Allan, fr m K. O. Sco. Bord.
J. W. Reynolds, from Welsh R.

* * * * *

Second Supplement dated the 26th November 1917 to the London Gazette of the 23rd November 1917, pages 12297, 12298, 12302, 12303 and 12306.

War Office,
26th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * * *

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as a Staff Lt., 1st Cl.)—Lt.-Col. G L. Holland, M.V.O., Ind. Army. 7th Nov. 1917.

(Graded for purposes of pay as a Staff Lt., 2nd Cl.)—Col. F. B. W. Richardson, Ind. Army, relinquishes his appt. 2nd Nov. 1917.

* * * * * *

THE ARMY SERV E CORPS.

Capt. J. B. Stubbs is secd. on appt. as a probationer for Ind. Army 11th Oct. 1917.

* * * * * *

MEMORANDA.

* * * * * *

Bt. Col. (temp. Brig.-Gen.) R. A. Cassels, Ind Army, retains his temp. rank whilst empld. as a Brig. Comdr. 14th Nov. 1917.

* * * * * *

General List.

* * * *

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—
Temp. Lt. F. Farmenter, from Bord. R. (attd.). 26 Aug. 1917.
Temp. Lt. W. R. Laird, from Arg. & Suth'd Highrs. 8 Sept. 1917.

25 Sept. 1917.

Temp. Capt. C. A. Peak, from E. Lan. R. (attd.).
Temp. Lt. W. M. Martin, from Notts. and Derby. R. (attd.).

* * * * *

Fifth Supplement dated the 27th November 1917 to the London Gazette of the 23rd November 1917, pages 12334, 12338 and 12341.

War Office,
27th November, 1917.

* * * * *

MEMORANDA.

* * * * *

Temp. Lt. A. G. C. Curtis, A.S.C., is transfd. to Gen. List for duty with Ind. Army. 26th July 1917.

Temp. Lt. W. A. H. Brady, R. Fus., is transfd. to Gen. List for service with Ind. Army (on prob.). 30th Aug. 1917.

* * * * *

General List.

Temp. Capt. P. C. Kinns, from Trg. Re ., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 11th Oct. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

T. J. Comerford, from R. Ir. Rif. 26 Aug. 1917.

A. H. Booth from Trg. Res. 7th Oct. 1917.

Temp. Lt. S. Evans, M.C., from S. Wales Bord., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 9 Oct. 1917.

* * * * *

Supplement dated the 28th November 1917 to the London Gazette of the 27th November 1917, pages 12457, 12458 and 12465.

War Office,
28th November, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

The undermentioned temp. appts. are made :—

G.S.O., 1st Grade.—Maj. C. L. Storr, Ind. Inf., from the 2nd grade, and to be temp. Lt.-Col. whilst empld. as Asst. Sec., Comm. of Imp. Def. 30th Oct. 1917.

* * * * *

General List.

Temp. Capt. H. C. Watts, from Notts. & Derby. R., to be temp. Lt. on appt. as probr. to Ind. Army. 7 Oct. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

R. M. Hewitt, from L'pool R. 10 Aug. 1917.

A. Schneider, from R. Lanc. R. 25 Sept. 1917.

L. N. Douglas, from R. Fus. 7 Oct. 1917.

A. E. Phelps, from Linc. R. 9 Oct. 1917.

Temp. 2nd Lt. A. F. F. Thomas, from Spec. List, to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 26 Aug. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Offrs.:—

9 Oct. 1917.

R. S. England, from Manch. R.

H. Mackenzie-Rogan, from Midd'x R.

W. Peel, from Midd'x R. 17 Oct. 1917.

Temp. 2nd Lt. A. Joyes, from Leic. R., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 9 Aug. 1917.

Clifford Rose to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 26 Aug. 1917.

* * * * *

Second Supplement dated the 28th November 1917 to the London Gazette of the 27th November 1917, pages 12477, 12478, 12482, 12483, 12484 and 12490.

War Office,
28th November, 1917.

The Secretary of State for War has received the following despatch from Lieutenant General G. F. Milne, C.B., D.S.O., Commanding-in-Chief, British Salonika Force :—

General Headquarters,
British Salonika Force,
25th October, 1917.

My Lord,—

I have the honour to submit herewith a list of the names of the Officers, Warrant Officers, Non-Commissioned Officers, Men and Nursing Staff, whose services I desire to bring to your Lordship's notice for gallant conduct and distinguished services rendered during the past six months.

I have the honour to be,
My Lord,
Your Lordship's most obedient Servant,
G. F. MILNE,
Lieutenant-General,
Commanding-in-Chief,
British Salonika Force.

* * * * *

STAFF.

* * * * *

Gray, Lt.-Col. (temp. Brig.-Gen.) F. W. B., C.M.G., D.S.O., Ind. Army.

* * * * *

ROYAL WEST SURREY REGIMENT.

Hitchins, Lt.-Col. and Bt. Col. C. H. M., ret. Ind. Army.

* * * * *

SOUTH WALES BORDERERS.

Bodenham, Temp. Lt. A. (since transferred to Ind. Army).

* * * * *

NORTH LANCASHIRE REGIMENT.

Beckett, Lt.-Col. W. T. C. (late Lt.-Col., Ind. Vols.).

* * * * *

INDIAN ARMY.

ROYAL GARRISON ARTILLERY.

Fazal Din, No. 515 Havildar.
Kala Singh, No. 489 Havildar.

INDIAN FIELD POSTS.

Gi[illegible]spie, Asst. Commy. and Hon. Lt. A.

TRANSPORT CORPS.

Kennedy, Capt. E. E.

BHARATPUR IMPERIAL SERVICE TROOPS.

Ganpat Singh, No. 688 Daffadar.
Chand Khan, No. 671 Driver.
Surkha, No 855 Lce.-Daffadar.

INDORE IMPERIAL SERVICE TROOPS.

Khan, Risalda Wali Mahomed.
Moladad Khan, Veterinary Surgeon.
Abdul Latif, No. 20 Qrmr.-Duffadar.
Bane Singh, No. 9 Kot-Daffadar.
Nabi Baksh, No. 14 Farrier-Maj.

MULE CORPS.

Sargent, Maj. A. E. E., D.S.O., M.C.
Abdul Jaheel, No. 1338 Lce.-Naik.
Michael, No. 1253 Lce.-Naik.
Mohmin Shah, No. 1383 Driver.
Roshan Khan, No. 501 Qrmr.-Daffadar.
Samander, No. 938 Lce.-Naik.

SUPPLY AND TRANSPORT CORPS.

Cooper, Staff Serjt. (local Sub-Condr.) H
Ali Marid, No. 508 Kot-Daffadar.
Fazal Khan, No. 474 Driver.
Khul Ahmed, No. 1408 Kot-Daffadar.

INDIAN MEDICAL SERVICE.

Singh Bachint, No. 1252 2nd Class Sub-Asst. Surgeon.
Gurung Pahlwan, No. 1409 Rifleman Ward Orderly (actg. Pack Store Havildar).

Third Supplement dated the 29th November 1917 to the London Gazette of the 27th November 1917, pages 12495, 12497 and 12498.

War Office,
29th November, 1917.

REGULAR FORCES.

INFANTRY.

*　　*　　*　　*　　*

Garrison Battalions.

R. War R.

Lt.-Col. P. W. Purdon, C.M.G. (Ind. Army), vacates the comd. of a Bn. 24 Sept 1917.

*　　*　　*　　*　　*

General List.

*　　*　　*　　*　　*

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

G. T. Uff, from M. G. C. 26 Aug. 1917.

C. W. Cooke, from A. Cyclist Corps. 14 Oct. 1917.

Temp. 2nd Lt. H. S. Jeffs, from Trg. Res., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 12 Aug. 1917.

Sub-Lt. K. D. Marsland (R. Naval Div.) to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 25 Sept. 1917.

Horace Le Geyt Gasper to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 6 Nov. 1917.

* * * *

Fifth Supplement dated the 30th November 1917 to the London Gazette of the 27th November 1917, pages 12527, 12528, 12534, 12535 and 12536.

War Office,
30th November 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :--

* * * * * *

A. G.'s AND Q. M. G.'s STAFF.

* * * * *

D. A. Q. M. Gs.--

* * * * * *

13th Aug. 1917.

Maj. D. H. Powell, D.S.O., M.C., Ind. Army, *vice* temp. Maj. (temp. Lt.-Col.) R. B. Turner, D.S.O., Defence Forces of the Union of S. Afr.

* * * * * *

ATTACHED TO HD.-QR. UNITS.

* * * * * *

Staff Capts.—2nd Lt. A. Campbell, Ind. Army Res. of Off., and to be temp. Capt. whilst so empld. 1st Aug. 1917.

* * * * * *

INFANTRY.

* * * * * *

Arg. & Suth'd Highrs.

Lt. A. H. G. Campbell, from Ind. Army Res. of Off., to be temp. Lt. (attd.). 7 Mar. 1917, with seniority 19 Apr. 1916. (Substituted for Gaz. notification 23 Mar. 1917.)

* * * * * *

Infantry Battalions.

* * * * * *

Lt.-Col. R. H. Dewing (ret., Ind. Army), from Trg. Res., to comd. a Bn. 4 July 1917.

* * * * * *

General List.

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—

Temp. Capt. J. W. Young, from a Serv. Bn., Midd'x R. 11 Oct. 1917.

Temp. Lt. J. C. Hartle, from M. G. C. 26 July 1917.

Temp. Lt. S. D. Webb, M. C., from a Serv. Bn., Bord. R. 16 Aug. 1917.

Temp. Lt. G. R. Fleming, from Sco. Rif. (attd.). 11 Oct. 1917.

Temp. 2nd Lt. T. C. Stuart, from Gord. Highrs. (attd.). 10 Oct. 1917

Temp. 2nd Lt. A. H. G. Campbell resigns his commission on appt. to Ind. Army Res. of Off. 26th July 1915.

* * * * *

PROMOTIONS.

No. 183.—The following acting promotion is made, subject to His Majesty's approval :—

Royal Garrison Artillery.

Captain E. G. Campbell to be acting Major while commanding a battery of Indian Mountain Artillery. Dated 28th November 1917, *vice* Major (acting Lieutenant-Colonel) P. H. Climo transferred with effect from 18th November 1917.

GARRISON BATTALIONS.

Infantry.

No. 184.—The following acting promotion is made, subject to His Majesty's approval :—

The Oxfordshire and Buckinghamshire Light Infantry.

Second Lieutenant G. F. Orchard to be acting Captain (with pay and allowances as a Lieutenant) while holding the appointment of Adjutant. Dated 1st November 1917.

REGULAR FORCES.

Infantry.

No. 185.—The following grants and relinquishment of acting rank are notified, subject to His Majesty's approval :—

The Duke of Wellington's (West Riding Regiment).

Lieutenant St. J. T. Faulkner to be acting Captain while commanding a company. Dated 17th February 1917 to fill an existing vacancy.

Second Lieutenant J. A. Hoffman to be acting Captain while commanding a company. Dated 12th September 1917, *vice* Lieutenant (temporary Captain) G. T. Fleming transferred with effect from 29th August 1917.

Second Lieutenant (acting Captain) J. A. Hoffman relinquishes his acting rank on ceasing to command a company. Dated 4th October 1917.

Lieutenant W. G. Baker to be acting Captain while commanding a company. Dated 19th October 1917, *vice* Second Lieutenant (acting Captain) J. A. Hoffman relinquished his acting rank with effect from 4th October 1917.

Second Lieutenant J. A Hoffman to be acting Captain while commanding a company. Dated 24th November 1917, *vice* Lieutenant (temporary Captain) M. E. Crane granted sick leave in India with effect from 9th November 1917.

INDIAN ARMY.

No. 186.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

30th December 1917.

Edward O'Brien, Supernumerary List.

Captains to be Majors.

22nd October 1917.

Francis William Joseph Paterson, M.C., 66th Punjabis.

21st January 1918.

William Robert Clavey Griffith, M.C., 2nd Queen Victoria's Own Rajput Light Infantry.

Stanley van Buren Laing, M.C., 76th Punjabis.

John North Dalrymple Dick-Lauder, 16th Cavalry.

John Gage Lecky, 119th Infantry (The Mooltan Regiment).

Geoffrey Howson, M.C., 4th Cavalry.

Frederic Baring Leman, 86th Carnatic Infantry.

Oswald Harvey Radford, 57th Wilde's Rifles (Frontier Force).

Thomas William Kirkwood, 17th Cavalry.

Roger Edward Harenc, 4th Cavalry.

Lieutenant to be Captain.

14th January 1918.

Trevor Gordon Lewis, 10th Jats.

Second Lieutenants to be Lieutenants.

13th March 1916.

Noel Hugh-Jones, attached 54th Sikhs (Frontier Force).

20th April 1916.

Cyril Drummond Le Gros Clark, attached 33rd Cavalry (Frontier Force).

28th April 1916.

Kenneth Sayce Morgan, attached 2nd Battalion, 34th Sikh Pioneers.

15th August 1916.

Hugh Jack Melville, attached 22nd Cavalry (Frontier Force).

17th October 1916.

Noel Edward Campbell Hemsworth, attached 29th Punjabis.

29th October 1916.

Hugh Featherstone Cameron Cannell, attached 1st Duke of York's Own Lancers (Skinner's Horse).

27th December 1916.

James Wallace Partridge, attached 95th Russell's Infantry.

3rd January 1917.

John Alexander Finlay, attached 15th Ludhiana Sikhs.

20th May 1917.

Alfred Tennyson Oates, attached 5th Cavalry.

29th June 1917.

Richard D'Oyly-Hughes, attached 1st King George's Own Gurkha Rifles (The Malaun Regiment).

11th September 1917.

Harry Claude Champion, attached 7th Hariana Lancers.

14th November 1917.

Claude Bertram Pecker, attached 25th Cavalry (Frontier Force).
Gilbert George Davis, attached 40th Pathans.

18th January 1918.

Charles Ogilvie Forth, attached 2nd Battalion, 34th Sikh Pioneers.

No. 187.—Lieutenant Harold John Hasler, attached, 121st Pioneers, will have seniority in the rank of Lieutenant from the 16th July 1916.

No. 188.—Lieutenant Lancelot James Humby, attached, 32nd Sikh Pioneers, will have seniority in the rank of Lieutenant from the 28th August 1916.

No. 189.—The following acting promotions are made, subject to His Majesty's approval:—

1st King George's Own Sappers and Miners.

Lieu[illegible]ant J. C. Allan, Indian Army Reserve of Officers, is granted, subject to His Ma[illegible]proval, the acting rank of Captain while commanding a company. Dated [illegible]mber 1917, *vice* Lieutenant P. W. Craker, Indian Army Reserve of Officers, vacated effect from 11th November 1917.

4th Cavalry.

Second Lieutenant F. W. Harland, London Yeomanry, attached, to be acting Captain while commanding a squadron. Dated 21st August 1917, *vice* Lieutenant-Colonel F. V. Smith vacated with effect from the 6th August 1917.

17th Cavalry.

Lieutenant R. G. Cazalet, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 2nd November 1917, *vice* Captain J. A. W. Foottit vacated with effect from the 18th October 1917.

28th Light Cavalry.

Major (acting Lieutenant-Colonel) W. G. B. I. Hawley relinquishes his acting rank on ceasing to command a regiment. Dated 17th December 1917.

29th Punjabis.

Lieutenant (acting Captain) C. H. W. Clifford, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 3rd December 1917.

2nd Battalion, 39th Garhwal Rifles.

Captain (acting Lieutenant-Colonel) E. R. P. Berryman reverts to acting Major on ceasing to command a battalion. Dated 12th December 1917.

Captain (acting Major) R. B. Dent, 1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles, attached, relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 12th December 1917.

Lieutenant (acting Captain) R. B. E. Upton, 1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment), attached, relinquishes his acting rank on ceasing to command a company. Dated 12th December 1917.

49th Bengalis.

Lieutenant (acting Captain) B. L. S. Smith, 126th Baluchistan Infantry, attached, relinquishes his acting rank on ceasing to command a company. Dated 14th December 1917.

54th Sikhs (Frontier Force).

Major C. F. Woodward to be acting Lieutenant-Colonel while commanding a battalion. Dated 8th November 1917, *vice* Lieutenant-Colonel W. F. Bainbridge, C.M.G., D.S.O., appointed General Staff Officer, 1st grade, with effect from the 24th October 1917.

Lieutenant N. Hugh-Jones, attached, to be acting Captain while commanding a company. Dated 25th October 1917, *vice* Captain S. R. Shirley, M. C., vacated with effect from the 10th October 1917.

Lieutenant B. C. Taylor, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 8th November 1917 to 9th December 1917, inclusive, *vice* Major C. F. Woodward appointed temporary Commandant with effect from the 24th October 1917.

67th Punjabis.

Lieutenant E. Curnow, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 27th November 1917.

74th Punjabis.

Lieutenant (acting Captain) T. W. Manning, The Norfolk Regiment, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st January 1918.

84th Punjabis.

Lieutenant J. O. F. Maurice, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 15th November 1917.

96th Berar Infantry.

Lieutenant (acting Captain) T. D. Nugent, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. D[illegible] 9th December 1917.

102nd King Edward's Own Grenadiers.

Major (acting Lieutenant-Colonel) C. P. F. Warton relinquishes his [illegible] ceasing to command a battalion. Dated 11th December 1917.

Lieutenant (acting Captain) J. A. Rogerson, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 11th December 1917.

106th Hazara Pioneers.

Lieutenant E. R. Greer, 4th (Denbighshire) Battalion, The Royal Welsh Fusiliers, attached, to be acting Captain while commanding a company. Dated 28th August 1917 to 31st October 1917, inclusive, *vice* Captain H. Blackwell vacated with effect from the 13th August 1917.

Lieutenant J. L. Woollam, attached, to be acting Captain while commanding a company. Dated 28th August 1917 to 20th September 1917, inclusive, *vice* Captain L. E. Lang vacated with effect from the 13th August 1917.

Captain (acting Major) H. G. Turner relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 26th November 1917.

109th Infantry.

Lieutenant D. H. Ellison, 95th Russell's Infantry, attached, to be acting Captain while commanding a company. Dated 5th January 1918, *vice* Captain J. McK. Anderson vacated with effect from the 21st December 1917.

3rd Battalion, 124th Baluchistan Infantry.

Lieutenant J. M. S. Gardner, attached, to be acting Captain while commanding a company. Dated 17th January 1918, *vice* Captain J. S. H. Ring vacated with effect from the 2nd January 1918.

125th Napier's Rifles.

Lieutenant R. Chouler, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 21st November 1917.

2nd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Major A. E. Jewett, 1st Battalion, 8th Gurkha Rifles, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 3rd December 1917, *vice* Lieutenant-Colonel A. B. Tillard, D.S.O., vacated with effect from the 18th November 1918.

1st Battalion, 8th Gurkha Rifles.

Lieutenant (acting Captain) A. F. Dobbs, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 30th October 1917.

Lieutenant A. F. Dobbs, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 14th November 1917.

INDIAN SIGNAL SERVICE.

No. 3 Wireless Signal Squadron.

No. 190.—Second Lieutenant G. C. Henry, General List, is granted, subject to His Majesty's approval, the acting rank of Captain on appointment to command a troop. Dated 28th December 1917, *vice* acting Captain W. S. Morse vacated with effect from the 12th December 1917.

ARMY RESERVES.

No. 191.—The following promotions are made, subject to His Majesty's approval :—

Lieutenants to be Captains.

Guy Rooker. Dated 1st November 1917.

Henry Malkin Hance, D.S.O., M. C. Dated 13th January 1918.

SUPPLY AND TRANSPORT CORPS

Amalgamated List.

No. 1[illegible].—Army Department Notification No. 858, dated the 1st June 1917, notifying the reduct[illegible]o the ranks of Sub-Conductor George Hampton Crosse, Amalgamated List, is hereby [illegible]ncelled. Sub-Conductor Henry Arthur James Hurley, whose promotion to that rank [illegible]etted in the above quoted Notification, will be borne supernumerary to establish-[illegible]bed.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 193.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar-Major Mansur Khan, *Sardar Bahadur,* 55th Coke's Rifles (F. F.). Dated 1st September 1917.

No. 194.—The following direct appointment is made :—

Special Coorg Company, attached 75th Carnatic Infantry.

Kodandra Iyanna to be temporary Subadar, with effect from the 28th October 1917; to complete the establishment.

No. 195.—The following promotions are made :—

4th Cavalry.

Dafadar Ghafur Khan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

27th Light Cavalry.

Ressaidar Yakub Khan to be Risaldar and Jemadar Raghubir Singh to be Ressaidar with effect from the 1st December 1917; the latter officer to be antedated without pay and allowances to the 29th September 1917, next below Gainda Singh; to complete the establishment.

31st Duke of Connaught's Own Lancers.

Kot-Dafadar Bhanwar Singh to be Jemadar, with effect from the 18th August 1917, Kot-Dafadar Baba Rao Ghorpade to be Jemadar, with effect from the 9th November 1917, Dafadar Jagdeo Singh to be Jemadar, with effect from the 3rd December 1917, and Kot-Dafadar Maruti Rao Ghorse to be Jemadar, with effect from the 2nd January 1918; to complete the establishment.

35th Scinde Horse.

Jemadar Ahmad Baksh to be Ressaidar, with effect from the 4th October 1917; to complete the establishment.

37th Lancers (Baluch Horse).

Risaldar Saiyid Muhsin Shah to be Risaldar-Major, Ressaidar Narayan Singh to be Risaldar, Jemadar Hukam Singh to be Ressaidar and Kot-Dafadar Hari Singh to be Jemadar, with effect from the 1st January 1918; *vice* Natha Singh, *Sardar Bahadur,* transferred to the pension establishment.

2nd Queen Victoria's Own Sappers and Miners.

Havildar Ramasami to be Jemadar, with effect from the 14th July 1917; to complete the establishment.

Punjab Brigade Signal Section.

Naik Munir Khan to be Jemadar, with effect from the 1st December 1917; to complete the establishment.

No. 2 Indian Machine Gun Company.

Havildar Akram Khan (84th Punjabis) to be Jemadar, with effect from the 14th August 1917; and to remain seconded.

1st Brahmans.

Havildars Ramadhar Misr, Balkaran Tewari, Pragnarain Awasthi, Ramsohan Tewari, Shiuratan Dube and Havildar-Major Sitladin Misr to be Jemadars, with effect from the 27th December 1917; to complete the establishment.

1st Battalion, 2nd Queen Victoria's Own Rajput Light Infantry.

Havildar Rohtan Singh to be Jemadar with effect from the 1st January 1918; to complete the establishment.

11th Rajputs.

Jemadar Harakh Bahadur Singh to be Subadar, Havildars Pahlad Singh, Surajbali Singh, Bhawanibakhsh Singh, Jagannath Singh and Brijbhukhan Singh to be Jemadars, with effect from the 6th September 1917; to complete the establishment.

2nd Battalion, 18th Infantry.

Havildar-Major Ata Muhammad Khan and Colour-Havildar Muhammad [illegible] be Jemadars, with effect from the 1st December 1917; to complete the establishme[illegible]

1st Battalion, 21st Punjabis.

Jemadar Bhag Singh to be Subadar, with effect from the 14th December 1917, Havildar Isar Singh to be Jemadar, with effect from the 12th December 1917, Havildar Dalel Singh to be Jemadar, with effect from the 14th December 1917, and Havildar Hakim Singh to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

1st Battalion, 23rd Sikh Pioneers.

Jemadar Basawa Singh to be Subadar, with effect from the 7th December 1917, Havildar Hira Singh to be Jemadar, with effect from the 6th September 1917; Havildars Kishan Singh, Kehar Singh and Dewa Singh to be Jemadars, with effect from the 1st December 1917, Havildars Mit Singh and Surain Singh to be Jemadars, with effect from the 7th December 1917; to complete the establishment.

2nd Battalion, 25th Pun abis.

Jemadars Dhani Ram, Jalal Din, Prem Singh, Jiwan Singh, Miran Bakhsh and Makhano Khan to be Subadars, Colour-Havildars Bhagwan Singh (I), Bhagwan Singh (II) and Kajir Khan and Havildars Chatar Singh, Shah Sawar and Nadir Khan to be Jemadars, with effect from the 1st November 1917; to complete the establishment.

30th Punjabis.

Jemadar Karam Dad to be Subadar, with effect from the 2nd November 1917, Jemadar Jamit Singh to be Subadar, with effect from the 13th November 1917, Havildar Ralla Singh (29th Punjabis) to be Jemadar, with effect from the 19th October 1917, Havildar Muhammad Khan to be Jemadar, with effect from the 2nd November 1917; and Havildar Fazal Husain to be Jemadar, with effect from the 3rd November 1917; to complete the establishment.

1st Battalion, 35th Sikhs.

Colour-Havildar Punjab Singh to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

3rd Battalion, 39th Garhwal Rifles.

Jemadars Man Sing Rawat and Bakhtwar Sing Rawat to be Subadars, with effect from the 30th November 1917, Havildar Mangal Sing Bisht to be Jemadar, with effect from the 8th August 1917, Havildars Jwala Sing Mahar, Har Sing Rawat, Mastu Sing Rawat, Bhup Sing Chauhan to be Jemadars, with effect from the 30th November 1917; to complete the establishment.

2nd Battalion, 43rd Erinpura Regiment.

Jemadar Harnarain to be Subadar and Havildar Kehar Singh to be Jemadar, with effect from the 13th December 1917; to complete the establishment.

58th Vaughan's Rifles (Frontier Force).

Havildar Mirza Khan (55th Coke's Rifles, Frontier Force) to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

74th Punjabis.

Jemadar Fateh Muhammad to be Subadar, with effect from the 1st July 1917; *vice* Kashmira Singh, transferred to the pension establishment.

Havildars Abdul Ghafur, Rahim Ali, Rahmat Khan and Naik Habib Khan to be Jemadars, with effect from the 15th December 1917; to complete the establishment.

98th Infantry.

Subadar Jiya Ram to be Subadar-Major, with effect from the 1st January 1918; *vice* Ahmad Bakhsh transferred to the pension establishment.

Colour-Havildar Shiu Lad Singh to be Jemadar, with effect from the 19th June 1917, Colour-Havildar Het Ram to be Jemadar, with effect from the 22nd June 1917, Havildar Khub Ram to be Jemadar, with effect from the 2nd November 1917, Havildar Gokal Singh to be Jemadar, with effect from the 3rd December 1917 and Colour-Havildar Abdul Razaq Khan to be Jemadar, with effect from the 14th December 1917; to complete the establishment.

99th Deccan Infantry.

Je[illegible] ara Singh to be Subadar and Colour-Havildar Harphul to be Jemadar, with [illegible]h August 1917; to complete the establishment.

104th Wellesley's Rifles.

Jemadars Lal Singh, Bahadur Singh and Bhogat Ram to be Subadars, Havildars Budhe Shah, Mana Ram and Hira Ram to be Jemadars, with effect from the 4th July 1917; to complete the establishment.

108th Infantry.

Jemadar Abdulla Khan to be Subadar, with effect from the 20th October 1917, Jemadar Mubarak Ali to be Subadar, with effect from the 22nd October 1917, and Colour-Havildar Muhammad Hanif to be Jemadar, with effect from the 20th October 1917; to complete the establishment.

117th Mahrattas.

Jemadar Vishnu Aire to be Subadar, with effect from the 1st November 1917; *vice* Arjun Kandarkar transferred to the pension establishment. Colour-Havildar Jahangir Khan, Havildars Sakha Ram Patole, Wasudeo Kadam, Mahadeo Bhosle, Bhiwa Mhapdi, Shaikh Usman and Dema Parab to be Jemadars, with effect from the 1st October 1917; to complete the establishment.

2nd Battalion, 119th Infnatry (The Mooltan Regiment).

Jemadars Chanda Singh, Sardara and Shaikh Wali Muhammad to be Subadars, Havildars Muhammad Shafi, Lal Singh, Khurshed Khan, Ghulam Ali Khan, Lumba Rawat and Panna Rawat to be Jemadars, with effect from the 5th June 1917; to complete the establishment.

3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Havildar Nur Ahmad to be Jemadar, with effect from the 24th December 1917; to complete the establishment.

2nd Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Colour-Havildar Rup Sing Thapa to be Jemadar, with effect from the 24th November 1917; to complete the establishment.

1st Battalion, 4th Gurkha Rifles.

Jemadar Ramkishan Dura to be Subadar, Havildar-Major Harimard Rana and Havildar Jitman Gurung to be Jemadars, with effect from the 1st January 1918; to complete the establishment.

16th Rajputs (The Lucknow Regiment).

No. 196.—The date of the promotion of Subadar Mahadeo Singh (1) as published in Army Department Notification No. 1434, dated 31st August 1916, is antedated without pay and allowances to the 15th August 1915.

18th Infantry.

No. 197.—The date of the promotion of Jemadar Faiz Muhammad Khan as published in Army Department Notification No. 829, dated 21st July 1917, is antedated without pay and allowances to the 16th March 1916.

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No. 198.—The undermentioned officers of the Indian Army Reserve, on admission to the Cadet College, Quetta, are permitted to resign the service, subject to His Majesty's approval:—

Second Lieutenant Edward Skinner Simpson. Dated 25th December 19[illegible].

Lieutenant George Darrel Peal. Dated 12th January 1918.

RETIREMENTS.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 199.—The undermentioned departmental officer with honorary rank is transferred to the pension establishment with effect from the date specified :—

Deputy Commissary and honorary Captain George Frederick John Caldecourt, Assistant Engineer, Public Works Department, Burma—3rd January 1918.

ORDNANCE DEPARTMENT.

No. 200.—Conductor George Henry Asbury, Ordnance Department, Northern Army, is transferred, under the provisions of paragraph 382 A, Army Regulations, India, Volume II, to the pension establishment with effect from 25th January 1918.

REWARDS.

No. 201.—With the approval of the Right Honourable the Secretary of State for India, the Governor General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the undermentioned warrant officer for services rendered in the field during the war :—

Ordnance Department (Northern Army).

Conductor Vincent Norman Strickland (since deceased) to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval; with effect from the 9th May 1917.

No. 202.—In Army Department Notification No. 2049, dated the 30th November 1917, under "Soldier Clerks" *for* "Lance-Serjeant A. H. Hemingway" *read* "Serjeant A. H. Hemingway".

ORDER OF BRITISH INDIA.

No. 203.—The Governor General in Council is pleased to sanction the admission of the undermentioned senior sub-assistant surgeon to the Order of British India with effect from the date noted :—

To the 2nd class with the title of "Bahadur".

1st Class Senior Sub-Assistant Surgeon Shaikh Hussain Ali, Indian Subordinate Medical Department, Bengal Establishment, *vice* 1st Class Senior Sub-Assistant Surgeon Shaikh Kabirud-din, "*Khan Bahadur*", "*Bahadur*", Bengal Establishment, deceased, with effect from the 11th May 1917.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

United Provinces Horse.

2nd (Northern) Regiment.

No. 204.—Lieutenant-Colonel John Hope Simpson, C.I.E. (Supernumerary List), resigns his commission. Dated the 31st March 1917.

Surgeon-Lieutenant Guy Theodore Wrench, M.D. (Lond.), L.R.C.P. (Lond.), M.R.C.S. (Eng.), resigns his commission. Dated the 31st March 1917.

Second Lieutenant James Clark resigns his commission. Dated the 31st March 1917.

Eastern Bengal Volunteer Rifles.

No. 20[illegible]—[illegible]ptain George Morgan (Supernumerary List), resigns his commission. Dated the 31[illegible]ch 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 25th January 1918.

LONDON GAZETTE.

No. 7.—The following extract is published for general information :—

Third Supplement dated the 4th December 1917 to the London Gazette of the 30th November 1917, pages 12661 and 12667.

War Office,
4th December 1917.

* * * * *

MEMORANDA.

* * * * *

The name of temp. Lt. Thomas Smith is as now described, and not as in the Gazette of 23rd Dec. 1916.

* * * * *

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Delhi, the 22nd January 1918.

No. 592-F.-17.—In pursuance of sub-section 1 of section 135 of the Indian Railways Act, 1890 (IX of 1890), and in continuation of the notification of the Government of India in the Railway Department, No. 225, dated the 24th August 1911, the Governor General in Council is pleased to declare that the administration of the East Indian Railway shall be liable to pay, in aid of the funds of the local authorities set out in the Schedule hereto annexed, the taxes specified against each in the second column thereof.

Schedule.

Local authorities.	Taxes.
1	2
Topechanchi Rural Police unit	Rural Police Tax.
Jharia Rural Police unit	Rural Police Tax.

Simla, the 23rd January 1918.

No. 46-T.-17.—In exercise of the power conferred by section 146 of [illegible] Indian Railways Act, 1890 (IX of 1890), the Governor-General in Council is pleased to [illegible] Notification No. 241, dated the 23rd September 1914, extending to the Matheran St[illegible] provisions of the said Act, with the exception of section 135,

The 24th January 1918.

No. 208-T.-17.—In exercise of the powers conferred by section 6 of the Freight (Railway and Inland Steam Vessel) Tax Act, 1917 (XIII of 1917), the Governor General in Council is pleased to exempt from the tax imposed under the said Act, coke recognised by railway or inland steam vessel which has been brought to the place of reconsignment by inland steam vessel or railway respectively.

Delhi, the 24th January 1918.

No. 534-F.-17.—In pursuance of section 135 of the Indian Railways Act, 1890 (IX of 1890) and in supersession of the last item of the schedule attached to the Government of India, Railway Department (Railway Board), Notification No. 121, dated 13th May 1914, the Governor General in Council is pleased to declare that the Administration of the Great Indian Peninsula Railway shall be liable to pay, in aid of the funds of the local authority set out in the schedule hereto annexed, the tax specified in the second column thereof.

Schedule.

Local authority.	Tax.
1	2
Auraya Municipality	Tax on circumstances and property.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 21st January 1918.

No. E.-165.—Mr. C. S. Baldwin, Extra Assistant Conservator of Forests, Burma, was employed as Assistant Controller (Timber Supplies), Burma, from the 4th June 1917 to the 18th October 1917 both days inclusive.

The 23rd January 1918.

No. E.-295.—Mr. C. Radmore, an Assistant Engineer under the Great Indian Peninsula Railway, is appointed Assistant Controller (Timber Supplies), Bombay, with effect from the 17th December 1917.

The 24th January 1918.

No. E.-55.—The following officers have been appointed Assistant Controllers (Stores), Bombay, with effect from the date noted against each :—

Lieutenant L. C. Simpson . . . . . 5th December 1917.
Lieutenant A. J. Gibbons . . . . . 15th December 1917.
Mr. J. Escot-Bowder . . . . . . 1st January 1918.

No. E.-56.—The services of Mr. E. M. Hodgson, Deputy Controller (Timber Supplies), Bombay, were replaced at the disposal of the Government of Bombay with effect from the 4th January 1918.

The 25th January 1918.

No. E.-451.—Mr. W. B. Shewan is appointed Deputy Controller (Hides), Cawnpore, with effect from the 28th January 1918.

T. RYAN,
Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 24th January 1918, based on the Indian Daily Weather Reports of the period.

1. The depression from the west, referred to in last week's report, occasioned light snow in the western Himalayas and disappeared. Another disturbance showed itself in Rajputana on the 22nd and caused widespread rain in the east Punjab, the west of the United Provinces and the adjacent districts of Rajputana. Conditions were disturbed near Ceylon at the end of the week and nearly general light rain fell in the extreme south of the Peninsula. Only isolated falls of rain occurred in the remainder of the country.

2. *Burma.*—Weather was dry.

Northeast India, including Orissa.—There were light local falls of rain.

The United Provinces, Central India and the Central Provinces.—Nearly general rain fell in the west of the United Provinces on the 22nd. A few falls were reported from the Central Provinces.

Northwest India.—Rainfall was fairly general in the east Punjab and the adjacent districts of Rajputana on the 22nd. Some snow fell in Kashmir and the Punjab hills.

The Peninsula.—There was nearly general rain in the extreme south on the 22nd and 23rd. Falls of rain were reported from other parts of Madras, from Mysore, east Hyderabad and the south of the Bombay Deccan.

3. The chief amounts of rainfall reported were as follows :—

January 17th. Madras 1·11″ and Nellore 3·11″.
„ 19th. Jagdalpur 1·15″.
„ 20th. Chitaldrug 4·10″ and Cocanada 0·95″.
„ 21st. Belgaum 1·03″.
„ 22nd. Agra 0·94″.
„ 23rd. Chakrata 0·88″.

4. The week's rainfall was 20 per cent. or more in excess in the United Provinces West, the Central Provinces East, the Bombay Deccan, Hyderabad South, Mysore and the whole of the Madras Presidency. It was 20 per cent. or more in defect in the Bay Islands, Burma, Assam, Bengal, Bihar, the United Provinces East, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana West, Central India and the Central Provinces West. It was normal in Orissa, Chota Nagpur, Rajputana East, Berar and Hyderabad North. No rain usually falls at this time of the year in Gujarat and the Konkan.

The rainfall from the 30th November to date is 20 per cent. or more in excess in the Bay Islands, Lower Burma, the Bombay Deccan, Mysore, Malabar, the Madras Deccan and the Madras Coast North. It is 20 per cent. or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Central India, Berar, the Central Provinces West, the Konkan and Hyderabad North; and is normal in the Central Provinces East, Hyderabad South and Madras Southeast. No rainfall usually occurs during this period in Gujarat.

Division.	Rainfall data for week ending on 24th January 1918.			Rainfall data from 30th November 1917 to 24th January 1918.			Percentage departure from normal.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·4	—0·4	13·4	8·6	+4·8	+56	+63
Lower Burma	0	0·1	—0·1	1·2	0·8	+0·4	+50	+71
Upper Burma	0	0·1	—0·1	0	0·6	—0·6	—100	—100
Assam	0·1	0·2	—0·1	0·3	0·9	—0·6	—67	—71
Bengal	0	0·1	—0·1	0	0·5	—0·5	—100	—100
Orissa	0·1	0·1	0	0·1	0·6	—0·5	—83	—100
Chota Nagpur	0·2	0·2	0	0·2	0·7	—0·5	—71	—100
Bihar	0	0·1	—0·1	0	0·3	—0·3	—100	—100
United Provinces, East	0	0·2	—0·2	0·2	0·7	—0·5	—71	—50
United Provinces, West	0·4	0·3	+0·1	0·7	1·2	—0·5	—42	—57
Punjab, East and North	0·2	0·4	—0·2	1·1	1·6	—0·5	—31	—11
Punjab, South-West	0	0·2	—0·2	0·2	0·9	—0·7	—78	—71
Kashmir	0·1	0·8	—0·7	2·7	3·7	—1·0	—27	—10
N.-W. Frontier Province	0	0·3	—0·3	0·6	1·0	—0·4	—40	—14
Baluchistan	0	0·3	—0·3	1·2	1·6	—0·4	—25	—8
Sind	0	0·1	—0·1	0·1	0·2	—0·1	—50	0
Rajputana, West	0	0·1	—0·1	0·1	0·4	—0·3	—75	—67
Rajputana, East	0·1	0·1	0	0·1	0·5	—0·4	—80	—100
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0·1	—0·1	0	0·4	—0·4	—100	—100
Central India, East	0	0·2	—0·2	0·3	1·1	—0·8	—73	—67
Berar	0·1	0·1	0	0·1	1·0	—0·9	—90	—100
Central Provinces, West	0	0·1	—0·1	0·2	0·8	—0·6	—75	—71
Central Provinces, East	0·6	0·1	+0·5	0·6	0·6	0	0	—100
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0·2	0	+0·2	0·6	0·3	+0·3	+100	—100
Hyderabad, North	0·1	0·1	0	0·1	0·4	—0·3	—75	—100
Hyderabad, South	0·3	0	+0·3	0·4	0·4	0	0	—100
Mysore	1·4	0	+1·4	1·7	0·5	+1·2	+240	—80
Malabar	0·3	0·1	+0·2	2·5	1·9	+0·6	+32	+28
Madras, South-East	0·4	0·2	+0·2	5·6	5·8	—0·2	—3	—7
Madras Deccan	0·4	0	+0·4	0·8	0·6	+0·2	+33	—33
Madras Coast, North	1·2	0·1	+1·1	3·2	1·9	+1·3	+68	+11

GILBERT [illegible]KER,
Director General [illegible]ervatories.

Dated the 24th January 1918.

R. A. M[illegible]
Secretary to th[illegible] of [illegible]ia.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 19th January 1918.

Burma.—The week was rainless. Reaping of winter rice is almost completed. Threshing and winnowing are progressing in Upper Burma. Cultivation of spring crops and tobacco is proceeding. Harvesting of cotton and white beans has commenced and that of millet is progressing. Standing crops are good. Cattle are healthy. The price of unhusked rice in Rangoon has risen slightly to Rs. 95 per hundred baskets but is below normal. The market for white rice is quiet at Rs. 242 and annas eight for specials.

Assam.—The weather was seasonable. Harvesting of winter rice is almost finished. Pruning of tea, plucking of cotton, pressing of sugarcane, harvesting of pulses and ploughing of autumn rice and jute continue. Prospects and outturn of crops are fair to good. Cattle disease is reported from three districts. The price of common rice continues to fall.

Bengal.—During the week light scattered showers fell in a few places of the province. Threshing of winter paddy is approaching completion, a good outturn has been reaped. Ploughing of fields for jute and autumn paddy and pressing of sugarcane are proceeding. Harvesting of potatoes and early oilseeds and transplanting of summer rice have commenced. The outlook of standing spring crops is generally good but some rain is needed in certain districts for their growth. The average price of common rice for the province has fallen by about 1·09 per cent. from that of the preceding week.

Bihar and Orissa.—Light rain fell in most districts of the Bhagalpur, Orissa and Chota Nagpur Divisions. There was no rain in the Patna and Tirhoot Divisions. Harvesting of paddy is nearly finished. Threshing is in progress. Pressing of sugarcane continues. Standing crops are doing well. The price of common rice has fallen in four districts, risen in six and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from twelve districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—Light rain fell in some districts. More is urgently needed. Land is being prepared for sugarcane. Irrigation of spring crops and poppy continues. Pressing of sugarcane is going on. Standing crops are good. Prospects are favourable. Agricultural stock is doing well. Very little cattle disease is reported. Prices are practically stationary.

Punjab.—Light rain fell in parts of nearly all the reporting districts and was beneficial More rain is wanted everywhere for standing spring crops. Pressing of sugarcane and harvesting of *toria* continue The yield of sugarcane is normal to good and of *toria* normal. Condition of standing spring crops is good. Sowings of extra spring crops have commenced in a few districts. Stocks of food grains are generally sufficient. Cattle are healthy. Fodder is scarce in a few districts. Prices are generally stationary but have risen slightly in some districts. They range generally between warning and scarcity rates except in some south-eastern districts where they range between normal and warning rates. Prices of wheat:—Rawalpindi 7½, Ferozepore 7½, Ambala, Lahore and Lyallpur 8 seers per rupee.

North-West Frontier Province.—Slight rain fell in Peshawar. Sowings are satisfactory and normal. Prospects of spring crops are good. Sugarcane is being pressed and *Gur* made. The outturn is average. Wheat:—Peshawar $8\frac{1}{16}$ and Dera Ismail Khan $9\frac{1}{16}$ seers per rupee.

Jammu.—Slight rain fell during the week. Prices are stationary. Standing crops are fair. Fodder is sufficient.

Kashmir.—The rainfall was good except in Anantnag district. Standing crops are in fair condition. Cattle are generally healthy. Water and fodder are sufficient. Rates are normal.

Ra[illegible]na.—The weather was cool. Spring sowings are over. Standing crops are [illegible]. Autumn prospects and agricultural stock are fair. Prices are rising.

A 2

Central India.—The rainfall during the week was *nil*. Spring crops are being irrigated. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather has been cool with occasional clouds. Chhattisgarh districts received light showers which improved the condition of spring crops in those tracts, elsewhere standing crops are generally in good condition at present but more rain is badly needed for wheat. Autumn harvesting operations are approaching completion Prices of food grains are rising slightly in Chanda. The price of rice has risen sharply owing probably to brisk demand for export.

Feudatory States received light rain, the remaining States require more.

Bombay.—Rain fell during the week in Hyderabad and Ahmednagar. Standing crops are good except in parts of Sind where they have been slightly damaged by frost. Autumn harvesting continues in parts of Sind, Gujarat and Deccan. Cotton picking continues in parts of Hyderabad, Thar and Parkar, West Khandesh, Dharwar and Kathiawar. Agricultural stocks are sufficient. Prices of food grains are generally steady.

Hyderabad.—Slight showers fell in parts of eight districts. The average was two cents. Autumn crops and early rice have almost been harvested. Spring crops are generally fair to good except in parts of Aurangabad, Nizamabad and Karimnagar districts. Late rice is being sown and weeded. Cattle are generally healthy. Prices of grains have an upward tendency.

Mysore.—The week was slightly wet. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was cloudy. Reaping of rice and picking of coffee continue. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was generally rainy except in the west coast. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is generally good. Prices are steady.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 25th January 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 12th January 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	1	1
		TOTAL	1	1
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	13	10
		Ahmedabad City	93	80
		Ahmedabad District	1,419	1,124
		Kaira District	862	589
		Surat Town and Port	76	56
		Surat District	134	106
		Broach Port	16	10
		Broach District	161	95
		Kalyan Port	3	2
		Thana District	11	13
	Central	Ahmednagar District	189	140
		West Khandesh District	283	158
		East Khandesh District	685	456
		Poona Town	174	145
		Poona District	175	1[illegible]8
		Nasik District	480	434
		Satara District	795	601
		Sholapur Town	22	22
		Sholapur District	254	190
	Southern	Kolaba District	9	5
		Vengurla Port	1	1
		Ratnagiri Port	8	4
		Belgaum District	225	175
		Hubli Town	2	2
		Dharwar District	299	178
		Bijapur District	364	228
		Kanara District	5	2
		Sukkur District	61	18
		Shikarpur City	186	52
	Sind	Karachi Town and Port	8	7
	Political Charges.	Baroda State	1,366	998
		Mangrol Port	13	8
		Porbandar Port	6	3
		Bhavnagar Port	7	6
		Jamnagar Port	32	28
		Mahuva Port	3	4
		Kathiawar Agency	592	488
		Mahi Kantha Agency	82	71
		Kolhapur and Southern Mahratta Country States	399	325
		Bhor State	10	8
		Cambay State	1	...
		Khairpur State	1	1
		Bijapur Agency	48	33
		Satara Agency	80	37
		Surat Agency	4	2
		Salaya Port	9	4
		Akalkot State	6	8
		Chota Udepore State	3	1
		Palanpur Agency	10	7
		Mandvi Port	1	2
		Juna Port	2	2
		Cutch State	60	53
		TOTAL	9,605	7,100

The following additions should be made in the return for—

Week ending 5th January 1917 { Panch Mahals District, *add* 142 cases 109 deaths. Upper Sind Frontier District, *add* 30 cases, 10 deaths. Rewa Kantha Agency, *add* 65 cases, 47 deaths

W[illegible]th December 1917 and 5th January 1918—

Larkana District, *add* 16 cases, 6 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madras City		1 (a)
		Anantapur District	202 (b)	180 (c)
		North Arcot District	74	50
		Bellary District	679 (c)	555 (d)
		Coimbatore District	224 (f)	138
		Cuddapah District	1 (a)	1 (a)
		Chittoor District	4	4
		Mangalore Port	2	2
		Kurnool District	113 (e)	103 (e)
		Malabar District	81	19
		Salem Town	64	43
		Salem District	58 (b)	35 (e)
		Vizagapatam Port	49	44
		Tellichery Port	2	3
		The Nilgiris District	1	...
		TOTAL	1,503	1,177
BENGAL PRESIDENCY.	...	Calcutta	2 (f)	2 (f)
		TOTAL	2	2
BIHAR AND ORISSA.	Patna	Patna City	5	5
		Patna District	318	234
		Gaya Town	67	67
		Gaya District	511	361
		Shahabad District	116	97
	Tirhut	Saran District	503	403
		Darbhanga Town	50	40
		Darbhanga District	249	217
	Bhagalpur	Monghyr District	205	158
		Bhagalpur Town	8	8
		Bhagalpur District	24	44
	Ranchi	Palamau District	8	6
	Orissa	Balasore District	1	
		TOTAL	2,065	1,620
UNITED PROVINCES.	Meerut	Muzaffarnagar District	6	3
	Agra	Aligarh City	44	20
		Muttra District	10	6
		Mainpuri District	83	37
	Rohilkhand.	Bijnor District	20	21
		Moradabad District	25	22
	Allahabad	Farrukhabad City	23	23
		Farrukhabad District	116	101
		Etawah District	67	67
		Cawnpore City	10	10
		Cawnpore District	147	147
		Fatehpur District	121	99
		Allahabad City	62	62
		Allahabad District	886	836
	Jhansi	Jhansi District	75	51
		Jalaun District	309	243
		Hamirpur District	12	10
	Benares	Benares City	14	11
		Benares District	91	72
		Mirzapur City	89	63
		Mirzapur District	145	135
		Jaunpur District	801	756
		Ghazipur District	762	6 5
		Ballia District	522	584
	Gorakhpur	Gorakhpur City	8	8
		Gorakhpur District	108	61
		Basti District	215	150
		Azamgarh District	1,587	1,208
	Lucknow	Lucknow City	22	18
		Lucknow District	123	122
		Unao District	495	478
		Rae Bareli District	164	135
		Sitapur District	12.	97
		Hardoi District	45	81
		Kheri District	1	1
	Fyzabad	Fyzabad District	101	78
		Gonda District	255	107
		Bahraich District	1	1
		Sultanpur District	207	169
		Partabgarh District	292	237
		Bara Banki District	197	185
		TOTAL	8,893	7,283

(a) Imported. (b) Five imported. (c) Four imported. (d) Three imported. (e) Two imported.
(f) One imported.

In the return for the week ending 5th January 1918 against Muzaffarpur District [illegible] cases and 60 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 30,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB.	Ambala	Hissar District	26	30
		Rohtak District	18	13
		Gurgaon District	1	1
		Karnal District	2	1
		Ambala District	64	43
	Jullundur	Kangra District	1	...
		Hoshiarpur District	1	...
		Jullundur City	3	3
		Jullundur District	247	228
		Ludhiana District	360	174
		Ferozepore District	2	1
	Lahore	Lahore City	32	96
		Lahore District	434	304
		Amritsar District	2	2
		Gurdaspur District	28	28
		Gujranwala District	121	54
	Rawalpindi	Gujrat District	5	8
		Jhelum District	9	4
		Rawalpindi District	56	50
	Multan	Multan District	6	8
		Montgomery District	13	7
	Native States.	Patiala State	312	312
		Kalsia State	7	8
		Nabha State	12	12
		TOTAL	1,760	1,302
BURMA.	Pegu	Rangoon Town	22	23
		Hanthawaddy District	...	4
		Tharrawaddy District	11	11
		Prome District	4	4
	Irrawaddy.	Bassein Town	5	5
		Bassein District	1	1
		Myaungmya District	3	3
		Henzada District	4	4
	Sagaing	Shwebo District	2	1
		Sagaing District	7	6
	Magwe	Magwe District	9	10
		Minbu District	11	11
	Mandalay	Mandalay Town	237	222
	Meiktila	Meiktila District	29	18
		Yamethin District	1	1
		Myingyan District	109	107
		TOTAL	455	431
CENTRAL PROVINCES.	Nagpur	Nagpur Town	41	41
		Nagpur District	27	24
		Bhandara District	28	23
		Wardha District	34	21
		Balaghat District	1	1
	Jubbulpore.	Jubbulpore Town	10	6
		Jubbulpore District	83	70
		Saugor District	181	151
		Damoh District	78	67
		Seoni District	36	30
	Nerbudda	Hoshangabad District	56	44
		Nimar District	94	76
		Narsinghpur District	188	143
		Betul District	2	...
		Chhindwara District	6	6
	Chhatisgarh	Raipur District	22	16
	Berar	Amraoti District	90	70
		Yeotmal District	25	16
		Akola District	148	94
		Buldana District	32	26
		TOTAL	1,182	925

In the re[illegible] week ending 5th January 1918, the following addition should be made :—
Rohtak District, *add* 9 cases, 7 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
ASSAM	...	......	...	...
COORG	...	......	...	...
MYSORE STATE.	...	Bangalore City	9	6
		Bangalore District	94	69
		Mysore City	1	2
		Mysore District	5	2
		Hassan District	29	15
		Kadur District	15	10
		Shimoga District	36	21
		Chitaldroog District	19	10
		Kolar District	52	41
		TOTAL	260	176
*HYDERABAD STATE.	...	Aurangabad District	135	100
		Nander District	4	3
		Raichur District	120	90
		Usmanabad District	207	143
		Bidar District	141	86
		Medak District	8	6
		Nizamabad District	54	37
		Adilabad District	3	1
		Parbhani District	3	1
		Mahbubnagar District	37	31
		Atrafibalda Sarfikhas District	9	9
		TOTAL	721	507
CENTRAL INDIA.	...	Indore City	24	23
		Indore State	86	70
		Mhow Cantonment	2	2
		Dewas State	19	19
		Rewah State	9	9
		Sehore Cantonment	1	...
		Bhopal State	101	100
		Datia Town	7	6
		Dhar State	53	34
		Jhabua State	..	7
		Jaora State	117	55
		Narsinghgarh State	3	3
		Sampthar State	12	8
		Rajgarh State	17	11
		Burwani State	1	1
		Piploda Estate	15	11
		TOTAL	467	394

In the return for the week ending 5th January 1918, the following additions should be made:—

Rutlam Town, *add* 2 cases, 2 deaths

Gwalior State, *add* 165 cases, 135 deaths.

Province or Presidency.	Division.	Districts, States, Towns of 10,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.		Ajmer City	93	57
		Ajmer District	228	157
		Alwar State	680	495
		Jaipur City	440	440
		Jaipur State	400	377
		Bharatpur State	369	294
		Jhalawar State	31	19
		Kotah State	148	99
		Mewar State	389	380
		Tonk State	311	197
		Marwar State	947	836
		Shahpura State	82	21
		Deoli State	1	...
		Banswara State	29	17
		Sirohi State	[illegible]8	38
		TOTAL	4,086	3,427
N.-W. F. PROVINCE	...	Peshawar District	1	1
		TOTAL	1	1
KASHMIR	.	Jammu Province	26	13
		TOTAL	26	13
BALUCHISTAN.		......		...
		GRAND TOTAL	30,467	21,359

The deaths from plague are 1,682 in exces of the number reported in the last published statement and 13,108 in excess of the number for the corresponding week of 1917. The United Provinces and Bombay were responsible for nearly sixty per cent. of the total plague deaths. The increase in mortality was most marked in the northern division of the Bombay Presidency.

DELHI:
The 24th January 19.8.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India

E. D. MACLAGAN,
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, by the SUPERINTENDENT GOVERNMENT PRINTING, INDIA, Delhi.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

Rates of Subscription.	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	[illegible]	[illegible]	0
Postage	[illegible]	[illegible]	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at, per page 2 pice.

By order of Government, all subscription must be paid *in advance*.

Applic[illegible] the supply of the *Gazette* on the *public service* should be addressed to the Dep[illegible] the Government of India, Local Government, Head of Department or other off[illegible]mpowered in this behalf to whom the applicant is subordinate.

Compl[illegible] regarding non-receipt of any number of the *Gazette* should be forwarded [illegible] after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India.*

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 26th January 1918.

CORRIGENDUM.

The following entry which appeared in the Notification published by this office in Part II of the *Gazette of India,* dated the 20th October 1917, under the heading "Cessation of Exclusive Privilege," is hereby cancelled :—

1913—1037. (American Machine and Foundry Co.)

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 14.

3479. A. K. Divekar. *A device to stop automatically a railway locomotive when passing a signal at danger in a particular direction.*

3480. G. F. Darling and E. J. R. Gardiner. *Fuel in the form of briquettes for household and other uses.*

3481. S. C. Fregoso and J. R. Ryman. *Improvements in or relating to internal combustion and other engines.*

3482. G. Constantinesco and W. Haddon. *An improved method of and means for feeding liquid wave transmission lines.*

3483. H. Rostin. *Improvements in the treatment of hydrocarbons.*

3484. G. Helps. *Improvements in the manufacture and utilisation of fuel.*

3485. Marconi's Wireless Telegraph Co., Ld. *Improved method for multiplying the frequency of electric currents.*

January 15.

3486. C. J. Hottinger. *Improvements in rifle sights for shooting with both eyes open.*

3487. H. M. Ankleshvaria. *Stove pin.*

3488. J. Johnson. *Improvement in resilient wheels.*

3489. Standard Oil Company. *Improvements in and relating to the art of producing aluminum carbid.*

3490. J. W. Paton. *Improvements in mops or other like rubbing or polishing appliances.*

3491. F. L. Rapson. *Improvements in or relating to lifting jacks and the like for use on motor road and other vehicles.*

January 17.

3492. J. G. Lipman. *Improvements in or relating to fertilizers.*

January 18.

3493. A. M. Bell. *Improvements in continuous automatic fluid-pressure brakes for railway and like vehicles.*

January 19.

3494. J. Ashford. *Improvements in connection with reciprocating pumps.*

3495. J. Ashford. *Improvements in connection with reciprocating pumps.*

3496. J. Ashford. *Improvements in and relating to centrifugal pumps.*

3497. J. Ashford. *Improvements in connection with reciprocating pumps.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India,* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India [illegible]nd to the Patent Office the sum of annas eight by money-order on which the number [illegible]lication should be stated on the coupon at the foot of the order.

2768. G. M. Bahri. *Improvements in sewing machines and the like.*

2906. Monotype machine (Colonial Patents) Syndicate Ld. *Improvements in or relating to the line-measuring and indicating mechanism of typographic composing machines.*

2926. B. F. Seymour. *Improvements in extensible masts.*

2928. Thermokept Products Corporation. *Improvements in hermetically sealed containers for food and other products.*

3195. E. A. West. *Improvements in and connected with hydraulic presses.*

3283. H. Suhrawardy. *Indian sanitary commode.*

3343. L. C. Sengupta. *Water lift.*

3353. K. C. Ghosh. *An improved hand or box harmonium.*

3364. R. S. Mistri. *Thief proof box.*

3393. D. Jagannadharow. *Improvements in pycota water lifts.*

3397. H. I. Roberts. *Improvements in bailing presses.*

3427. T. Payne. *Process of treating hydrocarbon oils and the product.*

3432. C. F. Wallace and M. F. Tiernan. *Improvements relating to the supply of gases for use in treating liquids such as water, and apparatus for use therein.*

3433. C. F. Wallace and M. F. Tiernan. *Improvements relating to the supply of gases for use in treating liquids such as water, and apparatus for use therein.*

3434. C. F. Wallace and M. F. Tiernan. *Improvements relating to the supply of gases for use in treating liquids such as water, and apparatus for use therein.*

3435. J. Bulman, G. J. Pixton, F. A. Wilkins and W. Digby. *Improvements in vehicles adapted for the display of kinematograph pictures.*

3436. J. M. Draper. *Improvements in apparatus for separating substances of different specific gravities, such as fine coal or ores and the like.*

3437. A. C. Terrell. *Improvements in and relating to metallic cabinets.*

3438. W. T. K. Calton. *Improvements in and connected with fountain pens.*

3439. Bessemer Gas Engine Co. *Hot plate apparatus for explosion engines and method of controlling the temperature thereof.*

SEALING FEE DUE UNDER SECTION 10

Notice is hereby given that a patent may now be sealed on the application referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3310. Wrench.

PATENTS SEALED.

3156. Watson.
3206. Oswal.
3214. Connell.
3223. Sandberg.
3229. Garbis.
3242. Dutton and White.
3243. Gardner.
3248. Bibra.
3249. Caughey.
3254. Billinton.

RENEWAL FEES PAID.

26 of 1904. Birkeland & anr. (To 18 January 1919.)
497 of 1904. Dieselhorst & anr. (To 4 January 1919.)
192 of 1905. Rosenberg & anr. (To 9 January 1919.)
283 of 1905 Phillips. (To 16 January 1919.)
493 of 1905. Jost. (To 18 January 1919.)
286 of 1906. Lock. (To 17 January 1919.)
301 of 1906. Takamine. (To 22 January 1919.)
330 of 1907. Walker & anr. (To 14 December 1918.)
551 of 1907. Wheatley & ors. (To 11 February 1919.)
577 of 1907. Rees. (To 27 January 1919.)
578 of [illegible]. (To 27 January 1919.)
58 of [illegible]arlow & anr. (To 13 March 1919.)
184 of [illegible]. Walcutt. (To 19 January 1919.)
129 of [illegible]. Pierpoint. (To 14 April 1919.)

290 of 1910. Stock. (To 9 January 1919.)
432 of 1910. Anderson & ors. (To 22 March 1919.)
433 of 1910. Anderson & ors. (To 20 March 1919.)
495 of 1910. Booth-Tucker. (To 10 February 1919.)
512 of 1910. Balfour's Patents Ld. (To 20 January 1919.)
538 of 1910. Gain. (To 17 May 1919.)
598 of 1910. Gray. (To 13 January 1919.)
599 of 1910. Allen-Liversidge Portable Acetylene Co., Ld. (To 13 January 1919.)
617 of 1910. Chatterton. (To 11 February 1919.)
652 of 1910. Mills Equipment Co., Ld. (To 26 January 1919.)
656 of 1910. Drage. (To 6 March 1919.)
683 of 1911. Hess Flume Co. (To 27 January 1919.)
737 of 1911. Dicker. (To 17 January 1919.)
740 of 1911. Rees. (To 3 February 1919.)
775 of 1911. Harris. (To 2 April 1919.)
788 of 1911. Lumiere. (To 18 January 1919.)
789 of 1911. Lumiere. (To 18 January 1919.)
805 of 1911. Dicker. (To 17 January 1919.)
3 of 1912. Killen. (To 2 January 1919.)
32 of 1912. Hybinette. (To 15 January 1919.)
35 of 1912. Bagh Singh & ors. (To 20 January 1919.)
216 of 1912. Vickers Ld. (To 29 April 1919.)
390 of 1912. Goldschmidt & anr. (To 22 July 1919.)
700 of 1913. International Salt Co., Ld. (To 14 January 1919.)
701 of 1913. International Salt Co., Ld. (To 14 January 1919.)
753 of 1913. Thomas Transmission Ld. (To 17 February 1919.)
848 of 1913. Lawson & anr. (To 25 March 1919.)
849 of 1913. Lawson & anr. (To 25 March 1919.)
1037 of 1913. American Machine & Foundry Co. (To 7 July 1918.)
1329 of 1913. Klapproth. (To 1 December 1918.)
1417 of 1914. Aird. (To 14 January 1919.)
1421 of 1914. Killen. (To 19 January 1919.)
1430 of 1914. Breitung. (To 26 January 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1911.

460, (Mackinney & anr.)

1912.

555, (R. E. Dietz Co.)

1913.

1223, (Player). 1226, (Hurst). 1228, (Holmes). 1229, (Wallbaum). 1233, (Orth) 1236, (Kaften & anr.). 1237, (Repetto). 1238, (Pictet). 1239, (Pictet). 1240, (Link). 1241, (Goldie). 1245, (Wiseman).

EXTENSION OF COPYRIGHT IN DESI[illegible]

Class 13. Nos. 357 and 358 of 1913. Anderson Wright & Co., 22 [illegible], Calcutta. January 25, 1913. (Copyright in designs extended for five [illegible])

Class 16. Nos. 408 and 409 of 1913. Mohomed Abdulla Meah, 1/1 Amratolla Street, Calcutta. February 20, 1913. (Copyright in designs extended for five years.)

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	[illegible] of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. S[illegible]ons of inventions which have been notified in the *Gazette of India* as filed under [illegible] provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies [illegible]y be inspected on payment of a fee of one rupee at the Patent Office, 1,

Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price.	
		R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act. II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. [illegible]OD,

Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

Name	Address
M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Hussain	Rani Mandee, Allahabad.

AMBALA.

Name	Address
M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.

BANGALORE.

Name	Address
M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Abdul Habib Khan	1, Gun Troop Road, Bangalore.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
M. Azherus Sadam	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.

BANNU.

Name	Address
M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

Name	Address
M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

Name	Address
M. Mukhtar Ahmad	Regimental Munshi, South Staffordshire Regiment, Colaba, Bombay.
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay.
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

Name	Address
M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	28/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur R[illegible]hid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. [illegible]	12, Damzen's Lane, Chinapara, Calcutta.
M. Nisar A[illegible]an	26/A, Noor Ally Lane, Entally, Calcutta.
M. Mahmu[illegible]n Israili	11, Cantopher Lane, Entally.
M. Shahabu[illegible]in Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. [illegible]llah Afzali	41, Gardner Lane, Entally P. O., Calcutta.

CAWNPORE.

M. S. Abdul Ghani . . . . Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain . . . . . Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Mohd. Akbar Khan, Haidari . . . . . Regimental Munshi, 1/4th Wiltshire Regiment, Delhi (winter only).
M. Aziz-ur-Rahman (of Delhi) . . . . Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan . . . . . C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M. Syed Hadi Hussain . . . . Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A. . . . . . Kabari Bazar, Ferozepore.
M. Harnam Das . . . . . . Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali . . . . . . Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa . . . . . Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand . . . . C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal . . . . . . Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.

M. Anand Sarup . . . . Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni . . . . 112, Shahupuri, Kolhapur.

LANSDOWNE.

M. Chhoto Lal . . . . Sadar Bazar, Lansdowne.
M. Jawala Parshad, II . . . . . . Sadar Bazar, Lansdowne.

LAHORE.

M. Sham Lal Bhargava . . . . . . Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil) . Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri . . . Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M Mool Chand Saihgal . . . . . . Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.) . . . No. 3, Katoomal Building, Beadon Road, Lahore.

LUCKNOW.

M Abdul Karim . . . . C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MEERUT.

M. Jamaluddin . . . . British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib . . . . Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad . . . . Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi . . . . Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din . . . . . Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj . . . . Regimental Munshi (summ[illegible]

MUSSOORIE.

M. B. Ahmad Fakhriey . . . . . . Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . . . Urdu Instructor, Cadet College.
M. Mohd. Ishaq . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . Mission Road, Quetta.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . No. 1, Main Road, Seshadripuram, Bangalore

Qualified Hindustani Teachers.

MADRAS.

Muhiddin Hussain Sahib . . . . . . 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.
Munshi Ghulam Ahmed Sahib . . . . . 58, Dispensary Road, Bangalore (Cantonment).

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . Sanskrit Teacher, New English School, Poona City
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhamm[illegible] Zafar Ali . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari	Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
M. R. Ry. A. M. Satakoparamanuja Acharya	Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao	Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th November 1917.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 [illegible] ,Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 24th January 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd January 1918.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).			REMARKS.
				In India.			In England.		In His Majesty's Dominions	In Transit between India, England and H. M.'s Dominions.					
	In Reserve Treasuries.	Elsewhere	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b) (c)	R	
Calcutta . .	62,50,720	32,32,40,187	32,94,90,907	3,86,93,694	11,30,17,471	14,09,433	67,59,000	...	37,12,450	..	.	9,99,99,946	51,47,97,097	77,83,80,096	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53,07,36,571. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917 at a cost of R42 crores.
Cawnpore .	...	2,71,77,704	2,71,77,704	1,25,22,448	53,98,177	...	.	...	.	...			...	1,79,20,625	
Lahore . .	...	7,61,14,517	7,61,14,517	95,74,351	21,99,728	...	...	..	..	..	...	...	...	1,17,74,379	
Bombay . .	54,98,130	37,63,97,874	38,18,96,004	2,99,14,680	13,40,23,591	16,69,619	...	...	..	..	...	...	...	16,56,08,190	
Karachi . .	...	4,24,60,785	4,24,60,785	51,41,585	26,28,270	..	...	...	.	...		..	.	77,72,855	
Madras . .	32,16,790	11,91,70,671	12,23,87,461	2,92,78,525	51,74,340	...	..	...	..	.	.	...	...	3,44,52,865	
Rangoon . .	...	6,44,76,810	6,44,76,810	2,24,13,451	48,61,320	..	-	..	.	...		...	...	2,72,77,771	
	1,49,65,640	1,02,90,38,548	1,04,40,04,188	11,75,42,031	26,73,06,197	30,79,057	67,59,000		37,12,450	..	..	9,99,99,946	51,47,97,097	1,04,31,86,781	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			28,67,407	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										20,50,000	
TOTAL CIRCULATION .			1,04,11,36,781	TOTAL RESERVE R .										1,04,11,36,781	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 22nd January 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 22nd January 1918.

M. M. S. GUBBAY,
Controller of Currency.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for November 1917 and of the Budget Estimate for the year 1917-18.

Revenue and Receipts.	Budget Estimate for 1917-18.			Receipts in November 1917.	Receipts from 1st April to 30th November 1917.		
	Imperial.	Special.	Total.		Imperial.	Special.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	...	22,77,000	22,77,000	13,124	...	11,88,113	11,88,113
II.—Opium	...	47,000	47,000	5,676	...	38,159	38,159
IV.—Stamps	...	7,25,000	7,25,000	58,943	...	4,53,441	4,53,441
V.—Excise	...	3,35,000	3,35,000	31,600	...	2,74,052	2,74,052
VI.—Provincial Rates	...	1,000	1,000	...	...	640	640
VII.—Customs	...	...	...	...	...	...	...
VIII.—Income Tax	6,000	2,50,000	2,56,000	38,551	3,517	1,50,467	1,53,984
IX.—Forest	...	2,42,000	2,42,000	8,616	...	1,97,991	1,97,991
X.—Registration	...	45,000	45,000	3,874	...	34,683	34,683
XI.—Tribute from Native States	...	...	...	...	...	...	...
XII.—Interest	30,000	...	30,000	478	16,944	...	16,944
XVIA.—Law and Justice—Courts of Law	...	2,30,000	2,30,000	14,718	...	1,58,213	1,58,213
XVIB.— Ditto —Jails	...	46,000	46,000	1,688	...	23,205	23,205
XVII.—Police	...	23,000	23,000	5,992	...	32,339	32,339
XIX.—Education	...	24,000	24,000	13,683	...	28,949	28,949
XXA.—Medical	...	1,000	1,000	43	...	309	309
XXB.—Sanitation	...	...	...	...	...	350	350
XXIA.—Agriculture	...	6,000	6,000	4	...	208	208
XXIB.—Scientific and other Miscellaneous Departments	...	...	...	...	...	61	61
XXII.—Receipts in aid of Superannuation, etc.	...	23,000	23,000	1,914	...	17,398	17,398
XXIII.—Stationery and Printing	...	23,000	23,000	68	...	16,411	16,411
XXV.—Miscellaneous	...	1,24,000	1,24,000	—9,894	...	71,965	71,965
XXIX.—Irrigation—Major Works—Direct Receipts	9,03,000	4,08,000	13,11,000	26,210	3,70,075	3,70,075	7,40,150
XXX.—Irrigation—Minor Works and Navigation	...	...	...	...	...	...	...
XXXI.—Civil Works	...	1,59,000	1,59,000	14,146	...	94,437	94,437
Total Revenue and Receipts	9,39,000	49,89,000	59,28,000	2,29,404	3,90,536	31,51,466	35,42,002
Debt Account	...	...	...	89,50,712	...	...	7,99,61,291
Total	...	...	...	91,80,116	...	...	8,35,03,293
Opening Cash Balance	...	...	...	(a)24,82,982	...	...	(b)23,71,420
GRAND TOTAL	...	...	...	1,16,63,098	...	...	8,58,74,713

(b) On 1st April 1917. (a) On 1st November 1917.

H. M. C. TROTTER,
Accountant-General, Punjab.

E ACCOUNTANT-GENERAL, PUNJAB,
LAHORE;
The 18th January 1918.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for November 1917 and of the Budget Estimate for the year 1917-18.

EXPENDITURE.	BUDGET ESTIMATE FOR 1917-18.			Disbursement in November 1917.	DISBURSEMENT FROM 1ST APRIL TO 30TH NOVEMBER 1917.		
	Imperial.	Special.	TOTAL.		Imperial.	Special.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	14,000	13,000	27,000	1,464	8,137	8,136	16,273
2.—Assignments and Compensations	9,000	9,000	18,000	188	4,483	4,483	8,966
5.—Land Revenue	4,14,000	2,92,000	7,06,000	41,257	2,63,111	1,84,952	4,48,063
6.—Stamps	14,000	15,000	29,000	1,353	6,763	6,764	13,527
7.—Excise	9,000	8,000	17,000	1,535	5,291	5,292	10,583
10.—Income Tax	1,000	..	1,000	81	338	338	676
11.—Forest	70,000	71,000	1,41,000	8,960	32,036	32,036	64,072
12.—Registration	6,000	7,000	13,000	950	4,195	4,195	8,390
13.—Interest on Ordinary Debt	...	...	...	...	...	...	...
14.—Interest on other obligations	...	..	...	...	...	...	...
18.—General Administration	2,68,000	1,25,000	3,93,000	27,756	1,76,554	76,994	2,53,548
19A.—Law and Justice—Courts of Law	4,68,000	2,34,000	7,02,000	57,384	3,08,438	1,49,907	4,58,345
19B.— Ditto —Jails	1,51,000	1,52,000	3,03,000	23,108	1,04,530	1,04,530	2,09,060
20.—Police	12,50,000	12,49,000	24,98,000	2,22,336	8,59,086	8,59,086	17,18,172
22.—Education	3,16,000	3,15,000	6,31,000	23,326	1,16,151	1,16,151	2,32,302
23.—Ecclesiastical	57,000	..	57,000	5,086	36,343	...	36,343
24A.—Medical	1,01,000	85,000	1,86,000	43,159	75,336	62,268	1,37,604
24B.—Sanitation	1,20,000	1,19,000	2,39,000	1,109	56,686	56,686	1,13,372
25.—Political	26,17,000	24,36,000	50,53,000	3,49,001	13,86,889	12,80,457	26,67,346
26A.—Agriculture	76,000	77,000	1,53,000	9,294	21,723	21,722	43,445
26B.—Scientific and other Miscellaneous Departments	4,000	5,000	9,000	732	3,143	3,142	6,285
27.—Territorial and Political Pensions	61,000	...	61,000	2,485	26,944	...	26,944
28.—Civil, Furlough and Absentee Allowances	..	..	...	..	..	...	...
29.—Superannuation Allowances and Pensions	84,000	83,000	1,78,000	14,677	59,831	59,831	1,19,662
30.—Stationery and Printing	61,000	61,000	1,22,000	4,614	32,911	32,942	65,883
32.—Miscellaneous	21,000	21,000	42,000	2,254	12,665	12,664	25,329
33.—Famine Relief	...	...	...	...	...	...	...
36.—Reduction or Avoidance of Debt	...	...	...	..	..	.	..
42.—Major Works—Working Expenses	13,18,000	2,88,000	16,06,000	44,055	1,61,229	1,61,229	3,22,458
43.—Minor Works and Navigation	24,000	25,000	49,000	3,427	7,114	7,113	14,227
45.—Civil Works	13,84,000	13,78,000	27,62,000	1,698	1,93,665	1,93,665	3,87,330
TOTAL EXPENDITURE	89,23,000	70,74,000	1,59,97,000	8,91,289	39,63,622	34,44,583	74,08,205
Add—Debt Accounts	...	...	...	87,04,758	...	...	7,63,99,457
TOTAL	...	...	...	95,96,047	...	...	8,38,07,662
Balance on 30th November 1917	..	...	...	20,67,051	...	...	20,67,051
GRAND TOTAL	...	..	...	1,16,63,098	...	...	8,58,74,713

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;
LAHORE,
The 18th January 1918.

H. M. C. TROTTER,
Accountant-General, Punjab.

OFFICE OF THE TEA COMMISSIONER FOR INDIA.

NOTIFICATION.

Government Purchase of Tea for the United Kingdom.

NORTHERN INDIA.

No. 2561 T. C.—Tenders are invited by the undersigned from Northern India Tea Companies and Tea Estates controlled in India (*i.e.*, concerns the directors or proprietors of which are resident in India) for the supply of black tea for the United Kingdom up to the 31st May 1918. The total quantity required, including War Office requirements from the 1st January to the 31st May 1918, is approximately 40 per cent. of the total crop of 1917. Each estate may, therefore, tender any quantity up to 40 per cent. of its production in 1917, and should state whether a quantity in excess of 40 per cent. can be supplied if necessary. This percentage will include all tea shipped to England from Indian ports on private account on and after the 1st November 1917, which will be taken over by the Food Controller at the contract rates. It will also include all tea subsequently consigned to the Food Controller under interim arrangements pending the conclusion of contracts with estates. Only black tea will be taken. The percentage will apply to all grades of black tea produced including clean dust, estates being required to supply 40 per cent. of the total production of each grade in 1917, each invoice containing, as far as possible, the usual proportions of each grade. In the event of an estate being unable to supply the full required percentage of every grade the fact should be stated in the form of tender, and any adjustment necessary in price will be made before the contract is completed. All teas tendered will be liable to examination by experts in India, and, if the quality is not up to the previous standard of manufacture of the estate, to rejection or acceptance at a lower cost, such reduction being arranged by the undersigned in respect of concerns controlled in India and by the Food Controller in respect of concerns controlled in England. Garden weights will be accepted by the undersigned but the teas will be weighed on arrival in England by the Customs, and any adjustment in payment necessary will be made by the Food Controller through the Tea Commissioner. All teas will, also, be inspected in England and claims made by the Food Controller for damage in transit or defective packing. The usual system of packing, including the quality of the tea boxes and tea lead, must be maintained and boxes must be in sound condition before acceptance for shipment. 1916 tea will be accepted as part of the 40 per cent. allotment, provided it is shipped immediately. The price of 1916 tea shipped by London controlled estates will be arranged by the Food Controller in consultation with owners, while that of similar tea shipped by Indian controlled estates will be fixed by the undersigned at a reduced rate.

The contract price, which will be f.o.b. at the port of shipment, will be calculated as follows :—

I. Estates selling on the London market.—The average London auction price realised in the years 1911, 1912 and 1913, less ·90 of a penny for intermediate charges and cess and plus one halfpenny for increased cost of production, at rate of exchange 1*s*. 4*d*.

II. Estates selling on the Calcutta market.—The average Calcutta auction price realised in the years 1911, 1912 and 1913, plus one halfpenny or half an anna for increased cost of production and plus cost of shipping, and minus sale charges and other Calcutta charges. In order to obviate the labour of making detailed calculations in the case of each concern, the undersigned has, in consultation with the Indian Tea Association, decided that a net deduction of ·08 of an anna per lb. may be made to cover the difference between the cost of shipping and sale charges.

N.B.—The allowance for increased cost of production may be raised hereafter to three farthings, if the Food Controller is satisfied that the higher rate is justified.

III. Estates selling partly on the London and partly on the Calcutta market.—The average sale price realised in both markets in the years 1911, 1912 and 1913 with the additions and deductions specified in I and II above.

IV. Estates selling their teas on markets other than the London and Calcutta markets, and partly on outside markets and partly in London or Calcutta, and new estates with no pre-war sales.—The prices paid for similar teas.

The average for the three years should be calculated by dividing the total sale-proceeds by the total crop for the three years, the result being worked out to two places of decimals of a penny or an anna as the case may be. Where a concern consists of two or more estates each manufacturing its own teas, separate figures should be furnished for each estate The figures submitted should, if possible, be certified as correct by a Chartered Accountant. In the case of concerns, the accounts of which are not audited by a Chartered Accountant, the figures of total crop sold and total sale-proceeds should, if possible, be certified by the Broker who sold the teas.

Teas will be paid for in India. Tea cess and (in the case of all tea except that consigned to the War Office which is exempted from the payment of export duty) export duty will be paid by the Food Controller and should be included in the bills of cost. The delivery of the amount contracted for will be taken in equal monthly instalments so far as freight arrangement permit, but, in any event, delivery in warehouse of the whole quantity will be taken and payment made on or before the 31st August 1918, payments made in August bearing interest at 6 per cent. per annum from the 1st August. Producers will be responsible for warehouse charges and insurance for one month after the date specified by the undersigned for the arrival of the tea at the warehouse, the undersigned paying warehouse charges after that period but not insurance charges, as no insurance will be effected on Government teas.

In order to enable the undersigned to conclude the contracts with estates, the following information in respect of each estate controlled in India should be furnished to him without delay, on a form which will be supplied on application to this office or to the Secretaries, Indian Tea Association, Assam and Surma Valley Branches, Indian Tea Association, Duars, Terai and Darjeeling Planters Associations :—

(*a*) Area under tea in acres in 1917—
Mature tea.
Immature tea.

(*b*) Total crop—
Actual 1917—
Estimated 1918—

(*c*) Percentage of each grade of tea manufactured in 1917.

(*d*) Total crop sold and market in which sold—
1911-1912-1913 separately.

(*e*) Total gross sale-proceeds of crop 1911-1912-1913 separately.

(*f*) Gross average sale-proceeds 1911-1912-1913—
(*i.e.*, total gross sale-proceeds for the three years divided by the crop for those years.)

(*g*) Extra allowances and deductions to be made per lb. as explained above.

(*h*) Average price claimed in sterling or rupees, as the case may be.

(*i*) Quantity already shipped on and after 1st November 1917—
(*a*) On private account.
(*b*) Consigned to Food Controller.

(*j*) Port from which it is desired to ship the teas (*i.e.*, Calcutta or Chittagong).

(*k*) Name of agent to whom shipping orders should be sent.

Contracts for companies and estates controlled in England will be made in England by the Food Controller.

OFFICE OF THE TEA COMMISSIONER
FOR INDIA.
BLOCK B.-3, CLIVE BUILDINGS,
Calcutta, the 7th January 1918.

W. M. KENNEDY, *Lt.-Col.*,
Tea Commissioner for India.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Dated the 19th January 1918.

No. 1.—Major A. Murphy, M.B., I.M.S., is appointed to hold charge of the Medical Store Depôt, Rangoon, in addition to his own duties, with effect from the 1st January 1918 and until further orders.

H. F. CLEVELAND, Colonel, V.H.S., I.M.S.,
for Director-General, Indian Medical Service.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 22nd January 1918.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below*	67,50,000	0	0			
				1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	4,72,76,108	10	3			
Public Deposits at Branches	1,42,13,260	6	4	6,14,89,369	0	7
Other Deposits at Head Office and Branches				27,18,06,655	2	6
Bank Post Bills, etc.				8,99,561	10	6
Sundries				2,51,863	12	4
RUPEES				37,65,97,449	9	11

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities				6,27,00,148	0	0
Other authorized Investments				1,32,46,550	0	0
Loans on Government and other authorized Securities				6,22,74,786	4	10
Accounts of Credit on Government and other authorized Securities				4,56,21,390	15	5
Bills discounted and purchased				4,68,57,460	12	2
Balances with other Banks				85,92,559	8	5
Bullion				......		
Dead Stock				28,57,381	0	0
Stamps				11,022	6	4
Sundries				9,31,017	4	9
				24,30,92,316	3	11
Cash and Currency Notes at Head Office*	8,72,32,030	7	6			
Cash and Currency Notes at Branches †	4,62,73,102	14	6	13,35,05,133	6	0
RUPEES				37,65,97,449	9	11

* Includes Sovs. & ½ Sovs., value Rs. 3,78,067 8 0

† Do. do. do. ,, 6,07,523 8 0

Rs. 9,85,590 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 24th January 1918.

H. MITCHELL,
Chief Accountant.

N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 39·91.

BANK OF BENGAL.

NOTICE.

Calcutta, the 21st January 1918.

The Directors have made the following change in the Bank's European Establishment :—

Mr. S. M. Gray to act as Agent at Clive Street Branch as from the 14th instant *vice* Mr. E J. Lapsley granted short leave.

By order of the Directors,

Y. WA[illegible]N,
[illegible]retary & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Lahore Circle are stated to have been destroyed, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person claiming a right to them is warned to communicate at once with the undersigned.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
D/8 of 1917-18 . .	$\frac{FB}{10}$ 19082	50	Mr. D. L. S. Gomes c/o Mr. J. M. Continho, Photographer, Aden.
D. 2 of 1916-17 . .	$\frac{F. B.}{65}$ 12745	100	Messrs. Thos. Cook & Son, London.
	$\frac{F. B.}{63}$ 11502	100	
	" 11503	100	
	" 11504	100	
	" 11505	100	
	" 84036	100	

A. B. COCKBURN,
Currency Officer.

PAPER CURRENCY OFFICE,
Lahore, the 22nd January 1918.

The following Currency Notes of the Bombay Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers. Any other person claiming a right to them is warned to communicate at once with the undersigned.

NOTES WHOLLY LOST OR DESTROYED

Register No.	No. of Notes.	Value.	Name of claimant.
D/5 of 1917-18 . .	$\frac{SB}{2}$ 24918	100	N. P. Patel, Proprietor of the firm of Messrs. Dinshaw Cawasji and Company, General Merchants, Steamer Point, Aden.
	$\frac{WB}{48}$ 17572	10	
	$\frac{WB}{51}$ 59619	10	
	$\frac{WB}{17}$ 83588	10	
	$\frac{WB}{29}$ 77658	10	
	$\frac{WB}{17}$ 85869	10	
	$\frac{WB}{29}$ 82863	10	

CYRIL E. GWYTHER,
Assistant Accountant General,
In charge Paper Currency.

PAPER CURR[illegible]MENT,
Bombay, the [illegible] January 1918.

SURVEY OF INDIA.

MAP RECORD AND ISSUE OFFICE.

Agents for Sale of Maps.

LONDON.—Edward Stanford, Limited, 12, 13 and 14, Long Acre, London, W. C.

CALCUTTA.—Maps can be obtained from the Office, 13, Wood Street, or from Messrs. Thacker, Spink & Co., No. 3, Esplanade, East; Messrs. Newman & Co., No. 4, Dalhousie Square; the Manager, The Indian School Supply Depôt, No. 309, Bow Bazar Street; and Messrs. Lal Chand & Sons, No. 76, Lower Circular Road.

DACCA.—The Manager, The Indian School Supply Depôt, No. 226, Nawabpur.

BOMBAY.—Messrs. Thacker & Co., Limited, and Messrs. D. B. Taraporevala Sons & Co.

KASHMIR —The Cockburns Agency, Srinagar.

LAHORE.—Messrs. Rai Sahib M. Gulab Singh & Sons.

MADRAS.—Higginbothams, Limited.

MUSSOORIE.—The Proprietor, Mafasilite Printing Works.

MUZAFFARPUR.—Messrs. Burman & Co.

RANGOON.—The Curator, Government Book Depôt, Burma.

SIMLA.—Messrs. Thacker, Spink & Co.

A Catalogue of Maps corrected up to 1st January 1915 is available at Re. 1 per copy together with a list of maps published during 1915.

All published maps are sold at the Map Record and Issue Office, Survey of India, Calcutta, for cash with postage *prepaid.*

Agents cannot issue maps on the *Public Service except on cash payment.*

The following is a List of Maps published at the Head-Quarter Offices, Calcutta and Dehra Dun, during the Quarter ending 31st December 1917.

EXPLANATION.

All Maps from Surveys after 1905 called "Modern" are printed in 4 or 5 colours, i e, water forms in blue, towns and roads in red, forests and jungle in green, cultivation in yellow, hill contours in brown with shading to emphasize the hills, and other details in black.

All Maps from Surveys prior to 1905 called "Old" are printed in black only or in black with hills in brown.

All Maps on scales 1"=4 miles, $\frac{1}{1,000,000}$ or nearly 1"=16 miles and $\frac{1}{2,000,000}$ or nearly 1"=32 miles are printed in either one or two of the following editions, except those marked "Provisional Issue" which are from old surveys:—

(1) *Layered edition*, printed in colours with contours and graduated layer tints to show altitudes and shading to emphasize the hills. (*Colour ribands along boundaries cannot be added to this edition.*)

(2) *Political edition*, printed in colours with colour ribands along boundaries, contours to show altitudes and shading to emphasize the hills.

(3) *Provisional issue*, generally printed in black or in black with hills in brown. Colour ribands along boundaries are added by hand when required at an extra cost of 2 annas per sheet.

Description.	Year of Survey.	Date of current edition.	No. of sheets.	Size per sheet in inches.	Price.		Remarks.
GEOGRAPHICAL MAPS.					*Rs. a.*	Maps with boundaries hand-coloured may also be obtained at a small additional charge.	
Scale $\frac{1}{1,000,000}$.							
INDIA AND ADJACENT COUNTRIES SERIES.							
Sheet No. 9	...	1917	1	24"×19"	1 0		*Tehrán.* Published (1) Layered edition, and (2) Political edition.
" " 73	...	1917	1	42"×19"	1 0		*Cuttack.* Published (1) Layered edition, and (2) Political edition.

Description.	Year of Survey.	Date of current edition.	No. of sheets.	Size per sheet in inches.	Price. Rs.	a.	Remarks.
DEGREE SHEETS.							
Scale 1″=4 miles.							
BOMBAY.							
Sheet No. 47 A. (Provisional Issue).	...	1917	1	24″×19″	0	8	Bassein and country north.
„ „ 47 B & F (Ditto) .	...	1917	1	24″×19″	1	0	Poona and country to the west.
„ „ 47 G (Ditto) .	...	1917	1	24″×19″	1	0	Sātāra and country to the west.
„ „ 47 H (Ditto) .	...	1917	1	24″×19″	1	0	Ratnāgiri and country to the south and east.
BOMBAY AND HYDERABAD.							
Sheet No. 47 P (Provisional Issue)	...	1917	1	24″×19″	1	0	Bijapur and country to the south and west.
BURMA.							
Sheet No. 93 F (old No. 52) (2nd Preliminary edition).	...	1916	1	24″×19″	1	0	Hsipaw and country round. Corrected in 1915.
„ „ 94 A (Provisional Issue).	1887-94	1917	1	24″×19″	1	0	
„ „ 94 E . . .	1887-94 1910-12	1916	1	24″×19″	1	0	Loi-kaw and country to the south-east.
BURMA AND CHINA.							
Sheet No. 93 M (Provisional Issue.)	1894-95 1898-1901	1917	1	24″×19″	1	0	Published (1) Layered edition, and (2) Political edition.
HALF-INCH SHEETS.							
Scale 1″=2 miles.							
ASSAM AND BHUTAN.							
Sheet No. 78 N/N. W. . .	1911-12	1917	1	24″×19″	1	0	Jagdala and country to the north.
BERAR AND HYDERABAD.							
Sheet No. 56 E/N. W. . .	1911-13	1917	1	24″×19″	1	0	Hingoli and country round.
BIHAR AND ORISSA.							
Sheet No. 73 B/N. E. . . .	1912-13	1917	1	24″×19″	1	0	Kolebira and country round.
„ „ 73 F/[illegible] . . .	1911-12	1917	1	24″×19″	1	0	Chaibāsā and country to the north.

Maps with boundaries hand-coloured may also be obtained at a small additional charge.

Description.	Year of Survey.	Date of current edition.	No. of sheets	Size per sheet in inches.	Price.		Remarks.
					Rs. a.		
HALF-INCH SHEETS—*concld.*							
Scale 1"=2 miles.							
BURMA.							
Sheet No. 84 M/S. W. . .	1906-07	1917	1	24"×19"	1 0	Maps with boundaries hand-coloured may also be obtained at a small additional charge.	Kyunbla and country round.
" " 92 G/S. W. . .	1911-14	1917	1	24"×19"	1 0		Myitkyina and country to the south-west.
CENTRAL INDIA AND CENTRAL PROVINCES.							
Sheet No. 54 P/S. E. . .	1906-08	1917	1	24"×19"	1 0		Hatta and country to the north-east.
CENTRAL INDIA AND CENTRAL AND UNITED PROVINCES.							
Sheet No. 51 L/S. W. . .	1904-08	1917	1	24"×19"	1 0		Bina Junction and country round.
MADRAS.							
Sheet No. 58 A/S. E. . .	1908-11	1917	1	24"×19"	1 0		Ootacamund and Wellington and country round.
PUNJAB.							
Sheet No. 43 D/S. W. . .	1909-11	1917	1	24"×19"	1 0		Khushāb and Shāhpur and country to the south and west.
PUNJAB AND UNITED PROVINCES.							
Sheet No. 53 F/S. W. . .	1912-13	1917	1	24"×19"	1 0		Jagadhri and country round.

Index Number.	District, etc.	Year of Survey.	Date of current edition.	Price.		Remarks.
	ONE-INCH SHEETS.			Rs. a.		
	Scale 1"=1 mile.					
	ASSAM.					
83 J/8 . .	Sibsāgar and Naga Hills .	1915-16	1917	1 0	Maps with boundaries hand-coloured may also be obtained at a small additional charge.	
83 J/9 . .	Sibsāgar . . .	1915-16	1917	1 0		Sibsāgar and country to the south.
	BIHAR AND ORISSA.					
72 D/11 (Preliminary edition).	Hazāribāgh and Gayā .	1912-13, 1914-15	1917	1 0		Imamganj, Babhandih and Rāniganj and country to the north.

Index Number.	District, etc.	Year of Survey.	Date of current edition.	Price.			REMARKS.
	ONE-INCH SHEETS —*concld.*			Rs.	a.		
	Scale 1″=1 mile.						
	BIHAR AND ORISSA. —*concld.*						
72—D/14 (Preliminary edition).	Gayā and Hazāribāgh	1912-13, 1914-15	1917	1	0	Maps with boundaries hand-coloured may also be obtained at a small additional charge.	Sherghāti and country to the north-east.
72—D/15 (Ditto)	Hazāribāgh and Gayā	1912-15	1917	1	0		Hunterganj and country to the south-east.
72—H/2 (Ditto)	Gayā	1914-15	1917	1	0		Fatehpur and country to the west.
72 H/3 (Ditto)	Hazāribāgh and Gayā	1911-15	1917	1	0		Itkhori and country to the north.
72 H/10 (Ditto)	Ditto	1901-05, 1911-15	1917	1	0		Rajauli and country to the east.
72—H/13 (Ditto)	Monghyr, Gayā and Hazāribāgh.	1901-02, 1907-08, 1911-14	1917	1	0		Dhamaul and Islāmnagar and country to the south.
	BURMA.						
84—O/13	Sagaing, Mandalay and Kyaukse.	1891-92, 1898-99, 1901-05	1906	1	0		Sagaing and country to the west. Corrected in 1917.
95—K/11	Tavoy and Mergui	1915-16	1917	1	0		Palauk and country to the north.
	KASHMIR AND JAMMU.						
43—K/15	Anantnāg and Riāsi	1914	1917	1	0		
	MADRAS.						
57—O/2	Chittoor	1915-16	1917	1	0		Bhākarapet and country round.
57—O/6	Cuddapah and Chittoor	1915-16	1917	1	0		Tirupati and country round.
57—O/15	Chingleput and Chittoor	1915-16	1917	1	0		Satyavedu and country to the south-west.
66 C/8	Chingleput and Nellore	1915-16	1917	1	0		Ponneri and country to the north-west.

Description.	Year of Survey.	Date of current edition.	No. of sheets.	Size per sheet in inches.	Price.	Remarks.
					Rs. A.	
PROVINCIAL MAPS.						Maps with boundaries hand-coloured may also be obtained at a small additional charge.
Scale 1″=16 miles.						
Bihar and Orissa (with hills) .	...	1917	1	44″ × 27″	1 12	
ADMINISTRATION REPORT MAPS.						
Scale 1″=12 miles.						
District Khāsi and Jaintiā Hills	...	1917	1	18″ × 15″	0 6	
PLANS OF CITIES AND CANTONMENTS.						
Scale 64″=1 mile.					per set.	
Peshāwar Cantonment Bazārs .	1915-16	1917	2	Various.	2 0	
Scale 16″=1 mile.					per set.	
Bakloh Cantonment . .	1915-16	1917	2	30″ × 27″	2 0	
					per set.	
Dehra Dūn Cantonment . .	1914-15	1917	7	Various.	7 0	
Peshāwar Cantonment . . Supply Reserve Depôt . .	1915-16	1917	1	30″ × 22″	1 0	
Scale 1″=125 feet.						
Simla Indian Infantry Lines .	1914-16	1917	1	31″ × 24″	1 0	

MAPS PUBLISHED AND AVAILABLE FROM THE FOREST SURVEY OFFICE AT DEHRA DUN.

TITLE.	Year of Survey.	Price per sheet uncoloured.	TITLE.	Year of Survey.	Price per sheet uncoloured.
		Rs. A.			Rs. A.
ANDAMANS.			BERAR.		
Scale 2″=1 mile.			*Scale 4″=1 mile.*		
MIDDLE AND SOUTH ANDAMAN.			AKOLA DIVISION.		
Sheet No. 86 $\frac{D}{15}$ S. W. .	1914-15	1 0	Sheet No. 55 $\frac{H}{3}$ N. W. 2 and N. E. 1 and 2.	...	1 8
ASSAM.			AKOLA AND YEOTMAL DIVISIONS.		
Scale 2″=1 mile.			Sheet No. 56 $\frac{E}{5}$ N. W. 1, 2, 4, N. E. 1 and 3.	...	1 8
DARRANG DIVISION.					
Sheet No. 78 $\frac{N}{13}$ (North) .	1912-13	1 8	Sheet No. 55 $\frac{H}{12}$ S. 2 and 4 and 56 $\frac{E}{9}$ N. 1.	...	1 8
" " 83 $\frac{B}{14}$ (North) .	1913-14	1 8			

MAPS PUBLISHED AND AVAILABLE FROM THE FOREST SURVEY OFFICE AT DEHRA DUN.

TITLE.	Year of Survey.	Price per sheet uncoloured.
		Rs. A.
BERAR—*concld.*		
AKOLA AND YEOTMAL DIVISIONS—*concld.*		
Scale 1″=1 mile.		
Akola Taluk (in 2 Sheets) .	...	3 0
BOMBAY.		
Scale 4″=1 mile.		
NASIK DISTRICT AND DANGS STATE.		
Sheet No. 190 S. W. 4 and S. E. 3 (Old) (Reprint).	188?-83	1 8
BURMA.		
Scale 2″=1 mile.		
BHAMO DIVISION.		
Sheet No. 92 $\frac{D}{16}$ (South) .	1911-12	1 8
COORG AND MYSORE.		
Scale 2″=1 mile.		
COORG DIVISION.		
Sheet No. 48 $\frac{P}{7}$ (South) .	1911-12	1 8
„ „ 48 $\frac{P}{15}$ (South) .	1908-09 1910-11	1 8
MADRAS.		
Scale 2″=1 mile.		
MANGALORE NORTH DIVISION.		
Sheet No. 48 $\frac{K}{10}$ (North) .	1910-11	1 8
„ „ 48 $\frac{K}{15}$ (South) .	1910-11	1 8
PUNJAB.		
Scale 4″=1 mile.		
PARTS OF JUBBAL AND TARHOCH STATES.		
Sheet No. 333 $\frac{S.W.}{4}$ . .	1900-01 & 1916	1 8
Sheet No. 334 $\frac{N. E.}{3}$ & $\frac{S. E.}{1}$	1901-02 & 1916	1 8
Scale 1″=16 miles.		
Punjab showing the Distribution of Forest Areas under the Forest Department, 30th June 1917 (colour print).		2 0
UNITED PROVINCES.		
Scale 4″=1 mile.		
KUMAUN AND GARHWAL.		
Sheet No. XXI .	1876-77 1915-16	1 8
„ „ XXII . .	1876-77 1915-16	1 8
„ „ XXV . .	1877-78 1915-16	1 8
„ „ XXVII .	1875-78 1915-16	1 8

SURVEY OF INDIA;
Calcutta, 17th January 1918.

H. H. TURNER, Major, R.E.,
Officer in charge, Map Record and Issue Office.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 23rd January 1918.

No. 1054 *G/Camp*.—Captain W. J. C. Hibbert, 6th Royal Lancaster Regiment attached to the office of the Field Controller of Military Accounts, Poona, is granted leave in India, under the provisions of India Army Orders 291 and 1148 of 1917, for sixty days, with effect from the 14th January 1918.

No. 1055 *G/Camp*.—Mr. B. A. Harris, an officer of the Indian Finance Departmen, on deputation in the office of the Controller of Military Accounts, Burma Division, is granted fifteen days' privilege leave in extension of the leave granted to him in Notification No. 964-G/Camp, dated the 16th January 1918.

B. W. MARLOW, Colonel,
Military Accountant-General.

GOVERNMENT, UNITED PROVINCES.
Miscellaneous, Revenue Department.

Allahabad, the 19th January 1918.

No. 134—I.-624.—In supersession of Notification No. 631-I-794, dated the 24th March 1913, and in exercise of the powers conferred by sections 5 and 5A of the Scheduled Districts Act, 1874 (XIV of 1874), and with the previous sanction of the Governor General in Council, the Lieutenant-Governor of the United Provinces of Agra and Oudh is pleased to extend the United Provinces Land Revenue Act, 1901 (United Provinces Act III of 1901), to the Almora district, to the Garhwal district exclusive of the *kham* villages of the Garhwal Bhabar estates, and to the Naini Tal district exclusive of the Kashipur Tahsil (whole), the Tarai Tahsil (whole) and the *kham* villages of the Bhabar Tahsil of that district, and to direct that the said Act as so extended shall be subject to the following restrictions and modifications, namely—

1. The following portions of the said Act shall be deemed to have been omitted:—

In section 1, sub-sections 2 and 3; sections 2 and 3; in section 4, *clauses* (6), (12), (13), (14) and (15), in section 8 the words "on appeal"; in section 23, the words "as hereinafter provided," and the whole of sub-section 2 except the 1st eleven words: sections 24, 32, 36, 42, 43, 55 and 63; in section 68 the proviso; section 69 and 70; in section 72 the words and figures "The cosharers accepting the transfer shall pay to the proprietor any annual allowance to which he is entitled under section 74"; sections 74, 76, 77, 79 to 83, 87 to 91, 100, 101, 104, 106 to 140, 184 to 187, in section 210, clause (c) of sub-section (1) and the words "and partition proceeding under section 114" in sub-section (2); in section 212 the words "or to the Board as the case may be" and clause (a); section 213; in section 214, sub-section (3); in section 219 the words "in which no appeal lies to the Board"; in section 227, clauses (1), (6), (14), (15), (17); in section 231, clauses (1), (5), (7) and (9); in section 233, clause (i); in section 234, clause (f); the words "and in making remission, suspension or reduction of rent under section 101" in clause (1); clauses (m), (n), (t) and (u); and the First and the Second Schedules.

2. The following modifications shall be deemed te have been made in the said Act:—

(a) in section 4 *for* clause (3) *substitute*:—"lambardar" means—

(a) a cosharer of a mahal appointed under this Act to represent all or any of the cosharers in that mahal or a mukhtar or recognised agent of such cosharer whether called a malguzar, padhan, or sirgiroh, and

(b) a ghar padhan.

(b) In section 17, *for* the words "Naib Tahsildars" *substitute* the word "*Peshkars.*"

(c) In section 25 *for* the word "annual" *substitute* the word "prescribed."

(d) *For* section 33, *substitute* "The Collector shall maintain a record of rights and registers in accordance with the rules made under section 234 of this Act. No change or transaction affecting the registers prescribed by such rules shall be recorded without the order of the Collector or, as hereinafter provided, of the tahsilder or a peshkar invested with the powers of a tahsildar."

(e) In section 34, sub-section (1), *for* the words "prescribed by clauses (a) to (d) of section 32," *substitute* the words "maintained under section 33," and *for* the words "to the tahsildar" *substitute* the words "to the Tahsildar or Peshkar."

(f) *For* section 35, *substitute* "The tahsildar or a peshkar exercising the powers of a tahsildar, on receiving such report or upon the facts coming otherwise to his knowledge, shall make such inquiry as appears necessary and in undisputed cases, if the succession or transfer appears to have taken place, shall record the same in the prescribed registers; if the succession or transfer is disputed, the tahsildar or peshkar shall refer the case to the Collector who shall dispose of it after deciding the dispute in accordance with the provisions of section 40."

(g) In section 38, *for* the words "three months" *substitute* the words "six months."

(h) In section 39, sub-section (3), *for* the words "shall, subject to the provisions" to the end of the sub-section *substitute* the words "shall pass orders in accordance with the customs regulating tenures in Kumaun, and, if necessary cause the prescribed registers to be amended."

(i) In section 40, sub-section (1) *for* the word "annual" *substitute* the word "prescribed."

(j) In section 41, sub-section (1) *after* the word "All disputes regarding boundaries" *add* the words "in measured lands."

(k) *For* section 44 *substitute* "All entries in the prescribed registers made under section 33 shall be presumed to be true until the contrary is proved."

(l) In section 45, sub-section (1), *for* the words "he shall issue" to [illegible] of the sub-section, *substitute* the words "he shall make such appointment in accordance with the rules and customs in force in Kumaun."

(*m*) In section 53, *for* the words and figures "containing the registers enumerated in section 32 or such of them" *substitute* "containing such registers."

(*n*) In section 54, *for* the words and figures "the provisions of sections 40, 41, 42 and 43" *substitute* the words and figures "with sections 40 and 41 and the rules in force in Kumaun."

(*o*) In section 57, *for* the words "any interest in land" to the end of the section, *substitute* the words "any proprietary right in land which requires to be recorded in the registers which the Collector is required to maintain under the rules in force in Kumaun."

(*p*) In section 61, *for* the words "annual registers" *substitute* the words and figures "record of rights and registers maintained by the Collector under section 33."

(*q*) In section 68, *for* the words "any annual allowance to which he may be entitled under section 74" *substitute* the words "such annual allowance as the Settlement Officer or Collector may determine as reasonable."

(*r*) In section 94, sub-section (3), *for* the figures "79" *substitute* the figures "78."

(*s*) In section 159, *for* the figures "74" *substitute* the figures "73".

(*t*) In section 191, *add* at the end the words "or to itself or himself."

(*u*) In section 193, *for* the words "sections 640 and 641 of the Code of Civil Procedure" *read* "sections 132 and 133 of the Code of Civil Procedure, 1908."

(*v*) In section 194, *for* "section 174 of the Code of Civil Procedure," *read* "the rules in Order XVI of the 1st Schedule of the Code of Civil Procedure, 1908, as in force under the provisions of the Kumaun Tenancy Rules".

(*w*) In section 199, *for* "the Code of Civil Procedure, sections 160, 161 and 162" *read* "Order XVI of the first Schedule of the Code of Civil Procedure, 1908 as in force under the provisions of the Kumaun Tenancy Rules".

(*x*) In section 204, *for* "sections 507 to 521", *read* "section 89 and the second Schedule".

(*y*) *Substitute* the following *for* section 210, sub-section (1): "210. (1) Save as otherwise provided in this Act, or as provided by any other rule or enactment for the time being in force, appeals shall lie under this Act as follows:—"

(*z*) In section 224, *for* the words "Naib Tahsildar" *substitute* the word "Peshkar."

(*aa*) In section 227, clause (8), *for* the word and figures "to 43", *substitute* the word and figures "and 41", and in clause (18) *after* the words "by this Act" *add* the words "as extended to Kumaun."

(*bb*) In section 233, in clause (*g*) *for* the figures "83" *substitute* the figures "78"; in clause (*k*) *for* the words and figures "sections 111 and 112" *substitute* the words "Rules made for Kumaun under section 6 of the Scheduled Districts Act, XIV of 1874"; and *add* a new clause (*n*):—

"(*n*) Grants of unmeasured or unassessed waste lands".

(*cc*) In section 234, clause (*a*), *for* the words "Naib-Tahsildars" *substitute* the word "Peshkars"; and to this section, which should be numbered sub-section (1), *add* a new sub-section (2) as follows:—

"(2) The Commissioner may from time to time subject to the approval of the Board and the sanction of the Local Government make rules consistent with this Act regulating the appointment, duties and dismissal of lambardars".

By order, etc.,

S. P. O'DONNELL,

Chief Secretary to Government, United Provinces.

IMPERIAL DEPARTMENT OF AGRICULTURE IN INDIA.

NOTIFICATION.

Dated Camp Nawabshah, the 18th January 1918.

No. c-516.—Mr. S. E. Andrews, Engineer, Imperial Bacteriological Laboratory, Muktesar, is granted privilege leave for one month under Articles 246 and 260 of the Civil Service Regulations, with effect from the 12th January 1918.

No. c-517.—Mr. P. R. Ganguly, Assistant Electrician, Imperial Bacteriological Laboratory, Muktesar, is appointed to act as Engineer, *vice* Mr. S. E. Andrews granted privilege leave.

J. MACKENNA,

Agricultural Adviser to the Govt. of India.

II D

CHIEF COMMISSIONER, DELHI.

NOTIFICATION.

Delhi, the 18th January 1918.

No. 512-*Home*.—The following returns of births and deaths in the Delhi Province for the month of December, 1917, are published for information :—

Division.	No.	Name of District or Municipal Towns.	Population according to the census of 1911. Male.	Population according to the census of 1911. Female.	Population according to the census of 1911. Total.	Births registered. No. registered excluding still births.	Births registered. Ratio per 1000 per annum of population.	Births registered. Still born No.	Deaths registered. Cholera. No. registered.	Cholera. Ratio per 1000 per annum.	Small pox. No. registered.	Small pox. Ratio per 1000 per annum.	Plague. No. registered.	Plague. Ratio per 1000 per annum.	Fever. No. registered.	Fever. Ratio per 1000 per annum.	Dysentery & Diarrhœa. No. registered.	Dysentery & Diarrhœa. Ratio per 1000 per annum.	Respiratory disease. No. registered.	Respiratory disease. Ratio per 1000 per annum.	Injuries including suicide. No. registered.	Injuries including suicide. Ratio per 1000 per annum.	Other causes. No. registered.	Other causes. Ratio per 1000 per annum.	Total all causes. Number. Males.	Total all causes. Number. Females.	Total all causes. Number. Total.	Total all causes. Ratio per 1000 per annum	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Delhi Province.		District excluding Delhi Municipal Town.	102,699	88,486	191,185	883	55·42	3	...	...	5	·31			415	26 04	9	·56	171	10 73	6	·37	13	·81	304	315	619	38 85	
		Total of corresponding month of previous year.	102,699	88,486	191,185	1,023	64·21	8	.	...	...	...	...	...	242	15 18	3	·18	138	8 66	.	...	11	·69	203	186	394	24·72	
		Increase	...	...	...	..	..	...	...	.	5	·31	...	.	173	10 86	6	·38	33	2·07	6	·37	2	·12	96	139	225	14·13	
		or Decrease	...	...	...	140	8 79	5	...	...	...	...	..	..	...	.	..	...	.	...	...	...	.	..	...	...	...	...	

Division.	No.	District excluding towns.	Population according to the census of 1911. Male.	Population according to the census of 1911. Female.	Population according to the census of 1911. Total.	Births registered. No. registered excluding still births.	Births registered. Ratio per 1000 per annum of population.	Births registered. Still born No.	Deaths registered. Cholera. No. registered.	Cholera. Ratio per 1000 per annum.	Small-pox. No. registered.	Small-pox. Ratio per 1000 per annum.	Plague. No. registered.	Plague. Ratio per 1000 per annum.	Fever. No. registered.	Fever. Ratio per 1000 per annum.	Dysentery & Diarrhœa. No. registered.	Dysentery & Diarrhœa. Ratio per 1,000 per annum.	Respiratory disease. No. registered.	Respiratory disease. Ratio per 1,000 per annum	Injuries including suicide. No. registered.	Injuries including suicide. Ratio per 1,000 per annum.	Other causes. No. registered.	Other causes. Ratio per 1,000 per annum.	Total all causes. Number. Males.	Total all causes. Number. Females.	Total all causes. Number. Total.	Total all causes. Ratio per 1,000 per annum.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Delhi Province.		Delhi Municipality	129,521	95,950	225,471	1,045	55·62	29	...	...	..	...	1	0 05	269	14 32	22	1 17	280	14 90	5	0·27	104	5·54	334	347	681	36·24	
		Total of corresponding month of previous year.	129,521	95,950	225,471	1,002	53·33	29	...	...	.	...	1	0·05	176	9 37	31	1·65	220	11 71	5	0 27	85	4·52	265	253	518	27·57	
		Increase or	...	...	...	43	2 29	...	...	...	...	...			93	4·95	..	..	60	3 19	...	.	19	1·02	69	94	163	8·67	
		Decrease	...	.		...	..	...	..		.	..	...	...			9	0·46		...		...		.	.	..	..		

No. 513-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 12th January 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi . .	225,471	125	123	248	84	92	176	...	...	1	74	3	70	...	28	...	19	30	49	57·20	40·59
	Notified Area	3,678	1	6	7	1	...	1	..	...	...	1	...	...	...	...	...	...	...	...	99·10	14·15
	Total .	229,144	126	129	255	85	92	177	...	...	1	75	3	70	...	28	...	19	30	49	57·86	40·16

No. 517-*Education*.—Assistant Surgeon Hira Singh assumed charge of the duties of the Plague Medical Officer, Delhi, with effect from the forenoon of the 12th January 1918.

Delhi, the 19th January 1918.

No. 550-*R. & A.*—The following list of Revenue Agents, who are qualified to appear in the Court of the Chief Commissioner of the Province of Delhi, and subordinate Courts and offices, is published for general information :—

Serial No.	Name.	Father's name.	Grade.	Place of business.	Date of first admission as Revenue Agent.	Date on which the certificate was renewed for the year 1918.
1	Din Dayal .	Parmeshri Das .	2nd . .	Delhi .	13th February 1879.	2nd January 1918.
2	Gopal Das .	Jagan Nath .	,, .	,, . . .	21st February 1881.	Ditto.

No. 555-*Education*.—Under the provisions of section 21 of the Punjab Municipal Act (III) of 1911, the Chief Commissioner of Delhi is pleased to re-appoint the Deputy Commissioner of Delhi to be *ex-officio* President of the Delhi Municipal Committee, with effect from 1st January 1918.

Delhi, the 21st January 1918.

No. 607-*Home*.—With reference to Notification No. 9697-Home, dated the 20th November 1917, and in exercise of the powers conferred by section 11 of the Indian Motor Vehicles Act, 1914 (VII of 1914), the Chief Commissioner is pleased to make the following amendments in the rules published with Notification No. 2372-Home, dated the 10th April 1915, as amended by Notifications Nos. 5914 and 7357-Home, dated the 30th August 1916 and 2nd November 1916, respectively :—

Amendments.

(1) For the existing Form A II (Registration Certificate) substitute—

(*i*) Register number.

(*ii*) [illegible]wner.

(*iii*) [illegible]dress of owner.

(*iv*) M[illegible]me.

(v) Type of vehicle.
(vi) Horse power.
(vii) Date of manufacture.
(viii) Engine number.
(ix) Chassis number.
(x) Carrying capacity —

(1) Up to 15 cwt. (2) 15 cwt. to 30 cwt. (3) 2 tons. (4) 3 tons. (5) 4 tons. (6) 5 tons. (7) 6 tons and over.	In case of light vans and motor lorries. Steam lorries to be marked "S".
(8) 2 seater. (9) 4 seater. (10) 5 seater and over.	In case of motor cars.
(11) If fitted with side car .	In case of motor cycles.
(12) Seating capacity .	In case of Char-a-bancs.

(2) For the existing last sentence of rule 11 substitute—

"Notification should also be made to the Superintendent of Police, when a motor car falls into permanent disuse. No charge will be made for recording a transfer of ownership."

Delhi, the 22nd January 1918.

No. 650-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Statement showing prices current (wholesale) of food-grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 15th January 1918. (*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

WHOLESALE PRICE PER MAUND OF 82⅐ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.			ITEMS.	Wholesale price in Rupees.		
	Rs.	A.	P.		Rs.	A.	P.
Rice, unhusked	...			Cotton seed	4	2	0
„ husked	6	4	0	Ghi	63	8	0
Wheat, white	5	0	0	Flour (wheat)	5	12	0
Barley	3	8	0	Tobacco leaf (dry)	8	0	0
Oats	...			Turmeric (unground)	19	0	0
Jowar	3	8	0	Salt, Sambhar	4	3	5
Bajra	4	0	0	Raw hides (cow)	90	0	0
Maize	3	3	0	Bran	1	14	0
Gram	3	10	0	Grass (dry)	1	4	0
Arhar Dál	3	14	0	Bhusa (white)	1	5	3
Linseed	6	0	0	Jowar stalks	1	8	0
Rapeseed (Sarshaf)	5	0	0	Bengal coal (increase is due to less importation of coal)	1	0	0
Poppy-seed	...			Kerosine oil (per tin, Victoria brand)	2	13	6
Til (jinjili seed)	...			Plough bullocks, per pair . . .	250	0	0
Sugar (raw), Gur, Lawar . . .	6	0	0	Sheep, per score	85	0	0
Cotton (cleaned)	135	0	0	Bejhar	3	8	0

Retail prices current of food-grains, etc., at the headquarters of the Delhi District at the close of the half month ending 15th January 1918.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.		ITEMS.	Amount per Rupee.	
	Srs.	Chts.	Gram (Cicer arietinum) (unhusked)	Srs. 10	Chts. 8
Wheat, white	7	12	Maize	12	0
Barley	11	0	Arhar (Cajanus Indicus) (husked) (Dál)	10	0
Rice { Best sort	3	0	Firewood	35	0
Rice { Common sort	6	0	Salt { Wholesale	...	
Jowár (Andropogon sorghum)	11	0	Salt { Retail	9	8
Bájra (Pennisetum typhoideum)	9	8	Gur, Lawar	5	8
Mandwa (Eleusine Coracana)	...		Cotton (unginned)	...	
Kangni (Setaria Italica)	...		Bejhar	11	0

W. M. HAILEY,
Chief Commissioner, Delhi.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Sibi, the 15th January 1918.

No. 229-S.—The Revd. R. F. S. McKelvie, Assistant Chaplain of Quetta, is granted privilege leave for one month, with effect from the 17th November 1917.

No. 230-S.—The Revd. F. R. Gillespy, is appointed Assistant Chaplain of Quetta, with effect from the 17th November 1917.

No. 231-S.—On return from one month's privilege leave the services of the Revd. R. F. S. McKelvie are placed at the disposal of the Punjab Government, with effect from the 17th December 1917.

This office Notification No. 3672, dated the 6th December 1917, is hereby cancelled.

By order,
R. H. CHENEVIX TRENCH,
First Assistant.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Rajputana Agency Camp, the 22nd January 1918.

No. 116-c/E. 12.—In exercise of the powers conferred by section 145 (1) (c) of the Ajmer Municipalities Regulation V of 1886, the Hon'ble the Chief Commissioner is pleased to make the following amendment in rule 38 of the rules for the assessment and collection of octroi in the Municipality of Ajmer published in his Notification No. 8-E/12, dated the 8th January 1909 :—

For the words "eight annas" in the last line of the rule the words "one rupee" shall be substituted.

By order,
B. J. GLANCY, I.C.S.,
First Assistant to the Hon'ble the Chief Commissioner of Ajmer-Merwara.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
20—1918	Rasmus Auton Narregaurd	European	Cooperage	Engineer in the B. B. S. and T. Company Ltd.	12th	January	1918	12th	January	1918
21—1918	Jack McAuliffe	"	No. 207, Hornby Road	Lately Gymnastic Instructor and now unemployed.	15th	"	"	15th	"	"
22—1918	Horace D'Souza	East-Indian	Mount Road, Mazagon	Clerk in the employ of Messrs. Louis Dreyfus & Co.	"	"	"	"	"	"
23—1918	Arjun Pandoo Chandokar	Hindu	Arthur Road	Engine (Steam Roller) Driver in the Bombay Municipality.	"	"	"	"	"	"
24—1918	Samsoodin Esmail Bhairagdar	Mahomedan	Love Lane, Mazagon	Carrying on loading and unloading business	"	"	"	"	"	"
25—1918	Shankar Gangaram Gelap	Hindu	131, Nal Bazar, Kasar Gully	Dealer in mutton	16th	"	"	16th	"	"
26—1918	Shamdas Ootamchand Kaker	"	Corner of Vithalwadi	Servant in the employ of Lala Gangabishan & Sons.	"	"	"	"	"	"
27—1918	Mowlabux Nabibux Khokhar	Mahomedan	New Nagpada, 4th Pirkhan Street.	Lately doing business as Cabinetmaker and now servant in the employ of Ahmeddin Mowlabux.	17th	"	"	17th	"	"
[illegible]—191[illegible]	Bhikhoo Sakharam Sutar	Hindu	4th Kumbharwada, Null Bazar.	Lately Commission Agent in onions and potatoes and now unemployed.	18th	"	"	18th	"	"
	Jan Mahomed Haji Oosman Memon.	Mahomedan	Memon Molla	Formerly Manager in the firm of Haji Oosman Aba and latterly servant in the employ of Dadu Miya Khandwani and afterwards doing business on commission in the employ of Mahomed Hashan Haji Ismail Chatani and now unemployed.	"	"	"	"	"	"

30—1918	Kesav Savlaram Gajre	Hindu	Kandewadi	Lately doing business at Jinwar as Grain Merchant in partnership with Kashinath Ganesh Ambade Kar and Hari Trimbak Nirgudkar and now servant in the employ of Govindji Hursey & Co.	19th	„	„	19th	„	„
[illegible]—19[illegible]	Choitram Nandramdas Bhatia Kanal.	„	Nagdevi Street	Formerly carrying on business in jewellery as Jewel Brokers in the firm, name and style of Choithram Vebramul and at present unemployed.	21st	„	„	21st	„	„
32—1918	Joseph Ryan Slater	Eurasian	No. 4, Wandby Road	Telegraphist in the Government Telegraph Office.	„	„	„	„	„	„

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 21st day of January 1918.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the orders of adjudication made herein against the undermentioned Insolvents have been this day annulled :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of the adjudication.		
					Day.	Month.	Year.
633—1915	*Re* Luxumibai, widow of Bhomaya Sajana Totawala.	Hindu	Kamatipura, 4th Lane	A dealer in Bidis	5th	October	1915
124—1916	" Shivram Pandu Shevalkar and Nathuram *alias* Bhendoo Shivram Shevalkar.	"	Dadar	Formerly doing business in partnership with Narayen Laxuman, deceased, as dealers in Country Liquors in the name of Shivram Pandoo and lately in partnership on their own account as toddy drawers in the name of Shivram Pandoo and now unemployed.	1st	March	1916
125—1916	" William Hugh Armitage *alias* Armitage Woodroffe.	European	No. 75, Elphinstone Circle	Lately a skirt specialist and now unemployed	3rd	"	"
126—1916	" George Henry Watson	"	Sankli Street, Byculla	A driver in the G. I. P. Railway Company	"	"	"
127—1916	" Narandas Maganmal Multani	Hindu	Nakhoda Molla	Lately a dealer in oil in partnership with Lukhmidas Zamundas in the name of Saraswati Oil Mills Company and now unemployed.	"	"	"
1[illegible]—1916	" Alexander James Brown *alias* Guider Brown and his wife Bella Brown *alias* Guider Brown.	Anglo-Indian	Ripon Road, Byculla	The 1st Insolvent an extra workman in different docks and 2nd Insolvent unemployed.	"	"	"
[illegible]6	" Arthur John Weston	"	Fort, Frere Road	A Telegraphist in the Government Telegraph Office, Bombay.	4th	"	"
134—1916	" Sakharam Bhikoo Bhelekar	Hindu	DeLisle Road	A workman in the Textile Mills	6th	"	"
139—1916	" Nanji Vandeawan *alias* Navabhai Vandeawandas Thucker.	"	No. 28, Frere Road	Lately a hawker in cloth and now a servant in the employ of Morarji Manji.	"	"	"

147—1916	„ Rewashanker Makanji Pathak	„	Girgaum, Sadashive Lane	A brick-layer	11th	„		„
149—1916	„ Somnath Moolji Patel	„	1st Carpenter Street	Lately a dealer in char-coal and now unemployed	13th	„		„
153—1916	„ Chapsey Paba Sha, Nathoo Lakhamsi Sha, Raisi Ukerda Sha and Poonsi Sojoo Sha	„	Doctor Street	Lately dealers in grains in partnership in the name of Chapsey Paba and now the 1st Insolvent unemployed, 2nd Insolvent a servant in the employ of Ladha Karamsi Sha, 3rd Insolvent a servant in the employ of Waghji Tela and the 4th Insolvent a servant in the employ of Gangji Deraj.	15th	„		„
154—1916	„ William Alfred Pratt Dillon	Anglo-Indian	G. I. P. Railway Traffic Quarters, Kalyan	A Guard in the G. I. P. Railway and working daily between Bombay and Kalyan.	15th	„		1619
155—1916	„ Arthur Misquith	„	Frere Road House No. 113	A Guard in the G. I. P. Railway	„	„		„
157—1916	„ Lakhamsey Ladha Sha	Hindu	Girgaum, Back Road	Formerly a Contractor for supplying stones, etc., in partnership with R. Daniel Vasudeo Raghunath Sathe and Ramji Ganpat under the name of R. Daniel & Co. and lately a grain-dealer in partnership with Premji Umersey under the name of Premji Umersey & Co. and now a servant in Premji Umersey & Co.	16th	„		„
161—1916	„ Vasudeo Raghunath Sathe	„	Uran	Lately a Contractor for supplying stones, etc., in partnership with R. Daniel Laknamsi Ladha Sha and Ramji Ganpat under the name of R. Daniel & Co. and now a Farmer at Uran and also a Vegetable seller in Bombay.	18th	„		„
175—1916	„ Shantaram *alias* Shantoo Shunker *alias* Narayan Naik.	„	Mahim, Agar Bazar	A Carpenter in the employ of the Finlay Muir Mills.	28th	„		„
176—1917	„ Javer Hira Darji	„	Mazgaon	A Tailor	„	„		„
177—1917	„ Charles Hawarden Smith	European	No. 17-18, Elphinstone Circle	A Clerk in the employ of Messrs. Marks & Co., Ltd.	„	„		„
179—1917	„ Ranchhordas Kanji Thucker	Hindu	No. 42, Champa Gaily	Formerly carrying on business as cloth merchant in partnership with Tricumdas Cooverji under the name of Tricumdas Cooverji & Co. and now unemployed.	29th	„		„
180—1917	„ Esoof Mahomed Mistri	Mahomedan	Ghogari Molla	A Brick-layer	„	„		„
181—1917	„ Magonlal Purmanand Sha.	Hindu	Girgaum, Back Road	A servant in the Dewkinand Maharaj Mandir, Bombay.	„	„		„

Notice is hereby given that the orders of adjudication made herein against the undermentioned Insolvents have been this day annulled—*concld.*

No.		Names.	Denomination.	Address in Bombay.	Description.	DATE OF THE ADJUDICATION.		
						Day.	Month.	Year.
185—1917	*Re*	James Philip	East Indian	No. 12, Kamathipura Lane	A gas-maker in the G. I. P. Railway	30th	March	1916
188—1917	„	Dwarkanath Modhowrae Raw	Hindu	Thakurdwar	A Chauffeur in the Bombay Port Trust Railway	31st	„	.
189—1917	„	Jehangir Dossabhai Dooppatawala and Darabsha Dossabhai Dooppatawalla.	Parsi	Byculla, opposite Railway Station	1st Insolvent a fireman in the G. I. P. Railway and the 2nd Insolvent formerly an inspector in the Bombay Electric Supply and Tramway Co. and now unemployed.	„	„	„
190—1916	„	Bhiku Babla Parker *alias* Bhiku Babaji.	Hindu	Gilder Street	Lately a milk vendor and now unemployed	„	„	„
192—1916	„	Shaik Makbool Shaik Mahomed and Ameerkhan Rahimkhan.	Mahomedan	1st Insolvent, Temker Street, and 2nd Insolvent, 1st Cooper Street.	Lately plying on hire motor car in partnership and now unemployed.	„	„	„
194—1916	„	Tribhowan Pitamber Gola	Hindu	Parel, Sopari Bang	A Lawyer in the B., B. & C. I. Railway	1st	April	„
197—1916	„	Bendoo Pandoo Narwanker	„	2nd Bhutwadi, Girgaum	A Toddy seller	3rd	„	„
198—1916	„	Sakharam Ramji Gaikwar	„	Mahim	Lately a carpenter in the G. I. P. Railway and now unemployed.	1st	„	„
202—1916	„	Sewnarayen Jajooram Bania	„	Bhooleshwar	A servant in the employ of Devidas Ponoolal Mawawalla.	5th	„	„
204—1916	„	Baboo Chima More	„	Madanpura	Lately a boilermaker in R. I. M. Dockyard and now unemployed.	6th	„	„
[illegible]1—19[illegible]	„	Abdool Majid bin Abdool Ganee Shaik.	Mahomedan	Khanda Molla	A dealer in bidis and tobacco, etc.	10th	„	„
217—[illegible]	„	Monoodin Badroodin Bhikan	„	Nowapada Bandra	A fitter in the employ of Ismail Hussein	13th	„	„
218—1916	„	Jivraj Poka Sha	Hindu	Girgaum	Lately a petty dealer in tobacco and now unemployed.	„	„	„
219—1916	„	Silas Moses Abraham	Jewish	Sankli Street, Byculla	Lately a Taxi-cab-keeper and now a Taxi-cab driver.	„	„	„

223—1916	„	Pirosha Nowroji Amroliwala	Parsi	Lower Parel	A turner in the B., B. and C. I. Railway	14th	„	„
227—1916	„	Kursordas Malji Thoker	Hindu	Champagully	A hawker in cloth	17th	„	„
228—1916	„	Sultankhan Samsherkhan	Mahomedan	Byculla	A fitter in the G. I. P. Railway	„	„	„
[illegible]1—[illegible]16	„	Moreshwar Raghunath Pedemkar	Hindu	Thakurdwar	Lately a carting agent and now unemployed	18th	„	„
232—1[illegible]6	„	Elias Siar Minahar	Jewish	Mohaluxmi Jacob Circle	A driver in the B., B. and C. I. Railway Company	20th	„	„
233—1916	„	Temooras Dossabhoy Dooppatawalla and Esuchshaw Dossabhoy Dooppatawalla.	Parsi	Lower Parel	1st Insolvent driver in the G. I. P. Railway Company and 2nd Insolvent and fireman in the B., B. and C. I. Railway Company.	„	„	„
234—1916	„	Tribhowandas Govindji Sha	Hindu	Kazi Molla, Pydhowni	Lately trading as a grass merchant and now unemployed.	„	„	„
235—1916	„	Shunker Aba Kocharekar	„	Parel Tank Road	Lately a petty grocer and now unemployed	24th	„	„
236—1916	„	Abdul Karim Mahomed *alias* Jaimdi Mahomed Malek.	Mahomedan	Delisle Road	A turner in the B., B. and C. I. Railway	„	„	„
237—1916	„	Lachmandas Jamnadas Makhija	Hindu	Nakhada Molla	Lately a dealer in oil in partnership with Narandas Maganmal Mooltani in the name of Saraswati Oil Mills Company and now unemployed.	30th	June	„
245—1916	„	Sorabji Dossabhoy Kama	Parsi	Lower Parel	An engine-driver in the B., B. & C. I. Railway.	2nd	May	„
247—1916	„	Fakirji Dhanji Shaw Kapadia	„	„	A fireman in the B., B. & C. I. Railway	1st	„	„

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 15th day of January 1918

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 181 OF 1917.

Rangoon, the 4th January 1918.

In the matter of Gardi Sathiraju of No. 36, 37th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Gardi Sathiraju an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 2nd day of January 1918.

CASE No. 239 OF 1917.

Rangoon, the 2nd January 1918.

In the matter of S. R. Singaram Pillay, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by S. R. Singaram Pillay of No. 26, 40th Street, Rangoon, on the 11th day of December 1917, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 20th day of December 1917 against the said S. R. Singaram Pillay.

CASE No. 1 OF 1918.

Rangoon, the 2nd January 1918.

In the matter of Ah Cheng, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ah Cheng, Contractor, of No. 26, 50th Street, Rangoon, on the 2nd day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ah Cheng.

CASE No. 2 OF 1918.

Rangoon, the 4th January 1918.

In the matter of R. C. Chakrabarty, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by R. C. Chakrabarty, Clerk, of No. 19, Lewis Street, Rangoon, on the 3rd day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said R. C. Chakrabarty.

CASE No. 3 OF 1918.

Rangoon, the 9th January 1918.

In the matter of C. Rajagopaul Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Rajagopaul Naidu, Type Founder, residing at No. 11, 125th Street, Rangoon, on the 7th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Rajagopaul Naidu.

CASE No. 4 OF 1918.

Rangoon, the 9th January 1918.

In the matter of Chase Syhests Driver, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Chase Syhests Driver, No. 18, Sparks Str[illegible]oon, on the 8th day of January 1918, an order of adjudication of insolvency was made [illegible] the Chief Court of Lower Burma on the same day against the said Chase Syhests Driver.

CASE NO. 5 OF 1918.

Rangoon, the 14th January 1918.

In the matter of Nahan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Nahan, Fisherman of 59th Street, Rangoon, on the 11th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Nahan.

CASE NO. 6 OF 1918.

Rangoon, the 14th January 1918.

In the matter of Akhan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Akhan, Fisherman of 63rd Street, Rangoon, on the 11th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Akhan.

CASE NO. 7 OF 1918.

Rangoon, the 14th January 1918.

In the matter of Oomer, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Oomer, Horse Trainer of No. 2, 121st Street, Rangoon, on the 12th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Oomer.

CASE NO. 8 OF 1918.

Rangoon, the 14th January 1918.

In the matter of M. Krishnasawmy Moodaliar, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Krishnasawmy Moodaliar of No. 19, Phayre Street, Rangoon, on the 12th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Krishnasawmy Moodaliar

CASE NO. 9 OF 1918.

Rangoon, the 15th January 1918.

In the matter of V. Rajagopal Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. Rajagopal Naidu of No. 41, 32nd Street, Rangoon, on the 14th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said V. Rajagopal Naidu.

CASE NO. 10 OF 1918.

Rangoon, the 15th January 1918.

In the matter of Ko Ba Chit, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ko Ba Chit of Patanigon, Kalabusti, Rangoon, on the 14th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 15th day of January 1918 against the said Ko Ba Chit.

CASE NO. 11 OF 1918.

Rangoon, the 16th January 1918.

In the matter of Pay Hock Kaw, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency Towns Insolven[illegible] 1909, presented by Pay Hock Kaw of No. 29, Latter Street, Rangoon, on the 15th day [illegible] January 1918 an order of adjudication of insolvency was made by the Chief Court of Lower [illegible]urma on the same day against the said Pay Hock Kaw.

CASE No 12 OF 1918.

Rangoon, the 16th January 1918.

In the matter of Syed Mahomed, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Syed Mahomed, Printer of No. 13, Tsechai Maung Tanlay Street, Rangoon, on the 4th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 14th day of January 1918 against the said Syed Mahomed.

CASE No. 95 OF 1917.

Rangoon, the 15th January 1918.

In the matter of D. B. Painter of No. 99, 39th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said D. B. Painter, an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 11th day of January 1918.

CASE No. 156 OF 1917.

Rangoon, the 16th January 1918.

In the matter of Mahomed Hady and Rajana Sahib, Insolvents.

Notice is hereby given that on a petition presented by George Gordon & Co. of Rangoon, creditors of Mahomed Hady and Rajana Sahib, lately carrying on business under the name and style of R. S. Mahomed Hady Brothers in Suratee Bara Bazar, Rangoon, on the 20th day of August 1917, an order of adjudication of insolvency pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, against the said Mahomed Hady and Rajana Sahib was made by the Chief Court of the Lower Burma on the 8th day of January 1918.

(Illegible),
Offg. Registrar.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

Notice of Adjudication Order.

No. 5 OF 1918.

Dated the 23rd January 1918.

Re Ladhuram Jhoonjhoonwalla, residing at No. 34, Shib Thakur Lane, in the town of Calcutta, and lately carrying on business as a Commission Agent under the name, style and firm of Ladhuram Babu Lall at No. 402, Upper Chitpore Road in Calcutta aforesaid, but at present without any occupation.

Ex parte the debtor. S. M. Dutt.—Attorney for the insolvent.

On the 18th day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALK[illegible]
Official Assignee of Calcutta.

IN THE COURT OF MAJOR R. W. E. KNOLLYS, I.A., DISTRICT JUDGE AT DELHI.

CITATION.

In the matter of the estate of late Mr. Thomas Carr Morton, Bar-at-law of "Carville," Civil Lines, Delhi, who died at Alwar on the 20th December 1917.

Whereas Mrs. Helen Blanch Morton, residing at Carville, Delhi, widow of the abovenamed deceased has applied for grant of Letters of Administration to have effect throughout British India of the estate of the abovenamed deceased, who died at Alwar on the 20th December 1917 and whereas the 8th day of February 1918 at 10 A.M. has been fixed for hearing the said petition, this citation is issued in terms of Section 250 of Act X of 1865 to all persons claiming to have any interest in the estate of the deceased to come and see the proceedings in this court before the grant is made.

Given under my hand and the seal of the court this 17th day of January 1918.

E. KNOLLYS,
District Judge, Delhi.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of Act VI of 1878, that the undermentioned treasure was found by Narayana Velan, son of Kathan Velan of Sholappandi village, Mannargudi Taluk, while demolishing the old wall of the house belonging to him in S. F. No. 32 classed as Inam dry in the village.

DESCRIPTION OF THE TREASURE.

Name.		No.	Value. Rs.		
Whole rupees.	(silver)	14	14	0	0
Half Rupee	,,	1	0	8	0
Quarter rupees	,,	10	2	8	0
⅛ Rupees	,,	69	8	10	0
Money (Rupees) found out but spent and recovered from the finder			1	2	0
			26	12	0

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, at his office on Monday, the 10th June 1918, in view to the matter being enquired into and determined according to law.

J. R. HUGGINS,
Collector.

Tanjore, 10th January 1918.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 13th Hussars Combined Cavalry Depôt, Meerut, India, dated at Meerut, this 17th day of January 1918.

Number, Rank and Name—38324 Private, Abraham Abdul.
Age—23 years 3 months (about).
Height—5 feet 6 inches (about).
Colour of—Complexion, very dark (Eurasian); hair, black; eyes, very dark brown.
Trade—Labourer.
Date of enlistment—3rd September 1917.
Place of enlistment—Pontefract—Yorkshire, England
Parish and County in which born—Believed to be Lucknow.
Date of Desertion or absence—Midnight, 27th December 1917.
Place of Desertion or absence—Meerut, India.
Marks—Not known.
On furlough.
Under one year's service.

V. H. SECKER, Major,
Commanding Combined Cavalry Depôt.

Report of a Deserter or Absentee without leave from the British Attached Section, Poona, employed in Central Telegraph Office, Poona, dated at Poona, this 17th day of January 1918.

Number, Rank, and Name—10909, Sergeant Burberry, G., 1st South Lancashire Regiment.
Age—42 years, looks older.
Height—5 feet 7 inches.
Colour of—Complexion, fresh ; hair, grey ; eyes, blue.
Trade—*Nil.*
Date of enlistment—*Nil.*
Place of enlistment—*Nil.*
Parish and County in which born—*Nil.*
Date of desertion or absence—12th January 1918.
Place of desertion or absence—Poona.
Marks—*Nil.*

(*Illegible.*)
Commanding Attached Section, Poona.

Report of a Deserter or Absentee without leave from the 1st Garrison Battalion R. S. Fusiliers, dated at Jhansi, this 19th day of January 1918.

Number, Rank, and Name—21601, Private John Smith *alias* Brannen.
Age—41 years.
Height—5 feet 2¼ inches.
Colour of—Complexion, dark ; hair, black ; eyes, black.
Trade—Casual Labourer.
Date of enlistment—13th August 1914.
Place of enlistment—Edinburgh.
Parish and County in which born—Carlisle, Cumberland.
Date of desertion or absence—11th January 1918.
Place of desertion or absence—Lucknow Station Hospital.
Marks—Tattoo Japanese Woman, Flags, Sailing Ship—left arm. Irish Colleen, Faith, Hope and Charity—right arm.
On furlough.

W. B. RANKIN, Lieut.-Col.,
Commanding 1st Garrison Battalion, R. S. Fusiliers.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

The 10th January 1918.

No. 255.—In supersession of the Notification No. 221, dated the 26th November 1917, the following acting promotions and reversions of officers in the Northern India Salt Revenue Department are ordered during the month of October 1917 :—

Name.	From	To	Promotion or Reversion.	With effect from
1. In the vacancy caused by the absence on military duty of Mr. A. V. Nash, Superintendent, 3rd grade, from 29th July 1915.				
Mr. C. C. Chill	Superintendent, 3rd grade, sub. *pro tem.*	Superintendent, 4th grade.	Reversion	10th.
Mr. P. A. Kirwan	Superintendent, 4th grade.	Superintendent, 3rd grade, sub. *pro tem.*	Promotion sub. *pro tem.*	10th.
Mr. Sujan Singh Gyani, B.A.	Superintendent, 4th grade, sub. *pro tem.*	Assistant Superintendent, 1st grade.	Reversion	10th.
Mr. G. L. Fanthome	Assistant Superintendent, 1st grade.	Superintendent, 4th grade, sub. *pro tem.*	Promotion sub. *pro tem.*	10th.
Mr. E. R. Goodwin	Assistant Superintendent, 1st grade.	Assistant Superintendent, 2nd grade.	Reversion	1st.
Mr. A. David	Assistant Superintendent, 2nd grade.	Inspector, 4th grade	Reversion	10th.
Mr. Syed Mohammad	Inspector, 3rd grade	Assistant Superintendent, 2nd grade, sub. *pro tem.*	Promotion sub. *pro tem.*	

Name.	From	To	Promotion or Reversion.	With effect from

2. In the vacancy caused by the appointment as General Manager of Salt Mines of Mr. F. D. Reid, Assistant Commissioner, from 27th February 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. Abdul Aziz Beg, B.A.	Superintendent, 4th grade.	Assistant Superintendent, 1st grade.	Reversion . .	1st.
Mr. Bijay Krishna De, B.A.	Assistant Superintendent, 1st grade.	Superintendent, 4th grade.	Promotion . .	1st.

3. In the vacancy caused by the absence on one year's combined leave of Mr. P. C. Scott O'Connor, F. S. S., Deputy Commissioner, from 13th May 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. G. L. Fanthome	Superintendent, 4th grade.	Assistant Superintendent, 1st grade.	Reversion . .	1st.
Mr. Ahmad Husain .	Assistant Superintendent, 2nd grade.	Superintendent, 4th grade.	Promotion . .	1st to 9th.
Mr. Ahmad Husain .	Assistant Superintendent, 1st grade.	Superintendent, 4th grade.	Promotion .	10th.
Mr. Saiyed Mohammad	Assistant, Superintendent, 2nd grade.	Inspector, 3rd grade	Reversion . .	1st.
Mr. Maksud Husain .	Inspector, 2nd grade	Assistant Superintendent, 2nd grade.	Promotion .	1st.

4. In the vacancy caused by the absence on 6 months' combined leave of Mr. P. T. Watling, Superintendent, from 24th June 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. Bijay Krishna De, B.A.	Superintendent, 4th grade.	Assistant Superintendent, 1st grade.	Reversion . .	1st.
Mr. Shiv Charan Das, B.A.	Assistant Superintendent, 2nd grade.	Superintendent, 4th grade.	Promotion . .	1st.

5. In the vacancy caused by the absence on 6 months' combined leave of Mr. W. O. Davey, Superintendent, from 10th July 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. Ahmad Husain .	Superintendent, 4th grade.	Assistant Superintendent, 2nd grade.	Reversion . .	1st.
Mr. E. R. Goodwin .	Assistant Superintendent, 2nd grade.	Superintendent, 4th grade.	Promotion . .	1st.

6. In the vacancy caused by the absence on one month's privilege leave of Mr. E. R. Goodwin, Assistant Superintendent, from 4th September 1917 to 3rd October 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. Hargobind Singh .	Assistant Superintendent, 2nd grade.	Inspector, 2nd grade.	Reversion .	1st.
Mr. Saiyid Mohammad	Inspector, 3rd grade .	Assistant Superintendent, 2nd grade.	Promotion . .	1st.

7. In the vacancy caused by the absence on one month's privilege leave of Mr. Harnam Singh, Superintendent, from 15th September 1917 to 14th October 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. Shiv Charan Das, B.A.	Superintendent, 4th grade.	Assistant Superintendent, 2nd grade.	Reversion . .	1st.
Mr. G. L. Fanthome .	Assistant Superintendent, 1st grade.	Superintendent, 4th grade.	Promotion . .	1st to 9th.
Mr. A. Gardner .	Assistant Superintendent, 2nd grade.	Inspector, 2nd grade.	Reversion . .	15th.

8. In the vacancy caused by the absence on Military training of Mr. R. N. Haygarth, Superintendent, 4th grade, from 1st October 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. Abdul Aziz Beg, B.A.	Assistant Superintendent, 1st grade.	Superintendent, 4th grade, s. *p. t.*	Promotion s. *p. t.*	1st.
Mr. Hargobind Singh .	Inspector, 2nd grade .	Assistant Superintendent, 2nd grade.	Do. . .	1st.

9. In the vacancy caused by the absence in transit from Sambhar to Sultanpur of Mr. Hargovind Singh, Assistant Superintendent, 2nd grade, sub. *pro tem.*, from 4th October 1917 to 9th October 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. Saiyid Mohammad	Inspector, 3rd grade .	Assistant Superintendent, 2nd grade.	Promotion . .	4th.

10. In the vacancy caused by the absence on one month and 5 days' privilege leave of Mr. Abdul Aziz Beg, B.A., Assistant Superintendent, 1st grade, (Superintendent 4th grade, sub. *pro tem.*) from 5th October 1917.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. A. David, B.A. .	Assistant Superintendent, 2nd grade.	Superintendent, 4th grade.	Promotion . .	10th.
Mr. Ghulam Akber Khan Seyal.	Inspector, 3rd grade.	Assistant Superintendent, 2nd grade.	Do. . .	5th.

No. 256.—The following acting promotions and reversions of officers in the Northern India Salt Revenue Department, are ordered during the month of November 1917.

1. In the vacancy caused by the absence on military duty of Mr. A. V. Nash, Superintendent, 3rd grade, from 20th July 1915.

Name.	From	To	Promotion or Reversion.	With effect from
Mr. G. L. Fanthome .	Superintendent, 4th grade, sub. *pro tem.*	Assistant Superintendent, 1st grade.	Reversion . .	1st.
Mr. Abdul Aziz Beg, B. A.	Assistant Superintendent, 1st grade.	Superintendent, 4th grade, sub. *pro tem.*	Promotion sub. *pro-tem.*	1st.
Mr. A. David, B.A. .	Assistant Superintendent, 2nd grade.	Assistant Superintendent, 1st grade, sub. *pro tem.*	Ditto.	

Name.	From	To	Promotion or Reversion.	With effect from

2. In the vacancy caused by the absence on military training of Mr. R. N. Haygarth, Superintendent, 4th grade, from 1st October 1917.

Mr. Abdul Aziz Beg, B.A.	Superintendent, 4th grade, sub. *pro tem.*	Assistant Superintendent, 1st grade.	Reversion . .	1st.
Mr. G. L. Fanthome .	Assistant Superintendent, 1st grade.	Superintendent, 4th grade, sub. *pro tem.*	Promotion sub. *pro tem.*	1st.

3. In the vacancy caused by the absence on one month and 5 days' privilege leave of Mr. Abdul Aziz Beg, B.A., Assistant Superintendent, (Superintendent, 4th grade sub. *pro tem.*) from 5th October 1917 to 9th November 1917,

Mr. A. David, B.A. .	Superintendent, 4th grade.	Assistant Superintendent, 2nd grade.	Reversion . .	10th.
Mr. Ghulam Akbor Khan Seyal.	Assistant Superintendent, 2nd grade.	Inspector, 3rd grade	Do. . .	10th.

J. F. CONNOLLY,

Commissioner, Northern India Salt Revenue.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Camp, Chittagong, the 21st January 1918.

No. 4-c *E/E*.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. C. P. Milner . . .	Inspecting Telegraphist .	Deputy Superintendent, Engineering, 2nd Class, Officiating.	8th January 1918.

No. 7-c *E/E*.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. F. C. Sweeney . .	Inspecting Telegraphist .	Deputy Superintendent, Engineering, 2nd Class, Officiating.	17th December 1917.

No. 11-c *E/E*.—Mr. T. Manser, Deputy Superintendent, Engineering, is granted special (field) leave for three months with effect from the 11th November 1917 under Army Department letter No. H. 4573, dated 30th April 1915.

W. MAXWELL,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 24th January 1918.

No. 436-*T*.—Reports of opening and closing of offices received during the period 27th December 1917 to 23rd January 1918.

Name of office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Geria	Bihar and Orissa	15th January 1918	Opened.
Michni Camp	North-West Frontier	16th October 1917	Closed.
	Railway Telegraph Offices.		
Basirpur	North-Western Railway	1st November 1917	Closed.
Bhila Hithar	Ditto	15th December 1917	
Chahnur Mohammed	Ditto	1st October 1917	"
Haveli Lakka	Ditto	20th " "	"
Hira Singh	Ditto	10th November 1917	"
Jamraniwah	Ditto	13th October 1917	"
Kharor-Pakka	Ditto	" " "	"
Kanganpur	Ditto	17th November 1917	"
Khudian Khas	Ditto	8th December 1917	"
Kul Mokal	Ditto	24th November 1917	"
Lodhran	Ditto	24th October 1917	"
Pakpattan	Ditto	1st " "	"
Usman Walla	Ditto	1st December 1917	"

M. A. THOMPSON,
Deputy Director-General of Telegraph Traffic.

Calcutta, the 19th January 1918.

No. 329-*T*.—Mr. E. Green, Assistant Postmaster-General, Telegraph Traffic, United Provinces Circle, is granted furlough on medical certificate for three months with effect from the 15th December 1917.

Mr. T. C. Lafrenais, Telegraph Master, is appointed to officiate in the second division of the Superior Traffic Branch as Superintendent of post offices, Traffic, United Provinces Circle, with effect from the 15th December 1917, *vice* Mr. Green.

The 24th January 1918.

No. 452-*T*.—Conductor W. H. Preston, Telegraphist, was permitted to retire on the 15th November 1917.

W. MA[illegible]L,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 16th January 1918.

No. 194-*Ap*.—Mr. Muhammad Barkat Ali, Superintendent of post offices, 3rd grade, is granted privilege leave for one month and twenty days, with effect from the 17th October 1917.

Mr. Dilsukh Rai, Investigating Inspector, office of the Postmaster-General, United Provinces, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. Muhammad Barkat Ali, or until further orders.

2. This supersedes this office Notification No. 2865s-Ap., dated the 16th November 1917.

The 24th January 1918.

No. 272-*Ap*.—Mr. C. G. Hamilton, Financial Personal Assistant to the Director-General of Posts and Telegraphs, pay Rs. 500—600, is granted privilege leave for fifteen days with effect from the 1st February 1918, or from the date on which he will be relieved by Mr. A. J. Hughes.

W. MAXWELL,

Director-General of Posts and Telegraphs.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16th TO 22nd JANUARY 1918.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.												Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.										
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta . . .	51	...	...	51	14	...	14	2	(a) 67	4	...	73	...	...	...	...	...	...
Bombay . . .	27	...	...	27	17	...	17	...	(b) 57	...	...	57	...	...	...	...	...	...

(a) Exclusive of 23 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 16 of purchased silver brought on the Mint premises but not yet received.

A. McCORMICK, LT.-COLONEL, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
[illegible]tta, the 25th January 1918.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin.
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

DEPARTMENT OF EDUCATION.

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

The Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (5a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th November 1917. Royal 8vo. Paper cover. As. 4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Cotton Map of India. As. 8. (Copies can be obtained from the Survey of India Office, Map Record and Issue Branch, Calcutta.)

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal y[illegible]ing 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Cotton Pre[illegible] Return, No. 4 of 1917-18.—Return showing the quantity of Cotton pressed [illegible] the Pressing Factories, and of Cotton received in the Spinning Mills in India, [illegible] [illegible]e half-month ending 31st October 1917, together with progressive tot[illegible] [illegible]m 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—
First Forecast : Winter Oilseeds (Rap, Mustard and Linseed), 1917-18. Pies 6 (6*p*.)
Second Rice Forecast, 1917-18. Pies 6 (6*p*.)
Third Cotton Forecast, 1917-18. Pies 6 (6*p*.)
Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6*p*.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (*i.e.*, exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6*p*.)

Foreign Sea-borne Trade during November 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of November 1917, and for the eight months ended November 1917. Foolscap. Stitched. As. 4 (1*a*.)

Imports into Chief Ports during October 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during October 1917. Foolscap. Stitched. As. 1-6 (1*a*.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the nine months, April to December of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6*p*.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4*a*.)

Joint Stock Companies, October 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of October 1917. Foolscap. Pies 6 (6*p*.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, November 1917. No. 8 of 1917-18. Royal 8vo. Paper cover. As. 8 (2*a*.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, March and April 1917. No. 12 of 1916-17 and No. 1 of 1917-18. Royal 8vo. Paper cover. As. 8 (2*a*.) each.

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 2 (1*a*.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1*a*. 6*p*.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 1st, 8th, 15th, 22nd and 29th December 1917. Pies 6 (6*p*.) each.

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1*a*. 6*p*.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First and Second Half of November 1917. Foolscap. Stitched. As. 1-6 (1*a*.) each.

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnights ending the 15th and 30th November 1917. Foolscap. As. 6 (1*a*.) each.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1*a*.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1*a*. 6*p*.)
Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1*a*.)
Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2*a*.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)
" " XVII "	Urdu	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)
" " XVIII "	Urdu.	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)
" " XIX "	Urdu.	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)
" " XX "	Urdu.	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)
" " XXII "	Urdu.	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)
" " XXIV "	Urdu.	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)
" " XXVI "	Urdu.	Pies 3 (1*a*.)
" " " "	Hindi.	Pies 3 (1*a*.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7*a*.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8*a*.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2*a*.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1*a*.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2*a*.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2*a*.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1*a*.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4*a*.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4*a*.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6*a*.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1770 ; 1778 ; 1782-87. Foolscap. Board. Rs. 3 (4*a*.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-5 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I, Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services, Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return, No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefactory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (3a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health, 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (3a. 6p.)

Manual of Map Reading and Field Sketching 1912 (with additions, 1914). India reprint. 1917. As. 14 (2a.)

Manual of Military Law. (War Office, 1914.) India reprint, 1917. Re 1-12 (6a.)
Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As 11 (3a.)
Mobilization Store Tables for the Field Army: An X-Ray Section Foolscap. Paper cover. As. 2 (1a.)
Standing Orders, Military Farms Department. Royal 8vo Limp Re. 1-12 (2a.)
Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 6 (2a.)

RAILWAY BOARD

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap Paper cover Re. 1 (2a.)
Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17 Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched As 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915, Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs 2.
Do. do. **Vol. XII, 1916, Nos. 1-3.** At Rs. 2.
Do. do. **Vol. XII, Nos. 4-6.** Rs. 2 per number.
Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.
Do. **Vol. V, No. 3. Palas of Bengal.** With 12 plates. At Rs. 5.
Do. **Vol. V, Extra. Abors and Galongs. Part III.** At Rs. 2.
Do. **Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J.** Rs. 2-8.
Do. **Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc.** Rs. 4.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc. I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916. Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douville. Le Crétacé et L'éocene du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3, (with plates I to VIII), by F. R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1917.

Monthly Weather Review for September and October 1916. Re. 1 per month.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Allotment Letters Nos. $\frac{684\text{-B}}{1 \& 2}$ of the 5½ per cent. loan of 1920 for Rs. 200 each originally issued in the name of Shaha Mahmud Shah, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—SHAHA MAHMUD SHAH,

Residence—P. O. Kutubpore, District Rangpur, Eastern Bengal.

DESTROYED.

The Allotment Letter No. 74 B. U. of the 5½ per cent. loan of 1922 for Rs. 200 originally issued in the name of Ah Kaung, the proprietor, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—AH KAUNG,

Residence—Pyapon, Lower Burma.

STOLEN.

The Government Promissory Notes Nos. 177339 and 063267 of the 3½ per cent. loan of 1865 and 1896-97 for Rs. 1,000 and Rs. 500, respectively, originally standing in the name of Comptroller General and Syed Ali Hosain respectively and the note was last endorsed to Syed Ali Hosain, the proprietor, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—BIBEE DABIRANNESSA BEGUM,
alias NOWROZI BEGUM;
daughter of the late SYED ALI HOSAIN.

Residence—Kutubpore (Murshidabad), Murshidabad.

LOST.

The Allotment Certificates Nos. $\frac{2121}{172}$ Bom. of the 5½ per cent. loan of 1920 for Rs. 1,500 originally issued in the name of Devarao Balwantrao Kadambande, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertiser—DEVARAO BALWANTRAO KADAMBANDE, Jahagirdar.

Residence—Torkheda Taluka Shahada in West Khandesh District

NOTICE.

In the matter of the Indian Companies Act VII of 1913 and in the matter of the Union Bank of India Limited, Delhi

Notice of meeting of Creditors and Contributories.

Notice is hereby given that the District Judge of Delhi has directed a meeting of the Creditors and Contributories of the abovenamed Company to be summoned pursuant to the above Act, for the purpose of ascertaining their wishes as to compromising the debt due from Shaik Mohammed Ismail Rangila as contained in Ledger No. 2, Folio No. 378, and that such meeting will be held on Sunday, the 3rd February 1918, at the office of the Official Liquidator at Mori Gate, Delhi, at 2 P.M., at which time and place all the Creditors and Contributories are required to attend. The said Court has appointed Babu Bashesharnath Goela, B.A., LL.B., Pleader, Delhi, to act as Chairman of the said meeting.

Dated this 19th day of January 1918.

BASHESHARNATH GOELA, B.A., LL.B., Pleader,
Official Liquidator.

LOST.

The Allotment Letter No. 1737-F.-142 of the 5½ per cent. loan of 1920 for Rs. 300 (Three hundred only) originally issued in the name of Agha Syed Ahmad Raza, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—AGHA SYED AHMAD RAZA,
Honorary Magistrate, Sitapur.

LOST.

The undermentioned Interest Warrant issued in my name No. 28920, dated 11th August 1917, of the 3½ per cent. Loan of 1879 for Rs. 3,560-2-6.

The payment of the Warrant has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicate of the Warrant is about to be made to that office.

Name of the proprietor—THE FINANCE MEMBER, Gwalior State,

Address—Motimahal, Gwalior

Estate Miss L. M. O'Sullivan, deceased.

Notice is hereby given that all persons having claims against the late Lucia Mary O'Sullivan, Spinster, who died on 4th December 1916 at 17, Sydney Avenue Blackrock Co., Dublin, Ireland, Letters of Administration to whose Estate have been granted to Joseph Carstairs Roberts Johnston of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 28th February next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. C. R. JOHNSTON.

Calcutta, the 17th January 1918.

LOST.

The lower halves of the Government Promissory Notes Nos. 291108, 291109, 291110, 291111 and 291112 of the Three and half per cent. loan of 1865 for Rs. 1,000 Rupees one thousand each, standing in the name of Thakur Prasad, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

THAKUR PRASAD,

Belwarganj, Patna City.

Patna, the 20th December 1917.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 5.} DELHI, SATURDAY, FEBRUARY 2, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	127—150
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	151—188
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*] . . .	11—12

SUPPLEMENT No. 5.	PAGES.
Prices second half December 1917 [*published in Calcutta*] . . .	131—151
Wheat prices from second half July 1914 to second half December 1917 [*published in Calcutta*] . . .	153—173
Census of coal consumption, 1916 [*published in Calcutta*]	174—175
Joint Stock Companies [*published in Calcutta*]	176—178
First wheat forecast, 1917-1918 [*published in Calcutta*]	179—182
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 31st January 1918, based on the Indian Daily Weather Reports of the period .	183—184
Season and Crop Prospects for the week ending Saturday, the 26th January 1918	185—186
Statement of plague seizures and deaths reported in India during week ending the 19th January 1918 . . .	187—191
Statement of Approximate Gross Earnings of Indian Railways	192—193

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 30th January, 1918.

No. 11.—The Governor General is pleased to accept the resignation by the Hon'ble Mr. W. J. Reid, C.S.I., of his office of Additional Member of the Indian Legislative Council.

No. 12.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61) and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Mr. Arthur William Botham, being an official, to be an Additional Member of the said Council, in the said Act referred to as the Indian Legislative Council.

The 1st February 1918.

No. 13.—The following Proclamation by His Excellency the Governor General, dated the 31st January, 1918, is hereby published for general information :—

PROCLAMATION.

In pursuance of Order XLVI of the Prize Court Rules, 1914, I hereby proclaim the following amendment made by order of His Majesty in Council in the said rules as subsequently amended :—

That in Appendix B of the Prize Court Rules, 1914, item 48, the following words shall be omitted, *viz.*:—

"On retaining possession of a ship with or without cargo, or of a ship's cargo without a ship, to include the cost of a shipkeeper if required, per day £0 5*s.* 0*d.*"

"Any sum above this amount which has necessarily been incurred in the payment of a shipkeeper shall also be recoverable,"

and in lieu thereof the following words shall be substituted, *viz.* :—

"On retaining possession of a ship with or without cargo, the expenses per day in respect of a shipkeeper".

CHELMSFORD,
Viceroy and Governor General.

A. P. MUDDIMAN,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 1st February 1918.

No. 654-C.—The Hon'ble Sir James Scorgie Meston, K.C.S.I., has obtained permission from His Excellency the Governor General of India to resign the office of Lieutenant-Governor of the United Provinces of Agra and Oudh, with effect from the 15th February 1918. His Excellency is pleased to direct, as a mark of respect due to the character and services of Sir James Scorgie Meston, that all the honours and distinctions to which he is now entitled as Lieutenant-Governor of the United Provinces of Agra and Oudh shall be continued to him from the 15th February until the date of his embarkation for Europe.

No. 655-C.—Under the authority vested in him by sub-section (1) of section 54 of the Government of India Act, 1915 (5 and 6 Geo. 5, Ch. 61), His Excellency the Governor General of India is pleased, with the approbation of His Majesty the King, Emperor of India, to appoint the Hon'ble Sir Spencer Harcourt Butler, K.C.S.I., C.I.E., of the Indian Civil Service, to be Lieutenant-Governor of the United Provinces of Agra and Oudh, with effect from the date of his assuming charge of that office.

MEDICAL.

The 28th January 1918.

No. 533-C.—In pursuance of section 3 of the Indian Medical Degrees Act, 1916 (VII of 1916), the Governor General in Council is pleased to authorise the institution known as the Central Provinces Medical Examination Board to confer, grant, or issue in British India degrees, diplomas, licenses, certificates or other documents stating or implying that the holder, grantee, or recipient thereof is qualified to practise western medical science.

The 1st February 1918.

No. 642-C.—The services of Lieutenant-Colonel J. Entrican, M.D., I.M.S., are replaced at the disposal of the Government of Burma, with effect from the afternoon of the 16th November 1917.

POLITICAL.

The 29th January 1918.

No. 200.—In exercise of the power conferred by section 1, sub-section (3) of the Defence of India (Criminal Law Amendment) Act of 1915 (IV of 1915), the Governor General in Council is pleased to direct that sections 3-11 of the said Act shall come into force with effect from the date of this Notification, in the Kamrup district of the province of Assam.

PORT BLAIR.

The 31st January 1918.

No. 604-C.—Major A. K. Heyland, D.S.O., Executive Commissariat Officer, Port Blair, is appointed to be an Assistant Commissioner in the Settlement for so long as he holds his present office or until further orders.

S. R. HIGNELL,
Offg. Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 29th January 1918.

No. 259-Est. B.—The services of the undermentioned officers are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor General in the North-West Frontier Province, for employment with the Frontier Militia, with effect from the date of assuming charge :—

2nd-Lieutenant G. R. Pouncey, attached 1-21st Punjabis.

2nd-Lieutenant R. J. Lynch, attached 126th Baluchistan Infantry.

2nd-Lieutenant H. M. Poulton, attached 1-35th Sikhs.

2nd-Lieutenant J. P. Graham, attached 2-35th Sikhs.

A. H. GRANT,
Secretary to the Government of India.

The 29th January 1918.

No. 301-I. B.—In exercise of the powers conferred by section 9, clause (*a*) of the Indian Stamp Act, 1899 (II of 1899), as applied to Berar, the Governor General in Council is pleased to remit the stamp duty chargeable under article 62 of schedule I of the said Act on instruments of transfer of Government stock registered in the book debt account.

The 30th January 1918.

No. 276-Est. B.—*Erratum.*—In the notification by the Government of India in the Foreign and Political Department, No. 82-Est. B., dated the 9th January 1918, *for* "Captain E. Hammick, 17th Infantry (The Loyal Regiment)" *substitute* "Captain St. V. F. Hammick, 13th Rajputs (The Shekhawati Regiment)."

The 31st January 1918.

No. 284-Est. A.—Major A. D. G. Ramsay, C.I.E., O.B.E., Political Agent, Loralai, is granted privilege leave for one month with effect from the 2nd January 1918.

J. B. WOOD,
Secretary to the Government of India.

The 31st January 1918.

No. 286-Est. A.—The services of Major A. H. E. Mosse, of the Bombay Political Department, are replaced at the disposal of the Government of Bombay, with effect from the 14th January 1918.

A. H. GRANT,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 30th January 1918.

No. 1165-D.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

After Rule 11-H of the said Rules the following rule shall be inserted, namely :—

Maintenance of supply of commodities of general use for the purpose of securing the public safety.

11-J. Where in the opinion of the Governor-General in Council it is necessary for the purpose of securing the public safety to control the supply of any commodity of general use, he may by notification in the *Gazette of India* make a declaration to that effect, which may extend either to the whole of British India or to such part thereof as may be specified in the notification.

(*2*) In any area, in which a declaration under sub-rule (*1*) is in force, the Governor-General in Council or the Local Government may exercise all or any of the following powers in regard to the commodity to which the declaration relates, namely—may

(*a*) by general or special order in writing require any trader to make a return in such form and within such time and to such authority as may be specified in the order, as to the stocks of such commodity held by him or consigned to him or under order on his account; as to any contracts for the supply to or by him of such commodity or for or in connection with the production or manufacture of such commodity, and as to any other dealing by him therein, and as to the persons with whom and the prices at which any such contracts or other dealings were made or had, or at which such commodity had been bought or sold by him ; as to the cost of production of such commodity, so far as the same may be known to him, and the profits usually made or expected by him on the sale thereof ; and as to any other matters specified in the order with respect to which in the opinion of the authority making the order it is desirable to obtain information for the purpose of controlling the price of such commodity ;

(*b*) by notification in the *Gazette of India* or the Local Official Gazette as the case may be prescribe the conditions under which (including the maximum price at which) such commodity may be sold, and such conditions may be general for the whole area or may vary as regards different localities therein, and different conditions may be prescribed for different classes of such commodity ; and

(*c*) where a price for sale has been fixed in accordance with the provisions of clause (*b*), by order in writing require a trader to place the whole or any portion of his stock, whether immediately available or not at the disposal of the Governor-General in Council at such time and place and in such manner as may be specified in the order on receiving payment therefor at the price or prices so fixed.

(*3*) Any authority having power to make an order under sub-rule (*2*) (*a*) may, for the purpose of testing the accuracy of any return made in accordance therewith or for obtaining information in a case where an order under that sub-rule has not, in the opinion of such authority, been sufficiently complied with, empower by general or special order any person to enter and search any place, in which such person has reason to believe that any commodity in respect of which an order has been made under sub-rule (*2*) (*a*) is kept or stored and to take such measures as such person thinks necessary for testing the accuracy of the return or for obtaining such information.

(*4*) If any person except as authorised by the authority under whose orders the information was obtained discloses or makes use of any information obtained in accordance with the provisions of this rule, he shall be deemed to have contravened these rules.

(*5*) If any person disobeys or neglects to comply with any order made in exercise of the power conferred by sub-rule (*2*), or any condition of sale prescribed under that rule other than a condition as to maximum price, he shall be deemed to have contravened these rules, and the authority making the order may take such action as he thinks necessary to give effect to the same.

(*6*) If by a notification published in pursuance of sub-rule (*2*) a maximum price has been fixed for any commodity, and any person sells such commodity at a price in excess thereof, such person shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to Rs. 1,000, or to three times the price received by him for the commodity so sold, whichever is most, and if such person is a company, every director and officer thereof shall be liable in like manner as if he had sold the commodity himself unless he proves that the contravention of the order took place without his knowledge or consent.

(7) The Governor-General in Council may by order in writing authorise any officer of Government to exercise the powers referred to in sub-rule (2), clauses (a) and (c).

(8) In this rule the expression "trader" includes a manufacturer, producer, warehouse keeper or vendor, and in the case of a vendor whether wholesale or retail, and whether acting on his own behalf or on behalf of any other person, and if not acting on his own behalf the person on whose behalf he is acting.

No. 1167-D.—In pursuance of Rule 11-J of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council is pleased to declare that it is necessary for the purpose of securing the public safety to control the supply of salt throughout the whole of British India.

The 2nd February 1918.

No. 1219-D.—Whereas certain hostile foreigners were on the 3rd of August 1914 members of the Deutscher Klub, Bombay, a company within the definition contained in section 2 of the Enemy Trading Act, 1916 (X of 1916):

Now therefore in pursuance of section 12 of the said Act the Governor-General in Council is pleased to declare that the powers conferred by section 7 of the said Act shall extend to the property, movable and immovable, of the said Deutscher Klub.

No. 1259-D.—In continuation of this Department's Notification No. 104-D., dated the 5th January 1918, Mr. E. P. Jones, B.A., Registrar, is granted an extension by one week of the privilege leave for one month granted to him.

The acting arrangements made in that Notification will continue till Mr. Jones returns to duty.

No. 1272-D.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

After Rule 11-J of the said Rules the following rule shall be inserted, namely :—

11-K. (1) Where in the opinion of the Governor-General in Council it is necessary for the purpose of securing the public safety, to control and regulate the housing of artisans and labourers and their families in any area which is a defended harbour, he may by notification in the *Gazette of India* make a declaration to that effect which may extend to the whole of such area or to such part thereof as may be specified in the notification.

(2) In any area in which a declaration under sub-rule (1) is in force, the Local Government, or any officer of Government authorised by it in this behalf, may require the owner or person in charge of any house, which in its opinion is or has been rented for housing artisans or labourers, to furnish particulars in such form within such time and to such authority as may be specified in the order, as to the rent at, and the manner in, which such house was let during the year 1914 or any subsequent year, and as to any other matters specified in the order with respect to which in the opinion of the authority making the order it is desirable to obtain information for the purpose of determining the rent which should be charged for the accommodation of artisans or labourers therein, and further may for the same purpose require any such person to produce such accounts, rent-receipts, books or other documents at such time and to such authority as may be specified in the order and to submit the same to the examination of such authority.

(3) In any area in which a declaration under sub-rule (1) is in force, the Local Government may by order in writing fix maximum rates for the rents to be charged to artisans or labourers or their families of houses or classes of houses which in the opinion of the Local Government were in the year 1914 let, or, if unlet in that year, were of a class which would have been let, at rents not exceeding rupees 10 per mensem or any equivalent thereof.

(4) If any person disobeys or neglects to comply with any order made in exercise of the power conferred by sub-rule (2), he shall be deemed to have contravened these rules and the authority making the order may take such action as it thinks necessary to give effect to the same.

(5) Where under the provisions of sub-rule (3) a maximum rate of rent has been fixed which is applicable to any house, any person who receives rent therefor, whether directly or indirectly, in excess of such rate shall be punishable with imprisonment which may extend to six months or with fine which may extend to R1,000 or with both, and a person shall be deemed to have received rent in excess of the rate fixed if he receives any consideration other than money which represents a money value in excess of such rate.

(6) In this rule the expression 'house' includes any part of a house let or sub-let as a place of residence, and the expression 'owner' includes any person who lets or sub-lets a house

No. 1274-D.—In pursuance of Rule 11-K (1) of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council is pleased to declare that it is necessary for the purpose of securing the public safety, to control and regulate the housing of art[illegible] and labourers and their families within the defended harbour of Bombay as defined in the [illegible]otification of the Government of India, Army Department, No. 163, dated th[illegible]11th Febru[illegible] 1[illegible]6.

POST AND TELEGRAPH ESTABLISHMENTS.

The 2nd February 1918.

No. 1200-D.—Babu Kali Prasanna Sen, Superintendent of post offices, 1st grade, is appointed Deputy Postmaster-General, 3rd grade, Bengal and Assam, Dacca, on probation for one year with effect from the 1st January 1918.

TELEGRAPHS.

The 2nd February 1918.

No. 1207-D.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor-General in Council is pleased to direct that the following amendment shall be made in the rules published with the notification of the Government of India in the Department of Commerce and Industry No. 6975-137, dated the 16th September 1909, as subsequently amended, namely :—

In rule 13 of the said rules after the first sentence the following shall be inserted, namely :—

"Covers containing such telegrams must be sent by registered post and the prepayment of postage and registration by the senders is compulsory."

A. H. LEY,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 31st January 1918.

No. 125-F. E.—Mr. A. M. Brigstocke, I.C.S., has been posted as Accountant General, Burma, with effect from the 10th January 1918.

No. 126-F. E.—Mr. P. C. Chowdhury, probationer, Indian Finance Department, has been attached to the office of the Accountant General, Punjab, with effect from the 16th January 1918.

No. 127-F. E.—Mr. E. R. Seshu Ayyar, Assistant Accountant General, Posts and Telegraphs, Central Office, Calcutta, has been granted privilege leave for one month, with effect from the 17th January 1918.

Mr. N. C Gangooly, a Superintendent in the office of the Accountant General, Posts and Telegraphs, Calcutta, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 17th January 1918 and during the absence on leave of Mr. E. R. Seshu Ayyar.

No. 128-F. E.—The privilege leave for one month granted to Mr. G. W. C. Bradey, Superintendent, Class I, Finance Department Secretariat, in Notification No. 33-Gl. (F. E.), dated the 10th January 1918, published on page 24 of Part I of the *Gazette of India*, dated the 12th January 1918, has been extended by one month.

No. 131-F. E.—Mr. D. R. Matheson, I C.S., has been appointed to officiate in class I of the General List of the Indian Finance Department with effect from the 13th January 1918 and has been posted as Deputy Accountant General, Bengal, with effect from the same date.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

METEOROLOGY.

Delhi, the 31st January 1918.

No. 197-C.—Mr. M. G. Subrahmanyam, Head Clerk of the Bombay Meteorological Office, is appointed, with effect from the 1st February 1918 or the subsequent date on which he assumes charge of the office, to officiate as Imperial Meteorologist, Simla, during the absence of Mr. C. W. B. Normand on military duty or until further orders.

R. A. MANT,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 1st February 1918.

APPOINTMENTS.

No. 206.—Major G. H. Rogers, 11th Rajputs, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding the appointment of General Staff Officer, 1st grade. Dated 21st January 1917.

No. 207.—Major J. Day, D.S.O., Royal Engineers, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding the appointment of Inspector of Army Signals, graded as a General Staff Officer, 1st grade. Dated 23rd January 1918.

No. 208.—Second Lieutenant H. A. Cressall, 1-10th Battalion, The Duke of Cambridge's Own (Middlesex Regiment), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Staff Captain. Dated 23rd November 1917.

No. 209.—Second Lieutenant David Dillon, The Royal Irish Regiment, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Adjutant of an Indian Defence Force battalion. Dated 14th March 1917.

No. 210.—Second Lieutenant C. J. Tribe, 1st Garrison Battalion, Prince Albert's (Somerset Light Infantry), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Railway Transport Officer. Dated 17th January 1918.

No. 211.—Mr. S. V. Haldipur, B.A., LL.B., of the Office of the Judge Advocate General in India, Army Headquarters, is appointed Legal Assistant to the Judge Advocate General in India; with effect from the date of this notification.

INDIAN LAND FORCES.

No. 212.—The undermentioned gentlemen to be temporary honorary Second Lieutenants' subject to His Majesty's approval:—

Sirdar Jasjit Singh, Ahluwalia, of Jullundur.
Sirdar Bahadur Rajindar Singh, of Pakhoke, Ludhiana.
The Hon'ble Raja Sri Ravu Venkata Kumara Krishna Ranga Rao Bahadur of Bobbili, Raja of Bobbili.
The Raja of Venkatagiri.
Meka Sobhanadri Appa Rao Bahadur Garu, Zamindar of Telprole, Kistna District.
The Hon'ble B. Raja Rajeswara Setupati *alias* Mutturamalinga Setupati Avargal, Raja of Ramnad.
Sri Krishna Chandra Gajapati Narayana Deo Garu, Zamindar of Parlakimedi.
The Hon'ble Mr. K. K. Raman Kavalappara Muppil Nayar.
R[illegible] Dorai Raja, of Pudukota.
Th[illegible] Kumara Raja of Jeypore.
The Ze[illegible]dar of Mandasa.

INDIAN MEDICAL SERVICE.

No. 213.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants with effect from the dates specified :—

Bola Dayanand Rao	26th November 1917.
Gopalkrishna Ramrao Padbidri	23rd December 1917.
Pascal Desouza	24th December 1917.
Jehangir Hormasji Clarke	28th December 1917.
Duriseti Narayanarao	31st December 1917.
Inglis Folger Frost	7th January 1918.

No. 214.—In Army Department Notification No. 1414, dated 31st August 1917, *for* "Hari Kishan Dikshit" *read* "Hari Krishna Dikshit."

INDIAN ARMY.

No. 215.—The undermentioned to be temporary Second Lieutenants, subject to His Majesty's approval :—

Albert Henry Perkins Holyoak. Dated 19th January 1918.

John Frank Grosvenor Blockley. Dated 21st January 1918.

No. 216.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates specified :—

To be Captains.

Captain Harold Rupert Herbert, The Duke of Cambridge's Own (Middlesex Regiment), attached 2nd Battalion, 42nd Deoli Regiment. Dated 12th January 1918, but to rank from the 4th September 1916.

Captain Vere Elliot Ward Simpson, M.C., 6th Battalion, The Royal Irish Regiment, attached 2nd Battalion, 42nd Deoli Regiment. Dated 24th October 1917, but to rank from the 28th February 1917.

Captain Robert Alexander Pinhey, 1st Battalion, The Buffs (East Kent Regiment), attached 1st Battalion, 1st Brahmans. Dated 13th January 1918, but to rank from the 4th November 1917.

To be Lieutenants.

Captain Harbin Edward Warry, The Devonshire Regiment, attached 109th Infantry. Dated 9th January 1918, but to rank from the 22nd September 1915.

Second Lieutenant Thomas Norman Baskerfeild Jones, 8th Battalion, The South Wales Borderers, attached 71st Punjabis. Dated 12th January 1918, but to rank from the 4th November 1915.

Captain Gervas Edward Portal, Berks Yeomanry, attached 5th Cavalry. Dated 31st July 1917, but to rank from the 5th May 1916.

Captain Joseph Talbot Sykes, 4th (City of London) Battalion, The London Regiment (Royal Fusiliers), attached 37th Dogras. Dated 8th August 1917, but to rank from the 5th May 1916.

Second Lieutenant Hubert Park Cinnamond, M.C., 1st Battalion, The Prince of Wales's Own (West Yorkshire Regiment), attached 2nd Battalion, 43rd Erinpura Regiment. Dated 12th January 1918, but to rank from the 7th May 1916.

Lieutenant Herbert Alexander Macpherson, 2nd Battalion, The East Yorkshire Regiment, attached 70th Burma Rifles. Dated 9th January 1918, but to rank from the 12th May 1916.

Captain John Edward Davis Manlove, The King's Own (Royal Lancaster Regiment), attached 2nd Battalion, 10th Jats. Dated 12th January 1918, but to rank from the 17th June 1916.

Lieutenant Alan Trevillion Hingston, 7th Battalion, The Duke of Cornwall's Light Infantry, attached 3rd Battalion, 7th Gurkha Rifles. Dated 20th August 1917, but to rank from the 22nd June 1916.

Lieutenant Robert Michael Frederick Francis de Sales Sheppard-Capurro, Army Service Corps, attached 22nd Sam Browne's Cavalry (Frontier Force). Dated 25th November 1917, but to rank from the 1st July 1916.

Lieutenant William Hamilton Vetch, Machine Gun Corps, atttached 2nd Battalion, 8th Gurkha Rifles. Dated 9th January 1918, but to rank from the 12th July 1916.

Lieutenant Leonard Charles Bell, The Black Watch (Royal Highlanders), attached 12th Pioneers (The Kelat-i-Ghilzie Regiment). Dated 13th January 1918, but to rank from the 5th September 1916.

Temporary Captain Arthur Wilfred Adams, 2-1st East Anglian Field Company, Royal Engineers, attached 107th Pioneers. Dated 28th July 1917, but to rank from the 15th October 1916.

Lieutenant Lancelot McCoy McCoy-Hill, 5th Battalion, The Duke of Cambridge's Own (Middlesex Regiment), attached 57th Wilde's Rifles (Frontier Force). Dated 3rd December 1917, but to rank from the 27th October 1916.

Captain Reginald Matthews, 2-1st County of London Yeomanry, attached 39th King George's Own Central India Horse. Dated 13th January 1918, but to rank from the 24th November 1916.

Lieutenant John Donaldson, Machine Gun Corps, attached 99th Deccan Infantry. Dated 9th January 1918, but to rank from the 10th December 1916.

Lieutenant Vere Clifford Watkins, 1-1st Derbyshire Yeomanry, attached 23rd Cavalry (Frontier Force). Dated 9th January 1918 but to rank from the 1st January 1917.

Captain John William Young, 18th Battalion, The Duke of Cambridge's Own (Middlesex Regiment), attached 3rd Battalion, 7th Gurkha Rifles. Dated 3rd December 1917, but to rank from the 19th January 1917.

Lieutenant Aubrey Caiger Watson, 4th Battalion, Princess Victoria's (Royal Irish Fusiliers), attached 2nd Battalion, 94th Russell's Infantry. Dated 25th November 1917, but to rank from the 27th January 1917.

Lieutenant David Godfrey Lewis, Royal Engineers, Army Signal Service, attached 37th Lancers (Baluch Horse). Dated 9th January 1918, but to rank from the 28th April 1917.

Second Lieutenant Basil Frederick Butterfield, 1st Battalion, The Norfolk Regiment, attached 2nd Battalion, 97th Deccan Infantry. Dated 12th January 1918, but to rank from the 19th July 1917.

Second Lieutenant David Montague Williams, 3rd Battalion, The Royal Welsh Fusiliers, attached 73rd Carnatic Infantry. Dated 9th January 1918, but to rank from the 9th September 1917.

Second Lieutenant William Arthur Simpson, 3rd Battalion, The Queen's Own (Royal West Kent Regiment), attached 4th Battalion, 3rd Queen Alexandra's Own Gurkha Rifles. Dated 12th January 1918, but to rank from the 1st January 1918.

To be Second Lieutenants.

Lieutenant William Burney Huntley, Lovat's Scouts, attached 1st Battalion, 123rd Outram's Rifles. Dated 4th May 1917, but to rank from the 23rd June 1916.

Second Lieutenant George Herbert Watters, 1st Battalion, Princess Louise's (Argyll and Sutherland Highlanders), attached 96th Berar Infantry. Dated 9th January 1918, but to rank from the 16th March 1917.

Second Lieutenant Frank Reginald Hill, 4th (Queen's Own) Hussars, attached 7th Hariana Lancers. Dated 12th January 1918 but to rank from the 1st May 1917.

Second Lieutenant George Oliver Rowland Cremer, 3rd Reserve Regiment of Cavalry, attached 27th Light Cavalry. Dated 29th July 1917, but to rank from the 5th May 1917.

Second Lieutenant Leslie Lees, 1st Battalion, Royal Marine Light Infantry, attached 84th Punjabis. Dated 25th November 1917, but to rank from the 22nd August 1917.

Second Lieutenant James Aloysius Guinee, 7th Battalion, Princess Charlotte of Wales's (Royal Berkshire Regiment), attached 70th Burma Rifles. Dated 9th January 1918, but to rank from the 28th December 1917.

Second Lieutenant Robert John Kidd, 4th Battalion, Princess Louise's (Argyll and Sutherland Highlanders), attached 1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment). Dated 3rd December 1917, but to rank from the 26th January 1918.

Second Lieutenant George Archibald Dundas Simpson, 16th Battalion, The Royal Scots (Lothian Regiment), attached 3rd Battalion, 8th Gurkha Rifles. Dated 3rd October 1917, but to rank from the 26th January 1918.

Second Lieutenant Herbert Francis Mooney, 1st Reserve Regiment of Cavalry, attached 12th Cavalry. Dated 25th November 1917, but to rank from the 1st February 1918.

Second Lieutenant John Mackay Ferguson, 6th Reserve Regiment of Cavalry, attached 11th King Edward's Own Lancers (Probyn's Horse). Dated 25th November 1917, but to rank from the 1st February 1918.

No. 21[illegible].—The regiment to which Captain Thomas Smythe Emery, M.C., is attached is the [illegible]h Punjabis, and not as stated in Army Department Notification No. 2187, dated the 21st December 1917.

ARMY RESERVES.

No. 218.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

Infantry Branch.

To be Second Lieutenants.

William Henry McGrath	Dated 26th December 1917.
John Samuel Morris	Dated 28th December 1917.
Henry Charles Mills	Dated 31st December 1917.
Thomas Valentine Lynn	Dated 28th January 1918.
Edgar Meudell	Dated 30th January 1918.

No. 219.—Second Lieutenant William Henry McGrath, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of a Porter Corps. Dated 26th December 1917.

No. 220.—Second Lieutenant A. S. Cornish, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Railway Transport Officer. Dated 14th January 1918.

No. 221.—Second Lieutenant G. W. Breadon, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while specially employed under the Indian Munitions Board. Dated 17th January 1918.

LONDON GAZETTE.

No. 222.—The following extracts are published for general information :—

Supplement dated the 27th July 1917 to the London Gazette of the 27th July 1917, pages 7740 and 7741.

War Office,
27th July 1917.

REGULAR FORCES.

The commissions of the undermentioned 2nd-Lts. are antedated as stated against their names :—

* * * * * *

Unattached List for Indian Army.

L. Monier-Williams	28th June 1915.
M. V. Smelt	27th August 1915.
A. C. Beynon	18th June 1916.

* * * * * *

Supplement dated the 1st December 1917 to the London Gazette of the 30th November 1917, pages 12631, 12635 and 12538.

War Office,
1st December 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as a Staff Lt., 1st Cl.).—Bt. Col. A. E. S. Searle, ret. pay, Ind. Army. 14th Nov. 1917.

* * * *

MEMORANDA.

* * * * *

Maj. (temp. Lt.-Col.) E. F. Orton, Ind. Cav., to be temp. Col. whilst specially empld. 29th Oct, 1917.

* * * * *

General List.—

* * * * *

Temp. Capt. W. S. Mills, from Leic. R. (attd.), to be temp. Lt. on appt. as probr. to Ind. Army. 9th Oct. 1917.

Temp. Lt. J. G. Hoare, from Leic. R. (attd.), to be temp. Lt., on appt. as probr. to Ind. Army. 25th Sept. 1917.

* * * * *

Second Supplement dated the 3rd December 1917 to the London Gazette of the 30th November 1917, pages 12650, 12651 and 12654.

War Office,
3rd December 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD. QR. UNITS.

* * * * *

Brig. Comdrs.—And to be temp. Brig.-Gens. whilst so empld. :—

Bt.-Lt.-Col. J. F. S. D. Coleridge, D. S. O., Ind. Inf., *vice* Lt.-Col. (temp. Brig.-Gen.) L. F. Philips, C. M.G., D.S.O., K.R. Rif. C. 31st Oct. 1917.

* * * * *

Staff Capts.—

* * * * *

Maj. R. H. Hammersley-Smith, Ind. Cav. 4th Oct. 1917.

* * * * *

General List.—

* * * * *

Temp. Lt. O. C. Seaton, from Trg. Res., to be temp. Lt. on appt. as probr. to Ind. Army. 25th Sept. 1917.

Temp. 2nd Lt. H. Shuker, from M. G. C., to be temp. 2nd Lt. on appt as probr. to Ind. Army. 9th Oct. 1917. (Substituted for Gaz. notification 22nd Nov. 1917, incorrectly describing name as H. Spuker.)

Temp. 2nd Lt. J. R. Mellor, from actg. Lt., Trg. Res , to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 25th Sept. 1917.

* * * * *

Third Supplement dated the 4th December 1917 to the London Gazette of the 30th November 1917, pages 12661, 12667, 12668, 12669 and 12670.

War Office,
4th December 1917.

* * * *

MEMORANDA.

Bt.-Col. (temp. Brig.-Gen.) A. Skeen, C.M.G., Ind. Army, A.-D.-C. to The KING, to be temp. Maj.-Gen. whilst empld. as Dep. Chief of the Gen. Staff. 1st Nov. 1917.

* * * * *

The undermentioned to be temp. Brig.-Gens. :—

* * * * *

Lt.-Col. F. J. Moberley, D.S O., Ind. Inf., whilst empld. as Dir. of Mil. Operations. 1st Nov. 1917.

Maj. J. R. Villiers-Stuart, D.S.O., Ind. Inf., to be temp. Lt.-Col. whilst empld. as a G.S.O., 1st Grade. 1st Nov. 1917.

* * * * *

The appt. of 2nd Lt. O. A. Travers, Ind. Army Res. of Off., to be temp. Capt., notified in the Gazette 23rd Nov. 1915, is ante-dated to 12th May 1915.

* * * * *

Temp. Capt. F. E. Lupton, A.S.C., is transfd. to Gen. List as temp. Lt. for duty with Ind. Army. 10th Oct. 1917. (Substituted for the notification in the Gazette of 17th Nov. 1917.)

* * * * *

REGULAR FORCES.

INFANTRY.

* * * * *

R. Ir. Regt.

Lt. V. E. W. Simpson, M.C. (Res. of Off.), relinquishes the temp. rank of Capt. on appt. as prob. to Ind. Army. 26th Aug. 1917.

* * * * *

General List.—

* * * * *

Temp. Capt. A. B. Gibson, from High. L.I., to be temp. Lt. on appt. as probr. to Ind. Army. 26th Aug. 1917.

* * * * *

PROMOTIONS.

No. 223.—Lieutenant (acting Captain) W. H. Addis relinquishes his acting rank on ceasing to perform the duties of Captain of a battery of Royal Field Artillery. Dated 10th October 1917.

No. 224.—The following acting promotion is made, subject to His Majesty's approval :—

Royal Horse and Royal Field Artillery.

Lieutenant A. H. H. Phillips to be acting Captain while performing the duties of Captain of a battery of Royal Field Artillery. Dated 25th October 1917, *vice* Lieutenant (acting Captain) W. H. Addis extra-regimentally employed with effect from 10th October 1917.

GARRISON BATTALIONS.

Infantry.

No. 225.—The following grant and relinquishment of acting rank is notified, subject to His Majesty's approval :—

The Gordon Highlanders.

Captain A. C. Gilmour to be acting Major while serving as Major on the headquarters of a battalion. Dated 25th May 1917, *vice* Major A. E. Petter, V.D., extra-regimentally employed with effect from 10th May 1917.

Captain (acting Major) A. C. Gilmour relinquishes his acting rank on ceasing to be employed on the headquarters of a battalion. Dated 23rd November 1917.

TERRITORIAL FORCE.

Infantry.

No. 226.—The following acting promotion is made, subject to His Majesty's approval :—

The Hampshire Regiment.

Lieutenant H. J. Harris to be acting Captain (with pay and allowances as a Lieutenant) while holding the appointment of Adjutant. Dated 3rd August 1917.

INDIAN ARMY.

No. 227.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

7th November 1917.

Charles Howard Hawes, M.V.O., D.S.O., 23rd Cavalry (Frontier Force).

9th January 1918.

Hopton Osbert Warren-Codrington, Supernumerary List.

27th January 1918.

William Edmund Pye, C.I.E., 98th Infantry.
Arthur William Donnelly Harington, Supply and Transport Corps.
Alfred Alexander Phillips Waller, 105th Mahratta Light Infantry.
Gilbert Landale Cattell, Cantonment Magistrates' Department.

Captains to be Majors.

11th January 1918.

Russell Herbert Skinner, 91st Punjabis (Light Infantry).

12th January 1918.

Herbert Jarrett Jarrett-Kerr, Supply and Transport Corps.

21st January 1918.

Claude Matthew Thompson, Survey of India.
Thomas Henry Stainton, Supply and Transport Corps.

Second Lieutenants to be Lieutenants.

23rd June 1917.

William Burney Huntley, attached 1st Battalion, 123rd Outram's Rifles.

14th November 1917.

Edmunds Castells, attached 6th Gurkha Rifles.
Edward Fraser Walter, attached 44th Merwara Infantry.
Guy Barrett Rennick, attached 89th Punjabis.
Beau[illegible]le Ryan, attached 4th Gurkha Rifles.
Thoma[illegible] William Murray, attached 117th Mahrattas.
Terenc[illegible]Th[illegible]as George Race, attached The 101st Grenadiers.
Willia[illegible]ur Lester James, attached 123rd Outram's Rifles.

30th January 1918.

Geoffrey Reginald Grove, attached 6th Gurkha Rifles.

Patrick Hunter Begg, attached 110th Mahratta Light Infantry.

Reginald Abel Lewis Moysey, attached 22nd Punjabis.

Stanley Frederic Martin, attached 108th Infantry.

Arthur John Eardley Dawson, attached 117th Mahrattas.

John Carre Snelling Hadaway, attached 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

No. 228.—Lieutenant Cyril Sackville Jocelyn Berkeley, attached 3rd Queen Alexandra's Own Gurkha Rifles, will have seniority in the rank of Lieutenant from the 6th October 1916.

No. 229.—Lieutenant Arthur Barry Fletcher, attached 10th Jats, will have seniority in the rank of Lieutenant from the 1st September 1915.

No. 230.—Lieutenant Jack Montfort Stanley Gardner, attached 1st Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry, will have seniority in the rank of Lieutenant from the 1st September 1915.

No. 231.—Lieutenant Robert Hartley Deakin, attached 10th Jats, will have seniority in the rank of Lieutenant from the 28th March 1916.

No. 232.—Lieutenant John Walter Williams, attached 87th Punjabis, will have seniority in the rank of Lieutenant from the 11th April 1916.

No. 233.—The following acting promotions are made, subject to His Majesty's approval :—

2nd Battalion, 11th Rajputs.

Major W. P. M. Sargent, 104th Wellesley's Rifles, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 28th January 1918.

17th Infantry (The Loyal Regiment).

Lieutenant A. MacL. Robertson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 30th October 1917, *vice* Captain E. Hammick placed on the sick list with effect from 15th October 1917.

Lieutenant H. C. Beck, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 20th November 1917, *vice* Major D. G. M. Dundas placed on the sick list with effect from 5th November 1917.

30th Punjabis.

In Army Department Notification No. 2095, dated the 7th December 1917, against the name of Lieutenant (acting Captain) D. Powell *for* "5th August 1917" *read* "4th August 1917."

Captain (acting Major) W. K. P. Wilson relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 4th August 1917 (wounded).

Lieutenant T. L. M. Fuge, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 19th August 1917 to 30th August 1917, *vice* Lieutenant (acting Captain) C. P. Clarke, who relinquishes his acting rank with effect from 4th August 1917 (wounded).

Lieutenant C. E. Thomas, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 28th September 1917.

Lieutenant (acting Major) K. L. F. Armitage, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 11th October 1917.

33rd Punjabis.

Lieutenant G. T. Pender, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 13th September 1917, *vice* Lieutenant (acting Captain) B. G. Murray-Shirreff, attached, who relinquishes his acting rank with effect from 29th August 1917.

Lieutenant (acting Captain) G. T. Pender, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated [illegible] November 1917 (placed on the sick list).

Lieutenant D. Keegan, attached, to be acting Captain while comm[illegible] a company. Dated 17th November 1917.

40th Pathans.

Lieutenant (acting Captain) R. T. Thornton, M.C., Indian Army Reserve of Officers, attached, to be acting Major while second-in-command of a battalion. Dated 1st December 1917.

Lieutenant S. Jepson to be acting Captain while commanding a company. Dated 1st December 1917.

Major (acting Lieutenant-Colonel) H. S. Tyndall, D.S.O., relinquishes his acting rank on ceasing to command a battalion. Dated 12th November 1917.

Captain (acting Major) B H. Bonham-Carter relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 16th November 1917.

41st Dogras.

Lieutenant J. P. Fullerton to be acting Captain while commanding a company. Dated 19th October 1917, *vice* Captain E. M. Hobday vacated with effect from the 4th October 1917.

55th Coke's Rifles (Frontier Force).

Lieutenant J. L. French attached, to be acting Captain while commanding a company. Dated 27th August 1917.

61st King George's Own Pioneers.

Lieutenant (acting Captain) I. P. Massy relinquishes his acting rank on ceasing to command a company. Dated 14th September 1917 (placed on the sick list).

Lieutenant (acting Captain) B. M. Blackburn relinquishes his acting rank on ceasing to command a company. Dated 19th September 1917.

Lieutenant (acting Captain) T. L. M. Fuge, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 15th October 1917 (placed on the sick list).

Lieutenant E. P. Venables, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 14th October 1917.

63rd Palamcottah Light Infantry.

Lieutenant R. L. Maxwell, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated the 15th December 1917, *vice* Lieutenant D. D. M. Urquhart vacated with effect from the 1st December 1917.

Lieutenant (acting Captain) D. D. M. Urquhart, British Service (General List), attached, relinquishes his acting rank on ceasing to command a company. Dated the 1st December 1917.

86th Carnatic Infantry.

Lieutenant G. Salt, attached, to be acting Captain while commanding a company. Dated 28th December 1917, *vice* Major E. B. L'Estrange vacated with effect from the 13th December 1917.

98th Infantry.

Lieutenant W. R. Selby, attached, to be acting Captain while commanding a company. Dated 1st July 1917 to 10th August 1917 inclusive, *vice* Lieutenant A. J. St. L. Hansard, Indian Army Reserve of Officers, vacated with effect from the 16th June 1917.

Lieutenant F. G. Bevis, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 12th July 1917 to 4th September 1917 inclusive *vice* Lieutenant F. L. Pettman, Indian Army Reserve of Officers, vacated with effect from the 27th June 1917.

Second Lieutenant P. E. Larlham, attached, to be acting Captain while commanding a company. Dated 20th to 30th September 1917 inclusive, *vice* Lieutenant F. G. Bevis, Indian Army Reserve of Officers, appointed temporary Adjutant with effect from the 5th September 1917.

Lieutenant G. G. C. Bull, attached, to be acting Captain while commanding a company. Dated 16th October 1917 to 30th November 1917 inclusive, *vice* Second Lieutenant P. E. Larlham vacated with effect from the 1st October 1917.

Lieutenant A. S. Millar, attached, to be acting Captain while commanding a company. Dated 16th December 1917, *vice* Lieutenant G. G. C. Bull vacated with effect from the 1st December 1917.

127th Queen Mary's Own Baluch Light Infantry.

Major [illegible] Merriman to be acting Lieutenant-Colonel while commanding a battalion. Dated 26th August 1917, *vice* Lieutenant-Colonel C. O. O. Tanner placed on the sick list with effect from [illegible]th August 1917.

3rd Battalion, 7th Gurkha Rifles.

Lieutenant A. T. Hingston to be acting Captain while commanding a wing. Dated 25th December 1917, *vice* Major A. H. Arbuthnot proceeded on leave on medical certificate with effect from the 10th December 1917.

No. 234.—The following amendment is made to Army Department Notification No. 2213, dated the 22nd December 1917 :—

3rd Sappers and Miners.

For "Temporary Second Lieutenant W. R. Fitzgerald, R.E," *read* "Temporary Second Lieutenant W. R. Fitz Gerald, R.E."

Army Reserves.

No. 235.—Lieutenant Edward Brymer Belcher, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Senior Special Service Officer, Mysore Lancers, with effect from the 13th August 1916 to the 30th September 1916 and from the 17th April 1917 to the 28th July 1917.

1st King George's Own Sappers and Miners.

No. 236.—Second Lieutenant W. B. Hawkes, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while commanding an Engineer Field Park. Dated 18th January 1918.

MILITARY WORKS SERVICES.

No. 237.—The following promotions are made, subject to His Majesty's approval, with effect from the 15th January 1918 :—

To be acting Captain.

Lieutenant H. S. Byrne, R.E. (T.C).

Lieutenant P. B. LeD. Tree, R.E. (T.C.).

Second Lieutenant J. Parselle, R.E. (Supplementary List).

Lieutenant A. F. L. H. Harrison, Indian Army Reserve of Officers.

Lieutenant J. Young, Indian Army Reserve of Officers.

To be acting Lieutenant.

Second Lieutenant E. H. Knight, R.E. (T.F.).

ORDNANCE DEPARTMENT.

Southern Army.

No. 238.—Deputy Commissary and Honorary Captain Edwin Jones to be Commissary and to have the honorary rank of Major, subject to His Majesty's approval;

Assistant Commissary and Honorary Lieutenant Frederick William Kaye to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval;

Conductor Ernest James Southgate to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval;

Sub-Conductor William Cormack to be Conductor on the General List;

Staff Serjeant Walter Stone, seconded, to be Sub-Conductor, on the General List and to remain seconded;

Staff Serjeant Ernest Walter Minns to be Sub-Conductor on the General List,

vice Commissary and Honorary Major Robert Walmsley, supernumerary, on attaining the the age of 55 years; with effect from the 6th December 1917.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 239.—Subject to His Majesty's approval, the honorary rank of [illegible] is conferred, on retirement, on Risaldar-Major Natha Singh, *Sardar Bahadur*, 37th Lan[illegible]ers (Baluch Horse). Dated 1st January 1918.

No. 240.—The following direct appointment is made :—

37th Lancers (Baluch Horse).

Alam Gir to be Jemadar, on probation, with effect from the 20th October 1917 ; to complete the establishment.

No. 241.—The following promotions are made :—

1st Duke of York's Own Lancers (Skinner's Horse).

Kot-Dafadar Ibrar Hasan Khan to be Jemadar, with effect from the 23rd March 1917 ; Kot-Dafadar Muhammad Wali Khan and Dafadar Khairuddin Khan to be Jemadars, with effect from the 1st November 1917 ; to complete the establishment.

7th Hariana Lancers.

Risaldar Khurshed Ali Khan to be Risaldar-Major, Ressaidars Ajaib Singh and Suram Chand to be Risaldars, Jemadar Jai Singh to be Ressaidar and Kot-Dafadar Khan Muhammad Khan to be Jemadar, with effect from the 1st December 1917 ; to complete the establishment.

9th Hodson's Horse.

Dafadar Mir Alam Khan to be Jemadar, with effect from the 1st November 1917 ; to complete the establishment.

10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Dafadar Bhagwan Singh to be Jemadar, with effect from the 21st December 1917 ; to complete the establishment.

13th Duke of Connaught's Lancers (Watson's Horse).

Risaldar Fazil Husain, I.O.M., to be Risaldar-Major, with effect from the 21st November 1917, Ressaidar Ajit Singh to be Risaldar, Jemadar Burhan Ali to be Ressaidar and Kot-Dafadar Pirdad Khan (17th Cavalry) to be Jemadar, with effect from the 5th October 1917 ; to complete the establishment.

14th Murray's Jat Lancers.

Ressaidar Rati Ram, I.O.M., to be Risaldar, and Jemadar Nanhe Singh to be Ressaidar with effect from the 29th October 1917, Jemadar Bhani Singh to be Ressaidar, with effect from the 6th November 1917, Lance Dafadar Pahlad Singh to be Jemadar, with effect from the 6th October 1917, Kot-Dafadar Indar Singh (31st Duke of Connaught's Own Lancers) to be Jemadar, with effect from the 29th October 1917, Lance-Dafadar Jug Lal to be Jemadar, with effect from the 4th November 1917 and Kot-Dafadar Nawazish Ali to be Jemadar with effect from the 6th November 1917 ; to complete the establishment.

15th Lancers (Cureton's Multanis).

Jemadar Abdul Rahman Khan to be Ressaidar and Kot-Dafadar Mauladad Khan to be Jemadar, with effect from the 4th January 1918 ; to complete the establishment.

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Ressaidar Narayan Singh to be Risaldar and Jemadar Arbela Singh to be Ressaidar, with effect from the 15th September 1917 ; to complete the establishment.

22nd Sam Browne's Cavalry (Frontier Force).

Jemadar Bostan Khan to be Ressaidar, with effect from the 20th June 1917 ; to complete the establishment.

Dafadar Sialu Singh to be Jemadar, with effect from the 21st December 1916 ; and to remain seconded.

26th King George's Own Light Cavalry.

Ressaidar Sherbaz Khan, I.O.M., to be Risaldar, with effect from the 22nd September 1917, Ressaidar Raghubir Singh to be Risaldar, with effect from the 1st December 1917, Jemadars Ahmad Khan and Imrath Singh to be Ressaidars, with effect from the 22nd September 1917 ; to complete the establishment.

35th Scinde Horse.

Dafadar Sangat Singh to be Jemadar, with effect from the 3rd December 1917, to complete the establishment.

The Frontier Garrison Artillery.

Havildar Atar Singh (33rd Reserve Mountain Battery) to be Jemadar, with effect from the 24th October 1917; to complete the establishment

1st Brahmans.

Havildar Shiudat Dube to be Jemadar, with effect from the 18th December 1917; to complete the establishment.

2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry.

Jemadars Arjan Singh, Khem Singh and Shishpal Singh to be Subadars, Havildar-Major Sardar Singh, Havildars Ramdat Singh, and Gulab Singh, Colour-Havildar Ramsarup Singh and Havildar Chiranji Singh to be Jemadars, with effect from the 1st December 1917; to complete the establishment.

2nd Battalion, 23rd Sikh Pioneers.

Jemadar Harnam Singh to be Subadar, with effect from the 22nd October 1917; to complete the establishment.

30th Punjabis.

Havildar Mughal Khan to be Jemadar, with effect from the 1st November 1917; to complete the establishment.

31st Punjabis.

Colour-Havildar Amir Ali to be Jemadar, with effect from the 28th September 1917; to complete the establishment.

2nd Battalion, 32nd Sikh Pioneers.

Havildar-Major Saman Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 54th Sikhs (Frontier Force).

Havildar Muhammad Alam to be Jemadar, with effect from the 1st June 1917; to complete the establishment.

2nd Battalion, 76th Punjabis.

Havildar Basant Singh to be Jemadar, with effect from the 1st November 1917 and Colour-Havildar Gordhan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

91st Punjabis (Light Infantry).

Jemadars Qadir Bakhsh and Sarfaraz Khan to be Subadars, Colour-Havildar Ali Muhammad Shah and Havildar Ali Husain Khan to be Jemadars, with effect from the 17th November 1917; to complete the establishment.

1st Battalion, 94th Russell's Infantry.

Jemadar Dukhan Singh to be Subadar, with effect from the 1st December 1917; to complete the establishment.

96th Berar Infantry.

Jemadar Chatarpal Singh to be Subadar, with effect from the 15th August 1915, Jemadar Jagdeo Singh to be Subadar, with effect from the 29th June 1916, Jemadar Dalpat Singh to be Subadar, with effect from the 9th July 1916, Colour-Havildar Raghubir Singh to be Jemadar, with effect from the 8th June 1916, Colour-Havildar Basdeo Singh (94th Russell's Infantry) to be Jemadar, with effect from the 29th June 1916, Colour-Havildar Dhan Singh to be Jemadar, with effect from the 9th July 1916, Colour-Havildar Chitta to be Jemadar, with effect from the 28th July 1916, Havildar Sri Ram to be Jemadar, with effect from the 22nd August 1916, Colour-Havildar Shamshul Khan to be Jemadar, with effect from the 26th September 1916 and Colour-Havildar Jagatpal Singh to be Jemadar, with effect from the 29th September 1916; to complete the establishment.

99th Deccan Infantry.

Havildars Maman Singh, Mathura Singh, Shaikh Abdul Hakim, Mangat Singh and Asghar Ali to be Jemadars, with effect from the 1st August 1917; to complete the establishment.

1st Battalion, The 101st Grenadiers.

Colour-Havildars Kondaji Ghanwat and Abu Talah and Havildar [illegible]orge to be Jemadars, with effect from the 5th November 1914 and Colour-Havildar Sakha[illegible]m Gaikwad to be Jemadar, with effect from the 5th December 1914; to complete the establishment.

2nd Battalion, 107th Pioneers.

Colour-Havildar Sawan to be Jemadar, with effect from the 1st December 1917, Havildar Ghulam Muhammad to be Jemadar, with effect from the 16th December 1917 and Havildar Mul Singh to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

Special Bhandari Company, attached 114th Mahrattas.

Jemadar Shankar Korkar to be Subadar, with effect from the 1st November 1917 and Havildar-Major Laxuman Bhagat to be Jemadar, with effect from the 15th November 1917; to complete the establishment.

1st Battalion, 123rd Outram's Rifles.

Jemadars Bhola Ram and Bagga Khan to be Subadars, with effect from the 18th November 1917, Colour-Havildar Hans Ram to be Jemadar, with effect from 6th October 1917, Havildars Dana Ram and Muhammad Hasan to be Jemadars, with effect from the 18th November 1917; to complete the establishment.

3rd Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Jemadars Manbir Thapa, Naria Thapa and Bhowan Sing Gurung to be Subadars, Havildar-Major Haste Gurung, Havildars Bahadur Sing Gurung and Harkesor Limbu to be Jemadars with effect from the 12th December 1917; to complete the establishment.

3rd Battalion, 5th Gurkha Rifles (Frontier Force).

Jemadar Dharmdhoj Limbu to be Subadar and Colour-Havildar Kubir Sing Adhikar to be Jemadar, with effect from the 9th December 1917; *vice* Shamsherbahadur Limbu transferred to the pension establishment.

1st Battalion, 6th Gurkha Rifles.

Havildar Ahmad Nur to be Jemadar, with effect from the 1st December 1917; to complete the establishment.

2nd Battalion, 8th Gurkha Rifles.

Jemadar Krishna Lal Chattri to be Subadar and Havildar Kumraj Thapa to be Jemadar, with effect from the 1st December 1917; *vice* Girbhan Thapa transferred to the pension establishment.

Indian Garrison Company, Poona.

Jemadar Govind Utekar to be Subadar and Colour-Havildar Sakpal to be Jemadar, with effect from the 1st December 1917; to complete the establishment.

3rd Battalion, 5th Gurkha Rifles (Frontier Force).

No. 242.—The promotion of Jemadar Chandrabir Burathoki published in Army Department Notification No. 1658, dated the 28th September 1917, is antedated without pay and allowances to the 1st January 1917. This Indian officer will rank for seniority next above Dharmraj Gurung.

2nd Battalion, 8th Gurkha Rifles.

No. 243.—The promotion of Jemadar Krishna Lal Chattri published in Army Department Notification No. 911, dated the 11th August 1916, is antedated without pay and allowances to the 25th September 1915.

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No. 244.—[illegible] Army Department Notification No. 1553, dated the 14th September 1917, *for* "[illegible]th September 1916" *read* "16th September 1917".

RETENTIONS.

ORDNANCE DEPARTMENT.

Southern Army.

No. 245.—Commissary and Honorary Major Robert Walmsley is retained in the service after the age of 55 years, with effect from the 6th December 1917, until further orders, and will be borne as supernumerary in his rank and grade.

Northern Army.

No. 246.—Commissary and Honorary Major George Harding is retained in the service after the age of 55 years, with effect from the 8th December 1917, until further orders, and will be borne as supernumerary in his rank and grade.

REWARDS.

ORDNANCE DEPARTMENT.

Northern Army.

No. 247.—With the approval of the Right Hon'ble the Secretary of State for India, the Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the undermentioned warrant officer for services in the field during the present war :—

Conductor Henry John Morphey (since deceased) to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval, with effect from the 22nd December 1916.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Surma Valley Light Horse.

No. 248.—Second Lieutenant Francis Joseph Jeffries (Supernumerary List) resigns his commission. Dated the 31st March 1917.

Assam Valley Light Horse.

No. 249.—Lieutenant Frederick John Spaull resigns his commission. Dated the 31st March 1917.

United Provinces Horse.

2nd (Northern) Regiment.

No. 250.—Lieutenant Arthur Durham Ashdown resigns his commission. Dated the 31st March 1917.

Southern Provinces Mounted Rifles.

No. 251.—Lieutenant John Sicklemore Nicolls resigns his commission. Dated the 31st March 1917.

Simla Volunteer Rifles.

No. 252.—Lieutenant Harry MacLeod Leonard Marchant, V. D., resigns his commission. Dated the 31st March 1917.

East Indian Railway Volunteer Rifles.

No. 253.—Captain (Honorary Major) Arthur Devon resigns his commission. Dated the 31st March 1917.

Captain (Honorary Major) Bertram Frederick Higman resigns his commission. Dated the 31st March 1917.

Lieutenant Alfred Henry Aslett resigns his commission. Dated the 31st March 1917.

Second Lieutenant James MacFarlane resigns his commission. Dated the 31st March 1917.

Cawnpore Volunteer Rifles.

No. 254.—Captain Henry George Walton resigns his commission. Dated the 31st March 1917.

North-Western Railway Volunteer Rifles.

No. 255.—Lieutenant-Colonel Roderick Korneli Biernacki, I.S.O., resigns his commission. Dated the 31st March 1917.

MEDALS AND DECORATIONS.

No. 256.—His Excellency the Governor General in India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers :—

Assam Valley Light Horse.

Captain James Stenhouse Elliot.

1st Punjab Volunteer Rifles.

Lieutenant-Colonel (Honorary Colonel) William Thomas Wright.

Eastern Bengal Railway Volunteer Rifles.

Major Walter Richard Pearce.

2nd Battalion, Bombay, Baroda and Central India Railway Volunteer Rifles.

Captain Frederic James Hume Sievwright.

Sind Volunteer Rifles.

Captain George Cowling Platel.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 1st February 1918.

Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given : —

First.—That information has been received by me of the death of the officer named and described in the subjoined table.

Secondly.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

Thirdly.—That all claims by creditors against the property of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus. Rs. A. P.	REMARKS.
Second Lieutenant John Williams.	11th Battalion, Royal Dublin Fusiliers, attached 1-5th Battalion, Hampshire Regiment.	Agra .	22nd October 1917.	Intestate .	178 4 8	Secretary to the Government of India, Army Department.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 1st February 1918.

APPOINTMENTS.

No. 8.—Temporary Lieutenant J. J. Gillespie's service in the Royal Indian Marine terminated on the 3rd November 1917 on account of ill-health. He is permitted to retain his temporary rank but without the right to wear the uniform of the Royal Indian Marine Service.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 28th January 1918.

No. 1728-E.—The undermentioned Probationary Assistant Traffic Superintendents, in class III, grade 5, of the Superior Revenue Establishment of State Railways, are confirmed in their appointments and promoted to class III, grade 4, of that Establishment, with effect from the dates noted against their names :—

Name.	Railway.	Date.
Mr. Asad Mohamed Ali . .	Oudh and Rohilkhand . .	10th November 1917.
Mr. Ajoy Kumar Gupta . .	Eastern Bengal . .	17th November 1917.
Mr. Pratap Chandra Chopra . .	North Western . . .	24th November 1917.

The 29th January 1918.

No. 793-T.-16.—The following is published for general information :—

No. 793-T.—16.

GOVERNMENT OF INDIA

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Simla, the 25th January 1918.

Adoption on the Baraset-Basirhat, Bengal Provincial, Bombay Port Trust, Calcutta Port Commissioners', Dibru-Sadiya, Howrah-Amta, Howrah-Sheakhala, Tezpur-Balipara Railways and on such portions of the Bengal-Dooars, Bengal-Nagpur, Bombay, Baroda and Central India, Great Indian Peninsula, His Highness the Nizam's Guaranteed State and Madras and Southern Mahratta Railway systems as are situate in British territory of certain amendments in Parts I and II of the General Rules of 1906 for working open lines of railway.

RESOLUTION.—The Agents and Managers of the Railways noted on the margin* have applied for permission to adopt on those railways the amendments specified in the enclosure to Railway Board's Resolution No. 793—T.-16, dated the 6th August 1917, and published under their Notification No. 793-T.—16, dated the 16th August 1917, in Parts I and II of the General Rules of 1906 for working open lines of railway in British India, which rules and certain amendments thereto were sanctioned for adoption on the marginally noted † railways and on such portions of the Bengal Dooars, Bengal Nagpur, Bombay, Baroda and Central India, Great Indian Peninsula, His Highness the Nizam's Guaranteed

* Baraset-Basirhat Light Railway.
Bengal Dooars Railway.
Bengal-Nagpur Railway.
Bengal Provincial Railway.
Bombay, Baroda and Central India Railway.
Bombay Port Trust Railway.
Calcutta Port Commissioners' Railway.
Dibru Sadiya Railway.
Great Indian Peninsula Railway.
His Highness the Nizam's Guaranteed State Railway.
Howrah-Amta Light Railway.
Howrah-Sheakhala Light Railway.
Madras and Southern Mahratta Railway.
Tezpur-Balipara Light Railway.

†Baraset-Basirhat, Bengal Provincial, Bombay Port Trust, Calcutta Port Commissioners', Dibru Sadiya, Howrah-Amta, Howrah-Sheakhala and Tezpur-Balipara Railways.

State and Madras and Southern Mahratta Railway systems as are situate in British territory in the following Railway Board's Resolutions and Notifications :—

Resolutions Nos. 1305-R. T., 316-R. T., and 1863-R. T., dated respectively the 30th October 1907, the 17th February 1909 and the 25th September 1912 and Notifications Nos. 290, 67 and 179, dated respectively the 1st November 1907, the 23rd February 1909 and the 1st October 1912.

Resolutions Nos. 367-R. T., 2276-R. T., and 1863-R. T., dated respectively the 6th June 1907, the 22nd December 1908 and the 25th September 1912 and Notifications Nos. 143, 6 and 179, dated respectively the 12th June 1907, the 6th January 1908 and the 1st October 1912.

Resolution No. 1072-R. T., dated the 13th June 1913 and Notification No. 166, dated the 19th June 1913.

Resolutions Nos. 95-R. T., and 1440-R. T., dated respectively the 15th January 1908 and the 31st July 1912 and Notifications Nos. 12 and 136, dated respectively the 17th January 1908 and the 8th August 1912.

Resolutions Nos. 1084-R. T., 488-R. T., and 1863-R. T., dated respectively the 30th September 1907, the 15th March 1909 and the 25th September 1912 and Notifications Nos. 249, 92 and 179, dated respectively the 4th October 1907, the 19th March 1909 and the 1st October 1912.

Resolutions Nos. 1305-R. T., 316-R. T., and 1863-R. T., dated respectively the 30th October 1907, the 17th February 1909 and the 25th September 1912 and Notifications Nos. 290, 67 and 179, dated respectively the 1st November 1907, the 23rd February 1909 and the 1st October 1912.

Resolutions Nos. 591-R. T., 487-R. T., and 1863-R. T., dated respectively the 10th July 1907, the 15th March 1909 and the 25th September 1912 and Notifications Nos. 170, 94 and 179, dated respectively the 12th July 1907, the 19th March 1909 and the 1st October 1912.

Resolutions Nos. 1070-R. T., and 1440-R. T., dated respectively the 26th September 1907 and the 31st July 1912 and Notifications Nos. 239 and 136, dated respectively the 27th September 1907 and the 8th August 1912.

Resolutions Nos. 585-R. T., and 2204-R. T., and 1440-R. T., dated respectively the 9th July 1907, the 14th December 1908 and the 31st July 1912 and Notifications Nos. 172, 3 and 136, dated respectively the 15th July 1907, the 5th January 1909 and the 8th August 1912.

Resolutions Nos. 383-R. T., 2290-R. T., and 1440-R. T., dated respectively the 10th June 1907, the 23rd December 1908 and the 31st July 1912 and Notifications Nos. 150, 7 and 136, dated respectively the 18th June 1907, the 7th January 1909 and the 8th August 1912.

Resolutions Nos. R. T.$\frac{121\text{-A.}}{5}$, 139-R. T., and 1440-R. T., dated respectively the 29th January 1907, the 20th January 1909 and the 31st July 1912 and Notifications Nos. 20, 34 and 136, dated respectively the 30th January 1907, the 29th January 1909 and the 8th August 1912.

Resolutions Nos. 296-R. T., 453-R. T., and 1863-R. T., dated respectively the 27th May 1907, the 9th March 1909 and the 25th September 1912 and Notifications Nos. 136, 88 179, dated respectively the 7th June 1907, the 16th March 1909 and the 1st October 1912.

The Resolutions Nos. 330-R. T., 346-R. T., 2203-R. T., and 1440-R. T., dated respectively the 30th May 1907, the 1st June 1907, the 14th December 1908, and the 31st July 912 and Notifications Nos. 135, 141, 2 and 136, dated respectively the 6th June 1907, the 1th June 1907, the 5th January 1909, and the 8th August 1912.

3. In exercise of the powers conferred by the Notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, the Railway Board sanction, under section 47, sub-section 3), of the Indian Railways Act, 1890 (IX of 1890), the adoption of the amendments cited in paragraph 1 above on the marginally noted * railways and on such portions of the Bengal-Dooars, Bengal-Nagpur, Bombay, Baroda and Central India, Great Indian Peninsula, His Highness the Nizam's Guaranteed State and Madras and Southern Mahratta Railway systems as are situate in British territory.

* Barasat-Basirhat, Bengal Provincial, Bombay Port Trust, Calcutta Port Commissioners', Dibru Sadiya, Howrah-Amta, Howrah-Sheakhala and Tezpur-Balipara Railways.

ORDER.—Ordered that this Resolution be published under a notification in Part I of the *Gazette of India* as required by section 47, sub-section (3) of the Indian Railways Act, 1890 (IX of 1890), and that a copy of the amended General Rules be kept open for inspection at railway stations as directed by sub-section (6) of the same section; also that a copy of this resolution be communicated to the Local Governments and to the officers noted on the margin, for information.

The Government of Bombay, Public Works Department.
The Government of Bengal, Public Works and Marine Departments.
The Hon'ble the Chief Commissioner of Assam.
The Hon'ble the Resident at Hyderabad.
The Agents, Bengal-Nagpur, Bombay, Baroda and Central India, Great Indian Peninsula and Madras and Southern Mahratta Railways.
The Manager and Engineer-in-Chief, Bengal Dooars Railway.
The Senior Government Inspectors of Railways, Circles Nos. 1, 2 and 5—7.
The Secretary, Indian Railway Conference Association.

The 31st January 1918.

No. 825-P.—16.—It is hereby notified for general information, that the Government of India have sanctioned the construction by the agency of the Madras and Southern Mahratta Railway, on behalf of the Forest Department, of a light railway on the metre gauge from Alnavar, a station on the Madras and Southern Mahratta Railway, to Dandeli in the North Kanara District, a distance of about 19 miles.

2. The line will be known as the Alnavar-Dandeli Railway.

No. 1793-E.—17.—Mr. E. C. Whelan, Assistant Engineer, Eastern Bengal Railway, is transferred to the North Western Railway.

No. 1837-E.-17.—Mr. C. D. Dove Wilson, Chief Engineer, State Railways, on return from leave, was employed on special duty under the Railway Board from the 13th January to the 21st January 1918 inclusive.

No. 1837-E.-17—1.—With reference to Notification No. 1837-E.-17, dated 31st January 1918, Mr. Dove Wilson is on the termination of his special duty under the Railway Board appointed to officiate as Senior Government Inspector of Railways, Circle No. 7.

No. 1837-E.-17—2.—With reference to Notification No. 1837-E.-17—1, dated the 31st January 1918, Mr. E. S. Christie, Officiating Senior Government Inspector of Railways, Circle No. 7, is, on relief by Mr. Dove Wilson, appointed Junior Government Inspector of Railways, Circle No. 7.

No. 1837-E.—17—3.—Mr. E. S. Christie, Junior Government Inspector of Railways, Circle No. 7, is appointed to officiate as Senior Government Inspector of Railways, Circle No. 3, Lucknow, with the officiating rank of Superintending Engineer, 3rd class, *vice* Colonel C. S. Rose, granted privilege leave.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 26th January 1918.

No. E.-56.—Mr. P. E. Aitchison, a Deputy Conservator of Forests in the Bombay Presidency, was placed on special duty under the orders of the Controller of Munitions, Bombay Circle, from the 6th December 1917 to the 3rd January 1918, both days inclusive.

The 31st January 1918.

No. E.-350.—Mr. F. R. R. Rudman, I.C.S., has been appointed an Assistant Secretary to the Indian Munitions Board with effect from the 14th January 1918.

T. [illegible]
Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 31st January 1918, based on the Indian Daily Weather Reports of the period.

1. During the first half of the week disturbed conditions in the neighbourhood of Ceylon gave fairly general rain in the extreme south of Madras. A few falls were reported from the upper Brahmaputra valley and the east of the Central Provinces. Weather was dry elsewhere. A depression from the west was approaching the northwest frontier at the end of the week.

2. *Burma.*—There was no rain.

Northeast India, including Orissa.—Light rain fell at Dibrugarh and Sibsagar.

The United Provinces, Central India and the Central Provinces.—Raipur and Pendra had light falls of rain.

Northwest India.—Weather was dry.

The Peninsula.—Rainfall was nearly general on the 24th and 26th in the extreme south of Madras.

3. The chief amounts of rainfall reported were as follows :—

January 25th. Tinnevelly 1·11″ and Pamban 1·25″.

„ 26th. Trivandrum 1·47″, Tinnevelly 1·12″, Madura 1·15″, Trichinopoly 0·94″ and Kodaikanal 2·48″.

4. The week's rainfall was more than 20 per cent. in excess in Malabar and Madras Southeast; and 20 per cent. or more in defect in the Bay Islands, Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Central India East, the Central Provinces West, and the Madras Coast North. It was normal in the Central Provinces East. No rain usually falls at this time of the year in the remaining divisions.

The rainfall from the 30th November 1917 to date is 20 per cent. or more in excess in the Bay Islands, Lower Burma, the Bombay Deccan, Mysore, Malabar, the Madras Deccan and the Madras Coast North. It is 20 per cent. or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Central India, Berar, the Central Provinces West, the Konkan and Hyderabad North. It is within 20 per cent. of the normal in the Central Provinces East, Hyderabad South and Madras Southeast. In Gujarat absence of rainfall is normal at this time of year.

Division.	Rainfall data for week ending on 31st January 1918.			Rainfall data from 30th November 1917 to 31st January 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·3	−0·3	13·4	8·9	+4·5	+51	+56
Lower Burma	0	0·1	−0·1	1·2	0·9	+0·3	+33	+50
Upper Burma	0	0·1	−0·1	0	0·7	−0·7	−100	−100
Assam	0·1	0·4	−0·3	0·4	1·3	−0·9	−69	−67
Bengal	0	0·2	−0·2	0	0·7	−0·7	−100	−100
Orissa	0	0·1	−0·1	0·1	0·7	−0·6	−86	−83
Chota Nagpur	0	0·2	−0·2	0·2	0·9	−0·7	−78	−71
Bihar	0	0·2	−0·2	0	0·5	−0·5	−100	−100
United Provinces, East	0	0·2	−0·2	0·2	0·9	−0·7	−78	−71
United Provinces, West	0	0·4	−0·4	0·7	1·6	−0·9	−56	−42
Punjab, East and North	0	0·4	−0·4	1·1	2·0	−0·9	−45	−31
Punjab, South-West	0	0·2	−0·2	0·2	1·1	−0·9	−82	−78
Kashmir	0	1·0	−1·0	2·7	4·7	−2·0	−43	−27
N.-W. Frontier Province	0	0·3	−0·3	0·6	1·3	−0·7	−51	−40
Baluchistan	0	0·4	−0·4	1·2	2·0	−0·8	−40	−25
Sind	0	0·1	−0·1	0·1	0·3	−0·2	−67	−50
Rajputana, West	0	0·1	−0·1	0·1	0·5	−0·4	−80	−75
Rajputana, East	0	0·1	−0·1	0·1	0·6	−0·5	−83	−80
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·4	−0·4	−100	−100
Central India, East	0	0·1	−0·1	0·3	1·2	−0·9	−75	−73
Berar	0	0	0	0·1	1·0	−0·9	−90	−90
Central Provinces, West	0	0·1	−0·1	0·2	0·9	−0·7	−78	−75
Central Provinces, East	0·1	0·1	0	0·7	0·7	0	0	0
Konkan	0	0	0	0	0·1	−0·1	−100	−100
Bombay Deccan	0	0	0	0·6	0·3	+0·3	+100	+100
Hyderabad, North	0	0	0	0·1	0·4	−0·3	−75	−75
Hyderabad, South	0	0	0	0·4	0·4	0	0	0
Mysore	0	0	0	1·7	0·5	+1·2	+240	+240
Malabar	0·6	0·1	+0·5	3·1	2·0	+1·1	+55	+32
Madras, South-East	0·9	0·1	+0·8	6·5	5·9	+0·6	+10	−3
Madras Deccan	0	0	0	0·8	0·6	+0·2	+33	+33
Madras Coast, North	0	0·1	−0·1	3·2	2·0	+1·2	+60	+68

GILBERT T. WALKER,
Director General of Observatories.

Dated the 31st January 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 26th January 1918.

Burma.—The week was practically rainless. Reaping of winter rice has been nearly completed. Threshing and winnowing are progressing in Upper Burma. Cultivation of spring rice and other miscellaneous crops and harvesting of white beans and millet are proceeding. Standing crops are good. Cattle are healthy. The price of unhusked rice in Rangoon has risen slightly to Rs. 96 per hundred baskets but is still below normal. The market for white rice is dull at Rs. 245 for specials.

Assam.—The weather was seasonable. Slight rain fell in almost all districts. Harvesting of winter rice is practically finished. Pruning of tea, plucking of cotton, pressing of sugarcane, harvesting of pulses and mustard, ploughing of autumn rice and jute and transplantation of spring rice are in progress. Ploughing of winter rice has commenced. Outturn and prospects of pulses and mustard are fair and of other crops fair to good. Cattle disease is reported from two districts. Price of common rice is practically stationary.

Bengal.—During the week light and scattered rain fell in places. More rain is wanted for preparing fields for the next autumn crops and for the growth of standing spring crops. Reaping of winter paddy is practically complete but threshing is still in progress. Harvesting of potatoes, sugarcane and early oilseed and transplanting of summer paddy continue. The average price of common rice for the province has fallen by about 2·5 per cent. from that of the preceding week.

Bihar and Orissa.—Light and scattered showers fell in most districts of the province. Threshing of paddy continues. Pressing of sugarcane is in progress Standing crops are doing well. The price of common rice has fallen in one district, risen in six and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from eleven districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—Light rain fell again in many districts. More is still badly needed. Irrigation and weeding of spring crops and poppy and pressing of sugarcane continue. Preparation of land for sugarcane and extra crops is proceeding. Prospects are good. Agricultural stock and standing crops are doing well. Slight cattle disease is reported. Prices show no marked change.

Punjab.—Light rain fell in the south-eastern districts and was beneficial. More rain is wanted everywhere for standing crops. Pressing of sugarcane and harvesting of *toria* continue. Yield of sugarcane is normal to good and that of *toria* is normal. Condition of standing spring crops is good. Stocks of food grains are generally sufficient. Cattle are healthy. Fodder is scarce in a few districts. Prices are generally stationary but have fallen slightly in some districts. They range generally between warning and scarcity rates except in some south-eastern districts where they range between normal and warning rates. Prices of wheat :—Rawalpindi $7\frac{1}{8}$, Ambala, Ferozepore, Lahore and Lyallpur 8 seers per rupee.

North-West Frontier Province.—Rain fell during the week. Sowings are satisfactory and normal. Prospects of spring crops are good. Sugarcane is being pressed and *gur* made. The outturn is average. Wheat :—Peshawar $7\frac{14}{16}$ and Dera Ismail Khan $9\frac{6}{16}$ seers per rupee.

Jammu.—No rain fell during the week. Prices are stationary. Standing crops are fair. Fodder is sufficient.

Kashmir.—The week was generally rainless. Standing crops are in fair condition. Cattle are generally healthy. Prices are normal.

Rajputana.—The weather was cool. Slight showers fell in a few places. Standing crops are being [illegible]gated. Autumn prospects and agricultural stock are fair to good. Prices are steady.

Central India.—The rainfall during the week was practically *nil*. Winter rains are needed in Gwalior and Bhopal. Spring crops are being irrigated. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather continues to be cool and occasionally cloudy. Districts of Berar, Chattisgarh and four others received very light showers of rain which benefited the growing crops. More rain is however required everywhere. Spring crops are still in good condition generally. Reaping, threshing and winnowing of autumn crops and picking of cotton are almost complete. Price of *juar* fell by 2½ seers per rupee in Akola and of rice by 1½ seers in Chanda. Other fluctuations are slight and irregular. Supply of fodder and water is sufficient and cattle are faring well.

Feudatory States :—Ten states received light rain. Standing crops are generally in good condition.

Bombay.—Slight rain fell during the week in parts of Sholapur, Satara, Belgaum and Dharwar. Standing crops are good except in parts of Sind, Bijapur and Belgaum where they have been slightly damaged by frost, insects and rats and cloudy weather and rain respectively. Autumn harvesting continues in parts of Deccan. Cotton picking continues in parts of Hyderabad, Thar and Parkar, Nawabshah, West Khandesh, Dharwar and Kathiawar. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—Slight isolated showers fell during the week. The average was nineteen cents. Autumn and early rice have almost been harvested. Spring crops are generally fair to good except in parts of seven districts where they have been damaged by blight or insects. Late rice is being sown and weeded. Cattle are generally healthy. Prices of grains are slightly higher.

Mysore.—The week was slightly wet. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was cool. Reaping of rice, picking of coffee and harvesting of rice continue. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was generally rainy except in Deccan. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is generally good. Prices are steady.

Nepal.—*Report for the quarter ending 15th January 1918.*—The rainfall for the period was ·13 inch against ·17 inch for the corresponding period of last year.

October 1917.—Pepper was gathered and the outturn was good. Garlic and onions were sown.

November 1917.—Autumn rice was harvested and the outturn was good. Oranges began to ripen. The preparation of lands for the spring crop was commenced.

December 1917.—The orange crop was plucked and was a very good one. Spring sowings were commenced both in the Nepal valley and the Terai. Sowing of winter vegetables was in progress. The first crop of potatoes was dug up and the outturn was fair.

January 1918.—The standing spring crop is doing well. Fields are being prepared for the sowing of the second crop of potatoes. The health of live stock is reported to be good. The market is well stocked and prices of food grains are normal.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 1st February 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 19th January 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	.....	...	...
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	29	22
		Gogo Port	67	69
		Ahmedabad City	52	42
		Ahmedabad District	978	782
		Panch Mahals District	284*	281*
		Kaira District	1,218	741
		Surat Town and Port	57	48
		Surat District	78	56
		Broach Port	20	14
		Broach District	84	61
		Bandra Port	2	2
		Kalyan Port	3	2
		Thana District	30	22
	Central	Ahmednagar District	82	53
		West Khandesh District	197	113
		East Khandesh District	387	360
		Poona Town	129	104
		Poona District	213	144
		Nasik District	407	340
		Satara District	660	490
		Sholapur Town	23	21
		Sholapur District	172	129
	Southern	Kolaba District	9	7
		Baukot Port	3	2
		Ratnagiri Port	8	7
		Ratnagiri District	5	3
		Belgaum District	329	204
		Hubli Town	3	3
		Dharwar District	385	232
		Bijapur District	559	405
		Kanara District	5	...
	Sind	Karachi Town and Port	1	2
		Sukkur District	66	24
		Shikarpur City	178	68
		Larkana District	36*	9*
	Political Charges.	Baroda State	1,097	885
		Mangrol Port	17	16
		Porbandar Port	9	5
		Bhavnagar Port	10	7
		Jamnagar Port	35	31
		Kathiawar Agency	560	435
		Mahi Kantha Agency	96	63
		Rewa Kantha Agency	65*	51*
		Kolhapur and Southern Mahratta Country States	368	267
		Bhor State	9	13
		Cambay State	4	...
		Bijapur Agency	46	31
		Satara Agency	48	37
		Surat Agency	14	9
		Salaya Port	12	12
		Akalkot State	11	6
		Chota Udepore State	6	6
		Palanpur Agency	63	62
		Mandvi Port	5	2
		Cutch State	53	53
		TOTAL	9,425	6,706

* For two weeks.

In the return for the week ending 12th January 1918 the following additions should be made :—

Hyderabad City, *add* 1 case, 4 deaths.
Hyderabad District, *add* 31 cases, 18 deaths.
Thar and Parkar District, *add* 2 cases, 1 death.
Upper Sind Frontier District, *add* 34 cases, 24 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Anantapur District	538 (a)	435 (b)
		North Arcot District	9	5
		Bellary District	740 (c)	587 (c)
		Coimbatore District	171 (d)	115 (e)
		Chittoor District	2 (e)	1 (f)
		Mangalore Port	6	5
		Kurnool District	115 (g)	93 (h)
		Malabar District	4	2
		Salem Town	58	56
		Salem District	63 (c)	37 (c)
		Vizagapatam Port	34	28
		Tellichery Port	3	3
		The Nilgiris District	2 (e)	...
		Sandur State	1	1
		TOTAL	1,746	1,368
BENGAL PRESIDENCY.	Presidency.	24-Parganas	2	2
		Serampore	1 (f)	1 (f)
		Murshidabad	1 (f)	...
	Dacca	Faridpur	5	5
		TOTAL	9	8
BIHAR AND ORISSA.	Patna	Patna District	315	268
		Gaya Town	71	71
		Gaya District	597	466
		Shahabad District	202	212
	Tirhut	Saran District	460	436
		Champaran District	9	8
		Muzaffarpur District	210	182
		Darbhanga Town	71	50
		Darbhanga District	288	174
	Bhagalpur	Monghyr District	18[illegible]	193
		Bhagalpur Town	7	4
		Bhagalpur District	23	1[illegible]
	Ranchi	Hazaribagh District	11	5
		Palamau District	10	5
		TOTAL	2,406	2,086
UNITED PROVINCES.	Meerut	Muzaffarnagar District	29	20
	Agra	Aligarh City	85	48
		Mainpuri District	64	63
		Etah District	44	38
	Rohilkhand.	Bijnor District	8	[illegible]
		Moradabad District	41	40
	Allahabad	Furrukhabad City	13	13
		Furrukhabad District	85	77
		Etawah District	46	46
		Cawnpore City	15	15
		Cawnpore District	168	168
		Fatehpur District	150	110
		Allahabad City	28	28
		Allahabad District	165	165
	Jhansi	Jhansi District	49	38
		Ja'aun District	157	120
		Hamirpur District	8	3
	Benares	Benares City	4	4
		Benares District	98	86
		Mirzapur City	39	30
		Mirzapur District	122	114
		Jaunpur District	757	722
		Ghazipur District	5[illegible]3	493
		Ballia District	549	519
	Gorakhpur.	Gorakhpur City	5	13
		Gorakhpur District	1,287	947
		Basti District	244	196
		Azamgarh District	1,625	1,243
	Kumaun	Naini Tal	2	1
	Lucknow	Lucknow City	17	13
		Lucknow District	108	108
		Unao District	430	418
		Rae Bareli District	217	156
		Sitapur District	99	81
		Hardoi District	62	87
		Kheri District	15	7
	Fyzabad	Fyzabad City	4	3
		Fyzabad District	230	168
		Gonda District	268	247
		Bahraich District	10	10
		Sultanpur District	256	218
		Partabgarh District	230	190
		Bara Banki District	185	161
		TOTAL	8,571	7,225

(a) Ten imported. (b) Eight imported. (c) Four imported. (d) Two imported. (e) One imported. (f) Imported. (g) Five imported. (h) Three imported.

In the return for the week ending 12th January 1918 against Muzaffarpur District, *add* 177 cases [illegible] deaths

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB.	Ambala	Hissar District	18	17
		Rohtak District	12	14
		Gurgaon District	1	1
		Karnal District	22	9
		Ambala District	46	30
	Jullundur	Hoshiarpur District	24	24
		Jullundur City	1	1
		Jullundur District	320	220
		Ludhiana District	584	254
		Ferozepore District	...	1
	Lahore	Lahore City	27	14
		Lahore District	275	215
		Amritsar City	3	3
		Gurdaspur District	42	36
		Gujranwala District	116	95
	Rawalpindi.	Jhelum District	31	19
		Rawalpindi District	40	29
	Multan	Multan District	5	5
		Montgomery District	23	6
	Native States.	Patiala State	1[illegible]	143
		Kalsia State	7	3
		Nabha State	9	9
		Kapurthala State	46	80
		TOTAL	1,740	1,178
BURMA.	Arakan	Sandoway District	1	1
	Pegu	Rangoon Town	14	12
		Hanthawaddy District	1	1
		Tharrawaddy District	16	16
		Pegu District	1	...
		Prome District	3	3
	Irrawaddy.	Bassein Town	7	6
		Bassein District	1	1
		Myaungmya District	2	2
		Henzada District	2	1
		Pyapon District	3	...
	Tenasserim.	Toungoo District	1	1
		Thaton District	10	9
	Sagaing	Sagaing District	7	8
	Magwe	Magwe District	5	5
		Minbu District	8	8
	Mandalay	Mandalay Town	212	161
		Mandalay District	3	3
	Meiktila	Meiktila District	34	26
		Yamethin District	4	3
		Kyaukse District	7	5
		Myingyan District	115	115
		TOTAL	457	407
CENTRAL PROVINCES.	Nagpur	Nagpur Town	61	60
		Nagpur District	83	25
		Kamptee Cantonment	1	...
		Bhandara District	12	8
		Wardha District	16	6
		Balaghat District	..	1
	Jubbulpore.	Jubbulpore Town	9	4
		Jubbulpore District	88	36
		Saugor District	151	136
		Damoh District	40	35
		Seoni District	66	58
	Nerbudda	Hoshangabad District	82	31
		Nimar District	69	61
		Narsinghpur District	80	68
		Betul District	2	2
		Chhindwara District	8	5
	Chhattisgarh	Raipur District	10	11
	Berar	Amraoti District	82	57
		Yeotmal District	18	11
		Akola District	67	51
		Buldana District	49	37
		TOTAL	843	705

In the return for the week ending 12th January 1918, the following addition should be made :—
Kapurthala State, *add nil case*, one death.

Presidency or Province.	Division.	Districts, States, Towns of 30,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
ASSAM	...	...	...	...
COORG	...	...	...	...
MYSORE STATE.	...	Bangalore Civil and Military Station	44	37
		Bangalore City	8	2
		Bangalore District	78	48
		Mysore City	4	3
		Mysore District	15	11
		Kadur District	14	12
		Shimoga District	26	15
		Chitaldroog District	23	13
		Tumkur District	23	19
		Kolar District	80	63
		TOTAL	310	223
HYDERABAD STATE.	...	Bir District	36	28
		Nander District	134	100
		Raichur District	27	23
		Usmanabad District	341	294
		Gulburgah District	9	9
		Bidar District	9	9
		Medak District	38 (a)	37 (a)
		Nizamabad District	10	4
		Karimnagar District	11	7
		Parbhani District	18	10
		Mahbubnagar District	18	18
		Nalgonda District	40	31
		Atrafibalda Sarfikhas District	27	24
		TOTAL	718	592
CENTRAL INDIA.	...	Indore City	26	25
		Indore State	69	55
		Mhow Cantonment	3	3
		Dewas Town	2	...
		Dewas State	17	14
		Rutlam Town	2	2
		Rewah State	2	1
		Bhopal State	65	50
		Datia State	20	19
		Dhar Town	4	1
		Dhar State	2	3
		Jhabua State	19	16
		Alirajpur State	4	3
		Jaora State	95	76
		Narsingharh State	2	3
		Sampthar State	12	18
		Baoni State	3	1
		Rajgarh State	14	14
		Sailana State	33	27
		Chhatarpur State	51	51
		Piploda Estate	12	9
		TOTAL	457	385

(a) One imported.

In the return for the week ending 12th January 1918, the following addition should be made:—
Gwalior State, add 397 cases, 302 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Ajmer City	66	39
		Ajmer District	284	252
		Alwar State	377	382
		Jaipur City	197	196
		Jaipur State	922	648
		Bharatpur State	421	375
		Jhalawar State	48	33
		Kotah State	139	116
		Mewar State	614	510
		Tonk State	534	354
		Marwar State	1,495	1,389
		Shahpura State	22	8
		Deoli State	2	1
		Banswara State	34	23
		Sirohi State	23	23
		TOTAL	5,178	4,494
N.-W. F. PROVINCE	...	......	...	...
KASHMIR	...	Jammu Province	81	56
		TOTAL	81	56
BALUCHISTAN.	...	......	.	...
		GRAND TOTAL	31,911	25,433

The number of plague deaths reported in India during the week ending the 19th of January 1918, was 25,433, an increase of 1,074 over the total for the preceding week. In no week in January during the 12 years 1906-1917 has the plague mortality approximated that of the week under report, the next highest figures being 20,929 and 20,167 for the last and third weeks of January 1911 and 13,685 for the third week of January 1917.

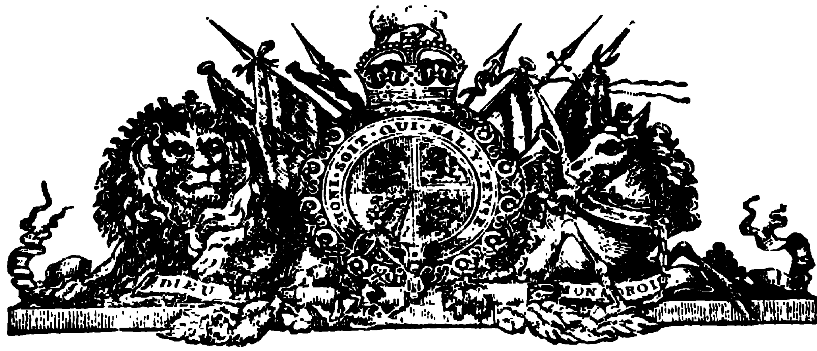
Increased mortality, as compared with the previous week, is reported from Madras, Bihar and Orissa and Rajputana. The United Provinces with 7,225 deaths, 53 fewer than in the previous week, continued to head the list, being responsible for nearly 30 per cent. of the total plague mortality of India. It is worthy of note that during the last two months Vizagapatam Port, situated on the hitherto plague free eastern sea-board of the Madras Presidency, has reported 116 deaths from plague.

DELHI:
The 31st January 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi*.



The Calcutta Gazette

EXTRAORDINARY.

SATURDAY, FEBRUARY 2, 1918.

GOVERNMENT OF BENGAL.

POLITICAL DEPARTMENT.

The following notifications, issued by the Government of India in the Department of Commerce and Industry, published in the *Gazette of India Extraordinary*, dated the 30th January 1918, are republished for general information.

J. H. KERR,
Chief Secy. to the Govt. of Bengal.

NOTIFICATIONS.

Delhi, the 30th January 1918.

No. 1165-D.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely:—

After Rule 11-H of the said Rules the following rule shall be inserted, namely:—

11-J. Where in the opinion of the Governor-General in Council it is necessary for the purpose of securing the public safety to control the supply of any commodity of general use, he may by notification in the *Gazette of India* make a declaration to that effect, which may extend either to the whole of British India or to such part thereof as may be specified in the notification.

Maintenance of supply of commodities of general use for the purpose of securing the public safety.

(2) In any area, in which a declaration under sub-rule (1) is in force, the Governor-General in Council or the Local Government may exercise all or any of the following powers in regard to the commodity to which the declaration relates, namely—may

(*a*) by general or special order in writing require any trader to make a return in such form and within such time and to such authority as may be specified in the order, as to the stocks of such commodity held by him or consigned to him or under order on his account; as to any contracts for the supply to or by him of such commodity or for or in connection with the production or manufacture of such commodity, and as to any other dealing by him therein, and as to the persons with whom and the prices at which any such contracts or other dealings were made or had, or at which such commodity had been bought or sold by him; as to the cost of production of such commodity, so

far as the same may be known to him, and the profits usually made or expected by him on the sale thereof; and as to any other matters specified in the order with respect to which in the opinion of the authority making the order it is desirable to obtain information for the purpose of controlling the price of such commodity;

(*b*) by notification in the *Gazette of India* or the Local Official Gazette as the case may be prescribe the conditions under which (including the maximum price at which) such commodity may be sold, and such conditions may be general for the whole area or may vary as regards different localities therein, and different conditions may be prescribed for different classes of such commodity; and

(*c*) where a price for sale has been fixed in accordance with the provisions of clause (*b*), by order in writing require a trader to place the whole or any portion of his stock, whether immediately available or not, at the disposal of the Governor-General in Council at such time and place and in such manner as may be specified in the order on receiving payment therefor at the price or prices so fixed.

(*3*) Any authority having power to make an order under sub-rule (*2*) (*a*) may, for the purpose of testing the accuracy of any return made in accordance therewith or for obtaining information in a case where an order under that sub-rule has not, in the opinion of such authority, been sufficiently complied with, empower by general or special order any person to enter and search any place, in which such person has reason to believe that any commodity in respect of which an order has been made under sub-rule (*2*) (*a*) is kept or stored and to take such measures as such person thinks necessary for testing the accuracy of the return or for obtaining such information.

(*4*) If any person except as authorised by the authority under whose orders the information was obtained discloses or makes use of any information obtained in accordance with the provisions of this rule, he shall be deemed to have contravened these rules.

(*5*) If any person disobeys or neglects to comply with any order made in exercise of the power conferred by sub-rule (*2*), or any condition of sale prescribed under that rule other than a condition as to maximum price, he shall be deemed to have contravened the rules, and the authority making the order may take such action as he thinks necessary to give effect to the same.

(*6*) If by a notification published in pursuance of sub-rule (*2*) a maximum price has been fixed for any commodity, and any person sells such commodity at a price in excess thereof, such person shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to Rs. 1,000, or to three times the price received by him for the commodity so sold, whichever is most, and if such person is a company, every director and officer thereof shall be liable in like manner as if he had sold the commodity himself unless he proves that the contravention of the order took place without his knowledge or consent.

(*7*) The Governor-General in Council may by order in writing authorise any officer of Government to exercise the powers referred to in sub-rule (*2*), clauses (*a*) and (*c*).

(*8*) In this rule the expression "trader" includes a manufacturer, producer, warehouse keeper or vendor, and in the case of a vendor whether wholesale or retail, and whether acting on his own behalf or on behalf of any other person, and if not acting on his own behalf the person on whose behalf he is acting.

No. 1167-D.—In pursuance of Rule 11-J of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council is pleased to declare that it is necessary for the purpose of securing the public safety to control the supply of salt throughout the whole of British India.

A. H. LEY,
Secretary to the Govt. of India.

Printed at the Printing Office, and published at the Book-Depôt, of the Bengal Secretariat, Writers' Buildings, in the City of Calcutta, on the 2nd February 1918.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 2, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,

Secretary to the Government of India"

Rates of Subscription.	per annum R a. p.
Subscription for *Gazette* and Supplement	15 0 0
Postage	5 8 0
Subscription for Parts I, II, and III, or any of them	6 0 0
Postage	2 8 0
Subscription for Parts IV, V, and VI, or any of them	4 0 0
Postage	2 8 0
Subscription for Supplement only	5 0 0
Postage	3 0 0
Subscription for Supplement and Part VI	6 0 0
Postage	3 0 0
For a single copy of the *Gazette* and Supplement	0 8 0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0 4 0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 2nd February 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 21.

3498. T. A. Boyd and J. & T. Boyd Ld. *Improvements in pirn and cop winding machines.*

January 22.

3499. J. Stone & Co., Ld. *Improvements in and connected with apparatus for humidifying air currents.*

January 25.

3500. Mohammed Said-ud-Din Khan. *Weight press.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3197. W. G. Henshaw. *Process of recovering water-soluble pottassium salts from feldspathic rocks or their derivatives in the manufacture of portland cement.*

3250. W. B. Smith. *Improvements in pedal propelling gear of bicycles, velocipedes and the like.*

3336. Marconi's Wireless Telegraph Co., Ld. *Improvements in measuring instruments, relays and the like.*

3424. J. Kruyswijk. *An improved system of transmission of power by alternating current.*

3429. Patterson Lock Nut Manufacturing Co. *Nut locks.*

3441. R. L. Datta. *Alkali sulphates.*

3442. Universal Winding Co. *Improvements in or relating to winding machines.*

3444. R. N. Oswal. *Improvements in artificial leg.*

3446. W. H. McGeever and W. King. *Improved means for use in connection with the staff working of rail or tramways and method of using same.*

3447. J. Peterson. *Power generating and power transmitting mechanism.*

3449. G. A. Mortier. *Improvements in tyres for vehicles.*

3454. A. O. Trostel. *A new pattern-surfaced leather and method of producing same.*

3464. N. S. Gunmaker. *Improvements in sparking plugs.*

3468. W. Powell. *Improved apparatus for maturing immature cotton bolls and other immature vegetables or fruit.*

3469. E. F. Joyce. *Improvements in means for locking nuts, bolts and the like.*

3470. Commercial Research Co. *Manufacture of chlorhydrin.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

2893. G. T. Mawson. *An improved device for preventing waste of water.*

3400. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to severing mechanism for strip elements of printing forms.*

3412. A. Shaw. *Improvements in brake truss beams for all types of railway rolling stock and the like.*

3416. H. L. T. Wolfe. *A new or improved means for operating the auxiliary speed regulating field coils of electric motors.*

3419. V. G. Murray. *Improvements in portable cooking stoves.*

3423. S. M. Cama. *Improvements in dish covers.*

PATENTS SEALED.

2664. General Electric Co.
2963. Bredee.
2975. Sinclair.
3020. Alexander.
3052. Craven.
3063. Spengler.
3072. Oliver Arc Lamp Ld.
3127. Banerjie.
3134. Golledge.
3140. Burn & Co., Ld.
3184. Sayad and Timber Shuttle Loom Co.
3189. Marret.
3203. Pigott, Billinghurst and Stevenson
3241. Potter.
3255. Elahi.
3278. Echlin.
3279. Dutt and Dutt.
3285. Bose.
3286. Deakin.
3290. Colwell Corporation.
3291. Hooke.
3292. Birrell, Birrell and Cavenaugh.
3293. Renouf.
3304. Wright.
3306. Robinson.

RENEWAL FEES PAID.

316 of 1910. Leslie. (To 25 January 1919.)
650 of 1910. Farbwerke vorm Meister Lucius & Bruning. (To 7 February 1919.)
744 of 1911. Farbwerke vorm Meister Lucius & Bruning. (To 20 February 1919.)
749 of 1911. West. (To 7 February 1919.)
1442 of 1914. Corbet. (To 2 February 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1905.

241, (Irani).

1910.

325, (Oppenheimer).

1913.

1247, (Gil). 1248, (Christie). 1249, (Degenhardt). 1250, (Baxter). 1251, (Webster). 1256, (Bowman & anr.).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions for the* guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Tempo-

rary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India.* These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.	HYDERABAD	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD	Public Library.	JALPAIGURI	Office of the Commissioner, Rajshahi Division.
BANGALORE	Indian Institute of Science.	KARACHI	Office of City Deputy Collector.
BOMBAY	Record Office.	LAHORE	Punjab Public Library.
„	Victoria Jubilee Textile Institute, Byculla.	LONDON	The Patent Office, 25, Southampton Buildings, W.C.
„	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.	MADRAS	Record Office, Egmore.
CALCUTTA	Patent Office, No. 1, Council House Street.	„	College of Engineering.
„	Civil Engineering College, Sibpur.	MYSORE	Office of the Secretary to Government, General and Revenue Department.
CAWNPORE	Office of the Director of Industries, United Provinces.	NAGPUR	Victoria Technical Institute.
CHINSURAH	Office of the Commissioner, Burdwan Division.	POONA	College of Engineering.
CHITTAGONG	Office of the Commissioner, Chittagong Division.	RANGOON	Office of the Revenue Secretary, Government of Burma.
DACCA	Office of the District Board, Dacca.	ROORKEE	Thomason College.
DELHI	Office of the Deputy Commissioner.	SHOLAPUR	Office of the Collector.
		WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price. R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	8	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,
Controller of Patents and Designs.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

Name	Address
M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Hussain	Rani Mandee, Allahabad.

AMBALA.

Name	Address
M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.

BANGALORE.

Name	Address
M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Abdul Habib Khan	1, Gun Troop Road, Bangalore.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
M. Azherus Sadain	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.

BANNU.

Name	Address
M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

Name	Address
M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

Name	Address
M. Mukhtar Ahmad	Regimental Munshi, South Staffordshire Regiment, Colaba, Bombay.
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

Name	Address
M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-s-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	28/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	87, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M. Nisar Ahmad Kh[illegible]	26/A, Noor Ally Lane, Entally, Calcutta.
M. Mahmud H[illegible] Israili	11, Cantopher Lane, Entally.
M. Shahabu[illegible] Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. A[illegible]dullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.

CAWNPORE.

M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Mohd. Akbar Khan, Haidari	Regimental Munshi, 1/4th Wiltshire Regiment, Delhi (winter only).
M. Aziz-ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M. Syed Hadi Hussain	Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A.	Kabari Bazar, Ferozepore.
M. Harnam Das	Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa	Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.

M. Anand Sarup	Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.

LANSDOWNE.

M. Chhote Lal	Sadar Bazar, Lansdowne.
M. Jawala Parshad, II	Sadar Bazar, Lansdowne.

LAHORE.

M. Sham Lal Bhargava	Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.

LUCKNOW.

M. Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MEERUT.

M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad	Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj	Regimental Munshi (summer only).

MUSSOORIE.

M. B. Ahmad Fakhriey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . Urdu Instructor, Cadet College.
M. Mohd. Ishaq . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . Mission Road, Quetta.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Hindustani Teachers.

MADRAS.

Muhiddin Hussain Sahib . . . . . . 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.
Munshi Ghulam Ahmed Sahib . . . . . 58, Dispensary Road, Bangalore (Cantonment).

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA, O. F. JENKINS,
The 13th November 1917. Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	Rs
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	Rs
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

OFFICE OF THE TEA COMMISSIONER FOR INDIA.

NOTIFICATION.

Government Purchase of Tea for the United Kingdom.

NORTHERN INDIA.

No. 2561 T. C.—Tenders are invited by the undersigned from Northern India Tea Companies and Tea Estates controlled in India (*i.e.*, concerns the directors or proprietors of which are resident in India) for the supply of black tea for the United Kingdom up to the 31st May 1918. The total quantity required, including War Office requirements from the 1st January to the 31st May 1918, is approximately 40 per cent. of the total crop of 1917. Each estate may, therefore, tender any quantity up to 40 per cent. of its production in 1917, and should state whether a quantity in excess of 40 per cent. can be supplied if necessary. This percentage will include all tea shipped to England from Indian ports on private account on and after the 1st November 1917, which will be taken over by the Food Controller at the contract rates. It will also include all tea subsequently consigned to the Food Controller under interim arrangements pending the conclusion of contracts with estates. Only black tea will be taken. The percentage will apply to all grades of black tea produced including clean dust, estates being required to supply 40 per cent. of the total production of each grade in 1917, each invoice containing, as far as possible, the usual proportions of each grade. In the event of an estate being unable to supply the full required percentage of every grade the fact should be stated in the form of tender, and any adjustment necessary in price will be made before the contract is completed. All teas tendered will be liable to examination by experts in India, and, if the quality is not up to the previous standard of manufacture of the estate, to rejection or acceptance at a lower cost, such reduction being arranged by the undersigned in respect of concerns controlled in India and by the Food Controller in respect of concerns controlled in England. Garden weights will be accepted by the undersigned but the teas will be weighed on arrival in England by the Customs, and any adjustment in payment necessary will be made by the Food Controller through the Tea Commissioner. All teas will, also, be inspected in England and claims made by the Food Controller for damage in transit or defective packing. The usual system of packing, including the quality of the tea boxes and tea lead, must be maintained and boxes must be in sound condition before acceptance for shipment. 1916 tea will be accepted as part of the 40 per cent. allotment, provided it is shipped immediately. The price of 1916 tea shipped by London controlled estates will be arranged by the Food Controller in consultation with owners, while that of similar tea shipped by Indian controlled estates will be fixed by the undersigned at a reduced rate.

The contract price, which will be f.o.b. at the port of shipment, will be calculated as follows :—

I. Estates selling on the London market.—The average London auction price realised in the years 1911, 1912 and 1913, less ·90 of a penny for intermediate charges and cess and plus one halfpenny for increased cost of production, at rate of exchange 1*s.* 4*d.*

II. Estates selling on the Calcutta market.—The average Calcutta auction price realised in the years 1911, 1912 and 1913, plus one halfpenny or half an anna for increased cost of production and plus cost of shipping, and minus sale charges and other Calcutta charges. In order to obviate the labour of making detailed calculations in the case of each concern, the undersigned has, in consultation with the Indian Tea Association, decided that a net deduction of ·08 of an anna per lb. may be made to cover the difference between the cost of shipping and sale charges.

N.B.—The allowance for increased cost of production may be raised hereafter to three farthings, if the Food Controller is satisfied that the higher rate is justified.

III. Estates selling partly on the London and partly on the Calcutta market. The average sale price realised in both markets in the years 1911, 1912 and 1913 with the additions and deductions specified in I and II above.

IV. Estates selling their teas on markets other than the London and Calcutta markets, and partly on outside markets and partly in London or Calcutta, and new estates with no pre-war sales.—The prices paid for similar teas.

The average for the three years should be calculated by dividing the total sale-proceeds by the total crop for the three years, the result being worked out to two places of decimals of a penny or an anna as the case may be. Where a concern consists of two or more estates each manufacturing its own teas, separate figures should be furnished for each estate The figures submitted should, if possible, be certified as correct by a Chartered Accountant. In the case of concerns, the accounts of which are not audited by a Chartered Accountant, the figures of total crop sold and total sale-proceeds should, if possible, be certified by the Broker who sold them.

Teas will be paid for in India. Tea cess and (in the case of all tea except that consigned to the War Office which is exempted from the payment of export duty) export duty will be paid by the Food Controller and should be included in the bills of cost. The delivery of the amount contracted for will be taken in equal monthly instalments so far as freight arrangement permit, but, in any event, delivery in warehouse of the whole quantity will be taken and payment made on or before the 31st August 1918, payments made in August bearing interest at 6 per cent. per annum from the 1st August. Producers will be responsible for warehouse charges and insurance for one month after the date specified by the undersigned for the arrival of the tea at the warehouse, the undersigned paying warehouse charges after that period but not insurance charges, as no insurance will be effected on Government teas.

In order to enable the undersigned to conclude the contracts with estates, the following information in respect of each estate controlled in India should be furnished to him without delay, on a form which will be supplied on application to this office or to the Secretaries, Indian Tea Association, Assam and Surma Valley Branches, Indian Tea Association, Duars, Terai and Darjeeling Planters Associations :—

(*a*) Area under tea in acres in 1917—
Mature tea.
Immature tea.

(*b*) Total crop—
Actual 1917—
Estimated 1918—

(*c*) Percentage of each grade of tea manufactured in 1917.

(*d*) Total crop sold and market in which sold—
1911-1912-1913 separately.

(*e*) Total gross sale-proceeds of crop 1911-1912-1913 separately.

(*f*) Gross average sale-proceeds 1911-1912-1913—
(*i.e.*, total gross sale-proceeds for the three years divided by the crop for those years.)

(*g*) Extra allowances and deductions to be made per lb. as explained above.

(*h*) Average price claimed in sterling or rupees, as the case may be.

(*i*) Quantity already shipped on and after 1st November 1917—
(*a*) On private account.
(*b*) Consigned to Food Controller.

(*j*) Port from which it is desired to ship the teas (*i.e.*, Calcutta or Chittagong).

(*k*) Name of agent to whom shipping orders should be sent.

Contracts for companies and estates controlled in England will be made in England by the Food Controller.

OFFICE OF THE TEA COMMISSIONER
FOR INDIA,
BLOCK B.-3, CLIVE BUILDINGS,
Calcutta, the 7th January 1918.

W. M. KENNEDY, *Lt.-Col.*,
Tea Commissioner for India.

SOUTHERN INDIA.

No. 3364 T. C.—Tenders are invited by the undersigned from Southern India Tea Companies and Tea Estates controlled in India (*i.e.*, concerns the directors or proprietors of which are resident in India) for the supply of black tea for the United Kingdom up to the 31st May 1918. The total quantity required, including War Office requirements from the 1st January to the 31st May 1918, is approximately 40 per cent. of the total crop of 1917. Each estate may, therefore, tender any quantity up to 40 per cent. of its production in 1917. In the case of Southern India, however, where many new estates or extensions are coming into bearing, the total quantity to be taken will be equivalent to 40 per cent. of the 1917 crop, which is estimated to be equal to about 33 per cent. of the probable 1918 crop. Southern India concerns may, therefore, tender a quantity equivalent either to 40 per cent. of their 1917 crop or to 33 per cent. of their estimated 1918 crop, the actual tea supplied in either case being of either the 1917 or the 1918 crop or of both estimates of 1818 production will be passed by the Advisory Committee. If an estate can supply more than the above quantity the fact should be stated in the tender. The percentage taken will include all tea shipped to England from Indian or Ceylon ports on private account on and after the 1st November 1917, which will be taken over by the Food Controller at the contract rates. It will also include all tea subsequently consigned to the Food Controller under interim arrangements pending the con-

clusion of contracts with estates. Only black tea will be taken. The percentage will apply to all grades of black tea produced, including clean dust, estates being required to supply 40 per cent. of the total production of each grade in 1917, each invoice containing, as far as possible, the usual proportions of each grade. In the event of any estate being unable to supply the full required proportion of every grade manufactured, this fact should be stated in the tender, and any adjustment in price necessary will be made before the contract is concluded. Southern India estates tendering 1918 teas, manufactured within the period of this contract, would be required when manufacturing such teas not to alter previous methods of plucking but to maintain the previous proportion of each grade and to mill all large leaf teas. All teas tendered will be liable to examination by experts in India, and, if the quality is not up to the previous standard of manufacture of the estate, to rejection or acceptance at a lower cost, such reduction being arranged by the undersigned in respect of concerns controlled in India and by the Food Controller in respect of concerns controlled in England. Garden weights will be accepted by the undersigned, but the teas will be weighed on arrival in England by the Customs and any adjustment in payment necessary will be made by the Food Controller through the Tea Commissioner. All teas will, also, be inspected in England and claims made by the Food Controller for damage in transit or defective packing. The usual system of packing, including the quality of the tea boxes and tea lead, must be maintained and boxes must be in sound condition before acceptance for shipment.

The contract price, which will be f. o. b. at the port of shipment, will be calculated as follows:—

I.—Estates selling on the London market.—The average London auction price realised in the years 1911, 1912 and 1913 less ·90 of a penny for intermediate charges and cess and *plus* one halfpenny for increased cost of production at rate of exchange 1*s*. 4*d*.

II.—Estates selling on the Calcutta or Colombo market.—The average Calcutta or Colombo auction price realised in the years 1911, 1912 and 1913, *plus* one halfpenny or half an anna for increased cost of production and *plus* cost of shipping (*i.e.*, cost of shipping at Calcutta or South Indian ports), and *minus* sale charges, and other Calcutta or Colombo charges. In order to obviate the labour of making detailed calculations in the case of each concern, the undersigned has decided that as regards tea sold in Calcutta and Colombo a net deduction of ·08 of an anna per lb. may be made to cover the difference between the cost of shipping and sale charges.

III.—Estates selling partly on the London and partly on the Calcutta or Colombo market.—The average sale price realised in both markets in the years 1911, 1912 and 1913 with the additions and deductions specified in I and II above.

IV.—Estates selling their teas on markets other than the London and Calcutta or Colombo markets, and partly on outside markets and partly in London or Calcutta and Colombo and estates with no pre-war sales.—The prices paid for similar teas.

The average for the three years should be calculated by dividing the total sale-proceeds by the total crop for the three years, the result being worked out to two places of decimals of a penny or an anna, as the case may be. Where a concern consists of two or more estates each manufacturing its own teas, separate figures should be furnished for each estate. The figures submitted should, if possible, be certified as correct by a Chartered Accountant. In the case of concerns, the accounts of which are not audited by a Chartered Accountant, the figures of total crop sold and total sale-proceeds should, if possible, be certified by the Broker who sold the teas or by the Advisory Committee.

Teas will be paid for in India. Tea cess and (in the case of all tea except that consigned to the War Office which is exempted from the payment of export duty) export duty will be paid by the Food Controller and should be included in the bills of cost. The delivery of the amount contracted for will be taken in equal monthly instalments so far as freight arrangements permit, but, in any event, delivery in warehouse of the whole quantity will be taken and payment made on or before the 31st August 1918, payments made in August bearing interest at 6 per cent. per annum from the 1st August. Producers will be responsible for warehouse charges and insurance for one month after the date specified by the undersigned for the arrival of the tea at the warehouse, the undersigned paying warehouse charges after that period but not insurance charges, as no insurance will be effected on Government teas.

In order to enable the undersigned to conclude the contracts with estates, the following information in respect of each estate controlled in India should be furnished to him without delay, on a form which will be supplied on application to the Collector of Customs, Madras:—

(*a*) Area under tea in acres—

Actual 1917, Estimated 1918.

Mature tea.

Immature tea.

(b) Total manufactured crop—
Actual 1917, Estimated 1918.

(c) Percentage of each grade of tea manufactured in 1917.

(d) Total crop sold and market in which sold—
1911-1912-1913 separately.

(e) Total gross sale-proceeds of crop 1911-1912-1913 separately.

(f) Gross average sale-proceeds 1911-1912-1913.
(*i.e.*, total gross sale-proceeds for the three years divided by the crop for those years).

(g) Extra allowances and deductions to be made per lb. as explained above.

(h) Average price claimed in sterling or rupees, as the case may be.

(i) Quantity already shipped on and after 1st November 1917.
(a) On private account.
(b) Consigned to Food Controller.

(j) Port from which it is desired to ship the teas (*i.e.*, Madras, Tuticorin, Cochin or Calicut).

(k) Name of agent to whom shipping orders should be sent.

Contracts for companies and estates controlled in England will be made in England by the Food Controller.

OFFICE OF THE TEA COMMISSIONER FOR INDIA,
BLOCK B.-3 CLIVE BUILDINGS,
Calcutta, the 17th January 1918.

W. M. KENNEDY, *Lt.-Col.*,
Tea Commissioner for India.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 29th January 1918.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below*	67,50,000	0	0	1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	4,08,20,463	1	4			
Public Deposits at Branches	1,26,27,703	5	2	5,34,48,166	6	6
Other Deposits at Head Office and Branches				26,60,53,340	1	0
Bank Post Bills, etc.				11,40,523	14	7
Sundries				1,45,865	9	9
RUPEES				36,29,37,895	15	10

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities				6,32,02,811	0	0
Other authorized Investments				1,32,47,050	0	0
Loans on Government and other authorized Securities				6,26,77,068	2	7
Accounts of Credit on Government and other authorized Securities				4,41,19,141	6	7
Bills discounted and purchased				4,56,86,893	11	11
Balances with other Banks				36,46,617	8	3
Bullion				......		
Dead Stock				28,58,253	0	1
Stamps				12,063	6	4
Sundries				9,03,089	15	0
				23,63,52,988	2	9
Cash and Currency Notes at Head Office*	7,96,76,025	3	11			
Cash and Currency Notes at Branches †	4,69,08,882	9	2	12,65,84,907	13	1
RUPEES				36,29,37,895	15	10

* Includes Sovs. & ½-Sovs., value Rs. 6,01,042 8 0

† Do. do. do. „ 3,77,842 8 0

Rs. 9,78,885 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 31st January 1918.

H. MITCHELL,
Chief Accountant.

N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 39·46

CALCUTTA UNIVERSITY.

NOTICE.

In view of the increasing number of Graduates who attend the Convocation to receive their Degrees, it has been decided to hold the next Convocation on two days, namely, Friday and Saturday, the 1st and the 2nd of March, 1918, respectively. The Convocation will be held at the Senate House, College Square, Calcutta, at 3 P.M. on each of the aforesaid dates. His Excellency the Governor of Bengal in his capacity as Rector of the University is expected to preside on the occasion.

On Friday, the 1st of March, 1918, candidates for the Bachelor's Degree in the different Faculties will be presented to receive their Degrees, and those for the Doctor's and Master's Degrees will be presented on Saturday, the 2nd of March, 1918.

The names of students who graduated last year and who intend to be presented are to be sent to the Registrar not later than the 11th of February, 1918.

Graduates desirous of receiving their Diplomas for the Bachelor's Degree at the Convocation are requested to be present at the Senate House in full academic costume not later than 12 noon on the 1st of March and those desirous of receiving their Diplomas for Doctor's and Master's Degrees are requested to be present at the Senate House in full academic costume not later than 12 noon on the 2nd of March.

Graduates who do not attend the Convocation to receive their Degrees will have to pay a fee of Rs. 5 to be entitled to receive their Diplomas.

P. BRÜHL,

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878 that on or about the 15th October 1917 the marginally-noted silver and copper coins buried in S. No. 97A—2, a poramboke of Kinattukadavu village, Pollachi taluk, were found by Karuppa Boyan and Veerakkal.

Description.		Value. Rs. A. P.
1. Old Muhammadan full Rupees	65	61 2 9
2. Do. half Rupee	1	
3. Do. copper half anna coins	36	3 5 10
4. Do. quarter anna coins	64	
5. Do. coins smaller than quarter anna	49	
6. Do still smaller coins Called Virarayanpanam.	170	
Total		65 8 7

2. All persons claiming the said treasure or a portion thereof are hereby required to appear personally or by agent before the Collector of Coimbatore at his office at Coimbatore on Friday, the 7th June 1918, with a view to the matter being enquired into and determined according to law.

N. MACMICHAEL,
Collector.

COIMBATORE COLLECTOR'S OFFICE,
Dated the 16th January 1918.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878 that treasure consisting of the undermentioned articles of the value of about Rs. 350 was found in a mud pot, while Kuppam Chinna Narayana of Putlur, Tadpatri Taluk, was dismantling the wall of his shop.

Name of the jewel.	Number.	Cost.
Gold coins.	50.	Rs. 350.

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Anantapur on the Thursday of the 30th of May in view of the matter being enquired or determined according to law.

T. RAGHAVIAH,
Collector.

ANANTAPUR COLLECTOR'S OFFICE,
Dated the 18th January 1918.

Notice is hereby given under section 5 of the Indian Treasure Trove Act VI of 1878 that on 27th November 1917 at about 4 P.M. one Nidigunta Papiah of Alturti Village, Rapur Taluk, while digging for palmyrah roots in the site belonging to one Maddisetti Venkatanarayana Setty in the said village of Alturti found treasure consisting of two metal idols, one male and the other female, of Hindu religious art. They are apparently made of an alloy of copper and weigh in all about 460 tolas. They stand on pedestals of the same alloy and are each 1 foot in height.

The find has been secured in the Atmakur Taluk Treasury. The finder disclaims ownership of the treasure found. The owner of the site is said to be one Maddisetti Venkatanarayana Setty, who disclaims all ownership to the find.

2. All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorized agent before the Collector of Nellore at his office in Nellore on the 5th September 1918, in order that their claims may be enquired into and disposed of according to law.

D. SWAMI KANNU PILLAI,
Collector.

NELLORE COLLECTOR'S OFFICE,
Dated 18th January 1918.

DEPARTMENT OF EXPLOSIVES.

NOTIFICATION.

Calcutta, the 29th January 1918.

No. 190.—With reference to the following Notifications publishing rules to regulate the manufacture, possession, sale, transport and importation of explosives, the following list of "Authorized Explosives" referred to in the rules mentioned against each Notification is published for general information :—

Rule 4 (3) of Notification No. 4013-33, dated the 6th June 1914, of the Government of India, Department of Commerce and Industry.

Rule 4 (3) of Notification No. 1183, dated the 11th November 1914, of the Chief Commissioner, Central Provinces, applicable to Berar.

Rule 4 (3) of Notification No. 14, dated the 23rd April 1915, of the Resident in Mysore applicable to the Civil and Military Stations of Bangalore and on the Railways in Mysore under British Jurisdiction.

Rule 4 (3) of Notification No. 67-J., dated the 28th August 1914,
Rule 4 (3) of Notification No. 34-J., dated the 20th April 1915,
} of the Resident at Hyderabad applicable to the Cantonments of Secunderabad and Aurangabad, the Hyderabad Residency Bazars and the Railway lands in the Hyderabad State.

Rule 3 (3) of Notification No. 99, dated the 19th July 1916, of the Government of Burma applicable to the Northern Shan States.

LIST OF AUTHORIZED EXPLOSIVES.

The following explosives are at present authorized for importation into British India for general sale :—

CLASS 1.—GUNPOWDER.

The term "gunpowder" means gunpowder ordinarily so called.

GUNPOWDER.

CLASS 2.—NITRATE MIXTURE.

The term "nitrate mixture" means any preparation, other than gunpowder ordinarily so called, formed by the mechanical mixture of a nitrate with any form of carbon or with any carbonaceous substance not possessed of explosive properties, whether sulphur be or be not added to such preparation, and whether such preparation be or be not mechanically mixed with any other non-explosive substance.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

AMMONAL "B."

CHILWORTH SPECIAL POWDER.

CLASS 3.—NITRO-COMPOUND.

The term "nitro-compound" means any chemical compound possessed of explosive properties, or capable of combining with metals to form an explosive compound, which is produced by the chemical action of nitric acid (whether mixed or not with sulphuric acid) or of a nitrate mixed with sulphuric acid upon any carbonaceous substance, whether such compound is mechanically mixed with other substances or not.

The nitro-compound class has two divisions.

EVERY EXPLOSIVE IN THIS CLASS AND EVERY EXPLOSIVE INGREDIENT THEREOF SHALL BE SO THOROUGHLY PURIFIED AND OTHERWISE OF SUCH CHARACTER AS TO SATISFY A TEST KNOWN AS THE HEAT TEST, AND SPECIFIED IN THE RULE FOR TESTING EXPLOSIVES PUBLISHED WITH GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY, NOTIFICATION NO 4013-33, DATED THE 6TH JUNE 1914, REFERRED TO ABOVE.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH M[illegible] PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

DIVISION 1.

Division 1 comprises the following explosives and any chemical compound or mechanically mixed preparation which consists either wholly or partly of nitro-glycerine or of some other liquid nitro-compound.

Ardeer Gelignite.
Ballistite.
Blasting Gelatine.
Cambrite.
Carbonite.
Chilworth Smokeless Powder, No. 2.
Cordite.
Cordite, M. D.
Dynamite.
Dynobel.
Farmer's Dynamite.
Gelatine Dynamite.
Gelignite.
Monobel, No. 1.
Rexite.
Samsonite.
Victor Powder or A. 1 Monobel.
Viking Powder No. 1. } or A. 2 Monobel.
Viking Powder No. 2. }

PROVIDED THAT EVERY EXPLOSIVE IN THIS DIVISION SHALL BE OF SUCH CHARACTER AND CONSISTENCY AS NOT TO BE LIABLE TO LIQUEFACTION OR EXUDATION.

PROVIDED ALSO THAT AN EXPLOSIVE WHICH IS REQUIRED BY DEFINITION TO BE ISSUED IN WATERPROOF INNER PACKAGES MAY BE EXEMPTED FROM SUCH REQUIREMENT BY SPECIAL AUTHORITY WHEN AND SO LONG AS THE CONDITIONS OF SUCH AUTHORITY ARE OBSERVED.

DIVISION 2.

Division 2 comprises the following explosives and any nitro-compound as before defined which is not comprised in Division 1.

Amberite, No. 2.
Chilworth Smokeless Powder.
Chilworth Smokeless Sporting Powder.
E. C. Sporting Powder.
Empire Powder.
Guncotton.
Ideal Powder or Nobel's Special Powder.
Imperial Schultze Gunpowder.
Negro Powder, No. 2.
Neonite.
Nobel's Special Powder or Ideal Powder.
N. S. Smokeless.
Picric Acid.
Picric Powder.
Primrose Smokeless.
Rendite.
Roburite.
Ruby Powder.
Schultze Cube Powder.
Schultze Gunpowder.
Smokeless Diamond.
Tonite or Cotton Powder.

CLASS 4.—CHLORATE MIXTURE.

The term "chlorate-mixture" means any explosive containing a chlorate.
The chlorate-mixture class has two divisions.

EVERY EXPLOSIVE IN THIS CLASS, AND EVERY EXPLOSIVE INGREDIENT THEREOF, SHALL BE SO THOROUGHLY PURIFIED AND OTHERWISE OF SUCH A CHARACTER AS TO SATISFY A TEST KNOWN AS THE HEAT TEST, AND SPECIFIED IN THE RULE FOR TESTING EXPLOSIVES, PUBLISHED WITH GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY, NOTIFICATION NO. 4013-33, DATED THE 6TH JUNE 1914, REFERRED TO ABOVE.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

DIVISION 1.

Division 1 comprises any chlorate preparation which consists partly of nitro-glycerine or of some other liquid nitro-compound.

Nil.

PROVIDED THAT EVERY EXPLOSIVE IN THIS DIVISION SHALL BE OF SUCH CHARACTER AND CONSISTENCY AS NOT TO BE LIABLE TO LIQUIFACTION OR EXUDATION.

DIVISION 2.

Division 2 comprises any chlorate mixture as hereinbefore defined, which is not comprised in Division 1.

Nil.

CLASS 5.—FULMINATE.

The term "fulminate" means any chemical compound or mechanical mixture, whether included in the foregoing classes or not, which, from its great susceptibility to detonation, is suitable for employment in percussion caps or any other appliances for developing detonation, or which from its extreme sensibility to explosion, and from its great instability (that is to say, readiness to undergo decomposition from very slight exciting causes) is especially dangerous.

This class consists of two divisions.

DIVISION 1.

Division 1 comprises such compounds as the fulminates of silver and of mercury, and preparations of those substances, such as are used in percussion caps; and any preparation consisting of a mixture of a chlorate with phosphorus or certain descriptions of compounds of phosphorus, with or without the addition of carbonaceous matter, and any preparation consisting of a mixture of a chlorate with sulphur, or with a sulphuret, with or without carbonaceous matter.

Nil.

DIVISION 2.

Division 2 comprises such substances as the chloride and iodide of nitrogen, fulminating gold and silver, diazobenzol, and the nitrate of diazobenzol.

Nil.

CLASS 6.—AMMUNITION.

The term "ammunition" means any explosive of any of the foregoing classes when the same is enclosed in any case or contrivance, or is otherwise adapted or prepared so as to form a cartridge or charge, for small-arms, cannon or any other weapon, or for blasting, or to form any safety or other fuze for blasting or for shells, or to form any tube for firing explosives or to form a percussion cap, detonator, fog-signal, shell, torpedo, war-rocket, or any other contrivance other than a firework.

*The terms "percussion cap" does not include a detonator.**

The term "detonator" means a capsule or case which is of such strength and construction and contains, fulminate in such quantity, that the explosion of one capsule or case would communicate the explosion to other like capsules or cases.

The term "safety fuze" means a fuze for blasting which burns and does not explode, and which does not contain its own means of ignition, and which is of such strength and construction and contains an explosive in such quantity that the burning of such fuze will not communicate laterally with other like fuzes.

The ammunition class has three divisions.

DIVISION 1.

Nobel's Safety Electric Time Fuze.
Percussion Caps.
Railway Fog Signals.
Safety Cartridges.
Safety Fuzes for Blasting.
Safety Electric Fuzes.

DIVISION 2.

Division 2 comprises any ammunition, as hereinbefore defined, which does not *contain its own means of ignition, and is not included in Division 1.*

Cartridges for Cannon, Shells, Mines, Blasting or other like purposes.

Cartridges for Small Arms which are not Safety Cartridges.

Cordeau Bickford.

Electric Fuzes.

*In consequence of the results of experiments carried out, it has been decided that a percussion cap can only be properly classed as such if it contains less than 0·6 grain of a composition of the 1st Division of the fifth (Fulminate) Class of which not more than 25 per cent. consists of fulminate of mercury, or less than 0·5 grains of any other explosive of the 1st Division of the 5th (Fulminate) Class; and it has been further decided that percussion caps shall not be classed as such when they contain anvils or have their composition unprotected by tin foil or other suitable substance, as under those circumstances they are liable to explode *en masse.*

Filled Shells not containing their own means of ignition and closed by a substantial metal plug.

Fuze lighters.
Fuzes for Shells.
Instantaneous Fuze.
Port Fires.
Tubes for firing Explosives.
Quick Match.
War Rockets.

DIVISION 3.

Division 3 comprises any ammunition as hereinbefore defined which contains *its own means of ignition, and is not included in Division 1.*

Cartridges for small Arms which are not Safety Cartridges.
Detonators.
Electric Detonators.
Friction Tubes.
Fuzes for Shells.
Nobel's Electric Detonator Time Fuze.
Primers.
Quick firing Ammunition.
Tubes for firing Explosives.

CLASS 7.—FIREWORKS.

The term "firework" comprises firework composition and manufactured fireworks.

DIVISION 1.—FIREWORK COMPOSITION.

The term "firework composition" means any chemical compound or mechanically mixed preparation of an explosive or inflammable nature, which is used for the purpose of making manufactured fireworks, and is not included in the former classes of explosives, and also any star and any coloured fire composition, subject to the proviso to the definition of manufactured fireworks.

Nil.

DIVISION 2.—MANUFACTURED FIREWORKS.

MANUFACTURED FIREWORKS, consisting of any explosive of the classes 1, 2, 3, 4 and 6 and any firework composition, when such explosive or composition is enclosed in any case or contrivance or is otherwise manufactured so as to form a squib, cracker, toy cap or amorce, serpent, rocket (other than a war-rocket), maroon, lance, wheel, Chinese fire, Roman candle, or other article specially adapted for the production of pyrotechnic effects, or pyrotechnic signals, or sound signals.

Provided that a substantially constructed and hermetically closed metal case, containing not more than one pound of coloured fire composition of such a nature as not to be liable to spontaneous ignition shall be deemed to be a "manufactured firework" and not a "firework composition."

Manufactured Fireworks.
Aluminium or Magnesium Torches.
Amorces.
Chinese Crackers.
Electric Sparklers.
Magnesium or Aluminium Torches.
Pyrotechnic Matches.
Rockets.
Signal Lights.

C. A. MUSPRATT-WILLIAMS,
Lieutenant-Colonel, R. A.,
Chief Inspector of Explosives, India.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 23rd January 1918.

No. 42-*J*.—In exercise of the powers conferred by section 6 (*b*) of the British Baluchistan Civil Justice Regulation, 1896, as in force in the Baluchistan Agency territories by virtue of Foreign Department Notification No. 1603-I. B., dated the 28th July 1911, the Hon'ble the Agent to the Governor General is pleased to direct that Bawa Khem Singh, Bedi, Munsiff of Quetta, shall exercise jurisdiction in original suits of value not exceeding one thousand rupees.

The 24th January 1918.

No. 55-*J*.—Under the provisions of section 12 of the Code of Criminal Procedure, 1898 (V of 1898), as in force in the Baluchistan Agency territories by virtue of Foreign Department Notification No. 1603-I. B., dated the 28th July 1911, the Hon'ble the Agent to the Governor General is pleased to appoint Rai Bahadur Diwan Jamiat Rai, C.I.E., an Extra Assistant Commissioner and Settlement Extra Assistant Commissioner in Baluchistan, to be a Magistrate of the First Class within the limits of the Quetta District and under section 260 of the same Code to empower him to try in a summary way all or any of the offences mentioned in the latter section.

No. 56-*J*.—In exercise of the powers conferred by section 4 (1) of the Frontier Crimes Regulation, 1901 (III of 1901), as in force in the Baluchistan Agency territories by virtue of Foreign Department Notification No. 1603-I. B., dated the 28th July 1911, the Hon'ble the Agent to the Governor General is pleased to appoint Rai Bahadur Diwan Jamiat Rai, C.I.E, an Extra Assistant Commissioner and Settlement Extra Assistant Commissioner in Baluchistan and a Magistrate of the First Class, to be an Additional District Magistrate within the limits of the Quetta District.

By order,

R. CHENEVIX TRENCH, Major,

First Assistant.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Rajputana Agency Camp, the 23rd January 1918.

No. 124-*C*.—1044.—The Hon'ble the Chief Commissioner is pleased to approve of the Mine Manager, Shivrajpur Syndicate, Limited, Shivrajpur, Panch Mahals, as a candidate for a license to prospect and mine for minerals in the British district of Ajmer-Merwara.

No. 128-*C*.—1044.—The Hon'ble the Chief Commissioner is pleased to approve of the Hon'ble Mr. Phiroze C. Sethna of Bombay as a candidate for a license to prospect and mine for minerals in the British district of Ajmer-Merwara.

The 26th January 1918.

No. 199-*C*.—1079.—Under section 62(2) of the Excise Regulation I of 1915 and in exercise of all other powers enabling him in this behalf the Hon'ble the Chief Commissioner is pleased to direct that the words "and maximum" shall be inserted after the word "Minimum" in condition 2 of Part VI of this office Notification No. 1759-1227, dated the 10th September 1915.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Hon'ble the Chief Commissioner, Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 25th January 1918.

No. 727-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 19th January 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi . .	225,471	102	103	205	91	83	174	...	...	...	70	4	77	...	23	...	25	20	45	47·28	40·13
	Notified Area	3,673	3	6	9	1	3	4	...	...	...	2	...	2	...	...	...	1	...	1	127·41	56·68
	Total .	229,144	105	109	214	92	86	178	...	...	...	72	4	79	...	23	...	26	20	46	48·56	40·04

The 28th January 1918.

No. 778-*Education*.—Consequent on the reversion of Assistant Surgeon Lala Dhanpat Rai Verma to the Punjab, Lala Harjas Ram, Sub-Assistant Surgeon, assumed charge as a temporary measure of the current duties of the office of the Plague Medical Officer, Delhi, in addition to his own duties on the afternoon of the 26th December 1917.

No. 779-*Education*.—Lala Harjas Ram, Sub-Assistant Surgeon, relinquished charge of the additional duties of the office of the Plague Medical Officer, Delhi, on the forenoon of the 12th January 1918.

The 29th January 1918.

No. 830-*Education*.—Whereas the Municipal Committee of Delhi has applied to the Local Government under the provisions of section 58 of Act III of 1911 (Punjab Municipal Act), and whereas it appears to the Chief Commissioner that the land is required for a public purpose, namely, for widening the road at Lothian Road, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894 and under section 7 of the said Act the Collector of Delhi is hereby directed to take steps for the acquisition of the ownership of the said land.

Specification.

District.	Tahsil.	Mauza.	Area.	Boundaries.	Place where the plan may be inspected.
Delhi . .	Delhi . .	Delhi . .	1·89 square yards.	*North.*—Public Road. *South.*—L. Madan Mohan Lal's property. *East.*—Footpath of public road. *West.*—L. Madan Mohan Lal's property.	Deputy Commissioner's Office, Delhi.

No. 833-*Education*.—Whereas the Municipal Committee of Delhi has applied to the Local Government under the provisions of Section 58 of Act III of 1911 (Punjab Municipal Act), and whereas it appears to the Chief Commissioner that the land is required for a public purpose, namely, for widening the road at the entrance of Mohalla Baidwara, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6 of Act I of 1894 and under Section 7 of the said Act the Collector of Delhi is hereby directed to take steps for the acquisition of the ownership of the said land.

Specification.

District.	Tahsil.	Mauza.	Area.	Boundaries.	Place where the plan may be inspected.
Delhi . .	Delhi . .	Delhi . .	9 $\frac{13}{72}$ square yards.	*North.*—Public Road. *South.*—Stable of Ratan Chand. *East.*—Public Road. *West.*—Public Road.	Deputy Commissioner's office, Delhi.

W. M. HAILEY,

Chief Commissioner, Delhi.

PUBLIC WORKS DEPARTMENT, DELHI.

NOTIFICATION.

Delhi, the 28th January 1918.

No. 188-*W*.—Whereas it appears to the Chief Commissioner, Delhi, that land is required by Government for a public purpose, namely, for building a wall to connect the Moghal Bagh wall with that of the Kutab Grounds, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6 of Act I of 1894, and under Section 7 of the said Act the Deputy Commissioner of Delhi is hereby directed to take order for the acquisition of the said land.

Specification of land.

District.	Tahsil.	Mauza.	Area in acres.	Direction.	Boundaries.	Place where the plan may be inspected.
Delhi . .	Mehrauli .	Mehrauli .	·41	North to South .	*North.*—Pucca Road. *East.*—Mughal Bagh. *South.*—Qutab Area. *West.*—Qutab Area.	Office of the Executive Engineer, IV Project Division, Raisina, Delhi, and of the Deputy Commissioner, Delhi.

H. T. KEELING,

Secretary, P. W. D.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
33—1918	Ramkisen Ramnath Gilda	Hindu	Kalbadevi	Lately speculator in American futures and now Mehta in the employ of Ramdayal Shivnarayen.	21st	January	1918	21st	January	1918
33—1918	Chhaganlal Khimji Bhat	"	Gaiwady	Lately dealer in silk cloth and now unemployed.	"	"	"	"	"	"
35—1918	Charles Baron Richardson	Anglo-Indian	Sankli Street	Inspector of Hamals in the employ of the Bombay Port Trust.	22nd	"	"	22nd	"	"
36—1918	Anthony Philomeno Falcon	European	1st Lamington Road	Lately clerk in A. K. Eshoo & Co., and now unemployed.	"	"	"	"	"	"
37—1918	Sorabji Cowasji Daruwala	Parsi	Dhobi Talao Road, near Chira Bazar.	Lately corpse bearer and now unemployed	"	"	"	"	"	"
38—1918	Walter Joseph Hume	Anglo-Indian	Sassoon Building, opp. H. M.'s Mint Fort.	Driver in the G. I. P. Railway between Bombay and Kasara.	23rd	"	"	23rd	"	"
39—1918	Syed Esoof Syed Ahmed and Syed Ebrabim Syed Ahmed.	Mahomedan	Belasis Road	1st Debtor clerk in the Bombay Municipality (Health Department) and the 2nd Debtor temporary Reader in the Times of India Press.	"	"	"	"	"	"
40—1918	Michael Burke	European	Princess Building, near J. J. Hospital.	Acting Foreman in the G. I. P. Railway (Matunga Worskhop).	"	"	"	"	"	"
41—1918	Victor Augustine D'Morias	Anglo-Indian	No. 4, Wandby Road, Fort	Telegraphist in the Bombay Government Central Telegraph Office.	24th	"	"	24th	"	"
42—1918	Shaik Jawahir Karimbux	Mahomedan	Jacob Circle	Jobber in the Hope Mills Ltd.	"	"	"	"	"	"

43—1918	Pirojshaw Beramji Vesuna and Framji Beramji Vesuna.	Parsi	Kantwadi, Bandora	Lately carrying on business as Piece-goods merchants in Bombay in partnership under the name of Pirosha Framji and now unemployed.	"	"	"	"	"	"
—1918	Shankar Tukaram Teli	Hindu	Purbhadevi Road	Jobber in the Crown Mills, Ltd.	25th	"	"	25th	"	"
45—1918	Umerji Mahomed Patel	Mahomedan	Fardeo	Lately milk vendor and now unemployed	"	"	"	"	"	"
46—1918	Bapu Apa *alias* Sakharam Bobaji Sawant.	Hindu	Byculla, Delisle Road.	Jobber in the Simplex Mills, Ltd.	26th	"	"	26th	"	"
47—1918	Gopal Sakharam Khaladkar	"	Lalwadi, Parel	Lately grocer and now servant in the employ of Vithaldas Narotumdas.	"	"	"	"	"	"
48—1918	Gangji Vijpar Sha	"	Poibowdi, Parel	Lately dealer in grains and now bullock cart-driver.	28th	"	"	28th	"	"
49—1918	Edmund Elias D'Cunha	Anglo-Indian	Ripon Road, Byculla	Telegraph Master in the Central Telegraph Office, Fort.	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 28th day of January 1918.

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 5 OF 1918.

Rangoon, the 14th January 1918.

In the matter of Nahan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Nahan, Fisherman of 59th Street, Rangoon, on the 11th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Nahan.

CASE No. 6 OF 1918.

Rangoon, the 14th January 1918.

In the matter of Akhan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Akhan, Fisherman of 63rd Street, Rangoon, on the 11th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Akhan.

CASE No. 7 OF 1918.

Rangoon, the 14th January 1918.

In the matter of Oomer, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Oomer, Horse Trainer of No. 2, 121st Street, Rangoon, on the 12th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Oomer.

CASE No. 8 OF 1918.

Rangoon, the 14th January 1918.

In the matter of M. Krishnasawmy Moodaliar, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Krishnasawmy Moodaliar of No. 19, Phayre Street, Rangoon, on the 12th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Krishnasawmy Moodaliar.

CASE No. 9 OF 1918.

Rangoon, the 15th January 1918.

In the matter of V. Rajagopal Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. Rajagopal Naidu of No. 41, 32nd Street, Rangoon, on the 14th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said V. Rajagopal Naidu.

CASE No. 10 OF 1918.

Rangoon, the 15th January 1918.

In the matter of Ko Ba Chit, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ko Ba Chit of Patanigon, Kalabusti, Rangoon, on the 14th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 15th day of January 1918 against the said Ko Ba Chit.

CASE No. 11 OF 1918.

Rangoon, the 16th January 1918.

In the matter of Pay Hock Kaw, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Pay Hock Kaw of No. 29, Latter Street, Rangoon, on the 15th day of January 1918 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Pay Hock Kaw.

CASE No 12 OF 1918.

Rangoon, the 16th January 1918.

In the matter of Syed Mahomed, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Syed Mahomed, Printer of No. 13, Tseebai Maung Tanlay Street, Rangoon, on the 4th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 14th day of January 1918 against the said Syed Mahomed.

CASE No. 95 OF 1917.

Rangoon, the 15th January 1918.

In the matter of D. B. Painter of No. 99, 39th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said D. B. Painter, an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 11th day of January 1918.

CASE No. 156 OF 1917.

Rangoon, the 16th January 1918.

In the matter of Mahomed Hady and Rajana Sahib, Insolvents.

Notice is hereby given that on a petition presented by George Gordon & Co. of Rangoon, creditors of Mahomed Hady and Rajana Sahib, lately carrying on business under the name and style of R. S. Mahomed Hady Brothers in Suratee Bara Bazar, Rangoon, on the 20th day of August 1917, an order of adjudication of insolvency pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, against the said Mahomed Hady and Rajana Sahib was made by the Chief Court of the Lower Burma on the 8th day of January 1918.

CASE No. 13 OF 1918.

Rangoon, the 17th January 1918.

In the matter of M. Abdul Rahiman, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Abdul Rahiman of No. 47, 38th Street, Rangoon, on the 10th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Abdul Rahiman.

CASE No. 14 OF 1918.

Rangoon, the 17th January 1918.

In the matter of Elahee Bakas Khan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Elahee Bakas Khan, Tea Shop-Keeper of No. 29, 101st Street, Rangoon, on the 17th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Elahee Bakas Khan.

CASE NO. 15 OF 1918.

Rangoon, the 21st January 1918.

In the matter of N. Subbaraya Iyer, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by N. Subbaraya Iyer, Clerk of No. 18, Mogul Street, Rangoon, on the 17th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said N. Subbaraya Iyer.

CASE NO. 16 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Otto Bereford Ellis, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act. 1909, presented by Otto Bereford Ellis, Sergeant of the Rangoon Town Police, on the 18th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Otto Bereford Ellis.

CASE NO. 17 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Chin Fon Chee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Chin Fon Chee, Tailor of No. 32, Tsekai Maung Khine Street, Rangoon, on the 19th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Chin Fon Chee.

CASE NO. 18 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Basaya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Basaya, Peon of Small Causes Court, Rangoon, residing at Kandawglay, Rangoon, on the 21st day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against said Basaya.

CASE NO. 19 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Yedoo Ramasawmy *alias* Appana, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Yedoo Ramasawmy *alias* Appana, Fitter of Rangoon Municipality, residing at No. 20, 44th Street, Rangoon, on the 22nd day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Yedoo Ramasawmy *alias* Appana.

CASE NO. 20 OF 1918.

Rangoon, the 24th January 1918.

In the matter of Wajoodin Tindal, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Wajoodin Tindal, Engine Driver residing at Irrawaddy Flotilla Dockyard, Dalla, Rangoon, on the 24th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Wajoodin Tindal.

CASE NO. 187 OF 1917.

Rangoon, the 24th January 1918.

In the matter of Mamidichetty Subbaraidoo of No. 26, Barr Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mamidichetty Subbaraidoo, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 23rd day of January 1918.

CASE NO. 201 OF 1917.

Rangoon, the 24th January 1918.

In the matter of S. K. Chandra Shaha, Money Lender of No. 31, Ahlone Road, Rangoon.

Notice is hereby given that the order of this Court adjudging the said S. K. Chandra Shaha, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 23rd day of January 1918.

MAUNG GYEE,
Offg. Registrar.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, AJMER.

No. 16 OF 1918.

Mr. W. N. Goss, Applicant of Ajmer . . . . . . Insolvent,

against

	Debt. Rs.	A.	P.
1. Motilal Manak Chand, Ajmer	350	0	0
2. Gambumal Sujan Mal Saud, Ajmer	212	0	0
3. Nand Lal, Carpenter, Ajmer	50	0	0
4. Dalla and his brother 29 Dept. Carriage Shop, Ajmer . .	100	0	0
5. E. H. Ismail Abdulla, Ajmer	30	0	0
TOTAL .	712	0	0

The applicant has filed an application under Section 11 of Act III of 1907 and the case will be heard on the 16th February 1918 at 10 A.M. The creditors are hereby informed that they either must appear in person or through an authorised agent. In default of appearance the application will be heard *ex parte*.

Given under my hand and seal of the Court this 21st day of January 1918.

S. ABDUL WAHID KHAN,
Judge, Insolvency Court, Ajmer.

IN THE COURT OF MAJOR R. W. E. KNOLLYS, I.A., DISTRICT JUDGE AT DELHI.

CITATION.

In the matter of the grant of Probate of the Will of late Colonel Malcolm Robertson Pocock, who was killed in action in Mesopotamia on the 5th November 1917.

Whereas Mr. Frederick Crighton Waller, residing at No. 8, Alipur Road, Delhi, has applied for grant of Probate of the Will of the abovenamed deceased, and whereas the 8th day of February 1918 at 10 A.M. has been fixed for hearing the said petition, this citation is issued in terms of Section 250 of Act X of 1865 to all persons claiming to have any interest in the estate of the deceased to come and see the proceedings in this court before the grant is made.

Given under my hand and the seal of the court this 24th day of January 1918.

E. KNOLLYS,
District Judge, Delhi.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

Notice of Adjudication Order.

No. 6 OF 1918.

Dated the 25th January 1918.

Re Abinash Chandra Shaha, residing at No. 17-1, Collin Street, in the town of Calcutta, and lately employed as a Gomastha with a share in the profits in lieu of salary in the firm of D. N. Saha & Co., of No. 9, New Market, in Calcutta aforesaid, but at present without any occupation.

Ex parte the debtor. S. M. Dutt.—Attorney for the Insolvent.

On the 23rd day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 7 OF 1918.

Dated the 25th January 1918.

Re Herbert Stanley Daniel, residing at No. 66, Taltolla Lane, Calcutta, and formerly working as an Examiner in the Bengal Secretariat Press, but at present without employment.

Ex parte the debtor. Debtor—In person.

On the 23rd day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal, in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 25th January 1918.

No. 28.—Mr. T. F. Kitchen, Extra Assistant Superintendent, Survey of India, is granted privilege leave for one month, with effect from the 1st March 1918, under Articles 246 and 260 of the Civil Service Regulations.

C. H. D. RYDER, LT.-COL., R.E.,
Superintendent, Map Publication.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 30th January 1918.

No. 1146-*G.-Camp.*—Mr. Girish Chandra Chatterjee, Officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 7th (Meerut) Division, reverts to his own grade, with effect from the 19th January 1918.

No. 1147-*G.-Camp.*—Mr. Provakhar Chatterjee, Officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 2nd (Rawalpindi) Division, reverts to his own grade, with effect from the 21st January 1918.

B. W. MARLOW, Colonel,
Military Accountant-General.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the Army Service Corps, Personnel Depôt, dated at Bangalore, this 22nd day of January 1918.

Number, Rank and Name—M2/133329, Private J. R. Murray.
Age—26 years.
Height—5 feet $10\frac{1}{4}$ inches.
Colour of—Complexion, sallow ; hair, fair ; eyes, grey.
Trade—Mechanical Transport Fitter
Date of enlistment—26th October 1915.
Place of enlistment—Not known.
Parish and County in which born—Detroit, Michigan, U. S. A.
Date of Desertion or absence—17th January 1918.
Place of Desertion or absence—Bangalore, India.
Marks—Talks with a strong American accent.
Under three year's service.

GRAHAM WALLIS, Captain,
Commandant, Army Service Corps, Personnel Depôt.

Report of a Deserter or Absentee without leave from the Highland Light Infantry, dated at Bangalore, this 23rd day of January 1918.

Number, Rank, and Name—52236, Private Patrick Carroll.
Age—21 years.
Height—No records.
Colour of—Complexion, hair, eyes.—No records.
Trade Seaman.
Date of enlistment—13th April 1917.
Place of enlistment—No records.
Parish and County in which born—No records.
Date of desertion or absence—28th December 1917.
Place of desertion or absence—Capetown, South Africa.
Marks—No records.
Under one year's service.

Report of a Deserter or Absentee without leave from the Highland Light Infantry, dated at Bangalore, this 23rd day of January 1918.

Number, Rank, and Name—39780, Private Peter Millar.
Age—19 years.
Height No records.
Colour of—Complexion, hair, eyes.—No records.
Trade—Pit-head Worker.
Date of enlistment—11th June 1917.
Place of enlistment—No records.
Parish and County in which born—No records.
Date of desertion or absence—28th December 1917.
Place of desertion or absence—Capetown, South Africa
Marks—No records.
Under one year's service.

C. W. CASE-MORRIS, Major,
Commanding, No. 1 Reserve Battalion (India).

Joined the Remount Training Depôt, Bangalore, on the 1st November 1917, from the 1103rd Battery, R. F. A., Trimulgherry, and deserted on the night of the 8th January 1918.

No. 21047—Indian Driver, Shaik Mohadeen.
Father's name—Mahomed Khasim.
Caste—Mahomedan.
Village and Thana, Chaderghat. District, Hyderabad. Nearest Telegraph Office, Post Office and Railway Station, Chaderghat.
Date of enrolment—28th August 1917.
Age on enrolment—2? years.
Height—5 feet 5 inches.
Chest measurement—31 inches.
Personal appearance and particular marks—One circular scar outside under of left shin, one paired scar on the front of left thigh 4" above left knee.

Joined the Remount Training Depôt, Bangalore, on 1st November 1917, from 1103rd Battery, R. F. A., Trimulgherry, and deserted on the night of the 20th January 1918.

No. 20668—Indian Driver, Syed Mahboob.
Father's name—Syed Guffah.
Caste—Mahomedan.
Village and Tahsil, Trimulgherry. Thana, Kharkana. District, Secunderabad. Nearest Post and Telegraph Office, Mud Fort.
Date of enrolment—26th July 1916.
Age on enrolment—20 years.
Height—5 feet 7 inches.
Chest measurement—34 inches.
Identification marks on body—A big scar at external angle of right eye.

J. LYNCH, Captain, R.H.A.,
Commandant, Remount Training Depôt, Bangalore.

Report of a Deserter or Absentee without leave from the 1st Battalion Yorkshire Regiment, dated at Peshawar, this 28th day of January 1918.

Number, Rank, and Name—10457, Drummer, Stephen Wilson.
Age—24 years 9 months.
Height—5 feet 7 inches.
Colour of—Complexion, fresh ; hair, brown ; eyes, blue-grey.
Trade—Shoemaker.
Date of enlistment—20th December 1911.
Place of enlistment—Not known.
Parish and country in which born—Not known.
Date of Desertion or absence—27th December 1917.
Place of Desertion or absence—Burhan Camp (but on leave to Peshawar).
Marks—No distinctive marks. Right shoulder slightly higher than left shoulder. Slightly springy walk.
On short leave.
Under 7 years' service.

H. S. BAGNALL, Captain, *for* Lieut.-Colonel,
Commanding, 1st Battalion Yorkshire Regiment.

POSTS AND TELEGRAPHS.

(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 25th January 1918.

No. 289-*Ap*.—Mr. H. R. MacLeod, Superintendent, Railway Mail Service, officiating in the 4th grade, is granted an extension of privilege leave for one month with effect from the 4th January 1918.

No. 296-*Ap*.—Mr. A. A. Charlu, Head Clerk, Rangoon Post Office, is appointed sub. *pro tem.* Superintendent of post offices, 5th grade, with effect from the 21st June 1917 and until further orders.

No. 303-*Ap*.—Babu Pramatha Nath Basu, Superintendent of post offices, 1st grade, is granted privilege leave for six weeks with effect from the 16th January 1918, or from any subsequent date on which he may avail himself of it.

Babu Hem Chandra Guha, Inspector of post offices, Gauhati Sub-Division, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Babu Pramatha Nath Basu, or until further orders.

No. 306-*Ap*.—Mr. J. E. Home, Superintendent of post offices, 1st grade, is granted privilege leave for six weeks with effect from the 3rd January 1918.

Calcutta, the 26th January 1918.

No. 337-*Ap*.—Mr. E. W. Hawkins. Postmaster, Ambala, pay Rs. 300—400, is granted a further extension of privilege leave for fifteen days, with effect from the 1st January 1918.

No. 359-*Ap*.—Babu Suresh Chandra Dutt. Clerk, office of the Director General of Posts and Telegraphs, is appointed sub. *pro tem.* Superintendent, R. M. S., 5th grade, with effect from the 27th October 1917 and until further orders.

No. 362-*Ap*.—Lala Lahori Ram, Inspector of post offices, Muzaffarnagar Sub-Division, is appointed sub. *pro tem.* Superintendent of post offices, 5th grade, with effect from the 20th June 1917 and until further orders.

Calcutta, the 28th January 1918.

No. 371-*Ap*.—The following promotions and appointment in the grades of Superintendents of post offices are made with effect from the date noted against each :—

Babu Mahendra Nath Lahiri, to be promoted to the 1st grade, from the 1st January 1918;

Mr. Peary Lal Tandan, to be promoted to the 1st grade, from the 2nd January 1918;

Mr. Mir Muzher-ud-din, to be confirmed in the 2nd grade, from the 1st January 1918;

Mr. Soo Fone Gwen, K.S.M., A.T.M., to be promoted provisionally to the 2nd grade, for the 1st January 1918, and to be confirmed in that grade, from the 2nd January 1918;

Babu Amulya Nath Roy, to be promoted provisionally to the 2nd grade, from the 2nd January 1918;

Babu Naresh Chandra Dutt, to be confirmed in the 3rd grade, from the 1st January 1918;

Mr. L. D'Sa, to be confirmed in the 3rd grade, from the 2nd January 1918;

Mr. K. R. Bakhle, to be promoted provisionally to the 3rd grade, from the 1st January 1918;

Mr. D. P. Dewan, to be promoted provisionally to the 3rd grade, from the 2nd January 1918;

Mr. Narindra Singh, to be confirmed in the 4th grade, from the 1st January 1918;

Babu Jnanendra Nath Datta, to be confirmed in the 4th grade, from the 2nd January 1918;

Mr. T. Marimuthu Pillai, to be promoted provisionally to the 4th grade, from the 1st January 1918;

Mr. T. Subramania Iyer, to be promoted provisionally to the 4th grade, from the 2nd January 1918;

Babu Hem Chandra Das, Deputy Postmaster, Nagpur, and sub. *pro tem.* Superintendent of post offices, 5th grade, to be appointed Superintendent of post offices, 5th grade, from the 2nd January 1918.

Calcutta, the 31st January 1918.

No. 438-*Ap*.—Mr. L. P. Kulkarni, Superintendent of post offices, 2nd grade, is granted an extension of privilege leave for eight days, with effect from the 23rd January 1918.

No. 442-*Ap*.—Mr. L. F. B. D'Sa, Postmaster, Jubbulpore, pay Rs. 300—400, is granted privilege leave for one month, with effect from the 21st January 1918.

Babu Haridas Goswami, Postmaster, Jodhpur, pay Rs. 150—200, is appointed to officiate as Postmaster, Jubbulpore, during the absence on privilege leave of Mr. L. F. B. D'Sa, or until further orders.

2. This supersedes this office Notification No. 2832s-Ap., dated the 13th November 1917.

W. MAXWELL,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.

(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 29th January 1918.

No. 565-*T*.—Mr. D. D. Banerji, Deputy Postmaster-General, Telegraph Traffic, Bihar and Orissa Circle, is granted an extension of leave on medical certificate for six months, with effect from the 17th January 1918.

W. MAXWELL,

Director-General of Posts and Telegraphs.

The 31st January 1918.

No. 601-*T*.—Reports of opening and closing of offices received during the period 23rd January 1918 to 30th January 1918.

Name of office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Allahabad Kumbh Fair	United Provinces	6th January 1918	Opened.
Uttarshisha Camp	North-West Frontier	30th November 1917	Closed.
Vyara	Bombay	27th December 1917	"
	Railway Telegraph Offices.		
Bhikna Thoru	Bengal North-Western Railway	1st December 1917	Opened.
Kanij	Bombay, Baroda and Central India Railway.	11th " "	"
Kauriala Ghat	Rohilkhand-Kumaon Railway	6th " "	"
Sonaripur	Ditto	" " "	"

M. A. THOMPSON,

Deputy Director-General of Telegraph Traffic.

AJMER-MERWARA.

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867, during the quarter which ended on the 31st December 1917.

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of era,—when other than Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.	REMARKS.
1	2	3	4	5
1/57	**"MAGH'S SHISHUPAL BADH."** Canto. I by **Pandit Bhav Datt Shastri**, published by the Author on 5th October 1917. 132 pages. Demy Octavo, First Edition. **Price annas twelve only.**	Vedic Press, Ajmer.	1,000	In Sanskrit, Hindi and English.
2/58	**श्री जैन भजन तरंगिनी "Shri Jain Bhajan Tarangini", by Muni Shri Hira Lalji Maharaj**, published by Noratna Mal Bohra on the 1st October 1917. 40 sheets. Super Royal 16vo. First Edition. **Price annas two only.**	S. S. Jain Printing Press, Ajmer.	1,000	In Hindi.
3/59	**"RIJUPATH SHABDARTH SANGRAH."** **ऋजुपाठ शब्दार्थ संग्रह**, by **Moolchand Milak**, published on the 3rd October 1917. 32 pages. Double Foolscap 16vo. First Edition. **Price 0-2-6.**	Do.	1,000	Do.
4/60	**श्री दुर्गा चरित्र "Shri Durga Charitra", by Pandit Shiv Datt Kavyateerth**, and published by him on the 17th October 1917. 72 pages. Royal Octavo. First Edition. **Price 0-6-0.**	Do.	1,500	Do.

L. W. REYNOLDS, C. I. E., M. C., I. C. S.,
Commissioner, Ajmer-Merwara.

OFFICE OF THE CONTROLLER OF CURRENCY.

The following is a statement of the cash balances at the Home Treasury of the Government of India on the last day of November 1917 and of the form in which they were held :—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	2,801,664	...
Short loans	8,799,479	6,000,521
Total Home Treasury balances as shown in the accounts	11,601,143	6,000,521
	17,601,664	

M. M. S. GUBBAY,
Controller of Currency.

THE TREASURY;
Calcutta, the 1st February 1918.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin.
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

DEPARTMENT OF EDUCATION.

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (9a.)

The Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (6a.)

FINANCE DEPARTMENT.

lassified List of Officers of the Indian Finance Department, 25th November 1917. Royal 8vo. Paper cover. As. 4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Cotton Map of India. As. 8. (Copies can be obtained from the Survey of India Office, Map Record and Issue Branch, Calcutta.)

Cotton Press Return, No. 5 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 15th November 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—
First Forecast : Winter Oilseeds (Rap, Mustard and Linseed), 1917-18. Pies 6 (6*p*.)
Second Rice Forecast, 1917-18. Pies 6 (6*p*.)
Third Cotton Forecast, 1917-18. Pies 6 (6*p*.)
Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6*p*.)
Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6*p*.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (*i.e.*, exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6*p*.)

Foreign Sea-borne Trade during December 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of December 1917, and for the nine months ended December 1917. Foolscap. Stitched. As. 4 (1*a*.)

Imports into Chief Ports during November 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during November 1917. Foolscap. Stitched. As. 1-6 (1*a*.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the nine months, April to December of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6*p*.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4*a*.)

Joint Stock Companies, October 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of October 1917. Foolscap. Pies 6 (6*p*.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, November 1917. No. 8 of 1917-18. Royal 8vo. Paper cover. As. 8 (2*a*.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, May 1917. No. 2 of 1917-18. Royal 8vo. Paper cover. As. 8 (2*a*.)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 2 (1*a*.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1*a*. 6*p*.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 5th and 12th January 1918. Pies 6 (6*p*.) each.

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1*a*. 6*p*.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of December 1917. Foolscap. Stitched. As. 1-6 (1*a*.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 15th December 1917. Foolscap. As. 6 (1*a*.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1*a*.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1*a*. 6*p*.)
Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1*a*.)
Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2*a*.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)
" " XVII "	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)
" " XVIII "	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)
" " XIX "	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)
" " XX "	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)
" " XXII "	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)
" " XXIV "	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)
" " XXVI "	Urdu.	Pies 3	(1*a*.)
" " " "	Hindi.	Pies 3	(1*a*.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7*a*.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8*a*.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2*a*.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1*a*.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2*a*.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2*a*.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1*a*.)

Third Report of the Indigenous Drugs Committee Royal 8vo. Paper cover. Rs. 3-2 (4*a*.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4*a*.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6*a*.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1770; 1778; 1782-87. Foolscap. Board. Rs. 3 (4*a*.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Debra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I, Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return, No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefactory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (3a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health, 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (3a. 6p.)

Manual of Map Reading and Field Sketching 1912 (with additions, 1914). India reprint 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint 1917. Re. 1-12 (6a.)
Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a.)
Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 2 (1a.)
Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2a.)
Training and Manoeuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)
Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915. Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.
Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.
Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.
Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.
Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.
Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.
Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.
Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA.

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 8.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douville. Le Crétacé et L'éocene du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3, (with plates I to VIII), by F. R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST AUGUST 1917 TO 31ST JANUARY 1918.

Monthly Weather Review for September and October 1918. Re. 1 per month.

Annual Summary of the Monthly Weather Review, 1915. Rs 3.

Administration Report of the India Meteorological Department for the year 1916-17. As 4.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 2, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

STOLEN.

The Government Promissory Notes Nos. 177339 and 063267 of the 3½ per cent loan of 1865 and 1896-97 for Rs. 1,000 and Rs. 500, respectively, originally standing in the name of Comptroller General and Syed Ali Hosain respectively and the note was last endorsed to Syed Ali Hosain, the proprietor, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—BIBEE DABIRANNESSA BEGUM,
alias NOWROZI BEGUM,
daughter of the late SYED ALI HOSAIN.
Residence—Kutubpore (Murshidabad), Murshidabad

LOST.

The Allotment Certificates Nos. $\frac{2121}{172}$ Bom. of the 5½ per cent. loan of 1920 for Rs. 1,500 originally issued in the name of Devarao Balwantrao Kadambande, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertiser—DEVARAO BALWANTRAO KADAMBANDE, Jahagirdar.
Residence—Torkheda Taluka Shabada in West Khandesh District.

LOST.

The Allotment Letter No. 1737-F.-142 of the 5½ per cent. loan of 1920 for Rs. 300 (Three hundred only) originally issued in the name of Agha Syed Ahmad Raza, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—AGHA SYED AHMAD RAZA,
Honorary Magistrate, Sitapur.

LOST.

The undermentioned Interest Warrant issued in my name No. 28920, dated 11th August 1917, of the 3½ per cent. Loan of 1879 for Rs. 3,560-2-6.

The payment of the Warrant has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicate of the Warrant is about to be made to that office.

Name of the proprietor—THE FINANCE MEMBER, Gwalior State,
Address—Motimahal, Gwalior.

Estate Miss L. M. O'Sullivan, deceased.

Notice is hereby given that all persons having claims against the late Lucia Mary O'Sullivan, Spinster, who died on 4th December 1916 at 17, Sydney Avenue Blackrock Co, Dublin, Ireland, Letters of Administration to whose Estate have been granted to Joseph Carstairs Roberts Johnston of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 28th February next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. C. R. JOHNSTON.

Calcutta, the 17th January 1918.

LOST.

The lower halves of the Government Promissory Notes Nos. 291108, 291109, 291110 291111 and 291112 of the Three and half per cent. loan of 1865 for Rs. 1,000 - Rupees one thousand each, standing in the name of Thakur Prasad, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

THAKUR PRASAD,
Belwarganj, Patna City.

Patna, the 20th December 1917.

REGISTERED No. C. 696.



SUPPLEMENT TO

The Gazette of India.

No. 5. } CALCUTTA, SATURDAY, FEBRUARY 2, 1918.

OFFICIAL PAPERS.

A Supplement to the Gazette of India will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in Part VI of the Gazette.

Non-Subscribers to the Gazette may receive the Supplement separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The Supplement and Part VI of the Gazette can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the Gazette of India is required by Law or which it has been customary to publish in the Calcutta Gazette, will be included in the Supplement. For such Orders and Notifications the body of the Gazette must be looked to.

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULSES, OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for the FORTNIGHT ENDING THE 31ST DECEMBER, 1917

DEPARTMENT OF STATISTICS, INDIA
January 30, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

SUMMARY TABLE NO. 1.

Comparison with previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 31st December, 1917, as compared with the corresponding period of 1916.

Province	Rice (Common)		Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar dâl (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	Index number of prices during the fortnight ending 31st December of																			
	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Burma . . .	100	92	100	88	...	...	...	100	100	100	100	10)	100	95	100	110	...	...	100	117
Assam . . .	100	65	...	...	...	...	..	...	..	...	...	...	...	...	100	98	100	100	100	148
Bengal . . .	100	74	100	100	...	..	...	...	...	...	100	86	100	83	100	120	100	96	100	143
Bihar and Orissa .	100	89	100	109	100	101	100	112	100	105	100	85	100	87	100	103	100	108	100	165
United Provinces of Agra and Oudh .	100	91	100	108	100	97	100	113	100	103	100	104	100	87	100	99	100	99	100	205
Delhi . . .	100	111	100	109	100	108	100	117	100	106	100	109	100	91	100	113	100	88	100	181
Punjab . . .	100	101	100	117	100	118	100	131	100	127	100	118	100	108	100	107	100	102	100	115
North-West Frontier Province . .	100	96	100	103	100	109	100	110	100	107	100	106	100	95	100	106	100	86	100	120
Sind and Baluchistan . .	100	86	100	110	100	109	100	135	100	125	..	...	100	104	100	106	'00	...	...	...
Bombay . . .	100	108	100	120	100	106	100	158	.	...	100	120	100	121	100	90	100	91	...	...
Central Provinces and Berar . .	100	102	100	118	..	...	100	138	.	..	100	100	100	102	100	102	...	...	100	188
Madras . . .	100	105	...	...	.	.	100	117		..	100	95	100	108	100	101	100	120	100	109
India . . .	100	93	100	108	100	106	100	128	100	110	100	103	100	98	100	105	100	99	100	144

NOTE.—Compared with the preceding year, the rise in the price of wheat, gram, and Arhar dal in the Bombay Presidency, of jawar in the Punjab, the Central Provinces and Berar, and the Bombay Presidency, of maize in the Punjab and Sind, of ghi in Bengal, and of raw sugar (*gur*) in the Madras Presidency is noticeable. Price of salt increased 105 per cent in the United Provinces 81 per cent in Delhi, 65 per cent in Bihar and Orissa, 43 per cent in Bengal and Assam and 38 per cent in the Madras Presidency. The fall in the price of rice (common) in Assam and Bengal is also noticeable.

SUMMARY TABLE NO. 2.

Comparison with previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 31st December, 1917, as compared with the previous fortnight.

Province	Rice (common)		Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar dâl (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	Index number of prices during the fortnight ending																			
	15th Dec 1917	31st Dec 1917	15th Dec 1917	31st Dec 1917	15th Dec 1917	31st Dec 1917	15th Dec 1917	31st Dec 1917	15th Dec 1917	31st Dec 1917	15th Dec 1917	31st Dec 1917	15th Dec 1917	31st Dec 1917	15th Dec 1917	31st Dec 1917	15th Dec. 1917	31st Dec. 1917	15th Dec. 1917	31st Dec. 1917
Burma . . .	100	102	100	105	..	...	100	100	100	100	100	100	100	100	100	100	...	...	100	108
Assam . . .	100	100	.	...	...	...	...	...	...	...	...	...	...	...	100	100	100	100	100	87
Bengal . . .	100	90	100	100		...	...	...	...	...	100	98	100	100	100	100	100	90	100	80
Bihar and Orissa .	100	96	100	102	100	105	100	92	100	105	100	105	100	106	100	101	100	89	100	83
United Provinces of Agra and Oudh.	100	100	100	103	100	103	100	105	100	104	100	101	100	100	100	100	100	94	100	92
Delhi . . .	100	100	100	99	100	98	100	92	100	100	100	99	100	100	100	102	100	85	100	68
Punjab . . .	100	102	100	100	100	104	100	104	100	103	100	100	100	104	100	101	100	103	100	97
North-West Frontier Province.	100	102	100	103	100	104	100	100	100	111	100	102	100	104	100	100	100	97	100	104
Sind and Baluchistan.	100	93	100	104	100	104	100	121	100	105	...	...	100	99	100	103	100	...	...	102
Bombay . . .	100	92	100	102	100	100	100	96	...	...	100	100	100	102	100	98	100	91	...	100
Central Provinces and Berar.	100	100	100	100	...	...	100	106	...	...	100	96	100	100	100	100	...	...	100	95
Madras . . .	100	100	...	..	...	...	100	100	...	...	100	100	100	100	[illegible]	94	[illegible]	[illegible]	100	99
India . . .	100	98	100	102	100	103	100	102	100	104	100	100	100	101	[illegible]	100	[illegible]	98	100	98

NOTE.—Compared with the preceding fortnight, the rise in the price of jawar in Sind, and of maize in the North-[illegible] Frontier [illegible] is noticeable. The fall in the price of raw sugar (*gur*) in Delhi, Bihar and Orissa, and Bengal, and of salt in Delhi, [illegible] Bengal, Bihar [illegible] Orissa, and [illegible] is also noteworthy.

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82⅐ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending 31st December of the years 1915, 1916, and 1917.

Marts	Wheat (*Triticum sativum*)			Rice (common)			Jawar (*Andropogon sorghum*)			Bajra (*Pennisetum typhoideum*)			Gram (*Cicer arietinum*)		
	1917	1916	1915	1917	1916	1915	1917	1916	1915	1917	1916	1915	1917	1916	1915
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta . . .	5 8 0	4 12 0	5 2 0	5 0 0	5 14 0	7 0 0	...	..		...	...		3 8 0	3 6 0	3 12 0
Bombay . . .	6 14 1	5 8 1	6 2 2	5 4 9	4 14 1	4 11 3	5 2 0	3 2 0	3 2 0	5 8 1	3 9 7	4 3 2	4 0 4	3 14 8	3 12 11
Karachi . . .	5 14 0	5 0 0	4 10 0	5 4 0	5 4 0	5 4 0	...	2 15 0	3 6 0	5 0 0	3 2 0	3 13 6	...	...	...
Madras . . .	...	...	...	5 1 9	5 13 3	5 4 10	...	...	...	...	...	...	4 9 5	4 12 4	4 10 5
Rangoon . . .	...	4 14 2		3 1 8	3 9 6	3 8 3	...	...		...	...	...	3 8 0	3 14 1	4 9 2
Dacca . . .	...	...	...	3 6 0	5 0 0	5 4 0	...	...	...	...	...	...	...	...	...
Patna . . .	4 12 0	4 0 0	5 0 0	3 8 0	3 5 0	5 0 0	2 5 0	2 1 0	3 1 0	4 0 0	3 5 0	4 0 0	2 10 6	3 1 0	3 8 0
Ranchi . . .	5 8 0	5 4 0	6 0 0	4 0 0	4 12 0	5 0 0	..	..	...	...	..	..	3 8 0	4 2 0	4 2 0
Cuttack . . .	5 5 4	5 1 5	5 9 0	3 6 2	3 15 4	3 15 4	...	...	...	...	...	...	4 5 7	4 1 2	4 5 3
Benares . . .	4 11 5	4 12 11	4 14 3	4 6 5	5 0 1	5 6 1	3 5 4	2 14 0	3 5 4	3 5 [illegible]	3 4 2	3 7 0	2 14 11	3 1 11	3 14 11
Cawnpore . . .	5 0 0	4 7 0	5 0 0	5 4 0	5 2 0	5 4 0	3 2 0	2 9 0	3 2 0	3 13 0	3 1 0	3 13 0	3 3 0	3 0 0	3 4 0
Meerut . . .	4 13 7	4 7 0	4 9 0	4 11 4	5 12 6	5 11 0	3 3 2	2 13 9	3 6 0	3 10 2	3 5 3	4 0 0	3 14 5	3 4 3	3 5 3
Agra . . .	5 5 4	5 2 6	5 5 4	6 2 6	6 6 4	6 10 8	3 0 3	2 15 4	3 5 4	4 0 0	2 13 8	3 12 11	3 7 9	3 7 7	3 3 2
Lucknow . . .	5 0 0	4 9 3	5 0 0	4 0 0	4 1 9	4 13 6	3 1 2	2 12 2	3 3 2	3 5 4	2 13 9	3 11 6	2 13 9	2 12 2	3 3 9
Ferozepur . .	5 0 0	4 3 6	4 5 3	5 11 6	5 0 0	5 11 6	...	3 1 3	3 3 3	...	3 1 3	3 13 0	3 13 0	3 2 3	3 1 3
Lahore . . .	5 0 0	4 5 3	4 7 0	4 13 6	4 7 0	5 2 6	3 7 6	3 2 3	3 1 3	4 3 3	3 3 3	3 13 0	4 0 0	3 7 6	3 3 [illegible]
Amritsar . . .	4 10 0	4 2 0	4 5 0	5 4 6	5 2 6	5 8 0	.	2 13 9	3 4 6	...	3 5 3		3 14 6	3 5 0	3 3 [illegible]
Rawalpindi . .	5 2 6	4 6 0	4 8 0	4 14 0	5 8 0	5 11 0	3 5 3	2 8 0	3 8 0	3 6 6	3 5 3	4 2 0	4 0 0	3 8 0	3 6 6
Lyallpur . . .	4 14 0	4 3 0	4 2 0	5 11 0	5 8 0	5 8 0	...		2 10 0		3 4 0	3 8 0	...	3 8 0	3 1 0
Ambala . . .	4 15 0	4 7 0	4 9 0	5 0 0	5 0 0	5 11 0	2 12 0	2 10 0	3 0 0	3 12 0	3 10 0	3 12 0	3 15 0	3 4 0	2 14 0
Delhi . . .	4 15 4	4 9 0	4 12 0	6 4 0	5 10 0	6 10 0	3 8 0	3 0 0	3 10 0	4 0 0	3 0 0	4 0 0	3 7 8	3 3 0	3 4 0
Peshawar . .	4 15 4	4 4 9	4 7 7	5 9 1	5 9 5	5 9 0	..	2 5 1	3 4 6	3 9 10	3 5 4	4 3 10	4 2 1	3 11 2	3 8 [illegible]
Quetta . . .	5 7 0	5 5 0	4 10 6	...	...	...	4 1 0	3 7 6	3 5 0	...	...		...	...	...
Poona . . .	...	...	5 6 8	6 0 9	5 15 1	5 8 0	.	2 8 0	2 12 5	5 5 7	3 2 9	3 10 4	4 12 4	3 10 5	4 1 [illegible]
Ahmednagar . .	5 13 10	3 8 1	3 10 9	...	...	.	4 2 9	2 1 0	2 9 8	5 4 9	2 15 5	2 12 8	...	.	3 10 7
Ahmedabad . .	6 0 0	5 0 0	5 5 4	7 4 0	6 14 0	6 10 0	...	2 10 0	3 7 8	5 0 0	2 13 0	4 7 0	4 0 0	3 10 0	3 10 [illegible]
Nagpur . . .	4 14 5	4 1 11	4 9 7	4 9 10	4 2 1	4 3 8	3 9 2	2 10 11	2 6 5	.	...	...	3 7 6	3 8 4	3 14 6
Jubbulpur . .	5 2 7	4 6 0	4 14 10	3 10 2	4 7 1	4 3 5	3 1 2	2 13 8	2 10 5	...	...	...	3 10 2	3 10 2	3 10 [illegible]
Godavari . . .	...	...	...	4 12 0	4 12 0	4 12 0	...	...	...	...	...	...	...	...	...
Malabar . . .	...	...	...	5 2 11	5 4 11	5 6 11	...	...	...	...	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Burma *—															
Tenasserim—															
Mergui	...	...	32 99	36 57	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	32·[illegible]9	38 55	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	27·47	32·99	45·71	71·91	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	..	...	30·77	35 96	...	48·35	...	...	...	...	...	...	...	...	...
Maubin	...	...	37·[illegible]7	3[illegible]·16	95·52	82·05	...	...	...	...	...	...	...	...	...
Bassein	...	...	28 83	32 99	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	27 47	30 19	75·29	68·08	...	...	...	...	...	...	...	...	...
Toungoo	...	...	25 2	30·77	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	26·02	32·09	48 48	42·67	...	...	...	...	19·69	19·69	...	...	...
Pakokku	...	...	32·19	35·75	...	...	...	...	...	...	...	...	...	...	...
Arakan—															
Akyab	...	...	30 77	33·33	...	...	...	...	...	...	...	...	...	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	16·25	28·75	27·5	42·5	...	...	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Goálpára	13 75	21·25	25	32·5	...	...	...	...	...	...	...	...	...	...	...
Gauhati	15	25	27·5	50	...	...	...	...	...	...	...	...	...	...	...
Bengal *—															
Eastern—															
Chittagong	...	23·75	37·5	42·5	...	...	...	...	...	...	...	...	...	...	...
Dacca	17·5	30	33·75	50	...	...	...	...	...	...	...	...	...	...	...
Deltaic—															
Calcutta	22 5	26·25	50	58·75	55	47·5	...	...	...	...	...	...	...	...	...
Western—															
Burdwan	16·87	30	33·75	40	50	50	...	...	...	...	...	...	...	...	...
Midnapore	15	20 to 23·75	28·75	37·5	57·5	50	...	...	...	...	...	...	...	...	...
Northern—															
Pabna	16 97	25	30	45·62	40	41·25	...	...	...	...	...	...	...	...	...
Rangpur	17 5	32·5	42·5	55	50	55	...	...	...	...	...	...	...	...	...
Bihar and Orissa*															
Bihár, north—															
Bhágalpore	20	...	32 66	35	45	45	...	...	24·37	[illegible]0	...	...	...	...	...
Muzaffarpur	18 75	...	40	44·37	44·37	40	.	...	22·19	24·22	...	...	.	...	...
Bihár, south—															
Patna	17 5	...	31·67	33·12	47·5	40	...	...	25	21·87	23·12	20·62	40	33·12	...
Orissa—															
Cuttack	12·19	...	58·[illegible]5	39·58	[illegible]3·33	50·88	...	...	...	...	...	...	...	...	...
United Provinces—															
(a) Agra—															
Eastern—															
Benares	22·92	26 25	41·01	50·05	47·13	48 07	50·62	53 02	29 32	30·57	33·33	28·75	33·33	32·6	...
Central—															
Cawnpore	23 75	24·87	52·5	51·25	50	44·37	58·12	50·62	30	31 25	31·25	25 62	38·12	30·62	...
Jhánsi	...	...	50	51·56	47·03 and 54·[illegible]2	50·31	...	...	29·69	2[illegible]·68	34 9	24·06	...	32 66	...
Western—															
Meerut	...	...	47·08	57·81	48·49	44·37	55·16	50	29·63	30·78	31·98	28·[illegible]9	36·35	33·28	...
Agra	...	...	61·56	63·96	53·33	51·56	66 56	55	33·28	31·98	30 16	29 58	40	28·54	...
Submontane, west—															
Shahjahánpur	21·25	20	41·[illegible]7	40	44·37	43·12	53·12	50	29·37	27·5	...	29·37	35 31	30 62	...
(b) Oudh—															
Southern—															
Lucknow	.	...	40	41·09	50	45·78	57·18	55 21	29·63	26 56	30·78	27·6	33·33	28·59	...
Northern—															
Fyzabad	25	28·14	45	50	47 5	45	...	...	...	...	...	...	...	...	...

* The figures under "Rice, husked" represent the prices of common rice

Note.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments and Administrations, . . . They relate to the wholesale prices in the principal markets (not necessarily district headquarters) in each province on the [illegible] (or [illegible] mart) day of each fortnight

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dál		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	
															Burma—
															Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	61·54	61·54	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	65·96	65·98	68·82	68·82	...	...	...	...	...	...	...	...	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	34·97	38·79	51·61	57·14	52 08	49·61	...	...	...	...	...	...	Rangoon
...	...	...	55 17	60·95	61·54	68·62	...	...	...	...	...	...	...	...	Maubin
...	...	...	34·41	40·76	...	...	...	...	...	...	...	...	...	...	Bassein
															Pegu (inland)—
...	...	...	46·72	42·95	75·29	75·29	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	18·71	18·71	35·56	34·97	60 95	64 65	58·78	57·66	...	...	...	...	...	...	Mandalay
...	...	...	34·41	34·41	71·91	71·91	...	...	...	...	...	...	...	...	Pakókku
															Arakan—
...	...	...	76 19	72·78	...	...	...	...	...	...	...	...	...	...	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...		...	...	...	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	50	43·75	Goalpára
...	...	...	...	...	...	...	...	...	...	...	90	...	57 5	46·25	Gauhati
															Bengal—
															Eastern—
...	...	...	42 5	50	65	70	...	...	...	...	100	100	80	50	Chittagong
...	...	...	...	...	50	60	...	...	...	...	60	60	68·75	60	Dacca
															Deltaic—
...	...	...	35	33 75	50	52·5	...	...	...	...	50	50 25	55	52·5	Calcutta
															Western—
...	...	...	30	37·5	44·37	55	...	...	...	...	60	65	52 5	55	Burdwan
...	...	...	33·75 to 42·5	47·5	50 to 65	65	...	...	...	...	46 25	55	62·5 to 75	56 25 to 65	Midnapur
															Northern—
...	...	...	...	...	57·5	60	...	...	...	...	40	63 75	68 75	61·87	Pabna
...	...	...	52·5	75	50	75	...	...	...	...	...	...	65	65	Rangpur
															Bihar and Orissa—
															Bihar, north—
...	21 09	20	29 06	32 5	45	47·5	25	27 5	...	...	40	65	60 to 60·25	51 25 to 56 25	Bhágalpur
...	20·62	13·44	26·56	32·66	40	50	25	28·44	...	...	...	..	...	...	Muzaffarpur
															Bihar, south—
...	23·12	19 69	26·56	30·62	33·12	36·87	25	21 25	...	...	50	69 37	60	49·37	Patna
															Orissa—
...	...	...	43·49	40·73	47·08	55·62	38 07	40·73	...	...	...	...	...	61·04	Cuttack
															United Provinces—
															(a) Agra—
															Eastern—
...	24·48	25 31	29 32	31·2	40·78	44·01	...	...	...	..	41·77	53·8	46·41	51·2	Benares
															Central—
...	26·25	24·37	31·87	30	37·5	42·5	36·25	40	30·62	25	50	66·25	50	47·5	Cawnpore
...	...	22·08	34·9	30·78	...	...	...	...	...	..	...	...	...	...	Jhánsi
															Western—
...	30·78	28·59	39·01	32·66	38·07	48·44	...	...	...	...	...	...	51·61	42 19	Meerut
...	30·16	25·78	34·84	34·74	50	55·16	...	...	40	25	50	59·22	40	50	Agra
															Submontane, west—
...	...	25·94	31·25	30	38·12	38·12	...	...	32·5	23 75	42·66	55·62	55	47·19	Shahjahánpur
															(b) Oudh—
															Southern—
...	25	24·22	23·59	27·6	...	...	...	...	...	...	42·08	61 41	72·71	57·19	Lucknow
															Northern—
...	25	28·75	30 94	28·12	...	...	29·37	...	...	...	...	...	...	43·12	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*continued*.

Districts	Sesamum (*Til* or *jinjili*)		Ghi		Sugar, raw (*Gūr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Burma—															
Tenasserim—															
Mergui	...	...	581·82	581·82	...	...	27·47	27·47	...	...	...	...	...	...	...
Tavoy	...	...	640	640	...	...	25·7	26·7	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	457·14	...	...	35 36	24·62	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	...	...	533·33	581·82	...	...	35·96	32·82	...	...	...	...	...	...	...
Maubin	...	...	640	492·31	...	...	48·12	40	...	...	...	...	...	...	...
Bassein	...	...	640	640	...	...	45·71	45·71	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	800	533·33	...	...	48·12	35·75	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	..	41·56	36·16	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	711·11	640	...	...	41·83	39·02	...	...	...	...	...	...	...
Pakokku	...	...	711 11	581·82	...	...	45 39	45·39	...	...	...	...	...	...	...
Arakan—															
Akyab	...	...	711 11	640	...	...	57 14	32	...	...	...	...	...	...	...
Assam—															
Surma—															
Balāganj (Sylhet)	...	...	610	575	50	75	42·5	35	...	...	...	...	...	...	...
Brahmaputra—															
Goālpāra	...	...	500	550	75	75	50	35	...	...	...	...	...	...	...
Gauhati	...	...	560	570	75	75	50	37 5	...	...	...	...	...	...	...
Bengal—															
Eastern—															
Chittagong	...	...	700	540	80	80	50	31·25	...	...	...	...	...	...	...
Dacca	...	...	...	580	100	95	60	37 5	...	...	...	...	...	...	...
Deltaic—															
Calcutta	...	...	650	550	75	70	42 5	33·75	...	...	...	...	...	...	...
Western—															
Burdwan	...	...	560	570	62.5 to 100	62·5	50	28·12	...	...	...	...	...	...	...
Midnapur	...	...	530 to 620	550 to 580	80	85	43 75	35	...	...	...	...	...	...	...
Northern—															
Pabna	...	...	900	600	62·5	85	45	37 5	...	...	...	...	...	...	...
Rangpur	...	...	700	560	100	90	50	50	...	...	...	...	...	...	...
Bihar and Orissa—															
Bihar, north—															
Bhágalpur	60	72 5	625	640	75	52·5	50	35	80	120	...	...	...	...	...
Muzaffarpur	...	...	533 12	533·12	50	44·37	46·87	28 59	266·56	266·56	...	...	...	...	...
Bihar, south—															
Patna		49 87	540	480	60	[illegible]	50	30	30	20	...	...	5	5	4·37
Orissa—															
Cuttack	...	76·15	609·48	583·33	50·47	63 96	25	20	106·67	91·41	...	...	6·25	5	6·25
United Provinces—															
(a) Agra—															
Eastern—															
Benares	65·73	54·17	583 38	583·38	65·73	62·97	52·4	30 57	...	...	...	...	...	...	...
Central—															
Cawnpore	75	6·5	500	500	51·25	57·5	43 75 to 45	22·5	160	112·5	175	155	...	...	...
Jhánsi	66·72	50 21	465 62	522·5	62·5	69·53	59 37	25	...	...	...	...	...	2·5	...
Western—															
Meerut	...	53·28	609·53	492 31	50	53 28	41 43	25	...	...	...	...	...	...	...
Agra	72·71	57·18 to 63·23	533 33	533·33	72·71	72·71	61·56	23·49	120	120	200	150	10	7·5	12·5
Submontane, west—															
Shahjahánpur	58·12	50	500	500	...	57·5	50	23·75	180	180	180 and 190	155 and 180	...	...	...
(b) Oudh—															
Southern—															
Lucknow	...	...	500	510	40	...	48 75	25	...	...	...	...	...	...	...
Northern—															
Fyzabad	...	...	460	492·5	...	48·44	55	26·25	...	...	...	...	3·12	3·75	...

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	
															Burma—
															Tenasserim—
...	...	...	...	...	14·19	17·16	...	...	...	...	...	...	3·31	2·63	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	...	3 75	2	Tavoy
...	...	...	...	...	11·9	11·9	...	11·02	...	...	...	...	3	2·56	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	...	...	...	32·99	33·8	11·02	...	...	...	...	2	1·87	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	7·14	...	...	...	...	...	...	...	2·06	1·87	Bassein
															Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	...	...	...	...	37·21	28·83	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	...	2·19	2·06	Pakokku
															Arakan—
...	...	...	...	...	...	...	9·18	9 18	...	...	...	...	3 12	2·62	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·56	1·95	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·75	3·87	Goálpara
...	...	...	...	...	...	...	5·62	5 62	...	...	...	...	2·69	2·05	Gauhati
															Bengal—
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·25	1·81	Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	...	3 5	2·78	Dacca
															Deltaic—
...	...	...	...	...	...	...	3 12	7 5	...	...	...	...	3 25	2·56	Calcutta
															Western—
...	...	...	...	...	...	...	5	5·62	...	...	...	...	3 31	2·78	Burdwan
...	...	...	...	...	...	...	...	...	...	...	...	...	3·25	2·69	Midnapur
															Northern—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	2 94	Pabna
...	...	...	...	...	...	...	...	...	...	...	...	...	3·62	3	Rangpur
								2·02*							**Bihar and Orissa—**
															Bihar, north—
...	...	...	...	...	21·25	22·5	...	...	...	...	...	...	2·75	2·12	Bhágalpur
...	...	...	10	10	25	24·22	...	...	...	...	...	...	...	2·25	Muzaffarpur
															Bihar, south—
5	...	...	11·25	8·75	16·25	18·12	...	...	...	...	...	...	3·37	2·08	Patna
															Orissa—
5·62	...	...	...	...	8·75	7·5	...	...	...	...	...	...	3 25	2·75	Cuttack
															United Provinces—
															(a) AGRA—
															Eastern—
...	...	...	...	...	21·61	25	6·25 to 8 75	3 96 to 7·92	...	...	...	...	4·12	3·56	Benares
															Central—
...	...	48·75	10	9·87	22·5	26·25	3·75	5	65	65	...	...	3·56	2·97	Cawnpore
5	...	...	...	...	...	...	...	...	...	...	...	...	3·69	3·12	Jhánsi
															Western—
...	...	...	13·33	10	25	28·59	10	7·5	...	...	...	...	3·44	3·12	Meerut
12·5	10	...	11·25	7·71	25	30·78	...	...	60	...	100	100	3·69	3·12	Agra
															Submontane, west—
...	...	...	11·25	11·25	30	35	6·25	6·25	90 and 120	60 and 100	62 and 130	45 and 90	3·5	3·12	Shahjahánpur
															(b) OUDH—
															Southern—
...	...	...	11·41	9·02	17·5	28·75	...	...	...	...	...	...	3·62	3·06	Lucknow
															Northern—
2·5	[illegible]	[illegible]	[illegible]	11·87	...	...	13·75	10	...	...	60	50	3·37	3	Fyzabad

* Price of first class coal at Jharia

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—continued

Districts	Rice, unhusked		Rice, husked*		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Rajputana—															
Eastern— Ajmer	26 67	26 07	...	...	53 59	51 61	...	..	40	35 57	34 79	26 67	48 23	34 74	...
Delhi— Delhi	...	22 5	62 5	56 25	49 58	45 62	57 5	48 75	34·37	31 87	35	30	40	30	...
Punjab—															
Southern— Ferozepur	25 59	27 5	57 19	50	50	42 19	53 28	47·03	36 41	28 59		30 78	...	30·78	...
Central— Lahore	26 72	25	48 44	44 37	50	43 28	57 19	50	33 28	28 75	34 69	31 41	42 03	32 03	...
Submontane— Amritsar	28 44	30	52 81	51 56	46 25	41 25	53 28	47 81	40	30	...	28 59		33·28	...
Northern— Rawalpindi	...	...	48 75	55	51 56	43 75	53 28	45 62	30	26 25	33 28	25	34 06	33 28	...
Western— Lyallpur	30		56 87	55	48 75	41 87	55	46 25	30	30				32 5	...
Multan	30	28 75	50	45 62	48 12	40 94	52 5	44 37	33 12	33 28	36 25	26 56	41 87	34 66	...
N. W. Frontier Province—															
Peshawar	...	...	55 68	55·88	49·58	42 97	55 16	47 76	30 78	25 21		23 18	36 15	33 38	...
Dera Ismael Khan	...	...	60 94	66 04	45 1	48 59	49 79	52 71	30 16	30 78	28 44	28 44	32 71	33 12	...
Sind and Baluchistan—															
Karachi			52 5	52 5	58 75	50	...	...	..			29 37	50	31 25	...
Shikarpur	28 28	26 09	55	72 5	55	42 5	...		38 12	36 87	45	28 75	43 12	28 75	...
Quetta	...	...	...	...	53 75 to 55	51 87 to 54 37	87 03	70 to 75	41 87	36 25	40 62	31 69	..	...	...
Bombay—															
Konkan— Bombay	33 8	33 8	52 97	48 8	68 8	55 05	...	...	37 03	34 9	51 25	31 25	55 05	35 99	...
Deccan and Karnátak— Dharwar (Hubli)	...	...	55 36	47 76		37 45	...	...	...	...	31 67	23 85			...
Sholapur	..	..	52 03	51 35	47 71	33 28	...	...			44 27	19 43	45 05	24 01	...
Poona	..	..	60 47	59 43	...		...	...			.	25	53 49	36 09	...
Khandesh and N.-E. Deccan— Ahmednagar	...	...		.	58 65	35 05	...	...	..	...	41 72	30 62	52 97	29 63	...
Dhulia	...	...	...			.	...	...	...	...			49 32	35 73	...
Gujarat— Surat	...	...			60 52	54 06	...	...			..	30 26			...
Ahmedabad	...	...	72 5	68 75	60	50	...	..	.	29 37		26 45	50	28 12	...
Central Provinces—															
Western— Nagpur	34		46 12	41 31	49	41 19	60	53 31	...	...	35 75	26 81	...	...	...
Central— Jubbulpore	...	...	36 37	41 44	51 62	43 75	61 5	57 12	...	...	30 75	28 56	...	...	...
Eastern— Raipur	30	35	35	40	37	40	43	48	...	...	.	...	...	...	...
Berar—															
Akola	...	...	42 12	40 75		34 87	..	...	...	.	35 5	23 75	...	...	...
Amraoti	...	...	46 69	44 44	64 69	46 25	..	...	...	...	40	24 69	...	...	...
Madras—															
South, central— Coimbatore	...	...	...	...	...	...	...	...	...	...	43 1	35	39	..	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	39 7
Central— Bellary			...	...	...	...	...	...	...	...	37 6	23 9	...	..	...
Cuddapah	36 4	39 7	...	...	...	...	...	...	...	...	37 6	30 4	33 3	31 6	...
Kurnool	...	..	...	...	...	...	.	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31 6
East Coast, south— Madras		32 5	51 1	58 3	...	...	...	...	..	...	...	...	...	...	...
Tanjore	35 5	34 7	50	48·3	...	...	...	...	...	...	...	...	...	...	29·6
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Southern— Madura	...	...	...	...	...	...	...	...	...	...	33·8	36·3	44·6	40 4	..
Mysore—															
Mysore	24	20	50	52	64	48	68 38	60	...	...	34	24	...	...	30
Bangalore	22	22	60	60	54	54	67 76	67·76		...	28	28	...	...	26

* The figures under "Rice, husked," represent the prices of cleaned rice

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	
															Rajputana—
...	37·92	30·88	37·92	35·57	...	...	...	...	...	...	123·12	92·86	...	...	*Eastern—* Ajmer
...	31·87	30	34·79	31·87	38·75	42·5	...	...	42 5	29 37	60	60	52·5	47·5	**Delhi—** Delhi
															Punjab—
...	26·41	30 78	38·12	31·41	72·81	66·72	...	...	43·28	30·78	66·72	80	...	...	*Southern—* Ferozepur
...	42·03	30·78	40	34·69	53·28	50	35·62	36·41	43·28	30·16	57·03	55·16	48·44	50	*Central—* Lahore
...	30·87	28·12	39·06	33·12	...	...	...	...	41·25	30	65	65	55	...	*Submontane—* Amritsar
...	35·57	33·75	40	35	...	...	...	...	...	...	44·43	55	44·37	45	*Northern—* Râwalpindi
...	40	27·5	...	35	...	...	...	...	34·06	28·75	...	...	36·44	41·25	*Western—* Lyallpur
...	38·12	27·5	40 62	33·28	...	60	36·87	35·16	...	28·12	55	60	60	50	Multan
															N.-W. Frontier Province—
...	32 31	32·24	41·3	36 98	43·85	46·35	...	...	...	...	...	...	48 07	42·97	Peshâwar
...	39 37	35	37·03	36·98	...	...	...	...	...	...	...	...	...	...	Dera Ismael Khan
															Sind and Baluchista[n]
...	...	...	...	...	...	...	...	...	40	26·72	...	...	...	...	Karâchi
...	...	...	...	...	...	49·37	...	...	42·5	37·5	...	...	28 75	36 25	Shikarpur
...	50	37·5 to 42·5	...	...	61·25 to 73·75	61·56 to 67 66	60	62·5	...	...	...	...	...	...	Quetta
															Bombay—
...	...	...	40·21	39·17	67·29	60·1	39·27	41·09	32·66	25·52	60 73	70·1	...	...	*Konkan—* Bombay
															Deccan and Karnâta[k]
...	...	...	...	40·36	70·16	49·53	...	...	21·27	22·76	46·2	53·02	...	...	Dharwar (Hubli)
...	...	...	47·19	34·22	59·69	45·52	...	...	...	...	51·2	59·27	...	...	Sholapur
...	...	...	47·71	36·51	55·78	49 27	...	...	28·07	...	...	...	...	...	Poona
															Khandesh and [N.] Deccan—
...	...	...	...	...	51·2	...	...	...	30·83	...	52·71	...	...	...	Ahmednagar
...	...	...	50·68	...	...	...	...	...	40·99	...	...	...	...	...	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	40	36·25	60	65	...	...	...	...	...	...	...	...	Ahmedabad
															Central Provinces—
...	...	...	34·69	35·19	...	48·94	...	...	40·81	21·94	63·44	...	...	...	*Western—* Nagpur
...	...	...	36 37	36·87	47·06	50	33·31	44·44	30·75	28·56	44·44	57 12	...	...	*Central—* Jubbulpore
...	...	...	29	32	38	40	...	...	...	...	50	...	...	...	*Eastern—* Raipur
															Berar—
...	...	...	...	34·06	...	37·69	...	...	47·12	20·31	...	72·06	...	...	Akola
...	...	...	40·69	36·12	47·06	46·25	...	...	25·5	21·31	64·25	...	...	...	Amrâoti
															Madras—
															South, central—
...	...	...	55·8	51·5	...	...	...	...	36·8	40	...	...	...	...	Coimbatore
30	...	...	...	...	40·4	36·2	...	...	...	...	...	...	...	...	Salem
															Central—
...	...	...	46·3	46·3	35·3	35·3	...	...	23·8	19·8	...	...	...	...	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
33·5	...	...	...	...	40·8	30·6	...	...	...	...	...	...	...	...	*East Coast, central—* Nellore
															East Coast, south—
...	...	...	45·9	47·7	...	...	...	54·9	...	57·6	...	...	...	...	Madras
26·8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	35	35	...	...	...	...	...	...	...	...	*Southern—* Madura
															Mysore—
24	[illegible]	[illegible]	34	28	62	60	70	70	...	...	...	...	...	...	Mysore
20	...	[illegible]	32	30	68	56	...	...	...	...	...	...	...	...	Bangalore

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*concluded*

Districts	Sesamum (*Til or Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Rajputana—															
Eastern—															
Ajmer	74·53	66·56	492·19	581·82	84·22	76·25	...	...	...	...	...	...	...	...	...
Delhi—															
Delhi	76·67	63·75	640·88	565	55	57·5 to 67·5	40·78	22·5	80	80	200	190	12·5	10	...
Punjab—															
Southern—															
Ferozepur	66·72	66·72	595·31	583·28	72·66	76·25	50	38·12	160	128·12	160	145·47	...	...	...
Central—															
Lahore	80	61·56	673·75	568·12	63·91	53·28	40	25	133·28	114·22	168·28	152·34	10	10	...
Submontane—															
Amritsar	77·5	58·75	655	590	50	52·5	40	32 5	100	80	170	150	...	...	...
Northern—															
Ráwalpindi	...	...	540	530	50	62·5	31·87	33·28	...	...	...	...	...	...	...
Western—															
Lyallpur	90	...	583·5	540	50	48·75	41·25	37·5	160	...	180	...	...	...	...
Multan	60	52·5	570	560	66·56	58·12	44·37	42 19	100	122 5	210	190	10	12·5	...
N.-W. Frontier Province—															
Peshâwar	...	...	568·91	511·98	55·68	72·71	24·06	24·46	94·11	110·36	...	...	...	...	...
Dera Ismael Khan	...	...	640	624·37	60·94	63·44	31·17	24·37	...	...	...	...	12·5	13·12	...
Sind and Baluchistan—															
Karáchi	...	...	...	...	...	...	18 12	...	...	...	...	...	...	...	...
Shikarpur	...	...	...	625	...	79·37	86·25	...	55	42·5	...	...	...	...	...
Quetta	...	...	590 to 657·5	560 to 620	...	...	23·44	...	...	...	...	...	...	...	...
Bombay—															
Konkan—															
Bombay	87 13	71·41	628·59	628·59	97·97	92·03	32·5	...	...	...	163 28	157·81	15·99	8·38	...
Deccan and Karnátak—															
Dharwar (Hubli)	...	65·31	...	...	71·98	74·01	...	...	...	...	...	...	...	...	...
Sholapur	45·21	57·13	483·85	452·08	66·93	73·18	86 25	...	...	133·33	54·17	167·45	...	...	...
Poona	...	...	505·26	512·29	77·19	86·41	85·21	...	203·49	175·42	...	137·92	...	...	...
Khandesh and N.-E. Deccan—															
Ahmednagar	79·37	...	500	300	85	85	33·65	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	80	...	...	...	...	...	...	...	...	...	...
Gujarat—															
Surat	...	...	572·97	605·42	...	...	30	...	...	...	...	...	...	...	...
Ahmedabad	...	...	500	600	...	...	...	...	...	...	...	...	...	...	...
Central Provinces—															
Western—															
Nagpur	79·75	80	590	533·37	...	...	38·75	27·5	108·31	83·31	..	...	6·44	...	7·5
Central—															
Jubbulpore	76·19	49·5	500	510	...	...	40	23·5	130	66·62	177·75	177·75	4·44	5	6
Eastern—															
Raipur	...	...	520	480	...	...	38	29	160	160	120	95	...	...	...
Berar—															
Akola	...	66·62	571·44	504·75	...	...	38·06	27·75	123 81	100	...	...	...	...	...
Amráoti	...	...	520	520	...	...	29	25	184·44	142·19	...	...	...	...	...
Madras—															
South, central—															
Coimbatore	82·8	67·2	467·8	509·3	54·4	54·4	22·6	21·5	...	...	160	200	...	...	...
Salem	...	...	487·9	488	...	...	...	...	171·3	171·3	126·9	91·4	...	...	7·7
Central—															
Bellary	62	58	507·9	471·7	71·4	55·1	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	493·4	493·4	...	...	...	...	...	...	148·3	149·4	...	...	...
Karnúl	...	...	...	...	...	...	...	...	100	82·3	125·3	164·6	...	...	...
East Coast, central—															
Nellore	...	...	466·7	466·7	...	...	...	...	...	...	...	...	...	...	5·7
East Coast, south—															
Madras	...	...	548·1	559·6	65·8	69·1	19·1	15 2	...	135	...	185·8	...	...	...
Tanjore	...	...	466·7	466·7	...	...	23·4	23·4	...	...	...	...	...	...	...
Trichinopoly	...	...	608·1	540·5	...	...	30 6	20·6	123·4	123·4	...	...	...	...	...
Southern—															
Madura	66·7	66·7	675·7	675·7	...	...	...	...	140·5	...	...	...	...	...	15
Mysore—															
Mysore	80	72	582·86	480	94·27	102·86	...	...	205·73*	214·27*	205·68	171·41	4·48	5·1	4·48
Bangalore	72	64	617·18	548·54	77·18	77·13	...	...	240*	240*	120	[illegible]	6·8	8·8	8·8

*Includes octroi duty amounting to Rs. 108 per 10 maunds.

The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	
															Rajputana—
															Eastern—
...	...	...	...	...	...	35·57	...	...	...	...	80 to 90	80 to 90	3·5	3·25	Ajmer
															Delhi—
...	15	5	13·28	11·25	20	22·5	7·92	7·5	80	80	250	250	2·34	2·28	Delhi
															Punjab—
															Southern—
...	8·91	...	8·91	7·97	22·19	25	...	...	142	142	225	225	3·76	3·19	Ferozepur
															Central—
...	...	...	14·84	11·09	28·59	26·72	10	7·5	160	150	170	170	4·12	3·7	Lahore
															Submontane—
...	...	7·97	12·5	11·25	22·5	22·5	10	8·75	140	1[illegible]0	...	...	3·87	3·33	Amritsar
															Northern—
...	...	...	20	12·5	...	...	...	10·62	100	90	120	120	4·06	3·44	Rawalpindi
															Western—
...	...	...	10	10	20·62	25	12·5	8·75	120	112	200	180	4·75	3·37	Lyallpur
...	...	12·05	10·62	11·41	25	25	...	...	105	105	...	...	3·87	3·16	Multan
															N.-W. Frontier Province—
...	...	...	8·33	6·15	27·34	24·13	11·61	9·9	60 to 100	60 to 100	60 to 200	60 to 200	5·19	3·44	Peshâwar
...	...	...	10	13·28	27·29	24·01	...	...	...	...	...	...	3·94	3·37	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·28	2·72	Karâchi
...	...	...	13·75	9·37	...	...	...	...	...	...	...	...	3·53	3·06	Shikârpur
...	...	...	15	13·12	29·06	30	12·86	12·86	120 to 220	120 to 220	...	...	3·72	2·97	Quetta
															Bombay—
															Konkan—
...	...	...	...	...	17·56	21·41	...	...	...	...	...	...	3·06	2·84	Bombay
															Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	75	85	...	...	4	2·94	Dharwar (Hubli)
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	2·09	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	...	3·36	2·8	Poona
															Khandesh and N.-E. Deccan—
...	...	...	...	...	25	...	...	...	...	...	...	...	2·64	2·08	Ahmednagar
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	...	...	25	25	...	...	...	...	...	...	4·25	3	Ahmedabad
															Central Provinces—
															Western—
...	21	...	...	...	...	...	10·37	5·19	80	...	125	...	3·75	2·62	Nagpur
															Central—
6·5	...	...	...	...	28·56	30	...	...	60	60	70	70	2·87	2·25	Jubbulpore
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·75	2·25	Raipur
															Berar—
...	6·87	4·12	...	...	...	...	...	...	95	99	64	64	3	2·37	Akola
...	...	...	...	...	...	...	6·94	...	70	70	70	70	3·25	2·19	Amráoti
															Madras—
															South, Central—
...	4·8	3·2	...	...	90·5*	90·4*	...	...	...	...	60	60	4	2·94	Coimbatore
7·7	...	...	...	...	...	...	...	...	100†	100†	...	...	3·13	2·94	Salem
															Central—
...	10·3	10·3	...	...	...	...	...	...	100†	100†	150	140	3·73	2·79	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	3·28	2·8	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	4·5	3·31	Karnul
															East Coast, Central—
5·7	...	...	...	...	...	...	...	...	...	...	...	...	2·1	2·06	Nellore
															East Coast, South—
...	...	...	...	...	...	29·4	...	5·9	...	195†	...	...	...	1·97	Madras
...	...	...	...	...	10·7	11·1	...	...	150†	170†	...	...	2·82	2·79	Tanjore
...	...	...	...	...	38·2	38·2	...	...	...	...	...	...	3·53	3	Trichinopoly
															Southern—
15	...	...	...	...	20·4	20·4	...	...	...	...	60	...	3·5	2·69	Madura
															Mysore—
3·1	7·81	4·48	...	...	40	40	15·42	15·42	50 to 100	50 to 100	50 to 100	50 to 100	3·87	3·5	Mysore
3·3	4·27	4·27	[illegible]	...	32·8	39·8	...	...	160	160	120 to 150	120 to 150	3·25	2·62	Bangalore

*Superior quality

† Sheep or goats

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF DECEMBER, 1917

Districts	Wheat (Triticum Sativum)		Barley (Hordeum vulgare)		Rice: Best sort		Rice: Common		Jawar or Cholum (Andropogon sorghum)		Bajra or Cumbu (Pennisetum typhoideum)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half month
Burma—												
Tenasserim—												
Mergui	...	...	...	...		...	12 2	12 2	...	...	..	...
Tavoy	...	...	...	...	10 2	10 2	11 12	11 12	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	...	12 2	12 2	13 4	13 4	...	...	.	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 6	10 6	12 2	12 2	...	...	.	...
Rangoon	...	..	...	...	11 3	12 2	12 2	13 4	...	...	..	...
Maubin	4 —	4 —	...	...	8 9	9 2	10 7	12 2	...	...	...	..
Bassein		..	...	...	12 11	12 11	13 4	13 4	...	...	...	..
Pegu (inland)—												
Tharawadi	..	..	...	...	10 1	10 1	12 12	11 10	...	...	...	...
Henzada	5 1	5 5	...	...	11 3	11 3	13 4	12 2	...	...	...	...
Prome	...	...	...	...	9 10	9 11	11 3	12 1	...	...	...	...
Toungoo	..	...	...	...	11 4	12 2	13 4	14 9	...	...	...	...
Thayetmyo	...	...	...	...	9 7	9 7	11 3	11 3	...	...	...	...
Upper Burma—												
Mandalay	7 12	8 9	...	...	10 6	10 6	14 9	14 9	17 14	19 10	...	..
Bhamo	..	...	...	...	11 3	10 7	13 4	11 3	...	..	...	...
Pakokku	...	...	...	...	9 1	9 1	11 3	11 3	...	...	...	...
Meiktila	...	...	...	...	14 9	12 2	18 3	16 3	...	..	...	...
Arakan—												
Sandoway	2 10	2 10	...	...	14 2	14 2	18 3	15 3	...	...	..	..
Kyaukpyu	3 8	3 3	...	...	12 —	11 —	13 —	18 —	...	...	...	.
Akyab	...	...	.	...	10 8	10 —	11 8	11 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	12 4	12 4	.	14 —	...	...	...	...
Cachar	4 —	4 —	...	...	8 8	7 —	14 4	14 11	...	...	..	...
Hill Tracts—												
Khási and Jáintia Hills	6 2	6 5	...	...	4 —	4 —	6 8	6 4	...	...	...	...
Gáro Hills	.	...	...	...	3 8	3 8	12 —	10 —	...	...	...	...
Manipur	14 —	14 —	...	...	25 —	25 —	27 —	27 —	...	...	...	...
Nágá Hills	...	...	...	...	10 8	10 8	11 —	11 —	...	...	...	...
Lushai Hills	...	...	...	...	4 8	4 8	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	9 —	10 —	...	...	4 8	4 8	12 —	10 —	...	...	...	...
Kámrúp (Gauhati)	6 8	6 —	...	...	6 8	6 4	11 —	10 —	...	...	...	...
Darrang	...	...	...	...	6 —	6 —	10 —	9 —	...	...	...	...
Nowgong	...	...	...	...	5 —	6 —	12 —	12 —	...	...	...	...
Sibságar	..	...	...	...	4 —	4 —	7 —	7 —	...	...	...	...
Lakhimpur	5 5	5 4	...	...	5 —	4 8	9 —	8 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	...	.	...	...	...	...
Noakhali	...	...	...	...	...	...	10 4	10 8	...	...	...	...
Backerganj	...	...	...	...	...	...	12 —	10 4	...	...	...	...
Maimensingh	...	...	...	...	...	...	11 8	8 8	...	...	...	...
Tippera	...	...	...	...	...	...	13 1	13 15	...	...	...	...
Dacca	...	...	...	..	...	...		...	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	13 —	10 8	...	...	...	...
24-Parganas	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Howrah	...	...	...	...	...	...	9 —	8 4	...	...	...	...
Calcutta	...	...	...	...	...	...	8 —	7 9	...	...	...	...
Hooghly	...	...	...	...	...	...	10 —	9 —	...	...	...	...
Nadia (Krishnagarh)	...	...	...	...	..	...	11 —	10 8	...	...	...	...
Jessore	...	...	...	...	...	...	10 —	10 —	...		...	...
Faridpur	...	...	...	...	...	...	12 8	12 —	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers [illegible] Local Go[illegible] and Administrations, etc. They relate to the retail prices in the district headquarters on the last (or nearest [illegible]) day of [illegible] fortnight

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma —
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	11 8	11 8	Mergui
...	...	...	...	6 6	6 6	...	...	...	...	14	14 —	Tavoy
...	...	...	...	5 10	5 10	...	...	5 10	5 10	9 5	11 3	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	8 8	8 8	...	...	5 10	5 10	9 7	9 7	Pegu
...	...	...	...	10 11	10 11	...	...	5 9	5 9	9 7	9 7	Rangoon
...	...	...	...	7 —	7 —	...	...	6 4	6 4	8 —	8 —	Maubin
...	...	...	...	10 11	10 11	...	...	...	...	7 —	7 —	Bassein
												Pegu (inland)—
...	...	...	...	9 12	9 12	...	...	8 13	5 14	9 8	9 8	Tharrawadi
...	...	...	...	8 —	8 —	...	...	5 1	5 1	8 —	9 5	Henzada
...	...	...	...	10 8	11 7	...	...	5 9	5 9	8 2	8 2	Prome
...	...	...	...	7 2	7 2	...	...	...	...	8 2	8 2	Toungoo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Thayetmyo
												Upper Burma—
...	...	...	...	10 11	11 2	17 14	17 14	6 6	6 6	8 —	8 —	Mandalay
...	...	...	...	...	...	...	...	4 —	4 —	7 7	8 —	Bhamo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Pakôkku
...	...	...	...	12 13	12 13	64 —	42 12	...	...	9 6	9 6	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	3 4	3 4	5 10	2 13	Sandoway
...	...	...	...	...	...	...	...	3 —	3 —	9 —	7 2	Kyaukpyu
...	...	...	...	5 —	5 —	...	...	...	...	6 8	6 8	Akyab
												Assam —
												Surma—
...	...	...	...	8 8	8 8	...	...	6 8	6 8	7 8	6 8	Sylhet
...	...	...	...	9 —	9 —	...	...	7 —	7 —	7 —	6 4	Cachar
												Hill Tracts—
...	...	...	...	8 8	8 8	10 10	10 10	6 9	6 14	5 11	6 4	Khási and Jáintia Hills
...	...	...	...	5 4	5 4	...	...	4 8	4 8	4 8	4 —	Gáro Hills
...	...	...	...	4 8	4 8	20 —	20 —	5 8	5 8	5 —	5 —	Manipur
...	...	...	...	6 —	6 —	...	...	4 8	4 8	5 4	5 4	Nágá Hills
...	...	...	...	5 8	5 8	...	...	4 8	4 8	3 8	3 8	Lushai Hills
												Brahmaputra—
...	...	...	...	10 8	10 —	13 —	15 —	8 —	7 —	7 8	5 8	Goálpára
...	...	...	...	10 —	10 —	...	...	8 —	8 —	7 8	6 —	Kámrúp (Gauhati)
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 8	6 —	Darrang
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 —	5 —	Nowgong
...	...	...	...	8 8	8 —	...	...	7 —	7 —	6 —	5 8	Sibságar
...	...	...	...	8 —	8 —	...	...	6 4	6 —	6 8	6 8	Lakhimpur
												Bengal —
												Eastern—
...	...	...	...	...	...	...	...	6 —	6 —	8 —	5 —	Chittagong
...	...	...	...	...	...	...	...	6 4	6 8	6 —	5 4	Noakhali
...	...	...	...	...	...	...	...	6 8	6 8	6 4	5 5	Backerganj
...	...	...	...	...	...	...	...	6 —	6 —	5 4	5 4	Maimensingh
...	...	...	...	...	...	...	...	6 6	6 6	6 9	5 6	Tippera
...	...	...	...	...	...	...	...	8 —	8 —	6 8	5 8	Dacca
												Deltaic—
...	...	...	...	...	...	...	...	8 —	8 —	7 2	6 8	Khulna
...	...	...	...	...	...	...	...	8 —	8 —	8 —	6 8	24-Parganas
...	...	...	...	...	...	...	...	8 —	8 —	8 —	6 8	Howrah
...	...	...	...	...	...	...	...	7 10	7 10*	8 15	7 4	Calcutta
...	...	...	...	...	...	...	...	7 8	7 8	8 —	6 8	Hooghly
...	...	...	...	...	...	...	...	8 —	6 8	9 2	8 —	Nadia (Krishnagarh)
...	...	...	...	...	...	...	...	6 8	6 8	7 —	5 6	Jessore
...	...	...	...	...	...	...	...	6 —	6 —	7 —	5 8	Faridpur

*Revised.

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF DECEMBER, 1917—*continued*

Districts	Wheat (*Triticum sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Western—												
Bankura	...	...	...	...	...	...	13 8	12 8	...	...	...	...
Burdwan	...	...	...	...	...	...	10 10	10 8	...	...	...	...
Birbhum	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Midnapur	...	...	...	...	...	...	...	...	...	...	...	...
Murshidabad	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Northern—												
Pabna	...	...	...	...	...	...	10 8	8 4	...	...	...	...
Rajshahi	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Malda	...	...	...	...	...	...	11 8	12 —	...	...	...	...
Bogra	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Jalpaiguri	...	...	...	...	...	...	11 —	9 8	...	...	...	...
Dinajpur	...	...	...	...	...	...	11 6	10 12	...	...	...	...
Rangpur	...	...	...	...	...	...	8 8	8 8	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	7 4 to 7 8	7 4 to 7 8	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	10 —	10 —	...	...	...	...	11 —	11 —	...	...	...	...
Bhágalpur	8 14	8 8	...	16 —	...	...	...	10 —	...	...	...	...
Darbhanga	8 4	8 13	18 11	18 11	...	...	12 9	10 7	...	...	...	...
Muzaffarpur	8 8	8 8	18 —	18 —	...	...	10 —	10 —	...	...	...	...
Sáran	7 12	7 8	18 —	18 —	...	...	11 —	9 8	...	...	...	...
Champáran	9 —	9 —	16 —	18 —	...	...	11 —	11 4	...	...	...	...
Bihar, south—												
Santhal Parganas	8 —	9 —	14 —	14 —	...	...	13 —	12 —	...	...	...	...
Monghyr	8 8	8 13	20 8	20 8	...	...	10 8	10 8	...	...	...	...
Gaya*	...	9 —	...	20 —	...	...	...	14 —	...	13 —	...	...
Patna	8 8	9 —	16 —	17 —	...	...	12 8	13 —	17 —	16 —	10 —	...
Shahabad	8 —	9 —	13 —	14 —	...	...	...	...	...	...	...	...
Chota Nagpur—												
Singhbhum	8 —	8 12	...	...	...	...	10 —	11 —	...	...	...	...
Mánbhum	7 8	8 8	12 —	11 —	...	...	12 —	12 —	...	...	16 —	16 —
Ranchi	7 4	7 4	14 —	14 —	...	...	9 12	10 8	...	...	10 —	10 —
Palámau	9 —	8 7	15 12	16 11	...	...	9 9	9 9	...	...	...	...
Hazáribágh	7 4	7 8	16 —	...	...	...	10 —	10 8	...	...	...	...
Orissa—												
Puri	8 8	6 12	...	...	...	...	10 8	9 13	...	...	...	...
Cuttack	7 8	7 14	...	...	...	...	11 13	11 13	...	...	...	...
Balasore	7 —	7 —	...	...	...	...	12 8	11 —	...	...	...	...
Sambalpur	8 —	8 —	...	...	...	...	14 —	13 —	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur	7 12	8 —	14 —	14 —	5 —	6 —	8 —	8 6	13 —	13 —	12 —	11 —
Benares	8 1½	8 4	13 —	13 9	6 12	6 12	8 12½	8 7½	11 6	13 —	11 6	12 7
Ghazipur	7 2	8 4	13 13	15 1	5 5	5 5	10 1	10 —	16 —	17 5	12 8	13 —
Jaunpur*	8 —	8 —	13 11	13 11	4 —	4 —	10 5	10 5	...	...	...	...
Allahabad	7 12	7 8	13 4	13 8	4 8	5 —	7 12	8 2	14 4	15 4	11 —	11 8
Central—												
Bánda	9 —	9 —	12 4	12 4	5 —	5 —	9 4	9 4	13 4	13 4	11 4	11 4
Fatehpur	8 4	8 4	12 8	13 —	3 8	3 8	9 8	9 8	13 —	13 —	12 —	12 —
Hamirpur	9 —	9 —	11 —	11 4	4 12	5 —	7 12	8 —	13 —	12 8	10 8	11 8
Jalaun	9 12	9 8	15 —	15 —	4 —	4 —	6 8	6 8	...	14 —	...	...
Cawnpore	7 12	7 12	12 12	13 —	...	...	7 8	...	12 4	12 12	10 4	10 4
Jhansi	7 —	7 —	13 2	13 10	4 12	4 12	7 12	7 12	11 2	11 13	10 10	9 12
Etáwah	8 12	8 4	12 6	13 10	3 —	3 —	9 —	9 —	...	...	10 6	11 —
Farrukhabad	8 3	8 8	12 13	13 —	4 1	4 1	9 12	10 4	11 10	...	10 4	11 4
Mainpuri	9 —	9 —	13 —	14 —	5 —	5 —	10 —	10 —	13 —	13 —	11 8	11 8
Etah	8 8	9 —	13 8	14 —	4 —	4 —	9 —	9 8	12 —	...	10 8	11 8
Western—												
Meerut	8 —	8 —	13 4	12 8	3 —	3 —	8 4	8 4	12 —	12 8	10 12	10 8
Agra	7 8	7 8	11 8	11 8	6 —	6 —	6 8	6 8	12 8	12 8	9 8	9 8
Muttra	9 —	8 8	13 —	13 —	5 —	5 —	7 —	7 —	12 —	12 —	9 12	9 12
Aligarh	8 8	8 8	13 8	13 8	3 —	3 —	5 8	5 8	14 4	15 —	11 4	11 4
Bulandshahr	8 12	8 12	12 8	12 8	3 —	3 —	5 — to 8 —	5 — to 8 —	12 8	14 —	11 —	10 4
Submontane, east—												
Ballia	8 2	8 2	14 15	14 15	5 8	5 8	10 6	10 6	15 10	15 10	...	...
Azamgarh	9 —	9 —	14 —	14 —	6 —	6 —	10 8	10 8	10 —	10 —	11 8	11 8
Gorakhpur	9 8	10 —	14 8	...	7 12	7 14	10 12	11 2	...	...	[illegible]	...
Basti	8 8	8 8	16 —	16 —	6 4	6 4	11 12	11 12	...	...	...	...

* Figures have not so far been reported

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

RAGI OR MARUA (*Eleusine coracana*)		KANGNI OR KAKUN, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR DAL (*Cajanus Indicus*)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—continued
												Western—
...	...	...	...	...	...	...	...	8 —	8 —	9 —	8 —	Bankura
...	...	...	...	...	...	...	...	8 8	8 8	8 —	8 —	Burdwan
...	...	...	...	...	...	...	...	8 —	6 8	9 8	10 —	Birbhum
...	...	...	...	...	...	...	...	6 — to 8 —	6 — to 8 —	8 —	5 14	Midnapur
...	...	...	...	...	...	...	...	9 —	9 —	8 8	8 —	Murshidabad
												Northern—
...	...	...	...	...	...	...	...	6 12	6 6	8 —	6 —	Pabna
...	...	...	...	...	...	...	...	6 12	6 12	6 13	5 13*	Rajshahi
...	...	...	...	...	...	...	...	7 —	7 —	7 8	7 8	Malda
...	...	...	...	...	...	...	...	6 12	6 12	5 7	5 7	Bogra
...	...	...	...	...	...	...	...	7 —	7 —	7 8	6 8	Jalpaiguri
...	...	...	...	...	...	...	...	7 13	7 8	8 —	7 —	Dinajpur
...	...	...	...	...	...	...	...	8 —	8 —	7 —	...	Rangpur
												Hills—
...	...	...	...	...	...	...	...	5 8	5 8	5 8	5 8	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	18 —	18 —	20 —	20 —	7 —	7 —	6 —	6 —	Purnea
...	...	...	...	...	18 —	19 —	20 —	...	10 —	7 8	6 —	Bhagalpur
20 14	21 14	...	...	17 9	16 8	19 13	21 14	8 13	8 13	7 11	5 10	Darbhanga
...	...	...	...	15 —	15 —	...	...	10 —	10 —	8 8	7 —	Muzaffarpur
11 8	11 8	8 —	8 —	12 —	12 —	16 —	18 —	11 —	13 —	8 —	6 —	Sáran
18 —	20 —	...	...	16 —	16 —	18 —	19 —	10 —	10 —	6 8	5 8	Chámparan
												Bihar, south—
...	...	...	...	14 —	14 —	20 —	23 —	7 8	8 —	10 —	9 —	Santhal Parganas
...	...	...	...	15 —	15 12	18 —	17 14	11 —	10 8	6 5	6 5	Monghyr
	22 —		8 —	...	14 —	...	21 —	...	10 —	...	7 4	Gaya
...	...	12 —	13 —	15 —	16 —	17 —	20 —	12 —	11 —	7 8	6 —	Patna
...	...	...	...	12 —	14 —	16 —	17 —	9 —	9 —	8 —	6 —	Shahabad
												Chota Nagpur—
...	...	...	...	10 —	10 —	...	...	8 —	8 —	8 —	6 8	Singbhum
22 —	22 —	...	...	11 —	11 —	16 —	20 —	8 —	8 8	7 —	5 8	Mánbhum
	...	...	...	11 —	11 —	18 —	19 —	8 —	7 12	7 —	7 —	Ranchi
20 —	21 —	...	...	11 4	16 8	18 9	20 4	10 2	10 2	6 12	5 10	Palámau
		...	...	12 —	12 —	18 —	18 —	7 12	8 —	8 8	6 8	Hazáribágh
												Orissa—
...	...	...	...	9 14	8 —	...	...	7 14	7 14	13 —	11 —	Puri
...	...	...	...	9 8	8 8	...	...	8 8	8 8	16 —	11 —	Cuttack
...	...	...	...	8 12	9 8	...	...	6 10	6 10	8 —	5 8	Balasore
...	...	...	...	11 8	13 —	...	...	7 —	7 —	9 —	8 8	Sambalpur
												United Provinces—
												(a) AGRA—
												Eastern—
...	...	...	...	13 —	14 —	16 —	15 —	*10 —	9 8	7 —	6 —	Mirzapur
...	...	14 1½	14 1½	12 11	13 4½	15 11½	16 12	8 15	9 3	7 5	6 12	Benares
...	...	...	...	12 8	13 —	19 10	19 10	9 10	9 11	7 —	6 6	Ghazipur
8 5	8 12	15 6	15 —	13 11	14 —	16 —	16 2	10 5	11 —	4 12	4 12	Jaunpur
...	...	...	...	13 4	13 8	...	...	9 12	9 8	6 —	6 —	Allahabad
												Central—
...	...	...	...	11 4	11 4	...	...	9 8	9 8	6 4	8 12	Banda
...	...	...	...	12 —	12 4	...	...	10 —	10 8	6 8	8 —	Fatehpur
...	...	...	...	12 4	12 8	...	...	10 —	10 4	7 —	6 —	Hamirpur
...	...	...	...	13 8	13 8	...	...	8 8	8 8	...	...	Jalaun
...	...	11 8	12 —	12 8	12 3	14 4	15 —	10 3	10 3	8 4	8 4	Cawnpore
...	...	...	...	10 10	10 11	...	13 1	7 4	7 4	6 8	7 8	Jhansi
...	...	...	...	12 4	12 8	...	...	10 12	10 12	7 12	6 8	Etáwah
...	...	...	...	12 8	12 5	15 —	14 5	10 9	9 14	8 14	6 13	Farrukhabad
...	...	...	...	12 8	12 8	16 —	16 —	11 —	11 —	8 —	8 —	Mainpuri
...	...	...	...	12 —	12 8	14 —	15 —	10 8	10 8	9 —	8 —	Etah
												Western—
...	...	...	...	10 —	10 —	12 8	12 8	10 —	10 —	9 —	6 —	Meerut
...	...	...	...	10 8	11 —	12 8	12 8	7 8	7 8	...	6 8	Agra
...	...	...	...	12 —	12 8	13 —	15 —	9 12	9 12	7 8	7 8	Muttra
...	...	10 —	10 —	12 12	12 8	14 12	14 8	9 8	9 8	7 12	6 8	Aligarh
...	...	...	...	11 4	11 8	13 —	13 8	11 8	11 8	7 —	7 —	Bulandshahr
												Submontane, east—
...	...	[illegible]	...	14 5	14 5	15 10	15 10	10 6	10 6	7 7	6 8	Ballia
...	...	[illegible]	...	14 —	14 —	19 —	19 —	12 —	12 —	5 8	5 8	Azamgarh
...	...	[illegible]	...	14 —	14 6	16 8	16 12	10 8	10 8	8 —	6 12	Gorakhpur
[illegible]	[illegible]	...	...	12 8	12 8	20 —	20 —	10 8	10 8	8 8	8 8	Basti

* Revised

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF DECEMBER, 1917—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces— *continued*												
(*a*) Agra—*continued*												
Submontane, west—												
Shahjahánpur	8 14	8 11	13 8	13 12	4 —	4 —	9 8	10 —	12 —	13 —	11 4	11 8
Budaun	8 4	8 5	12 10	12 12	3 8	3 8	7 —	6 13	11 10	12 12	9 14	10 4
Pilibit	8 —	8 —	14 —	14 —	4 —	4 8	10 —	10 —	...	...	12 —	13 —
Bareli	8 2	8 4½	13 6	13 —	3 12	3 12	8 10	8 8	14 —	13 3	10 14	11 2
Moradabad	8 6	8 6	12 12	12 15	3 12	3 12	8 12	8 13	...	...	11 8	11 4
Bijnor	7 4	7 8	14 4	11 8	3 —	3 —	6 8	6 8	...	...	9 4	9 8
Muzaffarnagar	8 4	8 12	13 2	13 2	6 9	6 9	7 10	7 10	11 8	13 2	9 14	9 14
Sahâranpur	8 4	8 8	12 4	12 12	4 8	4 8	7 7	7 7	...	...	11 3	10 14
Dehra-Dun	7 8	7 12	12 8	13 —	3 —	3 —	7 8	8 —	12 —	12 8	9 12	9 12
Hills—												
Naini Tal	7 —	7 —	11 —	11 —	3 —	3 —	6 —	6 —	10 —	10 —	9 —	9 —
Almora	6 8	6 8	9 8	9 8	3 —	2 8	5 12	6 4	...	...	...	...
Garhwál	6 4	6 4	10 —	10 —	4 8	3 —	...	4 —	...	...	...	...
(*b*) Oudh—												
Southern—												
Partábgarh	8 8	8 8	13 8	13 8	5 —	5 —	10 —	10 —	...	...	...	11 —
Sultanpur	9 —	9 4	14 8	15 4	...	...	11 —	12 —	...	...	...	...
Rae-Bareli	8 8	8 8	13 8	14 —	4 —	4 —	10 —	9 8	14 —	14 —	12 —	13 —
Unao	8 4	7 12	13 —	12 4	4 —	4 8	8 —	9 4	13 —	13 —	10 8	11 —
Lucknow	7 14	7 8	13 —	12 8	4 —	4 —	8 12	8 12	12 8	12 —	11 8	11 8
Hardoi	8 8	8 8	14 8	14 —	4 —	4 —	9 —	8 —	...	...	11 4	11 4
Northern—												
Fyzabad	8 4	8 14	13 4	14 —	...	...	8 4	8 6	10 8	...	11 8	11 8
Barabanki	8 9	8 13	13 4	13 6	4 4	4 5	9 14	10 3	15 4	16 2	13 12	13 12
Gonda	8 6	8 6	11 8	12 8	5 —	5 —	8 8	8 8	16 —	16 —	14 —	14 8
Bahraich	8 8	9 8	14 —	15 8	5 —	5 —	10 4	10 4	18 8	19 —	14 8	15 8
Sitapur	8 4	8 4	13 —	12 12	4 —	4 —	9 —	9 —	14 —	13 —	11 —	12 —
Kheri	8 12	8 12	14 —	14 —	3 —	3 —	10 —	9 —	14 8	15 —	12 8	12 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	10 7	10 6	17 13	17 14	4 14	4 15	5 8	5 9	23 6	23 6	12 9	13 9
Ajmer	6 12	...	10 —	10 8	5 —	5 —	6 8	6 8	11 8	12 —	8 4	9 —
Kishangarh	7 —	7 —	11 —	12 —	3 —	3 —	7 —	7 —	12 6	12 —	8 —	8 —
Tonk	7 —	7 —	11 14	12 1	4 5	4 6	5 6	5 8	14 4	14 11	...	...
Jaipur	7 12	8 6	10 13	11 8	4 14	4 15	5 2	5 3	12 6	13 1	8 12	15
Karauli	9 6	9 1	13 2	12 2	6 14	6 14	8 2	8 2	13 12	14 6	12 8	12 8
Dholpur	8 8¾	7 14½	11 4	11 2½	5 —	4 14½	5 4	5 2½	11 15¼	11 11¼	11 11½	11 7½
Bharatpur*	...	...	...	...	...	...	...	...	...	...	...	...
Alwar*	...	8 15	...	12 10	...	5 2	...	6 10	...	15 8	...	12 2
Nasirabad	7 —	7 7	...	...	6 —	6 —	6 4	6 4	12 —	12 4	8 —	10 —
Western—												
Bikaner	6 12	7 —	9 —	10 —	4 8	4 8	5 —	6 —	...	...	8 —	8 4
Jaisalmer	6 12	6 4	...	...	3 4	3 12	5 3	5 8	9	8 12	7 4	7 12
Jodhpur	8 1 to 8 12	8 — to 8 8	11 4	11 —	5 3	5 —	5 13	6 8	13 —	14 —	10 1 and 11 —	10 4 and 11 —
Central India—												
Indore	8 8	8 8	11 —	12 —	6 8	6 8	7 8	8 —	10 8	11 8	8 8	10 —
Neemuch	8 —	7 8	...	...	5 —	5 —	6 —	6 —	12 —	12 —	10 —	10 —
Gwalior	7 8	7 8	...	...	4 12	4 12	7 —	6 8	...	...	...	...
Delhi—												
Delhi	7 13⅓	7 12	11 2¾	11 —	3 —	3 —	6 —	6 —	11 —	10 —	9 8	9 —
Punjab—												
Southern—												
Hissar	8 —	8 8	14 —	14 —	...	...	7 —	7 —	...	...	10 8	12 8
Ferozepur	7 8	7 8	10 8	10 8	...	...	6 8	6 8	...	...	...	...
Central—												
Lahore	8 —	8 —	11 8	12 8	...	...	8 —	8 —	11 —	11 12	9 —	10 —
Gujranwala	8 12	8 12	13 —	13 —	...	...	8 4	8 —	...	...	...	[illegible]
Gujrat	8 8	8 —	14 —	13 —	...	...	8 —	8 —	...	...	[illegible]	[illegible]
Jhelum	8 8	8 8	12 8	14 —	...	...	7 8	8 —	12 8	...	[illegible]	11 —

* Figures have not so far been reported.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (Eleusine coracana)		Kangni or Kakun, Italian Millet (Setaria italica)		Gram, Chenna, Chola, Kadalay, or Sunaga (Cicer arietinum)		Maize (Zea Mays)		Arhar dál (Cajanus Indicus)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—continued
												(a) AGRA—*continued*
												Submontane, west—
...	...	..	.	12 12	13 —	15 —	16 —	10 —	10 —	8 —	8 —	Shahjahánpur
...	...	10 —	10 —	11 10	12 4	14 —	14 10	8 8	8 8	8 4	6 -	Budaun
...	...	...	.	14 —			...	10 —	10 —	7 7	7 —	Pilibit
...	13 —	...	14 12	11 12	11 13	14 14	14 7	10 —	9 10	9 2	5 15	Bareli
...	...	...	...	11 8	11 14	14 11	14 1	10 4	10 4	8 4	6 8	Moradabad
...	...	...	...	9 12	10 4	...		9 —	9 4	8 8	7 —	Bijnor
...	...	...	...	9 14	9 14	11 8	12 10	7 10	7 10	9 1½	6 —	Muzaffarnagar
...	.	...	...	10 2	10 2	12 8	12 8	9 1	8 8	10 10	8 —	Saháranpur
12 —	12 —	...	...	9 8	10 —	12 —	12 —	8 —	8 —	8 —	7 —	Dehra-Dun
												Hills—
..	.	...	...	10 8	10 8	10 —	10 —	7 —	7 —	5 —	4 —	Naini Tal
9 —	9 8	...	...	8 —	8 4	...	...	6 —	6 —	5 —	4 —	Almora
10 —	10 —	...	...	6 —	6 —	...	...	5 —	5 —	4 8	4 8	Garhwál
												(b) OUDH—
												Southern—
16 —	16 —	8 —	8 —	14 —	13 8	16 —	16 —	10 —	10 —	5 8	5 —	Partábgarh
	.	...		14 4	14 8			10 8	11 —	7 8	5 —	Sultanpur
18 —	16 8		13 —	14	14 —	14 —	14 8	11 8	11 —	6 8	6 —	Rae-Bareli
...	...	...	..	12 2	12 4	16	15 8	8 —	8 13½	6 5½	6 4	Unao
...	...	...	. .	13 8	13 —	15 8	16 —	11 —	11 8	8 —	8 —	Lucknow
...	...	...	...	13 8	13 8	15 8	15 8	10 —	10 —	9 —	6 8	Hardoi
												Northern—
.	..	12 8	12 8	12 8	13 4	15 8	16 —	9 12	9 12	6 12	6 6	Fyzabad
16 —	16 —	12 —	12 —	13 4	14 2	15 14	16 12	9 8	10 2	8 —	5 12	Barabanki
...	...	...	...	13 8	13 8	17 8	18 12	9 —	9 —	4 —	3 —	Gonda
...	...	10 8	10 8	14 —	15 4	18 —	17 12	12 —	12 —	8 —	6 8	Bahraich
	..	16 —	16 —	13 —	13 —	14 —	14	10 —	10 —	8 —	7 —	Sitapur
18 —	18 —	9 —	9 —	12 8	13 —	16 —	15 8	9 —	9 —	7 —	6 8	Kheri
												Rajputana—
												Eastern—
...	...	7 15	7 11	12 9	12 5	28 4	28 6	7 6	7 11	7 15	8 —	Mewar (Udaipur)
...	...	4 8	4 8	10 8	10 8	10 8	10 8		...	7 8	7 8	Ajmer
...	...	...	..	11 —	11 —	10 —	10 —	...	...	9 8	6 —	Kishangarh
...	...	...	...	9 5	9 5	...	...	...	...	5 6	6 9	Tonk
...	...	15 6	15 10	10 9 and 11 1	10 4 and 13 1	11 6	11 9	10 3	11 —	9 12	6 12	Jaipur
...	...	...	11 4	11 14	11 4	...	...	.	..	7 8	5 10	Karauli
...	...	8 12	8 4	11 —	10 12	...	...	8 12	8 12	8 2¼	6 12¾	Dholpur
...	...	...	.	...	...	...	...	...	...		.	Bharatpur
...	...	...	9 12	.	11 15	...	13 5	...	17 8	...	7 —	Alwar
...	...	...	...	10 12	10 12	...	...	7 8	7 8	9 —	7 8	Nasirabad
												Western—
...	...	...	...	9 12	9 8	...	...	6 —	6 4	7 14	8 8	Bikaner
...	...	...	...	7 8	7 4	...	...	...	...	22 — and 24 —	22 — and 24 —	Jaisalmer
...	...	...	...	10 15 to 11 11	11 — to 11 8	...	...	6 9	6 4 to 6 14	10 3	7 —	Jodhpur
												Central India—
...	...	...	...	10 4	10 12	12 8	14 —	7 8	7 8	16 —	7 —	Indore
...	...	...	..	9 8	9 8	...	...	7 —	7 —	9 —	9 —	Neemuch
...	...	12 —	12 —	12 —	12 8	...	...	9 —	9 8	7 —	6 8	Gwalior
												Delhi—
...	...	...	...	11 —	11 —	12 —	12 —	10 —	10 —	9 13½	...	Delhi
												Punjab—
												Southern—
...	...	...	...	11 —	12 —	...	...	...	...	7 —	7 —	Hissar
...	...	...	...	10 —	10 —	10 8	10 8	5 —	5 —	7 —	7 —	Ferozepur
												Central—
...	...	—	8 8	10 —	10 —	9 4	10 8	7 4	8 —	9 8	9 8	Lahore
[illegible]	...	[illegible]	...	10 —	9 12	10 —		...	...	9 8	7 12	Gujranwala
[illegible]	...	[illegible]	...	9 —	9 8	10 —	10 —	...	...	8 —	7 —	Gujrat
...	...	[illegible]	...	9 8	9 8	10 —	11 —	7 —	7 —	10 —	10 —	Jhelam

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1917—continued

Districts	Wheat (Triticum Sativum)		Barley (Hordeum vulgare)		Rice				Jawar or Cholum (Andropogon sorghum)		Bajra or Cumbu (Pennisetum typhoideum)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
South-eastern—												
Gurgáon	8 —	8 4	11 —	11 8	...	...	8 —	8 —	11 —	11 —	11 —	11 —
Rohtak	8 12	8 —	12 —	13 —	...	...	6 8	5 8	15 —	13 —	10 12	9 12
Karnál	8 4	8 8	13 8	13 8	...	...	7 —	7 —	14 —	14 —	10 8	10 —
Sub-montane—												
Ambala	7 12	7 12	11 8	11 4	...	...	7 12	7 12	14 —	14 —	10 —	11 —
Ludhiana	8 —	8 6	9 8	11 8	...	...	6 —	6 —	10 —	13 8	9 8	12 —
Jullundur	8 4	8 4	11 15	11 12	...	...	6 8	6 8	12 —	11 —	10 —	11 —
Hoshiárpur	7 12	8 —	11 —	11 —	...	...	7 4	7 8	9 —	11 —	11 8	11 8
Gurdáspur	9 —	9 —	11 —	10 —	...	...	8 —	8 —	9 —	8 —	...	...
Amritsar	8 6	8 4	9 8	9 12	...	...	7 4	7 8	14 —	15 —	9 12	10 6
Siálkot	9 —	9 —	11 —	12 —	...	...	7 8	7 8	...	...	...	...
Hills—												
Simla	7 —	6 8	9 —	9 —	...	...	6 —	6 4	9 4	7 8	10 —	...
Kángra	7 —	7 8	10 8	11 —	...	...	8 8	8 8	...	...	...	...
Northern—												
Ráwalpindi	7 8	7 12	10 —	13 12	...	...	8 —	8 —	11 12	11 12	11 12	11 12
Attock	8 4	8 —	12 —	12 —	...	...	7 —	7 —	...	...	12 —	12 —
Western—												
Sháhpur	8 12	8 14	14 —	14 —	...	...	6 —	6 8	13 —	13 —	12 —	12 —
Jhang	8 4	8 4	12 12	13 —	...	...	7 —	7 —	10 —	10 —	10 8	10 12
Lyallpur	7 8	8 —	12 —	12 —	...	...	7 —			...	...	
Multan	8 2	7 14	11 8	11 8	...	...	7 12	7 12	10 8	11 —	9 4	9 4
Montgomery	8 —	8 2	...	11 —	...	...	6 12	6 12		...	...	...
Muzaffargarh	8 2	8 2	11 —	11 —	...	...	7 —	7 —		...		...
Dera Ghazi Khan	7 8	7 6	10 —	10 —	...	...	7 —	7 2	9 —	9 —	9 1	9 —
N.-W. F. Province—												
Hazára	8 2	8 2	14 2	13 10	3 9	3 9	8 4	8 4	...	...	10 —	10 —
Peshάwar	8 —	8 2	12 13	13 11	4 15	5 3	6 13	7 3		...	10 15	11 11
Kohát	7 14	8 2	12 10	14 2	3 13	3 13	8 —	8 —	8 —	8 —	15 5	15 5
Bannu	9 8	9 9	14 11	15 —	4 6	4 6	7 8	7 8	15 —	15 —	12 3	11 4
Dera Ismail Khan	8 12	9 1	13 —	13 2	3 8	3 8	6 8	6 8	13 12	13 12	12 —	12 8
Tochi	8 1	9 12	14 9	14 4	...	...	6 3	6 —	...	...		...
Kurram	10 —	10 —	13 —	15 —	6 4	6 12	...	...	...	...	...	...
Malakand	9 —	10 —	15 —	17 —	4 —	4 —	6 8	6 8	...	...		...
Wano	7 10	7 6	11 8	11 8	3 1	2 15	...	...	...	...	...	...
Sind and Baluchistan—												
Karáchi	6 —	6 —	...	...	4 —	4 —	5 —	5 —	10 —	10 —	7 8	8 8
Hyderabad	5 8	5 8	...	...	5 4	5 4	6 —	6 —	...	...	8 —	9 —
Thar and Parkár (Mirpur Khas)	6 8	6 8	...	...	4 8	5 —	6 —	6 —	...	10 —	8 8	9 —
Shikárpur	7 4	7 —	...	...	5 —	6 —	6 —	7 —	8 8	9 —	9 8	11 8
Upper Sind Frontier	7 4	7 4	...	...	5 —	5 —	5 4	5 4	8 4	9 4	9 —	9 12
Quetta	...	...	9 2	9 6½	3 1	3 2	5 10	5 14	9 7	10 12½	7 13	9 2½
Bombay—												
Konkan—												
Karwar	5 6	6 5	...	...	5 5	5 9	7 —	7 4	9 10	10 2	8 —	...
Ratnagiri	6 8	6 8	...	...	5 11	5 11	7 3	7 8	10 11	10 11	8 13	8 13
Alibág	6 7	6 7	...	...	6 —	6 —	7 6	7 6	...	...	6 7	9 4
Bombay	*5 2	*5 7	...	...	4 3	4 8	6 11	7 —	7 6	7 6	6 1	7 —
Thána	6 3	6 3	...	...	4 10	4 10	6 —	6 7	8 12	9 10	7 2	8 —
Deccan and Karnátak—												
Dharwar	7 15	7 15	...	...	5 6	5 6	5 13	5 13	10 13	10 9	8 15	8 15
Belgaum	7 15	7 15	...	...	6 7	6 7	7 1	7 1	10 6	10 6	9 5	11 7
Satara	5 14	6 4	...	...	5 8	5 8	6 8	6 9	9 2	8 6	8 14	8 14
Sholapur	7 4	7 11	...	...	5 12	5 8	7 —	7 —	8 6	9 11	8 7	9 5
Bijapur	8 5	9 4	...	...	5 12	5 12	7 5	7 5	9 11	10 3	...	...
Poona	5 6	6 —	...	...	5 10	5 10	6 1	6 1	7 13	7 13	7 8	...
Khandesh and N. E. Deccan—												
Ahmednagar	6 8	6 8	...	...	5 5	5 5	6 2	5 11	8 10	8 10	7 —	7 11
Násik	6 10	6 10	...	...	5 15	5 15	6 10	6 10	...	...	8 —	8 —
Dhulia	6 10	6 10	...	...	6 9	6 9	7 7	7 7	8 12	8 12	...	8 10
Jalgaon	6 8	6 10	...	...	5 11	5 11	7 10	7 10	8 5	10 1	7 7	7 14
Gujarat—												
Surat	6 4	6 8	...	...	4 1	4 8	6 15	6 15	9 4	9 4	8 13	...
Broach	6 8	6 8	...	...	6 8	6 8	7 —	7 —	9 —	9 —	9 —	9 —
Kaira	6 —	6 —	...	...	4 —	4 —	6 —	8 —	13 8	13 5	9 —	10 —
Baroda	6 4	6 4	...	...	6 —	6 —	6 8	6 8	10 —	10 —	7 8	8 —
Ahmedabad	6 —	6 —	...	...	4 4	4 4	5 —	5 —	9 —	9 —	7 —	8 —
Godhra	6 8	6 8	...	...	4 —	4 —	6 8	6 8	...	...	8 —	8 8
Disa	6 8	7 —	...	...	4 8	4 12	5 —	5 —	11 —	...	8 12	9 —
Kathiawar—												
Rajkot	7 —	7 —	...	...	3 —	3 —	4 —	4 —	10 —	10 —	8 8	8 8
Central Provinces—												
Nimar	6 12	7 5	...	...	4 8	4 8	7 6	7 6	8 —	[illegible]	...	...
Hoshangabad	9 11	7 11	...	...	3 —	3 —	8 9	8 9	9 4	[illegible]	...	...
Betul	7 11	7 11	...	...	4 —	4 —	7 11	7 11	9 2	[illegible] 2	...	...
Chhindwara	7 8	7 13	...	...	5 5	5 10	8 2	8 12	10 3	10 2	...	...
Nagpur	7 11	7 11	...	...	5 3	5 3	8 7	8 7	10 11	10 11	[illegible]	...
Wardha	7 8	8 2	...	...	4 13	5 2	8 5	8 15	11 8	11 8	[illegible]	...

*Relates to Khandwa wheat

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee].

Ragi or Marua (Eleusine coracana) Half-month of report	Ragi Previous half-month	Kangni or Kakun, Italian Millet (Setaria italica) Half-month of report	Kangni Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (Cicer arietinum) Half-month of report	Gram Previous half-month	Maize (Zea Mays) Half-month of report	Maize Previous half-month	Arhar Dal (Cajanus Indicus) Half-month of report	Arhar Previous half-month	Salt Half-month of report	Salt Previous half month	Districts
												Punjab—*continued*
												South-eastern—
...	...	...	...	11 —	11 —	11 —	11 —	8 8	9 —	7 8	6 8	Gurgaon
...	...	...	...	11 8	11 —	...	...	8 —	8 —	7 —	5 8	Rohtak
...	...	...	...	11 8	11 4	12 —	12 8	8 —	8 —	7 12	7 —	Karnál
												Submontane—
15 8	15 8	9 12	9 12	9 8	9 8	11 12	11 12	7 12	7 12	11 8	6 —	Ambala
...	...	6 —	7 —	9 8	10 —	11 —	12 8	8 8	9 —	10 8	7 —	Ludhiána
...	...	8 —	8 —	9 4	9 8	11 —	11 —	...	...	9 12	9 12	Jullundar
...	...	...	...	8 12	8 12	11 4	11 4	..	...	10 —	10 —	Hoshiárpur
...	...	8 —	8 —	8 —	8 —	11 —	11 —	...	...	8 —	8 —	Gurdáspur
...	...	11 —	...	10 —	9 12	10 8	10 12	7 —	7 —	9 —	9 8	Amritsar
...	...	...	...	8 8	9 —	10 —	10 —	...	...	9 —	8 8	Siálkot
												Hills—
...	...	...	6 4	8 8	8 8	9 14	8 8	5 —	6 —	6 —	6 —	Simla
...	...	...	...	6 8	7 —	10 —	10 4	5 —	5 —	6 —	6 —	Kángra
												Northern—
...	...	...	...	9 12	10 —	11 —	11 4	7 8	7 8	11 12	10 —	Ráwalpindi
...	...	...	...	10 4	10 12	12 —	11 8	5 4	5 4	11 —	8 —	Attock
												Western—
...	...	...	...	10 12	10 12	11 8	11 8	7 —	7 —	8 —	8 —	Sháhpur
14 8	14 8	11 8	11 8	9 12	10 4	11 —	11 8	...	...	8 8	8 9	Jhang
...	...	...	...	9 4	9 4	9 —	11 —	6 —	6 8	9 4	7 12	Lyallpur
...	...	13 4	13 4	9 10	9 12	10 —	10 8	...	...	8 8	9 —	Multan
...	...	...	...	9 6	9 6	...	...	...	...	7 8	8 —	Montgomery
...	...	...	...	10 4	10 2	...	...	...	...	7 —	7 —	Muzaffargarh
...	...	...	...	9 —	9 —	...	...	...	...	9 —	10 —	Dera Ghazi Khan
												N.-W. F. Province—
...	...	8 8	8 8	8 10	8 14	14 —	13 4	...	...	10 —	8 8	Hazára
...	...	11 1	13 —	9 10	9 8	12 8	12 3	8 13	9 2	16 5	16 15	Peshávar
...	...	11 —	11 —	9 4	10 2	11 10	12 6	...	...	19 —	16 —	Kohát
...	...	...	...	11 4	11 1	14 8	13 7	...	...	20 —	21 14	Bannu
...	...	...	...	10 10	11 —	10 —	...	...	...	11 8	12 —	Dera Ismail Khan
...	...	...	...	...	...	10 15	12 8	...	...	14 —	14 —	Tochi
...	...	...	...	8 —	8 —	14 —	14 —	...	...	13 —	13 —	Kurram
...	...	...	...	10 —	10 8	14 —	17 —	...	...	10 —	10 —	Malakand
...	...	...	...	...	...	12 —	12 —	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	9 —	9 —	...	...	7 —	6 8	20 —	16 —	Karáchi
...	...	...	...	7 8	7 8	...	...	5 4	5 4	10 8	10 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	13 —	13 —	Thar and Parkár (Mirpur Khas)
...	...	..	...	7 12	9 —	...	...	5 —	6 —	10 —	8 —	Shikárpur
...	...	...	...	8 4	9 4	...	...	5 8	6 —	10 —	13 —	Upper Sind Frontier
...	...	...	...	8 —	8 4	7 10	8 ½	5 — to 6 —	5 — to 6 —	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	13 8	...	...	7 11	8 11	...	...	6 4	6 4	11 14	11 14	Karwar
12 2	10 13	...	...	8 4	8 4	...	...	5 6	5 6	10 10	10 10	Ratnagiri
...	...	...	...	8 5	9 11	...	...	6 5	6 5	11 8	11 8	Alibág
5 4	7 14	...	...	7 8	7 3	...	...	5 8	5 8	8 6	9 10	Bombay
10 4	11 —	...	...	9 —	9 —	...	...	6 3	6 3	10 4	11 13	Thana
												Deccan and Karnátak—
...	...	...	...	8 8	8 8	...	...	5 10	5 10	9 12	10 8	Dharwar
14 8	14 8	...	...	8 5	7 12	...	...	6 —	6 8	11 —	11 —	Belgaum
...	...	...	...	9 4	9 4	...	...	6 13	6 13	8 11	8 11	Satara
...	...	...	...	8 4	8 4	...	...	5 14	6 4	9 12	9 12	Sholapur
...	...	...	...	7 2	10 2	...	...	6 2	6 2	9 2	13 5	Bijapur
...	...	...	...	8 5	8 5	...	...	6 5	6 5	10 4	10 4	Poona
												Khandesh and N. D. Deccan—
...	...	...	...	8 8	8 8	...	...	6 14	6 14	9 6	9 6	Ahmednagar
12 10	12 10	...	...	9 11	10 1	...	...	7 4	7 4	11 4	11 4	Násik
...	...	...	...	7 13	8 9	...	...	7 7	7 7	8 2	7 1	Dhulia
...	...	...	...	8 8	9 9	...	...	7 —	7 —	9 6	8 4	Jalgáon
												Gujarat—
...	...	...	...	8 9	8 9	...	...	5 9	5 9	12 —	12 8	Surat
13 8	13 8	...	...	9 —	9 —	...	...	6 8	6 8	11 7	13 5	Broach
...	...	...	...	7 —	7 —	...	...	8 8	8 8	20 —	20 —	Kaira
...	...	...	...	8 —	8 —	...	...	6 8	6 8	14 —	10 —	Baroda
13 8	15 —	...	...	9 —	9 —	...	...	6 —	6 —	16 —	23 —	Ahmedabad
...	...	...	...	10 —	10 —	...	...	6 —	6 —	8 —	13 8	Godhra
...	...	...	...	8 —	...	...	...	6 —	5 8	16 —	16 —	Disa
												Kathiawar—
...	...	...	...	8 —	7 —	...	...	6 8	7 —	60 —	60 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	9 6	9 9	...	...	7 15	7 15	8 12	8 12	Nimar
...	...	...	...	9 2	9 3	...	...	9 2	9 2	8 —	8 —	Hoshangabad
...	...	...	...	8 7	8 7	...	...	5 4	5 4	7 —	6 8	Betul
...	...	...	...	10 2	10 11	...	...	7 5	7 5	8 —	7 —	Chhindwara
...	...	...	...	11 —	10 6	...	...	7 4	7 4	8 2	8 2	Nagpur
...	...	...	...	9 10	9 10	...	...	7 13	7 13	8 —	8 —	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF DECEMBER, 1917—concluded.

Districts	Wheat (Triticum Sativum)		Barley (Hordeum vulgare)		Rice				Jawar or Cholum (Andropogon sorghum)		Bajra or Cumbu (Pennisetum typhoideum)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month	Half-month of report	Previous half-month
Central Provinces—continued												
Central—												
Narsinghpur	8 8	8 8	...	...	4 8	4 8	7 5	7 1	10 12	10 12	...	...
Saugor	7 12	7 8	...	...	5 —	5 —	...	9 —	..	...	...	...
Damoh	8 2	8 2	...	...	8 —	8 —	8 11	9 11	..	...	...	...
Jubbulpore	7 8	7 12	...	...	6 8	6 8	10 8	10 —	12 —	13 —	...	...
Mandla	9 —	9 —	...	...	7 2	7 2	11 4	11 4	...	13 5	...	...
Seoni	8 4	8 4	...	...	7 —	7 —	9 8	10 8		...	...	...
Bálághát	8 2	8 8	...	...	5 11	5 11	12 10	12 10	...	...	...	...
Bhandára	8 7	8 7	...	...	...	...	9 11	9 11	12 4	12 4	...	...
Chánda	7 11	7 11	...	...	5 —	5 —	9 —	10 5	11 14	11 14	...	...
Eastern—												
Biláspur	9 2	9 2	...	...	9 2	9 2	10 11	10 11	...	...	...	...
Raipur	10 —	10 —	...	...	6 —	6 —	11 —	11 —	...	...	...	..
Drug	10 10	9 8	...	...	8 —	8 —	10 15	9 13	...	...	...	...
Berar—												
Buldana	6 10	6 6	...	...	4 15	4 15	7 —	7 —	8 —	8 11	...	...
Akola	..	...	...	...	4 11	4 11	8 8	8 3	10 —	12 8	...	...
Amráoti	5 14	6 15	...	...	4 8	4 8	7 14	7 14	9 8	10 —	...	...
Yeotmal	7 9	8 4	...	...	4 7	4 7	8 1	8 1	11 —	11 8	...	...
Hyderabad—												
Secunderabad	5 9	5 9	..	...	4 5	4 8	7 8	7 9	8 8	8 7	9 6	9 12
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	7 14	7 11	...	...	...	...
S. Canara	...	...	..	...	...	...	6 14	6 14	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	7 —	7 —	...	...	9 9	...
Nilgiris	...	...	...	...	...	...	6 9	6 9	..	...	...	..
Salem	...	...	...	...	...	...	6 10	6 10	10 9	10 9	9 15	9 15
Central—												
Bellary	...	...	...	...	...	...	7 2	7 2	...	...	...	...
Anantapur	...	...	...	...	...	...	8 13	8 13	13 8	13 8	...	...
Cuddapah	...	...	...	...	...	...	6 10	6 10	...	...	...	...
Karnul	...	...	...	...	...	...	8 4	8 4	9 13	9 13	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Vizagapatam	...	...	...	...	...	..	7 13	7 13	..	...	13 8	13 8
Godávari	...	...	...	...	...	...	7 2	7 2	..	...	16 10	16 10
East Coast, central—												
Kistna	...	...	...	...	...	...	9 1	9 1	8 10	8 10	...	...
Guntur	...	...	...	...	...	...	8 4	8 4	9 12	9 12	9 —	9 —
Nellore	...	...	...	...	...	...	9 2	9 2	10 15	10 15		...
East Coast, south—												
Madras	...	...	...	...	...	...	6 12	6 12	...	...	...	...
Chingleput	...	..	...	...	...	...	7 6	7 8	..	..	...	...
N. Arcot	...	...	...	...	...	...	8 4	8 4	...	...	..	...
S. Arcot	...	...	...	...	.	...	7 —	7 —	...	...	10 15	11 10
Tanjore	..	...	...	...	...	...	7 —	7 —	...	...	12 5	12 5
Trichinopoly	...	...	...	...	...	...	6 10	6 10	12 12	12 12	11 10	11 10
Southern—												
Tinnevelly	...	...	...	...	...	...	7 7	6 8	7 10	7 10	8 4	8 4
Madura	...	...	...	...	...	...	7 —	7 —	9 7	9 7	...	...
Mysore—												
Mysore	6 4	6 8	4 12	4 12	6 8	5 8	8 —	7 —	11 12	11 12	...	...
Bangalore	7 —	7 —	6 8	6 8	5 8	5 8	6 4	6 4	14 —	14 —	...	...
Coorg—												
Coorg	5 4	5 4	4 8	4 8	5 8	5 8	7 4	7 4	...	...	...	...
Aden	4 7	4 7	...	...	4 3	4 3	4 6	4 6	6 —	6 —	4 14	5 1

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun Italian millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces —*continued*
												Central—
...	...	...	...	10 —	10 —	...	...	8 14	9 6	10 11	8 —	Narsinghpur
...	...	...	...	8 8	9 8	...	...	6 8	6 8	8 —	6 —	Saugor
...	...	...	...	10 6	11 11	...	...	6 —	6 —	5 8	9 —	Damoh
...	...	...	...	10 8	10 4	...	...	8 —	8 —	8 8	9 —	Jubbulpore
...	...	...	...	12 1	12 1	...	...	7 —	7 —	7 —	7 —	Mandla
...	...	...	...	10 —	10 —	...	...	8 —	8 —	8 8	8 —	Seoni
...	...	...	...	11 10	11 10	...	...	8 10	8 10	8 14	8 14	Bálághát
...	...	...	...	10 9	10 —	...	...	6 9	6 9	9 6	9 6	Bhandára
...	...	...	...	9 6	9 6	...	...	7 8	7 9	9 4	7 6	Chánda
												Eastern—
...	...	...	...	11 11	11 11	...	...	8 —	7 2	8 —	8 —	Biláspur
...	...	...	...	13 —	13 —	...	...	10 —	10 —	10 —	10 —	Raipur
...	...	...	...	14 —	14 —	...	...	6 8	7 8	8 8	6 14	Drug
												Berar—
...	...	...	...	8 6	9 4	...	...	6 11	6 11	6 14	7 11	Buldána
...	...	...	...	...	...	...	...	...	...	9 5	7 7	Akola
...	...	...	...	9 11	9 11	...	...	7 7	7 7	13 —	...	Amraóti
...	...	...	...	7 15	...	...	...	6 15	8 8	7 5	8 9	Yeotmal
												Hyderabad—
14 —	15 5	...	...	8 4	7 9	...	...	9 6	10 1	8 6	8 8	Secunderabad
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	11 —	11 8	Malabar
...	...	...	...	...	...	...	...	...	...	10 13	10 13	S. Canara
												South, central—
11 13	11 13	...	...	...	...	...	...	...	...	11 2	11 9	Coimbatore
...	...	...	...	...	...	...	...	...	...	6 6	6 6	Nilgiris
...	...	...	...	...	...	...	...	...	...	13 5	13 5	Salem
												Central—
13 14	13 14	...	...	...	...	...	...	...	...	10 5	10 5	Bellary
13 14	13 14	...	...	...	...	...	...	...	...	11 8	11 8	Anantapur
12 9	12 9	...	...	...	...	...	...	...	...	11 11	13 10	Cuddapah
...	...	...	...	...	...	...	...	...	...	8 6	8 8	Karnul
												East Coast, north—
21 5	21 5	...	...	...	...	...	...	...	...	12 —	12 13	Ganjam
16 5	16 5	...	...	...	...	...	...	...	...	9 10	9 10	Vizagapatam
14 9	14 9	...	...	...	...	...	...	...	...	16 —	16 —	Godavari
												East Coast, central—
12 12	12 12	...	...	...	...	...	...	...	...	18 —	18 —	Kistna
13 13	13 13	...	...	...	...	...	...	...	...	13 15	13 3	Guntur
...	12 14	...	...	...	...	...	...	...	...	14 6	12 11	Nellore
												East Coast, south—
12 5	12 5	...	...	...	...	...	...	...	...	15 10	12 15	Madras
12 9	11 6	...	...	...	...	...	...	...	...	13 3	13 8	Chingleput
14 1	14 1	...	...	...	...	...	...	...	...	12 4	13 8	N. Arcot
12 9	12 9	...	...	...	...	...	...	...	...	14 6	14 6	S. Arcot
11 13	13 5	...	...	...	...	...	...	...	...	11 6 to 12 1	14 14 to 16 11	Tanjore
13 5	13 5	...	...	...	...	...	...	...	...	12 —	15 7	Trichinopoly
												Southern—
11 2	11 2	...	...	...	...	...	...	...	...	17 5	17 5	Tinnevelly
11 2	11 2	...	...	...	...	...	...	...	...	12 14	12 14	Madura
												Mysore—
13 —	13 —	...	...	6 8	6 8	...	...	6 4	6 4	10 —	12 —	Mysore
15 —	15 —	...	...	7 —	7 —	...	...	5 8	5 8	12 —	12 —	Bangalore
												Coorg—
14 —	13 8	...	...	10 —	10 12	...	...	5 12	5 12	10 8	10 12	Coorg
...	...	...	...	6 3	6 3	...	...	4 7	4 7	32 —	32 —	**Aden**

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA FROM THE SECOND HALF OF JULY, 1914, TO THE SECOND HALF OF DECEMBER, 1917.

DEPARTMENT OF STATISTICS, INDIA
January 30, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 31st July 1914. Rs. A. P.	15th August 1914. Rs. A. P.	31st August 1914. Rs. A. P.	15th September 1914. Rs. A. P.	30th September 1914. Rs. A. P.	15th October 1914. Rs. A. P.
Port	Karachi (white)*	3 15 2	3 15 3	4 2 3	4 8 9	4 7 9	4 7 3
	Bombay (Delhi No. 1 White Pessy)	4 1 9	4 2 1	...	4 2 1	4 2 1	4 1 11
	Calcutta (Club No. 2).	4 5 10	4 8 0	4 10 0	4 7 0	4 8 3	4 14 0
Punjab	Lahore	3 10 3	3 10 3	3 13 0	4 0 0	3 11 6	3 12 9
	Ferozepur	3 5 3	3 8 0	3 10 3	3 14 0	3 14 0	3 14 0
	Lyallpur	3 6 0	3 5 0	3 11 0	3 14 0	3 14 0	3 14 0
	Amritsar	3 3 3	3 6 6	3 6 6	3 11 6	3 11 6	3 12 0
	Multan	3 6 0	3 4 0	3 8 6	3 14 6	3 14 6	3 13 0
	Rawalpindi	3 4 3	3 6 0	3 7 6	3 9 6	3 11 3	3 10 6
	Ambala	3 10 3	3 13 0	3 10 3	3 14 6	3 14 6	3 14 6
Delhi	Delhi	3 14 0	4 0 0	4 0 0	4 5 0	4 5 0	4 5 0
United Provinces	Benares	4 2 10	4 3 10	4 3 5	4 3 5	4 3 5	4 5 5
	Aligarh (Hathras)	4 0 9	4 0 0	4 0 0	4 5 3	4 6 0	4 13 8
	Cawnpore	4 3 0	4 4 0	4 4 0	4 8 0	4 8 0	4 12 0
	Meerut	4 0 0	4 0 0	4 0 0	4 3 6	4 5 0	4 5 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 1 6	4 5 3	4 5 0
	Agra	4 1 7	4 5 2	4 5 2	4 9 1	4 5 2	4 9 1
	Fyzabad	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3
	Lucknow	4 1 9	4 5 3	4 5 3	4 7 1	4 7 1	4 7 1
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	4 1 1	4 1 11	4 1 11	4 1 11
	Jubbulpore	4 5 1	4 5 2	4 5 2	4 5 2	4 7 1	4 9 1
	Raipur	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5
	Akola	4 12 0	4 12 0	4 12 0	4 12 0	5 5 7	5 5 7
North-West Frontier Province.	Peshawar	3 6 6	3 6 6	3 6 6	3 11 6	3 11 6	3 11 6
Baluchistan	Quetta	3 15 5	3 14 0	3 12 6	3 13 9	4 0 0	4 1 0
Bombay	Poona	5 4 1	...	5 1 11	5 1 11	...	...
	Ahmednagar	5 2 9	...	5 2 9	5 2 9	4 13 3	4 12 7
	Ahmedabad	4 8 0	4 12 0	4 12 0	4 14 0	5 0 0	5 0 0
	Dharwar (Hubli)	4 8 4	4 7 5	4 7 5	4 4 8	4 8 4	4 12 4
Bihar and Orissa	Patna	3 13 0	3 14 0	3 13 0	4 0 0	4 0 0	3 14 0
	Bhagalpur	4 3 0	4 4 0	4 8 0	4 8 0	4 3 0	4 3 0
	Muzaffarpur	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 7 0
	Ranchi	4 7 0	4 15 0	4 11 0	4 14 0	4 14 0	4 13 0
	Cuttack	4 5 8	4 11 3	4 11 3	4 11 3	4 11 3	5 1 4
Bengal	Dacca	4 8 0	4 12 0	5 0 0	5 0 0	5 0 0	5 0 0
	Rangpur	4 8 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0
	Mandalay	4 3 0	4 3 0	5 2 7	4 13 7	4 14 9	4 14 9
	(Median Average)	4 2 3	4 2 6	4 3 3	4 4 0	4 5 0	4 5 5
	Index Numbers (a).	100	100	102	103	104	105

* 5% barley, 3% dirt, and 30% red.

NOTE.—These statistics are compiled from *fortnightly* returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Report.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82 2/7 lbs.

FORTNIGHT ENDING

31st October 1914.	15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 12 3	5 3 9	5 0 3	5 2 3	5 8 10	5 5 4	5 5 10	6 2 4	6 4 4	5 6 4	5 4 3	5 4 3
4 3 6	4 9 5	4 8 0	4 10 7	5 1 6	5 3 5	5 0 5	5 5 9	5 2 8	4 13 6	4 7 7	4 15 2
5 2 6	5 5 0	5 9 6	5 6 6	5 10 0	5 10 0	5 14 0	6 10 0	6 6 0	5 4 0	5 2 0	5 3 6
4 3 3	4 11 3	4 13 6	4 11 3	4 13 6	4 13 6	5 2 6	5 14 9	5 5 3	5 2 6	5 0 0	4 13 6
4 3 0	4 11 0	4 11 0	4 8 0	4 8 0	4 12 0	5 2 6	5 12 0	4 14 0	5 0 0	5 0 0	5 0 0
4 2 0	4 9 0	4 9 0	4 7 0	4 10 0	4 12 0	5 6 0	5 14 0	5 0 0	4 12 0	4 12 0	4 10 0
3 14 6	4 7 0	4 8 0	4 6 0	4 10 0	4 9 0	4 14 0	5 6 9	5 6 0	4 14 9	5 0 0	5 0 0
4 2 0	4 7 0	4 7 0	4 5 6	4 12 0	4 14 0	5 0 0	5 8 0	5 8 0	4 9 6	4 7 0	4 6 0
3 12 0	4 3 0	4 3 0	4 2 0	4 4 0	4 5 0	4 15 0	5 6 0	4 8 0	4 8 0	4 5 0	4 8 0
4 0 0	5 0 0	5 0 0	4 14 0	5 0 0	5 2 0	5 8 0	6 2 0	6 2 0	5 8 0	5 13 0	5 4 0
4 11 0	5 6 0	5 6 0	5 2 6	5 5 0	5 5 0	5 8 0	6 2 0	6 2 0	5 8 0	6 6 0	5 0 0
4 7 6	4 9 10	4 12 2	5 1 5	5 1 7	5 4 4	5 6 1	5 14 7	5 14 7	5 12 1	5 8 10	4 15 3
4 13 8	5 5 8	5 5 7	5 4 6	5 2 8	5 8 0	5 3 0	5 15 2	...	5 5 7	5 11 2	4 8 8
4 12 0	5 4 0	5 6 0	5 4 0	5 6 0	5 9 0	5 12 0	6 10 8	6 2 0	5 12 0	5 0 0	4 9 0
4 9 0	4 13 6	5 2 6	5 0 0	5 0 0	5 11 5	5 14 9	6 10 9	5 11 6	5 5 3	6 2 6	4 8 6
4 2 0	4 10 0	5 0 0	4 15 0	5 0 0	5 11 6	5 6 0	5 11 6	5 11 3	6 2 3	4 9 0	4 5 0
4 13 6	5 5 6	5 11 5	5 5 4	5 8 3	5 8 3	5 11 5	6 10 8	6 10 8	5 8 3	6 6 4	4 11 3
4 2 3	4 7 0	5 0 0	5 1 0	5 1 0	5 8 0	5 8 3	6 2 9	6 2 9	5 4 6	4 12 3	4 9 2
4 9 2	5 0 0	5 2 6	5 8 4	5 8 4	5 11 5	5 8 3	6 2 3	6 2 3	5 0 0	4 13 6	4 5 3
4 8 1	4 11 4	4 11 4	4 11 4	4 11 4	5 8 5	5 11 0	5 11 0	5 0 0	...	4 6 7	4 5 0
4 9 1	4 13 7	4 13 7	5 2 7	5 2 7	5 8 4	5 14 10	6 6 5	5 14 10	5 14 10	4 11 4	4 8 2
4 1 7	4 8 0	4 14 5	4 14 5	4 14 5	5 8 0	6 9 7	6 9 7	6 0 0	5 3 2	3 14 5	4 0 0
5 5 7	5 2 0	5 5 7	4 15 2	5 13 7	7 8 10	7 8 10	6 1 7	5 10 5	5 8 10	4 12 5	4 6 0
3 11 6	3 15 7	4 3 10	4 3 10	4 3 10	4 3 10	4 6 2	5 3 11	5 0 0	4 11 10	4 3 10	4 8 7
4 1 0	4 5 6	4 8 1	4 1 0	4 9 0	4 9 0	4 10 5	4 14 6	5 8 4	5 10 7	5 5 2	5 2 0
...	...	5 14 10	...	5 11 7	...	6 5 3	6 5 3	5 8 4	5 1 11	5 6 2	5 7 10
4 12 4	...	...	...	6 14 4	...	6 1 7	5 2 3	5 2 3	4 8 4	4 6 6	4 1 1
5 0 0	5 2 0	5 14 0	5 14 0	5 14 0	6 0 0	6 8 0	6 4 0	5 8 0	5 6 0	5 0 0	4 14 0
4 12 4	4 10 3	4 2 3	4 11 2	4 1 5	...	4 14 6	4 6 6	4 1 5	3 11 10	3 10 6	3 3 5
3 14 0	4 6 0	4 12 0	4 10 0	5 4 0	5 8 0	5 12 0	6 0 0	6 0 0	5 12 0	5 6 0	4 6 0
4 8 0	4 11 0	5 4 0	5 4 0	5 4 0	5 11 0	6 6 0	6 6 0	6 6 0	5 12 0	4 13 0	4 8 0
4 7 0	4 7 0	4 7 0	4 7 0	5 5 0	5 11 6	6 2 6	6 2 6	6 2 6	6 10 6	6 10 6	5 0 0
5 0 0	5 4 0	5 0 0	5 0 0	6 4 0	6 4 0	6 4 0	7 0 0	7 0 0	6 0 0	5 0 0	4 12 0
5 1 4	5 4 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 12 11	6 12 11	6 1 6	6 1 6	4 11 3
5 0 0	5 8 0	6 0 0	6 0 0	6 8 0	...	...	...	...	...	...	...
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	6 0 0	6 0 0	6 4 0	6 4 0	6 4 0	5 8 0
5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5
5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 9 0	5 13 1	5 13 1	5 7 6	5 2 7	4 13 7	4 12 5
4 9 0	4 12 5	5 0 0	5 0 0	5 2 8	5 8 0	5 9 0	6 0 0	5 12 10	5 5 9	5 0 0	4 11 3
110	115	121	121	125	133	134	145	140	129	121	114

D

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 30th April 1915. Rs. A. P.	15th May 1915. Rs. A. P.	31st May 1915. Rs. A. P.	15th June 1915. Rs. A. P.	30th June 1915. Rs. A. P.	15th July 1915. Rs. A. P.	31st July 1915. Rs. A. P.	15th August 1915. Rs. A. P.
Port	Karachi (white)*	4 12 3	4 7 9	4 9 3	4 5 3	4 4 3	4 6 3	4 5 9	4 5 9
	Bombay (Delhi No. 1 White Pissy).	4 11 1	4 12 7	4 15 2	4 9 10	...	...	...	...
	Calcutta (Club No. 2).	4 13 0	4 6 0	4 9 0	4 6 6	4 8 0	4 12 0	4 12 6	4 14 0
Punjab	Lahore	4 3 3	3 7 6	3 13 0	3 11 6	3 11 6	4 0 0	4 3 3	4 11 3
	Ferozepur	4 0 0	3 10 0	3 14 3	3 13 0	3 13 0	4 0 0	4 1 6	4 5 3
	Lyallpur	4 1 0	3 11 0	3 14 6	3 9 0	3 12 0	4 0 0	4 1 6	4 5 0
	Amritsar	4 8 0	3 7 9	3 12 3	3 12 0	3 12 0	3 14 0	4 0 0	4 4 3
	Multan	3 13 0	3 7 6	3 14 0	3 11 6	3 10 0	3 13 0	3 13 0	3 14 6
	Rawalpindi	4 6 6	3 10 0	3 13 6	3 13 6	3 14 0	4 6 0	4 7 0	4 7 0
	Ambala	3 12 0	3 14 0	3 15 6	3 15 6	3 15 6	4 5 0	4 7 0	4 10 0
Delhi	Delhi	4 7 1	4 1 6	4 3 0	4 3 0	4 3 0	4 9 0	4 9 0	4 13 6
United Provinces	Benares	4 13 11	4 8 8	4 7 6	4 5 0	4 6 5	4 6 5	4 6 5	4 9 4
	Aligarh (Hathras)	4 3 6	4 0 2	3 14 1	3 14 5	4 3 5	4 9 4	4 7 5	4 14 9
	Cawnpore	4 5 0	4 4 0	4 5 0	4 5 0	4 7 0	4 9 0	4 9 0	4 13 6
	Meerut	4 0 0	3 14 6	3 14 6	3 13 0	3 13 0	4 3 6	4 7 3	4 13 6
	Shahjahanpur	4 2 0	4 0 0	4 0 0	4 0 0	4 0 0	4 2 0	4 4 0	4 8 0
	Agra	4 7 1	3 12 11	4 5 2	4 4 8	4 9 1	4 7 1	4 13 6	5 0 0
	Fyzabad	4 5 6	4 5 0	4 7 0	4 9 0	4 9 0	4 9 6	4 10 0	4 11 6
	Lucknow	4 5 3	4 2 6	4 4 3	4 7 1	4 7 1	4 7 1	4 7 1	4 7 1
Central Provinces and Berar.	Nagpur	4 5 0	4 1 11	4 3 5	4 3 6	4 5 0	4 5 10	4 7 2	4 12 0
	Jubbulpore	4 8 2	4 3 7	4 5 2	4 5 2	4 8 2	4 8 2	4 8 2	4 3 5
	Raipur	4 0 0	4 0 0	4 0 0	4 4 10	4 4 10	4 7 2	4 7 2	4 12 10
	Akola	4 9 0	4 8 10	4 2 10	4 2 10	3 15 7	3 15 7	3 14 5	3 15 7
North-West Frontier Province.	Peshawar	4 8 7	3 11 6	3 4 6	3 8 10	3 8 10	3 13 4	4 1 7	4 6 2
Baluchistan	Quetta	4 15 6	4 13 6	4 11 2	4 10 0	4 7 3	4 0 5	3 15 6	4 1 1
Bombay	Poona	5 6 2	5 10 6	5 6 2	5 1 11	5 1 4	5 4 1	5 4 1	5 5 1
	Ahmednagar	...	4 11 11	4 10 1	4 8 4	4 10 1	4 13 9	4 14 8	4 6 9
	Ahmedabad	4 14 0	4 14 0	4 14 0	4 10 0	4 12 0	4 12 0	4 12 0	5 4 0
	Dharwar (Hubli)	3 7 0	3 10 6	3 8 1	3 7 0	3 11 9	3 8 1	3 8 1	3 9 3
Bihar and Orissa	Patna	4 9 0	4 7 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 14 0
	Bhagalpur	4 8 0	4 7 0	4 8 0	4 10 0	4 8 0	4 8 0	4 8 0	4 13 0
	Muzaffarpur	5 0 0	5 0 0	4 7 0	4 7 0	4 7 0	4 10 9	5 0 0	5 0 0
	Ranchi	4 14 0	5 0 0	5 0 0	5 4 0	5 8 0	5 8 0	5 10 0	5 8 0
	Cuttack	5 1 3	5 1 3	5 1 3	5 1 3	4 11 3	4 11 3	5 1 3	5 1 3
Bengal	Rangpur	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0
Burma	Amherst (Moulmein).	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5
	Mandalay	4 12 5	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7
	(Median Average)	4 8 0	4 4 0	4 5 2	4 5 0	4 6 2	4 7 1	4 7 4	4 11 9
	Index Numbers (a)	109	103	104	104	106	107	108	114

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅔ lbs—contd.

Fortnight ending													
31st August 1915.	15th September 1915.	30th September 1915	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.	15th March 1916.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 8 3	4 12 3	4 12 3	4 9 9	4 9 9	4 10 6	4 9 0	4 8 9	4 9 3	4 10 9	4 8 9	4 5 9	4 3 9	4 1 3
5 3 0	5 4 4	5 0 3	4 15 11	5 0 5	5 0 3	4 15 4	4 15 4	5 0 5	4 15 11	4 13 8	4 13 6	4 11 1	4 8 2
4 15 0	5 2 6	5 1 0	5 2 0	5 2 6	5 3 0	5 4 0	5 4 0	5 3 0	5 5 0	5 4 0	4 13 0	4 14 0	4 0 0
4 9 3	4 9 3	4 7 0	4 7 0	4 5 3	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 3 3	4 3 3	4 0 0
4 5 3	4 7 0	4 7 0	4 6 0	4 6 0	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 3 3	3 14 0
4 7 6	4 6 0	4 4 0	4 5 6	4 4 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	3 15 0	4 2 0	4 0 0	3 8 0
4 6 0	4 9 8	4 8 0	4 3 3	4 3 3	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 1 6	4 0 0	3 12 0
4 0 0	4 3 3	4 8 0	4 6 3	4 5 6	4 5 3	4 3 6	4 3 6	4 3 6	4 4 3	4 1 0	3 13 0	3 13 0	3 13 0
4 6 0	4 10 0	4 7 0	4 7 0	4 5 0	4 9 0	4 8 0	4 8 0	4 8 0	4 12 0	4 8 0	4 6 0	4 4 0	4 4 0
4 9 0	4 12 0	4 12 0	4 10 0	4 10 0	4 9 0	4 6 6	4 9 0	4 9 0	4 12 0	4 12 0	4 11 0	4 9 0	4 1 0
4 11 0	4 11 0	4 12 6	4 13 0	4 13 0	4 13 0	4 13 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 3 0
4 9 4	4 9 4	4 10 6	4 12 11	4 11 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 10	4 11 9	4 11 9	4 3 10
4 7 10	4 11 3	4 9 3	4 12 0	4 15 0	5 5 6	4 13 7	4 13 7	4 15 8	4 15 7	4 13 6	5 0 2	5 2 7	4 6 0
4 11 3	4 13 6	4 11 0	4 14 0	4 14 0	4 14 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 0	4 14 0	4 11 6	4 0 0
4 7 0	4 5 0	4 7 0	4 7 0	4 11 3	4 11 3	4 13 0	4 11 0	4 9 0	4 9 0	4 7 1	4 11 0	4 7 0	4 0 0
4 9 0	4 10 0	4 10 0	4 9 0	4 9 3	4 15 0	4 10 3	4 10 8	4 12 0	4 12 0	4 12 0	4 9 0	4 8 0	3 12 0
5 0 0	5 0 0	5 2 6	5 2 6	5 3 3	5 5 4	5 5 4	5 5 4	5 5 4	5 2 6	5 2 6	5 2 6	4 11 3	4 5 2
4 11 3	4 11 6	4 13 0	5 5 3	5 3 2	5 2 2	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 0 0	4 0 0
4 9 2	4 9 2	4 13 6	4 13 6	4 13 6	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 3	4 13 6	4 11 3	4 0 0
4 12 10	4 12 10	4 12 10	4 11 2	4 10 5	4 10 5	4 9 7	4 9 7	4 9 7	4 12 10	4 9 7	4 11 2	4 9 7	4 4 0
4 8 2	4 8 2	4 13 7	4 11 4	5 0 0	5 2 7	5 2 7	5 0 0	4 14 10	4 14 10	5 0 0	4 7 1	4 11 4	4 7 1
4 11 2	4 11 2	4 11 2	4 6 5	4 6 5	4 6 5	4 6 5	4 10 5	4 6 5	4 6 5	...	4 6 5	4 0 0	3 9 7
3 15 7	3 15 7	3 15 7	4 6 0	4 10 10	4 10 7	4 5 10	4 2 8	4 12 2	4 12 2	4 5 10	4 5 10	4 2 7	3 15 6
4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 7 7	4 7 7	4 9 8	4 9 8	4 9 8	4 8 1	4 5 2
4 2 0	4 2 6	4 3 3	4 3 6	4 7 0	4 13 3	4 13 6	4 12 6	4 10 6	4 11 1	4 12 6	4 12 6	4 12 6	4 11 0
...	5 8 11	5 8 11	5 8 11	5 6 8	5 6 8	5 8 11	5 4 5	5 6 8	5 1 1	...	5 0 0	...	4 13 9
4 15 7	4 11 11	4 15 6	5 1 4	5 2 3	4 5 7	4 4 8	3 13 6	3 10 9	4 2 11	4 2 11	...	4 3 4	3 14 4
5 2 6	5 5 4	5 5 4	5 0 0	5 0 0	5 1 2	5 5 4	5 8 2	5 5 4	5 2 6	5 0 0	4 12 0	4 11 0	4 10 0
3 10 8	3 12 9	3 12 1	3 14 11	3 12 1	3 14 11	3 15 9	3 13 0	3 13 8	3 12 4	3 10 5	3 10 5	3 7 0	3 2 3
4 8 0	4 11 0	5 0 0	4 6 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 2 0	5 8 0	5 0 0	4 0 0
4 14 3	5 5 0	5 9 7	5 4 0	5 5 0	5 5 0	5 4 0	5 12 0	6 8 0	5 4 0	5 4 0	5 5 0	6 2 0	5 1 0
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0
5 8 0	5 12 0	5 12 0	5 12 0	5 12 0	5 12 0	5 14 0	5 14 0	6 0 0	6 0 0	6 0 0	6 4 0	6 0 0	6 0 0
5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 9 0	5 9 0	5 9 0	5 5 4	5 5 4	5 1 3	5 1 3
5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
6 5 5	6 5 5	6 5 5	6 5 5	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 7 6	5 7 6	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	4 13 7	4 13 7	4 9 2	4 13 7	4 8 1
4 9 3	4 11 3	4 12 10	4 12 0	4 13 6	4 14 3	4 13 7	4 13 7	4 14 3	4 13 7	4 13 6	4 11 10	4 11 2	4 3 0
111	114	116	115	117	118	117	117	118	117	117	114	113	101

A.—Wholesale prices of Wheat in

Port or province.	District	Fortnight ending 31st March 1916.	15th April 1916.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.	15th July 1916.	31st July 1916.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 15 3	3 12 9	3 11 8	3 12 3	3 12 9	3 10 2	3 10 2	4 0 3	4 3 3
	Bombay (Delhi No. 1 White Pessy)	4 6 9	4 3 9	4 4 0	4 4 8	4 5 5	4 1 5	4 2 10	4 3 7	4 7 3
	Calcutta (Club No. 2).	3 15 0	4 6 0	4 4 0	4 0 0	4 2 6	4 1 6	4 1 6	4 2 6	4 3 0
Punjab	Lahore	3 9 0	3 9 0	3 6 3	3 10 3	3 10 3	3 6 3	3 3 3	3 7 6	3 10 3
	Ferozepur	3 10 0	3 7 9	3 7 9	3 5 3	3 5 3	3 3 3	3 5 8	3 5 3	3 7 9
	Lyallpur	3 4 0	3 1 6	3 0 0	3 2 0	3 3 0	3 0 9	3 1 6	3 6 6	3 12 0
	Amritsar	3 6 0	3 6 0	3 5 0	3 1 0	3 5 3	3 3 9	3 2 9	3 6 0	3 6 0
	Multan	3 7 0	3 5 0	3 2 3	3 2 0	3 5 0	3 2 0	3 2 0	3 4 0	3 7 9
	Rawalpindi	3 12 0	3 10 0	3 8 0	3 10 0	3 14 0	3 12 0	3 10 6	3 13 0	3 12 3
	Ambala	3 10 0	3 11 0	3 6 0	3 5 0	3 6 0	3 6 0	3 6 0	3 6 0	3 9 0
Delhi	Delhi	4 0 0	4 0 0	3 13 0	3 13 0	3 13 0	3 10 0	3 8 0	3 10 0	3 11 9
United Provinces	Benares	4 2 10	4 1 2	4 1 2	4 1 2	3 14 11	3 14 1	3 14 7	3 15 5	3 15 5
	Aligarh (Hathras)	4 6 0	4 6 0	3 13 1	3 13 1	3 13 1	4 0 0	4 0 0	3 14 6	3 14 6
	Cawnpore	4 0 0	3 13 0	3 11 0	3 10 0	3 14 0	4 1 0	4 0 0	4 0 0	4 0 0
	Meerut	3 12 9	3 9 0	3 9 0	3 7 9	3 9 0	3 10 3	3 6 3	3 10 3	3 10 3
	Shahjahanpur	3 12 0	3 7 6	3 4 0	3 3 0	3 5 6	3 8 0	3 10 0	3 9 3	3 10 3
	Agra	4 7 1	4 3 4	4 1 7	4 1 7	4 3 4	4 3 4	4 1 7	4 3 4	4 3 4
	Fyzabad	3 10 3	3 13 6	3 13 6	3 10 3	3 10 3	3 12 9	3 13 3	3 14 6	3 14 6
	Lucknow	3 14 6	3 11 6	3 7 8	3 6 6	3 11 6	3 11 6	3 11 6	3 12 11	3 12 3
Central Provinces and Berar.	Nagpur	3 12 10	3 11 2	4 0 0	3 14 5	3 12 10	3 12 10	3 11 7	3 13 2	3 11 7
	Jubbulpore	3 11 6	3 10 2	3 7 7	3 5 4	3 4 2	3 3 2	3 8 11	3 8 11	3 10 2
	Raipur	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2	3 10 5	3 10 5
	Akola	3 15 6	3 15 6	3 12 4	3 12 4	3 14 0	3 14 0	3 14 0	4 1 1	3 15 6
North-West Frontier Province.	Peshawar	3 13 4	3 13 4	3 13 4	3 13 4	3 13 4	3 13 4	3 9 10	3 12 11	3 12 7
Baluchistan	Quetta	4 9 4	4 5 0	4 6 0	4 6 0	4 6 1	4 7 0	4 7 0	4 6 0	4 8 3
Bombay	Poona	4 9 4	4 4 11	4 6 0	4 4 11	4 4 11	4 2 8	4 3 9	4 0 5	4 2 8
	Ahmednagar	3 11 8	3 9 10	3 11 8	3 9 10	3 14 2	3 9 10	3 11 2	...	3 9 10
	Ahmedabad	4 9 0	4 6 0	4 6 0	4 5 0	4 5 0	4 5 0	4 7 0	4 8 0	4 8 0
	Dharwar (Hubli)	3 0 10	2 15 11	3 1 10	3 5 10	3 0 11	2 11 5	3 0 1	3 1 10	3 5 10
Bihar and Orissa	Patna	4 0 0	4 0 0	4 0 0	3 13 0	3 10 0	3 10 0	3 10 0	3 10 0	3 9 6
	Bhagalpur	3 12 0	3 12 0	4 0 0	4 0 0	3 13 0	3 11 0	3 11 0	3 13 6	3 15 0
	Muzaffarpur	5 0 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Ranchi	4 8 0	5 0 0	5 0 0	4 8 0	4 8 0	4 8 0	4 0 0	4 4 0	4 4 0
	Cuttack	4 5 9	4 5 9	4 1 4	4 1 4	4 1 4	4 1 4	3 12 11	3 12 11	3 12 11
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 [illegible] 1	7 3 1	7 3 1	7 3 1
	Mandalay	4 8 1	4 8 1	4 8 1	4 8 1	4 13 7	4 8 1	4 14 9	4 14 9	5 2 7
	(Median Average)	3 15 0	3 13 0	3 13 0	3 13 0	3 13 1	3 12 9	3 11 6	3 13 4	3 12 11
	Index Numbers(a)	95	92	92	92	92	92	90	93	92

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

ndia per maund of 82$\frac{2}{7}$ lbs *contd.*

Fortnight ending												
15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 6 9	4 8 9	4 7 0	4 4 8	4 4 9	4 7 8	4 9 8	4 13 3	4 13 9	4 14 9	5 1 3	5 1 8	4 12 9
4 9 1	4 8 9	4 8 0	4 5 10	4 4 10	4 6 6	4 9 6	4 14 10	4 13 0	4 11 1	4 12 7	4 8 9	4 10 7
4 5 0	4 3 0	4 4 6	4 4 6	4 4 6	4 4 6	4 10 0	5 2 6	5 0 0	...	4 13 0	4 10 0	4 11 0
3 14 3	3 13 0	3 13 0	3 11 6	3 14 3	4 0 0	4 1 6	4 9 3	4 7 0	4 5 3	4 7 0	4 9 3	4 5 3
3 11 6	3 13 0	3 11 6	3 10 3	3 10 3	3 13 0	3 13 0	4 1 9	4 3 6	4 3 6	4 3 6	4 3 6	4 1 9
3 15 6	3 15 0	3 11 6	3 11 0	3 11 0	3 14 0	3 15 6	4 6 0	4 1 0	4 3 0	4 7 0	4 4 6	4 2 0
3 11 0	3 11 0	3 10 0	3 7 0	3 11 6	3 12 0	3 9 0	4 6 0	4 5 0	4 2 0	4 6 0	4 3 6	4 2 0
3 13 0	3 11 6	3 13 0	3 11 6	3 13 0	3 13 0	3 14 6	4 7 0	4 3 3	4 1 6	4 5 3	4 4 0	4 4 0
3 15 0	3 13 0	3 13 0	3 12 0	3 12 0	3 11 0	3 15 0	4 10 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0
3 11 0	3 13 0	3 13 0	3 13 0	3 14 0	3 14 0	3 15 0	4 12 0	4 7 0	4 7 0	4 10 0	4 10 0	4 9 0
3 13 0	3 13 0	3 13 0	3 11 0	3 11 0	4 0 0	4 1 6	5 0 0	4 11 0	4 9 0	4 10 6	4 9 0	4 11 0
3 15 5	3 15 5	4 0 8	4 0 8	4 0 8	3 15 9	3 14 11	3 14 11	4 14 3	4 12 11	4 10 6	4 9 4	4 9 4
3 14 6	4 1 8	4 1 4	4 1 8	3 14 6	4 1 8	4 1 9	4 11 7	4 6 11	4 8 11	4 8 11	4 5 2	4 5 4
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 2 0	4 9 0	4 7 0	4 7 0	4 7 0	4 5 6	4 5 0
3 14 6	3 14 6	3 13 0	3 10 3	3 11 3	3 11 6	4 0 0	5 2 9	4 9 0	4 7 0	4 9 0	4 9 0	4 11 3
3 13 0	3 12 6	3 11 6	3 11 9	3 11 6	3 10 0	3 14 6	4 5 0	4 6 0	4 5 0	4 6 0	4 6 0	4 4 0
4 3 4	4 5 2	4 5 2	4 5 2	4 5 2	4 5 2	4 7 1	5 5 4	5 5 4	5 2 6	5 5 4	5 0 0	5 2 0
3 14 6	4 0 0	4 0 0	3 14 9	4 0 0	3 14 6	3 14 6	4 5 6	4 9 3	4 8 0	4 9 0	4 5 6	4 7 0
3 14 6	4 0 0	4 0 0	4 0 0	3 14 6	3 14 6	4 0 0	4 9 2	4 11 3	4 9 3	4 9 3	4 7 1	4 7 1
3 11 7	3 13 2	3 13 2	3 11 7	3 11 7	3 11 7	3 11 7	4 5 0	4 1 11	4 1 11	4 1 11	4 0 4	4 0 4
3 12 11	3 14 5	3 14 10	3 14 5	3 12 2	3 11 6	4 0 10	4 6 0	4 7 1	4 6 0	4 9 1	4 7 1	4 4 4
3 10 5	3 10 5	3 10 5	3 9 7	3 9 7	3 9 7	3 9 7	4 8 0	4 4 10	4 0 0	4 0 0	4 4 10	4 0 0
3 10 11	4 1 1	3 14 0	3 7 10	3 7 10	3 6 2	3 6 2	3 6 2	3 6 2	3 7 10	3 7 10	3 7 10	3 7 10
3 12 7	3 10 2	3 9 6	3 8 3	3 8 3	3 10 4	3 12 7	4 4 3	4 4 3	4 4 9	4 5 8	4 4 9	4 8 7
4 10 5	4 12 6	4 13 9	4 12 0	4 11 0	4 15 0	4 13 0	5 0 3	5 3 3	5 5 0	5 5 0	5 5 0	5 5 0
4 2 1	4 2 8	4 2 8	4 2 8	4 11 7	4 11 7	...	4 11 9	4 12 8	...	4 11 7	4 10 5	...
3 13 6	3 10 9	3 8 11	3 9 10	3 9 5	3 8 11	3 8 1	3 10 9	3 11 3	3 8 1	3 8 11	3 4 5	4 1 1
4 7 0	4 6 0	4 3 0	4 4 0	4 2 0	4 3 0	4 5 0	4 9 0	4 13 0	5 0 0	5 2 0	5 2 0	5 0 0
3 6 6	3 8 1	3 1 10	3 3 10	3 2 10	3 8 2	3 10 6	3 8 2	...	3 11 11	3 4 10	3 2 4	3 8 2
3 9 6	3 9 6	3 7 6	3 7 6	3 4 6	3 7 6	3 7 6	3 12 0	4 6 0	4 0 0	3 12 0	3 11 0	3 11 0
4 0 0	4 3 0	4 0 0	3 15 0	3 14 0	4 2 0	5 0 0	4 12 0	4 8 0	4 8 0	4 10 0	4 12 0	4 4 0
4 0 0	4 0 0	4 0 0	4 0 0	3 13 0	3 13 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
4 2 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	4 8 0	5 4 0	5 5 0	5 4 0	5 4 0	5 4 0	5 12 0
4 1 4	4 1 4	4 1 4	4 1 4	4 1 2	4 1 2	4 1 2	4 1 2	5 1 3	5 1 5	5 1 5	5 1 5	4 11 3
5 0 0	5 0 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
4 14 9	4 14 9	5 2 7	4 14 9	4 14 9	4 14 9	5 0 8	4 8 1	4 8 1	4 4 8	3 14 1	3 8 7	3 5 7
3 14 6	4 0 0	4 0 0	3 14 9	3 14 0	3 14 6	4 0 0	4 9 0	4 7 6	4 7 0	4 9 0	4 7 1	4 6 2
94	97	97	95	94	94	97	110	108	107	110	107	106

A—Wholesale prices of Wheat in

Port or province.	District.	Fortnight ending 28th February 1917.	15th March 1917.	31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port (a)	Karachi (white)*	4 13 6	4 13 3	4 12 3	4 13 3	4 13 3	4 5 3	4 7 3	4 7 3	4 7 3
	Bombay (Delhi No. 1 White Pessy)	4 9 10	4 10 9	4 9 10	4 10 11	4 9 10	4 10 7	4 11 8	4 13 11	4 15 4
	Calcutta (Club No. 2).	4 13 0	4 14 6	4 9 0	4 11 0	4 4 0	4 5 6	4 8 0	4 7 0	4 8 6
Punjab	Lahore	4 5 3	4 3 3	4 3 3	4 3 3	4 3 3	3 13 0	3 14 3	4 0 0	4 0 0
	Ferozepur	4 5 3	4 5 3	4 1 9	3 14 6	3 14 6	3 10 3	3 11 6	3 12 0	3 12 0
	Lyallpur	4 3 0	4 3 6	4 0 0	4 1 0	4 2 0	3 11 0	3 12 0	3 11 0	3 13 0
	Amritsar	4 2 0	4 1 0	3 13 6	3 15 0	4 0 0	3 8 0	3 10 0	3 11 6	3 13 0
	Multan	4 1 6	4 1 6	4 1 6	4 1 6	3 12 0	3 10 6	3 12 0	3 13 0	3 13 0
	Rawalpindi	4 11 0	4 11 0	4 11 0	4 9 0	4 5 0	4 7 0	4 5 0	4 3 5†	4 4 0
	Ambala	4 9 0	4 6 0	3 14 0	3 15 0	4 0 0	3 11 6	3 11 6	3 14 6	3 14 6
Delhi	Delhi	4 9 0	4 9 0	4 7 0	4 7 0	3 13 0	3 14 6	3 15 3	4 0 9	4 0 0
United Provinces	Benares	4 9 4	4 5 10	4 5 0	4 3 1	4 3 1	4 1 2	4 2 10	4 2 10	4 3 5
	Aligarh (Hathras)	4 5 5	4 5 4	4 3 8	3 14 6	3 13 0	3 11 5	3 14 4	3 14 5	3 14 0
	Cawnpore	4 7 0	4 7 0	4 7 0	3 14 0	3 11 6	3 14 6	3 14 6	3 14 6	4 0 0
	Meerut	4 11 3	4 11 3	4 5 0	4 1 6	3 11 0	3 11 0	3 14 6	4 1 6	3 12 9
	Shahjahanpur	4 4 0	4 1 6	4 1 9	3 12 0	3 8 3	3 9 0	3 11 0	3 11 0	3 11 3
	Agra	5 0 0	4 13 6	4 13 6	4 9 1	4 1 7	4 5 2	4 7 1	4 5 2	4 7 1
	Fyzabad	4 6 0	4 1 9	4 1 7	4 0 0	3 14 0	3 14 0	3 13 0	4 1 6	...
	Lucknow	4 3 4	4 7 1	4 0 0	3 12 11	3 12 11	3 14 0	4 3 4	4 3 4	4 3 4
Central Provinces and Berar	Nagpur	4 0 6	4 1 11	3 13 2	4 0 4	3 11 7	3 11 7	4 1 11	4 1 11	4 1 11
	Jubbulpore	4 3 5	4 3 5	4 5 2	4 1 8	3 14 5	3 10 2	3 11 6	3 15 2	4 0 0
	Raipur	4 0 0	4 0 0	3 12 10	3 12 10	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0
	Akola	3 7 10	3 4 8	3 4 8	3 7 6	3 10 11	3 3 7	3 11 11	4 3 6	4 3 6
North-West Frontier Province	Peshawar	4 9 8	4 9 8	4 8 7	4 10 2	4 2 1	4 2 10	4 2 11	4 2 1	4 0 4
Baluchistan	Quetta	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 2 6	5 0 0	4 14 0	4 14 0
Bombay	Poona	4 11 7	4 13 9	4 11 7	...	4 10 5	4 9 4	4 14 11	4 13 9	5 3 4
	Ahmednagar	3 13 6	3 13 0	3 9 11	3 15 5	3 13 7	3 12 8	4 0 5	4 2 2	4 4 1
	Ahmedabad	5 0 0	5 0 0	5 0 0	4 8 0	4 8 0	4 8 0	4 9 0	4 8 0	4 8 0
	Dharwar (Hubli)	4 0 2	3 5 11	3 3 10	3 9 4	3 2 6	3 7 11	3 6 1	3 11 8	3 11 8
Bihar and Orissa	Patna	3 15 0	3 15 0	4 6 0	3 15 0	4 0 0	3 5 0	3 1 0	3 5 0	3 12 0
	Bhagalpur	4 0 0	4 6 0	4 6 0	3 12 0	3 10 0	3 8 0	3 8 0	3 12 0	4 0 0
	Muzaffarpur	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	3 5 3	3 5 3	3 10 0	4 0 0
	Ranchi	5 12 0	5 12 0	5 12 0	5 12 0	4 14 0	4 6 0	4 6 0	4 11 0	4 11 0
	Cuttack	4 11 3	4 11 3	4 5 8	4 5 8	4 5 8	4 1 3	4 1 3	4 1 3	4 1 4
Bengal	Rangpur	5 8 0	5 4 0	3 4 0	5 4 0	5 4 0	5 0 0	5 4 0	5 4 0	5 4 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	3 8 7	3 10 10	3 14 1	3 14 1	3 14 1	3 7 8	3 3 5	3 8 7	3 14 1
	(Median Average)	4 6 0	4 6 0	4 5 0	4 0 8	4 0 0	3 13 0	3 14 6	4 1 6	4 0 2
	Index Numbers (b)	106	106	104	98	97	92	94	99	97

†Revised figure.

* 5% barley, 3% dirt, and 30% red.

(a) Prices at ports after 31st December, 1917, are as follows—

Ports	Rate per	On 4th January 1918.	On 11th January 1918.	On 18th January 1918.	On 25th January 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Maund	5 4 10	5 4 3	5 4 4	5 0 3
Bombay (Delhi No. 1 White Pessy)	"	5 1 2	5 2 3	5 0 10	5 0 8
Calcutta (Club No. 2)	"	5 12 0	5 13 0	5 10 0	5 11 6

(b) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅓ lbs—*concld.*

Fortnight ending												Increase or decrease in fortnight ending 31st December 1917 compared with preceding fortnight.
15th July 1917.	31st July 1917.	15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent
4 7 9	4 10 9	4 8 3	4 9 3	4 11 9	4 11 9	4 12 3	4 14 3	5 2 3	5 6 4	5 3 9	5 6 4	+3
4 14 7	4 13 2	...	4 6 6	4 10 7	4 11 8	4 12 5	5 2 3	4 15 6	5 1 7	5 0 10	5 1 2	*Nil*
4 8 6	4 11 0	4 9 0	4 9 0	4 8 0	4 12 6	4 11 0	4 12 0	4 11 0	5 6 0	5 2 0	5 3 6	+2
4 0 0	4 0 9	4 1 6	4 1 6	4 3 3	4 3 3	4 5 3	4 9 3	4 11 3	4 9 3	5 0 0	5 0 0	*Nil*
3 12 0	3 13 0	3 14 6	3 14 6	3 14 6	3 14 6	3 14 6	4 0 0	4 7 0	4 11 3	5 0 0	5 0 0	*Nil*
3 14 0	3 14 0	4 0 0	4 0 0	4 1 0	4 2 0	4 2 6	4 3 0	4 6 0	4 11 0	4 14 0	4 14 0	*Nil*
3 14 0	3 14 0	3 13 0	3 12 0	3 13 0	3 15 0	3 14 0	4 4 3	4 5 3	4 8 0	4 11 0	4 10 0	−1
3 13 0	3 14 6	3 14 6	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 1 0	4 12 0	4 14 6	4 13 0	−2
4 1 6	4 3 3	4 6 0	4 6 0	4 6 0	4 7 0	4 7 0	4 7 0	4 9 2	4 11 0	5 0 0	5 2 6	+3
3 14 0	4 0 6	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 3 0	4 10 0	4 10 0	4 15 0	4 15 0	*Nil*
4 0 0	4 2 0	4 1 6	4 1 6	4 2 3	4 3 0	4 3 0	4 3 0	4 7 0	4 10 0	5 0 0	4 15 4	−1
4 3 5	4 2 10	4 2 10	4 2 10	4 2 10	4 1 7	4 3 5	4 3 10	4 3 10	4 5 5	4 10 3	4 11 5	+2
3 14 6	3 14 6	3 14 6	3 14 6	4 1 9	3 14 6	4 1 8	4 5 3	4 5 3	4 9 5	4 13 7	4 14 9	+2
4 3 0	4 1 6	4 1 6	4 1 6	4 1 6	4 3 3	4 3 3	4 5 0	4 5 0	4 7 0	4 14 0	5 0 0	+3
3 12 9	3 12 9	3 12 11	3 12 11	3 14 5	3 12 11	3 14 5	4 0 0	4 5 2	4 11 4	4 13 7	4 13 7	*Nil*
3 11 6	3 12 6	3 11 0	3 11 6	3 11 0	3 14 0	3 14 0	4 0 0	4 1 0	4 4 3	4 7 0	4 7 0	*Nil*
4 7 1	4 3 4	4 5 2	4 7 1	4 7 1	4 7 1	...	4 11 3	4 11 3	5 0 0	5 5 4	5 5 4	*Nil*
...	4 3 4	4 2 0	3 15 3	3 15 3	3 15 3	...	4 1 0	4 0 0	4 1 0	4 5 3	4 12 0	+10
4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 5 2	4 5 2	4 5 2	4 11 3	4 11 3	5 0 0	+6
4 1 11	4 3 5	4 3 5	4 1 10	4 3 2	4 3 2	4 3 2	5 11 4	4 11 4	4 11 4	5 1 6	4 14 5	−4
4 0 0	4 0 0	3 14 5	3 10 10	4 0 0	4 5 2	4 7 1	4 7 1	4 14 10	4 14 10	5 0 0	5 2 7	+3
3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 11 2	3 11 2	3 11 2	*Nil*
4 3 6	4 3 6	4 3 6	4 3 6	4 3 6	4 3 6	4 7 11	...	...	...	...	...	...
4 0 4	4 0 4	4 0 4	4 2 6	4 2 6	4 2 1	4 2 1	4 2 1	4 5 8	4 8 0	4 13 7	4 15 4	+2
4 14 0	4 13 0	4 13 6	4 12 10½	4 14 6	5 0 6	5 2 0	5 2 0	5 1 6	5 4 0	5 5 0	5 7 0	+2
5 4 5	5 4 5	5 2 2	5 4 5	5 3 4	5 2 2	5 13 4	5 15 7	5 8 11	...	6 2 11	...	...
4 7 9	4 5 11	4 6 10	4 11 5	4 6 10	4 15 1	5 2 9	4 9 7	4 13 3	4 15 1	5 11 11	5 13 10	+2
4 8 0	4 8 0	4 8 0	4 8 0	4 6 0	4 8 0	4 12 0	5 5 0	6 0 0	6 0 0	6 0 0	6 0 0	*Nil*
3 11 8	4 1 7	4 1 8	4 1 8	3 11 8	4 8 11	4 6 0	4 5 1	4 1 8	...	4 8 11	...	...
3 12 0	3 9 0	3 9 0	3 10 0	3 8 0	3 8 0	4 0 0	3 15 0	3 15 0	3 12 0	4 6 0	4 12 0	+9
3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	4 0 0	4 0 0	4 0 0	4 6 0	4 8 0	4 10 0	4 8 0	−3
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	*Nil*
4 9 0	4 12 0	4 12 0	4 12 0	4 8 0	4 8 0	5 0 0	5 2 0	5 2 0	5 8 0	5 8 0	5 8 0	*Nil*
4 4 8	4 4 8	4 4 8	4 4 8	4 5 8	4 5 8	4 5 8	4 5 8	4 5 8	5 1 3	5 1 3	5 5 4	+5
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 [illegible] 0	5 0 0	5 0 0	4 12 0	5 2 0	5 0 0	5 0 0	*Nil*
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	4 9 2	4 9 2	*Nil*
3 14 1	4 8 1	4 13 7	4 13 7	4 13 7	4 10 2	4 8 1	4 8 1	4 4 3	4 4 3	4 6 2	4 13 7	+11
4 0 11	4 2 10	4 1 10	4 1 10	4 2 10	4 3 3	4 5 2	4 5 2	4 6 6	4 11 2	4 14 9	4 15 4	+1
98	101	99	99	101	102	104	104	106	113	119	120	

Variations expressed in Index Numbers during the fortnight ending the 31st December as compared with those in the previous fortnight in 1917 and 1916 :—

	1917.			1916.		
	15th December.	31st December.	Increase or Decrease.	15th December.	31st December.	Increase or Decrease.
			Per cent			Per cent
India . . .	100	101	+1	100	99	−1
Punjab . .	100	100	*Nil*	100	98	−2
United Provinces .	100	102	+2	100	99	−1
Central Provinces and Berar.	100	98	−2	100	96	−4

B—Retail prices of Wheat in India

Port or province.	District.	Fortnight ending					
		31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	9 8	8 8	8 0	8 0	8 8
	Bombay *	6 13	6 13	6 13	6 8	6 8	5 14
	Calcutta	9 0	8 14	8 14	8 3	8 4	8 0
Punjab	Lahore	10 12	10 12	10 4	9 12	10 4	10 0
	Ferozepur	11 8	11 0	10 12	10 0	10 0	10 0
	Amritsar	12 4	11 8	11 8	10 8	10 8	10 8
	Rawalpindi	12 4	11 12	11 4	11 0	10 12	10 12
	Lyallpur	11 4	11 8	10 12	9 8	10 4	10 4
	Multan	11 8	12 0	11 4	10 0	10 0	10 4
	Ambala	10 12	10 4	10 12	10 0	10 0	10 0
Delhi	Delhi	9 12	9 8	9 8	9 0	9 0	9 0
United Provinces	Benares	9 3	8 15	9 1	9 1	9 1	8 13
	Cawnpore	9 8	9 4	9 4	8 12	8 12	8 4
	Meerut	10 12	10 0	9 12	9 4	9 0	8 12
	Agra	9 12	9 0	9 0	8 8	9 0	8 8
	Lucknow	9 12	9 0	9 0	8 12	8 12	8 12
	Aligarh	9 4	10 4	9 4	8 12	9 0	8 12
	Shahjahanpur	10 0	9 14	9 14	9 10	9 6	9 4
	Fyzabad	9 4	9 4	9 4	9 4	9 4	9 4
Central Provinces and Berar	Nagpur	9 9	8 15	9 9	8 15	8 15	8 15
	Jubbulpore	9 0	9 0	9 0	9 0	8 12	8 8
	Raipur	10 0	10 0	10 0	10 0	10 0	10 0
	Akola	8 6	8 6	8 2	8 6	7 6	7 6
North-West Frontier Province	Peshawar	11 6	11 0	11 0	10 0	10 0	10 0
Baluchistan	Quetta	10 2	10 5½	10 9	10 5½	10 0	9 13
Bombay	Poona	7 7	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	8 2	7 6	7 8	8 1	8 2
	Ahmedabad	8 8	8 0	8 0	7 12	7 12	7 8
	Dharwar	9 9	9 1	9 1	8 8	8 2	8 2
Bihar and Orissa	Patna	10 8	9 12	10 0	9 12	9 12	10 0
	Bhagalpur	9 8	9 6	8 12	9 8	9 8	9 8
	Muzaffarpur	9 0	9 0	9 12	9 12	9 0	8 8
	Ranchi	9 2	8 4	8 4	8 4	8 4	8 0
	Cuttack	9 3	8 8	8 8	8 8	8 8	7 14
Bengal	Dacca	8 14	8 14	8 8	8 8	8 8	8 0
	Murshidabad	10 8	9 8	9 8	9 12	10 0	10 0
	Malda	10 0	10 0	9 8	9 0	9 8	9 8
Burma	Amherst (Moulmein)	6 13	6 13	6 13	6 13	6 13	6 13
	Mandalay	8 14	8 4	7 9	8 0	7 12	7 12
	(Median Average)	9 9	9 4	9 4	9 0	9 0	8 12
	Index Numbers (a)	100	103	103	106	106	109

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the head quarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING											
31st October 1914.	15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	7 8	7 0	7 0	7 0	7 0	7 0	6 8	6 6	7 8	7 8	7 8
5 14	5 14	5 14	5 14	5 14	5 8	5 8	4 14	5 3	5 3	5 8	5 14
7 8	6 14	6 14	6 14	6 5	...	...	...	...	...	...	...
9 4	8 4	8 0	8 4	8 0	8 0	7 8	6 8	7 4	7 8	7 12	8 0
9 4	8 4	8 4	8 8	8 8	8 2	7 12	6 12	8 0	7 12	7 12	8 0
10 0	8 12	8 12	9 0	8 8	8 10	8 2	7 2	7 4	8 0	7 12	7 14
10 4	9 4	9 4	9 6	9 0	8 14	8 0	7 4	8 8	8 8	9 0	8 12
9 8	8 4	8 4	9 0	8 4	8 4	7 4	6 10	8 0	8 4	8 4	8 8
9 8	8 12	8 12	9 0	8 4	8 0	7 12	7 0	7 0	8 8	8 12	9 0
9 12	7 12	7 6	8 0	8 0	7 12	7 6	6 8	6 8	7 0	6 8	7 8
8 4	7 8	7 4	7 0	7 4	7 0	7 0	6 4	6 4	7 0	6 0	7 12
8 8	8 6	8 1½	7 9	7 7	7 3	7 1	5 9	6 6	6 12	7 5	7 13
8 4	7 8	7 4	7 4	7 4	7 0	6 12	6 0	6 8	6 12	7 12	8 8
8 8	8 0	7 8	8 0	7 12	7 0	6 8	5 12	6 8	7 4	6 4	8 4
8 0	7 0	6 8	7 0	7 0	6 12	6 8	5 12	5 12	7 0	6 0	8 0
8 8	7 12	7 8	7 0	7 0	6 12	7 0	6 4	6 4	7 14	8 0	9 0
8 12	7 4	7 4	7 0	7 0	7 0	7 0	6 12	6 0	6 0	5 14	8 2
9 8	8 8	8 0	8 2	7 14	7 0	7 4	6 12	6 12	6 4	7 4	8 12
9 8	8 12	7 14	7 12	7 12	7 2	7 0	6 4	6 6	8 5	8 2	8 8
8 4	8 5	8 5	8 3	8 4	7 0	6 6	6 6	7 11	8 4	8 15	8 15
8 8	8 0	8 0	7 8	7 8	7 0	6 8	6 0	6 8	6 8	8 4	8 8
9 8	8 0	7 4	7 8	7 8	7 0	6 0	6 0	6 0	7 8	10 0	9 12
7 6	7 6	7 6	7 6	6 5	5 4	5 6	6 5	6 5	7 6	7 6	8 6
10 0	9 12	9 2	9 2	9 2	9 2	8 13	7 9	7 14	8 6	9 2	8 7
9 13	9 4	8 14	8 12	8 12	8 12	8 10½	8 2½	7 4½	7 1	7 8½	7 13
6 13	6 13	6 8	6 8	6 8	5 9	5 9	5 9	6 13	6 13	7 2	6 13
8 2	8 2	8 2	8 2	5 14	5 14	5 14	6 10	7 6	8 2	8 2	8 2
7 8	7 8	6 8	6 8	6 8	6 8	6 0	6 0	6 8	7 0	7 8	8 0
8 2	8 2	8 2	8 2	8 2	8 2	8 2	8 2	9 9	9 9	10 0	10 8
10 0	9 0	9 8	8 8	7 8	7 2	7 0	6 8	6 8	6 12	7 8	8 12
9 0	8 4	7 8	7 8	7 8	7 0	6 4	6 4	6 4	6 14	8 4	8 12
8 8	8 0	8 0	8 0	7 0	6 8	6 0	6 0	6 0	5 8	5 8	7 8
8 0	7 8	8 0	8 0	6 12	6 4	6 4	5 8	5 8	6 4	8 0	8 4
7 14	7 8	7 8	7 8	7 3	7 3	7 3	5 14	5 14	6 9	6 9	8 8
7 8	7 4	7 0	6 0	6 0	...	...	...	...	...	...	...
9 8	9 8	9 8	9 8	8 8	...	...	...	...	...	...	...
9 8	9 8	9 0	9 0	7 8	...	...	...	...	...	...	...
6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	5 10	5 10
7 8	7 8	7 8	7 8	7 8	6 14	6 8	6 8	6 14	7 5	7 12	8 0
8 8	8 0	7 14	7 12	7 8	7 0	7 0	6 6	6 8	7 1	7 12	8 4
112	120	121	123	127	137	137	150	147	135	123	116

B—Retail prices of

Port or province.	District.	Fortnight ending 30th April 1915.	15th May 1915.	31st May 1915.	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 8	8 8	8 8	8 8	8 8	8 8	8 8
	Bombay *	5 14	5 14	5 14	5 14	5 14	5 14	5 14	5 14
	Calcutta	...	...	...	...	...	...	...	...
Punjab	Lahore	9 0	11 4	10 4	10 8	10 8	9 12	9 4	8 4
	Ferozepur	9 8	10 8	10 0	10 4	10 4	9 12	9 8	9 0
	Amritsar	8 8	11 4	10 8	10 10	10 4	10 0	9 12	9 0
	Rawalpindi	8 14	10 12	10 4	10 4	10 0	8 12	8 8	8 8
	Lyallpur	9 8	10 4	10 0	10 8	11 0	9 12	9 8	9 0
	Multan	10 4	11 4	10 0	10 8	10 12	10 4	10 4	10 0
	Ambala	10 4	10 0	9 12	9 12	9 12	9 6	8 12	8 8
Delhi	Delhi	9 0	9 8	9 4	9 4	9 4	8 0	8 8	8 0
United Provinces.	Benares	7 13	7 15	8 0	...	8 8	8 8	8 8	8 4
	Cawnpore	9 0	9 0	8 12	8 12	8 8	8 8	8 8	8 0
	Meerut	9 12	10 0	10 0	10 4	10 0	9 8	8 12	8 0
	Agra	8 8	...	9 0	9 0	8 8	8 8	8 0	7 12
	Lucknow	9 0	9 8	9 2	8 12	8 12	8 12	8 12	8 12
	Aligarh	8 14	9 8	9 8	9 12	10 0	9 4	9 4	8 12
	Shahjahanpur	9 10	10 0	10 0	10 0	10 0	9 14	9 10	9 0
	Fyzabad	8 12	9 0	8 12	8 10	8 10	8 8	8 6	8 4
Central Provinces and Berar.	Nagpur	8 15	9 4	8 15	8 15	8 15	8 15	8 12	8 2
	Jubbulpore	8 8	9 0	9 0	9 0	8 8	8 8	8 8	8 8
	Raipur	9 8	9 8	9 8	8 12	8 12	8 12	8 12	8 0
	Akola	7 6	7 6	8 6	8 6	8 6	8 6	9 7	9 7
North-West Frontier Province.	Peshawar	8 7	10 0	11 0	10 0	10 0	10 0	9 7	8 14
Baluchistan	Quetta	8 1	8 4	8 8½	8 11½	9 0	10 0	10 2	9 13½
Bombay	Poona	7 2	6 13	6 13	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	7 6	7 6	7 6	7 6	7 6	7 6	8 2
	Ahmedabad	8 0	8 0	8 0	8 8	8 0	8 0	8 0	7 8
	Dharwar	10 8	10 8	10 8	10 1	10 8	10 8	10 6	10 6
Bihar and Orissa.	Patna	8 8	9 0	9 0	9 0	9 6	8 8	8 8	8 0
	Bhagalpur	8 14	8 14	8 12	8 10	8 12	8 14	8 12	8 4
	Muzaffarpur	7 8	7 8	8 8	8 8	8 8	8 8	7 12	7 8
	Ranchi	8 0	8 0	8 0	7 8	7 0	7 0	7 0	7 0
	Cuttack	7 14	7 14	7 14	7 14	8 8	8 8	7 14	7 14
Burma	Amherst (Moulmein)	5 10	5 10	5 10	5 10	5 10	5 10	5 10	5 10
	Mandalay	8 0	7 8	7 5	7 5	7 5	7 5	7 5	7 5
	(Median Average)	8 8	9 0	9 0	8 14	8 12	8 8	8 8	8 4
	Index Numbers (a)	112	106	106	108	109	112	112	116

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khandwa wheat.

Wheat in India—*contd.* **[The figures state quantity per rupee in seers of 80 tolas.]**

FORTNIGHT ENDING

31st August 1915.	15th September 1915.	30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
5 8	5 8	5 3	5 8	5 8	5 3	5 3	5 3	5 3	5 2	5 2	5 12
...	...	...	...	...	...	...	...	...	...	...	...
8 8	8 8	8 12	8 12	9 0	8 12	8 12	8 12	8 12	8 12	8 12	9 4
9 0	8 12	8 12	8 14	8 14	9 0	9 0	9 0	9 0	9 0	9 0	9 0
9 0	8 8	8 12	9 4	9 4	9 0	9 0	9 0	9 0	9 0	9 0	9 8
8 12	8 4	8 8	8 8	8 12	8 8	8 8	8 8	8 8	8 4	8 8	9 0
9 0	9 0	9 0	9 0	9 0	9 0	9 4	9 8	9 8	9 8	9 8	9 12
9 12	9 12	8 14	8 14	9 0	9 0	9 4	9 4	9 4	9 2	9 10	10 4
8 8	8 2	8 2	8 8	8 8	8 12	9 0	8 12	8 12	8 4	8 4	8 4
8 4	8 4	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
7 15	8 4	7 15	7 13	7 11	7 11	7 11	7 11	7 11	7 11	7 11	7 15
8 4	8 0	8 0	8 0	8 0	8 0	7 12	7 12	7 12	7 12	8 0	8 0
8 8	9 0	8 12	8 8	8 8	8 0	8 0	8 4	8 0	8 0	8 8	8 4
7 12	7 8	7 8	7 8	7 0	7 4	7 4	7 4	7 4	7 8	7 8	7 4
8 4	8 4	8 0	8 0	8 0	7 12	7 12	7 12	7 12	7 12	7 14	8 0
8 8	9 0	9 0	8 8	7 12	8 0	7 8	7 4	7 4	7 0	8 0	9 0
8 12	8 12	8 12	8 10	8 8	8 6	8 8	8 6	8 0	8 4	8 4	8 12
8 4	8 4	8 0	7 9	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8
8 2	8 2	8 2	8 2	8 7	8 7	8 7	8 2	8 2	8 2	8 7	8 2
8 8	8 8	8 0	8 4	7 12	7 8	7 8	7 12	7 14	7 14	7 12	8 8
8 0	8 0	8 0	8 8	8 8	8 8	8 8	8 0	8 8	8 8	8 8	8 8
9 7	9 7	9 7	8 6	7 6	7 6	8 6	8 6	7 6	7 6	8 6	8 6
8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 11	8 11	8 7	8 7	8 7
9 11½	9 10½	9 8½	9 8	9 0½	8 4½	8 4½	8 6	8 9½	8 8½	8 6½	8 6½
7 7	7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 13	7 13	7 13
7 6	7 6	7 6	7 6	7 6	8 2	8 2	8 2	8 14	8 2	8 14	8 14
7 8	7 0	7 0	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 8	7 8
10 6	10 6	9 15	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7
8 0	8 0	7 12	8 8	7 12	7 12	7 12	7 12	8 0	8 0	7 8	7 4
8 2	7 9	6 14	6 15	7 8	7 8	7 8	6 14	6 4	7 10	7 10	7 0
7 8	7 8	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 0	7 0	7 0
7 0	6 12	6 12	7 0	6 12	6 12	6 12	6 12	6 8	6 8	6 8	6 8
7 14	7 14	7 14	7 14	7 14	7 14	7 14	7 3	7 3	7 3	7 8	7 8
5 10	5 10	5 10	5 10	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
6 14	6 14	7 5	7 5	7 5	7 5	7 5	7 5	6 14	7 2	7 12	7 5
8 4	8 4	8 0	8 2	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 2
116	116	120	118	120	120	120	120	120	120	120	118

B—Retail prices of

Port or province.	District.	Fortnight ending 29th February 1916.	15th March 1916.	31st March 1916.	15th April 1916.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 0	8 0	8 8	9 0	9 0	9 0	9 0	9 8
	Bombay*	5 12	6 1	6 14	7 5	7 10	7 10	7 10	7 10	7 10
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	9 4	9 12	11 0	11 0	11 8	10 12	10 12	11 8	12 4
	Ferozepore	9 4	9 12	11 0	11 0	11 0	11 0	11 0	12 0	11 12
	Amritsar	9 12	10 4	11 8	11 8	11 12	12 12	11 12	12 0	12 4
	Rawalpindi	9 4	9 4	10 4	10 8	11 0	10 12	10 0	10 8	10 12
	Lyallpur	10 0	11 0	12 0	12 8	13 0	12 12	12 8	13 0	12 8
	Multan	10 4	10 4	11 8	11 12	12 4	12 4	11 8	12 4	12 4
	Ambala	8 6	9 10	10 8	10 12	11 8	11 12	11 8	11 8	11 8
Delhi	Delhi	8 0	9 0	9 8	9 8	10 0	10 0	10 0	10 0	11 0
United Provinces	Benares	8 4	8 13	9 1	9 8	8 15	9 12	9 12	9 12	9 12
	Cawnpore	8 4	9 8	9 8	10 0	10 8	10 8	10 0	9 8	9 8
	Meerut	8 12	8 8	10 0	10 8	11 0	11 4	11 0	10 12	10 8
	Agra	8 0	8 12	8 12	9 8	9 4	9 4	9 0	9 12	9 4
	Lucknow	8 4	9 12	10 0	10 8	11 0	11 4	10 8	10 8	10 8
	Aligarh	8 8	10 0	9 12	10 0	10 0	11 0	11 0	10 4	10 4
	Shahjahanpur	9 0	10 8	11 0	10 10	11 12	12 8	12 0	11 8	11 8
	Fyzabad	8 0	10 0	10 6	10 2	10 4	11 0	10 10	10 6	10 0
Central Provinces and Berar.	Nagpur	8 7	9 1	10 0	10 0	9 11	10 0	10 0	10 0	10 3
	Jubbulpore	8 4	8 12	10 4	10 12	11 4	11 14	11 14	12 12	11 8
	Raipur	9 8	10 8	11 4	11 4	11 4	11 4	11 4	11 4	11 4
	Akola	8 7	9 7	9 8	9 7	10 8	10 8	9 11	9 11	9 11
North-West Frontier Province.	Peshawar	8 10	8 15	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	8 6½	8 8½	8 11	9 4	9 1	9 1	9 0¾	9 0	9 0
Bombay	Poona	7 13	7 13	8 6	8 6	8 6	8 6	8 6	8 6	8 6
	Ahmednagar	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9
	Ahmedabad	7 12	8 0	8 0	8 8	8 8	8 8	8 8	8 8	8 8
	Dharwar	11 5	11 5	11 5	11 5	11 5	10 14	11 5	11 5	11 5
Bihar and Orissa	Patna	7 12	10 0	10 0	10 0	10 0	10 4	11 0	10 12	10 12
	Bhagalpur	6 12	7 14	10 12	10 12	10 0	10 0	10 8	10 12	10 12
	Muzaffarpur	7 0	7 0	7 8	10 0	10 0	9 8	9 8	9 8	9 8
	Ranchi	6 8	6 8	7 8	8 0	8 0	9 8	9 0	9 0	9 8
	Cuttack	7 14	7 14	9 3	9 3	9 13	9 13	9 13	9 13	10 8
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	7 12	8 4	8 4	8 4	7 12	8 4	7 12	8 4	7 12
	(Median Average)	8 4	9 1	10 0	10 0	10 0	10 4	10 0	10 0	10 4
	Index Numbers (a)	116	106	96	96	96	93	96	96	93

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100
* Relates to Khandwa wheat

Wheat in India—*contd.* [The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending												
15th July 1916.	31st July 1916.	15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch	sr. ch.	sr. ch.	sr. ch.	sr. ch	sr. ch.
9 8	9 0	8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	7 8	7 8	7 8
7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 0	7 0	7 0	7 0
...	...	...	...	...	...	...	...	...	...	...	...	...
11 4	10 12	10 0	10 4	10 4	10 8	10 0	9 12	9 8	8 8	8 12	9 0	8 12
11 12	11 4	10 8	10 4	10 8	10 12	10 12	10 4	10 4	9 8	9 4	9 4	9 4
11 10	11 10	10 12	10 10	10 12	11 8	10 12	10 9	10 12	9 0	9 0	9 8	9 1
10 10	10 8	10 0	10 4	10 4	10 6	10 6	10 10	9 11	8 6	8 14	8 14	8 14
11 10	10 8	10 0	10 0	10 9	10 8	10 11	10 0	10 0	9 0	9 8	9 4	8 12
11 12	11 4	10 4	10 8	10 4	10 8	10 4	10 4	10 0	8 12	9 4	9 8	9 0
11 8	11 0	10 12	10 6	10 6	10 6	10 4	10 4	10 0	8 2	8 10	8 10	8 6
10 0	10 0	10 0	10 0	10 0	10 4	10 4	9 8	9 8	7 12	8 4	8 8	8 8
9 10	9 10	9 10	9 10	9 8	9 8	9 10	9 10	9 12	9 3	7 15	7 15	8 4
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 4	8 4	8 8	8 8	8 8
10 8	10 8	10 0	10 0	10 4	10 8	10 8	10 8	9 12	7 8	8 4	8 8	8 5
9 4	9 4	9 4	9 0	9 0	9 0	9 0	9 0	8 12	7 0	7 8	7 8	7 0
10 2	10 4	10 0	9 12	9 12	9 12	10 0	10 0	9 14	8 8	8 4	8 8	8 8
10 4	10 4	10 0	9 8	9 12	10 0	9 12	9 12	9 8	9 0	7 8	7 8	7 4
11 4	11 0	11 0	10 8	10 8	10 8	10 10	10 12	10 6	9 0	8 14	9 0	9 0
10 0	10 0	10 0	9 12	9 14	9 11	9 12	10 0	10 0	8 14	8 4	8 10	8 6
10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	8 15	9 9	9 9	9 9
11 0	10 12	10 4	10 0	10 0	10 0	10 6	10 8	9 10	9 0	8 12	9 0	8 8
10 8	10 8	10 8	10 8	10 8	11 0	11 0	11 0	11 0	8 2	9 0	10 0	10 0
9 11	9 11	10 12	10 12	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11
10 0	10 0	10 0	10 0	11 0	11 4	11 4	10 14	10 7	9 5	9 5	9 3	9 2
9 2⅓	8 15	8 10	8 5½	8 4	8 6½	8 8	8 1½	8 1½	7 15¾	7 11	7 8	7 8
9 10	9 10	9 10	9 10	9 10	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13
9 9	9 9	9 9	9 9	9 9	9 9	10 5	10 5	10 5	10 5	10 5	10 2	10 2
8 0	8 0	8 0	8 0	8 8	8 8	9 0	8 8	8 8	8 0	7 8	7 8	7 8
11 5	11 5	11 3	11 3	11 3	11 3	11 3	11 3	11 3	10 11	10 4	9 5	9 5
10 12	11 0	11 0	11 0	11 0	11 0	12 0	11 8	11 8	10 8	9 0	9 12	10 8
10 4	10 0	10 0	9 8	10 0	10 2	10 5	9 6	8 0	8 4	8 8	8 8	8 8
9 8	9 8	9 8	9 8	9 8	9 8	10 0	10 0	10 0	10 0	9 8	9 8	9 8
9 8	9 4	9 8	9 0	9 8	9 12	9 12	9 12	9 8	7 8	7 7	7 8	7 8
10 8	10 8	9 3	9 3	9 3	9 3	9 13	9 13	9 13	9 13	7 11	7 14	7 14
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 12	7 5	7 12	7 12	7 5	7 12	7 12	7 12	7 8	8 4	8 4	8 14	9 9
10 2	10 0	10 0	9 12	9 14	10 0	10 0	10 0	9 12	8 8	8 9	8 10	8 8
94	96	96	98	97	96	96	96	98	112	112	111	112

B—Retail prices of

Port or province.	District.	Fortnight ending 31st January 1917.	15th February 1917.	28th February 1917	15th March 1917.	31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	7 8	7 8	7 8	7 8	7 8	8 0	7 8	7 8	7 8	7 8
	Bombay*	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
	Calcutta	...	...	...	...	...	...	...	...	...	...
Punjab	Lahore	8 8	9 0	9 0	9 4	9 4	9 4	9 4	10 4	10 0	9 12
	Ferozepore	9 4	9 8	9 0	9 0	9 8	10 0	10 0	10 12	10 8	10 4
	Amritsar	9 4	9 7	9 7	9 9	10 0	9 14	9 12	11 2	10 6	10 4
	Rawalpindi	8 10	8 4	8 4	8 4	8 4	8 8	8 12	8 12	9 0	9 4
	Lyallpur	9 4	9 8	9 8	9 4	9 12	9 12	9 8	10 8	10 4	10 8
	Multan	9 4	9 4	9 8	9 8	9 8	9 8	10 8	10 12	10 8	10 4
	Ambala	8 6	8 8	8 8	8 14	10 0	9 12	9 10	10 8	10 8	10 0
Delhi	Delhi	8 8	8 8	8 8	8 8	8 12	9 0	10 4	9 12	9 12	9 10
United Provinces	Benares	8 6	9 6	8 6	8 13	9 1	9 1	9 10	9 8	9 8	9 8
	Cawnpore	8 12	8 12	8 8	8 8	8 8	10 0	10 4	9 12	9 12	9 4
	Meerut	8 8	8 8	8 4	8 4	9 0	9 8	10 4	10 8	10 0	9 8
	Agra	7 12	7 8	7 12	8 0	7 12	8 4	9 8	8 8	8 12	8 12
	Lucknow	8 12	8 12	9 0	8 12	9 12	10 4	10 4	10 0	9 4	9 4
	Aligarh	8 0	10 0	8 4	9 4	9 4	10 12	11 4	11 4	10 12	10 8
	Shahjahanpur	9 0	9 4	9 4	9 8	9 8	10 0	11 4	11 4	11 0	10 12
	Fyzabad	8 10	8 10	8 14	8 14	9 12	9 12	10 0	10 0	9 14	9 8
Central Provinces and Berar.	Nagpur	9 9	9 9	9 9	9 9	10 3	9 9	10 3	10 8	9 9	9 9
	Jubbulpore	8 12	9 2	9 4	9 4	9 0	9 8	10 0	10 12	10 8	9 14
	Raipur	9 0	10 0	10 0	10 0	10 2	10 2	11 0	11 0	11 0	11 0
	Akola	9 11	9 11	9 11	10 12	10 12	10 12	9 11	10 9	9 7	8 15
North-West Frontier Province.	Peshawar	9 3	8 11	8 10	8 10	8 12	8 9	9 10	9 7	9 7	9 10
Baluchistan	Quetta	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 12	8 0¼	8 3½
Bombay	Poona	8 6	8 6	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13
	Ahmednagar	10 2	9 7	9 7	10 2	10 2	9 7	9 7	9 7	9 7	8 11
	Ahmedabad	7 8	7 8	7 8	7 8	7 8	8 8	8 8	8 8	8 8	8 8
	Dharwar	9 5	9 5	9 5	10 4	10 11	10 11	10 11	10 11	10 11	9 5
Bihar and Orissa	Patna	10 8	10 8	10 0	10 0	9 0	10 0	10 0	12 0	13 0	12 0
	Bhagalpur	8 6	9 4	9 8	9 4	9 0	10 8	10 12	11 3	11 3	10 8
	Muzaffarpur	9 8	9 0	9 8	9 8	9 8	9 8	9 8	12 0	12 0	11 0
	Ranchi	7 4	7 4	7 4	7 4	7 4	7 4	8 4	8 14	8 14	8 8
	Cuttack	7 14	8 8	8 8	8 8	9 3	9 3	9 3	9 13	9 13	9 13
Burma	Amherst (Moulmein	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	10 5	10 12	10 5	10 5	9 9	9 9	9 9	10 13	11 5	10 5
	(Median Average)	8 10	8 12	8 14	8 14	9 3	9 8	9 10	10 4	9 14	9 9
	Index Numbers (a)	111	109	108	108	104	101	99	93	97	100

(a) Based on the price for the fortnight ending 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*contd.* [The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending													Increase or decrease in fortnight ending 31st December 1917 compared with preceding fortnight
30th June 1917	15th July 1917.	31st July 1917.	15th August 1917.	31st August 1917	15th September 1917	30th September 1917	15th October 1917	31st October 1917	15th November 1917	30th November 1917	15th December 1917	31st December 1917.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch	sr. ch.	sr. ch	sr ch	sr. ch.	sr ch.	sr. ch.	sr ch	Per cent.
7 8	7 8	7 8	7 8	7 8	7 8	7 0	7 0	7 0	6 0	6 0	6 0	6 0	Nil
7 0	7 0	7 0	7 0	7 0	7 0	6 6	6 6	6 6	5 12	5 12	5 7	5 2	+6
...	...	...	...	...	..	...	...		...	...	..	...	...
9 12	9 12	9 8	9 8	9 8	9 4	9 4	9 0	8 8	8 4	8 8	8 0	8 0	Nil
10 4	10 4	10 0	10 0	10 0	10 0	10 0	10 0	9 12	8 8	8 0	7 8	7 8	Nil
10 8	10 0	10 0	10 4	10 7	10 4	10 0	10 0	9 0	9 0	8 8	8 4	8 6	—1
9 4	0 8	9 4	9 0	9 0	9 0	8 14	9 0	8 12	8 8	8 8	7 12	7 8	+3
10 4	10 0	10 0	9 12	9 12	9 8	9 8	9 4	9 4	9 0	8 4	8 0	7 8	+7
10 4	10 4	10 0	10 0	9 12	9 12	9 12	9 12	9 12	9 10	8 2	7 14	8 2	—8
10 0	10 0	9 12	10 0	10 0	9 12	9 12	9 12	9 4	8 8	8 8	7 12	7 12	Nil
9 12	9 12	9 7	9 8	9 8	9 6	9 4	9 4	9 4	8 12	8 10	7 12	7 13½	—1
9 1	9 1	9 1	9 3	9 4¼*	9 4½	9 6½	9 2½	8 15	8 15	8 13	8 4	8 1½	+2
9 4	9 0	9 4	9 4	9 1	9 4	9 0	9 0	8 12	8 12	8 8	7 12	7 12	Nil
10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	9 12	9 0	8 4	8 0	8 0	Nil
8 8	8 8	9 0	9 0	8 8		8 8	.	8 1	8 0	7 8	7 8	7 8	Nil
9 4	9 4	9 4	9 4	9 4	9 4	9 4	9 0	9 0	9 0	8 4	7 8	7 14	-5
10 7	10 8	10 8	10 8	10 8	10 8	10 12	10 6	9 8	9 4	9 8	8 8	8 8	Nil
10 12	10 10	10 8	10 10	10 8	10 8	10 4	10 4	9 14	9 12	9 2	8 11	8 14	—2
9 4	9 1	9 8	9 0	9 10	9 10	10 2	9 12	9 8	9 12	..	8 14	8 4	+8
9 9	9 9	9 4	9 4	9 4	9 4	9 4	8 15	8 5	8 5	8 5	7 11	7 11	Nil
9 12	9 12	9 12	10 0	10 10	9 12	9 0	8 12	8 12	7 14	7 14	7 12	7 8	+3
11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	10 0	10 0	10 0	Nil
8 15	8 15	8 15	8 15	8 15	8 15	8 15	7 13	...	...	..	...		...
9 14	9 14	9 14	9 14	9 9	9 9	9 10	9 10	9 10	9 2	8 13	8 2	8 0	+2
8 3½	8 3½	8 5½	...	...	...	...	...	...	...	...	...	.	...
7 3	7 3	7 3	7 8	7 8	7 8	7 8	6 0	6 0	6 0	6 0	6 0	5 6	+12
8 11	8 11	8 11	8 0	8 0	8 0	8 0	7 10	7 10	7 10	7 4	6 8	6 8	Nil
8 8	8 8	8 0	8 0	8 0	8 0	8 0	7 8	7 0	6 0	6 0	6 0	6 0	Nil
9 5	9 5	9 5	8 6	8 6	8 6	8 6	8 6	8 6	8 6	7 15	7 15	7 15	Nil
10 8	10 8	11 0	11 0	10 8	11 0	11 0	9 12	10 0	10 0	10 0	9 0	8 8	+6
10 0	10 8	10 8	10 8	10 8	10 8	10 0	10 0	10 0	9 0	8 12	8 8	8 14	—4
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	8 8	8 8	Nil
8 8	8 12	8 4	8 4	8 4	8 8	8 8	7 12	7 12	7 12	7 0	7 4	7 4	Nil
9 13	9 3	9 3	9 3	9 3	9 3	9 8	9 3	9 3	9 3	7 11	7 11	7 8	+5
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	7 0	7 0	Nil
9 9	9 9	8 4	7 12	7 12	7 12	8 0	8 4	8 4	8 14	8 14	8 9	7 12	+10
9 8	9 8	9 5	9 4	9 6¼*	9 4½	9 4	9 2½	9 0	8 12	8 4½	7 14	7 12	+2
100	100	103	103	102*	103	103	105	106	109	115	121	123	

* Revised figure.

Variations expressed in Index Numbers during the fortnight ending the 31st December as compared with those in the previous fortnight in 1917 and 1916 :-

	1917.			1916.		
	15th December.	31st December.	Increase or Decrease	15th December.	31st December.	Increase or Decrease
			Per cent.			Per cent.
India . . .	100	102	+2	100	99	—1
Punjab . .	100	102	+2	100	97	—3
United Provinces.	100	101	+1	100	97	—3
Central Provinces and Berar.	100	101	+1	100	96	—4

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914=100]

Date.	Karachi. White (5% barley, 3% dirt, and 30% red) Price.	Karachi. White Index Numbers	Karachi. Red (5% barley, 3% dirt, and 92% red) Price.	Karachi. Red Index Numbers	Bombay (Delhi No. 1 White Pressy). Price	Bombay Index Numbers.	Calcutta Club No. 2. Price.	Calcutta Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 30th July 1914 . . .	31 6	100	31 3	100	32 9	100	34 9½	100
„ 6th August „	31 3	99	31 0	99	32 10½	100	34 9½	100
„ 3rd September „	34 6	110	34 3	110	...	...	34 10½	100
„ 1st October „	35 9	113	35 1½	112	33 7	103	...	...
„ 5th November „	38 9	123	38 0	122	34 9½	106	41 8½	120
„ 3rd December „	40 0	127	39 0	125	35 10½	110	44 4	127
„ 30th „ „ . . .	44 3	140	41 6	133	40 7½	124	...	...
„ 7th January 1915 . . .	42 6	135	39 6	126	41 0	125	47 4	136
„ 4th February „ . . .	45 0	143	43 0	138	42 1	128	48 10	140
„ 25th „ „ . . .	50 0	159	48 0	154	41 2	126	50 10	146
„ 4th March „	44 6	141	42 6	136	38 4	117	49 10	143
„ 1st April „	42 0	133	39 0	125	35 8½	109	40 10½	117
„ 6th May „	37 6	119	36 9	118	38 5	117	34 4½	99
„ 3rd June „	36 6	116	35 9	114	39 7½	121	34 10½	100
„ 2nd July „ . . .	34 0	108	33 3	106	...	...	35 10½	103
„ 23rd „ „	34 9	110	34 0	109	38 6½	118	37 1½	107
„ 6th August „	34 9	110	34 0	109	...	...	38 7½	111
„ 27th „ „	36 0	114	35 0	112	41 4½	126	39 4½	113
„ 3rd September „ . . .	36 3	115	35 3	113	42 1	128	40 10	117
„ 29th „ „	38 0	121	37 3	119	40 0	122	40 4½	116
„ 8th October „	37 6	119	36 9	118	39 5½	120	40 10½	117
„ 5th November „ . . .	37 9	120	37 3	119	40 4	123	42 4	122
„ 3rd December „	36 9	117	36 6	117	39 6	121	41 10	120
„ 7th January 1916 . . .	37 4½	119	37 1½	119	39 11	122	42 4	122
„ 4th February „	34 9	110	34 6	110	38 9	118	37 10	109
„ 3rd March „	33 9	107	33 6	107	37 5	114	38 10	112
„ 7th April „	30 9	98	30 6	98	35 3	108	32 11	95
„ 5th May „	28 10½	92	28 7½	92	33 8	103	32 11	95
„ 12th „ „	34 3	109	30 0	96	33 8	103	32 5	93
„ 2nd June „	30 3	96	30 0	96	34 7	106	33 3	96
„ 30th „ „	29 0	92	28 9	92	33 4	102	32 8	94
„ 7th July „	29 9	94	29 6	94	34 0	104	32 5	93
„ 14th „ „	32 0	102	31 9	102	[illegible] 8	[illegible]	33 2	96
„ 28th „ „	33 6	106	33 3	106	35 6	108	33 4½	96

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi.		Red Karachi.		Delhi.		Choice White Bombay.		Club No. 1.		Club No. 2.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
30th July 1914	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
1st August "	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September 1914	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October "	44 9	113	...	...	...	...	...	...	...	...	...	...
4th November "	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December "	50 6	128	50 0	100	...	...	...	...	...	...	...	...
16th " "	Nominal	...	...	...	50 9 May-June	100	...	...	...	...	50 6 April-May sellers.	100
30th " "	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May	103
8th January 1915	52 3 Do.	132	...	...	53 3 May-June	105	...	...	...	...	53 6 Do.	106
4th February "	61 0 Do.	154	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
25th " "	60 3 Do.	153	Do.	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	128
4th March "	59 0 Do.	149	Do.	...	59 3 Do.	117	...	...	...	...	59 6 April-May.	118
8th April "	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	64 3 Do.	127
6th May "	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	...	...	...	...	65 0 Do.	129
12th " "	63 9 Do.	161	63 3 Do.	126	64 3 Do.	127	66 0	100	67 0	100	...	...
4th June "	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
2nd July "	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	79	53 3 Do.	79	52 9 Do.	104
23rd " "	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August "	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th " "	54 0	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September "	54 0 July sellers.	137	53 7½ July sellers.	107	...	...	Nominal	...	56 9 July sellers	85	...	...
24th Sept. '15 to 18th Apl. '16.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th April 1916	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th May 1916	63 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
2nd and 9th June 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June 1916	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
23rd " "	55 0 June sellers.	139	...	...	...	...	...	...	...	...	...	...
27th " "	55 6 sellers.	141	...	...	...	...	...	...	...	...	...	...
29th June to 7th July 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July 1916	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
22nd " "	59 0 Do.	149	58 6 July-Aug. sellers.	117	...	...	...	...	...	...	...	...
28th " "	61 3 July-Aug. sellers.	155	...	...	...	...	...	...	...	...	...	...

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN INDIAN PORTS—*contd.*

[Index Numbers—Prices for the week ending the 31th July, 1914=100]

Date.	KARACHI — WHITE (5% BARLEY, 3% DIRT, AND 30% RED) Price	Index Numbers	KARACHI — RED (5% BARLEY, 3% DIRT, AND 92% RED) Price	Index Numbers	BOMBAY (DELHI NO. 1 WHITE PISSY). Price	Index Numbers	CALCUTTA CLUB NO. 2 Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 4th August 1916 . . .	34 0	108	33 9	108	35 6	108	32 10½	94
,, 11th ,, ,, . . .	35 0	111	34 6	110	36 0½	110	34 1½	98
25th ,, ,, . . .	35 10½	114	34 10½	112	36 5	111	34 4½	99
,, 31st ,, ,, . . .	36 3	115	34 3	113	36 2½	111	33 4½	96
,, 8th September ,, . . .	35 4½	112	34 4½	110	36 7½	112	34 1½	98
,, 22nd ,, ,, . . .	34 0	108	33 0	106	35 6	108	34 1½	98
,, 13th October ,, . . .	35 6	113	34 6	110	34 9½	106	34 1½	98
,, 20th ,, ,, . . .	34 3	109	33 3	106	34 4	105	34 1½	98
,, 27th ,, ,, . . .	35 6	113	34 6	110	35 2	107	34 1½	98
,, 3rd November ,, . . .	36 3	115	35 3	113	37 0	113	34 11	100
,, 10th ,, ,, . . .	36 9	117	35 9	111	37 0	113	34 11	100
,, 17th ,, ,, . . .	36 6	116	35 6	114	36 7	112	36 10	106
,, 24th ,, ,, . . .	37 9	120	36 9	118	39 2	120	37 10	109
,, 1st December ,, . . .	38 6	122	37 6	120	39 3	120	41 1	118
,, 8th ,, ,, . . .	38 9	123	37 9	121	39 4	120	40 7	117
,, 22nd ,, ,, . . .	39 0	124	38 0	122	38 0	116	38 10	112
,, 29th ,, ,, . . .	39 3	125	38 3	122	37 6	114	...	...
,, 5th January 1917 . . .	39 0	124	38 0	122	38 1	116	39 4	113
,, 12th ,, ,, . . .	40 6	129	39 6	126	38 2	117	38 4	110
,, 19th ,, ,, . . .	40 3	128	39 3	126	37 6	114	37 4	107
,, 26th ,, ,, . . .	40 6	129	39 6	126	36 3	111	36 10	106
,, 2nd February ,, . . .	40 0	127	39 0	125	36 8	112	36 10	106
,, 9th ,, ,, . . .	39 6	125	38 6	123	37 2	113	36 10	106
,, 16th ,, ,, . . .	38 3	121	37 3	119	37 2	113	37 4	107
,, 23rd ,, ,, . . .	39 0	124	38 0	123	37 2	113	37 10	109
,, 2nd March ,, . . .	38 7½	123	37 7½	120	36 9	112	38 4	110
,, 9th ,, ,, . . .	38 6	122	37 6	120	37 0	113	37 10	109
,, 30th ,, ,, . . .	38 0	121	37 0	118	36 9	112	36 4	104
,, 6th April ,, . . .	38 0	121	37 0	118	38 1	116	37 4	107
,, 13th ,, ,, . . .	38 6	122	37 6	120	37 4	114	37 4	107
,, 4th May ,, . . .	37 0	117	36 0	115	36 7	112	34 2	98
,, 11th ,, ,, . . .	35 0	111	34 0	109	37 8	115	34 2	98
,, 18th ,, ,, . . .	34 6	110	33 6	107	37 2	113	34 8	100
,, 25th ,, ,, . . .	35 0	111	34 0	109	37 6	114	35 8	103
,, 1st June ,, . . .	35 6	113	34 6	110	37 8	115	35 10½	103
,, 8th ,, ,, . . .	35 6	113	34 6	110	39 2	120	35 2	101
,, 15th ,, ,, . . .	35 6	113	34 6	110	38 10	119	35 5	102
,, 22nd ,, ,, . . .	35 6	113	34 6	110	38 10	119	36 1	104
,, 29th ,, ,, . . .	35 6	113	34 6	110	39 6	121	36 1	104
,, 6th July ,, . . .	35 9	113	34 9	111	39 6	121	36 1	104
,, 13th ,, ,, . . .	35 9	113	34 9	111	39 2	120	36 1	104
,, 20th ,, ,, . . .	36 9	117	35 9	114	39 6	121	36 7	105
,, 27th ,, ,, . . .	37 3	118	36 3	116	38 5	117	37 4	107
,, 3rd August ,, . . .	37 0	117	36 0	115	38 1	116	37 4	107
,, 10th ,, ,, . . .	36 0	114	35 0	112	...	...	35 8	103
,, 17th ,, ,, . . .	36 0	114	35 0	112	...	...	36 4	104
,, 24th ,, ,, . . .	36 6	116	35 6	114	36 3	111	36 4	104
,, 31st ,, ,, . . .	36 6	116	35 6	114	35 2	107	36 4	104
,, 7th September ,, . . .	37 3	118	36 3	116	36 8	111	35 10	103
,, 14th ,, ,, . . .	37 9	120	36 9	118	37 2	118	35 10	103
,, 21st ,, ,, . . .	38 0	121	37 0	118	38 1	116	35 10	103
,, 28th ,, ,, . . .	37 9	120	36 9	118	37 8	115	38 2	110
,, 5th October ,, . . .	37 9	120	36 9	118	37 11	116	37 4	107
,, 12th ,, ,, . . .	38 0	121	37 0	118	38 1	116	37 4	107
,, 19th ,, ,, . . .	38 6	122	37 6	120	38 1	116	37 7	108
,, 26th ,, ,, . . .	38 9	123	37 9	121	40 8	124	...	...
,, 2nd November ,, . . .	39 0	124	38 0	122	41 0	125	37 10	109
,, 9th ,, ,, . . .	41 6	132	40 6	130	40 1	122	37 1	107
,, 16th ,, ,, . . .	41 0	130	40 0	128	39 7	121	37 4	107
,, 23rd ,, ,, . . .	42 0	133	41 0	131	40 1	[illegible]2	39 4	113
,, 30th ,, ,, . . .	43 0	137	42 0	134	40 8	124	42 10	123
,, 7th December ,, . . .	41 9	133	40 9	130	40 8	123	42 4	122
,, 14th ,, ,, . . .	41 9	133	40 9	130	40 3	123	40 10	117
,, 21st ,, ,, . . .	43 0	137	42 0	134	40 2	123	41 7	120
,, 28th ,, ,, . . .	43 0	137	42 0	134	40 5	123	...	...
,, 4th January 1918 . . .	42 3	134	41 3	132	40 [illegible]	123	45 10	132
,, 11th ,, ,, . . .	42 0	133	41 0	131	41 0	125	46 4	13[illegible]
,, 18th ,, ,, . . .	42 0	133	41 0	131	[illegible] 3	123	44 10	[illegible]
,, 25th ,, ,, . . .	40 0	127	39 0	125	40 2	123	45 7	[illegible]

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON—*contd.*

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi. Price.	Index Numbers.	Red Karachi. Price.	Index Numbers.	Delhi. Price.	Index Numbers.	Choice White Bombay. Price.	Index Numbers	Club No. 1. Price.	Index Numbers	Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
4th August 1916 .	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
11th „ „ .	71 0 Do.	180	70 6 Aug.-Sept.	141	...	...	...	...	...	...	...	...
18th „ „ .	69 3 Do. sellers.	175	68 9 Do. sellers	137	...	...	...	...	...	...	...	...
25th „ „ .	72 0 Do. Sept.-Oct.	182	Nominal.	...	...	...	...	...	...	...	...	...
31st „ „ .	72 6 Sept. sellers	184	Do. .	...	...	...	...	..	...	...	...	...
8th September „ .	73 0 Oct. paid.	185	Do. .	...	..	...	...	...	...	...	...	...
15th „ „ .	72 3 Oct. sellers	183	Do.	...	...	...	...	...	...	...	...	...
22nd „ „ .	71 0 Do.	180	Do. .	...	...	...	...	..	...	...	...	...
28th „ „ .	71 9 sellers.	182	Do. .	...	...	...	...	.	...	...	...	...
5th October „ .	72 3 Oct. paid.	183	Do. .	...	...	...	...	...	...	...	...	..
14th „ „ .	73 9 Oct.-Nov. sellers.	187	Do.	...	...	...	...	...	...	..	...	...
21st „ „	75 6 Do.	191	Do. .	...	..	...	...	...	...	...	...	...
27th „ „ .	No sellers	...	Do. .	...	...	...	...	..	...	...	...	..
3rd November „ .	79 0 paid	200	Do. .	...	79 6 seller.	157	...	...	...	...	...	...
10th „ „ .	80 0 passage .	203	Do. .	...	79 6 Noml	157	...	...	...	...	...	...
17th „ „ .	80 3 Nov.-Dec. sellers.	203	Do. .	...	79 6 Do.	157	...	...	...	...	...	...
24th „ „ .	81 0 paid . .	205	Do. .	...	79 6 Do.	157	...	...	...	...	...	...
1st December „ .	82 0 buyers .	208	Do. .	...	79 6 Do.	157	..	...	...	...	...	...
8th and 15th Dec. 1916	No sellers .	...	Do. .	...	79 6 Do.	157	.	...	...	...	...	...
19th December 1916 .	82 0 paid .	208	81 6 paid.	163	79 6 Do	157	...	...	...	...	...	...
22nd Dec. '16 to 12th Jan. 1917.	No sellers	...	Nominal .	...	79 6 Do.	137	...	...	...	...	...	...
19th and 26th Jany. 1917.	82 0 .	208	Do. .	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
4th April „ .	83 0 April-May	210	Do. .	...	79 6 Do.	157	...	...	...	...	..	...
18th Apl. to 4th May '17	85 0 „ „	215	Do. .	...	79 6 Do.	157	87 6	129	...	...	...	...
5th to 11th „ „	86 9 May-June quoted.	220	Do. .	...	79 6 Do.	157	87 6	129	...	...	...	...
18th May to 6th July „	86 9 quoted .	220	86 3	172	86 9	171	87 6	129	86 9	129	...	...
13th to 20th July „	86 9 „ .	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
27th July to 10th Aug „	No sellers. Nominal	...	...	...	...	...	...	...	...	...	...	...
17th to 24th Aug. „	86 9 sellers .	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917 .	86 9 Nominal	220	86 3 N.	172	86 9 N.	171	89 6 N.	132	86 9 N.	129	...	...
* 7th September '17 to 2nd Jan. '18	78 [illegible]	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
3rd to 25th Jan. '18	80 0	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158

NOTE.—The Indian price quotations are market, and not F. O. B., prices. The source of these quotations is the Prices Current published weekly by the Chambers of Commerce. The statistics for London are compiled from Reuter's telegrams.

* The reduced prices were fixed by the Royal Commission to millers commencing 17th September, 1917.

DEPARTMENT OF STATISTICS, INDIA

Census of Coal Consumption in India during 1916.

Under orders of the Government of India, a special census was undertaken in 1917 by the Department of Statistics with regard to the consumption of coal in the various industrial establishments in India during 1916. Circular letters were issued to the owners or managing agents, etc., of all coal consuming factories, industrial establishments, etc., whose names and addresses were available, asking for statements of their actual consumption of coal in 1916. The circulars were responded to by all except a few small concerns, *viz.*, certain brick and tile factories, a number of cotton gins and presses, and several oil mills.

The total quantity of coal consumed, arrived at from the returns thus received, amounts to 6,116,000 tons. Adding to this, 5,509,000 tons consumed by railways (according to figures furnished by the Railway Board) and 1,752,000 tons shipped as bunker coal (according to figures furnished by the Collectors of Customs), the total comes to 13,377,000 tons. The total quantity of coal produced in India in 1916 was 17,254,000 tons. The quantity imported from abroad was 34,000 tons and the quantity exported to foreign countries 882,000 tons. The quantity available for consumption, therefore, amounts to 16,406,000 tons, as against 13,377,000 tons, stated above, according to returns of consumption received. The balance (3,029,000 tons) may be debited to (1) consumption at collieries and wastage, (2) consumption in those industrial establishments which did not furnish returns, and (3) domestic consumption. The consumption at collieries and wastage amount to about 2,071,000 tons, estimated at 12 per cent of the total production from all mines (Act and Non-Act mines) in India. The Indian Mining Association are, however, of opinion that recently in consequence of the falling off in output, the wastage has been nearer 14 per cent than 12 per cent.

Detailed figures for the different classes of consumers are given below. Classes of industrial establishments, etc., consuming less than 50,000 tons each, have been included under "Others"

	Consumption in 1916	Percentage of the total production.
	Tons	
1 Railways (including railway workshops)	(a) 5,509,000	31·9
2 Bunker coal	(b) 1,752,000	10·2
3 Jute Mills	912,000	5·3
4 Cotton Mills	905,000	5·2
5 Iron and Brass Foundries (including Engineering workshops)	848,000	4·9
6. Inland Steamers	595,000	3·4
7 Brick and Tile Factories (including Potteries and Cement Works)	410,000	2·6
8. Flour and Rice Mills	225,000	1·3
9 Oil Mills	223,000	1·3
10 Port Trusts and Dockyards	201,000	1·2
11. Cotton Gins and Presses and Jute Presses	196,000	1·1
12 Tea Gardens	185,000	1·1
13. Arms and Ammunition Factories (including Arsenals)	150,000	·9
14 Paper Mills	147,000	·8
15. Water Works	121,000	·7
16. Tramway Works	67,000	·4
17. Sugar Factories	64,000	·4
18 Ice, Mineral and Ærated Water Factories	59,000	·3
19 Gas Works	58,000	·3
20 Others (chiefly small concerns)	725,000	4·2
Total	13,377,000	77·5
Add—Net Exports	848,000	4·9
(c) Consumption at Collieries and wastage	2,071,000	12·0
(c) " on those industrial establishments which did not furnish returns. Domestic consumption.	958,000	5·6
Total (production)	17,254,000	100

(a) Figures for the official year 1916-17.
(b) Includes 628,000 tons per Government vessels and hired transports.
(c) Estimated.

It will be seen from the above table that 32 per cent (or about a third) of the total production of coal in India was consumed by railways, and 10 per cent was exported as bunker coal. The important industries, etc., consuming coal to a considerable extent were : jute mills, cotton mills, and iron and brass foundries (including engineering workshops), 5 per cent each, inland steamers, 3·4 per cent, and brick and tile factories (including potteries and cement works) 2·6 per cent.

G. FINDLAY SHIRRAS,
Director of Statistics.

CALCUTTA :
January 25, 1918.

DEPARTMENT OF STATISTICS, INDIA.

Joint Stock Companies.

NOVEMBER, 1917.

Company flotation in war time is always interesting. There were 24 companies registered in November 1917 with an authorised capital of 447 lakhs. For the eight months, April to November 1917, there were 162 companies registered, as against 97 in the corresponding period of the previous year. The authorised capital of these 162 companies was R871 lakhs as against R962 lakhs for 97 companies floated in the same period of 1916. The largest flotation in November was that of Messrs. Tata Sons, Bombay (R225 lakhs) followed by nine Calcutta companies with an authorised capital varying from R75 lakhs to R10 lakhs. The number of companies registered in Bengal in November, 1917, was greater, with one exception, than in any other month since the New Act came into force in April, 1914. The exception was January, 1917, when 22 companies with an authorised capital of Rs. 226 lakhs were registered.

Table 1.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of November, 1917.

Classification of Companies	Number of Companies	Aggregate authorised capital
		Rs. (1,000)
Banking and Loan	5	2,60
Printing, Publishing, and Stationery	1	20
Trading other than Printing, Publishing, and Stationery	13	4,11,73
Cotton and Jute Screws and Presses	2	4,50
Tea Planting	2	7,50
Companies other than those specified above	1	20,00
TOTAL	24	4,46,83

Table 2.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the eight months, April to November, 1917, as compared with those in the corresponding months of the preceding year.

Classification of Companies	1916 (April to November)		1917 (April to November)	
	Number of Companies	Aggregate authorised capital	Number of Companies	Aggregate authorised capital
		Rs. (1,000)		Rs (1,000)
Banking and Loan	17	91,10	27	24,05
Insurance	1	1,00	...	...
Railways and Tramways	1	24,00	3	28,00
Shipping, Landing, and Warehousing	...	...	1	5,00
Co-operative Association	...	...	1	2,50
Printing, Publishing, and Stationery	3	5,00	10	4,30
Trading other than Railways, Shipping, Co-operative Association, Printing, etc.	35	3,73,79	62	5,50,85
Cotton Mills	4	74,25	1	35,00
Jute Mills	5	2,33,50	...	...
Mill for wool, silk, hemp, etc.	...	...	1	1,00
Cotton and Jute Screws and Presses	...	...	3	6,50
Paper Mill	...	...	1	2,00
Rice Mills	1	75	2	1,70
Flour Mill	1	8,00	...	...
Other Mills and Presses	1	20,00	2	16,60
Tea Planting	14	38,40	22	51,63
Coffee and Cinchona	...	...	1	3,00
Planting other than tea, coffee, and cinchona	2	15,00	4	5,48
Coal Mining	7	31,10	6	16,50
Mining and Quarrying other than Coal	3	1 02	5	56,50
Land and Building	1	50	1	1,00
Brewery	...	...	1	6,88
Ice Manufacturing	...	...	1	60
Companies other than those specified above	1	45,00	7	52,35
TOTAL	97	9,62,41	162	8,71,44

Table 3.

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of November, 1917.

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
	I.—Banking, Loan, and Insurance.			Rs.
1	Damukdia Bheramara Bank	Bheramara, Bengal	Banking and loan	50,000
2	Adamdighi Mahajan Samiti	Bogra "	" "	1,00,000
3	Town-Sripur Banking and Trading Company	Bengal	Banking and trading	20,000
4	Bodipalayam Sri Sambath Ganapathi Janashaya Nidhi	Madukara, Madras	Banking and loan	1,00,000
5	Sri Raja Rajeswari Dhravya Sahaya Laba Co. *	Madras	" "	20,000
	Total Banking, Loan and Insurance	......	......	2,90,000
	II.—Trading.			
	(a) Printing, Publishing, and Stationery.			
6	Upper India Printing Works *	Ferozepur City, Punjab	Printing and publishing	20,000
	(b) Others.			
7	Dutta & Co. *	Calcutta, Bengal	Electrical engineers, contractors and manufacturers and repairers of electrical plant, etc.	8,000
8	Ballygunge Soap Factory *	Dhakuria, Bengal	Manufacture of soap, oil, etc.	80,000
9	Grace Brothers (India)*	Calcutta "	Trading, banking, ship-building and ship-owning.	10,00,000
10	G. F. Kellner & Co. *	" "	General trade	24,00,000
11	Garden Co. *	" "	" "	13,00,000
12	Regent Co. *	" "	" "	18,00,000
13	Argent Co. *	" "	" "	14,00,000
14	City Co. *	" "	" "	15,00,000
15	Calcutta Discount Co. *	" "	" "	75,00,000
16	Easterly Co. *	" "	" "	17,00,000
17	Tata Sons	Bombay	Agency business	2,25,00,000
18	Erode Transit Co.	Erode, Madras	Public carriers	20,000
19	Tiruvadi Stores	Tiruvadi, "	Promoting agriculture, industries, and trade	20,000
	Total, others	......	......	4,11,73,000
	Total, Trading	......	......	4,11,93,000

* Registered as a private company.

Table 3—*contd.*

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of November, 1917—*contd.*

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
				Rs.
	III.—Mills and Presses.			
20	Cossipore Cotton Ginning Factory	Calcutta, Bengal . .	Ginning cotton, pressing oil, etc. . . .	3,00,000
21	Rajnagar Pr ssing Co. . .	Ahmedabad, Bombay .	Pressing cotton etc. .	1,50,000
	Total, Mills and Presses .	......	......	4,50,000
	IV. Tea and other Planting Companies.			
22	Dhelakhat Tea Co. . .	Calcutta, Bengal . .	Manufacturing, and dealing in, tea, tea seeds etc.	4,50,000
23	Hill Tippeiah Tea Syndicate .	Karimganj, Assam .	Cultivating and manufacturing tea etc. .	3,00,000
	Total, Tea and other planting Companies.	......	......	7,50,000
	V.—Others.			
24	Bond Company * . . .	Calcutta, Bengal . .	Holding, exchanging, and dealing in shares, debentures, bonds, etc. . .	20,00,000
	GRAND TOTAL .	......	......	4,46,83,000

* Registered as a private company.

CALCUTTA :
January 26, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, JANUARY 29, 1918.

First WHEAT FORECAST, 1917-18.

This is the first forecast of the wheat crop, prepared in accordance with the new arrangements, regarding the dates, made under orders of the Government of India. The second forecast will issue on the 15th March, the third on the 30th May, and the final memorandum on the 10th August. In view of the importance of the wheat crop at the present time, three intermediate supplementary reports will also be published on or about the 18th February, the 4th April, and the 4th May.

The present forecast is based on reports received from provinces and states which comprise 98·5 per cent of the total wheat acreage of India. The statistics below cover all the important wheat growing areas except Kashmir. The figures set out in this report generally represent the area sown up to the beginning of January. Owing to the lateness of the sowing season, due to the heavy rain of September and October, sowings continued in some places up to that date.

The total area sown is estimated at 33,912,000 acres, as against 31,383,000 acres (the revised figure) in the first forecast of last year, or an increase of 8 per cent. It should, however, be noted that this comparison is not strictly correct, since the date of the first forecast has been changed from 31st December to 31st January, and this forecast accordingly contains a more complete account of the sowings than was hitherto possible. The first forecast of last year related to conditions up to the beginning of December, while the present forecast relates, as stated above, to conditions up to the first week of the present month (January). As compared with the final area (32,940,000 acres) of last year, the present estimate shows an increase of 3 per cent, and is the highest on record.

General condition of the crop.—The present condition of the crop is reported to be good, thanks to the copious monsoon of 1917; but the Christmas rains * (always important for the wheat crop of Northern India) are urgently required in parts of the Central Provinces and Delhi. The heavy rain of September and October left ample moisture in the soil, as will be seen from the appended data of rainfall. The sowing season was very favourable, although excessive rain somewhat impeded sowing operations in almost all provinces.

The detailed figures for the provinces are :—

Provinces and States	This year (1917-18) January	Last year (1916-17) December	Last year (1916-17) Final figure
	Acres	Acres	Acres
Punjab (a)	11,604,000	10,891,000	10,737,000
United Provinces	7,050,000	7,200,000	6,764,000
Central Provinces and Berar (a)	3,916,000	3,70[illegible],000	3,996,000
Bombay and Sind (a)	2,609,000	2,232,000	2,879,000
Bihar and Orissa	1,210,000	1,158,0[illegible]0	1,308,000
North-West Frontier Province	1,182,000	1,016,000	1,050,000
Bengal	123,000	124,000	129,000
Delhi	55,000	35,000	36 000
Ajmer Merwara	16,000	25,000	28,000
Central India	3,404,000	(b)2,939,000	3,517,000
Rajputana	1,537,000	(b)1,058,000	1,147,000
Hyderabad	1,204,000	1,003,000	1,844,000
Mysore	2,000	2,000	5,000
Total	33,912,000	(b)31,383,000	32,940,000

The provincial reports are summarised below :

Punjab (33·3 per cent of the total area under wheat in India).—The total area sown up to the end of December is estimated at 11,604,000 acres (1,303,000 acres being in Native States), as against 10,891,000 acres reported in the first forecast of last year, or an increase of 6 per cent. The monsoon broke early and gave abundant rain almost everywhere. It was abnormally active in August and September, and disappeared some ten days later than usual. There were a few isolated falls of rain in the beginning of October. During the rest of the month the weather was dry, except for a short interval at the end, when a severe storm caused heavy rainfall in the eastern half of the province. Climatic conditions were, therefore, very favourable for the sowing of winter crops, although in some places the excessive rains did not permit cultural operations at the usual time. Water in canals was sufficient and river floods were high. The abnormally vigorous moonsoon rainfall in August and September stimulated sowings on unirrigated † areas, which are in advance of the actuals of last year by 18 per cent. There was practically no rainfall in the province after the crop was sown, except some slight showers in the Rawalpindi division. Nor was any required, as the moisture left in the soil by the abundant rainfall in the preceding months was sufficient for the germination of the crop, which was on the whole good,

(a) Including Native States. (b) Revised figure.

* Correlations for the Punjab (*rabi*) wheat crop show that rainfall in December and January is of great importance, as are the cloud, temperature, and humidity in March.

† The unirrigated area under wheat is, on the average of the five years ending 1915-16, about 49 per cent of the total wheat area in the Punjab, 51 per cent in the United Provinces, and 72 per cent in the North-West Frontier Province.

The condition and prospects of the standing crop both on irrigated and unirrigated lands are good, but the low-lying lands, particularly in the sub-montane districts, received, owing to the heavy and long continued monsoon, much less preliminary cultivation than usual, and this factor may eventually affect the outturn. The canals are this winter giving an ample supply of water.

United Provinces (22·8 per cent of the total area under wheat in India).—The total area sown is estimated at 7,050,000 acres, as against 7,200,000 acres reported in the first forecast of last year, or a decrease of 2 per cent. As compared with last year's actual area, however, the present estimate shows an increase of 4 per cent. There was heavy rain in September and the early part of October, which afforded ample moisture for sowing the winter crops. Operations were, however, interrupted by a heavy storm towards the end of October, which delayed sowings for about a fortnight beyond the usual date. In Bundelkhand conditions were unusually favourable, and a large area is reported to have been put under wheat. In the other divisions the difficulty in preparing a seed-bed somewhat militated against an appreciable extension of the area. Parts of the Agra and Muttra districts suffered from water-logging, and sowings were short in the areas affected. Some of the early sown fields which suffered from flooding had to be re-sown. November was rainless; there were showers in December, but for the most part they were too light to benefit the crop. Germination was good, and so far the crop promises well. This relates to the condition of the crop up to the 10th January.

Central Provinces and Berar (11·6 per cent of the total area under wheat in India).—The total area sown is estimated at 3,916,000 acres (389,000 acres being in Berar and 129,000 acres in the Native States of Khairagarh and Nandgaon), which is 6 per cent above the figure reported in the first forecast of last year. All the districts contributed towards the increase except Chhindwara, Wardha, Nagpur, Bhandara, and Buldana, but in the last named district sowings were incomplete at the date of report (15th January). The monsoon gave heavy rain throughout the provinces till the end of October, and then somewhat abruptly it stopped. In the heaviest wheat tracts the ground was too heavy for sowings in October. In many districts the land was hurriedly and indifferently prepared, and the ground was hardening rapidly while sowings were in progress. Germination was, on the whole, good, except in parts of Jubbulpore, Narsinghpur, Hoshangabad, Wardha, Nagpur and Yeotmal. In Saugor germination was poor, because the land dried too rapidly. In Wardha, Buldana, and Yeotmal cotton damaged by excessive rain was uprooted, and its place was taken by wheat. The condition of the crop is at present fair in Saugor, Chhindwara, Nagpur, Chanda, Balaghat, and Akola, and generally good in the remaining districts for the time of the year; but rain is urgently required for the crop, especially in the plateau districts.

Bombay and Sind (7·8 per cent of the total area under wheat in India).—The information is up to the 5th January and is incomplete as sowing continued in places at that date. The total estimated area so far sown in British districts and Native States is 2,609,000 acres (536,000 acres being in Native States including Baroda), as against 2,232,000 acres reported in the first forecast of last year, or an increase of 17 per cent. Favourable seasonal conditions and expectation of high prices everywhere stimulated cultivation. In Gujarat cultivation extended, especially in the south, with the favourable late rains, and the condition of the crop is so far satisfactory. In the Deccan an extended area has been sown with wheat which has replaced cotton and other crops spoilt by heavy rains. The crop is reported to be generally thriving. In the Karnatak also the condition of the crop is good. In Sind favourable inundation in canal-served areas and plentiful rains in hilly tracts extended cultivation, and the crop promises well.

Bihar and Orissa (4·2 per cent of the total area under wheat in India).—The total area so far sown is reported to be 1,210,000 acres, which is 4 per cent above the area reported in the first forecast of last year. In September and October heavy rain was received in most districts. In November there was no rain except in Orissa and in parts of the Santhal Parganas, Ranchi, and Palamau districts. In December light showers fell in parts of the province. Sowings were mostly normal. The weather conditions have been favourable so far for the growth of the crop, and the present condition of the crop is reported to be generally good.

North-West Frontier Province (3·3 per cent of the total area under wheat in India).—The total area sown up to the end of December is estimated at 1,182,000 acres, as against 1,016,000 acres reported in the first forecast of last year, or an increase of 16 per cent. The increase, which is shared by all the districts and agencies except Peshawar, is attributed to timely and copious rainfall at sowing time, the efforts of district and revenue officers to stimulate cultivation, and the special advances granted on privileged terms for the extension of wheat cultivation. The season has so far been favourable, and the prospects of the crop are at present normal.

Bengal (0·4 per cent of the total area under wheat in India).—The total area so far sown is estimated at 123,000 acres, as against 124,000 acres reported in the first forecast of last year. In September the rainfall was about normal, but in October the fall was much in excess throughout the province, and sowings were in consequence late. Subsequent dry weather has somewhat improved the situation. The present outlook of the crop is reported as fair.

Delhi (0·1 per cent of the total area under wheat in India).—The area sown is estimated at 55,000 acres as against 35,000 acres reported in the first forecast of last year, or an increase of 57 per cent. The increase is attributed to sufficient and timely rains. The season is reported to be favourable, but rain is badly wanted.

Ajmer-Merwara (0·04 per cent of the total area under wheat in India).—The total area sown is estimated at 16,000 acres, which is 36 per cent below the area reported in the first forecast of last year. Owing to excessive rainfall, plague, and malaria sowings have been late. In some villages they are still in progress. The seedlings are reported to be doing well.

Central India (9·4 per cent of the total area under wheat in India).—The total area sown is estimated at 3,404,000 acres, as against 2,939,000 acres (the revised figure) in the first forecast of last year, or an increase of 16 per cent. The condition of the crop is reported to be only fair in Bhopal but

good elsewhere. The detailed figures are as follows :—

	1917-18	1916-17
	Acres	Acres
Gwalior	1,402,459	1,160,477
Indore	400,000 (a)	390,829 (b)
Bhopal	690,895	701,184
Bundelkhand	384,459	301,703
Baghelkhand	193,580	128,875
Malwa	139,330	88,201
Southern States	193,380	167,503
Total	3,404,103	2,938,772

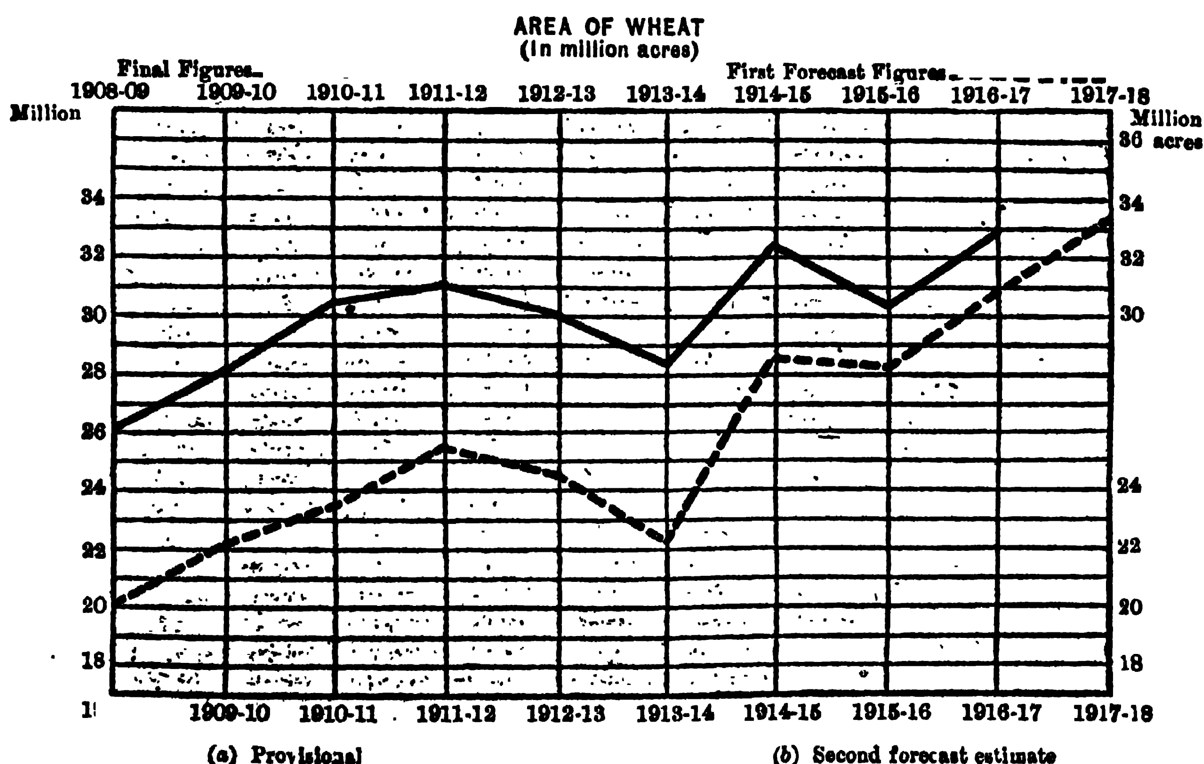
Rajputana (2·7 per cent of the total area under wheat in India).—The total area sown is estimated at 1,537,000 acres, as against 1,058,000 acres (the revised figure) in the first forecast of last year, or an increase of 45 per cent, attributed to favourable conditions at sowing time. The condition of the crop is reported to be good. Detailed figures for the States are as follows :—

—	1917-18	1916-17
	Acres	Acres
Bundi	55,350	48,850
Tonk	178,452	102,070
Kishangarh	2,831	2,675
Jaipur	104,000(a)	70,705
Dungarpur	10,859	9,006
Partabgarh	30,000	23,545(b)
Banswara	32,000(a)	22,104(b)
Kushalgarh	5,800	3,543(b)
Jaisalmer	13,495	4,015
Marwar	286,700	294,670
Bikaner	56,816	26,660
Sirohi	13,000(a)	9,000
Karauli	6,529	5,595
Dholpur	17,018	16,197
Bharatpur	58,710	49,840
Alwar	40,000	40,000
Kotah	533,225	275,158
Jhalawar	29,943	11,973
Mewar	59,000(a)	40,000(b)
Shahpura	3,200	2,471
Total	1,536,921	1,058,077

Hyderabad (2·9 per cent of the total area under wheat in India).—The total area sown is estimated at 1,204,000 acres which is 20 per cent above the area reported in the first forecast of last year. Sowings generally commenced at the usual time. The condition of the crop is generally fair to good, and if the season continues favourable there is every hope of its being normal.

Mysore.—(0·01 per cent of the total area under wheat in India).—The area sown is estimated at 2,000 acres, the same as reported in the first forecast of last year. The condition of the crop is generally reported to be good.

Chart.—The chart below shows the preliminary estimates of acreage and the final estimates for the last nine years for the whole of India.



(a) Provisional (b) Second forecast estimate

Rainfall (1st September to 31st October).—The table below shows the total rainfall in the months of September and October, 1917, in the wheat growing provinces, furnished by the Director-General of Observatories :—

Province.		Mean actual rainfall, 1st September to 31st October, 1917.	Mean actual rainfall, 1st September to 31st October, 1916.	Mean normal rainfall, 1st September to 31st October.
		Inches.	Inches.	Inches.
Punjab	East and North	16 96	6 01	8 64
	South-West	7·67	1·16	1·04
United Provinces	East	15 69	11·26	6·70
	West	16·26	12·30	6 67
Central Provinces	West	17 97	16·17	9·52
	East	17·04	12 06	9·89
Berar		10 86	17·72	8 02
Bombay	Gujarat	15 42	7·26	3·52
	Deccan	15·67	14 42	9 38
Sind		3·32	1·46	0·83
Bihar and Orissa	Bihar	18 67	19 91	11 97
	Chota Nagpur	24 49	18 50	11·67
	Orissa	25 66	22·15	15·60
North-West Frontier Province		2·10	0 97	0 75
Bengal		25 81	28 29	16·89
Central India	West	18·58	7 60	6·76
	East	9·26	8 89	8·11
Rajputana	West	12·23	7 57	1 92
	East	16 75	6·37	4 06
Hyderabad	North	16·41	13·51	10·32
	South	14 52	21 30	10 45
Mysore		14·78	12·65	11·10

Wheat crops in foreign countries.—The latest statistics published by the International Institute of Agriculture, Rome, are given below. The years referred to are those in which harvesting took place.

	AREA (acres)		YIELD (tons)	
	1917 (Provisional)	1916 (Final)	1917 (Provisional)	1916 (Final)
United States of America	46,678,000	52,763,000	17,636,000	17,164,000
Canada	14,751,000	12,874,000	6,194,000	5,890,000
Italy	10,552,000	11,674,000	3,742,000	4,719,000
France (a)	10,424,000	12,424,000	3,878,000	5,477,000
Spain	10,219,000	10 144,000	3,771,000	4,072,000
Algeria	3,220,000	3,271,000	777,000	779,000
United Kingdom	2,103,000	2,051,000	(b)	1,621,000

(a) Excluding territories occupied by the enemy

(b) Not available

From un-official sources it appears that the condition of the new winter wheat crop in the United States of America is satisfactory, and over 42,000,000 acres have been seeded. Droughty conditions prevail in the south-west, and as a consequence the crop there is not doing well. In Russia the sowing of winter crops is nearly completed, and the condition of the crop is satisfactory. In the Argentine the weather recently has not been favourable for the crop, frosts having caused damage in the southern regions. The crop in the northern regions is reported to be doing well, and the wheat is said to be of excellent quality. In Australia owing to recent rains harvesting is being delayed in New South Wales; elsewhere normal weather appears to prevail, and the harvest prospects are favourable. In Italy the seeding of the winter crop has been mostly done under favourable conditions; and in spite of the shortage of labour, the area sown is larger than that of last year.

CALCUTTA:
29th January 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6.} DELHI, SATURDAY, FEBRUARY 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations . . .	151—189
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	189—229
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*] . . .	13—15
PART V.—Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council and Bills published under Rule 23.—	
No. 1 of 1918.—A Bill further to amend the Indian Forest Act, 1878	1—2

SUPPLEMENT No 6	PAGES.
Indian Customs Revenue [*published in Calcutta*]	195—196
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 7th February 1918, based on the Indian Daily Weather Reports of the period .	197—199
Season and Crop Prospects for the week ending Saturday, the 2nd February 1918	199—200
Fourteenth Report of the Board of Management of the Indian People's Famine Trust covering the calendar year 1917	201—203
Regulations as to appointment of Assistant Engineers . .	204—216
Statement of plague seizures and deaths reported in India during week ending the 26th January 1918	217—221
Statement of Approximate Gross Earnings of Indian Railways	222—223

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 7th February, 1918.

No. 14.—In exercise of the powers conferred by section 67 (3) of the Government of India Act, 1915, the Governor General in Council has, with the sanction of the Secretary of State for India in Council, made the following amendments in the rules authorising, at any meeting of the Indian Legislative Council, the discussion of the Annual Financial Statement

of the Governor General in Council, which were published under the notification of the Government of India in the Legislative Department No. 23, dated 15th November, 1909 :—

Amendments in the Rules for the discussion of the Annual Financial Statement in the Indian Legislative Council,

1. For sub-rule (2) of rule 3, *substitute* the following, namely :—

" (2) On this day, after the Finance Member has stated any changes in the figures of the Financial Statement which circumstances may since have rendered necessary, and has made any explanations of that Statement which he may think fit, a general discussion of the Financial Statement shall take place.

" (3) At such discussion any Member shall be at liberty to offer any observations he may wish to make on the Statement as a whole, or on any question of principle involved, but no Member shall be permitted to move any resolution nor shall the Statement be submitted to the vote of the Council.

" (4) The Finance Member shall have a general right of reply at the end of the discussion.

" (5) It shall be open to the President, if he thinks fit, to prescribe a time limit for speeches."

2. After rule 3, *insert* the following rule :—

" 3A. (1) On such day after the general discussion of the Financial Statement, as may be appointed in this behalf by the Governor General, the second stage of the discussion of the Financial Statement shall commence.

(2) On this day any Member shall be at liberty to move any resolution entered in his name in the list of business relating to any alteration in taxation, any new loan, or any additional grant to Local Governments, proposed or mentioned in such Statement or explanatory memorandum; and the Council shall thereupon proceed to discuss each such resolution in the manner hereinafter prescribed."

3. In sub-rule (1) of rule 4, for the words " second stage " *substitute* the words " third stage."

4. To clause (c) of rule 6, *add* the words " or explanatory memorandum."

5. After rule 10, *insert* under the heading " *Discussion of Resolutions* " the following rule :—

" 10A. (1) A Member in whose name a resolution appears on the list of business shall, when called on, either—

(a) withdraw the resolution, in which case he shall confine himself to a mere statement to that effect ; or

(b) move the resolution, in which case he shall commence his speech by a formal motion in the terms appearing on the list of business.

(2) If the Member when called on is absent, the resolution standing in his name shall be considered to have been withdrawn."

6. For sub-rule (2) of rule 11, *substitute* the following, namely :—

" (2) No Member shall speak more than once to any motion except with the permission of the President for the purpose of making an explanation :

Provided that the mover may speak in reply and the Member in charge may submit any final observations which he may wish to make. "

7. In rule 12, *omit* the words " except with the permission of the President."

And for the proviso to the same rule *substitute* the following, namely :—

" Provided that the mover of a resolution, when moving the same, the Member in charge, when speaking for the first time, and, with the permission of the President, any other Member may speak for thirty minutes."

8. For rule 14, *substitute* the following, namely :—

" 14 (1) A Member who has moved a resolution shall not withdraw the same except by leave of the Council.

(2) No discussion shall be permitted on a motion for leave to withdraw except with the permission of the President."

9. For rule 16, *substitute* the following, namely :—

" 16. When any resolution involving several points has been discussed, it shall be in the discretion of the President to divide the resolution and put each or any point separately to the vote as he may think fit."

10. *Renumber* rule 20 as 20 (1), and *omit* the words " disallowed under rule 8 or ".

And to the same rule *add* the following sub-rule :—

" (2) When a resolution has been disallowed under rule 8, no resolution raising substantially the same question shall be moved during the same session."

11. To rule 21, *add* the following sub-rule :—

" (3) No discussion of the Budget shall be permitted nor shall it be submitted to the vote of the Council, but the President may make such observations in regard thereto as he may consider necessary."

12. *Omit* rules 22 and 23.

13. In rule 27, *omit* the words " or the Budget."

No. 15.—In exercise of the powers conferred by section 67 (3) of the Government of India Act, 1915, the Governor General in Council has, with the sanction of the Secretary of State for India in Council, made the following amendments in the rules authorising, at any meeting of the Indian Legislative Council, the discussion of any matter of general public interest, which were published under the notification of the Government of India in the Legislative Department, No. 24, dated 15th November, 1909 : —

Amendments in the Rules for the discussion of Matters of General Public Interest in the Indian Legislative Council.

1. After rule 10, *insert* the following rule :—

"10A. (1) A Member in whose name a resolution appears on the list of business shall, when called on, either—

(*a*) withdraw the resolution, in which case he shall confine himself to a mere statement to that effect ; or

(*b*) move the resolution, in which case he shall commence his speech by a formal motion in the terms appearing on the list of business.

(2) If the Member when called on is absent, the resolution standing in his name shall be considered to have been withdrawn. "

2. For sub-rule (2) of rule 11, *substitute* the following, namely :—

" (2) No Member shall speak more than once to any motion except with the permission of the President for the purpose of making an explanation :

Provided that the mover may speak in reply and the Member in charge may submit any final observations which he may wish to make."

3. In the proviso to rule 12, after the words " Member in charge " *insert* the words " when speaking for the first time."

4. For rule 18, *substitute* the following, namely :—

" 18 (1) A Member who has moved a resolution or an amendment of a resolution shall not withdraw the same except by leave of the Council.

(2) No discussion shall be permitted on a motion for leave to withdraw except with the permission of the President. "

5. For rule 21, *substitute* the following, namely :—

"21. When any resolution involving several points has been discussed, it shall be in the discretion of the President to divide the resolution and put each or any point separately to the vote as he may think fit."

6. *Renumber* rule 25 as 25 (1), and *omit* the words " disallowed under rule 7 or ".

And to the same rule *add* the following sub-rule :—

" (2) When a resolution has been disallowed under rule 7, no resolution raising substantially the same question shall be moved during the same session."

A. P. MUDDIMAN,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 7th February 1918.

No. 7[illegible]-C.—Mr. E. A. Kendall has been permitted to resign His Majesty's Indian Civil Service with effect from the 1st January 1918.

MEDICAL.

The 8th February 1918.

No. 790-C.—Lieutenant-Colonel G. Tate, M.B., I.M.S., Civil Surgeon, Simla (East), is granted privilege leave for six weeks with effect from the 26th January 1918.

No. 792-C.—The services of third grade Civil Assistant Surgeon Dinesh Chandra Chakrabatti, F.R.C.S., (Edin.), are placed temporarily at the disposal of His Excellency the Commander-in-Chief in India with effect from the afternoon of the 5th January 1918.

JUDICIAL.

The 4th February 1918.

No. 698-C.—With effect from the date on which he assumes charge of his duties, Mr. J. K. Batten, I.C.S., First Additional Judicial Commissioner, Central Provinces, is appointed to officiate as Judicial Commissioner, Central Provinces, during the absence, on privilege leave, of Sir H. V. Drake-Brockman, Kt, I.C.S., or until further orders.

The 6th February 1918.

No. 742-C.—The Hon'ble Mr. Justice N. R. Chatarji, a Judge of the High Court of Judicature at Fort William in Bengal, is granted privilege leave for one month with effect from the 6th February 1918 or such later date as he may avail himself of it.

S. R. HIGNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 5th February 1918.

No. 162-C.—The Reverend Neil Duncan MacKinnon is appointed to be a temporary chaplain on the Indian Ecclesiastical Establishment, Church of Scotland, with effect from the date on which he assumes charge of his present duties. His services are placed at the disposal of the Army Depar ment.

The 7th February 1918.

No. 173-C.—The Reverend Thomas Trelawny Perry, M.A., and the Reverend Wilfred Price Twentyman, M.A., are appointed to be temporary chaplains on the Indian Ecclesiastical Establishment, with effect from the 11th January 1918. Their services are placed at the disposal of the Army Department.

EXAMINATIONS.

Simla, the 29th January 1918.

No. 5.—The following amendments are made in the rules for the encouragement of the study of oriental languages, published with the Department of Education notification no. 80, dated the 6th June 1914. They will come into force from the 1st July 1918 :—

In rule XVI, *substitute* the "Jadid Kalam-i-Urdu" for the "Kalam-i-Urdu" as the text-book for the Proficiency examination in Urdu.

In Appendix B, in the list of authorised text-books in Urdu, for the "Kalam-i-Urdu," *substitute* the "Jadid Kalam-i-Urdu."

E. D. MACLAGAN,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Delhi, the 8th February 1918.

No. 215-C.—In exercise of the powers conferred by section 3, sub-section (1) of the Destructive Insects and Pests Act, 1914 (II of 1914), the Governor General in Council is pleased to direct that the following proviso be added at the end of clause 2 of the order issued with the Department of Revenue and Agriculture Notification No. 13-C. dated the 7th November 1917 :—

" Provided that Sugarcane for planting intended to be grown under the personal supervision of the Government Sugarcane Expert may be imported by him by such post. "

CIVIL VETERINARY ADMINISTRATION.

The 7th February 1918.

No. 213-C.—Mr. Jagdeo Singh Garewal has been appointed to the Indian Civil Veterinary Department with effect from the afternoon of the 29th January 1918, and is posted to the Punjab for training.

R. A. MANT,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 6th February 1918.

No. 4.—The services of Mr. A. W. Hanckel, A.M.I.C.E., M.Sc., are placed at the disposal of the Government of India, Foreign and Political Department, with effect from the 7th October 1917.

The 7th February 1918.

No. 5.—The services of Mr. E. L. Glass, Executive Engineer, Central Provinces, are placed temporarily at the disposal of the Government of Bengal with effect from the afternoon of the 20th December 1917.

F. C. ROSE,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 7th February 1918.

No. 336-Est. A.—Rao Saheb Maneklal Choonilal Hora, officiating as Indian Assistant to the Resident at Baroda, is appointed to be Indian Assistant to the Resident, on probation.

No. 339-Est. B.—Lieutenant A. F. Logan, M.C., 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse), is appointed to officiate as Inspecting Officer, Imperial Service Camel Corps, with effect from the 28th January 1918 and until further orders.

J. B. WOOD,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

MINT.

Delhi, the 6th February 191 .

No. 306-F.—The following Royal Proclamation establishing a branch of the Royal Mint at Bombay is published for general information :—

BY THE KING.

A PROCLAMATION.

GEORGE R.I.

WHEREAS under the Coinage Act, 1870, it is lawful for Us, with the advice of Our Privy Council, from time to time, by Proclamation to direct the establishment of any branch of Our Royal Mint in England in any British possession, and determine the extent to which such branch is to be deemed part of Our said Mint and the extent to which coins issued therefrom are to be current and to be a legal tender, and to be deemed to be issued from Our said Mint :

And whereas Our Governor-General of India in Council has applied for the establishment of a branch of Our Mint at Bombay :

And whereas Our Secretary of State for India in Council has resolved that if a branch Mint is established at Bombay there shall in each year be placed at the disposal of the Deputy Master of the branch Mint such sums out of the Revenues of India as may in the opinion of the Lords Commissioners of Our Treasury be required to cover all expenses connected with the maintenance of the branch Mint, on the understanding that any surplus shown by the certificate of the Comptroller and Auditor General in Our United Kingdom of Great Britain and Ireland to remain after the close of each year will be repaid to Our said Secretary of State.

We, therefore, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby, with the advice of Our Privy Council, proclaim, direct, and ordain, as follows :—

1. A branch of the Mint (in this Proclamation referred to as the Bombay branch Mint), shall be established at or near Bombay, and shall be situate either in the buildings of the Indian Mint at Bombay or on such other site as the Governor-General of India in Council may approve.

2. Gold coins of the same denominations, designs, weights, and fineness as gold coins coined at the Mint may be coined at the Bombay branch Mint, and any gold coins so coined shall be subject to the allowance of the same remedy as gold coins coined at the Mint.

3. The Master of the Mint shall prepare and transmit dies for the gold coins to be coined at the Bombay branch Mint.

4. The gold coins coined in pursuance of this Proclamation at the Bombay branch Mint shall be deemed to have been issued from the Mint, and shall be current, and a legal tender in like manner and to the like extent as if they had been coined and issued in England.

5. Subject to the provisions of this Proclamation, the Bombay branch Mint shall, for the purpose of the coinage of gold coins, be deemed to be part of the Mint, and accordingly—

(a) The Deputy Master of the Bombay branch Mint shall comply with all directions he may receive from the Master of the Mint, whether as regards the expenditure to be incurred, or the returns to be made, or the transmission of specimen coins to England, or otherwise; and

(b) The said specimen coins shall be subject to the trial of the pyx under section twelve of the Coinage Act, 1870, so, however, that they shall be examined separately from the coins coined in England or at any other branch of the Mint; and

(c) The Deputy Master of the Bombay branch Mint and other officers and persons employed for the purpose of carrying on the business of the branch Mint may be appointed, promoted, suspended and removed, and their duties assigned and salaries awarded in accordance with the provisions of section fifteen of the Coinage Act, 1870.

6. The Governor-General of India in Council shall cause the store of gold bullion and coin at the Bombay branch Mint to be inspected half-yearly, and cause the persons inspecting it to make a report thereon to the Deputy Master of the Bombay branch Mint, stating the exact amount of coin and bullion inspected by them; and the report shall be transmitted by the Deputy Master to the Master of the Mint in London.

7. The Master of the Mint shall, in the execution of this Proclamation, act in accordance with any regulations made or directions given by the Lords Commissioners of Our Treasury.

8. **In this Proclamation**—

The expression "the Mint" means Our Royal Mint in England.

The expression "Deputy Master of the Bombay branch Mint" includes any person who lawfully exercises at the Bombay branch Mint the authority of Deputy Master.

9. The Interpretation Act, 1889, applies to the construction of this Proclamation as it applies to the construction of an Act of Parliament.

10. This Proclamation shall come into force in India on the expiration of six months from the date thereof, or if it is sooner promulgated in India, on the date on which it is so promulgated, and may be cited as the Bombay Mint Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Twenty-first day of December, in the year of our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

LEAVE AND APPOINTMENTS.

The 6th February 1918.

No. 145-F. E.—Mr. H. Denning, I.C.S., has been posted as Deputy Accountant General, Bombay, with effect from the 15th January 1918.

Mr. R. V. Rege, a Senior Accountant in the office of the Accountant General, Bombay, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 19th January 1918 and until further orders.

Mr. R. Srinivasa Ayyar has been posted as Deputy Accountant General, Punjab, with effect from the 25th January 1918.

Simla, the 6th February 1918.

No. 146-F. E.—The following reversions in the Indian Finance Department are notified :—

With effect from the 18th November 1917.

Mr. V. C. French to revert to Class III of Accountants General.

With effect from the 26th November 1917.

Mr. J. C. Mitra to revert to Class I of the General List.

With effect from the 12th December 1917.

Mr. P. G. Jacob to revert to Class III of the General List.

Delhi, the 6th February 1918.

No. 149-F. E.—Mr. H. K. Bose, a probationer of the Indian Finance Department, has been promoted to class III of the General List, with effect from the 22nd November 1917, and has been attached to the office of the Comptroller, India Treasuries, with effect from the same date.

Mr. R. Jagannathan, a probationer of the Indian Finance Department, has been promoted to class III of the General List, with effect from the 22nd November 1917, and has been posted as Assistant Accountant General, Madras, with effect from the same date.

Simla, the 6th February 1918.

No. 150-F. E.—The combined leave for 6 months from the 30th July 1917 granted to Mr. U. L. Majumdar in Notification No. 1098-F. E., dated the 11th October 1917, published on page 1662 of Part I of the *Gazette of India*, dated the 13th October 1917, has been extended by three months.

Delhi, the 7th February 1918.

No. 314-Accts.-Camp.—Major G. H. Morgan, I.A., Assistant Military Accountant, 1st class, and Military Accountant, 4th class, sub. *pro tem.*, Military Accounts Department, is promoted substantively to the grade of Military Accountant, 4th class, with effect from the 28 h November 1917.

No. 315-Accts.-Camp.—Major R. H. S. Whitchurch, I.A., Assistant Military Accountant, 1st class, and Military Accountant, 4th class, sub. *pro tem.*, Military Accounts Department, is promoted substantively to the grade of Military Accountant, 4th class, with effect from the 15th January 1918.

The 8th February 1918.

No. 322-Accts.-Camp.—Captain J. F. Allen, I.A., Assistant Military Accountant, 1st class, Military Accounts Department, is promoted sub. *pro tem.* to the grade of Military Accountant, 4th class, with effect from the 1st January 1918.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 9th February 1918.

No. 1325-D.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 18th day of December, 1917.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

WHEREAS it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May, 1917, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect .—

That the Proclamation, dated the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(*b*) Bags and sacks made wholly or partly of jute, other than such bags or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

(*b*) Boats and craft ;

(*a*) Coke, petroleum ;

(*b*) Coke, except petroleum coke ;

(*a*) Fire bricks and fire clay ;

(*b*) Fuel, manufactured ;

Insulating materials, the following .—

(*c*) Zinc-barium pigments made from zinc salts and barium sulphate (except zinc oxide) ;

(*b*) Jute cordage and twine ;

(*b*) Jute padding ;

(*b*) Jute, piece goods made wholly or partly of ;

(*b*) Jute threads ;

(*b*) Jute twist ;

(*b*) Jute webbing ;

(*b*) Jute yarns ;

Linen manufactures, the following :—

(*c*) Linen thread ;

(c) Matches;
(b) Nightlights;
(b) Terebene, and articles containing terebene;
(a) Tools, small, the following:—
Knives, carpenters', coopers', farriers', glaziers', painters', and saddlers';
Shaves, coopers', and saddlers';
(b) Turpentine (oil and spirit) and articles containing turpentine;
(a) Turpentine substitute, not otherwise specifically prohibited, and articles containing such substitute;
(b) Varnishes containing shellac, oil or turpentine, not otherwise prohibited;
(b) Vessels;
(b) Watches.

(2) That the following headings should be added:—
(a) Bags and sacks made wholly or partly of jute, other than such bags or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings;
(a) Boats and craft;
(a) Coke and manufactured fuel;
(a) Fireclay, and articles manufactured of fireclay, including firebricks;
(a) Flax cordage and twine;
Harness and saddlery, materials and tools used in the manufacture of, the following:—
(a) Harness and saddlery making machines and their component parts;
(a) Harness and saddlery tools, hand and machine;
(a) Needles for harness and saddlery making machines;
(a) Incandescent gas mantle rings;
(a) Jute cordage and twine;
(a) Jute padding;
(a) Jute, piece goods made wholly or partly of;
(a) Jute threads;
(a) Jute twist;
(a) Jute webbing;
(a) Jute yarns;
Linen manufactures, the following:—
(a) Linen thread;
(a) Matches;
(a) Nightlights manufactured wholly or partly of paraffin wax or tallow;
(c) Nightlights (except nightlights manufactured wholly or partly of paraffin wax or tallow);
(a) Terebene, and articles containing terebene;
(a) Tools, small, the following:—
Knives, carpenters', coopers', farriers', glaziers', and painters';
Shaves, coopers';
(a) Turpentine (oil and spirit), and articles containing turpentine;
(a) Turpentine substitute, and articles containing turpentine substitute;
(a) Vessels;
(b) Watches and watch movements;

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

The 9th February 1918.

No. 1440-D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in the schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.*:—

Additions.

Castilho, C. M. & Co., Shanghai.
Cuthbert, R. R., Kiungchow.
Dell 'Oro & Co., Shanghai.
Rosenfeld, A. B., „
Rosenfeld, Julius, „
Thomas, W. A. H., Peking.

No. 1481-D.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION.

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R.I.

WHEREAS by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

And whereas by certain Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly :

And whereas it is expedient that the importation into the United Kingdom of certain other goods should be prohibited :

Now, therefore, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows :—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz* :—

All bonds, debentures, stock or share certificates, scrip and other documents of title relating to any stocks, shares or other securities ; with the exception of matured bonds redeemable in the United Kingdom and coupons falling due for payment in the United Kingdom.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of Our Treasury, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 21) Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Twenty-first day of December, in the year of our Lord One thousand Nine Hundred and Seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

The 9th February 1918.

No. 1562-D.—In exercise of the powers conferred on him by Clause (*a*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to prohibit Mr. G. Abele, a hostile firm within the meaning of the said Act, from carrying on business in British India except subject to the conditions specified below :—

(1) His business shall be restricted to the Khasi and Jaintia Hills district.

(2) He shall at all times, at the request of the Deputy Commissioner, Khasi and Jaintia Hills, or of the Sub-divisional Officer, Jowai, give all such information and explanations with regard to the affairs of his business as the said Deputy Commissioner or Sub-divisional Officer may from time to time require, and shall preserve, and whenever required, submit to the said Deputy Commissioner or Sub-divisional Officer, for his inspection, all papers and documents relating to his business, and allow them to take copies thereof or extracts therefrom.

(3) He shall not, without the previous sanction of the Chief Commissioner of Assam, transfer to any other person, firm or company, the capital or goodwill of his business or any part thereof, or (save in the ordinary course of trade) any of his assets or the benefit of any existing or future contract.

No. 1620-D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alterations shall be made in the schedule appended to this Department Notification No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.* :—

Delete the existing entries :—

"(c) Castor Oil

"(c) Castor under the heading Oils"

Add as new entries :—

"(b) Castor Oil

"(b) Castor under the heading Oils"

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 8th February 1918.

APPOINTMENTS.

No. 257.—In Army Department Notification No. 1, dated the 1st January 1918, under the heading "To be Honorary Second-Lieutenant" *delete* the name of "Temporary Honorary Second-Lieutenant Mirzada Mir Ghulam Ali Khan, son of His Highness the Mir of Khairpur," and under the heading "To be Honorary Lieutenant" *insert* "Temporary Honorary Lieutenant Mirzada Mir Ghulam Ali Khan, son of His Highness the Mir of Khairpur."

INDIAN MEDICAL SERVICE.

No. 258.—Subject to His Majesty's approval the undermentioned to be Temporary Captain with effect from the date specified :—

George Hugh Kidd Macalister. 1st October 1917.

No. 259.—Subject to His Majesty's approval, the undermentioned to be Temporary Lieutenants with effect from the dates specified :—

Abdul Kadir Muhammad Mahiuddin. 8th January 1918.

Alexander Noble. 8th January 1918.

Dinesh Chandra Chakrabatti. 12th January 1918.

No. 260.—In Army Department Notification No. 1414, dated 31st August 1917, for "Lala Gurdas Ram" *read* "Gurdas Ram Charnalia"

COMMANDS AND STAFF.

No. 261.—The undermentioned appointments are made :—

BRIGADE COMMANDERS.

Brevet Colonel (temporary Brigadier-General) G. M. Baldwin, D.S.O., Indian Army. Dated the 10th May 1917.

Brevet Colonel (temporary Brigadier-General) W. M. Southey, C.M.G., Indian Army. Dated the 11th May 1917.

Brevet Colonel (temporary Brigadier-General) the Hon'ble C. G. Bruce, M.V.O., Indian Army. Dated the 11th May 1917.

Colonel (temporary Brigadier-General) C. C. Luard, British Service. Dated the 11th May 1917.

Colonel (temporary Brigadier-General) E. C. Peebles, C.B., C.M.G., D.S.O., British Service. Dated the 25th July 1917.

Colonel (temporary Brigadier-General) G. D. Crocker, British Service. Dated the 25th August 1917.

BRIGADIER-GENERAL, GENERAL STAFF.

Brevet Lieutenant-Colonel (temporary Brigadier-General) S. G. Loch, D.S.O, Royal Engineers. Dated the 14th June 1917.

GENERAL STAFF OFFICERS.

1st Grade.

Lieutenant-Colonel W. E. R. Dickson, C.I.E., Royal Engineers. Dated the 10th May 1917.

2nd Grade.

Major D. C. Crombie, 23rd Cavalry (Frontier Force). Dated the 11th May 1917.

Major P. L. Leared, 7th Gurkha Rifles. Dated the 19th June 1917.

Major W. M. Macleod, 31st Duke of Connaught's Own Lancers. Dated the 20th June 1917.

Captain W. Paget-Tomlinson, 7th (Queen's Own) Hussars. Dated the 26th June 1917.

Major M. H. L. Morgan, D.S.O., 62nd Punjabis. Dated the 7th July 1917.

3rd Grade.

Captain E. P. Quinan, 27th Punjabis. Dated the 10th May 1917.

Captain H. Wilberforce-Bell, Indian Army. Dated the 11th June 1917.

Captain J. W. D. Evans, 21st (Empress of India's) Lancers. Dated the 15th June 1917.

Captain E. J. P. T. Walker, 32nd Lancers. Dated the 1st September 1917.

ASSISTANT ADJUTANT AND QUARTERMASTER GENERALS.

Brevet Lieutenant-Colonel W. W. Bickford, C.I.E., 107th Pioneers. Dated the 11th May 1917.

Major (temporary Lieutenant-Colonel) W. F. S. Casson, D.S.O., 27th Light Cavalry. Dated the 14th June 1917.

DEPUTY ASSISTANT ADJUTANTS AND QUARTERMASTER GENERALS.

Major M. A. Hamer, D.S.O., M.C., 129th Duke of Connaught's Own Baluchis. Dated the 10th May 1917.

Captain H. F. Story, 35th Sikhs. Dated the 11th May 1917.

Major G. S. F. Routh, 56th Punjabi Rifles (Frontier Force). Dated the 14th May 1917.

Major D. S. Niven, 25th Cavalry (Frontier Force). Dated the 14th June 1917.

Captain D. O W. Lamb, 10th Duke of Cambridge's Own Lancers (Hodson's Horse). Dated the 22nd June 1917.

Major T. T. Oakes, 102nd King Edward's Own Grenadiers. Dated the 8th July 1917.

BRIGADE MAJORS.

Major B. C. Penton, 25th Punjabis. Dated the 10th May 1917.

Major J. H. DeW. Carruthers, M.C., 39th Garhwal Rifles. Dated the 11th May 1917.

Captain G. Stoddart, 104th Wellesley's Rifles. Dated the 11th May 1917.

Major R. C. B. Williams, 35th Sikhs. Dated the 9th June 1917.

Lieutenant (temporary Captain) A. K. Tennent, The Royal Sussex Regiment. Dated the 20th July 1917.

Captain W. M. Grylls, 52nd Sikhs (Frontier Force). Dated the 29th July 1917.

Major T. Milne, 55th Coke's Rifles (Frontier Force). Dated the 16th August 1917.

STAFF CAPTAINS.

Captain C. G. Bacon, 29th Lancers (Deccan Horse). Dated the 10th May 1917.

Captain G. F. H. Faithful, 126th Baluchistan Infantry. Dated the 10th May 1917.

Lieutenant (temporary Captain) H. H. Broadmead, Prince Albert's (Somerset Light Infantry). Dated the 11th May 1917.

Second-Lieutenant (temporary Captain) T. L. Turketine, The East Surrey Regiment. Dated the 11th May 1917.

Lieutenant (temporary Captain) J. R. Birchall, The Devonshire Regiment. Dated the 9th June 1917.

Captain G. D. Dennison, The Hampshire Regiment. Dated the 14th June 1917.

Lieutenant (temporary Captain) R. C. N. Palairet, The Devonshire Regiment. Dated the 15th June 1917.

Lieutenant (temporary Captain) A. K. Tennent, The Royal Sussex Regiment. Dated the 25th July 1917.

PERSONAL APPOINTMENT.

Assistant Military Secretary.

Major C. E. Bateman-Champain, 5th Gurkha Rifles (Frontier Force). Dated the 14th June 1917.

SPECIAL APPOINTMENTS.

Inspectors of Communications.

Lieutenant-Colonel L. N. Beatty, 31st Duke of Connaught's Own Lancers. Dated the 8th May 1917.

Colonel (temporary Brigadier-General) A. B. H. Drew, Indian Army. Dated the 18th June 1917.

Lieutenant-Colonel (temporary Brigadier-General) J. L. R. Gordon, C. B., 15th Ludhiana Sikhs. Dated the 27th June 1917.

Advance Base Commandants.

Lieutenant-Colonel T. G. Blois-Johnson, C.M.G , 67th Punjabis. Dated the 10th May 1917.

Major (acting Lieutenant-Colonel) W. G. P. Murray, 21st Punjabis. Dated the 5th September 1917.

Deputy Judge Advocate-General.

Lieutenant-Colonel J. Beatson-Bell, Indian Army. Dated the 14th June 1917.

Assistant Provost Marshals.

Major A. de C. Rennick, 11th King Edward's Own Lancers (Probyn's Horse). Dated the 22nd May 1917.

Second-Lieutenant K. McLean, Indian Army Reserve of Officers. Dated the 13th August 1917.

Lieutenant H. C. Pryor, Indian Army Reserve of Officers. Dated the 25th August 1917.

Deputy Assistant Director of Railway Transport.

Captain E. Roseveare, The Devonshire Regiment. Dated the 16th May 1917.

Railway Transport Officers (Graded as Staff Captains).

Captain F. L. Engledow, The Queen's Own (Royal West Kent Regiment). Dated the 3rd March 1917.

Lieutenant (temporary Captain) L. J. Hicks, Indian Army Reserve of Officers. Dated the 29th May 1917.

Lieutenant (temporary Captain) W. G. L. Gilbert, Indian Army Reserve of Officers. Dated the 13th June 1917.

Lieutenant (temporary Captain) H M. Blaikie, Indian Army Reserve of Officers. Dated the 28th June 1917.

Second-Lieutenant (temporary Captain) J. F. Daley, Indian Army Reserve of Officers. Dated the 20th July 1917.

ADMINISTRATIVE SERVICES AND DEPARTMENTS.

Deputy Assistant Director of Ordnance Services.

Major W. S. Beamish, Royal Artillery. Dated the 23rd May 1917.

Inspector of Supply and Transport Services.

Lieutenant-Colonel W. St. O. Chamier, Supply and Transport Corps. Dated the 14th June 1917.

Assistant Directors of Supplies and Transport.

Major E. M. A. J. Hogan, Supply and Transport Corps. Dated the 15th May 1917.

Major H. W. F. Twiss, Supply and Transport Corps. Dated the 28th May 1917.

Assistant Director of Supplies.

Lieutenant-Colonel J. S. Swan, Supply and Transport Corps. Dated the 8th July 1917.

Assistant Director of Transport.

Major J. L. Smith, Supply and Transport Corps. Dated the 6th July 1917.

Deputy Assistant Directors of Supplies and Transport.

Captain A. A. G. Duke, Supply and Transport Corps. Dated the 11th May 1917.
Captain W. K. Rebsch, Supply and Transport Corps. Dated the 11th May 1917.

Deputy Director of Medical Services.

Colonel P. Hehir, C.B., C.M.G., Indian Medic l Service. Dated the 14th June 1917.

Assistant Directors of Medical Services.

Lieutenant-Colonel J. B. Smith, Indian Medical Service Dated the 11th May 1917.
Colonel C. R. M. Green, Indian Medical Service. Dated the 14th May 1917.
Colonel P. Hehir, C.B., C.M.G., Indian Medical Service. Dated the 26th May 1917.
Lieutenant-Colonel L. Addams-Williams, Royal Army Medical Corps. Dated the 9th June 1917.
Lieutenant-Colonel J. Hennessy, C.B., Royal Army Medical Corps. Dated the 27th June 1917.
Lieutenant-Colonel V. E. H. Lindesay, Indian Medical Service. Dated the 13th July 1917.
Brevet-Colonel D. J. Collins, Royal Army Medical Corps. Dated the 22nd July 1917.

Deputy Assistant Directors of Medical Services.

Captain J. A. Sinton, V.C., Indian Medical Service. Dated the 11th May 1917.
Major J. E. H. Gatt, Royal Army Medical Corps. Dated the 18th May 1917.
Captain J. M. Weddell, Royal Army Medical Corps. Dated the 5th June 1917.
Major W. R. Dutton, Indian Medical Service. Dated the 13th June 1917.
Major R. L. Popham, Royal Army Medical Corps. Dated the 14th June 1917.
Captain P. M. Rennie, Indian Medical Service. Dated the 27th June 1917.

Assistant Directors of Veterinary Services.

Captain G. V. Golding, Army Veterinary Corps. Dated the 26th May 1917.
Major W. E. Schofield, Army Veterinary Corps. Dated the 16th July 1917.

ATTACHED TO HEADQUARTER UNITS.

Chief Engineer.

Colonel (Temporary Brigadier-General) R. F. Sorsbie, British Service. Dated the 14th June 1917.

Deputy Chief Engineer.

Colonel C. Coffin, C.M G., British Service. Dated the 23rd June 1917.

Commanding Royal Engineer.

Lieutenant-Colonel J. H. S. Murray, Royal Engineers. Dated the 15th May 1917.

Major (acting Lieutenant-Colonel) A. H. Bell, D.S.O., Royal Engineers. Dated the 14th June 1917.

Major (acting Lieutenant-Colonel) C. H. Haswell, Royal Engineers. Dated the 14th June 1917.

INDIAN ARMY.

No. 262.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment; with effect from the dates specified :—

To be Lieutenants.

Captain Richard Blaylock Leach, M.C., 4th Battalion, the Prince of Wales's Own (West Yorkshire Regiment), attached 35th Sikhs. Dated 12th January 1918 but to rank from the 5th May 1916.

Captain John Magner, 4th Battalion, the Royal Irish Regiment, attached 1[illegible]h Cavalry . Dated 17th January 1918 but to rank from the 5th May 1916.

Captain Stewart Bates Merrylees, M.C., 4th Battalion, Princess Louise's (Argyll and Sutherland Highlanders) attached 2nd Battalion, 76th Punjabis. Dated 12th January 1918 but to rank from the 15th May 1916.

Captain Ralph Herbert Rayner, 4th Battalion, the Duke of Wellington's (West Riding Regiment) attached 41st Dogras. Dated 12th January 1918 but to rank from the 14th July 1916.

Captain Philip Charles Crittall, Army Service Corps, attached 16th Cavalry. Dated 12th January 1918 but to rank from the 23rd July 1916.

Lieutenant John Riversdale Warren Herrick, Nottinghamshire Yeomanry, attached 3rd Battalion, 2nd King Edward's Own Gurkha Rifles (the Sirmur Rifles). Dated 12th January 1918 but to rank from the 5th September 1916.

Lieutenant Philip Perkyns Jones, Machine Gun Corps, attached 85th Burman Rifles. Dated 19th January 1918 but to rank from the 9th September 1916.

Lieutenant Denis Jackson Atkinson, 4th Battalion, The Royal Dublin Fusiliers, attached 2nd Battalion, 4th Gurkha Rifles. Dated 12th January 1918 but to rank from the 30th September 1916.

Lieutenant Douglas Sween Mackay, Yorkshire Dragoons, attached 15th Lancers (Cureton's Multanis). Dated 21st January 1918 but to rank from the 30th September 1916.

Lieutenant Francis Joseph William Porral, Army Service Corps, attached 2nd Battalion, 119th Infantry (The Multan Regiment). Dated 12th January 1918 but to rank from the 7th November 1916.

Lieutenant Robert Francis Salt, The Rifle Brigade (The Prince Consort's Own), attached 1st Battalion, 39th Garhwal Rifles. Dated 12th January 1918 but to rank from the 10th November 1916.

Lieutenant Ralph Vincent Chapman, Royal Naval Division, attached 2nd Battalion, Queen Victoria's Own Corps of Guides, Infantry (Frontier Force) (Lumsden's). Dated 3rd December 1917 but to rank from the 10th December 1916.

Lieutenant Sydney Salter Lavender, Machine Gun Corps, attached 46th Punjabis. Dated 12th January 1918 but to rank from the 26th December 1916.

Lieutenant Wilfrid Bigwood, M.C., The Worcestershire Regiment, attached 16th Cavalry. Dated 12th January 1918 but to rank from the 19th January 1917.

Lieutenant Paul Mayne, Army Service Corps, attached 33rd Queen Victoria's Own Light Cavalry. Dated 12th January 1918 but to rank from the 4th February 1917.

Captain Alan Wilson Duncan, Canterbury Regiment, New Zealand Forces, attached 2nd Battalion, 8th Gurkha Rifles. Dated 3rd December 1917 but to rank from the 5th February 1917.

Lieutenant Arthur Jardine, 9th Battalion, Princess Louise's (Argyll and Sutherland Highlanders), attached 54th Sikhs (Frontier Force). Dated 12th January 1918 but to rank from the 7th February 1917.

Captain Albert David Trechmann, 1st Training Reserve Battalion, attached 2nd Battalion, 67th Punjabis. Dated 12th January 1918 but to rank from the 17th February 1917.

Lieutenant Alexander John Mackay, M.C., 1-5th Battalion, Seaforth Highlanders (Ross-shire Buffs, The Duke of Albany's) attached 54th Sikhs (Frontier Force). Dated 12th January 1918 but to rank from the 18th February 1917.

Lieutenant Eric Charles Owen Morphy, 4th Battalion, The Prince of Wales's Leinster Regiment (Royal Canadians) attached 63rd Palamcottah Light Infantry. Dated 12th January 1918 but to rank from the 26th March 1917.

Lieutenant Ernest Fitzroy Harvey, Machine Gun Corps (Motor), attached 107th Pioneers. Dated 12th January 1918 but to rank from the 26th May 1917.

Lieutenant James Henry Souter, General List, attached 109th Infantry. Dated 16th January 1918 but to rank from the 16th July 1917.

Second Lieutenant William Douglas Burnley, The Leicestershire Yeomanry, attached 31st Duke of Connaught's Own Lancers. Dated 12th January 1918 but to rank from the 18th July 1917.

Lieutenant Gerald Humphrey Hawken, 2-5th Battalion, The Bedfordshire Regiment, attached 27th Light Cavalry. Dated 12th January 1918 but to rank from the 1st August 1917.

Sub-Lieutenant Albert Edward Dossett, M.C., Royal Naval Division, attached 74th Punjabis. Dated 25th November 1917 but to rank from the 12th August 1917.

Lieutenant Willis Southern, 1-7th Battalion, The Lancashire Fusiliers, attached 2nd Battalion, 112th Infantry. Dated 12th January 1918 but to rank from the 6th September 1917.

Lieutenant John Victor Warrener, 2-12th (County of London) Battalion, The London Regiment (The Rangers), attached 2nd Battalion, 97th Deccan Infantry. Dated 12th January 1918 but to rank from the 13th September 1917.

Lieutenant Herbert Birney, 6th Battalion, The Prince of Wales's Leinster Regiment (Royal Canadians) attached 2nd Battalion, 123rd Outram's Rifles. Dated 12th January 1918 but to rank from the 14th September 1917.

Second Lieutenant Harry Ernest Tyrrell, Lincolnshire Yeomanry, attached 2nd Battalion, 30th Punjabis. Dated 16th January 1918 but to rank from the 20th September 1917.

Lieutenant Alexander George, 2-12th (County of London) Battalion, The London Regiment (The Rangers) attached 66th Punjabis. Dated 12th January 1918 but to rank from the 24th September 1917.

Lieutenant Coles Alexander Osborne, 5th Battalion, The Queen's Own (Royal West Kent Regiment) attached 35th Sikhs. Dated 12th January 1918 but to rank from the 26th September 1917.

Second Lieutenant Cecil Milnes Hay, 25th Battalion, The Duke of Cambridge's Own (Middlesex Regiment) attached 35th Sikhs. Dated 12th January 1918 but to rank from the 1st October 1917.

Second Lieutenant Reginald Austin Jones, 3rd Battalion, The Welsh Regiment, attached 3rd Battalion, 9th Gurkha Rifles. Dated 12th January 1918 but to rank from the 22nd October 1917.

Second Lieutenant Charles Harry Balch, Machine Gun Corps, (Cavalry) attached 7th Hariana Lancers. Dated 12th January 1918 but to rank from the 5th December 1917.

To be 2nd-Lieutenants.

Second Lieutenant Archibald Barton Cooke, 12th (County of London) Battalion, The London Regiment (The Rangers) attached 2nd Battalion, 119th Infantry (The Multan Regiment). Dated 12th January 1918 but to rank from the 11th April 1917.

Second Lieutenant Ernest Albert Moreton, 7th Battalion, The Duke of Wellington's (West Riding Regiment) attached 2nd Battalion, 41st Dogras. Dated 12th January 1918 but to rank from the 5th May 1917.

Second Lieutenant Reginald George Burnell, 1-1st Huntingdon Cyclist Battalion, attached 29th Punjabis. Dated 12th January 1918 but to rank from the 5th June 1917.

Second Lieutenant Charles St. Aubyn Clarke, Machine Gun Corps, attached 74th Punjabis. Dated 12th January 1918 but to rank from the 25th November 1917.

Second Lieutenant Charles Cleaver Bock, 6th Reserve Regiment of Cavalry, attached 30th Lancers (Gordon's Horse). Dated 23rd November 1917 but to rank from the 17th January 1918.

Second Lieutenant Robert Archibald Mackinnon, 3rd Battalion, Princess Louise's (Argyll and Sutherland Higlanders) attached 2nd Battalion, 113th Infantry. Dated 12th January 1918 but to rank from the 26th January 1918.

No. 263.—The surname of Lieutenant Joseph Keith O'Moore Farrell is as now given and not as stated in Army Department Notification No. 58, dated the 12th January 1918.

ARMY RESERVES.

No. 264.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

Cavalry Branch.

To be Lieutenant.

Cyril James Irwin. Dated 8th January 1918.

To be Second-Lieutenants.

Harry Wakefield Story.
James Richard Ross Skinner. } Dated 1st February 1918.

Charles Frederick Armstrong. Dated 5th February 1918.

Infantry Branch.

To be Second-Lieutenants.

Ernest Douglas Beresford Bruce. Dated 4th January 1918.

Cecil John Grimes. Dated 30th January 1918.

Squire Sydney Carrington. Dated 1st February 1918.

Horatio O'Dell Stone.
Edwin Berg Harkness. } Dated 5th February 1918.

Samuel George Mackaness. Dated 6th February 1918.

Christopher Gimson. Dated 7th February 1918.

No. 265.—Francis Boynton-Lee (temporary Second Lieutenant, Highland Light Infantry), to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated 1st February 1918, but to rank from the 1st January 1917.

No. 266.—Lieutenant (temporary Captain) F. C. Lowis, C.I.E., Indian Army Reserve of Officers, is granted subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Assistant Director of Works. Dated the 1st August 1917.

No. 267.—Lieutenant D. Meadows, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Major while holding an appointment as Assistant Director of Veterinary Services. Dated the 1st January 1918.

No. 268.—Second-Lieutenant Robert William Alexander Anderson, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Assistant Commandant of a Labour Corps. Dated 11th April 1917.

No. 269.—The undermentioned officers of the Indian Army Reserve of Officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer :—

Second Lieutenant A. L. Bradbury. Dated 13th January 1918.

Lieutenant E. Edelston. Dated 15th January 1918.

Second Lieutenant W. W. Whitburn. Dated 15th January 1918.

Second Lieutenant F. P. Elliott. Dated 15th January 1918.

No. 270.—Second Lieutenant Arthur FitzGerald Rountree, Indian Army Reserve of Officers, to be temporary Lieutenant, subject to His Majesty's approval, while employed as Accounts Officer under the Director of Ordnance, dated 9th April 1917.

No. 271.—In Army Department Notification No. 2130, dated the 14th December 1917, against the name of Thomas Clear, *for* " 6th December 1917 " *read* " 3rd November 1917."

No. 272.—In Army Department Notification No. 177, dated the 25th January 1918, *for* " J. F. Davis " *read* " J. F. Davies ".

LONDON GAZETTE.

No. 273.—The following extracts are published for general information :—

Third Supplement dated the 23rd May 1917 to the London Gazette of the 22nd May 1917, pages 5037, 5038, 5039, 5040 and 5047.

War Office,
23rd May, 1917.

REGULAR FORCES.

COMMANDS AND STAFF :—

The undermentioned appts. are made :—

* * * * *

CAVALRY.

* * * * *

Remt. Service.—Lt.-Col. C. Griffiths, ret. pay, Ind. Army, to be a temp. Dep. Asst. Dir. of Remts. 12th Feb. 1915. (Substituted for the notification in the Gazette of 5th Nov. 1915).

* * * * *

ROYAL REGIMENT OF ARTILLERY.

R. H. & R. F. A.—Capt. R. W. Mellor, Madras Art. Vols., to be temp. Capt. 20th Mar. 1917.

* * * *

ARMY CHAPLAINS DEPARTMENT.

* * * * *

The undermentioned Chaplns. of the Ind. Ecclesiastical Estabt. are transfd. to the Army Chaplns. Dept. without other alteration in the conditions of their service. 23rd Apr. 1917 :—

As temp. Chaplns. to the Forces, 2n Cl.:—

The Revs.—

William Lachlan Bell.

Ernest Oswald Jervis.

As temp. Chaplns. to the Forces, 3rd Cl. :—

The Revs.—

John Henry Horton McNeill.

Edmund Richard Clough.

Andrew Macfarlane.

Philip Horsfall Crozier.

Francis Owen Proctor.

Ernest Graham Brownrigg.

As temp. Chaplns. to the Forces, 4th Cl. :—

The Revs.—

Thomas Harold Dickson.

Benjamin Christopher Bulteel Irwin.

Henry Hacking.

Francis Herbert Smith.

Ormonde Winstanley Birch.

William Robert Park.

Herbert George England.

Charles Henry Hemming.

Robert Ewing Lee.

Matthew Wilson McCaul.

Robert Leonard Wormald.

Henry Martindale.

Alexander Silver.

The undermentioned Chaplns. of the Wesleyan Church in India are transfd. to the Army Chaplns. Dept. without other alteration in the conditions of their service. 23rd Apr. 1917 : —

As temp. Chaplns. to the Forces, 1st Cl. :—

The Rev. Alfred Ernest Knott.

As temp. Chaplns. to the Forces, 4th Cl. :—

The Revs.—

George Herbert McCormick.

George Levesley Frost.

Edward John Thompson.

Percy C. Brunt.

Albert Jones.

Harold Crawford Walters.

John Mervyn Young.

MEMORANDA.

* * * * *

Capt. W. A. K. Fraser, M.C., Ind. Cav., relinquishes the actg. rank of Maj. Lrs. 6th Apr. 1917.

* * * * *

MEMORANDA.

Commissary and Honorary Captain John Shipman Rush, Indian Ordnance Department is promoted to the rank of Honorary Major, with effect from the 4th April 1917, inclusive, in recognition of his valuable services.

* * * *

TERRITORIAL FORCE.

*   *   *   *   *

INFANTRY.

Royal Welsh Fus.—Maj. (acting Lt.-Col.) W. C. W. Hawkes, D.S.O. (Indian Army), relinquishes the acting rank of Lt-Col. on ceasing to command a Bn. 6th Apr. 1917.

*   *   *   *   *

Sixth Supplement dated the 24th May 1917 to the London Gazette of the 22nd May 1917, pages 5071, 5072, 5074, 5077, 5079 and 5080.

War Office,
24th May 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

*   *   *   *   *

The undermentioned temp. appts. are made at the War Office :—
Dep. Asst. Dirs.—15th Jan. 1917 :—

*   *   *   *   *

Bt. Lt.-Col. C. R. A. Bond, ret. pay, Ind. S. C, from a Staff Capt.

*   *   *   *   *

INFANTRY.

*   *   *   *   *

Rif. Brig.—

*   *   *   *   *

Acting Serjt.-Maj. Robert Pumffrey, from Ind. Unattd. List (late Rif. Brig.), to be 2nd Lt., and to be secd. for duty as Adjt., Ind. Vols. 24th Apr. 1917.

*   *   *   *   *

S. Lan. R.

Maj. D. G. Robinson, D.S.O. (Ind. Army), relinquishes the actg. rank of Lt.-Col. on ceasing to comd. a Bn. 19 Mar. 1917.

*   *   *   *   *

Oxf. & Bucks. L.I.

Brev. Maj. (temp. Lt.-Col.) W. F. R. Webb, D.S.O. (Punjabis), relinquishes his temp. rank on vacating comd. of a Bn. 25 Mar. 1917.

*   *   *   *   *

Cam'n Highrs.

Maj. C. H. Marsh, D.S.O. (Ind. Army) relinquishes the actg. rank of Lt.-Col. on ceasing to comd. a Bn. 17 Jan. 1917.

*   *   *   *   *

General List.

*   *   *   *   *

Temp. 2nd Lt. R. A. Driver from Suff. R. (attd.) to be temp. 2nd Lt. on appt. as prob. to Ind. Army. 16 Mar. 1917, but with seniority from 18 Dec. 1914.

*   *   *   *

Second Supplement dated the 25th May 1917, to the London Gazette of the 25th May 1917, pages 5157, 5163 and 5164.

War Office,
25th May 1917.

The following is in continuation of Sir Douglas Haig's Despatch of 9th April, submitting names deserving of special mention, published in the London Gazette of Tuesday, 15th May 1917 :—

* * * * *

DURHAM LIGHT INFANTRY.

* * * * *

Cheyne, Lt.-Col. R. E., Ind. Army.

* * * * *

Fourth Supplement dated the 26th May 1917 to the London Gazette of the 25th May 1917, pages 5177, 5178, 5179, 5181, 5182, 5185, 5187, 5188, 5190, 5197 and 5198.

War Office,
26th May 1917.

His Majesty the KING has been graciously pleased to award a Bar to the Distinguished Service Order to :—

* * * * *

†Capt. (temp. Maj.) Henry St. George Stewart Scott, D.S.O., Ind. Army.

For conspicuous gallantry and determination when with 250 men he captured 373 of the enemy. He was twice held up by strong entrenched picquets, who were covering parties attempting to cross the river in pontoons, but he pushed on under heavy fire inflicting great loss on those crossing and prevented any further attempt at escape.

(D.S.O. gazetted October 29, 1915.)

* * * * *

†The names marked † appeared in the London Gazette dated 17th Mar. 1917 without deeds.

* * * * *

His Majesty the KING has been graciously pleased to confer the Military Cross on the undermentioned Officers * * * in recognition of their gallantry and devotion to duty in the Field :—

* * * * *

Capt. Ronald Playfair St. Vincent Bernard, Gurkha Rif.

For conspicuous gallantry and resource. When all the officers of the attacking parties had become casualties he organised a strong point in the enemy's line under heavy shell and bomb fire. He set a splendid example to his men.

* * * * *

Capt. Francis Robert Farquhar, Ind. Army.

For conspicuous gallantry and devotion to duty. He led his squadron with great dash and obtained valuable information. He was subsequently wounded, but continued to direct the operations in hand.

* * * * *

‡2nd Lt. Alfred Marshall Langton Harrison, Gurkha Rif.

For conspicuous gallantry and initiative when in command of an advanced party during night operations. He pushed forward with great dash under heavy fire, rushing two picquets with the bayonet and successfully bombing three pontoons full of the enemy.

* * * *

2nd Lt. Dennis George Whigham-Teasdale, I A.R.O.

For conspicuous gallantry and devotion to duty. He handled a machine gun with great skill, and thereby enabled the rear guard to withdraw at a critical time from a difficult situation.

* * * * * *

‡The names marked ‡ appeared in the London Gazette dated 17th March 1917 without deeds.

* * * * * *

His Majesty the KING has been graciously pleased to approve of the award of the Distinguished Conduct Medal to the undermentioned * * * Non-Commissioned Officers * * for acts of gallantry and devotion to duty in the Field :—

* * * * * *

7895 Sjt. A. H. Henshaw, late Hrs., now Staff Sjt. attd. Ind. U. List.

Has had sole charge of the Main Supply Depôt, and in the absence of all Supply Officers through sickness has carried on with great ability and credit, having to work at high pressure for long periods. His efforts greatly facilitated the early stages of the operations.

* * * * * *

His Majesty the KING-EMPEROR has been graciously ple -ed to approve of the undermentioned Rewards to Officers, Non-Commissioned Officers and Men of the Indian Army for gallantry and devotion to duty in the Field :—

Awarded the 2nd Class of the Indian Order of Merit.

Subadar Jan Gul, Punjabis, attd. Pathans.

596 Sepoy Munsib Dar, Baluchis.

4799 Naick Punna Khan, Pathans.

2238 Sepoy Sadda Singh Jind, I.S. Inf.

Jemadar Wazir Singh, Ind. A.

Awarded the Indian Distinguished Service Medal.

688 Dafadar Kassim Ali, Lrs., Ind., A.

368 L.-Naick Lashkar Singh, Lrs. attd. E. A. Div.

The undermentioned men are promoted to the rank indicated against their names, with effect from the 15th March, 1917 :—

10594 Pte. W. Dugmore, K.O.S.B., attd. Ind. Tel. Coy. (Promoted to Sjt.)

1584 Pte. R. J. Eldridge, D. Gds., attd. Ind. Tel. Coy. (Promoted to Sjt.)

8798 Pte. G. R. Pope, S. Lan. R., attd. Ind. Tel. Coy. (Promoted to Sjt.)

* * * * *

His Majesty the KING has been graciously pleased to award the Meritorious Service Medal to the undermentioned Warrant Officers, Non-Commissioned Officers and Men in recognition of valuable services rendered with the Armies in the Field during the present war :—

* * * * * *

7705 Sjt. W. Beecroft, K.R.R.C., attd. Ind. Tel. Coy.

* * * * * *

INDIAN ARMY.

Sub-Condr. F. T. Arnall, P.W.D., S. & M.

355 Coy. S.-M. H. Butt, S. & M.

R. A. 23310 By. S.-M. W. J. Crane, R. A. (Ind. Vol. Corps.)

Sub-Condr. M. Foley, P.W.D., S. & M.

* * * * *

Fifth Supplement dated the 26th May 1917 to the London Gazette of the 25th May 1917, pages 5199, 5200 and 5201.

War Office,
26th May, 1917.

The following are among the Decorations and Medals awarded by the Allied Powers at various dates to the British Forces for distinguished services rendered during the course of the campaign :—

His Majesty the KING has given unrestricted permission in all cases to wear the Decorations and Medals in question.

Decorations and Medals conferred by

HIS MAJESTY THE KING OF ITALY.

* * * * *

The Order of St. Maurice and St. Lazarus.

* * * * *

Officer.

* * * * *

Major and Brevet Lieutenant-Colonel (temporary Brigadier-General) Duncan Le Geyt Pitcher, Indian Army.

* * * * *

Cavalier.

* * * * *

Lieutenant-Colonel William George Cooper, Indian Army.

* * * * *

The Silver Medal for Military Valour.

* * * * *

Lieutenant (temporary Major) Alexander Daniel Reid (retired, Indian Army), Royal Inniskilling Fusiliers.

* * * * *

Sixth Supplement dated the 26th May 1917 to the London Gazette of the 25th May 1917, page 5207.

War Office,
26th May, 1917.

REGULAR FORCES.

The undermentioned Wt. and N. C. O.'s to be 2nd Lts. for service in the Field :—

ROYAL REGIMENT OF ARTILLERY.

R.H. & R.F.A.—

* * * * *

Staff Serjt. James Albert Davies, from India Unattd. List (late R.H.A.). 15th Apr. 1917.

* * * * *

Supplement dated the 29th May 1917 to the London Gazette of the 29th May 1917, pages 5291, 5292, 5296, 5304 and 5311.

War Office,
28th May, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * *

SPECIAL APPOINTMENTS.

(Graded for purposes of pay as D.A.A.Gs.).— 1st Apr. 1917 :—

* * * * *

And to retain their temp. rank whilst so empld.—

* * * * *

Maj. (temp. Lt.-Col.) F. St. J. Atkinson, Ind. Army, from W. York. R.

* * * * *

ATTACHED TO HD.-QR. UNITS.

Brig. Comdrs.—And to be temp. Brig.-Gens. whilst so empld.:—

* * * * *

Maj. C. R. Harbord, Ind. Cav., *vice* Maj. M. H. Henderson, Ind. Cav. 16th Apr. 1917.

* * * * *

Staff Capts. —

* * * * *

Capt. H. F. C. McSwiney, M.C., Ind. Army. 20th Apr. 1917.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

Flight Comdr.—Capt. L. L MacLean, Ind. Army, from a Flying Officer. 18th Apr. 1917.

* * * * *

MEMORANDA.

* * * * *

Maj. E. B. Peacock, Mil. Accts. Dept., Ind. Army, to be temp. Lt.-Col. whilst empld. as Deputy Financial Adviser, Military Finance. 31st Mar. 1917.

* * * * *

The undermentioned to be temp. Capts. whilst empld. as Staff Capts. :—

2nd Lt. Samuel Townsend Sheppard, Bombay Vol. Rif. 8th Feb. 1917.

Lt. Cyril James Watson Harris, Sind Vol. Rif. 1st Mar. 1917.

2nd Lt. Melville Macfadyen, Calcutta Sco. Rif. 2nd Mar. 1917.

Lt. Reginald Charles Bolster, Punjab Light Horse. 8th Mar. 1917.

Capt. Cyril Graham Smith, Poona Vol. Rif. 10th Mar. 1917.

Lt. Charles Ewan Law, Moulmein Vol. Arty. } 12th Mar. 1917.

2nd Lt. Francis Morton Cheshire, Nagpur Vol. Rif. } 12th Mar. 1917.

Capt. Cyril Francis Ball, Agra Vol. Rif. 13th Mar. 1917.

Capt. (Hon. Maj.) Henry Johnstone Dunlop, Hyderabad Vol. Rif. 14th Mar. 1917.

The undermentioned to be temp. Capts.:—

Maj. Alexander Watson, United Provinces Horse, 1st (Southern) Regt., whilst empld. as D.A.A.G. 13th Mar. 1917.

Edgar Percival, late temp. 2nd Lt., E. Surr. R., for duty as Adjt. of a Vol. Bn. 29th May 1917.

* * * * *

General List.

The undermentioned temp. Lts., from M.G.C., to be temp. Lts. on appt. as probationers to Ind. Army :—

4 May 1917.

Oscar Henry Clive Shelswell.

James George Avent.

* * * * *

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probationers to Ind. Army, 4 May 1917, retaining their original seniority:—

R. H. Smith (from M. G. Corps).

K. G. McL. Bramall (from R. Scots).

A. A. Twiddy (from R. Fus.).

H. A. C. Lewis (from Linc. R.).

* * * * *

TERRITORIAL FORCE.

YEOMANRY.

* * * * *

Lt.-Col. E. H. Cole, C.B. (Col., Ind. Army) relinquishes his commission in the T.F. on vacating command. 1st Sept. 1916. (Substituted for that which appeared in the Gazette of 16th May 1917).

* * * * *

PROMOTIONS.

ROYAL HORSE AND ROYAL FIELD ARTILLERY.

No. 274.—The following acting promotion and relinquishment of acting rank is notified, subject to His Majesty's approval:—

Lieutenant C. W. Lamb, Royal Field Artillery (Territorial Force) to be acting Captain (but with pay and allowances as for a Lieutenant) whilst holding the appointment of Adjutant of a Brigade of Royal Field Artillery *vice* (acting Captain) R. M. Durant, Royal Field Artillery, vacated. Dated 1st January 1918.

Lieutenant (acting Captain) R. M. Durant relinquishes the acting rank of Captain on ceasing to perform the duties of Adjutant of a Brigade of Royal Field Artillery. Dated 1st January 1918.

TERRITORIAL FORCE.

Infantry.

No. 275.—The following acting promotion is made, subject to His Majesty's approval:—

The Border Regiment.

Second Lieutenant R. S. Harrison to be acting Captain (but with pay and allowances as for a Lieutenant) while holding the appointment of Adjutant, *vice* Captain F. S. Chance, vacated. Dated 14th December 1917.

INDIAN ARMY.

No. 276.—The following promotions are made, subject to His Majesty's approval:—

Captains to be Majors.

22nd October 1917.

William Montague Arnaud Foster, D.S.O., 10th Duke of Cambridge's Own Lancers (Hodson's Horse).

24th December 1917.

William Burgess Benton, M.C., 105th Mahratta Light Infantry.

21st January 1918.

Ralph Bagnall, 74th Punjabis.

Henry Whitten Hickie, 84th Punjabis.

Arthur Stanley Meek, Supernumerary List.

George Eyre Bruce, M.C., 53rd Sikhs (Frontier Force).

28th January 1918.

Harold Richard Patrick Dickson, C.I.E., 29th Lancers (Deccan Horse).

Lieutenants to be Captains.

13th January 1918.

Gerald Ralph Kidd, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).
Alan Ivor Grey McConkey, 58th Vaughan's Rifles (Frontier Force).

14th January 1918.

Roger Cormell Fletcher, 23rd Sikh Pioneers.
Kenneth Alfred Garrett, M.C., 51st Sikhs (Frontier Force).
Eric Vernon Robert Bellers, 1st King George's Own Gurkha Rifles (The Malaun Regiment).
George Roy Dowlard, 58th Vaughan's Rifles (Frontier Force).

Second Lieutenants to be Lieutenants.

14th November 1917.

James Gordon Elliott, attached 55th Coke's Rifles (Frontier Force).

30th January 1918.

Peter Paul Abernethy, attached 58th Vaughan's Rifles, (Frontier Force).
Alexander Alfred Russell, attached 43rd Erinpura Regiment.
Theodore John Deans, attached 92nd Punjabis.
Robert Stevenson Tristram Fleming, attached 93rd Burma Infantry.
William Alfred Leonard Young, attached 98th Infantry.
Arthur Frederick Stanley Curtin, attached 44th Merwara Infantry.
Arthur John Daldy, attached 61st King George's Own Pioneers.
Francis Alexander McDonnell, attached 5th Light Infantry.
Edward Travers Smith, attached 9th Gurkha Rifles.
Stephen Richard St. Leger Blakeney, attached 82nd Punjabis.
Norman Macdonald, attached 41st Dogras.

No. 277.—Lieutenant Bernard Henry George Tucker, attached 10th Gurkha Rifles, will have seniority in the rank of Lieutenant from the 29th January 1917.

No. 278.—Lieutenant Alan Mull, 2nd Queen Victoria's Own Rajput Light Infantry, will have seniority in the rank of Lieutenant from the 3rd February 1917.

No. 279.—Lieutenant Stanley Clemence, attached 7th Gurkha Rifles, will have seniority in the rank of Lieutenant from the 14th February 1916.

No. 280.—The undermentioned officers are granted the acting rank of Captain (but with pay and allowances as for Lieutenant), subject to His Majesty's approval, while holding the appointment of Adjutant, with effect from the dates specified :—

2nd Lancers (Gardner's Horse).

Lieutenant E. J. A. Macmillan, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

15th Duke of Connaught's Lancers (Watson's Horse).

Lieutenant K. O'B. Harding, attached. Dated 3rd August 1917.

14th Murray's Jat Lancers.

Lieutenant E. McK. Nicholl, Indian Army Reserve of Officers, attached. Dated 15th December 1917.

22nd Sam Browne's Cavalry (Frontier Force).

Lieutenant T. M. Manuk, attached ; from 3rd August 1917 to 28th October 1917.
Lieutenant L. L Thwaytes ; from 13th November 1917 to 11th December 1917.
Lieutenant T. M. Manuk, attached ; from 27th December 1917.

23rd Cavalry (Frontier Force).

Lieutenant H. P. Hewett, Indian Army Reserve of Officers, attached. Dated 5th January 1918.

27th Light Cavalry.

Lieutenant F. L. Philpott. Dated 3rd August 1917.

32nd Lancers.

Lieutenant J. D. Fraser, attached. Dated 3rd August 1917.

33rd Queen Victoria's Own Light Cavalry.

Lieutenant H. M. Tulloch, attached; from 3rd August 1917 to 31st October 1917.

2nd Queen Victoria's Own Rajput Light Infantry.

Lieutenant G. P. Simkins, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry.

Lieutenant F. G. Butcher, Indian Army Reserve of Officers, attached. Dated 25th August 1917.

4th Prince Albert Victor's Rajputs.

Lieutenant J. J. Salt, Indian Army Reserve of Officers, attached. Dated 16th November 1917.

Lieutenant F. B. Jones, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 14th January 1918.

2nd Battalion, 6th Jat Light Infantry.

Second-Lieutenant T. A. James, Indian Army Reserve of Officers, attached. Dated 29th November 1917.

7th Duke of Connaught's Own Rajputs.

Second-Lieutenant P. L. Haswell, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 15th September 1917.

8th Rajputs.

Lieutenant M. C. T. Gompertz, attached. Dated 3 d August 1917.

1st Battalion, 9th Bhopal Infantry.

Lieutenant H. T. W. Bousfield, Indian Army Reserve of Officers, attached. Dated 16th November 1917.

2nd Battalion, 18th Infantry.

Second-Lieutenant W. H. Neate, Indian Army Reserve of Officers, attached. Dated 1st December 1917.

2nd Battalion, 19th Punjabis.

Lieutenant S. H. Woolf; from 3rd August 1917 to 29th August 1917.

20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

Lieutenant F. Barclay, Indian Army Reserve of Officers, attached; from 31st October 1917 to 20th November 1917.

Lieutenant V. F. Hillier, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

2nd Battalion, 21st Punjabis.

Lieutenant H. C. Latham, attached. Dated 10th November 1917.

24th Punjabis.

Lieutenant C. H. K. Phillips, Indian Army Reserve of Officers, attached. Dated 20th November 1917.

2nd Battalion, 25th Punjabis.

Lieutenant G. C. Allen, attached. Dated 22nd December 1917.

27th Punjabis.

Lieutenant J. W. Rowland, Indian Army Reserve of Officers, attached. Dated 1st October 1917.

28th Punjabis.

Lieutenant W. N. C. Barlow, M.C., 30th Punjabis, attached. Dated 18th November 1917

31st Punjabis.

Lieutenant H. N. G. Ingles, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 6th October 1917.

32nd Sikh Pioneers.

Lieutenant R. H. Bodger, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

2nd Battalion, 32nd Sikh Pioneers.

Lieutenant L. M. Combe, attached. Dated 3rd August 1917.

34th Sikh Pioneers.

Lieutenant D. R. Critchley, 32nd Sikh Pioneers, attached. Dated 3rd August 1917.

2nd Battalion, 34th Sikh Pioneers.

Lieutenant A. B. P. Campbell, attached. Dated 3rd August 1917.

2nd Battalion, 35th Sikhs.

Lieutenant A. J. Rodger, M.C., attached. Dated 29th November 1917.

37th Dogras.

Lieutenant M. L. Hayne. Dated 20th August 1917.

4th Battalion, 39th Kumaon Rifles.

Lieutenant J. G. Duncan, Indian Army Reserve of Officers, attached. Dated 23rd November 1917.

2nd Battalion, 41st Dogras.

Lieutenant H. Philipson, Indian Army Reserve of Officers, attached. Dated 7th November 1917.

1st Battalion, 42nd Deoli Regiment.

Lieutenant H. K. Salvesen, attached. Dated 3rd August 1917

2nd Battalion, 42nd Deoli Regiment.

Lieutenant G. T. Lloyd, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

43rd Erinpura Regiment.

Lieutenant G. H. N. Pepper, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

2nd Battalion, 43rd Erinpura Regiment.

Lieutenant W. A. A. Evans, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

45th Rattray's Sikhs.

Lieutenant B. W. Key. Dated 11th November 1917.

47th Sikhs.

Lieutenant J. J. P. Conolly, attached; from 9th November 1917 to 2nd December 1917.

48th Pioneers.

Lieutenant G. Rackstraw, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

Lieutenant J. S. F. Hodson, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

49th Bengalis.

Lieutenant S. G. Taylor, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 9th October 1917.

52nd Sikhs (Frontier Force).

Lieutenant E. B. Hay, attached. Dated 7th December 1917.

53rd Sikhs (Frontier Force).

Lieutenant D. M. Newitt, Indian Army Reserve of Officers, attached. Dated 9th September 1917.

2nd Battalion, 54th Sikhs (Frontier Force).

Lieutenant F. R. Bailey, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

57th Wilde's Rifles (Frontier Force).

Lieutenant E. B. C. Preston, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

59th Scinde Rifles (Frontier Force).

Lieutenant E. J. K. Garthwaite, Indian Army Reserve of Officers, attached; from 21st November 1917 to 3rd December 1917.

Lieutenant G. E. Hansen, 52nd Sikhs, attached. Dated 19th December 1917.

62nd Punjabis.

Lieutenant A. F. Wemyss, M. C., attached. Dated 3rd August 1917.

Lieutenant R. D. Thompson, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

63rd Palamcottah Light Infantry.

Second-Lieutenant A. N. Birkett, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 10th December 1917.

71st Punjabis.

Lieutenant D. R. Norman, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 14th December 1917.

73rd Carnatic Infantry.

Lieutenant W. E. Godfrey, Indian Army Reserve of Officers, attached. Dated 16th November 1917.

Lieutenant G. T. Auston, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

75th Carnatic Infantry.

Lieutenant F. Cross, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 2nd December 1917.

2nd Battalion, 76th Punjabis.

Second-Lieutenant R. S. T. Fleming, attached. Dated 25th October 1917.

83rd Wallajahbad Light Infantry.

Second-Lieutenant H. R. Cooper, Indian Army Reserve of Officers, attached; from 26th September 1917 to 11th November 1917.

84th Punjabis.

Lieutenant H. Light; from 3rd August 1917 to 23rd September 1917.

85th Burman Rifles.

Lieutenant W. W. T. Moore, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

87th Punjabis.

Lieutenant E. Lewis, attached; from 3rd August 1917 to 10th September 1917.

2nd Battalion, 89th Punjabis.

Second-Lieutenant C. G. Wodehouse, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

92nd Punjabis.

Lieutenant H. S. Morris, M. C., attached; from 3rd August 1917 to 9th August 1917.

96th Berar Infantry.

Lieutenant E. G. Wallace, attached. Dated 3rd August 1917.

97th Deccan Infantry.

Lieutenant J. C. Johnson, attached. Dated 3rd November 1917.

98th Infantry.

Lieutenant F. G. Bevis, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

99th Deccan Infantry.

Lieutenant E. W. Tomsett, 98th Infantry, attached. Dated 3rd August 1917.

103rd Mahratta Light Infantry.

Lieutenant H. Pattinson, attached; from 3rd August 1917 to 27th November 1917.

104th Wellesley's Rifles.

Lieutenant C. S. Harper, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

105th Mahratta Light Infantry.

Lieutenant F. Tomlinson. Dated 13th October 1917.

108th Infantry.

Lieutenant T. Z. D. Babington, Indian Army Reserve of Officers, attached; from 3rd August 1917 to 2nd October 1917.

Lieutenant W. E. H. Talbot, 83rd Infantry, attached. Dated 18th October 1917.

112th Infantry.

Lieutenant C. D. McClumpha, Indian Army Reserve of Officers, attached. Dated 22nd November 1917.

2nd Battalion, 112th Infantry.

2nd-Lieutenant W. M. Clapp, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

113th Infantry.

Lieutenant H. Vaughan-Jones, attached. Dated 24th September 1917.

114th Mahrattas.

Lieutenant C. P. Hancock. Dated 1st December 1917.

116th Mahrattas.

Lieutenant M. K. O'Gorman, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

119th Infantry, (The Mooltan Regiment).

Lieutenant C. R. Higgens, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

121st Pioneers.

Lieutenant W. V. Clark, 107th Pioneers, attached. Dated 6th October 1917.

122nd Rajputana Infantry.

Lieutenant W. T. James, Indian Army Reserve of Officers, attached. Dated 1st September 1917.

2nd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Lieutenant J. N. Soden, 129th Baluchis, attached. Dated 6th November 1917.

Lieutenant J. A. C. Kiddle, M.C., Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

125th Napier's Rifles.

Lieutenant F. N. Maltby ; from 3rd August 1917 to 20th December 1917.

128th Pioneers.

Lieutenant S. Baker, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

1st Battalion, 5th Gurkha Rifles (Frontier Force).

Lieutenant C. S. Baker, attached. Dated 2nd November 1917.

Lieutenant R. D. McKenzie, Indian Army Reserve of Officers attached ; from 3rd August 1917 to 16th December 1917.

2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Lieutenant G. A. Maconchy. Dated 16th November 1917.

1st Battalion, 6th Gurkha Rifles.

Lieutenant H. V. Collingridge, attached. Dated 23rd September 1917.

Lieutenant J. L. Miller-Hallett, attached ; from 3rd August 1917 to 21st October 1917.

2nd Battalion, 7th Gurkha Rifles.

Lieutenant A. J. H. Ross, attached. Dated 3rd August 1917.

3rd Battalion, 7th Gurkha Rifles.

Lieutenant F. B. Hartnoll, Indian Army Reserve of Officers' attached. Dated 3rd August 1917.

1st Battalion, 8th Gurkha Rifles.

Lieutenant E. M. F. Nicholson, Indian Army Reserve of Officers' attached. Dated 31st October 1917.

2nd Battalion, 8th Gurkha Rifles.

Lieutenant H. S. Gordon. Dated 24th December 1917.

2nd Battalion, 9th Gurkha Rifles.

Lieutenant H. de L. Penfold. Dated 3rd August 1917.

3rd Battalion, 9th Gurkha Rifles.

Lieutenant E. C. Robinson, 39th Garhwal Rifles, attached. Dated 3rd August 1917.

No. 281.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

2nd Queen Victoria's Own Sappers and Miners.

Lieutenant A. B. Aitken, R.E., to be acting Captain while commanding a company, to fill an existing vacancy. Dated 1st June 1917.

2nd Battalion, 18th Infantry.

Lieutenant R. Thorburn, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a wing. Dated 25th January 1918 *vice* Captain E. Segar vacated from the 10th January 1918.

22nd Punjabis.

Lieutenant J. D. Drew, Indian Army Reserve of Officers, attached, to be acting Captain, to complete the establishment. Dated 20th July 1917.

Lieutenant W. D. Joyce, Indian Army Reserve of Officers, attached, to be acting Captain, while commanding a company ; dated 26th November 1917, *vice* Lieutenant (acting Captain) J. Wickham, attached, who relinquished his acting rank on being placed on the sick list. Dated 11th November 1917.

33rd Punjabis.

Captain G. Broughton to be acting Major while commanding a depôt. Dated 2nd December 1917.

46th Punjabis

Second Lieutenant (acting Captain) C. J. Hoskins, 2nd Battalion, The East Surrey Regiment, attached, relinquished his acting rank on ceasing to command a company. Dated 5th January 1918.

Lieutenant (acting Captain) R. Douglas, Indian Army Reserve of Officers, attached, relinquished his acting rank on ceasing to command a company. Dated 9th January 1918.

75th Carnatic Infantry.

Captain H. N. Baker to be acting Major while commanding a depôt Dated 26th November 1917.

79th Carnatic Infantry.

Captain P. T. L. Thompson to be acting Major while commanding a depôt. Dated 26th November 1917.

96th Berar Infantry.

Captain E. W. Reynolds to be acting Major while commanding a depôt. Dated 26th November 1917.

97th Deccan Infantry.

Captain H. B. Tucker, 98th Infantry, attached, to be acting Major while commanding a depôt. Dated 26th November 1917.

2nd Battalion, 98th Infantry.

Major W. O. Grant, 127th Queen Mary's Own Baluch Light Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 24th January 1918.

105th Mahratta Light Infantry.

Captain G. G. Richardson to be acting Major while commanding a depôt. Dated 26th November 1917 to 31st December 1917 inclusive.

Captain H. V. Reynolds, 82nd Punjabis, attached, to be acting Major while commanding a depôt. Dated 16th January 1918, *vice* Captain G. G. Richardson vacated from the 1st January 1918.

125th Napier's Rifles.

Captain M. E. M. Meade to be acting Major while commanding a depôt. Dated 26th November 1917.

127th Queen Mary's Own Baluch Light Infantry.

Brevet-Major C. H. G. H. Harvey-Kelly to be acting Major while commanding a depôt. Dated 26th November 1917.

129th Duke of Connaught's Own Baluchis.

Captain H.C. Dobbs, 1st Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry, attached, to be acting Major while commanding a depôt. Dated 26th November 1917.

1st Battalion, 6th Gurkha Rifles.

Captain F. B. Abbott, D.S.O., to be acting Major while commanding a depôt. Dated 26th November 1917.

Army Reserves.

No. 282.—In Army Department Notification No. 685, dated the 4th May 1917, under the heading of Second-Lieutenants to be Lieutenants, against the name of Cecil Ernest Thomas, after " 18th September 1915 " *add* " but to rank from the 6th September 1915 ".

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 283.—Lieutenant-Colonel C. W. Field, Indian Army, 1st grade Cantonment Magistrate, having attained the age of 55 years, is retained for service in the department as supernumerary in his present rank and grade.

The following promotions are made with effect from the 30th January 1918, in consequence :—

Lieutenant-Colonel C. Herbert, D.S.O., 2nd grade (Supernumerary), to be 1st grade (Supernumerary) Lieutenant-Colonel H. de V. Harvest, 2nd grade to be 1st grade.

Major W. T. Barry, 3rd grade to be 2nd grade.

Major A. C. D. Thorne, Assistant Cantonment Magistrate, to be 3rd grade Cantonment Magistrate, substantive.

SUPPLY AND TRANSPORT CORPS.

Amalgamated List.

No. 284. - Sub-Conductor Henry Arthur James Hurley, supernumerary, to be absorbed in the rank of Sub-Conductor, *vice* Sub-Conductor (Supernumerary Conductor) Robert Graham, invalided from the se vice, with effect from the 30th November 1917.

(Late) Bombay List.

No. 285. — Sub-Conductor William Green (late) Bengal Punjab List, to be Conductor and to be brought on to the Amalgamated List for all further promotion, and

Staff Serjeant (Supernumerary Sub-Conductor) Charles Edward Terry, Amalgamated List, to be absorbed in the rank of Sub-Conductor on the Amalgamated List,

Vice Conductor Harry Plumb, invalided from the service, with effect from the 18th December 1917.

Royal Army Medical Corps.

No. 286.—The following promotions are made, subject to His Majesty's approval :—

To be temporary Captains.

Lieutenant T. J. Lloyd, R.A.M.C. (T.C.) Dated 1st December 1917.
Lieutenant T. F. Murphy, R.A.M.C. (T.C.) Dated 14th December 1917.
Lieutenant R. C. Corbett, R.A.M.C. (T.C.) Dated 14th December 1917.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 287.—The following direct appointments are made : —

2nd Battalion, 54th Sikhs (Frontier Force).

Malik Abdul Qadus to be Jemadar, on probation, with effect from the 8th October 1917; to complete the establishment.

Special Coorg Company, attached 79th Carnatic Infantry.

Biddandra Boppayya to be Jemadar, on probation, with effect from the 26th October 1917; to complete the establishment.

No. 288. —The following promotions are made :—

18th King George's Own Lancers.

Jemadar Muhammad Raza (17th Cavalry) to be Ressaidar, with effect from the 1st September 1917 ; to complete the establishment.

Combined Porter Corps Depôt, Fyzabad.

Colour-Havildar Brijbhukhan Singh (16th Rajputs, The Lucknow Regiment) to be Jemadar, with effect from the 1st December 1917 ; to complete the establishment.

Machine Gun Corps.

Havildar Muhammad Alam (No. 9 Mountain Battery, Royal Garrison Artillery) to be Jemadar, with effect from the 17th January 1918; to complete the establishment.

1st Brahmans.

Jemadar Bansgopal Sukul to be Subadar and Havildar Ganpatdayal Tewari to be Jemadar, with effect from the 5th January 1918 ; *vice* Prithipal Pande transferred to the pension establishment.

Jemadar Ramdayal Misr to be Subadar and Havildars Raghunandanparshad Awasthi, Kishananand Tewari and Bhaironparshad Pande to be Jemadars, with effect from the 12th January 1918 ; to complete the establishment.

4th Prince Albert Victor's Rajputs.

Jemadar Chhote Singh to be Subadar and Havildar Pattu Singh to be Jemadar, with effect from the 8th November 1917; to complete the establishment.

8th Rajputs.

Jemadar Shiunath Singh (1) to be Subadar and Havildar Shiukaran Singh to be Jemadar, with effect from the 1st January 1918; *vice* Subadar-Major Balak Singh, *Sardar Bahadur,* transferred to the pension establishment.

14th King George's Own Ferozepore Sikhs.

Havildar-Major Bogh Singh to be Jemadar, with effect from the 25th November 1917; to complete the establishment.

17th Infantry (The Loyal Regiment).

Jemadar Faiz Muhammad Khan to be Subadar and Havildar Mubarak Ali Khan to be Jemadar, with effect from the 23rd October 1917 and Havildar Mumtaz Khan to be Jemadar, with effect from the 4th November 1917; to complete the establishment.

26th Punjabis.

Jemadars Dasanda Singh (87th Punjabis) and Jind Singh to be Subadars, with effect from the 1st July 1917; to complete the establishment.

3rd Battalion, 59th Garhwal Rifles.

Jemadars Ratan Sing Tulsara and Dhum Sing Chauhan to be Subadars and Havildars Narain Sing Pawar and Makar Sing Chauhan to be Jemadars, with effect from the 31st December 1917; to complete the establishment.

1st Battalion, 41st Dogras.

Colour-Havildar Jai Singh to be Jemadar, with effect from the 24th December 1917; to complete the establishment.

49th Bengalis.

Havildar-Major Ranoda Prosad Saha and Havildar Bireswar Mukerjee to be Jemadars, with effect from the 25th August 1917; to complete the establishment.

55th Coke's Rifles (Frontier Force).

Havildar Afzal Khan to be Jemadar, with effect from the 15th September 1917, Havildar Dalel Singh to be Jemadar, with effect from the 22nd October 1917, and Havildar Ayub Khan to be Jemadar, with effect from the 25th November 1917; to complete the establishment.

59th Scinde Rifles (Frontier Force).

Jemadars Partab Singh and Faqir Muhammad to be Subadars, Havildars Qalandar Khan, I.O.M., Dost Muhammad and Nadir Khan to be Jemadars, with effect from the 6th November 1917; to complete the establishment.

2nd Battalion, 67th Punjabis.

Jemadar Dalip Singh to be Subadar, with effect from the 11th January 1918, Colour-Havildar Muhammad Khan (I) to be Jemadar, with effect from the 1st September 1917, Colour-Havildar Muhammad Khan (II) to be Jemadar, with effect from the 1st November 1917, Colour-Havildar Allah Ditta Khan to be Jemadar, with effect from the 3rd December 1917, and Havildar Gopal Singh to be Jemadar, with effect from the 11th January 1918; to complete the establishment.

74th Punjabis.

Subadar Dost Muhammad Khan, I. O. M., to be Subadar-Major, with effect from the 25th January 1918, Jamadar Harnam Singh to be Subadar, with effect from the 18th December 1917, Jemadars Kehr Singh, Nawab Khan and Khan Bahadur to be Subadars, with effect from the 25th January 1918, Colour-Havildars Fateh Khan, Ram Singh and Bhup Singh to be Jemadars with effect from the 18th December 1917, Colour-Havildars Amir Ali and Beant Singh and Havildar Ramji Das to be Jemadars, with effect from the 25th January 1918; to complete the establishment.

1st Battalion, 76th Punjabis.

Jemadar Harphul to be Subadar, with effect from the 27th March 1917, Havildar Dost Muhammad to be Jemadar, with effect from the 22nd February 1917, Colour-Havildar Harnam Singh to be Jemadar, with effect from the 27th March 1917; Havildar Mir Hasan to be Jemadar, with effect from the 10th June 1917 and Havildar Jagat Singh to be Jemadar with effect from the 11th September 1917; to complete the establishment. The promotion of Subadar Harphul to be antedated without pay and allowances to the 1st January 1917 and to rank for seniority next above Subadar Sher Singh.

79th Carnatic Infantry.

Havildar Eswaramurthi to be Jemadar, with effect from the 11th November 1917, to complete the establishment.

2nd Battalion, 97th Deccan Infantry.

Havildars Ranjit Singh, Neki Ram, Shaikh Abdur Razaq and Muhammad Bashir Khan to be Jemadars, with effect from the 28th November 1917; to complete the establishment.

103rd Mahratta Light Infantry.

Colour-Havildar Ragho Parab to be Jemadar, with effect from the 1st January 1918, to complete the establishment.

2nd Battalion, 107th Pioneers.

Havildar-Major Sher Singh to be Jemadar, with effect from the 1st January 1918, to complete the establishment.

1st Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Jemadar Sher Muhammad to be Subadar and Colour-Havildar Chaudri Khan to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

2nd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Jemadar Kishan Singh to be Subadar, with effect from the 13th September 1917; Jemadar Pir Bakhsh to be Subadar, with effect from the 6th November 1917; Colour-Havildar Sardar Khan to be Jemadar, with effect from the 13th September 1917; Colour-Havildar Thakur Singh to be Jemadar, with effect from the 25th September 1917; Colour-Havildars Charan Singh and Muhammad Husain, Havildars Bakhshu and Qurban Husain Shah to be Jemadars, with effect from the 6th November 1917; to complete the establishment.

16th Cavalry.

No. 289.—The date of the promotion of Jemadar Sadhu Singh as published in Army Department Notification No. 1120, dated 12th November 1915, is antedated without pay and allowances to the 4th January 1915.

75th Carnatic Infantry.

No. 290.—The date of the promotion of Jemadar Sayyid Azimuddin, as published in Army Department Notification No. 2104, dated 7th December 1917, is antedated without pay and allowances to the 1st July 1917. This Indian officer to rank for seniority next above Jemadar Shaikh Mahbub.

SUPPLY AND TRANSPORT CORPS.

Hired Camel Corps.

No. 291.—Kot Dafadar Dadan Khan, 51st Camel Corps, to be Ressaidar, to complete the establishment; with effect from 19th January 1916.

PENSIONS.

SUPPLY AND TRANSPORT CORPS.

No. 292.—The undermentioned warrant officers have been invalided from the service, with effect from the dates noted against their names:—

Sub-Conductor (Supernumerary Conductor) Robert Graham, Amalgamated List. 30th November 1917.

Conductor Harry Plumb, (late) Bombay List. 18th December 1917.

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No. 293.—Lieutenant Michael Ramsay Watson, Indian Army Reserve of Officers, is permitted to resign the service on account of ill-health, subject to His Majesty's approval, with effect from the 16th September 1917.

(Army Department notification No. 1553, dated the 14th September 1917, as amended by Army Department notification No. 244, dated the 1st February 1918, is cancelled.)

INDIAN MEDICAL SERVICE.

No. 294.—Subject to His Majesty's approval, the undermentioned temporary Lieutenant, Indian Medical Service, is permitted to resign the service with effect from the date specified :—

A. M. Ahmad, 8th January 1918.

REWARDS.

MERITORIOUS SERVICE MEDAL.

No. 295.—The Meritorious Service Medal, without annuity, has been awarded to the undermentioned Indian non-commissioned officers and men for meritorious service and devotion to duty in the field :—

Gurkha Rifles.

No. 1773 Havildar Siriman Gurung.
No. 1583 Havildar Narayan Sing Bisht.
No. 1838 Havildar Digambar Sahi.
No. 3502 Rifleman Kharu Pun.
No. 1852 Havildar Balbir Gurung.
No. 1794 Havildar Bhabesor Gurung.
No. 1711 Havildar Kabiram Thapa.
No. 2617 Rifleman Aabir Gharti.
No. 2582 Havildar Man Sing Mal.
No. 2450 Havildar Naurange Thapa.
No. 3572 Rifleman Mahabir Rana.
No. 2462 Rifleman Chhessang Gurung.
No. 1816 Havildar Pirthiman Thapa.
No 2055 Rifleman Paresor Gharti.
No. 2020 Lance-Naik Manipershad Thapa.
No. 2122 Naik Prem Sing Rana.
No. 2124 Naik Budh Sing Gurung.
No. 1435 Havildar Dasrath Ale.
No. 1968 Rifleman Budhiman Gurung.
No. 2082 Naik Dalbahadur Rana.
No. 1825 Havildar Gopal Rana.
No. 3230 Lance-Naik Jarnu Pun.
No. 1446 Rifleman Bahadur Gharti.
No. 3158 Naik Tikaram Gurung.
No. 2097 Naik Birbahadur Thapa.
No. 3102 Havildar Kasiram Gurung.
No. 1669 Havildar Chandrman Gurung.
No. 1958 Havildar Budhibal Thapa.
No. 2293 Lance-Naik Dale Rana.
No. 1614 Rifleman Dhanpati Thapa.
No. 2259 Rifleman Tikaram Pun.
No. 2465 Rifleman Bhagte Pun.
No. 2288 Lance-Naik Dal Sing Gurung.
No. 2418 Rifleman Saman Gurung.
No. 1980 Naik Tejbir Thapa.
No. 2008 Lance-Naik Khemar Sing Gurung.
No. 1796 Rifleman Karamraj Bura.
No. 2173 Lance-Naik Chandrabir Gurung.
No. 2480 Naik Balbahadur Gurung.
No. 1993 Rifleman Bhawan Sing Rana.
No. [illegible]671 Havildar Nain Sing Thapa.
No. 2[illegible]17 Naik Attar Sing Rana.
No. 18[illegible] Havildar Bhagatbir Thapa.

No. 977 Havildar (now Jemadar) Dimar Sing Gurung.
No. 3073 Havildar Atibal Thapa.
No. 1606 Havildar (now Jemadar) Man Sing Rana.
No. 1873 Havildar Jabar Sing Thapa.
No. 1760 Havildar Rupdhan Pun
No. 2736 Colour-Havildar Surbir Thapa.
No. 1810 Colour-Havildar Manbahadur Gurung.
No. 2567 Bugler Bhabesar Thapa.
No. 1771 Havildar Aspur Gurung.
No. 2427 Lance-Naik Ajambir Gurung.
No. 3252 Lance-Naik Bhairaj Pun.
No. 2507 Rifleman Durjman Gharti.
No. 2207 Lance-Naik Narbahadur Gurung
No. 1811 Havildar Manbir Gurung.
No. 3097 Bugle-Major Kambar Sing Thapa
No. 2968 Lance-Naik Maniram Pun.

No. 296.—The following amendment is made to Army Department Notification No. 10, dated the 1st January 1918 :—

For "No. 181 Lance-Naik Bhoota, Supply and Transport Corps" *read* "No. 1081 Lance-Naik Bhoota, Supply and Transport Corps."

INDIAN DEFENCE FORCE

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS

Punjab Light Horse.

No. 297.—Lieutenant-Colonel John Powell, V.D., resigns his commission, and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

Chota Nagpur Light Horse.

No. 298.—Captain Edward Neville Forbes resigns his commission. Dated the 31st March 1917.

Great Indian Peninsula Railway Volunteer Rifle Corps.

No. 299.—Lieutenant-Colonel Rob Cary Henslow Barnard V. D., resigns his commission and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

Bengal-Nagpur Railway Volunteer Rifle Corps.

No. 300.—Major Andrew Custance Carr, V.D., resigns his commission. Dated the 31st March 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India

MARINE DEPARTMENT.

Delhi, the 8th February 1918.

APPOINTMENTS.

No. 9.—The following appointment is made in the Royal Indian Marine with effect from the 25th January 1918.

To be temporary Lieutenant.

Robert Alexander Johnston.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 1st February 1918.

No. 6-E.—On return from military duty Mr. J. C. Hunter, District Carriage and Wagon Superintendent, North Western Railway, in class II, grade I, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Deputy Carriage and Wagon Superintendent in class I of that Establishment, with effect from the 26th December 1917 and until further orders.

No. 6-2-E.—With reference to Railway Board's Notifications No. 540-5-E.-16, dated the 24th March 1916, and No. 6-E., dated the 1st February 1918, Mr. H. J. Charlton, officiating Deputy Carriage and Wagon Superintendent, North Western Railway, reverted to his substantive appointment of District Carriage and Wagon Superintendent in class II, grade 4, of the Superior Revenue Establishment of State Railways, from the 26th December 1917.

No. 6-3-E.—With reference to Railway Board's Notifications No 540-E.-16, dated 14th April 1916, and No. 6-2-E., dated 1st February 1918, Mr. E. L. Manico. officiating District Carriage and Wagon Superintendent, North Western Railway, reverted to his substantive appointment of Assistant Carriage and Wagon Superintendent in class III, grade 1, of the Superior Revenue Establishment of State Railways, from the 26th December 1917.

No. 6-4-E.—With reference to Railway Board's Notifications No. 1002-E.-16, dated the 25th May 1916, and No. 6-3-E., dated the 1st February 1918, Mr. T. Brennan, officiating Assistant Carriage and Wagon Superintendent, North Western Railway, reverted to his substantive appointment of Carriage and Wagon Inspector, from the 26th December 1917.

The 2nd February 1918.

No. 136-E.-18.—Mr. A. Rowland, Senior Government Inspector of Railways, Circle No. 7, and Chief Engineer, 1st class, State Railways, is permitted to retire from the service of Government under the provisions of Article 650, Civil Service Regulations, with effect from the 11th February 1918.

No. 145-E.—Mr. Mathra Das, Assistant Traffic Superintendent, Eastern Bengal Railway, in class III, grade I, of the Superior Revenue Establishment of State Railways, is appointed to officiate as a District Traffic Superintendent in class II of that Establishment, with effect from 15th December 1917 and until further orders.

No. 145-E.—With reference to Railway Board's Notification No. 1676-E.-17, dated the 21st November 1917, Mr. S. L. R. Naidu, officiating District Traffic Superintendent, Eastern Bengal Railway, reverted to his substantive appointment of Assistant Traffic Superintendent in class III, grade 3, of the Superior Revenue Establishment of State Railways, with effect from the 15th December 1917.

No. 1486-E.-17.—*Corrigendum.*—In Railway Board's Notification No. 1486-E.-17, dated 8th November 1917, *substitute* "9th October 1917" for "8th October 1917" against the name of Mr. Wazir Singh Agarwal.

No. 831-P.-16.—It is hereby notified, for general information, that the Railway Board have sanctioned the following surveys being carried out by the Darjeeling Himalayan Railway Extensions Company, Limited, *viz.*:—

(1) A detailed survey for a line of railway on the metre gauge from Islampur to Siliguri *viâ* Titalia, a distance of about 36 miles.

(2) A detailed survey for a line of railway on the metre gauge from Titalia or Ramgunje to Jalpaiguri, a distance of about 22 miles.

(3) A detailed survey for converting the Kissengunge-Islampur line from 2 ft. gauge to metre gauge, a distance of about 18 miles.

(4) A reconnaissance survey for a line of railway on the 2 ft. gauge from Islampur to Dinajpur *viâ* Lahiree Hat with a branch from Lahiree Hat to Haldibari, a distance of about 89 miles.

2. These surveys will be known as the Dinajpur and Purnea District Railways Surveys.

The 4th February 1918.

No. 118-E.—Mr. J. C. Gibson, officiating District Locomotive Superintendent, Oudh and Rohilkhand Railway, will hold temporary rank in class II, grade 5, of the Superior Revenue Establishment of State Railways, until further orders.

No. 121-E.—Mr. J. G. Ross, Honorary Assistant Traffic Superintendent, North Western Railway, officiated as a District Traffic Superintendent of that Railway from the 24th March to the 10th April 1917.

No. 1607-E.—Mr. H. H. Saunders, Assistant Locomotive Superintendent, North Western Railway (on military duty), in class III, grade 2, of the Superior Revenue Establishment of State Railways, is promoted to the officiating rank of District Locomotive Superintendent in class II (supernumerary) of that Establishment, with effect from the 4th March 1917, and until further orders.

No. 1607-2-E.—The following permanent promotions in the Superior Revenue Establishment of State Railways, Locomotive Department, are ordered :—

Names	From	To	With effect from
Saunders, H. H. . .	Class III, grade 2, and class II, officiating.	Class III, grade I, and class II, officiating.	18th October 1917.
Bradley, C. A. K. . .	Class III, grade 2, and class II, officiating.	Class III, grade I, and class II, officiating.	2nd November 1917.

No. 1608-E.—Mr. H. M. Walker, Assistant Carriage and Wagon Superintendent, North Western Railway, is promoted from grade 3 to grade 2 of class III of the Superior Revenue Establishment of State Railways, with effect from the 15th November 1917.

No. 1609-E.—Mr. G. O'Connor, officiating Assistant Traffic Superintendent, North Western Railway (on military duty), is confirmed in the Superior Revenue Establishment of State Railways in class III, grade 3, with effect from the 1st January 1918.

No. 1609-2-E.—Mr. J. W. Helliwell, Shed Foreman, North Western Railway (on military duty), is appointed an Assistant Locomotive Superintendent in class III, grade 3, of the Superior Revenue Establishment of State Railways, with effect from the 1st January 1918.

The 6th February 1918.

No. 1800-E.—With reference to Railway Board's Notification No. 1262-E.-17, dated the 5th September 1917, Mr. G. Samms-Hudson, officiating Store-keeper, North Western Railway, is confirmed in the Superior Stores Establishment with rank in class II, grade 3, with effect from the 1st January 1918.

The 7th February 1918.

No. 250-P.-16.—The Senior Government Inspector of Railways, Circle No. 2, having inspected the Kishorgunj-Gourigram Section of the Mymensingh-Bhairab Bazar Railway, authorised its opening for passenger traffic, with effect from 14th January 1918.

The Railway Board, after considering his report, have confirmed his action.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 4th February 1918.

No. H.-343—341.—Under rules 11 A, 11 AA and 11 D (1) (c) of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council hereby authorises the Controller (Tanning Materials), Madras Presidency, to require particulars, as provided by rule 11 A, in respect of any tanning materials ; also, as provided by 11 AA

to have power to take possession of any tanning materials, also, as provided by rule 11 D(1) (c) to issue directions for the carrying on of any industry or business relating to tanning materials.

The 5th February 1918.

No. E.-369.—The following additional officers have been appointed on the headquarters staff of the Indian Munitions Board with effect from the date noted against each :—

Major M. Eliot . .	. Deputy Controller (Textile Supplies)	. 2nd November 1917.
Captain K. J. Gabbett .	. Assistant Controller (Textile Supplies)	. 20th August 1917.
Second-Lieutenant H. Tonge	. Assistant Controller (Textile Supplies)	. 14th January 1918.
Second-Lieutenant A. Simpson	Assistant Controller (Textile Supplies)	. 17th January 1918.
Lieutenant W. H. Frith	. Assistant Controller (Textile Supplies)	. 18th January 1918.

T. RYAN,
Secretary, Indian Munitions Board.

REGISTERED No. L. 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 9, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 6th February, 1918 :—

No. 1 OF 1918.

A Bill further to amend the Indian Forest Act, 1878.

WHEREAS it is expedient further to amend the Indian Forest Act, 1878 ; It is hereby enacted as follows :— VII of 1878.

Short title. **1.** This Act may be called the Indian Forest (Amendment) Act, 191 .

Amendment of section 29, Act VII of 1878. **2.** In clause (b) of section 29 of the Indian Forest Act, 1878 (hereinafter referred to as the said Act), for the word "twenty" the word "thirty" shall be substituted. VII of 1878.

Insertion of new section 52A, Act VII of 1878. **3.** After section 52 of the said Act, the following section shall be inserted, namely :—

Power to release property seized under section 52. "52A. Any Forest-officer of a rank not inferior to that of a Ranger who, or whose subordinate, has seized any tools, boats, carts or cattle under the provisions of section 52 may release the same on the execution by the owner thereof of a bond for the production of the property so released, if and when so required, before the Magistrate having jurisdiction to try the offence on account of which the seizure has been made."

Amendment of section 63, Act VII of 1878. **4.** In section 63 of the said Act after the words 'without unnecessary delay' the words "and subject to the provisions of this Act as to release on a bond" shall be inserted.

Insertion of new section 63A, Act VII of 1878. **5.** After section 63 of the said Act, the following section shall be inserted, namely :—

Power to release on a bond a person arrested. "63A. Any Forest-officer of a rank not inferior to that of a Ranger who, or whose subordinate, has arrested any person under the provisions of section 63 may release such person on his executing a bond to appear, if and when so required, before the Magistrate having jurisdiction in the case, or before the officer in charge of the nearest police-station."

6. (*1*) Section 78 of the said Act shall be re-numbered section 78 (*1*), and in the same section for the words "shall assist any Forest-officer or Police-officer—

Amendment of section 78, Act VII of 1878.

(*a*) in extinguishing any fire occurring in such forest;

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest,"

the following words shall be substituted, namely:—

"shall forthwith take steps whether so required by any Forest-officer or Police-officer or not—

(*a*) to extinguish any forest fire in such forest of which he has knowledge or information;

(*b*) to prevent by any lawful means in his power any fire in the vicinity of such forest of which he has knowledge or information from spreading to such forest."

(*2*) To the same section the following sub-section shall be added, namely:—

"(*2*) Any person who, being bound so to do, without lawful excuse (the burden of proving which shall lie upon such person) fails—

(*a*) to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information required by sub-section (*1*);

(*b*) to take steps as required by sub-section (*1*) to extinguish any forest fire in a reserved or protected forest;

(*c*) to prevent as required by sub-section (*1*), any fire in the vicinity of such forest from spreading to such forest; or

(*d*) to assist any Forest-officer or Police-officer demanding his aid in preventing the commission in such forest of any forest-offence, or, when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender,

shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

7. In section 84 of the said Act,—

Amendment of section 84, Act VII of 1878

(*1*) for the words "in compliance with any rule under this Act" the words "in accordance with any provision of this Act or in compliance with any rule made thereunder" shall be substituted;

(*2*) for the word "instrument" wherever it occurs the words "bond or instrument" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

THE existing law requires that a person arrested by a Forest-officer for a forest offence should, without unnecessary delay, be taken or sent before the Magistrate having jurisdiction in the case or to the officer in charge of the nearest police-station This procedure has been found to entail hardship on the accused when minor offences have been committed and consequent arrests are made in places at a distance from a Magistrate's Court or from a police-station. One of the objects of the Bill is to mitigate the hardship so caused by conferring upon Forest-officers not below the rank of Forest Ranger the power to release an offender on his executing a bond to appear if and when so required, before a Magistrate or before the officer in charge of a police-station and also the power to release the tools, boats, carts and cattle seized in connection with a forest offence provided the owner executes a bond to produce them if and when called upon to do so.

Another object of the Bill is to make it incumbent upon privilege holders, their servants and village officers to extinguish and prevent forest fires on their own initiative instead of merely requiring them to render assistance to Police and Forest officers when such assistance is requisitioned At present when a fire occurs in a forest and no Forest or Police officer is present on the scene the privilege holders and others may neglect to take any steps to extinguish the fire or prevent it from spreading and there are no means of compelling them to exert themselves.

The Bill also extends the maximum period for which a protected forest may be closed by a Local Government, from 20 to 30 years, as owing to the damage done by persons holding grazing rights in such forests it is, in many cases, impossible to secure proper regeneration in a shorter period than 30 years

C. H. HILL.

DATED DELHI:
The 28th January, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 7th February 1918, based on the Indian Daily Weather Reports of the period.

1. A few falls of rain occurred in upper Assam, and disturbances of the winter type gave a few falls of snow in Kashmir. Elsewhere weather was dry.

2. *Burma.*—There was no rain.

Northeast India, including Orissa.—Light rain fell at Sibsagar and Dibrugarh on the 6th.

The United Provinces, Central India and the Central Provinces.—Weather was dry.

Northwest India.—Snow fell at a few stations in Kashmir on the 1st, 2nd and 6th.

The Peninsula.—No rainfall was reported.

3 The largest amount recorded was a fall of snow on the 1st at Sonamarg equivalent to 1·15″ of rain.

4. The rainfall of the week was more than 20 per cent in defect everywhere except in the following divisions where no rainfall usually occurs at this time of year :—Upper Burma, Rajputana East, Gujarat, Central India West, Berar, the Konkan, the Bombay Deccan, Hyderabad, Mysore and the Madras Deccan.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, Lower Burma, the Bombay Deccan, Mysore, Malabar, the Madras Deccan and the Madras Coast North. It is 20 per cent or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Central India, Berar, the Central Provinces, the Konkan and Hyderabad North. Rainfall is within 20 per cent of the normal in Hyderabad South and Madras Southeast; none usually falls in Gujarat during this period.

Division.	Rainfall data for week ending on 7th February 1918.			Rainfall data from 30th November 1917 to 7th February 1918.			Percentage departure from normal.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·3	—0·3	13·4	9 2	+4·2	+46	+51
Lower Burma	0	0·1	—0·1	1·2	1·0	+0·2	+20	+33
Upper Burma	0	0	0	0	0·7	—0·7	—100	—100
Assam	0·1	0·3	—0·2	0·5	1·6	—1·1	—69	—69
Bengal	0	0·1	—0·1	0	0·8	—0·8	—100	—100
Orissa	0	0·1	—0·1	0·1	0·8	—0·7	—87	—86
Chota Nagpur	0	0·2	—0·2	0·2	1·1	—0·9	—82	—78
Bihar	0	0·2	—0·2	0	0·7	—0·7	—100	—100
United Provinces, East	0	0·2	—0·2	0·2	1·1	—0·9	—82	—78
United Provinces, West	0	0·3	—0·3	0·7	1·9	—1·2	—63	—56
Punjab, East and North	0	0·3	—0·3	1·1	2·3	—1·2	—52	—45
Punjab, South-West	0	0·2	—0·2	0·2	1·3	—1·1	—85	—82
Kashmir	0·4	0·7	—0·3	3·1	5·4	—2·3	—43	—43
N.-W. Frontier Province	0	0·3	—0·3	0·6	1·6	—1·0	—63	—54
Baluchistan	0	0·5	—0·5	1·2	2·5	—1·3	—52	—40
Sind	0	0·1	—0·1	0·1	0·4	—0·3	—75	—67
Rajputana, West	0	0·1	—0·1	0·1	0·6	—0·5	—83	—80
Rajputana, East	0	0	0	0·1	0·6	—0·5	—83	—83
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·4	—0·4	—100	—100
Central India, East	0	0·1	—0·1	0·3	1·3	—1·0	—77	—75
Berar	0	0	0	0·1	1·0	—0·9	—90	—90
Central Provinces, West	0	0·1	—0·1	0·2	1·0	—0·8	—80	—78
Central Provinces, East	0	0·3	—0·3	0·7	1·0	—0 3	—30	0
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0	0	0	0·6	0·3	+0·3	+100	+100
Hyderabad, North	0	0	0	0·1	0·4	—0·3	—75	—75
Hyderabad, South	0	0	0	0·4	0·4	0	0	0
Mysore	0	0	0	1·7	0·5	+1·2	+240	+240
Malabar	0	0·1	—0·1	3·1	2·1	+1·0	+48	+55
Madras, South-East	0	0·1	—0·1	6·5	6·0	+0·5	+8	+10
Madras Deccan	0	0	0	0·8	0·6	+0·2	+33	+33
Madras Coast, North	0	0·1	—0·1	3·2	2·1	+1·1	+52	+60

HEM RAJ,

for *Director General of Observatories.*

Dated the 7th February 1918.

B. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 2nd February 1918.

Burma.—The week was rainless. Reaping of winter rice has been completed. Threshing and winnowing are proceeding in Upper Burma. Reaping of miscellaneous winter crops is practically finished. Cultivation of spring rice and other crops is progressing. Standing crops are good. Livestock are healthy. The price of unhusked rice in Rangoon has fallen slightly to Rs. 94 per hundred baskets but is still below normal. The market for white rice is quiet at Rs. 247-8 for specials.

Assam.—The weather was seasonable but rain is wanted in Cachar and Nowgong. Harvesting of pulses and mustard, pressing of sugarcane, plucking of cotton, pruning of tea, transplantation of spring rice and ploughing for autumn and winter rice and jute are in progress. Outturn of pulses and mustard is fair, but that of sugarcane and cotton is fair to good. Prospects of other crops are fair to good. Cattle disease is reported from two districts. Price of common rice has fallen slightly.

Bengal.—The week was rainless. Threshing of winter paddy is still progressing in the western districts. Harvesting of sugarcane and early spring crops and preparatory tillage for the next autumn crops are proceeding. The prospects of standing spring crops are generally reported to be satisfactory, but some rain is needed. The average price of common rice for the province has risen by about 12 per cent. as compared with that of the preceding week.

Bihar and Orissa.—The week was practically rainless. Threshing of paddy continues. Pressing of sugarcane is in progress. Standing crops are doing well. The price of common rice has risen in four districts, fallen in four and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from twelve districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—Except a slight fall around Agra there was no rain during the week. Weeding and irrigation of poppy and spring crops and pressing of sugarcane continue. Fields are being prepared for sugarcane and extra crops. Slight damage by frost is reported in Cawnpore and Fatehpur, otherwise condition of standing crops is good. Prospects are favourable. Very little cattle disease is reported. Fodder is dear in places. Markets are full. Prices are stationary with a tendency to rise.

Punjab.—The weather was dry. Rain is badly wanted everywhere for spring crops. Pressing of sugarcane continues. The yield is normal to good. Standing crops are generally in good condition. *Toria* is being harvested in parts of the west, the yield being normal. Stocks of food grains are generally sufficient. Cattle are healthy. Fodder is scarce in some districts. Prices are generally stationary but have fallen slightly in some districts. They range generally between warning and scarcity rates except in some south-eastern districts, where they range between normal and warning rates. Prices of wheat—Rawalpindi 7¼, Lahore 8, Lyallpur 8¼ and Ferozepore 8¼ seers per rupee.

North-West Frontier Province.—The week was rainless. Sowings are satisfactory and normal. Prospects of spring crops are good. Sugarcane is being pressed and *gur* made. The outturn is average. Wheat—Peshawar 7$\frac{1}{16}$ and Dera Ismail Khan 9$\frac{6}{16}$ seers per rupee.

Jammu.—The prices are rising. There is nothing else noteworthy.

Kashmir.—No rain fell during the week. Standing crops are in fair condition. Cattle are generally healthy. Prices are normal.

Rajputana.—The weather was cool. Standing crops are being irrigated. Autumn prospects and agricultural stock are fair. Prices are steady.

Central India.—The rainfall during the week was practically *nil*. Winter rains are needed in Gwalior. Spring crops are being irrigated. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather has been clear and cool with occasional clouds. Standing crops, particularly wheat, are suffering for want of rain but prospects are still fair or good. Prices of food grains generally show a tendency to rise, particularly in the Nagpur Division. Condition of agricultural stock is satisfactory.

Feudatory States :—Spring crops are generally in good condition.

Bombay.—Standing crops are good except in parts of Sind where they have been damaged by frost and insects. Autumn harvesting continues in parts of Deccan Cotton picking continues in Hyderabad, Thar and Parker, Nawabshah, West Khandesh, Dharwar and Kathiawar. Agricultural stock is sufficient. Prices of food grains have risen slightly in Carnatic and are generally steady elsewhere.

Hyderabad.—No rain fell during the week. Autumn and early rice harvests have been completed. Spring crops are generally fair, though *juar* suffered from blight or excessive rain in parts of 13 districts. Late rice is fair and is being weeded and sown in parts. Cattle are healthy. Prices of grains are high and almost steady.

Mysore.—The week was rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was dry. Reaping of rice and picking of coffee and harvesting of rice continue. Cattle are generally healthy. Prices of food grains are high.

Madras. – The week was generally rainless except in the South. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding, with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is generally good. Prices are fairly steady with a slight tendency to rise.

R. A. MANT,

Secretary to the Government of India.

No. 216-C.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FAMINE.)

Delhi, the 8th February 1918.

Fourteenth Report of the Board of Management of the Indian People's Famine Trust covering the calendar year 1917.

1. In addition to the annual meeting held on the 29th January 1917, a meeting of the Board was held on the 24th March 1917.

2. The report and the annual accounts for 1916 were passed at the annual meeting and a copy was forwarded to the Government of India in the Department of Revenue and Agriculture in accordance with rule 16 of the rules for the administration of the Trust.

3. At the meeting held on the 24th March it was decided to invest Rs.1,24,925 in the War Loan 1929-47 so as to secure Government Promissory Notes of the nominal value of Rs. 1,31,500, and to exercise the conversion rights bestowed by the investment to the fullest extent, by utilizing a portion of the existing holdings in 3½ per cent. paper for the purpose. The purchase was duly effected and Rs. 1,97,200 of the 3½ per cent. loan of 1900-01 were converted into Rs. 1,60,000 of the War Loan of 1929-47.

4. The interest realised during the year was utilised partly towards the investment referred to above, the balance being placed to the credit of the current account of the Trust.

5. A statement of the assets of the Trust and an abstract of the accounts are given in Schedules I and II annexed.

6. The miscellaneous receipts shown in Schedule II represent the annual subscription of Rs. 500 by the Raja of Athgarh for 1914-15.

7. The endowment fund stands at Rs. 28,10,000 as in last year.

CLAUDE H. HILL.

The 15th January 1918.

R. A. MANT,
Secretary to the Government of India.

SCHEDULE I.

Indian People's Famine Trust.

Statement showing details of Assets as at 31st December 1917.

	Amount.			Total.		
	Rs.	a.	p.	Rs.	a.	p.
Endowment Fund invested in Government Securities vested in the Treasurer of Charitable Endowments—						
Balance brought forward from 1916 . . .	28,10,000	0	0	...		
Total Endowment Fund .	...			28,10,000	0	0
Government Securities representing Assets temporarily invested—						
Balance brought forward from 1916—						
3½ per cent. paper	8,05,100	0	0			
4 per cent. paper	2,00,000	0	0			
Add—						
Purchases during the year of 5 per cent. War loan notes	1,31,500	0	0	...		
Conversion of 3½ per cent. paper into 4 per cent. paper in connection with the investment in 1916. (*a*).	2,00,000	0	0	...		
Conversion of 3½ per cent. paper into 5 per cent. paper in connection with the investment of 1917. (*b*)	1,50,000	0	0	...		
Deduct—						
The 3½ per cent. paper converted and referred to at (*a*) above—	2,08,300	0	0	...		
The 3½ per cent. paper converted and referred to at (*b*) above—	1,97,200	0	0			
Balance at close of the year—						
3½ per cent. paper	3,99,600	0	0			
4 per cent. paper	4,00,000	0	0			
5 per cent. paper	2,81,500	0	0	10,81,100	0	0
Cash in Current Account in Bank of Bengal . .	...			78,420	14	10
Total available for expenditure	...			11,59,520	14	10
GRAND TOTAL .	...			39,69,520	14	10

SCHEDULE II.

Accounts of the Indian People's Famine Trust.

Abstract of Cash Transactions for the year 1917.

Receipts.	Amount.	TOTAL.
	Rs. A. P.	Rs. A. P.
Interest on Government Securities vested in the Treasurer of Charitable Endowments	1,14,275 0 0	
Interest on Government Securities representing Assets temporarily invested	41,350 3 2	
Miscellaneous	500 0 0	
TOTAL RECEIPTS	...	1,56,125 3 2
Opening balance, 1st January 1917	...	47,341 8 2
GRAND TOTAL	...	2,03,466 11 4

Payments.	Amount.	TOTAL.
	Rs. A. P.	Rs. A. P.
Purchase of Government Securities	1,24,925 0 0	...
Payment required to make up an exact multiple of Rs. 100 in converting 3½ per cent. G. P. Notes into 5 per cent. War Loan Notes	120 0 0	...
Miscellaneous	0 12 6	...
TOTAL PAYMENTS	...	1,25,045 12 6
Closing balance on 31st December 1917	...	78,420 14 10
GRAND TOTAL	...	2,03,466 11 4

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Simla, the 2nd February 1918.

NOTICE IN REGARD TO APPOINTMENTS IN 1918.

It is the present intention of the Secretary of State for India in Council not to appoint any Europeans as Assistant Engineers in the Indian Public Works and State Railway Departments in 1918. Applications for appointments will, however, be accepted from Natives of India who are qualified under Regulation 5, and should be submitted not earlier than 1st February 1918 and not later than 31st March 1918. Candidates must have attained the age of 21 and not attained the age of 24 years on 1st July 1918, save as provided in Regulation 3.

INDIAN PUBLIC WORKS DEPARTMENT AND INDIAN STATE RAILWAYS.

REGULATIONS AS TO APPOINTMENT OF ASSISTANT ENGINEERS.

[*The Secretary of State is unable to give any undertaking that the Regulations will remain unaltered in the future.*]

1. Until further notice the Secretary of State for India in Council will, during each year, make a number of appointments of Assistant Engineers in the Public Works and State Railway Departments of the Government of India.

In making these appointments he will act with the advice of a Selection Committee, including at least one eminent representative of the Engineering profession.

2. Applications for the appointments must be made on a printed form to be obtained from the Secretary, Public Works Department, India Office, Whitehall, London, S.W., and to be returned so as to reach him not earlier than 1st February,* and not later than **31st March** in the year in which the applicant is a candidate.

3. A candidate must have attained the age of 21 and not attained the age of 24 years on the first day of July of the year in which he offers himself for appointment, except that a candidate not over 27 years of age on that date will be allowed to deduct from his actual age any period passed by him since 4th August 1914 in the Navy or Army or in any other employment which the Secretary of State may decide to recognise in the case of any candidate as equivalent to Naval or Military employment for the purpose of this Regulation: provided that a certificate or certificates will be required establishing in the opinion of the Secretary of State the period and satisfactory character of the candidate's Naval, Military, or other employment.

[N.B.—*Natives of India must obtain a certificate of age and nationality in the form explained in Appendix II. As the production of this certificate is a necessary condition of appointment, intending candidates are advised to procure it without delay. The certificate should be forwarded to the India Office together with the candidate's form of application or at the earliest subsequent opportunity.*]

4. Every candidate, except as provided in Regulation 5, must be a natural born subject of His Majesty of European descent, and at the time of his birth his father must have been a British subject, either natural-born or naturalised in the United Kingdom. The decision of the Secretary of State in Council whether a candidate satisfies this condition shall be final. A candidate must also be of good moral character and sound bodily health and, in the opinion of the Secretary of State for India in Council, in all respects suitable to hold an appointment in the Indian Public Works Department or State Railway Department.

5. Natives of India who, save as hereinafter provided, are British subjects, and are not qualified under Regulation 4, are eligible for appointment, and shall be selected to the extent of 10 per cent. of the total number of Assistant Engineers thus recruited, if otherwise duly qualified.

Provided that a ruler or subject of any State in India in respect of whom the Governor-General in Council has made a declaration under Section 96A of the Government of India Act, 1915, as amended by Section 3 of the Government of India (Amendment) Act, 1916, will be considered eligible.

* Applications from candidates not resident in the United Kingdom may be submitted before this date and, since the India Office cannot undertake to correspond with candidates except by letter, such applications should be submitted as early as possible.

6. Candidates must produce evidence that they have either (1) obtained one of the University degrees mentioned in Appendix I.; or (2) passed the A.M.I.C.E. examination; or (3) obtained such other diploma or distinction in Engineering as the Secretary of State may decide to accept in any particular case.

7. It is preferred that candidates should have taken a college course and obtained one of the degrees mentioned in Appendix I. It is advisable that in addition they should have had at least one full year's practical experience of Civil Engineering under a qualified civil engineer at the time when they appear before the Selection Committee. Those whose qualifying diploma has been obtained without a college course should have had a full three years of such practical experience. In the event of any candidate being selected who has not, in the opinion of the Selection Committee, had sufficient practical experience, he may be required to undergo, after arrival in India, such period of probation in charge of works as may be decided upon, and his final appointment will be made dependent upon the result of such probation.

8. Candidates must be prepared, if called upon, to attend at the India Office, at their own expense, for a personal interview with the Selection Committee, which usually meets at the end of April or early in May in each year.

9. They will further be required, before final appointment by the Secretary of State in Council, to appear, at their own expense, before the Medical Board at the India Office for examination as to their physical fitness for service in India.

The Regulations governing the physical examination of candidates for the Public Works and State Railway Departments of the Government of India are given in Appendix V.

*10. Selected candidates will also be required to satisfy the Secretary of State of their ability to ride.

11. They will on appointment be provided with a free first-class passage to India and they will be expected to proceed thither about the end of September in the year in which they are appointed.

Their pay will begin from the date of their landing in India, and, if they so desire, they will be able to obtain an advance of two months' pay, recoverable by monthly instalments of one-third of salary. Of this advance a portion not exceeding one-half may be drawn in England.

12. They will enter the Service as Assistant Engineers, on a salary of Rs. 4,560 a year (equal, at 1*s.* 4*d.* the rupee, to 304*l.* a year).

13. The instruments required by Assistant Engineers are supplied to them in India.

14. Particulars as to pay, pension, &c., are contained in Appendices III and IV.

India Office,
November 1917.

NOTE FOR THE INFORMATION AND GUIDANCE OF CANDIDATES.

The Selection Committee of 1906 drew attention to the subjects which were held to be of most importance for the Public Works Service, *viz.*,

Pure Mathematics, including a knowledge of the differential and integral calculus.
Applied Mathematics.
Geometrical and Engineering Drawing.
Surveying and Geodesy.
Strength of Materials and Theory of Structures.
Hydraulics.
Heat Engines.
Materials used in Construction.
Building Construction.—Wood and metal work, limes and cements, and building with stone, brick, and concrete.
Knowledge of the principles of road-making, waterworks, sanitary and railway engineering. (Important.)
The Selection Committee were further of opinion that all candidates should have had some workshop training.

---

* Selected candidates will be examined by the Civil Service Commissioners as to their ability to ride, and will be required to obtain either—

(*a*) a certificate from the Civil Service Commissioners that they are sufficiently at home in the saddle for the efficient performance of all the duties of the Indian Public Works and State Railway Departments;

or (*b*) a certificate from the Civil Service Commissioners of minimum proficiency in riding.

In the latter case they will be subjected, on their arrival in India, to such further tests in riding as may be prescribed by their Government.

Candidates are warned that the certificate of minimum proficiency in riding, without which they will not be allowed to proceed to India, is only granted to those who can qualify in a series of tests, which includes jumping.

The chief tests will be saddling and bridling; mounting and dismounting; trotting and cantering; riding at a trot without stirrups; riding at a trot with stirrups but without reins, jumping a hedge hurdle about 3 feet in height.

Although the examination will, in the main, be confined to these points, the examiner will not be debarred from applying any other tests which may appear desirable.

APPENDICES.

APPENDIX I.

LIST OF DEGREES REFERRED TO IN PARAGRAPH 6.

The degrees shown in Lists A and B are accepted without reservation in the case of candidates who matriculated on or before 30th June 1914. The special conditions applicable to candidates who matriculated on or after 1st July 1914 are stated in the Notes appended to the two lists.

Candidates who rely on a degree in "Mechanical" or "Electrical" Engineering or in "Naval Architecture" should have had at least one year's practical experience in Civil Engineering.

List A.

Oxford.—B.A. (with Honours in the Engineering Science Final Honours School).

Cambridge.—B.A. (with Honours in Mechanical Science Tripos).

St. Andrews.—B.Sc. in Engineering.

Glasgow.—B.Sc. in Engineering.

Edinburgh.—B Sc. in Engineering.

Dublin.—B.A.I., with Honours in Engineering.

Durham.—B. Sc., with Honours in "Civil," "Mechanical," or "Electrical" Engineering, or in Naval Architecture.

London.—B. Sc, with Honours in "Civil and Mechanical" or "Electrical" Engineering.

Victoria University (Manchester).—B.Sc., with Honours in Engineering.

Birmingham.—B.Sc., with Honours in "Civil," "Mechanical," or "Electrical" Engineering.

Liverpool.—B. Eng., with Honours in "Civil," "Mechanical," or "Electrical" Engineering, or Naval Architecture.

Leeds.—B.Sc., with Honours in "Civil," "Mechanical," or "Electrical" Engineering.

Sheffield.—B. Eng., with Honours in "Civil," "Mechanical," or "Electrical" Engineering.

Bristol.—B.Sc., with Honours in "Civil" or "Mechanical" Engineering.

Note to List A.—In the case of candidates who matriculated after 30th June 1914 the above degrees will be accepted only if taken after three years' study and the passing of the regular examinations in the several Universities. The condition as to three years' study will not, however, apply to Indians who, having taken an Indian degree which exempts them from part of the University course, shall have taken one of the above degrees in less than three years in accordance with the regulations of the University concerned.

List B.

Dublin.—B.A.I.

Durham.—B.Sc. in "Civil," "Mechanical," or "Electrical" Engineering, or in Naval Architecture.

London.—B.Sc. (Engineering).

Victoria University (Manchester).—B.Sc. Tech. in "Mechanical" or "Electrical" Engineering (Honours Division in the Final Examination).

University of Wales.—B.Sc. (in "Civil," "Mechanical," or "Electrical" Engineering).

Birmingham.—B.Sc. (Engineering).

Liverpool.—B. Eng.

Leeds.—B.Sc. in "Civil" or "Mechanical" Engineering.

Sheffield.—B. Eng. (First Class in the Final Examination).

National University of Ireland.—B.E.

Bristol.—B.Sc. in "Civil" or "Mechanical" Engineeing.

Note to List B.—In the case of candidates who matriculated after 30th June 1914 the degrees in List B will be accepted only if (1) the Matriculation or other Entrance Examination accepted by the Institution of Civil Engineers to the Engineering course in the University has been passed, and (2) a regular course of study occupying not less than three Academical years has been pursued in the University between the passing of such Matriculation or other Entrance Examination and the passing of the final examination for the degree.

But Indians who have taken an Indian degree which exempts them from part of the University course will be regarded as having satisfied condition (1), and will be exempted from condition (2) if their degree has been obtained in less than three years in accordance with the Regulations of the University concerned.

APPENDIX II.

Particulars regarding the Certificate of Age and Nationality to be obtained by Candidates who are Natives of India.

A.—*Rules for Candidates born within His Majesty's Dominions.*

1. A candidate who is resident in British India must obtain a certificate signed either (a) by the Secretary to Government (or his lawful deputy) of the province in which his family resides, or (b) by the Commissioner (or his lawful deputy) of the District in which his family resides.

2. A candidate who is resident in a Native State must obtain a certificate signed by the highest Political Officer (or his lawful deputy) accredited to the State in which his family resides.

3. The certificate required must be in the following form—

"I hereby certify that has submitted the proofs of his birth detailed below, * and has satisfactorily shown that he was actually born on or about the date stated, *viz.*, the day of 18 , at a place within His Majesty's dominions."

* (*Here enter details.*)

and the nature of the evidence produced must be such as to satisfy the officer who issues the certificate.

4. The documentary evidence which a candidate may be expected to produce in order to obtain such certificate comprises :—

(a) The horoscope.

(b) Family books.

(c) Tradesmen's account books showing entries relating to the birth.

(d) The record of admission in the registers of the school in which the candidate was educated, and the record of the candidate's age at various periodical school examinations.

(e) If the candidate is matriculated, a certified copy of his application to the Registrar in Form A.

Oral testimony from persons able to give relevant evidence may also be taken.

5. If a candidate has proceeded to England without obtaining a certificate, the certificate may be granted to his father or guardian on production of the requisite evidence.

B.—*Rules for Candidates not born within His Majesty's Dominions.*

6. The rules are the same as the foregoing except that a candidate not born within His Majesty's dominions must also prove that he is the son or grandson of a person born in those dominions, and in his case the form of certificate must be not as in paragraph 3 above but as follows :—

"I hereby certify that has submitted the proofs of his birth detailed below * and has satisfactorily shown that he was actually born on or about the date stated, *viz.*, the day of 18 , and that he was born at a place without His Majesty's dominions but that his $\frac{\text{father}}{\text{paternal grandfather}}$ was a person born in those dominions."

* (*Here enter details.*)

APPENDIX III.

PARTICULARS REGARDING THE INDIAN PUBLIC WORKS DEPARTMENT (EXECUTIVE BRANCH).

The arrangements and salaries hereinafter described are subject to revision according to the requirements of the Service.)

1. The Engineer Establishment of the Indian Public Works Department consists of a staff of Engineers, military and civil, engaged on the construction and maintenance of the various public works undertaken by the State in India.

2. The permanent establishment of the Department is recruited from the following sources :—

(1) Officers of Royal Engineers.

(2) Persons appointed to the Imperial Service by the Secretary of State by selection from the United Kingdom.

(3) Persons educated at the Government Civil Engineering Colleges in India, and appointed to the Provincial Services by the Government of India.

(4) Occasional admission of other qualified persons.

3. The various ranks of the Department are at present as follows :—

	Salary per Annum (Imperial Service).
	Rs.
Chief Engineer, First Class	33,000
" " Second Class	30,000
Superintending Engineer, First Class	24,000
" " Second Class	21,000
" " Third Class	18,000
Executive Engineer, 20th year of service and following years	15,000
" " 19th year of service	14,400
" " 18th year of service	13,800
" " 17th year of service	13,200
" " 16th year of service	12,600
" " 15th year of service	12,000
" " 14th year of service	11,400
" " 13th year of service	10,800
" " 12th year of service	10,200
" " 11th year of service	9,600
*Assistant Engineer, 10th year of service	9,000
" " 9th year of service	8,400
" " 8th year of service	7,920
" " 7th year of service	7,440
" " 6th year of service	6,960
" " 5th year of service	6,480
" " 4th year of service	6,000
" " 3rd year of service	5,520
" " 2nd year of service	5,040
" " 1st year of service	4,560

4. The increments will be given for approved service only, and in accordance with the rules of the Department.

Exchange compensation allowance will not be granted to future entrants.

5. Promotions above the grade of Executive Engineer are dependent on the occurrence of vacancies in the sanctioned establishment, and are made wholly by selection; mere seniority is considered to confer no claim to promotion.

APPENDIX IV.

PARTICULARS RELATING TO PENSIONS, PROVIDENT FUND, AND LEAVE.

[N.B.—*This Appendix is compiled from the regulations for the time being, and is subject to alterations from time to time. The full leave and pension rules are contained in the Civil Service Regulations published by the Government of India.*]

1. The following is a summary of the principal pension rules applicable to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

An officer is eligible for a pension on voluntary retirement after completing 20 years' qualifying service or attaining the age of 55 years. If at an earlier date he is compelled to retire from the Service through ill-health not occasioned by irregular or intemperate habits, he becomes eligible for an invalid pension or a gratuity according to the length of his service.

The amount of pension or gratuity is regulated as follows :—

After a service of less than 10 years, an invalid gratuity not exceeding one month's emoluments for each completed year of service.

After a service of not less than 10 years an invalid pension not exceeding the following amounts :—

Years of Completed Service.	Maximum Limit of Pension.
10	Rs. 1,000 a year.
11	1,400 "
12	1,800 "
13	2,200 "
14	2,600 "
15, 16, 17, 18, 19	3,000 "

* Officers of the Assistant Class will ordinarily pass into the executive class in the 11th year of service, but no Imperial Engineer may draw more than Rs. 9,600 per annum unless he holds charge of a division or a charge of equal importance.

After a service of not less than 20 years, a retiring pension not exceeding the following amounts:—

Years of Completed Service.	Maximum Limit of Pension.
20 to 24	Rs. 4,000 a year.
25 and above	5,000 „

Officers who have shown special energy and efficiency during an effective service of three years in certain appointments may, at the discretion of the Government of India, be allowed an additional pension of Rs. 1,000 a year, subject to the condition that the officer must not retire voluntarily before the completion of a total qualifying service of 28 years.

Subject to certain prescribed conditions, rupee pensions are now issued at the rate of exchange of 1*s*. 9*d*. the rupee to pensioners residing in countries in which the Indian Government rupee is not legal tender.

2. A general provident fund to which all Civil Engineers entering the Public Works Department in the future will subscribe has been established for all Civil Engineers of the Department on the following basis:—

(1) The contribution is compulsory up to 6¼ per cent., on salaries, with not more than a further 9⅜ per cent. voluntary contributions. Subscriptions on leave of any kind are optional.

(2) Compound interest on such payment is annually credited by Government to each officer subscribing, the rate being at present 4 per cent. per annum.

(3) The sum which thus accumulates to the credit of an officer is his absolute property, subject to the rules of the Fund, and is handed over to him unconditionally on quitting the Service; or in the event of his death before retirement to such person or persons as, under the rules of the Fund for the time being in force, may be entitled thereto.

(4) Other forms of life insurance will, however, if they fulfil certain conditions, be accepted in lieu of the contributions in (1).

LEAVE.

3. The following is a summary of the principal regulations relating to the leave admissible to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

(a) *Short Leave.*

4. Privilege leave is a holiday which may be granted to the extent of one eleventh part of the time that an officer has been on duty without interruption; and it may be accumulated up to three months, earned by 33 months' duty. During privilege leave the officer retains a lien on his appointment, and receives an allowance equal to the salary which he would receive if he were on duty in the appointment on which he has a lien. An interval of not less than six months must elapse between two periods of absence on privilege leave.

Privilege leave may be prefixed to furlough, special leave, or extraordinary leave without allowances. The whole period of leave thus taken in combination is known as combined leave. Combined leave cannot be granted for a shorter period than six months, nor, except on medical certificate, may it be extended beyond two years.

5. Extraordinary leave without allowances may be granted in case of necessity, and, except in certain specified cases, only when no other kind of leave is by rule admissible. It may be granted in continuation of other leave.

6. Subsidiary leave in India for a minimum of ten days, usually with half average salary, may be granted to an officer proceeding on or returning from leave out of India, or on retirement, to enable him to reach the port of embarkation or to rejoin his appointment. It is admissible only at the end, and not at the beginning, of combined leave.

7. Short leave is also granted to enable officers to appear at examinations, etc.

(b) *Long Leave.*

8. Furlough and special leave with allowances (*see* paragraph 10) are admissible to an aggregate maximum amount of six years during an officer's service. The amount of furlough "earned" is one-fourth of an officer's active service, and the amount "due" is that amount less any enjoyed.

Furlough without medical certificate can, if due, be generally taken after eight years' active service, and again after intervals of not less than three years' continuous service. It is limited to two years at a time.

Furlough on medical certificate may be granted (*a*) to an officer who has rendered three years' continuous service, for not more than two years, but capable of extension up to three years, and (*b*) to an officer who has not rendered three years' continuous service, up to one year in any case, and up to such longer period, if any (but not exceeding two years), as the officer may have furlough "due" to him.

9. The allowances admissible during furlough are :—

(1) During the first two years of furlough without medical certificate and during so much of furlough with medical certificate as may be "due,"—half average salary subject to certain maximum and minimum limits.

(2) After the expiration of the period for which the foregoing allowances are admissible,—one quarter of average salary, subject to certain maximum and minimum limits.

10. Special leave may be granted at any time for not more than six months, with intervals of six years' service; allowances, calculated as during furlough, are given during the first six months only, whether taken in one or more instalments.

General Rules.

11. Leave of absence, whether on furlough or on privilege leave, can never be claimed as of right, and is given or refused at the discretion of Government.

12. After five years' continuous absence from India, an officer is considered to be out of the employment of Government.

13. When leave allowances other than privilege leave pay are paid at the Home Treasury, or in a Colony where the standard of currency is gold, rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and Indian Treasuries, unless any other rate has been exceptionally authorised. But for the present the rate of conversion is subject to a minimum of 1*s.* 6*d.* to the rupee. Privilege leave pay when issued from the Home Treasury (this is only admissible when privilege leave is combined with other leave) is converted at 1*s.* 4*d.* to the rupee.

APPENDIX V.

REGULATIONS AS TO THE PHYSICAL EXAMINATION OF CANDIDATES FOR APPOINTMENT TO THE PUBLIC WORKS DEPARTMENT OF THE GOVERNMENT OF INDIA.

Note.—These Regulations are published for the convenience of candidates and in order to enable them to ascertain the probability of their coming up to the required physical standard. But it must be clearly understood that the Secretary of State reserves to himself an absolute discretion to reject as unfit any candidate whom he may consider, after hearing the opinion of his medical advisers, to be physically disqualified for the public service; and that his discretion is in no respect limited by these Regulations.

It is not the practice to communicate to candidates who may be reported as physically unfit for service in India the reasons for the Medical Board's opinion.

General Physical Requirements.

1. A candidate must be in good mental and bodily health, and free from any physical defect likely to interfere with efficient performance of duty.

2. In the examination of candidates the Medical Board will apply the following table of correlation of age, height, and chest girth :—

Age.	Height without Shoes.	Chest.	
		Girth when expanded.	Range of Expansion.
	Inches.	Inches.	Inches.
21 and upwards	62½ and under 65 . . .	35	2
	65 „ 68 . . .	35½	2
	68 „ 70 . . .	36	2
	70 „ 72 . . .	36½	2½
	72 and upwards . . .	37	2½

3. *Measurement of Height.*—The candidate will be placed against the standard with his feet together, and the weight thrown on the heels, and not on the toes or outside of the feet. He will stand erect without rigidity, and with the heels, calves, buttocks, and shoulders touching

the standard; the chain will be depressed to bring the vertex of the head level under the horizontal bar, and the height will be noted in parts of an inch to eighths. In the Indian Police Force a minimum height of 5 ft. 4 ins. is required, but in other Departments no fixed limit of height is imposed.

4. *Measurement of Chest.*—The candidate will be made to stand erect with his feet together, and to raise his hands above his head. The tape will be carefully adjusted round the chest, with its posterior upper edge touching the inferior angles of the shoulder blades, and its anterior lower edge the upper part of the nipples. The arms will then be lowered to hang loosely by the side, and care will be taken that the shoulders are not thrown upwards or backwards so as to displace the tape. The candidate will then be directed to empty his chest of air as much as is possible. This is best done by continuous whistling with the lips as long as sound can be produced. The tape is carefully gathered in during the process, and when the minimum measurement is reached it is recorded. The candidate will then be directed to inflate his chest to its utmost capacity. This maximum measurement will likewise be noted. The girth with the chest fully expanded and the range of expansion between the minimum and the maximum will then be recorded.

5. The hearing must be good.

6. The speech without impediment.

7. The teeth in good order, *i.e.*, decayed or broken teeth must be properly stopped or crowned, and deficient teeth replaced by artificial teeth where necessary for effective mastication.

8. The chest must be well formed, the lungs and heart sound.

9. Rupture, hydrocele, varicocele, varicose veins in a severe degree, or other condition likely to cause inefficiency will disqualify a candidate, unless such condition is cured by operation.

10. The limbs, feet, and toes must be well formed and developed, with free and perfect motion of all the joints.

11. A candidate must have no congenital malformation or defect likely to interfere with efficiency.

12. A candidate must not be the subject of chronic skin disease.

13. Evidence of previous acute or chronic disease pointing to an impaired constitution will disqualify.

14. The Regulations as to the standard of vision required are shown separately for each department. In all cases of "colour blindness" a note of the same will be made on the candidate's papers.

Candidates may, if they wish it, undergo a preliminary examination by the Medical Board, which meets at the India Office every Tuesday, under the following conditions :—

(*a*) Applications must be addressed to the Under-Secretary of State, India Office Whitehall, London, accompanied by a fee of two guineas, and a statement as to the particular appointment which the candidate desires to obtain.

(*b*) Candidates must pay their travelling expenses.

(*c*) Candidates considered to be unfit by the Medical Board at this preliminary examination are not bound to accept its opinion, but may, *at their own risk,* continue their studies with the knowledge that they will have to submit themselves for a final medical examination by the Medical Board, prior to the examination, or to their appointment.

(*d*) On the other hand it must be distinctly understood that the preliminary examination by the Medical Board is held solely for the candidate's information, and that, if after that examination he is reported to be apparently fit, he has not on that account any claim to be accepted as physically fit when he presents himself for the final Medical Examination, upon which alone his acceptance or rejection will depend. Candidates may be considered fit for the Service at the preliminary examination, but may be found at the final examination to be unfit, either on account of some physical defect which did not exist or passed undetected at the preliminary examination, or for other reasons.

Regulations as to the Standard of Vision.

1. If myopia in one or both eyes exists, a candidate may be passed provided the ametropia does not exceed 3·5 D, and if, with correcting glasses not exceeding 3·5 D, the acuteness of vision in one eye equals $\frac{6}{9}$ and in the other $\frac{6}{6}$, there being normal range of accommodation with the glasses.

2. Myopic astigmatism does not disqualify a candidate, provided the lens, or the combined spherical and cylindrical lenses, required to correct the error of refraction, does not exceed 3·5 D; the acuteness of vision in one eye, when corrected, being equal to $\frac{6}{9}$, and in the other $\frac{6}{6}$, together with normal range of accommodation with the correcting glasses, there being no evidence of progressive disease in the choroid or retina.

3. A candidate having total hypermetropia not exceeding 4 D is not disqualified, provided the sight in one eye (when under the influence of atropine) equals $\frac{6}{9}$, and in the other eye equals $\frac{6}{6}$, with + 4 D glasses, or any lower power.

4. Hypermetropic astigmatism does not disqualify, provided the lens or combined lenses required to cover the error of refraction do not exceed 4 D, and that the sight of one eye equals $\frac{6}{9}$, and the other $\frac{6}{6}$, with or without such lense or lenses.

5. A candidate having a defect of vision arising from nebula of the cornea is disqualified if the sight of one eye be less than $\frac{6}{12}$. In such a case the better eye must be emmetropic. Defects of vision arising from pathological or other changes in the deeper structures of either eye, which are not referred to in these rules, may exclude a candidate.

6. Squint or any morbid condition, subject to the risk of aggravation or recurrence, in either eye, may cause the rejection of a candidate. Any imperfection of the colour sense is a disqualification for appointment to the engineering branch of the Railway Department. In other cases the existence of imperfection of colour sense will be noted on the candidate's papers.

FOR ALL APPOINTMENTS UNDER THE INDIAN GOVERNMENT A DECLARATION, AS FOLLOWS, IS REQUIRED FROM CANDIDATES.

1. I ______________________________

declare upon honour that, to the best of my knowledge and belief, I am not at present suffering or affected with any form of disease or bodily infirmity, such as—

(a) Disease of the heart or lungs.
(b) Venereal disease
(c) Fits.
(d) Rupture.
(e) Varicocele or varicose veins.
(f) Hydrocele.
(g) Malformation.
(h) Congenital defect.
(i) Defective sight or hearing.
(j) Loss of teeth.
(k) Impediment in speech.
(l) Gout or rheumatism.

2. That I have not to my knowledge any hereditary tendency or predisposition to mental or constitutional disease, such as—

(a) Fits or insanity.
(b) Cancer.
(c) Consumption or scrofula.

3. That I will fully reveal to the Medical Board all circumstances within my knowledge that concern my health and fitness for the appointment for which I am a candidate.

4. That I have previously been examined by a Medical Board for the public service and was declared on the .

Signature______________________________

Date______________________________

N.B.—A wilful mis-statement by a candidate will invalidate any subsequent appointment obtained.

For office use only.
No
Ackd.

INDIAN PUBLIC WORKS DEPARTMENT AND INDIAN STATE RAILWAYS.

FORM TO BE FILLED UP BY CANDIDATES FOR APPOINTMENT AS ASSISTANT ENGINEER.

Every Candidate must submit an application on this form to the Secretary, Public Works Department, India Office, Whitehall, London, S. W. 1, so as to reach him on or before the **31st March** *in the year in which the applicant is a candidate.*

*The Application Form should not, however, be sent to him before the 1st February of that year.**

If Candidates writing from the United Kingdom who fill up and return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Public Works Department.

INDIA OFFICE.

LONDON.

1	Name in full.
2	Address. (*Any alteration to be notified to the Secretary, Public Works Department, India Office, Whitehall, London, S. W.*)
3	Date and place of Birth. (*In the event of the Candidate's selection, he will be required to produce a Birth Certificate or such other evidence as to date of birth as may be considered satisfactory.*)
4	Profession or occupation of Father; and whether, at the time of Candidate's birth, his father was a British subject either natural-born or naturalised in the United Kingdom.

* Candidates not resident in the United Kingdom may return the form before this date.

5	(*a*) Parentage of father, showing whether he was of European descent. (*b*) Parentage of mother, showing whether she was of European descent.
6	The names of any near relatives who have been, or are now, in the service of the Indian Government, and the appointments at present, or immediately before retirement or decease, held by them.
7	All institutions where educated, since the age of 15, with dates, distinguishing whether or not the Candidate was in residence at such Institutions.

8	**University degree, diploma, or other distinction in Engineering, with name of Institution at which obtained.**
9	**Details as to University Honours, Prizes, &c.**
10	**Nature and extent of practical experience of civil engineering, *with full dates.* The names and qualifications of the engineers under whose direction the candidate has worked should be stated. (References to work done in connection with a candidate's college course should not be made in this space.)**
11	**Whether married or single.**

12	Names and Addresses of either two or three persons (of whom one should be connected with the Institution at which the Candidate has studied Engineering and one should be a Civil Engineer under whom he has obtained practical experience) who will testify if applied to as to conduct and character during the last four years. (*References will not be accepted from persons who are related to the Candidate or have no personal knowledge of the Candidate.*)
13	Whether the Candidate has in any previous year applied for appointment to the Public Works Department, or for any other appointment under the Government of India, either in England or in India.

*Signature*________________________________

*Date*________________________*19* .

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 8th February 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 26th January 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	3	3
		TOTAL	3	3
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	20	16
		Gogo Port	53	46
		Ahmedabad City	47	36
		Ahmedabad District	1,463	1,168
		Panch Mahals District	138	111
		Kaira District	1,049	633
		Surat Town and Port	66	51
		Surat District	99	69
		Broach Port	32	24
		Broach District	141	75
		Kalyan Port	9	4
		Thana District	30	24
	Central	Ahmednagar District	119	68
		West Khandesh District	237	130
		East Khandesh District	411	252
		Poona Town	276	221
		Poona District	173	143
		Nasik District	182	148
		Satara District	496	379
		Sholapur Town	34	22
		Sholapur District	259	173
	Southern	Kolaba District	13	11
		Ulva Port	4	2
		Ratnagiri Port	9	8
		Ratnagiri District	6	1
		Vengurla Port	6	4
		Belgaum District	259	170
		Hubli Town	5	5
		Dharwar District	244	174
		Kanara District	1	1
	Sind	Karachi Town and Port	3	2
		Larkana District	12	12
	Political Charges.	Baroda State	1,918	1,356
		Mangrol Port	7	4
		Jafrabad Port	7	4
		Porbandar Port	8	7
		Bhavnagar Port	6	4
		Jamnagar Port	37	32
		Kathiawar Agency	651	480
		Mahi Kantha Agency	146	100
		Rewa Kantha Agency	71	58
		Kolhapur and Southern Mahratta Country States	359	227
		Bhor State	15	8
		Cambay State	9	6
		Bijapur Agency	47	35
		Satara Agency	17	16
		Surat Agency	7	6
		Salaya Port	2	3
		Akalkot State	7	4
		Palanpur Agency	57	65
		Mandvi Port	9	7
		Juna Port	3	3
		Cutch State	35	32
		Shrivardhan Port	20*	13*
		Janjira State	23*	14*
		TOTAL	9,357	6,667

* For three weeks.

In the return for the week ending 19th January 1918 the following additions should be made :—

Hyderabad City, *add* 7 cases, *nil* death.
Hyderabad District, *add* 4 cases, 6 deaths.
Upper Sind Frontier District, *add* 40 cases, 16 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Anantapur District	175 (a)	130 (a)
		North Arcot District	45 (b)	31 (c)
		Bellary District	773 (d)	603 (e)
		Coimbatore District	209 (b)	154 (b)
		Chittoor District	4 (c)	...
		Mangalore Port	2	1
		Kurnool District	60 (f)	51 (g)
		Malabar District	11	8
		Cuddapah District	3 (h)	2 (e)
		Salem Town	79	56
		Salem District	94	70
		Dhanushkodi Port	1*	1*
		Bimlipatam Port	1*	1*
		Vizagapatam Port	59	49
		Tellichery Port	3	3
		Nilgiris District	1	1
		Sandur State	6	2
		TOTAL	1,526	1,162
BENGAL PRESIDENCY.	Presidency.	24-Parganas	8	6
		Murshidabad	...	1*
	Dacca	Faridpur	6*	3*
		TOTAL	14	10
BIHAR AND ORISSA.	Patna	Patna City	3	3
		Patna District	255	230
		Gaya Town	71	71
		Gaya District	424	329
		Shahabad District	191	164
	Tirhut	Saran District	593	481
		Muzaffarpur District	170	165
		Darbhanga Town	59	46
		Darbhanga District	184	147
	Bhagalpur	Monghyr District	86	74
		Bhagalpur Town	11	8
		Bhagalpur District	16	13
	Ranchi	Palamau District	11	4
		TOTAL	2,072	1,733
UNITED PROVINCES.	Meerut	Saharanpur District	30 (i)	23 (i)
		Muzaffarnagar District	39	35
	Agra	Aligarh City	119	87
		Muttra District	22	16
		Agra District	3	3
		Mainpuri District	64	62
	Rohilkhand	Bijnor District	14	18
		Moradabad District	45	37
	Allahabad	Furrukhabad City	15	15
		Furrukhabad District	97	86
		Etawah District	74	74
		Cawnpore City	25	25
		Cawnpore District	84	84
		Fatehpur District	179	138
		Allahabad City	68	68
		Allahabad District	390	390
	Jhansi	Jhansi District	100	49
		Jalaun District	170	150
		Hamirpur District	18	8
		Banda District	4	4
	Benares	Benares City	17	15
		Benares District	141	116
		Mirzapur City	35	28
		Mirzapur District	181	119
		Jaunpur District	1,184	1,155
		Ghazipur District	741	680
		Ballia District	512	490
	Gorakhpur.	Gorakhpur City	5	18
		Gorakhpur District	698	598
		Basti District	263	169
		Azamgarh District	1,381	1,084
	Kumaun	Naini Tal	4	3
	Lucknow	Lucknow City	30	28
		Lucknow District	114	114
		Unao District	527	494
		Rae Bareli District	156	115
		Sitapur District	140	120
		Hardoi District	18	14
		Kheri District	1	1
	Fyzabad	Fyzabad District	144	116
		Gonda District	200	157
		Sultanpur District	176	170
		Partabgarh District	270	244
		Bara Banki District	176	167
		TOTAL	8,622	7,532

* Imported.

(a) Six imported. (b) Four imported. (c) One imported. (d) Five imported. (e) Two imported.
(f) Eight imported. (g) Seven imported. (h) Three imported. (i) Includes 14 seizures and 13 deaths of previous week.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB.	Ambala	Hissar District	30	21
		Rohtak District	4	6
		Gurgaon District	1	...
		Karnal District	6	13
		Ambala District	56	56
	Jullundur	Kangra District	5	2
		Hoshiarpur District	11	9
		Jullundur City	1	1
		Jullundur District	431	257
		Ludhiana District	416	169
	Lahore	Lahore City	38	21
		Lahore District	464	394
		Amritsar City	4	4
		Amritsar District	22	22
		Gurdaspur District	71	66
		Gujranwala District	79	54
	Rawalpindi.	Gujrat District	30	16
		Jhelum District	33	24
		Rawalpindi District	62	64
		Attock District	2	2
	Multan	Multan District	9	5
		Montgomery District	9	5
		Lyallpur District	1	...
	Native States.	Patiala State	146	146
		Kalsia State	3	1
		Nabha State	1	1
		Kapurthala State	35	20
		TOTAL	1,970	1,379
BURMA.	Arakan	Sandoway District	1	...
	Pegu	Rangoon Town	28	25
		Insein District	2	2
		Hanthawaddy District	3	1
		Tharrawaddy District	8	8
		Pegu District	1	1
		Prome District	4	4
	Irrawaddy.	Bassein Town	5	4
		Henzada District	10	10
		Pyapon District	5	5
	Tenasserim.	Toungoo District	1	1
		Thaton District	1	1
	Sagaing	Sagaing District	8	1
	Magwe	Magwe District	2	1
		Minbu District	19	19
	Mandalay	Mandalay Town	197	186
		Bhamo District	1	...
		Katha District	1	1
	Meiktila	Meiktila District	3	2
		Yamethin District	4	4
		Kyaukse District	...	2
		Myingyan District	76	76
		TOTAL	375	334
CENTRAL PROVINCES.	Nagpur	Nagpur Town	121	108
		Nagpur District	49	37
		Bhandara District	10	7
		Wardha District	29	19
	Jubbulpore.	Jubbulpore Town	9	8
		Jubbulpore District	58	40
		Saugor District	114	100
		Damoh District	39	26
		Seoni District	27	15
	Nerbudda	Hoshangabad District	43	35
		Nimar District	72	61
		Narsinghpur District	96	67
		Betul District	1	1
		Chhindwara District	8	2
	Chhattisgarh.	Raipur District	10	6
		Bilaspur District	2	2
	Berar	Amraoti District	90	64
		Yeotmal District	10	8
		Akola District	89	52
		Buldana District	27	19
		TOTAL	894	677

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
ASSAM	...	...	...	...
COORG	.	...	...	...
MYSORE STATE.		Bangalore Civil and Military Station	39	36
		Bangalore City	16	10
		Bangalore District	119	86
		Mysore City	7	3
		Mysore District	58	43
		Hassan District	18	11
		Kadur District	21	13
		Shimoga District	17	12
		Chitaldroog District	17	11
		Tumkur District	27	20
		Kolar District	74	54
		TOTAL	418	299
HYDERABAD STATE.		Aurangabad District	89	83
		Bir District	84	72
		Nander District	247	217
		Raichur District	48	42
		Usmanabad District	287	267
		Gulburgah District	7	4
		Bidar District	182	120
		Medak District	5	4
		Nizamabad District	2	...
		Adilabad District	2	1
		Parbhani District	43	45
		Mahbubnagar District	135	108
		Warangal District	14	9
		Atrafibalda Sarfikhas District	68	39
		TOTAL	1,163	961
CENTRAL INDIA.	...	Indore City	23	22
		Indore Residency	1	1
		Indore State	64	40
		Mhow Cantonment	2	...
		Dewas Town	2	2
		Dewas State	18	10
		Rutlam Town	3	3
		Rutlam State	13	13
		Bhopal State	50	38
		Sehore Cantonment	1	2
		Datia State	1	1
		Dhar Town	7	4
		Dhar State	13	9
		Jhabua State	11	8
		Alirajpur State	7	4
		Jaora State	75	45
		Narsingharh State	2	2
		Sitamau State	85*	52*
		Rajgarh State	19	14
		Panna State	5	5
		Piploda Estate	8	7
		TOTAL	410	291

* For three weeks.

Presidency or Province.	Division.	Districts, States, Towns of 30,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.		Ajmer City	51	41
		Ajmer District	167	166
		Alwar State	480	383
		Jaipur City	126	126
		Jaipur State	1,367	1,323
		Bharatpur State	262	221
		Jhalawar State	40	38
		Kotah State	181	133
		Mewar State	1,674	1,358
		Tonk State	568	422
		Marwar State	1,290	1,097
		Shahpura State	26	18
		Deoli State	1	...
		Banswara State	76	59
		Sirohi State	20	20
		TOTAL	6,279	5,355
N.-W. F. PROVINCE	...	......	...	...
KASHMIR	...	Jammu Province	124	58
		TOTAL	124	58
BALUCHISTAN.	...	......	...	...
		GRAND TOTAL	38,222	26,481

The total reported plague deaths during the week under report were 1,045 in excess of the previous week's figure. The United Provinces were responsible for 7,532 deaths, Bombay coming second with 6,667 and Rajputana third with 5,355.

Though the present plague death rate for India as a whole has had no parallel in January during the last twelve years, this result is due rather to a wider distribution of infection than to abnormal severity in any one administration. For example the January mortality in the United Provinces will be at least 33 per cent. less than it was in 1911 which year witnessed the last very severe epidemic in the north of India.

DELHI:
The 7th February 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi*.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

Rates of Subscription.	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.
Postage on single copies varies according to weight.
Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India.*

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 9th February 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 28.

3501. W. E. Smith & Co., Ld. *Post-operative or motor goggles and dust or glare protector.*

January 29.

3502. A. Macphail. *Conveyer.*

January 30.

3503. E. A. Powell. *Simple railway points safety lock.*

January 31.

3504. W. A. Fraymouth. *Improvements in the tanning or finishing of hides, skins or the like.*

3505. A. N. Thorpe and E. Beecroft. *Improvements in communications between passengers and guards and drivers on railway trains or the like.*

February 1.

3506. A. G. Dampier-Bennett. *Improvements in automatic air admission valves for internal combustion engines.*

3507. E. A. Ashcroft. *Improvements in the manufacture of potassium chloride from natural silicates, rocks, minerals, residues or wastes containing potash.*

3508. A. E. Shiner. *Improvements in rotary pumps.*

3509. C. M. Bertram. *Improved cigar-stand.*

3510. T. Harvey. *Improvements in detectors for wireless telegraphy, and other purposes.*

3511. N. Fraser, J. Fraser and G. S. Fraser. *Improved sewing-machine for plaited-soled shoes.*

3512. S. C. Jensen. *Safety device for small fire-arms.*

3513. S. C. Jensen. *Improvements in recoil operated fire-arms.*

3514. S. C. Jensen. *Trigger mechanism for automatic fire-arms.*

3515. S. C. Jensen. *Mechanism for extracting and ejecting spent cartridge cases in recoil guns and the like.*

3516. S. Adde. *Improvemnets in explosives.*

February 2.

3517. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of alumina, sodium and potassium aluminates, sodium and potassium carbonates and potassium chloride.*

3518. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to moulds for casting printers' leads, rules and the like.*

3519. A. T. Mirza. *An improved furnace or kiln for zinc oxide.*

3520. P. M. Mehta. *An improved lamp and lantern.*

3521. Mohamed Kasim. *Signal wire compensator.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India,* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

2923. Mistry Asa Ram. *New automatic thermantidote.*

3097. M. Manickasari. *Improvements in bangles.*

3421. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of magnesia and calcium chloride.*

3467. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to the production of elements of printing forms.*

3473. F. M. M. Banaji. *Improvements in or relating to keyboards for typewriters.*

3474. B. Nagaraja Rao. *Safety signal trespass detector and train arrester.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

2824. J. W. DeCamp. *Burial caskets.*

3399. Libbey-Owens Sheet Glass Co. *Improvement in method and apparatus for making sheet glass.*

3417. H. L. T. Wolfe. *Improvements in and relating to electric motors of the ceiling fan type.*

PATENTS SEALED.

2671. Das.
2674. Ramsay.
2675. Monotype Machine (Colonial Patents) Syndicate, Ld.
2678. Nygaard.

RENEWAL FEES PAID.

176 of 1905. Roberts. (To 19 February 1919.)
16 of 1907. Brown & ors. (To 14 February 1919.)
182 of 1907. Printing Machinery Co., Ld. (To 1 February 1919.)
31 of 1908. Davidson. (To 29 February 1919.)
505 of 1909. Hudson & anr. (To 11 February 1919.)
531 of 1909. Brooks. (To 24 May 1919.)
636 of 1909. Gill. (To 24 March 1919.)
315 of 1910. W. M. Still & Sons, Ld., & anr. (To 31 January 1919.)
326 of 1910. Jones. (To 1 February 1919.)
334 of 1910. Serpek. (To 31 January 1919.)
529 of 1910. Leeds Forge Co., Ld., & anr. (To 31 January 1919.)
387 of 1911. Grob. (To 7 February 1919.)
571 of 1911. Crocker. (To 31 January 1919.)
802 of 1911. Davidson. (To 13 February 1919.)
50 of 1912. Pilkington & ors. (To 29 January 1919.)
53 of 1912. Dennison. (To 30 January 1919.)
54 of 1912. Gramophone Co., Ld., & anr. (To 30 January 1919.)
85 of 1912. Rees. (To 15 February 1919.)
96 of 1912. Davidson. (To 27 February 1919.)
143 of 1912. Ormandy & anr. (To 18 March 1919.)
684 of 1913. Nizam Din. (To 2 January 1919.)
719 of 1913. Stephen. (To 28 January 1919.)
722 of 1913. Dalen. (To 29 January 1919.)
726 of 1913. Dressler. (To 3 February 1919.)
728 of 1913. Moore. (To 3 February 1919.)
729 of 1913. Monotype Machine (Colonial Patents) Syndicate, Ld. (To 3 February 1919.)
731 of 1913. Societe Generale des Nitrures. (To 3 February 1919.)
787 of 1913. Siemens Bros. & Co., Ld. (To 25 February 1919.)
819 of 1913. Schmidt's Superheating Co. (1910), Ld. (To 10 March 1919.)
1410 of 1914. Wilhelmi & ors. (To 12 January 1919.)
1445 of 1914. Spencer. (To 2 February 1919.)
1446 of 1914. Swan. (To 2 February 1919.)
1508 of 1914. Brown & anr. (To 3 March 1919.)
1512 of 1914. King & ors. (To 9 March 1919.)
1591 of 1914. Turner & anr. (To 14 April 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1906.

319, (Clifford Batten).

1910.

491, (Hall).

1913.

1263, (Roberts and anr). 1265, (Lantzsch). 1268, (Byrne). 1272, (Park). 1274, (Jagjiwandas).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas

per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price.	
		R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. **Engineers.**
2. **Overseers.**
3. **Sub-Overseers.**
4. **Draftsmen and Sub-Surveyors.**
5. **Tracers.**
6. Men trained in—
   (a) **Photo-Mechanical and Lithographic Work.**
   (b) **Workshops (both Electrical and Mechanical sides).**

W. G. WOOD,

Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Hussain	Rani Mandee, Allahabad.

AMBALA.

M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.

BANGALORE.

M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Abdul Habib Khan	1, Gun Troop Road, Bangalore.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
M. Azherus Sadain	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.: Bangalore Cantonment.

BANNU.

M Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

M. Mukhtar Ahmad	Regimental Munshi, South Staffordshire Regiment, Colaba, Bombay.
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay.
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	23/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M Nisar Ahmad Khan	26/A, Noor Ally Lane, Entally, Calcutta.
M. Mahmud Hasan Israili	11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.

CAWNPORE.

M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Mohd. Akbar Khan, Haidari	Regimental Munshi, 1/4th Wiltshire Regiment, Delhi (winter only).
M. Aziz-ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore

DUM DUM.

M. Syed Hadi Hussain	Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A.	Kabari Bazar, Ferozepore.
M. Harnam Da	Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa	Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikbata Karachi.

KASAULI.

M. Anand Sarup	Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.

LANSDOWNE.

M. Chhote Lal	Sadar Bazar, Lansdowne.
M. Jawala Parshad, II	Sadar Bazar, Lansdowne.

LAHORE.

M. Sham Lal Bhargava	Officers' Munshi, Saddar Bazar, Lahore Canton ment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.

LUCKNOW.

M Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MEERUT.

M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut

MOZUFFERPORE.

M. Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore

MULTAN.

M. Sultan Mohammad	Regimental Munshi, Multan Cantonment

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj	Regimental Munshi (summer only).

MUSSOORIE.

M. B. Ahmad Fakhriey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . Urdu Instructor, Cadet College.
M. Mohd. Ishaq . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . Mission Road, Quetta.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M Fazl-i-Haq . . . . Mohalla Satti, Roorkee City

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M R Ry K. Hanumantha Rao . . . . No 1, Main Road, Seshadripuram, Bangalore

Qualified Hindustani Teachers.

MADRAS.

Muhiddin Hussain Sahib . . . . . 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.
Munshi Ghulam Ahmed Sahib . . . . . 58, Dispensary Road, Bangalore (Cantonment).

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th November 1917.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	Rs
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	Rs
For quantities of not less than 6 lbs. in one delivery . . .	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ½-lb., ¼-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ½-lb., ¼-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 4th February 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st January 1918.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In His Majesty's Dominions	In Transit between India, England and H. M.'s Dominions.		Securities (Purchase price).			
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	Total.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b) (c)	R	
Calcutta . .	1,71,42,000	31,76,78,541	33,48,20,541	3,44 68,045	11 38,26,400	9 52,962	67 50,000	...	...	37,12,450	...	9,99,99,946	51,47,98,027	77,45,07,830	(a) Nominal value—R10,20,81,500.
Cawnpore .	...	2,50,94,309	2,50,94,319	1,21,41,159	54,58,178	...	...	...	...	...	...	...	...	1,75,99,377	(b) Nominal value—R53,08,26,571.
Lahore . .	...	7,58,44,064	7,58,44,064	1,09,66 093	23,45,888	...	...	...	...	...	...	...	...	1,33,11,984	(c) Includes Treasury Bills purchased under Section 3, Act XI of 1917,
Bombay . .	1,21,62,310	37,23,95,705	38,45,58,015	3,54,02 017	13.76 23 974	8,75,610	...	...	...	...	...	...	...	17,39,01,601	as amended by Act XIX of 1917
Karachi . .	...	4,33,48,505	4,33,48,505	67 33,[illegible]	26,2[illegible],665	...	...	...	...	...	...	...	...	93,87,155	at a cost of R42 crores.
Madras . .	76,28,145	11,17,15,094	11,93,43,239	2,72,00 995	51.74,340	...	...	...	...	...	...	...	...	3,28,75,335	
Rangoon . .	...	6,51,54,545	6,51,54,545	2 24,15,616	48,64,320	...	...	...	...	...	...	...	...	2,72,79,936	
	3,69,32,455	1,01,12,30,763	1,04,81,63,218	14,93,57,458	27,19,16,765	18,28,572	67,50,000		...	37,12,450	...	9,99,99,946	51,47,98,027	1,04,83 63,218	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			Nil	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										2,00,000	
Total Circulation R .			1,04,81,63,218										Total Reserve R .	1,04,81,63,218	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 31st January 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 31st January 1918.

M. M. S. GUBBAY,
Controller of Currency.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January 1918

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	4 PER CENT. Terminable Loan of 1915-16.	Conversion Loan of 1916-17.	INDIAN WAR LOAN. 5 per cent. War Loan 1929-1947	5½ per cent War Bonds 1920.	5½ per cent. War Bonds 1922.	GRAND TOTAL.
Balance of 31st December 1917	27,48,300	93,98,800	4,07,79,600	1,45,09,200	63,37,100	20,30,600	7,30,55,300	2,500	...	6,96,200	1,800	2,300	7,65,06,400
Add—													
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No.	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th January 1918	...	...	1,100	...	...	300	1,400	...	...	35,200	...	...	36,600
TOTAL	27,48,300	93,98,800	4,07,80,700	1,45,09,200	63,37,100	20,30,900	7,30,56,700	2,500	...	7,31,400	1,800	2,300	7,65,48,000
Deduct—													
Amount written off in the London Registers	2,000	3,000	1,67,000	49,600	600	30,000	2,50,200	...	...	...	...	...	2,52,200
Balance on 15th January 1918	27,46,300	93,95,800	4,06,13,700	1,44,59,600	63,36,500	20,00,900	7,28,06,500	2,500	...	7,31,400	1,800	2,300	7,62,90,800

NOTE.—From 9th June 1867 to 15th Nov. 1917 Enfaced from India 12,418 lakhs, re-transferred from London 12,995 lakhs.
,, 16th Nov. 1917 ,, 30th ,, ,, ditto ... ditto 2 ,,
,, 1st Dec. ,, ,, 15th Dec. ,, ditto ... ditto 3 ,,
,, 16th ,, ,, ,, 31st ,, ,, ditto 2 lakhs ditto 4 ,,
,, 1st Jan. 19?6 ,, 15th Jan. 1918 ditto ... ditto 2 ,,

12,420 13,006

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 29th January 1918.

N. H. Y. WARREN,
Secretary and Treasurer.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23rd TO 31st JANUARY 1918

(In Lakhs of Standard Tolas.)

NAME OF MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.													COINAGE FOR EGYPTIAN GOVERNMENT.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastr coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta . . .	23	6	...	29	69	...	69	...	23	5	5	33	...	...	...	...	...	...
Bombay . .	46	...	...	46	36	...	36	...	(a) 63	1	...	64	4	4	...	...	...	...

(a) Exclusive of 51 of purchased silver brought on the Mint premises but not yet received.

A. McCORMICK, LT.-COLONEL, R E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 5th February 1918.

OFFICE OF THE TEA COMMISSIONER FOR INDIA.

NOTIFICATION.

Government Purchase of Tea for the United Kingdom.

SOUTHERN INDIA.

No. 3364 T. C.—Tenders are invited by the undersigned from Southern India Tea Companies and Tea Estates controlled in India (*i.e.*, concerns the directors or proprietors of which are resident in India) for the supply of black tea for the United Kingdom up to the 31st May 1918. The total quantity required, including War Office requirements from the 1st January to the 31st May 1918, is approximately 40 per cent. of the total crop of 1917. Each estate may, therefore, tender any quantity up to 40 per cent. of its production in 1917. In the case of Southern India, however, where many new estates or extensions are coming into bearing, the total quantity to be taken will be equivalent to 40 per cent. of the 1917 crop, which is estimated to be equal to about 33 per cent. of the probable 1918 crop. Southern India concerns may, therefore, tender a quantity equivalent either to 40 per cent. of their 1917 crop or to 33 per cent. of their estimated 1918 crop, the actual tea supplied in either case being of either the 1917 or the 1918 crop or of both estimates of 1818 production will be passed by the Advisory Committee. If an estate can supply more than the above quantity the fact should be stated in the tender. The percentage taken will include all tea shipped to England from Indian or Ceylon ports on private account on and after the 1st November 1917, which will be taken over by the Food Controller at the contract rates. It will also include all tea subsequently consigned to the Food Controller under interim arrangements pending the conclusion of contracts with estates. Only black tea will be taken. The percentage will apply to all grades of black tea produced, including clean dust, estates being required to supply 40 per cent. of the total production of each grade in 1917, each invoice containing, as far as possible, the usual proportions of each grade. In the event of any estate being unable to supply the full required proportion of every grade manufactured, this fact should be stated in the tender, and any adjustment in price necessary will be made before the contract is concluded. Southern India estates tendering 1918 teas, manufactured within the period of this contract, would be required when manufacturing such teas not to alter previous methods of plucking but to maintain the previous proportion of each grade and to mill all large leaf teas. All teas tendered will be liable to examination by experts in India, and, if the quality is not up to the previous standard of manufacture of the estate, to rejection or acceptance at a lower cost, such reduction being arranged by the undersigned in respect of concerns controlled in India and by the Food Controller in respect of concerns controlled in England. Garden weights will be accepted by the undersigned, but the teas will be weighed on arrival in England by the Customs and any adjustment in payment necessary will be made by the Food Controller through the Tea Commissioner. All teas will, also, be inspected in England and claims made by the Food Controller for damage in transit or defective packing. The usual system of packing, including the quality of the tea boxes and tea lead, must be maintained and boxes must be in sound condition before acceptance for shipment.

The contract price, which will be f. o. b. at the port of shipment, will be calculated as follows :—

I.—Estates selling on the London market.—The average London auction price realised in the years 1911, 1912 and 1913 less ·90 of a penny for intermediate charges and cess and *plus* one halfpenny for increased cost of production at rate of exchange 1*s*. 4*d*.

II.—Estates selling on the Calcutta or Colombo market.—The average Calcutta or Colombo auction price realised in the years 1911, 1912 and 1913, *plus* one halfpenny or half an anna for increased cost of production and *plus* cost of shipping (*i e.*, cost of shipping at Calcutta or South Indian ports), and *minus* sale charges, and other Calcutta or Colombo charges. In order to obviate the labour of making detailed calculations in the case of each concern, the undersigned has decided that as regards tea sold in Calcutta and Colombo a net deduction of ·08 of an anna per lb. may be made to cover the difference between the cost of shipping and sale charges.

III.—Estates selling partly on the London and partly on the Calcutta or Colombo market.—The average sale price realised in both markets in the years 1911, 1912 and 1913 with the additions and deductions specified in I and II above.

IV.—Estates selling their teas on markets other than the London and Calcutta or Colombo markets, and partly on outside markets and partly in London or Calcutta and Colombo and estates with no pre-war sales.—The prices paid for similar teas.

The average for the three years should be calculated by dividing the total sale-proceeds by the total crop for the three years, the result being worked out to two places of decimals of a penny or an anna, as the case may be. Where a concern consists of two or more estates each manufacturing its own teas, separate figures should be furnished for each estate. The figures submitted should, if possible, be certified as correct by a Chartered Accountant. In the case of concerns, the accounts of which are not audited by a Chartered Accountant, the figures of total crop sold and total sale-proceeds should, if possible, be certified by the Broker who sold the teas or by the Advisory Committee.

Teas will be paid for in India. Tea cess and (in the case of all tea except that consigned to the War Office which is exempted from the payment of export duty) export duty will be paid by the Food Controller and should be included in the bills of cost. The delivery of the amount contracted for will be taken in equal monthly instalments so far as freight arrangements permit, but, in any event, delivery in warehouse of the whole quantity will be taken and payment made on or before the 31st August 1918, payments made in August bearing interest at 6 per cent. per annum from the 1st August. Producers will be responsible for warehouse charges and insurance for one month after the date specified by the undersigned for the arrival of the tea at the warehouse, the undersigned paying warehouse charges after that period but not insurance charges, as no insurance will be effected on Government teas.

In order to enable the undersigned to conclude the contracts with estates, the following information in respect of each estate controlled in India should be furnished to him without delay, on a form which will be supplied on application to the Collector of Customs, Madras:—

(a) Area under tea in acres—

Actual 1917, Estimated 1918.

Mature tea.

Immature tea.

(b) Total manufactured crop—
Actual 1917, Estimated 1918.

(c) Percentage of each grade of tea manufactured in 1917.

(d) Total crop sold and market in which sold—
1911-1912-1913 separately.

(e) Total gross sale-proceeds of crop 1911-1912-1913 separately.

(f) Gross average sale-proceeds 1911-1912-1913.
(*i.e.*, total gross sale-proceeds for the three years divided by the crop for those years).

(g) Extra allowances and deductions to be made per lb. as explained above.

(h) Average price claimed in sterling or rupees, as the case may be.

(i) Quantity already shipped on and after 1st November 1917.

(a) On private account.

(b) Consigned to Food Controller.

(j) Port from which it is desired to ship the teas (*i.e.*, Madras, Tuticorin, Cochin or Calicut).

(k) Name of agent to whom shipping orders should be sent.

Contracts for companies and estates controlled in England will be made in England by Food Controller.

OFFICE OF THE TEA COMMISSIONER FOR INDIA,
BLOCK B.-3 CLIVE BUILDINGS,
Calcutta, the 17th January 1918.

W. M. KENNEDY, *Lt.-Col.*,
Tea Commissioner for India.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 5th February 1918.

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities . .	6,27,07,020	0	0
Reserve Fund Rs. 2,21,50,000 A. 0 P. 0; Transfer to Special Reserve Fund for Depreciation of Investments, *see below* . 67,50,000 0 0	1,54,00,000	0	0	Other authorized Investments .	1,32,46,570	0	0
Reserve for Depreciation of Investments	67,50,000	0	0	Loans on Government and other authorized Securities .	6,81,57,168	5	7
Public Deposits at Head Office Rs. 3,38,32,156 A. 14 P. 7; Public Deposits at Branches 1,14,29,439 9 10	4,52,61,596	8	5	Accounts of Credit on Government and other authorized Securities	4,51,42,124	13	3
Other Deposits at Head Office and Branches	27,08,47,996	14	11	Bills discounted and purchased	4,45,37,013	14	9
Bank Post Bills, etc. . .	17,08,017	11	6	Balances with other Banks .	37,66,307	7	2
Sundries	1,19,877	6	0	Bullion	......		
				Dead Stock	28,60,257	1	0
				Stamps	12,054	9	4
				Sundries	8,35,383	1	8
					24,12,63,899	4	9
				Cash and Currency Notes at Head Office* Rs. 7,53,43,285 A. 3 P. 9; Cash and Currency Notes at Branches† 4,34,80,304 0 4	11,88,23,589	4	1
RUPEES .	36,00,87,488	8	10	RUPEES .	36,00,87,488	8	10

* Includes Sovs. & ½ Sovs., value Rs. 5,98,237 8 0

† Do. do. do. ,, 3,77,842 8 0

Rs. 9,76,080 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 7th February 1918.

H. MITCHELL,
Chief Accountant.

N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 37·37.

BOTANICAL SURVEY OF INDIA.

NOTIFICATION.

Sibpur, the 31st January 1918.

Mr. V. Narayanaswami, Assistant, Botanical Survey of India, has been granted permission to return to duty from the afternoon of the 22nd January 1918. The unexpired portion of one month's leave (without allowances) from the 7th January is cancelled.

A. T. GAGE, Lt.-Col., I.M.S.,
Director, Botanical Survey of India.

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS, 2ND (RAWALPINDI) DIVISION.

Government Promissory Notes and other Securities remaining in deposit with the Controller of Military Accounts, 2nd (Rawalpindi) Division, on the 31st December 1917, on account of security deposits of Contractors, etc.

Designation from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.										
	3 per cent. 1896-97.	3½ per cent 1842-43.	3½ per cent 1854-55.	3½ per cent 1865.	3½ per cent 1879.	3½ per cent 1900-01.	5½ per cent India War Loan of 1920.	Debentures and Bonds.	Post Office Savings Bank Pass Book.	Bank Deposit receipts.	TOTAL.
On which interest is drawn.											
Divisional Disbursing Officer, 2nd (Rawalpindi) Division, Rawalpindi.	6,400	300	1,800	14,800	100	14,000	...	...	.	...	37,400
Messrs. Incha Ram & Co., Bankers.	...	...	...	...	..	..	40,000	...	...	..	40,000
TOTAL	6,400	300	1,800	14,800	100	14,000	40,000	...		...	77,400
Safe Custody.											
Divisional Disbursing Officer, 2nd (Rawalpindi) Division, Rawalpindi							...	...	.	37,085	37,085
Messrs. Incha Ram & Co., Bankers							...	...	175	1,000	1,175
TOTAL							...	.	175	38,085	38,260

A. W. DALDY, Major,
Controller of Military Accounts,
2nd (Rawalpindi) Division

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 5th February 1918.

No. 1235-*G-Camp*.—Mr. Sarat Chandra Bhadra, Superintendent, sub. *pro tem.* in the office of the Senior Controller of Military Supply Accounts, is appointed as a temporary Deputy Examiner, 2nd grade, in that office, with effect from the 29th January 1918.

No 1236-*G-Camp*.—Mr. Khazan Singh, Accountant, 1st grade (Provisional), in the office of the Controller of Military Accounts, 3rd (Lahore) Division, will continue to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 1st February 1918 until further orders.

B. W. MARLOW, Colonel,
Military Accountant-General.

BENARES HINDU UNIVERSITY (1918).

NOTIFICATION.

(1)

In accordance with the provision contained in Statute 6 (1) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Major-General His Highness Maharaja Sir Madho Rao Scindia Bahadur, G.C.S.I., G.C.V.O., LL.D., A.-D.-C. to His Majesty the King-Emperor, Maharaja of Gwalior, was elected on the 29th October, 1917, the Pro-Chancellor of the Benares Hindu University.

(2)

In accordance with the provision contained in Statute 10 of the Benares Hindu University Act, 1915 (Act XVI of 1915), Mahamahopadhyaya Pandit Aditya Ram Bhattacharya, M.A., was elected on the 29th October, 1917, the Pro-Vice-Chancellor of the Benares Hindu University.

(3)

In accordance with the provision contained in Statute 14, sub-section (1), Class I of the Benares Hindu University Act, 1915 (Act XVI of 1915), Major-General His Highness Maharaja Sir Madho Rao Scindia Bahadur, G.C.S.I., G.C.V.O., LL.D., A.-D.-C. to His Majesty the King-Emperor, of Gwalior, and Mahamahopadhyaya Pandit Aditya Ram Bhattacharya, M.A., became *ex-officio* members of the Court of the Benares Hindu University on the 29th October, 1917.

(4)

In accordance with the provision contained in Statute 14, sub-section (1), Class III, Clause (*c*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Professor P. Seshadri, M.A., Vice-Principal, Central Hindu College, Benares, and Dr. Sir Gooroo Dass Banerjee, Kt., M.A., D.L., Ph.D., of Calcutta, were elected on the 29th October, 1917, members of the Court of the Benares Hindu University.

(5)

In accordance with the provision contained in Statute 14, sub-section (1), Class III, Clause (*d*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Pandit Bulaki Ram Shastri of Ajmer, Pandit Bhimsen Sharma, Vaidyak Professor, Sanskrit College, Calcutta, and Shastri Hathibhai Harishankar of Jamnagar, Kathiawar, were elected on the 29th October, 1917, members of the Court of the Benares Hindu University.

(6)

In accordance with the provision contained in Statute 14, sub-section (1), Class III, Clause (*e*) of the Benares Hindu University Act, 1915 (Act XVI of 1915) Major-General Bakshi Puran Singh, of Kapurthala, was elected on the 29th October, 1917, member of the Court of the Benares Hindu University.

(7)

In accordance with the provision contained in Statute 14, sub-section (1), Class III, Clause (*f*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Babu Jwala Prasad, B.A., C.E., Superintendent of Works, Benares Hindu University, Benares, and the Hon'ble Dr. Deva Prasad Sarvadhikari, M.A., LL.B., C.I.E., of Calcutta, were elected on the 29th October, 1917, members of the Court of the Benares Hindu University.

(8)

In accordance with the provision contained in Statute 14, sub-section (1), Class III, Clause (*g*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Babu Jnanendra Nath Basu, B.A., Chaukhamba, Benares, Babu Govind Das, Durga Kund, Benares, Babu Kali Charan Mitra, B.A., Chaukhamba, Benares, and Babu Durga Prasad, B.A., Laksa, Benares, were elected on the 29th October, 1917, members of the Court of the Benares Hindu University.

(9)

In accordance with the provision contained in Statute 19, sub-section (1), Class II, Clause (*a*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Dr. Sir Gooroo Dass Banerjee, Kt., M.A., D.L., Ph.D., of Calcutta, was elected on the 30th October, 1917, member of the Senate of the Benares Hindu University.

(10)

In accordance with the provision contained in Statute 19, sub-section (1), Class II, Clause (*c*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Mahamahopadhyaya Pandit Lakshman Shastri Dravida, M.A., Professor, Sanskrit College, Calcutta, was elected on the 27th October, 1917, member of the Senate of the Benares Hindu University.

(11)

In accordance with the provision contained in Statute 19, sub-section (1), Class II, Clause (*e*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Dr. Ganesh Prasad, D.Sc., of Calcutta, was elected on the 27th October, 1917, member of the Senate of the Benares Hindu University.

(12)

In accordance with the provision contained in Statute 19, sub-section (1), Class III, Clause (*a*) of the Benares Hindu University Act, 1915 (Act XVI of 1915), Mr. A. W. Ward, M.A., Professor, Canning College, Lucknow, was nominated on 20th December, 1917, by His Honor the Visitor, (*vide* G. O. No. $\frac{1831}{XV-133}$) member of the Senate of the Benares Hindu University.

SUNDARLAL,
Vice-Chancellor.

CALCUTTA UNIVERSITY.

NOTICE.

In March, 1918, the Syndicate will proceed to elect a candidate for one of the six Scholarships established by the Government of India and which are tenable in England by persons who are natives of India, within the meaning of Section 6 of the Statute 33, Vic., Cap. 3.

Candidates for the Scholarship must be such graduates of this University as have passed the Examination for the degree of M.A. or M.Sc. or the Examination for the degree of B.A. or B.Sc. with Honours, and have been recommended by the Board of Examiners for the Scholarship. In all cases the candidates must be under 24 years of age on the 31st of March, 1918.

Candidates for the Scholarship who have been nominated by the Boards of Examiners are required to submit to the undersigned, not later than the 28th of February, 1918, their applications supported by the following certificates:—

(*a*) Certificates of their good conduct from persons of respectability and position with whom they may be acquainted.

(*b*) Certificates of their knowledge of the English language from one or more of the Professors of the College in which they have been educated, and

(*c*) Certificates of their physical capacity to undergo the course of life and study which they will have to follow in England, signed or countersigned by a Presidency or Civil Surgeon.

A certificate of age on the 31st of March must also accompany each application, and each candidate must state in his application the name of his father, the place of his residence and whether he has the consent of his family to proceed to England in order to complete a University education there. Each application must also contain a brief statement of the candidate's academical career.

Each candidate is also required to satisfy the University that if elected to the Scholarship he will have other resources besides his Scholarship to enable him to meet expenses in the vacation and other general expenses which may be unavoidable.

P. BRÜHL,
Registrar, Calcutta University.

SENATE HOUSE,
The 14th December, 1917.

The next Matriculation Examination is postponed to a date which will be notified three weeks in advance.

By Order of the Hon'ble the Vice-Chancellor and Syndicate.

P. BRÜHL,
Registrar.

SENATE HOUSE;
The 4th February 1918.

TREASURE TROVE.

NOTICE.

Notice is hereby given under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on 27th November 1917 at about 4 P.M. one Nidigunta Papiah of Alturti Village, Rapur Taluk, while digging for palmyrah roots in the site belonging to one Maddisetti Venkatanarayana Setti in the said village of Alturti found treasure consisting of two metal idols, one male and the other female, of Hindu religious art. They are apparently made of an alloy of copper and weigh in all about 460 tolas. They stand on pedestals of the same alloy and are each 1 foot in height.

The find has been secured in the Atmakur Taluk Treasury. The finder disclaims ownership of the treasure found. The owner of the site is said to be one Maddisetti Venkatanarayana Setti, who disclaims all ownership to the find.

2. All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorized agent before the Collector of Nellore at his office in Nellore on the 5th September 1918, in order that their claims may be enquired into and disposed of according to law.

L. D. SWAMIKANNU PILLAI,
Collector.

NELLORE COLLECTOR'S OFFICE,
Dated the 18th January 1918.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 1st January 1918 the treasure described below was found in the backyard of a house in Siplaputhur Agraharam belonging to Kavtupputtur Mittadar and occupied by his Agent Krishna Ayyar in Siplaputhur village, Musiri Taluk, Trichinopoly District, Madras Presidency.

" 188 Rupees (ten minted in 1835, 147 in 1840, and 31 in 1862)."

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector at his office at Trichinopoly on 28th June 1918, with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

E. S. LLOYD,
Collector.

TRICHINOPOLY COLLECTOR'S OFFICE,
Dated the 28th January 1918.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 5th June 1917 treasure consisting of 37 chilly seed gold coins of the approximate value of Rs. 14-8-6 was discovered under the ground in nattam poramboke S. No. 568-A-2 in the village of Vikravandy, Villupuram Taluk, South Arcot District, Madras Presidency.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office in Cuddalore on the 1st July 1918 in order to have the matter enquired into and determined according to law.

N. E. MARJORIBANKS,
Collector.

SOUTH ARCOT COLLECTOR'S OFFICE,
Dated the 1st February 1918.

HIGH COURT, CALCUTTA, ENGLISH DEPARTMENT, CIVIL.

NOTIFICATION.

Mr. R. J. Watson, Inspector of Judicial Offices under the High Court, is allowed combined leave for one year, *viz.*, privilege leave for three months, under Article 260 of the Civil Service Regulations, and furlough for the remaining period, under Article 308(*b*) of the same Regulations, with effect from the 1st March, 1918, or any subsequent date on which he may avail himself of it.

By order of the High Court,
H. M. VEITCH,
Registrar.

HIGH COURT, CALCUTTA,
ENGLISH DEPARTMENT,
(*Civil*).
The 5th February 1918.

H C 2

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 1st Manchester Regiment, dated at Bangalore, this 28th day of January 1918.

Number, Rank and Name—55847, Private, H. Worthington.
Age—19 years.
Height—No record.
Colour of—Complexion, hair, eyes.—No record.
Trade—No record.
Date of enlistment—2nd October 1917.
Place of enlistment—No record.
Parish and County in which born—No record.
Date of Desertion or absence—No record.
Place of desertion or absence—Durban.
Marks—No record.
Under six months' service.

Report of a Deserter or Absentee without leave from the 1st Manchester Regiment, dated at Bangalore, this 28th day of January 1918.

Number, Rank and Name—55889, Private, C. Booth.
Age—20 years.
Height—No record.
Colour of—Complexion, hair, eyes.—No record.
Trade—No record.
Date of enlistment—1st October 1917.
Place of enlistment—No record.
Parish and County in which born—No record.
Date of Desertion or absence—No record.
Place of desertion or absence—Durban.
Marks—No record.
Under six months' service.

J. M. B. WRATISLAW, Major, for Major,
Commanding, No. 1 Reserve Battalion (India).

Report of a Deserter or Absentee without leave from the Anglo-Indian Force, Infantry, attached 1st Battalion, The Duke of Wellington's Regiment, dated at Burhan (Attock Dt.), this 31st day of January 1918.

Number, Rank and Name—2020-A. I. F., Lance-Corporal, Donald Peters.
Age—25 years 4 months.
Height—5 feet 7½ inches.
Colour of—Complexion, swarthy; hair, black; eyes, brown.
Trade—Fitter.
Date of enlistment—14th October 1915.
Place of enlistment—Fort St. George, Madras.
Date of desertion or absence—Tattoo, 28th January 1918.
Place of Desertion or absence—Burhan Camp (Attock Dt.).
Marks—G. E. on left forearm. Address:—C/o Mrs. L. D'Caster, New Market Road, Bangalore.
On furlough.
Under 3 years' service.

F. S. D. CAMPBELL, Captain, for Lieut.-Colonel,
Commanding, 1st-Battalion, The Duke of Wellington's Regiment.

Report of a Deserter or Absentee without leave from the Details, 2nd Battalion, Black Watch, dated at Bangalore, this 1st day of February 1918.

Number, Rank and Name—S-10862, Private, Semple.
Height—5 feet 3 inches.
Colour of—Complexion, dark; eyes, grey.
Date of Desertion or absence—22nd November 1917.
Place of Desertion or absence—Mesopotamia.
Marks—Deep forehead. Slight limp in left leg. Slovenly walk.

W. H. GILL, Captain,
Commanding, Details, 2nd Battalion, Black Watch.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 7th February 1918.

No. 29.—Mr. P. Simpson, Extra Assistant Superintendent, Survey of India, is granted privilege leave for 3 months with effect from the 1st March 1918, under Articles 246 and 260 of the Civil Service Regulations.

C. H. D. RYDER, LT.-COL., R.E.,
Superintendent, Map Publication.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 31st January 1918.

No. 877-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 26th January 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi	225,471	125	110	235	92	103	195	...	...	3	77	7	81	1	26	...	18	28	46	54·20	44·97
	Notified Area	3,673	3	2	5	5	1	6	..	...	...	3	...	1	...	2	...	2	1	3	70·78	84·94
	Total	229,144	128	112	240	97	104	201	...	...	3	80	7	82	1	28	...	20	29	49	54·43	45·61

No. 878-*Home*.—The following return of deaths registered in the Province of Delhi during the half month ending the 31st January 1918, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Death registered in the half month.										Infants under one year of age.			Remarks.
			Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	
P. S. Alipur	48	39	...	...	...	22	...	14	...	...	3	1	7	5	12	
Nangloi	62	46	...	...	...	28	...	18	...	...	...	..	5	14	19	
Najafgarh	62	48	...	...	...	35	...	8	...	...	5	...	5	4	9	
Subzimundi	9	1	...	...	...	1	...	...	...	...	...	...	...	...	...	
Paharganj	2	1	...	...	...	...	...	1	...	...	...	...	1	...	1	
Mehrauli	33	38	...	...	...	19	...	19	...	...	...	...	13	6	19	
Raisina	18	47	...	...	...	31	1	14	...	...	1	...	2	1	3	
Shahdara	13	12	...	...	...	9	1	1	...	...	1	...	3	...	3	
New Cantonment	23	9	...	...	...	5	...	4	...	...	...	...	2	3	5	
Total of the District	270	241	...	...	...	150	2	79	...	...	10	1	38	33	71	

Delhi, the 6th February 1918.

No. 1026-*Home*.—Under the provisions of Section 12 of the Code of Criminal Procedure, 1898, Lieutenant E. P. Coffey, Cantonment Magistrate, is appointed a Magistrate of the 1st Class within the limits of the New Cantonment, Delhi.

No. 1027-*Home*.—Lieutenant E. P. Coffey, Magistrate of the 1st Class, is hereby invested with powers under Section 565 of the Code of Criminal Procedure, 1898, within the limits of the New Cantonment, Delhi.

No. 1028-*Home*.—Lieutenant E. P. Coffey, Magistrate of the 1st Class, is hereby invested with powers to try summarily within the limits of the New Cantonment, Delhi, the offences specified in Section 260 of the Code of Criminal Procedure, 1898.

No. 1029-*Home*.—The Chief Commissioner is pleased under the provisions of Section 22 of the Code of Criminal Procedure, 1898, to appoint Lieutenant E. P. Coffey, Cantonment Magistrate, New Cantonment, Delhi, to be a Justice of the Peace within and for the Province of Delhi.

No. 1030-*Home*.—In exercise of the powers vested in him under Section 40 of Act II of 1886, the Chief Commissioner is pleased to invest Lieutenant E. P. Coffey, Cantonment Magistrate, Delhi, with all the powers of a Collector under the said Act, except those specified in Sections 9 (2), 12, 18, (1) (*b*), 31 and 36.

W. M. HAILEY,
Chief Commissioner, Delhi.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Ajmer, the 3rd February 1918.

No. 37-*C. A*—269.—Mr. (now Lieutenant-Colonel) C. W. Waddington, C.I.E., M.V.O. having left Ajmer on military service, the powers of a Magistrate of the second class conferred on him in this office Notification No. 835—269-III, dated the 10th June 1909, are hereby withdrawn in accordance with the provisions of Section 41 of the Code of Criminal Procedure (Act V of 1898).

No. 38-*C. A*.—269.—In exercise of the powers vested in him by Section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to appoint Mr. F. A. Leslie-Jones, Principal of the Mayo College, Ajmer, to be an Honorary Magistrate and to invest him with the ordinary powers of a Magistrate of the second class to be exercised in regard to cases generally within the Municipal limits of the City of Ajmer for a term of three years.

The Hon'ble the Chief Commissioner is also pleased to direct that the name of Mr. F. A. Leslie-Jones shall be included in the list of the Honorary Magistrates published in this office Notification No. 236, dated the 16th February 1909, under Sections 15 and 261 of the Code of Criminal Procedure, 1898 (Act V of 1898).

The 5th February 1918.

No. 44-*C. A*.—In exercise of the powers conferred by Section 14 of the Code of Criminal Procedure (Act V of 1898) the Hon'ble the Chief Commissioner is pleased to appoint Mr. S. S. Harris, of the Punjab Provincial Service, to be a Special Magistrate of the first class for the district of Ajmer-Merwara to try the following cases, with effect from the 2nd January 1918, for a period of two months or up to the date of recording orders in the cases in question :—

(1) Crown *versus* Mohemmed Din, etc. . . . . . Under Section 420 of the Indian Penal Code.

(2) Crown *versus* Maula Bux . . . . . Ditto.

By order,

B. J. GLANCY, I.C.S.,
First Assistant to the Governor-General's Agent, Rajputana, and
Chief Commissioner, Ajmer-Merwara.

OFFICE OF THE REVENUE COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 31st January 1918.

No. 414.—In accordance with rule 10 of the rules for the grant of licenses to prospect for minerals and of mining leases published in the Resolution of the Government of India, in the Department of Commerce and Industry, No. 7552—7581-121, dated the 15th September 1913, it is hereby notified that in exercise of the power conferred on him by rule 19 of the Hon'ble the Agent to the Governor-General's Order No. 4695-R. M., dated the 31st December 1915, the Revenue Commissioner is pleased to renew the certificate of approval granted to the Baluchistan Chrome Company, Limited, of London, under the abovementioned rules.

By order,

A. B. DEW,

Revenue Commissioner in Baluchistan.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 26th January 1918.

No. 63-*J*.—In exercise of the powers conferred by section 9, clause 3, of the Code of Criminal Procedure, 1898, the Hon'ble the Agent to the Governor General in Baluchistan is pleased to appoint Major C. T. Dukes, I.A., Assistant Political Agent in Zhob, to be an additional Sessions Judge of the Zhob Sessions Division, and under section 193 (2) of the same Code to authorise him to try all classes of Sessions cases occurring in the said Sessions Division.

Quetta, the 31st January 1918.

No. 404-*R*.—Khan Bahadur Sardar Mir Ahmad Khan, an Extra Assistant Commissioner of the 5th grade and on foreign service in the Kalat State as Wazir, Mekran Nizamat, is granted privilege leave for one month with effect from the 2nd January 1918.

Quetta, the 2nd February 1918.

No. 443-*R*.—With reference to rule 25 of the rules published with the Notification of the Hon'ble the Chief Commissioner of British Baluchistan No. 4717, dated the 10th September 1908, as subsequently amended from time to time, and as in force in the Agency territories by virtue of the Foreign Department Notification No. 1603 I.B., dated the 28th July 1911, the Hon'ble the Agent to the Governor General in Baluchistan is pleased to fix the price at which pure opium will be issued from the Quetta Treasury to licensed vendors at the rate of Rs. 35 per seer of 80 tolas with effect from the 1st April 1918 and until further notice.

Notification No. 109-R., dated the 12th January 1916, shall cease to be in force from the 1st April 1918.

By order,

R. CHENEVIX TRENCH, Major,

First Assistant.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Mount Abu, the 31st January 1918.

No. 522.—In exercise of the powers conferred by Section 24 of Excise Regulation I of 1915, as applied to the District of Abu and of all other powers enabling him in this behalf, the Hon'ble the Agent to the Governor General is pleased, in supersession of the previous orders on the subject, to impose a duty of Rs. 18 a seer on Charas imported for consumption in the said district, with effect from the 1st April 1918.

By order,

B. J. GLANCY,

First Assistant to the Hon'ble the Agent to the Governor-General, Rajputana.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

The 14th January 1918.

No. 261.—Mr. D. M. Smith, Superintendent and Personal Assistant to Commissioner, Northern India Salt Revenue, is granted privilege leave for 3 months, with effect from the 1st February 1918.

The 22nd January 1918.

No. 263.—The following acting promotions and reversions of officers in the Northern India Salt Revenue Department are ordered during the month of December 1917.

Name.	From	To	Promotion or Reversion.	With effect from
1. In the vacancy caused by the appointment as General Manager of Salt Mines of Mr. F. D. Reid, Assistant Commissioner, from 27th February 1917.				
Mr. E. G. Winn	Assistant Commissioner on R500—30—800.	Superintendent, 1st grade.	Reversion	1st.
Mr. E. D. Beatson	Superintendent, 1st grade.	Assistant Commissioner, on R500—30—800.	Promotion	1st.
2. In the the vacancy caused by the absence on one year's combined leave of Mr. P. C. Scott O'Conner, F. S. S., Deputy Commissioner, from 13th May 1917.				
Mr. E. D. Beatson	Assistant Commissioner, on R500—30—800.	Superintendent, 1st grade.	Reversion	1st.
Mr. E. G. Winn	Superintendent, 1st grade.	Assistant Commissioner, on R500—30—800.	Promotion	1st.
3. In the vacancy caused by the absence on five months' and 16 days' combined leave of Mr. P. T. Watling, Superintendent, from 24th June 1917 to 9th December 1917.				
Mr. Shiv Charan Das, B.A.	Superintendent, 4th grade.	Assistant Superintendent, 2nd grade.	Reversion	1st.
Mr. E. R. Goodwin	Assistant Superintendent, 2nd grade.	Superintendent, 4th grade.	Promotion	1st.
Mr. Abdul Samad	Assistant Superintendent, 2nd grade.	Inspector, 1st grade.	Reversion	10th.
4. In the vacancy caused by the absence on 6 months' combined leave of Mr. W. O. Davey, Superintendent, from 10th July 1917.				
Mr. E. R. Goodwin	Superintendent, 4th grade.	Assistant Superintendent, 2nd grade.	Reversion	1st.
Mr. Shiv Charan Das, B.A.	Assistant Superintendent, 2nd grade.	Superintendent, 4th grade.	Promotion	1st.
5. In the vacancy caused by the absence on Military Training of Mr. R. N. Haygarth, Superintendent, 4th grade, from 1st October 1917.				
Mr E. R. Goodwin	Assistant Superintendent, 2nd grade.	Assistant Superintendent, 1st grade.	Promotion sub. *pro tem.*	10th.

J. F. CONNOLLY,

Commissioner, Northern India Salt Revenue.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
51—1918	Dhondu Soma Ghadi	Hindu	Delisle Road, Parel	Jobber in the Century Mills, Ltd.	29th	January	1918	29th	January	1918.
50—1918	Kisonlal Pyrelal Aggarwalla	"	Punchayetwadi, Bhuleshwar	Broker in Silver	28th	"	"	"	"	"
52—1918	Tinkari Mahendranath Karmakar	"	Bhangwadi, Kalbadevi Road	Lately goldsmith and diamond setter and now unemployed.	30th	"	"	3[illegible]th	"	"
53—1918	Abdulkader Haji Momin	Mahomedan	Jacob Circle	Lately hawker in cloth and now unemployed	"	"	"	"	"	"
54—1918	Edulji Jamsetji Mistry	Parsi	Bomanji Lane, Fort	Compositor in the Government Central Press, Bombay.	31st	"	"	31st	"	"
618—1917	Hajarimul Vardha Sha, Shogmul Jessa Sha, Kastoor Roopa Sha and Loomba Roopa Sha.	Hindu	Vadgadi	Lately doing business as shroffs and of speculators in gold, silver, etc., in partnership in the name of Jetha Lakha & Co., and now unemployed.	15th	December	1917	"	"	"
55—1918	Khetsy Sakaldas Bohora *alias* Khetsy Shankerlal Bohora.	"	Kalbadevi	Lately broker in silver and now unemployed	1st	February	1918	1st	February	"
56—1918	Doolabh Keshowji Mehta	"	Sutta Bazar	Formerly speculator in opium and now mehta in the service of Hathi Sing Jethabhai.	4th	"	"	4th	"	"
58—1918	David Aaron Benjamin	Jewish	Belasis Road No. 33	Clerk in the employ of the Alexandra Mills	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 4th day of February 1918.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 57 OF 1918.

Dated the 4th February 1918.

Re (1) Devidat Premsukhdas (2) Makhanlal Balmukund, (3) Bhagirath Balmukund, (4) Goridat Ramcharandas and (5) Gajadhar Ramcharandas trading at Bombay under the name and style of Balmukund Premsukhdas, at Calcutta under the name and style of Ramcharan Devidat, at Cawnpore under the name and style of Goridat Ganpatrai and at Ahmedabad under another name: adjudged Insolvents.

Ex parte Prier de Soane and Co., a firm: Petitioning Creditors.

Whereas the abovenamed (1) Devidat Premsukhdas, (2) Makhanlal Balmukund, (3 Bhagirath Balmukund, (4) Goridat Ramcharandas and (5) Gajadhar Ramcharandas have been this day duly adjudged to have committed acts of Insolvency under Section IX of the Presidency-Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvents do, immediately after the service of the order of adjudication upon them, attend the office of the Official Assignee.

K. A. BHOJWANI,
for Chief Clerk.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.
In Insolvency.

Notice is hereby given that orders have been made by this Court adjudging the persons here under mentioned Insolvents and vesting the estates and effects of the said Insolvents in the Official Assignee of this Court; and all persons indebted to the said Insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee.

Number of Petition.	Date of Presentation.	Name, address and description of Insolvent.	Date of Adjudication.	Date of Public Examination.
249 of 1917 .	19th December 1917.	N. Venkatasubramaniam Chetty, residing at No. 6, Bogi Gudisai Street, near Cope Venkatachellier Street, George Town, Madras.	19th December 1917.	15th February 1918.
16 of 1918 .	15th January 1918.	Ramachandar Pitv, residing at No. 6, Tholasingh Mudelly Street, Sowcarpett, Madras.	15th January 1918.	1st March 1918.
20 of 1918 .	19th January 1918.	M. Kadirvaloo Naicker and M. Mylayappa Naicker residing at No. 42, Venkatachella Mudelly Street, Choolay, Madras.	19th January 1918.	29th March 1918.

HIGH COURT OF JUDICTURE, Madras, 29th January 1918.

J. R. ATKINSON,
Deputy Registrar.

IN THE CHIEF COURT OF LOWER BURMA.
Insolvency Jurisdiction.

CASE No. 18 OF 1918.

Rangoon, the 17th January 1918.

In the matter of M. Abdul Rahiman, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Abdul Rahiman of No. 47, 38th Street, Rangoon, on the 10th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Abdul Rahiman.

CASE No. 14 OF 1918.

Rangoon, the 17th January 1918.

In the matter of Elahee Bakas Khan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Elahee Bakas Khan, Tea Shop-Keeper of No. 29, 101st Street, Rangoon, on the 17th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Elahee Bakas Khan.

CASE No. 15 OF 1918.

Rangoon, the 21st January 1918.

In the matter of N. Subbaraya Iyer, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by N. Subbaraya Iyer, Clerk of No. 18, Mogul Street, Rangoon, on the 17th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said N. Subbaraya Iyer.

CASE No. 16 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Otto Bereford Ellis, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Otto Bereford Ellis, Sergeant of the Rangoon Town Police, on the 18th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Otto Bereford Ellis.

CASE No. 17 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Chin Fon Chee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Chin Fon Chee, Tailor of No. 32, Tsekai Maung Khine Street, Rangoon, on the 19th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Chin Fon Chee.

CASE No. 18 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Basaya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Basaya, Peon of Small Causes Court, Rangoon, residing at Kandawglay, Rangoon, on the 21st day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against said Basaya.

CASE No. 19 OF 1918.

Rangoon, the 23rd January 1918.

In the matter of Yedoo Ramasawmy *alias* Appana, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Yedoo Ramasawmy *alias* Appana, Fitter of Rangoon Municipality, residing at No. 20, 44th Street, Rangoon, on the 22nd day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Yedoo Ramasawmy *alias* Appana.

CASE No. 20 OF 1918.

Rangoon, the 24th January 1918.

In the matter of Wajoodin Tindal, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Wajoodin Tindal, Engine Driver residing at Irrawaddy Flotilla Dockyard, Dalla, Rangoon, on the 24th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Wajoodin Tindal.

CASE No. 187 OF 1917.

Rangoon, the 24th January 1918.

In the matter of Mamidichetty Subbaraidoo of No. 26, Barr Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mamidichetty Subbaraidoo, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 23rd day of January 1918.

CASE No. 201 OF 1917.

Rangoon, the 24th January 1918.

In the matter of S. K. Chandra Shaha, Money Lender of No. 31, Ahlone Road, Rangoon.

Notice is hereby given that the order of this Court adjudging the said S. K. Chandra Shaha, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 23rd day of January 1918.

CASE No. 21 OF 1918.

Rangoon, the 26th January 1918.

In the matter of Mahomed Ismail, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mahomed Ismail, Coffee Shopkeeper of No. 23, Fraser Street, Rangoon, on the 24th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mahomed Ismail.

CASE No. 22 OF 1918.

Rangoon, the 29th January 1918.

In the matter of Bhupen Chandra Ghayan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Bhupen Chandra Ghayan, Contractor of Dalla, Rangoon, on the 26th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Bhupen Chandra Ghayan.

CASE No. 23 OF 1918.

Rangoon, the 29th January 1918.

In the matter of T. Moonoosawmy Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by T. Moonoosawmy Naidu of No. 39, 32nd Street, Rangoon, on the 26th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said T. Moonoosawmy Naidu.

CASE No. 24 OF 1918.

Rangoon, the 29th January 1918.

In the matter of Latchman Singh, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Latchman Singh, Constable, Lanmadaw Police Station, Rangoon, on the 28th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Latchman Singh.

CASE No. 25 OF 1918.

Rangoon, the 29th January 1918.

In the matter of Maung Po Htin, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Po Htin, Broker of No. 40, Dalhousie Street, Rangoon, on the 28th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Po Htin.

CASE No. 186 OF 1917.

Rangoon, the 30th January 1918.

In the matter of G. S. Charles of No. 38, 48th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said G. S. Charles an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 29th day of January 1918.

CASE No. 188 OF 1917.

Rangoon, the 28th January 1918.

In the matter of Golugooru Pareddy, No. 68, 40th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Golugooru Pareddy an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 24th day of January 1918.

CASE No. 189 OF 1917.

Rangoon, the 28th January 1918.

In the matter of Paul Thorvald Christensen, No. 25, 44th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Paul Thorvald Christensen an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 24th day of January 1918.

CASE No. 190 OF 1917.

Rangoon, the 29th January 1918.

In the matter of Pacha Yenkiah, Cooly, of No. 57, 40th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Pacha Yenkiah an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 25th day of January 1918.

CASE No. 191 OF 1917.

Rangoon, the 29th January 1918.

In the matter of Abdul Kader,Tea Shop-keeper of No. 2, 35th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Abdul Kader an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 25th day of January 1918.

MAUNG GYEE,
Offg. Registrar.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

No. 13 OF 1912.

Dated the 4th February 1918.

Re Jewan Das Jhawar

Ex parte the Creditor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 12th day of March 1918 at 11 o'clock in the forenoon at the Court House for re-hearing the application.

No. 18 OF 1916.

Dated the 5th February 1918.

Re Abhoy Charan Dass.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 9th day of April 1918 at 11 o'clock in the forenoon at the Court House for re-hearing the application.

No. 66 OF 1917.

Dated the 4th February 1918.

Re Shaik Mohomed Kadir Mira Saheb.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 5th day of March 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Summary Case.

No. 17 OF 1915.

Dated the 1st February 1918.

Re William Joseph Curryan.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 5th day of March 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 115 OF 1916.

Dated the 1st February 1918.

Re Ernest Napoleon Lynch.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge the Court has fixed the 5th day of March 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 62 OF 1917.

Dated the 5th February 1918.

Re Maud Caunter.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for her discharge, the Court has fixed the 5th day of March 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 74 OF 1917.

Dated the 5th February 1918.

Re Khedu Shaw and Sitaram Shaw.

Ex parte the Debtors.

Notice is hereby given that the abovenamed debtors having applied for their discharge, the Court has fixed the 9th day of April 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 129 OF 1917.

Dated the 4th February 1918.

Re Hardwar Rai.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 5th day of March 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 145 of 1917.

Dated the 5th February 1918.

Re Mahboob Ali.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge the Court has fixed the 9th day of April 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 171 OF 1917.

Dated the 5th February 1918.

Re Jateendra Nath Mukerjee, residing at No. 21, Nayan Chand Dutt Street, in the town of Calcutta, and carrying on business as a solicitor at No. 4, Hastings Street, Calcutta aforesaid.

Ex parte the Debtor. Nitindra Krishna Dutt—Attorney for the Insolvent.

On the 10th day of December 1917, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 179 OF 1917.

Dated the 2nd February 1918.

Re Ram Chunder Jhawar, residing at Karpa, in Madras, and carrying on business there under the name of Ram Chunder Nanda Lal as a trader and at present residing at No. 23, Banstolla Lane, in the town of Calcutta, and working as a Gomastah at No. 121, Puggyaputty, in Calcutta aforesaid.

Ex parte the Debtor. R. N. Sircar—Attorney for the Insolvent.

On the 19th day of December 1917, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 8 OF 1918.

Dated the 5th February 1918.

Re Surendra Lal Mullick, ordinarily residing at No. 90, Phear Lane, in the town of Calcutta, and formerly a clerk in the office of Messrs. Andrew Yule & Co., but at present a prisoner in the Presidency Jail.

Ex parte the Debtor. B. P. Chunder—Attorney for the Insolvent.

On the 28th day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal, in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 9 OF 1918.

Dated the 31st January 1918.

Re Francis Stephen Beahan, residing at No. 3, Ripon Lane, in the town of Calcutta, a Railway Guard in the service of the Eastern Bengal Railway.

Ex parte the debtor. N. G. Roy—Attorney for the Insolvent.

On the 28th day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 10 OF 1918.

Dated the 31st January 1918.

Re Anandamoy Dutt and Ram Kumar Dutt, both of Gopalpore Thana, Galsi, in the district of Burdwan, and residing at No. 7, Goaltooly Lane, Jaunbazar, in the town of Calcutta, and carrying on business in co-partnership as Tobacconists at No. 1, Chandney Chowk, in Calcutta aforesaid, under the name and style of P. C. Dutt & Co., and also at No. 3, Chandney Chowk, Calcutta, under the name and style of J. K. Dutt, traders.

Ex parte the debtor. S. C. Dutt—Attorney for the Insolvents.

On the 28th day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 11 OF 1918.

Dated the 6th February 1918.

Re Denobandhu Mahapatra, lately residing at No. 40, Prem Chand Bural Street, in the town of Calcutta, and formerly carrying on business as contractor there, but now without employment and a prisoner in the civil side of the Presidency Jail.

Ex parte the Debtor. Banerjee & Banerjee—Attorneys for the Insolvent.

On the 31st day of January 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 16 OF 1918.

Dated the 7th February 1918.

Re Narendra Nath Bose, Landholder, residing at No. 82, Musjidbari Street, in the town of Calcutta, and carrying on business there in gunnies.

Ex parte the debtor. Prokash Chandra Mitra—Attorney for the Insolvent.

On the 6th day of February 1918, an order was made by the Hight Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,

Official Assignee of Calcutta.

OFFICE OF THE CONTROLLER OF CURRENCY.

NOTIFICATION.

Calcutta, the 8th February 1918.

In continuation of my notification dated the 16th November 1917, it is further notified that the percentage on salary admissible as Exchange Compensation Allowance has been fixed at Rs. 3-3-9 per Rs. 100 for the month of March 1918. The allowance is subject to a maximum of Rs. 71-14-2.

M. M. S. GUBBAY,

Controller of Currency.

POSTS AND TELEGRAPHS.

(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 1st February 1918.

No. 465-*Ap*.—The following appointments are made for the period noted against each:—

Lala Inder Mal, Deputy Postmaster, Simla, pay Rs. 200—300, to hold charge of the current duties of the office of Postmaster, Simla, pay Rs. 500—600 in addition to his own, from the 25th November 1917 to 3rd December 1917 inclusive.

Mr. S. H. Glackan, Postmaster, Karachi, pay Rs. 400—500, to be sub. *pro tem.* Postmaster, Simla, pay Rs. 500—600, from the 4th December 1917 and until further orders.

Mr. X. Cordeiro, Postmaster, Nagpur, pay Rs. 300—400, to act as Postmaster, Karachi, from the 1st December 1917 to 3rd December 1917 inclusive, and to be sub. *pro tem.* in that appointment from the 4th December 1917 and until further orders.

Mr. R. J. Rajkarney, Deputy Postmaster, Nagpur, pay Rs. 100—150, to act as Postmaster, Nagpur, from the 23rd November 1917 to 8th December 1917 inclusive.

Mr. C. T. F. Lane, Postmaster, Bareilly, pay Rs. 200—300, to be sub. *pro tem.* Postmaster, Nagpur, from the 9th December 1917 and until further orders.

Calcutta, the 4th February 1918.

No. 488-*Ap*.—Mr. C. G. Hamilton, Financial Personal Assistant to the Director-General of Posts and Telegraphs, pay Rs. 500—600, is granted an extension of privilege leave for six days, with effect from the 16th February 1918.

No. 492-*Ap*.—Babu Revati Raman Shome, Inspector of post offices, Bhola Sub-Division, and officiating Superintendent of Post Offices, 5th grade, is appointed Superintendent of post offices, 5th grade, with effect from the 1st January 1918.

No 507-*Ap*.—Mr. C. H. MacMinn, Superintendent of post offices, 2nd grade, is granted Wound leave, under Article 733 of the Civil Service Regulations, for the period from the 14th October 1917 to the 8th July 1918 inclusive, partly in and partly out of India, in continuation of special War leave for three months already notified.

No. 510-*Ap*.—Mr. Abdul Karim, Inspector of City post offices, Lahore, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 14th October 1917 and until further orders.

Calcutta, the 5th February 1918.

No. 518-*Ap*.—Mr. R. R. Ricketts, Superintendent of post offices, 3rd grade, is granted privilege leave for six weeks, with effect from the 1st January 1918.

The following officiating appointments are made during his absence on privilege leave:—

Mr. H. J. Nicholas, Postmaster, Bangalore, to hold charge of the current duties of the office of Superintendent of post offices, 5th grade, Bangalore Division, in addition to his own, from the 3rd to the 7th January 1918, inclusive.

Mr. K. Narayana Rao, clerk, office of the Postmaster-General, Madras, to act as Superintendent of post offices, 5th grade, from the 8th January 1918, or until further orders.

No. 522-*Ap*.—Mr. F. T. Peters, Superintendent of post offices, 3rd grade, is granted privilege leave for two months, with effect from the 15th February 1918 or from any subsequent date on which he may avail himself of it.

Mr. C. R. Ranganatha Rao, clerk, office of the Postmaster-General, Madras, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. F. T. Peters, or until further orders.

W. MAXWELL,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.

(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

The 7th February 1918.

No. 734-*T*.—Reports of opening and closing of offices received during the period 31st January 1918 to 6th February 1918.

Name of office.	Where situated.	Date.	REMARKS.
	Government Telegraph Office.		
Jehan Khelan Camp	Punjab	22nd January 1918	Closed.
	Railway Telegraph Offices.		
Kadakavur	South Indian Railway	1st January 1918	Opened.
Kazha Kuttam	Ditto	" " "	"
Paravur	Ditto	" " "	"
Trivandrum	Ditto	" " "	"
Varkala	Ditto	" " "	"

M. A. THOMPSON,
Deputy Director-General of Telegraph Traffic.

CURRENCY NOTES.

The following Currency Notes of the Bombay Circle are stated to have been destroyed, and payment of their value has been claimed by the persons whose names are placed against the numbers any other person claiming a right to them, is warned to communicate at once with the undersigned:—

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
$\frac{D}{1}$ of 1916-17	$\frac{CB}{15}$ 53945	1,000	Messrs. Thomas Cook & Son, Bombay.
	$\frac{CB}{15}$ 37017	1,000	
	$\frac{CB}{12}$ 63161	100	
	$\frac{CB}{81}$ 36179	100	
	$\frac{CB}{51}$ 28384	100	

CYRIL E. GWYTHER,
Assistant Accountant General,
In Charge Paper Currency.

PAPER CURRENCY DEPARTMENT,
Bombay, the 5th February 1918.

OFFICE OF THE CONTROLLER OF CURRENCY.

No. B. R. 167.—Preliminary Account of Receipts and Disbursements of the Government of India for the first eight months of 1917-1918 as compared with the corresponding period of 1916-1917.

ENGLAND.						RECEIPTS.	INDIA.					
WHOLE YEAR.		APRIL TO NOVEMBER.					WHOLE YEAR.		APRIL TO NOVEMBER.			
Preliminary Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.		Preliminary Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	36,09,23,000	36,11,45,000	14,15,40,000	14,66,35,000	50,95,000	...
...	...	...	...	...	...	Opium	4,43,62,000	5,08,40,000	2,95,22,000	2,20,44,000	...	74,78,000
...	...	...	...	...	...	Salt	7,22,09,000	5,95,93,000	4,55,22,000	6,01,95,000	1,46,73,000	...
...	...	...	...	...	...	Stamps	8,47,54,000	8,92,81,000	5,60,42,000	5,62,19,000	1,77,000	...
...	...	...	...	...	...	Excise	13,79,54,000	13,99,24,000	8,69,63,000	9,56,10,000	86,47,000	...
...	...	...	...	...	...	Customs	12,97,00,000	14,09,24,000	8,37,39,000	10,47,64,000	2,10,25,000	...
...	...	...	...	...	...	Other Heads	10,86,88,000	12,89,21,000	5,95,10,000	7,77,85,000	1,82,75,000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	93,85,90,000	97,06,29,000	50,28,38,000	56,32,52,000	6,04,14,000	...
275,200	1,131,200	484,700	1,198,100	713,400	...	Interest	1,25,27,000	1,44,68,000	72,05,000	73,61,000	1,56,000	...
21,300	16,700	20,300	23,000	2,700	...	Posts and Telegraphs and Mint	6,56,02,000	6,70,22,000	4,34,78,000	4,39,92,000	5,14,000	...
1,100	1,100	700	600	...	100	Receipts by Civil Departments	2,44,92,000	2,55,78,000	1,49,39,000	1,60,83,000	11,44,000	...
64,500	229,700	36,100	35,400	...	700	Miscellaneous	1,18,97,000	78,34,000	59,01,000	1,36,92,000	77,91,000	...
184,500	68,900	178,700	171,700	...	7,000	Railways	62,57,06,000	62,79,61,000	40,34,91,000	44,88,08,000	4,53,17,000	...
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	4,59,62,000	4,90,06,000	2,62,12,000	2,59,77,000	...	2,35,000
...	...	...	...	...	...	Other Public Works	46,59,000	42,78,000	28,46,000	25,24,000	...	22,000
330,800	304,000	203,500	196,300	...	7,200	Military Receipts	1,63,70,000	1,53,47,000	91,53,000	96,21,000	4,68,000	...
877,400	1,742,600	924,000	1,625,100	701,100	...	TOTAL REVENUE	1,74,58,34,000	1,78,21,23,000	1,01,60,63,000	1,13,16,10,000	11,55,47,000	...
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	...	...	...	Capital subscribed by Native States towards outlay on State Railways.	10,00,000	10,00,000	...	...	...	...
...	...	...	...	...	...	Capital of Railway Companies (net Receipts)	22,22,000	49,01,000	21,74,000	8,06,000	...	13,68,000
...	...	...	...	...	...	TOTAL	32,22,000	59,01,000	21,74,000	8,06,000	...	13,68,000
						Debt, Deposits and Advances.						
...	...	...	...	...	...	Permanent Debt (net incurred)	12,32,33,000	10,37,50,000	6,72,68,000	46,04,56,000	39,31,88,000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	14,90,90,000	14,90,90,000	...
...	...	...	...	...	...	Unfunded do. (do.)	1,54,79,000	2,89,01,000	1,53,08,000	61,02,000	...	92,06,000
774,300	341,400	626,400	165,500	...	460,900	Deposits and Advances (net)	34,97,000	66,98,000	28,95,000	...	...	28,95,000
...	...	...	...	...	...	Loans and advances by Imperial Government	44,98,000	25,10,000	36,93,000	22,59,000	...	14,34,000
...	...	...	...	...	...	Do. do. by Provincial Governments	2,12,07,000	1,78,75,000	1,15,31,000	1,05,48,000	...	9,83,000
...	...	...	...	...	...	Loans to Local Boards	1,20,000	1,25,000	42,000	44,000	2,000	...
16,658,700	26,046,800	10,956,200	4,583,600	...	6,372,600	Remittances (net)	...	...	...	...	...	...
9,669,300	...	6,181,200	16,301,700	10,120,500	...	Secretary of State's bills drawn	...	...	...	...	...	...
...	...	...	...	...	...	Drafts on London (net)	...	...	...	...	...	...
27,102,300	26,388,200	17,763,800	21,050,800	3,287,000	...	TOTAL	16,89,34,000	15,98,59,000	10,07,37,000	62,84,99,000	52,77,62,000	...
27,979,700	28,130,800	18,687,800	22,675,900	3,988,100	...	TOTAL RECEIPTS	1,91,70,90,000	1,94,78,83,000	111,89,74,000	1,76,09,15,000	64,19,41,000	...
12,803,300	11,419,600	12,803,300	11,392,000	...	1,411,300	Opening Balance	18,02,41,000	22,71,40,000	18,02,41,000	22,93,98,000	4,91,57,000	...
40,783,000	39,550,400	31,491,100	34,067,900	2,576,800	...		2,09,73,31,000	2,17,50,23,000	1,29,92,15,000	1,99,03,13,000	69,10,98,000	...

ENGLAND						DISBURSEMENTS.	INDIA.					
WHOLE YEAR.		APRIL TO NOVEMBER.					WHOLE YEAR.		APRIL TO NOVEMBER.			
Preliminary Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.		Preliminary Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
117,500	105 700	69,600	74,000	4,400	...	Direct Demands on the Revenue	13 85 13,000	14,88.27,000	9.85,50,000	10.48,25,000	62,75,000	...
2,106,100	7,307 800	1,505,000	2,741 500	1,236 500	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	6,03,02,000	8,40 39,000	3.55 64,000	4.76 05,000	1,20,41,000	...
327,500	382,300	189,100	215,600	26,500	...	Posts and Telegraphs and Mint	3,97.94,000	4,99 22 000	3,00,51,000	2.72.20,000	...	28,41,000
413,700	473 200	277 7[illegible]	3 [illegible]	[illegible] 200	...	Salaries and Expenses of Civil Departments	27,75,06,000	30,92 19 000	17.86 03 000	1[illegible],2[illegible],95,000	4[illegible],95 0[illegible]	...
2,633,400	2,425,500	1,651,0[illegible]	1,894,1[illegible]	243,100	...	Miscellaneous Civil Charges	4,63,22,000	4,49.96,000	2,91,25,000	3,3[illegible].31,000	42,06,000	...
1,100	18,400	1,000	1,500	500	...	Famine Relief and Insurance	79,39,000	1.47,24,000	56,66,000	30,41,000	...	26,25,000
9,471,600	9,521,000	6,823,800	6,845,900	17,100	...	Railway Revenue Account (excluding in India interest on Capital Expenditure)	31,46,15,000	32,83.96,000	20,75,20,000	21,51,16.000	75,96,000	...
121,000	128,600	96,100	96,400	300	..	Irrigation Revenue Account (excluding in India interest on Capital Expenditure)	3,14,85,000	3,46,19,000	1,90.22,000	1,97,98,000	7,76,000	...
53,200	56,900	37,100	29 5[illegible]0	...	7,600	Other Public Works	6,70 60,000	8,23,19,000	3,87,66,000	3,87.11,000	..	55,000
5,872,400	5,666,600	3,480,800	3,31[illegible]200	...	167,600	Military Services	21,96.90,000	32,34.08,000	13 44.88 000	15,23,96,000	1,79 08,000	...
21,147,500	26,083,000	14,136,200	15,544,400	1,408 2[illegible]0	..	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	1,20,32,26,000	1,41,64.09,000	77,73,65,000	82,47,41,000	4,73,76,000	...
...	...	...	...	...	...	*Add*—Provincial Surpluses, that is portion of allotments to Provincial Governments not spent by them in the year	...	+36,04,000	...	...	...	...
...	..	...	..	...	..	*Deduct*—Provincial Deficits, that is portion of Provincial Expenditure defrayed from Provincial balances	...	—50,71,000	...	...	...	...
21,147 500	26,056 000	14,136 200	15.5[illegible]4,400	1,4[illegible]8,[illegible]00	..	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	1,20,32,26,000	1,41.49,42,000	77,73 65 000	82 47,41 000	4,73,76,000	...
						Railway and Irrigation Capital not charged to Revenue.						
325,600	938,100	209 600	271 200	61,600	...	Capital outlay on Railways and Irrigation Works	3,29.01,000	4.32,91,000	1,23,28,000	1,60,13,000	36,85,000	...
395,600	656,500	236 700	149,[illegible]00	...	8[illegible],600	Capital of Railway Companies (net payments)	...	...	...	...	...	...
21,800	15,000	15,300	1 300	...	14 300	Initial expenditure on new Capital at Delhi	36,27,000	37.75,000	24,69,000	17 22,000	...	7,47,000
743,000	1,609,600	461,600	421,600	...	40,000	TOTAL	3,65,28,000	4.70,66,000	1,47,97,000	1,77,35,000	29,38,000	...
						Debt Deposits and Advances.						
500,000	500,000	498,100	500,200	2,100	...	Permanent Debt (net discharged)	...	...	...	...	...	...
7,000,000	...	5,000,000	...	...	5,000,000	Temporary do. (do.)	6,00,00,000	50,00,000	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Deposits and Advances (net)	...	...	...	2,81,39,000	2,81,39,000	...
...	...	...	...	...	...	Loans and advances by Imperial Government	47,72,000	43,21,000	13,84,000	46,16,000	32 32,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1,23,91,000	1,39,38,000	85,80,000	63,18,000	...	22,62,000
...	...	...	...	...	...	Loans to Local Boards	...	...	...	6,30,000	6,30,000	...
...	...	...	...	...	...	Remittances (net)	42,96,58,000	49,98,99,000	26,21,95,000	69,65,67,000	43,43,72,000	...
...	...	...	...	...	...	Secretary of State's Bills paid	12,57,37,000	71,75,000	8,13,47,000	25,24,84,000	17,11,37,000	...
...	...	...	...	...	...	Do. do. do. exchange	—43,32,000	—1,75,000	—18,40,000	—60,93,000	—42,53,000	...
...	...	...	...	...	...	Drafts on London (net)	..	...	...	...	...	...
7,500,000	500,000	5,498,100	500,200	...	4,997,900	TOTAL	62,81,36,000	53 01,58,000	35 16,66,000	98.26 61,000	63,09,95,000	...
29 390,500	28,195,600	20,095,900	16,466,200	...	3,629,700	TOTAL DISBURSEMENTS	1 86,78,90,000	1,99,21,66,000	1,14,38,28,000	1,82 51 37,000	68,13,09,000	...
11,392,500	11,354,800	11,395,200	17,601,700	6,206,500	.	Closing Balance	22 94,41,000	18,28 57,000	15,53,87,000	16,51,76,000	97,89,000	...
40,783 000	39,550,400	31,491,100	34,067,900	2,576,800	...	GRAND TOTAL	2,09,73,31,000	2,17,50,23,000	1,29,92,15,000	1,99,03,13 000	69,10,98,000	...

THE TREASURY:
Calcutta, the 8th February 1918.

M. M. S. GUBBAY,
Controller of Currency.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin.
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal. Cloth. Rs. 2 (4a.)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (5a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratroedes, Ham. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 3 (1a.)

Forest Bulletin No. 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 11 (1a.)

PUBLIC WORKS DEPARTMENT.

Report of the Public Works Department Re-organization Committee, Volume I. Foolscap. Paper cover. Re. 1 (3a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and Madras with Appendices. Foolscap. Paper cover. Rs. 3-12 (6a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume III.—Minutes of Evidence taken at Rangoon, Bankipur, Allahabad, Lahore and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a.)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4a.)

Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As. 8 (2a.)

Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th December 1917. Royal 8vo. Paper cover. As. 4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10a.)

Census of Coal Consumption in India during 1916. Pies 6 (6p.)

Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)

Cotton Press Return, No. 5 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 15th November 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)

Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6p.)

First Forecast: Winter Oilseeds (Rap, Mustard and Linseed), 1917-18. Pies 6 (6p.)

First Wheat Forecast, 1917-18. Pies 6 (6p.)

Second Rice Forecast, 1917-18. Pies 6 (6p.)

Third Cotton Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during December 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of December 1917, and for the nine months ended December 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during November 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during November 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the nine months, April to December of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4a.)

Joint Stock Companies, November 1917. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of November 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, December 1917. No. 9 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, May 1917. No. 2 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 5th, 12th and 19th January 1918. Pies 6 (6p.) each.

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1a. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of December 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 15th December 1917. Foolscap. As. 6 (1a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1*a.*)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917)? Royal 16mo, cloth. As. 8 (1*a.* 6*p.*)
Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1*a.*)
Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2*a.*)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)
" " XVII "	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)
" " XVIII "	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)
" " XIX "	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)
" " XX "	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)
" " XXII "	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)
" " XXIV "	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)
" " XXVI "	Urdu.	Pies 3 (1*a.*)
" " " "	Hindi.	Pies 3 (1*a.*)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7*a.*)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8*a.*)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2*a.*)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1*a.*)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2*a.*)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2*a.*)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1*a.*)

Third Report of the Indigenous Drugs Committee Royal 8vo. Paper cover. Rs. 3-2 (4*a.*)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4*a.*)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6*a.*)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1770; 1778; 1782-87. Foolscap. Board. Rs. 3 (4*a.*)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1*a.*)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3*a.*)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2*a.*)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2*a.*)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2*a.*)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1*a.*)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-3 (1*a.*)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4*a.*)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3*a.*)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1*a.*)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2*a.*)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I, Rs. 3 (12*a.*); Vol. II, Rs. 3 (14*a.*)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6*a.*) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7*a.*) Complete Rs. 4 (12*a.*)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1*a.*)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1*a.*)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3*a.*)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2*a.*)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6*p.*)

Forecasts of Crops—
- First Ground-nut Forecast, 1917-18. Pies 6 (6p.)
- First Indigo Forecast, 1917-18. Pies 6 (6p.)
- Second Cotton Forecast, 1917-18. Pies 6 (6p.)
- First Rice Forecast, 1917-18. Pies 6 (6p.)
- Second Sesamum Forecast, 1917-18. Pies 6 (6p.)
- First Ground-nut Forecast, 1917-18. Pies 6 (6p.)
- Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health, 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching 1912 (with additions, 1914). India reprint 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint 1917. Re. 1-12 (6a.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a.)

Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 3 (1a.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (3a.)

Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)

Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, IIth Edition, 1915, Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.
Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.
Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.
Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.
Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.
Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.
Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA.

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G.deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc. I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douville. Le Crétacé et L'éocene du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3, (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST AUGUST 1917 TO 31ST JANUARY 1918.

Monthly Weather Review for September and October 1916. Re. 1 per month.
Annual Summary of the Monthly Weather Review, 1915. Rs. 3.
Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Allotment Letter No. 1737-F.-142 of the 5½ per cent. loan of 1920 for Rs. 300 (Three hundred only) originally issued in the name of Agha Syed Ahmad Raza, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—AGHA SYED AHMAD RAZA,
Honorary Magistrate, Sitapur.

Estate Miss L. M. O'Sullivan, deceased.

Notice is hereby given that all persons having claims against the late Lucia Mary O'Sullivan, Spinster, who died on 4th December 1916 at 17, Sydney Avenue Blackrock Co., Dublin, Ireland, Letters of Administration to whose Estate have been granted to Joseph Carstairs Roberts Johnston of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 28th February next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. C. R. JOHNSTON.

Calcutta, the 17th January 1918.

Abstract Statement of the Audited Accounts of the Hindu Family Annuity Fund for the year 1916-17.

Receipts.	Rs.	A.	P.	Disbursements.	Rs.	A.	P.
General Subscription	32,847	2	2	Annuities	43,941	5	6
Interest	41,872	3	6	Expenses of Management	5,347	14	6
Miscellaneous Receipts	37	9	0	Furniture	60	0	0
Entrance Fees	72	0	0	Deposits	12	7	9
Government of India for amount withdrawn for Expenditure and Investment	73,290	14	8	Deposit Abatement	324	4	6
Deposits	116	11	3	Relief	3,447	10	9
Investment Account	7,515	5	5	Special Relief	2,239	4	0
Advances Recoverable	134	2	8	Government of India for Deposit	75,107	7	11
Opening Balance on 1st April, 1916	800	0	3	Government Securities purchased	25,000	0	0
				Advances Recoverable	245	7	9
				Closing Balance on 31st March 1917	960	2	3
TOTAL	1,56,686	0	11	TOTAL	1,56,686	0	11

Published agreeably to Rule 98.

Examined and found correct.

SHAMA CHARAN MUKHERJEE.
DWARKA NATH BANERJEE. } Auditors.

CALCUTTA;
The 15th January 1918.

U. L. BANERJEE,
Honorary Secretary.

LOST.

The undermentioned Interest Warrant issued in my name No. 28920, dated 11th August 1917, of the 3½ per cent. Loan of 1879 for Rs. 3,560-2-6.

The payment of the Warrant has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicate of the Warrant is about to be made to that office.

Name of the proprietor—THE FINANCE MEMBER, Gwalior State,

Address—Motimahal, Gwalior.

LOST.

The lower halves of the Government Promissory Notes Nos. 291108, 291109, 291110, 291111 and 291112 of the Three and half per cent. loan of 1865 for Rs. 1,000 Rupees one thousand each, standing in the name of Thakur Prasad, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

THAKUR PRASAD,

Belwarganj, Patna City.

Patna, the 20th December 1917.

LOST.

(As the case may be).

The Government Promissory Notes Nos. 149502, 149503, 149504 of Rs. 1,000 each and Nos. 148900 and 148901 of Rs. 200 each of the 3½ per cent. loan of 1842-43 for Rs. 3,400 originally standing in the name of the Bank of Bengal and last endorsed to Chairman, Municipal Board, Hardwar Union, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—R. C. HOBART, Chairman, Municipal Board,
Hardwar Union,

Residence—Roorkee.

REGISTERED No. C. 690.



SUPPLEMENT TO

The Gazette of India.

No. 6. } CALCUTTA, SATURDAY, FEBRUARY 9, 1918.

OFFICIAL PAPERS.

A Supplement *to the* Gazette of India *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* Part VI *of the* Gazette.

Non-Subscribers to the Gazette *may receive the* Supplement *separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The* Supplement *and* Part VI *of the* Gazette *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.*

No Official Orders or Notifications, the Publication of which in the Gazette of India *is required by Law or which it has been customary to publish in the* Calcutta Gazette, *will be included in the* Supplement. *For such Orders and Notifications the body of the* Gazette *must be looked to.*

GOVERNMENT OF INDIA

FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

In the ten months, April to January, of	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18
Sea Customs—Imports										
Special Duties										
Arms, ammunition, and military stores	4,38	4,19	4,11	4,22	5,38	5,55	4,68	4,62	6,44*	4,08*
Coal, coke, and patent fuel (a)	—	—	—	—	—	—	—	—	18	10
Liquors—										
Ale, beer, porter, cider and other fermented liquors	4,38	4,25	6,66	8,60	7,85	7,13	5,87	4,42	5,83	4,12
Spirits and liqueurs	78,81	77,78	88,47	90,30	90,36	97,83	91,10	86,89	94,19	86,87
Wines	3,28	3,29	4,64	4,78	4,69	4,80	3,64	3,72	4,89	3,54
Opium	3	3	6	6	6	6	3	3	5	2
Petroleum	42,95	38,24	47,99	63,61	54,78	57,47	72,88	60,37	37,10†	30,97†
Silver—										
Silver bullion and coin (b)	57,42	47,98	1,35,25	85,94	91,28	71,54	1,23,23	84,76	13,58	17,04
„ manufactures (c)	—	—	—	—	—	—	—	—	2,91	2,36
Sugar, all sorts (d)	44,85	46,49	52,91	47,17	60,51	82,22	87,29	45,25	1,09,45‡	1,12,06‡
Tobacco (b)	2,82	3,67	24,56	21,98	22,87	24,44	22,18	23,09	38,17	51,36
Duty at 2½ per cent										
Machinery (a)	—	—	—	—	—	—	—	—	9,15	7,75
Metals—Iron and Steel	3,67	7,94	8,24	9,05	9,71	13,61	9,39	7,78	15,50	13,90
Railway plant and rolling stock (a)	—	—	—	—	—	—	—	—	3,44	1,23
Other articles	—	—	—	—	—	—	—	—	3,38	3,31
Duty at 7½ per cent										
Articles of food and drink (excluding sugar and vinegar) (e)	22,49	20,38	21,58	28,14	24,82	25,70	23,98	26,10	44,69	45,85
Raw materials and articles mainly unmanufactured (f)	15,10	13,53	13,22	13,50	16,01	13,31	13,04	12,78	31,90	34,13
Articles wholly or mainly manufactured—										
Cutlery, hardware, implements and instruments	19,54	18,28	20,89	23,07	25,65	30,79	22,25	19 67	35,22	29,85
Metals, other than Iron and Steel	17,68	16,26	20,02	17,42	14,31	24,09	18,68	7,95	9,39	14,41
Cotton manufactures—										
Piecegoods, grey	43,70	51,61	48,57	56,82	73,06	72,98	63,21	50,87	48,42	1,12,45
„ white	23,49	20.47	26,17	31,25	36,83	41,16	33,08	29,45	36,31	95,21
„ coloured	29,45	24,54	33,35	36,90	44,05	55,71	34,80	28,78	44,71	1,13,47
Other goods	5,19	5,39	6,98	7,43	7,82	10,92	5,49	3.75	7,44	11,84
Yarn and textile fabrics (other than cotton manufactures) (g)	30,51	24,40	30,26	33,35	37,14	39,71	24 64	23,88	53,15	43,91
All other articles wholly or mainly manufactured (h)	51,60	54,75	63,32	71,59	78,17	89,69	65,56	72,09	1,46,27	1,47,03
Miscellaneous (i)	4,65	4,94	6,17	7,16	9,63	8,42	6,54	6,48	21,20	19.61
Total Imports	5,10,44	4,90,42	6,66,37	6,55,14	7,12,48	7,77,13	6,80,96	5,97,63	8,22,91	10,04,87
Sea Customs—Exports										
Jute (a)—										
Raw	—	—	—	—	—	—	—	—	48 84	§
Manufactured	—	—	—	—	—	—	—	—	48,85	
Rice	47,97	61,16	79,72	85,53	96,46	81,49	59,41	48 56	64 66	
Tea (a)	—	—	—	—	—	—	—	—	37,38	
Total Exports	47,97	61,16	79,72	85,53	96,46	81,49	59,41	48,56	1,94,73	2,53,51
Sea Customs—Miscellaneous (j)	—	—	—	—	—	—	—	—	6 87	8,50
Land Customs (k)	7,32	8,37	8,41	9,75	11,00	11,59	11,92	11,27	4,40	6,42
Excise duty on cotton manufactures	26,64	27,98	30,39	36,22	40,49	39,04	36,12	32,35	32,14	55,66
„ „ on motor spirit	—	—	—	—	—	—	—	—	—	22,04
Warehouse and wharf rents (j)	—	—	—	—	—	—	—	—	22	21
Miscellaneous (j)	—	—	—	—	—	—	—	—	2,69	2,78
GRAND TOTAL	5,92,37	5,87,92	7,84,89	7,86,64	8,60,38	9,09,25	7,88,41	6,89,81	10,63 46	13,58,99
Provincial distribution of Imports and Exports										
Bengal — Imports	1,63,44	1,75,92	2,09 49	2,28,90	2 42,87	2 76,34	2,38,69	2,16,71	2 88,69	3,96,70
Bengal — Exports	6,12	10,48	15,16	17,71	21,79	14,07	8,85	3,32	1,28,77	1,82,34
Bihar and Orissa — Imports	—	—	—	—	.	...	...	...	...	..
Bihar and Orissa — Exports	—	—	—	—	99	88	18		...	...
Bombay — Imports	1,98,50	1,82,82	2,94 96	2,46 83	2,82 65	2,83,39	2,71,80	2,23,27	3,11,17	3,57,98
Bombay — Exports	1,80	2,55	1,76	1,22	1,55	2,06	2,19	2,17	5,32	7,92
Sind — Imports	51,08	43,86	57 82	66 83	65,87	76,81	56,46	55,48	73,93	96,06
Sind — Exports	1,83	2,18	1.89	1,83	2,08	2,97	2,27	2,79	4,08	4,57
Madras — Imports	46,64	41,14	49,83	58,34	55 52	68,64	60,23	47,76	76,12	83,99
Madras — Exports	8,38	5,50	5,47	6,47	5,54	7,34	8,55	11,08	11,99	8,87
Burma — Imports	55,88	47,18	54 27	58 24	66,62	76,95	54,28	54,46	73,00	70,84
Burma — Exports	29,84	46,45	55,44	58,30	64,51	54,17	37,97	29,20	44,62	54,81

(a) Not subject to duty prior to March, 1916

(b) Figures for the years previous to 1910-11 were shown under "General Import Duties" of the old tariff

(c) Figures prior to March, 1916, are included with "All other articles wholly or mainly manufactured"

(d) Figures prior to March, 1916, were shown under "General Import Duties" of the old tariff

(e) Figures for the years previous to 1916-17 include vinegar

(f) Figures for the years previous to 1916-17 are exclusive of raw silk, raw hemp, and raw flax, which are included with "Yarn and textile fabrics"

(g) Figures for the years previous to 1916-17 include raw silk, raw hemp, and raw flax but exclude haberdashery and millinery

(h) Figures for the years previous to 1916-17 include haberdashery and millinery and coral

(i) Figures for the years previous to 1916-17 represent articles imported by post only

(j) Figures for the years previous to 1916-17 are included under "Land Customs"

(k) Figures for the years previous to 1916-17 represent the old combined head "Land Customs and miscellaneous"

* Exclude the duty collected on explosives, namely, blasting gun powder, etc., at 7½ per cent *ad valorem*

† Exclude the duty collected on petroleum which has its flashing point at or above 150°F. or 200°F. at 7½ per cent *ad valorem*

‡ Exclude the duty collected on confectionery at 7½ per cent *ad valorem*

§ The publication of the detailed figures has been temporarily discontinued.

G. FINDLAY SHIRRAS,
Director of Statistics

H. F. HOWARD,
Secretary to the Government of India

Calcutta, February 7, 1918

REGISTERED No. L 848.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, FRIDAY, FEBRUARY 15, 1918.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 15th February 1918.

No. 925-C.—The Hon'ble Sir Spencer Harcourt Butler, K.C.S.I., C.I E., received charge of the office of Lieutenant-Governor of the United Provinces of Agra and Oudh, from the Hon'ble Sir James Scorgie Meston, K.C.S.I., on the forenoon of the 15th February 1918.

No. 926-C.—The Hon'ble Sir Spencer Harcourt Butler, K.C.S I., C.I.E , has obtained permission from His Excellency the Governor General of India to resign the office of Lieutenant-Governor of Burma with effect from the forenoon of the 15th February 1918.

No. 927-C.—A vacancy having occurred in the office of Lieutenant-Governor of Burma by the resignation of the Hon'ble Sir Spencer Harcourt Butler, K.C S I., C.I.E., and the Hon'ble Sir Reginald Henry Craddock, K.C.S.I., having been appointed as his successor by the Governor General with the approbation of His Majesty the King, Emperor of India, it is hereby notified that the Hon'ble Sir Reginald Henry Craddock, K.C.S.I., has on this day assumed the permanent office of Lieutenant-Governor of Burma.

J. H. DuBOULAY,

Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, by the SUPERINTENDENT GOVERNMENT PRINTING, INDIA Delhi.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 7.} DELHI, SATURDAY, FEBRUARY 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	191—222
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	231—273
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	17—19
PART VI.—Proceedings of the Indian Legislative Council:—	
The 6th February, 1918.	
Oath of Office	1
His Excellency the President's Speech	2—9
Questions and Answers	10—22
The Indian Income-Tax Bill	22—38
The Cinematograph Bill	38—40
The Indian Forest (Amendment) Bill	40—41
Resolution re redistribution of provincial areas and the constitution of provinces on a language basis	41—61
Appendix A	67
Appendix B	68
Appendix C	69—81
SUPPLEMENT No. 7.	
Prices first half January 1918 [*published in Calcutta*]	225—245
Wheat prices from second half July 1914 to first half January 1918 [*published in Calcutta*]	247—267
Joint Stock Companies [*published in Calcutta*]	268—270
Cotton press return half month ending 30th November 1917 [*published in Calcutta*]	271—273
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 14th February 1918, based on the Indian Daily Weather Reports of the period	275—276
Season and Crop Prospects for the week ending Saturday, the 9th February 1918	277—278
Statement of plague seizures and deaths reported in India during week ending the 2nd February 1918	279—283
Statement of Approximate Gross Earnings of Indian Railways	284—285
Resolution that the two scholarships to be awarded in 19-0 be placed at the disposal of the Punjab and Patna Universities	286

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 15th February, 1918.

No. 16.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo. 5, c. 61), and in pursuance of the provisions of Regulation XI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Sir James Houssemayne DuBoulay, K.C.I.E., C.S.I., being an official, to be an Additional Member of the said Council, in the said Act referred to as the Indian Legislative Council.

A. P. MUDDIMAN,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 15th February 1918.

No. 928-C.—The Hon'ble Sir James Scorgie Meston, K.C.S.I., of the Indian Civil Service, is granted furlough from the 15th February to the 31st August 1918, both days inclusive.

No. 931-C.—The Hon'ble Sir William Vincent, Kt, an Ordinary Member of the Council of the Governor General of India, on the termination of the special duty referred to in the Home Department notification no. 1097, dated the 3rd October 1917, resumed charge of his office on the afternoon of the 15th February 1918.

No. 937-C.—The services of Mr. E H. Johnston of the Indian Civil Service are replaced at the disposal of the Government of Bihar and Orissa with effect from the afternoon of the 15th February 1918.

J. H. DuBOULAY,
Secretary to the Government of India.

MEDICAL.

The 14th February 1918.

No. 914-C.—In supersession of the Home Department notification No. 614-C., dated the 30th November, 1917, Major J. N. Walker, M.R.C.P., I.M.S., is appointed to be Professor of Medicine, King George's Medical College, Lucknow, substantively *pro tempore* with effect from the 15th December 1917, until further orders.

S. R. HIGNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 13th February 1918.

No. 186-C.—The services of the Reverend M. W. McCaul, Junior Chaplain, Church of Scotland, Bengal Ecclesiastical Establishment, are placed temporarily at the disposal of the Hon'ble the Chief Commissioner of Assam with effect from the 4th February 1918.

The 14th February 1918.

No. 59.—The services of the Reverend H. G. Crabtree, a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment, are replaced at the disposal of the Government of the Punjab with effect from the 6th February 1918.

EDUCATION.

The 15th February 1918.

No. 191-C.—In exercise of the power conferred by section 6, sub-section (3) of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to approve of the following elections of Ordinary Fellows by the Faculty of Arts and by Registered Graduates of the University with effect from the dates mentioned against their names.

Elected by the Faculty of Arts—Professor Adharchandra Mukerjee, M.A., B.L., with effect from the 3rd February 1918.

Elected by the Registered Graduates—Mr. Jnanchandra Ghosh, M.A., and Mr. Jaminibhushan Ray, M.A., M.B., with effect from the 28th February 1918.

SANITARY.

The 15th February 1918.

No. 193-C.—Whereas the Governor-General in Council is satisfied that the Asansol Mining Settlement as defined in the Schedule annexed hereto is threatened with an outbreak of the dangerous epidemic disease known as small-pox, the Governor General in Council, in exercise of the powers conferred by section 2, sub-section (3) of the Epidemic Diseases Act, 1897 (III of 1897), is pleased to direct that all the powers conferred by the said Act may be exercised to prevent the outbreak of small-pox, or the spread thereof, by the Government of Bengal with respect to the territories administered by that Government.

SCHEDULE.

Notification by the Government of Bengal, No. 194-T.-Com., dated the 16th June 1915.—In exercise of the power conferred by sub-section (1) of section 4 of the Bengal Mining Settlements Act, 1912 (Bengal Act II of 1912), and on the recommendation of the Mines Board of Health, Asansol, the Governor in Council is pleased to declare the whole of the area (not being or forming part of any mine) included within the sub-division of Asansol, with the exception of the Faridpur and Kaksa Thanas in the district of Burdwan, to be a Mining Settlement for the purposes of the said Act.

E. D. MACLAGAN,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

CIVIL VETERINARY ADMINISTRATION.

Delhi, the 13th February 1918.

No. 228-C.—Mr. W. A. Pool, M.R C.V.S., is confirmed in the Civil Veterinary Department with effect from the 27th December 1917.

R. A. MANT,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 11th February 1918.

No. 420-I. C.—*Erratum.*—In the notification by the Government of India in the Foreign and Political Department, No. 33-I. C., dated the 1st January 1918, *for* "Pandit Kampta Pershad Dubey, Sub-Overseer, 1st Grade, and Overseer (temporary)," *read* "Pandit Kamta Prasad Dube, Sub-Overseer, 1st Grade, and Overseer (temporary)."

No. 421-I. C.—*Erratum.*—In the notification by the Government of India in the Foreign and Political Department, No. 34-I. C., dated 1st January 1918, *for* "Parashamrao Sidranno Shinde, Inamdar of Ghosarwad, in the Bombay Presidency" *read* "Parashamrao Shidramrao Shinde, Inamdar of Ghosarwad, in the Bombay Presidency."

J. B. WOOD,
Secretary to the Government of India.

The 13th February 1918.

No. 384-Est. B.—*Corrigendum.* In the notification by the Government of India in the Foreign and Political Department, No. 1469-Est. B., dated the 11th September 1917, *delete* the name of Lieutenant E. S. Boyton-Smith, attached 1-10th Jats.

No. 386-Est. A.—Lieutenant H. H. F. M. Tyler, Indian Army Reserve of Officers, is placed on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, with effect from the 4th November 1917.

No. 387-Est. A.—Captain D. deM. S. Fraser, 39th Central India Horse, is placed on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, with effect from the 6th December 1917.

No. 388-Est. A.—Captain C. A. Boyle, 11th Lancers, is placed on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, with effect from the 30th December 1917.

No. 389-Est. A.—Lieutenant T. R. Livesay, Indian Army Reserve of Officers, is placed on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, with effect from the 5th January 1918.

A. H. GRANT,

Secretary to the Government of India.

The 13th February 1918.

No. 442-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following amendments shall be made in the Berar Municipal Law, 1886, namely :—

1. In clause (*a*) of Section 6 of the said Law, after the words "wards of the municipality", the following words shall be added, namely :—

"or classes of inhabitants of the municipality."

2. In clause (*a*) of Section 9 of the said Law, after the word "wards", the following words shall be added, namely :—

"or the division of the inhabitants thereof into classes."

3. In clause (*b*) of Section 9 of the said Law, after the word "wards", the following words shall be added, namely :—

"or for each class of inhabitants."

The 14th February 1918.

No. 456-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following amendment shall be made in the Berar Land-revenue Code, 1896, namely :—

For sub-section I of section 159 of the said Code, the following shall be substituted, namely :—

"159 (1). The cesses referred to in clauses (*a*), (*c*) and (*d*) of the preamble to the Berar Rural Boards Law, 1885, shall be levied at the following rates :—

(*i*) In an unalienated village, at the rate of 18 pies in the rupee on the assessment of each survey number. Where a survey number contains sub-divisions, the amount of the cesses shall be calculated on the assessment of the whole survey number and such amount shall be distributed amongst the sub-divisions, in accordance with rules made in this behalf by the Chief Commissioner, provided that the sum of the cesses of all the sub-divisions in the survey number shall not exceed such amount.

(*ii*) In a village in which proprietary title has been conferred under the Waste Land Rules of 1865, at the same rate as in an unalienated village on the amount payable by the proprietor as the land revenue under the terms of his settlement.

(*iii*) In any other alienated village, at the rate of 3 per cent. on the total of the assessments of all the survey numbers in the village.

Provided that with respect to any village referred to in clause (*iii*) the Deputy Commissioner may levy an additional cess at the rate of one anna in the rupee on the total of the assessments of all the survey numbers in the village in the event of the lessee or superior holder not making adequate arrangements for the maintenance of such jaglias as may in the opinion of the Deputy Commissioner be necessary for the village :

Provided further that on the application of a Rural Board constituted under the Berar Rural Boards Law, 1885, made in accordance with a resolution which has been passed at a special meeting of such Rural Board by a majority of not less than two-thirds of the members present, the Chief Commissioner may direct that the cesses shall be levied at increased rates, as under :—

(a) In an unalienated village, at a rate exceeding 18 pies but not exceeding 24 pies in the rupee on the assessment of each survey number.

(b) In a village in which proprietary right has been conferred under the Waste Land Rules of 1865 at the same increased rate as in an unalienated village on the amount payable by the proprietor as the land revenue under the terms of his settlement.

(c) In any other alienated village, at a rate exceeding 3 per cent. but not exceeding 5 per cent. on the total of the assessments of all the survey numbers in the village.

J. B. WOOD,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 14th February 1918.

No. 177-F. E.—On his return from foreign service under the Bombay City Improvement Trust, Mr. C. M. Correa, Assistant Accounts Officer, class II, has been posted as Assistant Examiner of Local Fund Accounts, Bombay, with effect from the 23rd January 1918.

Mr. F. L. Silva, provisional Assistant Accounts Officer, class II, and Assistant Examiner, Local Fund Accounts, Bombay, has been appointed as officiating Assistant Accounts Officer, class II, in the office of the Accountant General, Bombay, with effect from the 23rd January 1918.

No. 178-F. E.—Mr. J. C. Mitra, Deputy Auditor General, was granted privilege leave for 16 days, with effect from the 26th November 1917.

No. 179-F. E.—Mr. C. C. Swetenham has been posted as Deputy Accountant General, Madras, with effect from the 31st January 1918.

No. 183-F. E.—Mr. H. M. Roy, a senior Accountant in the office of the Accountant-General, Burma, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 29th January 1918 and until further orders.

PENSIONS.

The 15th February 1918.

No. 353-Accts.-Camp.—Rai Sahib Chuni Lal Roy, Deputy Examiner, 2nd grade (temporary), Military Accounts Department, is permitted to retire from the service, with effect from the 5th February 1918.

SEPARATE REVENUE.

STAMPS.

The 14th February 1918.

No. 387-F.—In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to remit the duty chargeable under Article 40 of Schedule I to the said Act on an unattested instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CORRIGENDUM.

Delhi, the 16th February 1918.

No. 1931-D.—In the notification of the Government of India in this Department, No. 1560-D., dated the 15th December 1917, *for* "26th November 1917," *read* "25th November 1917."

NOTIFICATIONS.

Delhi, the 16th February 1918.

No. 1783-D.—It is notified for general information that on the 28th November 1917, the Government of the United States of America issued a proclamation prohibiting, with effect from that date, the importation of the following articles into the United States, except under license :—

Antimony, Antimony Ore or any chemical extracted therefrom ; Asbestos ; Beans of all kinds ; Balata ; Burlap ; Castor Seed ; Castor Oil ; Cotton ; Chrome ; Chrome ore; or any ferro-alloy or chemical extracted therefrom ; Cocoanut oil ; Cobalt ; Cobalt ore or any ferro-alloy or chemical extracted therefrom ; Copra ; Industrial Diamonds ; all Ferro-alloys ; Flax ; Gutta Joolatong ; Gutta Percha ; Gutta Siak ; Hemp ; Hides and Skins ; Jute ; Iridium ; Leather ; Manganese ; Manganese ore or any Ferro-alloys or chemical extracted therefrom ; Mica ; Molybdenum ; Molybdenum ore or any Ferro-alloy or chemical extracted therefrom ; Naxos Emery and Naxos Emery ore ; Nickel ; Nickel ore Matte, or any Ferro-alloy or chemical extracted therefrom ; Sodium ; Potassium or Calcium nitrates ; Optical glass ; Palm Oil ; Platinum ; Plumbago pyrites ; Rice ; Rubber, raw, reclaimed, waste, or scrap ; Scheelite ; Shellac ; Sisal ; Soya bean oil ; Spiegeleisen ; Sugars ; Tanning materials ; Tin in bars, blocks, Pigs or Grain or Granulated Tin ore and tin concentrates or any chemical extracted therefrom ; Titanium ; Titanium ore or any Ferro-alloy or chemical extracted therefrom ; Tobacco ; Tungsten ; Tungsten ore, or any Ferro-alloy orchemical extracted therefrom ; Vanadium, Vanadium ore, or any Ferro-alloy or chemical extracted therefrom ; Wheat and Wheat flour ; Wolfram or Wool.

No. 1862-D.—In exercise of the powers conferred by Section 21 of the Indian Post Office Act, 1898 (VI of 1898), as amended by the Indian Post Office (Amendment) Act, 1912 (III of 1912), the Governor-General in Council is pleased to direct that the following addition shall be made to the rules published with the notification of the Government of India in the Department of Commerce and Industry, No. 2883-45, dated the 26th April 1913, as subsequently amended :—

Below rule 4 A insert the following :—

4 B. A letter other than an official letter or a letter addressed to a member of the Aden field force or of His Majesty's Navy shall not exceed twenty tolas in weight if addressed to Aden.

POST AND TELEGRAPH ESTABLISHMENTS.

The 16th February 1918.

No. 1734-D.—Mr. W. Sutherland, Deputy Director-General, Telegraph Traffic, is granted privilege leave for three months in combination with special leave on urgent private affairs for three months with effect from the 14th January 1918.

2. Mr. M. A. Thompson, Deputy Postmaster-General, Telegraph Traffic, Punjab and North-West Frontier Circle, is appointed temporarily as Deputy Director-General, Telegraph Traffic, with effect from the 14th January 1918, *vice* Mr. W. Sutherland on leave.

A. H. LEY,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 15th February 1918.

APPOINTMENTS.

No. 301.—Major A. C. L. Tyrrell, 25th Cavalry (Frontier Force), is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel, while holding the appointment of Assistant Adjutant and Quartermaster-General. Dated 1st February 1918.

No. 302.—Second Lieutenant A. E. Turton, 8th (King's Royal Irish) Hussars, is granted the temporary rank of Captain, subject to His Majesty's approval, while holding the appointment of Adjutant of an Indian Defence Force Battalion. Dated 14th March 1917.

No. 303.—Second Lieutenant T. Allison, The Rifle Brigade (The Prince Consort's Own), is granted the temporary rank of Captain, subject to His Majesty's approval, while holding the appointment of Adjutant of an Indian Defence Force Battalion. Dated 14th March 1917.

No. 304.—Second Lieutenant J. Bowler, Princess Louise's (Argyll and Sutherland Highlanders), is granted the temporary rank of Captain, subject to His Majesty's approval, while holding the appointment of Adjutant of an Indian Defence Force Battalion. Dated 14th March 1917.

No. 305.—Lieutenant I. A. Davies, 6th (Service) Battalion, The King's Own (Royal Lancaster Regiment), is granted the temporary rank of Captain, subject to His Majesty's approval, while holding the appointment of Adjutant of an Indian Defence Force Unit. Dated 10th September 1917.

No. 306.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank specified and while holding the appointments noted :—

To be temporary Lieutenant-Colonels.

Assistant Adjutant and Quartermaster Generals.

Major J. C. M. Hoskyn, 44th Merwara Infantry. Dated the 7th September 1917.

Major R. D. Majoribanks, 107th Pioneers. Dated the 17th September 1917.

Special appointment (graded as Assistant Quartermaster General).

Major H. H. G. Browne, Prince Albert's (Somerset Light Infantry). Dated the 13th August 1917.

To be temporary Captains.

Deputy Assistant Director of Railway Transport (graded as Deputy Assistant Quartermaster General).

Second Lieutenant F. E. Anderson, The Oxfordshire and Buckinghamshire Light Infantry. Dated the 23rd October 1917.

Staff Captains.

Lieutenant V. Mockett, The Buffs (East Kent Regiment). Dated the 23rd July 1917.

Lieutenant B. H. Gwyn-Williams, The Royal Welsh Fusiliers. Dated the 30th August 1917.

Lieutenant G. de V. Welchman, Royal Artillery. Dated the 1st September 1917.

Lieutenant E. B. de Fonblanque, Royal Artillery. Dated the 1st September 1917.

Second Lieutenant C. K. Stewart, Royal Artillery. Dated the 6th September 1917.

Second Lieutenant V. Hardy, The Hampshire Regiment. Dated the 8th September 1917.

Second Lieutenant W. G. Vizard, The Dorsetshire Regiment. Dated the 11th September 1917.

Lieutenant R. A. C. Harding, Royal Artillery. Dated the 12th September 1917.

Lieutenant V. M. Bradley, Royal Artillery. Dated the 15th September 1917.

Lieutenant R. Mead, The Hampshire Regiment. Dated the 28th September 1917.

Lieutenant D. H. Barnes, Indian Army Reserve of Officers. Dated the 3rd October 1917.

Second Lieutenant T. Wheatley-Smith, Royal Artillery. Dated the 3rd October 1917.

Second Lieutenant W. W. Sayers, The Royal Sussex Regiment. Dated the 6th October 1917.

Second Lieutenant J. D. Lee, The Duke of Cornwall's Light Infantry. Dated the 4th November 1917.

Second Lieutenant F. P. Musgrave, Sussex Yeomanry. Dated the 30th November 1917.

Assistant Embarkation Staff Officers (graded as Staff Captains).

Second Lieutenant H. Winn, The Devonshire Regiment. Dated the 18th May 1917.

Lieutenant C. W. Norman, The Leicestershire Regiment. Dated the 17th September 1917.

Second Lieutenant W. H. Stewart, The Royal Welsh Fusiliers. Dated the 24th October 1917.

Special Appointments (graded as Staff Captains).

Lieutenant G. W. Reed, Army Service Corps. Dated the 30th August 1917.

Lieutenant A. W. Johnson, Army Service Corps. Dated the 30th August 1917.

Lieutenant P. E. McRoberts, Indian Army Reserve of Officers. Dated the 30th August 1917.

Lieutenant I. T. A. MacDonald, Army Service Corps. Dated the 30th August 1917.

Second Lieutenant A. E. Salmon, Army Service Corps. Dated the 30th August 1917.

Lieutenant H. G. Dunning, Indian Army Reserve of Officers. Dated the 30th August 1917.

Lieutenant B. H. B. Symons-Jeune, Army Service Corps. Dated the 4th September 1917.

Lieutenant C. E. W. Reith, Indian Army Reserve of Officers. Dated the 10th September 1917.

Lieutenant A. G. Whitamore, Indian Army Reserve of Officers. Dated the 10th September 1917.

Lieutenant J. W. Ebden, Indian Army Reserve of Officers. Dated the 13th October 1917.

Lieutenant W. Kirkpatrick, Indian Army Reserve of Officers. Dated the 15th October 1917.

Second Lieutenant W. B. Wardle, Royal Engineers. Dated the 26th October 1917.

Second Lieutenant H. L. Scott, The King's Own (Royal Lancaster Regiment). Dated the 15th November 1917.

Lieutenant E. J. King-King, Reserve of Officers. Dated the 9th December 1917.

Assistant Provost Marshals.

Second Lieutenant F. H. C. Butler, The Hampshire Regiment. Dated the 9th April 1917.

Lieutenant B. Kennedy, Seaforth Highlanders (Ross-Shire Buffs, The Duke of Albany's). Dated the 10th September 1917.

Second Lieutenant A. W. Cuninghame, Prince Albert's (Somerset Light Infantry). Dated the 9th October 1917.

Second Lieutenant G. Parker, The Hampshire Regiment. Dated the 26th November 1917.

No. 307.—The undermentioned officers are permitted to retain, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding special appointments graded as Assistant Adjutant and Quartermaster General :—

Major (temporary Lieutenant-Colonel) F. F. Hunter, D.S.O., Indian Army. Dated 1st November 1916.

Major (temporary Lieutenant-Colonel) G. L. Farran, D.S.O., 4th Cavalry. Dated 23rd February 1917.

Major (temporary Lieutenant-Colonel) H. C. Oakes, 28th Light Cavalry. Dated 24th July 1917.

Major (temporary Lieutenant-Colonel) V. P. B. Williams, 4th Cavalry. Dated 24th October 1917.

No. 308.—The undermentioned officers are permitted to retain, subject to His Majesty's approval, the temporary rank of Captain and while holding the appointments noted :—

Special appointment (graded as Deputy Assistant Quartermaster General).

Lieutenant (temporary Captain) C. W. A Prideaux, Indian Army Reserve of Officers. Dated the 23rd October 1917.

Special appointments (graded as Staff Captains).

Lieutenant (temporary Captain) G. D. C. Beaver, Indian Army Reserve of Officers. Dated the 26th April 1917.

Second Lieutenant (temporary Captain) W. C. Parsley, M. C., The Norfolk Regiment. Dated the 11th May 1917.

Second Lieutenant (temporary Captain) G. D. Robinson, General List. Dated the 13th August 1917.

Lieutenant (temporary Captain) G. R. Ashton, Indian Army Reserve of Officers. Dated the 30th August 1917.

Lieutenant (temporary Captain) R. H. Pollaco, Indian Army Reserve of Officers. Dated the 30th August 1917.

Second Lieutenant (temporary Captain) F. H. C. Butler, The Hampshire Regiment. Dated the 1st September 1917.

Lieutenant (temporary Captain) R. R. B. McLean, Indian Army Reserve of Officers. Dated the 15th September 1917.

Second Lieutenant (temporary Captain) F. W. N. Collingwood, The Duke of Cambridge's Own (Middlesex Regiment). Dated the 17th November 1917.

Lieutenant (temporary Captain) T. B. McGuire, Indian Army Reserve of Officers. Dated the 25th November 1917.

REGULAR FORCES.

Infantry.

No. 309.—The undermentioned warrant officer to be Second Lieutenant, subject to His Majesty's approval :—

The Manchester Regiment.

Company Serjeant Major Herbert Harland. Dated 6th February 1918.

INDIAN MEDICAL SERVICE.

No. 310 —Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants with effect from the dates specified :—

Kshetra Mohan Ray	14th August 1917.
Bhuthapuri Krishnayya	2nd January 1918.
Kalidas Bagchee	14th January 1918.
Ravu Venkata Rau	18th January 1918.
Sadashiva Chintamon Lele	19th January 1918.
Jagdish Chandra Gupta	25th January 1918.

No. 311.—Subject to His Majesty's approval, the undermentioned to be honorary temporary Lieutenant with effect from the date specified, for the period of his honorary service at Meerut :—

Chandi Pershad Trivedi.—17th December 1917.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 312.—The undermentioned Indian military pupils, having passed their final examination, are admitted into the service as 3rd class Sub-Assistant Surgeons with effect from the dates specified :—

24th September 1917.

No. 463 Vinayak Narayan Deuskar.
" 464 Jamsetji Pestonji Patel.
" 465 Manishanker Karunashanker Shukla.

No. 466 Harilal Narsinh Pancholi.
" 467 Keshavlal Dulabhji Udani.
" 468 Laxuman Narayan Gogate
" 469 Mohamed Eusuf Ali Khan Tabib.
" 470 Prem Roy Farsuram Pandya.
" 471 Ganesh Vasudeo Sakriker.
" 472 Shambhu Chidamber Padki.
" 473 Bhailal Dahyabhai Amin.
" 474 Jivabhai Lallubhai Amin.
" 475 Hiralal Parshotamdash Sheth.
" 476 Sundar Vishnu Vedak.
" 477 Sunderlal Tribhuvan Bhatt.
" 478 Dattatraya Govind Mahajan.
" 479 Ramchandra Bhogilal Bhatt.
" 480 Prabhushanker Dayashanker Dave.

1st October 1917.

No. 481 Narhar Vishwanath Bal.
" 482 Gopal Hari Behere.
" 483 Hanmant Shrinivas Dandi.
" 484 Shankar Ramchandra Abhyankar.
" 485 Vishwanath Mahadeo Paranjpe.

INDIAN ARMY.

Army Reserves.

No. 313.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

Infantry Branch.

To be Second Lieutenants.

Alexander Russell Smith. Charles Alfred Stanley Perry.	Dated 18th January 1918.
Sydney Webster. Patrick John O'Shea. Cyril Frederick Wreford.	Dated 1st February 1918.
Matthew Denholm Davidson.	Dated 9th February 1918.

No. 314.—Second Lieutenant Sydney Webster, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Workshop Officer, Ford Motor Van Company. Dated 1st February 1918.

No. 315.—Lieutenant Reginald George Cavell, Indian Army Reserve of Officers, is transferred from the Infantry Branch to the Cavalry Branch of the Indian Army Reserve of Officers, with effect from the 22nd December 1916.

No. 316.—Lieutenant George Reed, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding a special appointment, graded as Staff Captain. Dated 30th August 1917.

No. 317.—Lieutenant R. B. Wilson, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding the appointment of Controller (Jute Manufactures) under the Indian Munitions Board. Dated 28th January 1918.

No. 318.—Second Lieutenant Ronald Vernon Littlewood, Indian Army Reserve of Officers, to be Acting Lieutenant, subject to His Majesty's approval, while employed as Adjunant, Depôt Labour Companies. Dated 30th November 1917.

No. 319.—Second Lieutenant T. H. Burrell, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Captain while employed as Workshop Officer (Works Manager) of the 1st Advanced Repair Workshop, Mechanical Transport, Peshawar. Dated 13th December 1917.

No. 320.—Second Lieutenant Douglas Austin Daly, Indian Army Reserve of Officers, to be temporary Captain (without pay and allowances of that rank), subject to His Majesty's approval while employed as an Assistant Recruiting Officer, with effect from the 19th January 1918.

No. 321.—Second Lieutenant John Stewart Richardson, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed in the Military Farms Department, with effect from the 21st January 1918.

No. 322.—Second Lieutenant Donel Clemons Eberhardie, Indian Army Reserve of Officers, is granted the temporary rank of Captain (without pay and allowances of that rank), subject to His Majesty's approval, while employed as an Assistant Recruiting Officer, with effect from the 30th January 1918.

No 323.—Army Department Notification No. 1805, dated the 26th October 1917, granting the temporary rank of Captain to Second Lieutenant R. J. Falgar, Indian Army Reserve of Officers, with effect from the 29th June 1917, is cancelled.

LONDON GAZETTE.

No. 324.—The following extracts are published for general information :—

Third Supplement dated the 15th August 1917 to the London Gazette of the 14th August 1917, pages 8327, 8328 and 8330.

War Office,
15th August 1917.

The Secretary of State for War has received the following list of names of officers, warrant and non-commissioned officers and men, ladies and civilians, whose services have been brought to notice by Lieutenant-General Sir Stanley Maude, K.C.B., Commander-in-Chief, Mesopotamian Expeditionary Force, as deserving of special mention :—

* * * * *

STAFF AND HEADQUARTERS.

* * * * *

Delamere, Serjt. E. W., C. M. S. C.

* * * * *

Etheridge, Serjt. A. E., C. M. S. C.

* * * * *

Graham, Serjt. A., C. M. S. C.
Griffiths, Serjt. (actg. Sub-Condr.), C. M. S. C.

* * * * *

Rhodes, Serjt. E. J., C. M. S. C.

* * * * *

Wadsworth, Serjt. W., C. M. S. C.

* * * * *

Wilkinson, Serjt. G., C. M. S. C.
Wood, Serjt. E., C. M. S. C.

* * * * *

Supplement dated the 5th December 1917 to the London Gazette of the 4th December 1917, pages 12749, 12750, 12752 and 12756.

War Office,
5th December 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

* * * *

The undermentioned temp. appts. are made at the War Office :—

Staff Capts.

* * * * *

27th Nov. 1917.

* * * * *

Capt. H. R. Hadow, Ind. Army, *vice* Capt. G. S. Brunskill, M.C., Ind. Cav.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

* * * * *

Equipment Officers, 3rd Cl.—

* * * * *

Lt. N. W. Wale, Ind. Army Res. of Off. 15th Oct. 1917.

* * * * *

MEMORANDA.

Maj. C. H. Clutterbuck, Ind. Inf., to be temp. Lt.-Col. (without the pay of that rank) whilst specially empld. 9th Nov. 1917.

* * * * *

General List.

* * * * *

Temp. Lt. N. R. Coles, from a Serv. Bn., E. York. R., to be temp. Lt on appt. as probr. Ind. Army. 9 Oct. 1917.

* * * * *

Second Supplement dated the 6th December 1917 to the London Gazette of the 4th December 1917, pages 12768 and 12774.

War Office,
6th December, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as Staff Lts., 1st Cl.)—The date of the relinquishment of his appt. by Bt. Col. E. T. Paul, ret. pay, Ind. Army, is 20th Sept. 1917, and not as in the Gazette of 3rd Aug. 1917.

* * * * *

General List.

* * * *

The undermentioned temp. 2nd Lts., from actg. Lts., Trg. Res., to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

S. Birkett. 7 Oct. 1917.

J. D. Price. 11 Oct. 1917.

* * * * *

Third Supplement dated the 7th December 1917 to the London Gazette of the 4th December 1917, pages 12785, 12790 and 12791.

War Office,
7th December, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

A. G.'s AND Q. M. G.'s STAFF.

* * * * *

D. A. A. G.—Capt. G. S. Brunskill, M.C., Ind. Inf., from a Staff Capt. at the War Office. 26th Nov. 1917.

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as Staff Lts., 1st Cl.) :—

* * * * *

21st Nov. 1917.

Bt. Col. S. G. Radcliff, ret. pay, Ind. Army.

Lt.-Col. V. F. W. Tregear, Ind. Army.

* * * * *

SPECIAL RESERVE OF OFFICERS.

RESERVE UNITS.

* * * * *

ROYAL FIELD ARTILLERY.

Lt. A. P. Bullock-Webster is empld. with Ind. Army (on prob.). 26th Aug. 1917.

* * * * *

Supplement dated the 8th December 1917 to the London Gazette of the 7th December 1917, pages 12857, 12858, 12862, 12863, 12865 and 12866.

War Office,
8th December, 1917.

REGULAR FORCES.

* * * * *

ROYAL FLYING CORPS.

***Mil. Wing.*—The undermentioned appts. are made :—**

* * * * *

Flying Officers.—

* * * *

2nd-Lt. G. C Scarr, Ind. Army Res. of Off. 19th Sept. 1917.

* * * * *

Equipment Officers, 3rd Cl.—Lt. L. A. Sturrock, Ind. Army Res. of Off. 30th Sept. 1917, with seniority from 15th Apr. 1916.

* * * * *

MEMORANDA.

Maj.-Gen. Sir R. G. Egerton, K.C.B., K.C.I.E., Ind. Army, to be temp. Lt.-Gen. 22nd Nov. 1917.

* * * * *

INFANTRY.

* * * * *

Shrops. L. I.

Temp. Maj. T. E. M. Lane (Capt., ret., Ind. Army), from a Serv. Bn., to be temp. Maj. (attd.). 11th Sept. 1917, with seniority 15th Aug. 1916.

* * * * *

R. Ir. Rif.

Lt. (temp. Capt.) J. S. Steele relinquishes his temp. rank on appt. as prob. to Ind. Army 9th Oct. 1917.

* * * * *

MACHINE GUN CORPS.

* * * * *

Capt. G. Sartorius (Ind. Army) to be temp. Maj. while serving with the corps. 14th Oct. 1916. (This is a repetition of Gaz. notification 11 Nov. 1916. The Gaz. notification 22nd Aug. 1917 that Capt. Sartorius ceased to belong to the corps has no effect.)

* * * * *

Capt. A. H. Brooke (Ind. Army) relinquishes the temp. rank of Maj. on ceasing to belong to the corps. 11th July 1917.

* * * * *

Second Supplement dated the 10th December 1917 to the London Gazette of the 7th December 1917, pages 12873, 12879, 12881, 12882 and 12883.

War Office,
10th December, 1917.

* * * * *

MEMORANDA.

* * * * *

Lt.-Col. A. H. O. Spence, C.I.E., Ind. Cav., to be temp. Col. whilst empld. as Deputy Secretary, Army Dept., India. 11th December 1917.

* * * * *

REGULAR FORCES.

INFANTRY.

* * * * *

General List.

* * * * *

Temp. Capt. J. H. Innes, from Arg. & Suth'd Highrs., to be temp. Lt. on appt. as probr. to Ind. Army. 30th Oct. 1917.

Temp. 2nd Lt. C. G. Breton, from R. W. Fus., to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 21st Oct. 1917.

Temp.-2nd Lt. N. W. W. Johnstone, from L'pool R. (attd.), to be temp. 2nd Lt. on appt. to Ind. Army Res. of Off. 2nd Nov. 1915, and to be temp. Lt. 1st July 1917.

* * * * *

Third Supplement dated the 11th December 1917 to the London Gazette of the 7th December 1917, pages 12891, 12892, 12893, 12896, 12898 and 12903.

War Office,
11th December, 1917.

REGULAR FORCES.

* * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

* * * *

Adjt.—Capt. B. G. M. F. Nixon, Ind. Inf., from a Staff Officer, 3rd Cl. (graded as a Staff Capt.), *vice* Capt. W. H. L. O'Neill, Ind. Inf. 2nd Oct. 1917.

* * * * *

CORPS OF ROYAL ENGINEERS.

* * * *

The undermentioned relinquish the actg. rank of Capt. :—

* * * * *

Lt. F. A. Farquharson, Ind. Army Res. of Off., on ceasing to be empld. as 2nd-in-Comd. of a Fd. Sqdn. 21st Sept. 1917.

* * * * *

INFANTRY.

* * * * *

Labour Corps.

* * * * *

Maj. M. G. James (ret. Ind. Army) is apptd. to the corps. 28th May 1917, with seniority 5th Aug. 1914. (Substituted for Gaz. notification 14th July 1917, omitting seniority.)

* * * * *

General List.

* * * * *

The undermentioned Capts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

E. A. F. Stanfield, from Austrln. L. H. 17th Oct. 1917.

19th Oct. 1917.

W. S. Pender, from Austrln. L. H.

M. A. Brown, from Austrln. L. H.

R. H. Wordsworth, from Austrln. M. G. C.

The undermentioned Lts., from Austrln. L. H., to be temp. 2nd Lts. on appt. as probrs. to Ind. Army :—

19th Oct. 1917.

R. W. Bowe.

A. L. Hanna.

Temp. Lt. W. H. Crozier, from Norf. R. (attd.), to be temp. Lt. on appt. as probr. to Ind. Army. 30th Oct. 1917.

* * * * *

TERRITORIAL FORCE.

* * * * *

INFANTRY.

* * * * *

West Riding Regt.—Lt.-Col. (temp.) W. O. M. Mosse (Col., ret., Ind. Army) relinquishes his commission in the T. F. on appt. to command a Garr. Bn. 27th Apl. 1916.

* * * * *

Fourth Supplement dated the 11th December 1917 to the London Gazette of the 7th December 1917 pages 12907, 12908, 12909, 12910, 12911, 12912, 12913, 12914, 12915, 12917, 12918, 12919, 12920, 12921, 12922, 12923 and 12924.

War Office,
11th December, 1917.

The following Despatch has been received by the Secretary of State for War from Field-Marshal Sir Douglas Haig, K.T., G.C.B., G.C.V.O., K.C.I.E., Commander-in-Chief of the British Armies in France :—

General Headquarters,
7th November, 1917.

SIR,—I have the honour to submit a list of names of those officers, ladies, non-commissioned officers and men serving, or who have served, under my command during the period February 26th to midnight, September 20/21st, 1917, whose distinguished and gallant services and devotion to duty I consider deserving of special mention.

I have the honour to be,
Sir,
Your obedient Servant,
D. HAIG,
Field-Marshal,
Commander-in-Chief,
The British Armies in France.

* * * * *

STAFF.

* * * * *

Argles, Maj. O. C., ret., Ind. Army, Spec. List.

* * * * *

Baird, Bt. Lt.-Col. (temp. Brig.-Gen.) H. B. D., D.S.O., Ind. Army.

* * * * *

Banbury, Bt. Col. (temp. Brig.-Gen.) W. E., C.M.G., Ind. Army.

* * * * *

Barge, Capt. K., M.C., Ind. Army.

* * * *

Birdwood, Lt.-Gen. Sir W. R., K.C.B., K.C.S.I., K.C.M.G., C.I.E., D.S.O., Ind. Army.

* * * * *

Bridges, Lt.-Col. A. H., D.S.O., Ind. Army.

* * * * *

Bruce, Maj. and Bt. Lt.-Col. G. D., D.S.O., Ind. Army.

* * * * *

Carruthers, Col. (temp. Brig.-Gen.) R. A., C.B., C.M.G., Ind. Army.

* * * * *

Cartwright, Col. C. M., C.B., Ind. Army.

* * * * *

Cobham, Bt. Lt.-Col. (temp. Brig.-Gen.) H. W., D.S.O., Res. of Off., Ind. Army.

* * * * *

Coleridge, Bt. Lt.-Col. (temp. Lt.-Col.) J. F. S. D., D.S.O., Ind. Army.

* * * * *

Conway-Gordon, Maj. E. C. W., Ind. Army.

* * * * *

Craik, Maj. (temp. Lt.-Col.), ret., Ind. Army.

* * * * *

Craster, Maj. G., Ind. Army.

* * * * *

Darley, Maj. W. H. La T., Ind. Army.

* * * * *

Fagan, Lt.-Col. (temp. Brig.-Gen.) E. A., D.S.O., Ind. Army.

* * * * *

Galbraith, Maj. E. D., Ind. Army.

* * * * *

Giles, Maj. (temp. Lt.-Col.) E. D., D.S.O., Ind. Army.

* * * * *

Godwin, Bt. Lt.-Col. C. A. C., Ind. Army.

* * * * *

Granger, Lt.-Col. T. A., M.B., I.M.S.

* * * * *

Gwyn-Thomas, Lt.-Col. (temp. Brig.-Gen.) G., D.S.O., Ind. Army.

* * * * *

Hay, Bt. Lt.-Col. C. J. B., D.S.O., Ind. Army.

* * * *

Hunt, Maj. H. R. A., D.S.O., Ind. Army.

* * * *

Jackson, Bt. Lt.-Col. H. W., Ind. Army.

* * * * *

Jacob, Lt.-Gen. Sir C. W., K.C.B., Ind. Army.

* * * * *

Macandrew, Maj. Gen. H. J. M., D.S.O., Ind. Army.

* * * * *

Macmullen, Bt. Lt.-Col. C. N., D.S.O., Ind. Army.
MacNab, Bt. Col. A. J., F.R.C.S., I.M.S.

* * * * *

Maxwell, Bt. Col. (temp. Brig.-Gen.) F. A., V.C., C.S.I., D.S.O., Ind. Army (killed).

* * * * *

Medlicott, Maj. (temp. Lt.-Col.) H. E., Ind. Army.

* * * * *

Murray, Maj. (temp. Lt.-Col.) K. D., D.S.O., Ind. Army.

* * * * *

Ormsby, Col. (temp. Brig.-Gen.) V. A., C.B., Ind. Army (killed).
O'Rorke, Capt. J. M. W., Ind. Army.

* * * * *

Peck, Bt. Col. (temp. Brig.-Gen.) A. W., Ind. Army.

* * * * *

Pope, Maj. S. B., D.S.O., Ind. Army.

* * * * *

Pritchard, Bt. Col. (temp. Brig.-Gen.) A. G., C.M.G., Ind. Army.

* * * * *

Pryce, Bt. Lt.-Col. (temp. Lt.-Col.) H. E. ap R., C.M.G., D.S.O., Ind. Army.

* * * * *

Sherston, Capt. J. R. V., M. C., Ind. Army.

* * * * *

Taylor, Maj. (temp. Brig.-Gen.) R. O'B., C.I.E., Ind. Army.

* * * * *

Tinley, Col. G. F. N., C.B., C.M.G., Ind. Army.

* * * * *

Twiss, Maj. and Bt. Lt.-Col. W. L. O., M.C., Ind. Army.

* * * * *

Vaughan, Bt.-Col. (temp. Maj.-Gen.) L. R., D.S.O., Ind. Army.

* * * * *

Villiers-Stuart, Maj. (temp. Lt.-Col.) J. P., D.S.O., Ind. Army.

* * * * *

Watt, Bt. Lt.-Col. (temp. Brig.-Gen.) D. M., D.S.O., Ind. Army.

* * * *

Whitehead, Bt. Lt.-Col. J., D.S.O., Ind. Army.

* * * * *

Wigram, Bt. Lt.-Col. (temp. Brig.-Gen.) K., D.S.O., Ind. Army.

* * * * *

Wyatt, Maj. E. R. C., D.S.O., Ind. Army.

* * * * *

Wylly, Maj. G. G. E., V.C., Ind. Army.

* * * * *

Yates, Maj. R. J. B., Ind. Army.

* * * * *

ROYAL FLYING CORPS.

* * * * *

Newall, Capt. (temp. Lt.-Col.) C. L. N., Ind. Army.

* * * * *

Supplement dated the 12th December 1917 to the London Gazette of the 11th December 1917, pages 12991 and 12997.

War Office,
12th December 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

GENERAL STAFF.

G.S.Os., 1st Grade.—Maj. G. D. Pike, M.C., Ind. Inf., and to be temp. Lt.-Col. whilst so empld. 28th Nov. 1917.

* * * * *

General List.—

Temp. Capt. T. F. J. Eales, from a Serv. Bn., Oxf. & Bucks. L.I., to be temp. Lt. on appt. as probr. to Ind. Army. 17 Oct. 1917.

* * * * *

Second Supplement dated the 12th December 1917 to the London Gazette of the 11th December 1917, pages 13003 and 13004.

War Office,
12th December 1917.

His Majesty the KING has been pleased to award the Distinguished Conduct Medal to the undermentioned for gallantry and distinguished service in the field :—

* * * * *

2nd Cl. Asst. Surg. E. A. Cotton, I.S.M.D.

* * * * *

32 S./M. R. T. Heales, Ind. A. (Rangoon).

* * * *

Asst. Surg. E. B. Holt, I.S.M.D.

* * * * *

Third Supplement dated the 13th December 1917 to the London Gazette of the 11th December 1917, pages 13029, 13030, 13035 and 13040.

War Office,
13th December, 1917.

REGULAR FORCES.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.

* * * * *

Flying Officers (Observers).—Capt. W. H. L. O'Neil, Ind. Inf., from an Adjt. 2nd Oct. 1917, with seniority from 20th May 1917.

* * * * *

MEMORANDA.

Lt.-Col. (temp. Brig.-Gen.) F. W. B. Gray, C.M.G., D.S.O., Ind. Inf., relinquishes his temp. rank on ceasing to be specially empld. 28th Nov. 1917.

* * * * *

Gen. List.

* * * * *

Temp. Lt. A. Rea, from Welsh Regt., to be temp. Lt. on appt. as probr. to Ind. Army. 5 Aug. 1917.

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—

7 Oct. 1917.

Douglas Arthur Philpott, from Sub-Lt., R. N. Divn.

Albert Edward Dossett, from Sub-Lt., R. N. Vol. Res.

Ralph Vincent Chapman, from Sub-Lt., R. N. Vol. Res. 11 Oct. 1917.

Leslie Lees, from 2nd Lt., R. Mar. L. I., to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 7 Oct. 1917.

Douglas Armstrong Strang, from Sub-Lt., R. N. Vol. Res., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 7 Oct. 1917.

PROMOTIONS.

Royal Garrison Artillery.

No. 325.—The following relinquishment and grant of acting rank is notified, subject to His Majesty's approval :—

Lieutenant (acting Captain) H. P. Coombes relinquishes his acting rank on ceasing to perform the duties of Captain of a battery of British Mountain Artillery. Dated 12th January 1918.

Lieutenant A. Fowler to be acting Captain while performing the duties of Captain of a battery of British Mountain Artillery. Dated 27th January 1918, *vice* Lieutenant (acting Captain) H. P. Coombes vacated with effect from 12th January 1918.

Garrison Battalions.

Infantry.

No. 326.—The following relinquishment of acting rank is notified, subject to His Majesty's approval :—

The Manchester Regiment.

Lieutenant W. H. Frith (acting Captain) relinquishes his acting rank on ceasing to perform the duties of Adjutant. Dated 17th January 1918.

REGULAR FORCES.

Cavalry.

No. 327.—The following relinquishment of acting rank is made, subject to His Majesty's approval :—

21st (Empress of India's) Lancers.

Major (acting Lieutenant-Colonel) O. W. Brinton relinquishes the acting rank of Lieutenant-Colonel on ceasing to command a regiment. Dated 17th January 1918.

Infantry.

No. 328.—The following acting promotions are made, subject to His Majesty's approval :—

To be acting Captain while acting as Adjutants of Combined Depôts but with pay and allowances as for a Lieutenant :—

The Royal Welsh Fusiliers.

Lieutenant I. E. Jones; from 9th August 1917 to 8th November 1917.

The Rifle Brigade (The Prince Consort's Own).

Lieutenant A. W. Sykes; from 3rd August 1917 to 8th November 1917.

The Durham Light Infantry.

Lieutenant C. Waiton; from 3rd August 1917 to 8th November 1917.

The Dorsetshire Regiment.

Second Lieutenant G. G. Williams; from 4th December 1917 to 4th January 1918.

The Norfolk Regiment.

Lieutenant H. Porter. Dated 3rd August 1917.

Infantry (Reserve Battalions, India).

No. 329.—The following acting promotions are made, subject to His Majesty's approval :—

To be acting Lieutenant-Colonel while commanding a Battalion.

Major B. A. Johnstone, The South Staffordshire Regiment. Dated 9th November 1917.

Major D. G. Wrangham, The East Yorkshire Regiment. Dated 9th November 1917.

Major W. J. P. Benson, The East Yorkshire Regiment. Dated 24th December 1917.

Major C. W. Case Morris, The Queen's Own (Royal West Kent Regiment). Dated 24th December 1917.

To be acting Major while serving on the Headquarters of a Battalion.

Captain L. Kettlewell, D.S.O., The Duke of Edinburgh's (Wiltshire Regiment). Dated 9th November 1917.

Captain T. Siddall, The Lincolnshire Regiment. Dated 9th November 1917.

To be acting Captain (with pay and allowances as Lieutenant) while holding the appointment of Adjutant.

Lieutenant I. E. Jones, The Royal Welsh Fusiliers. Dated 9th November 1917.

Lieutenant A. W. Sykes, The Rifle Brigade (The Prince Consort's Own). Dated 9th November 1917.

INDIAN ARMY.

No. 330.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

5th December 1917

Arthur Baldwyn Battye, 6th King Edward's Own Cavalry.

Captains to be Majors.

18th November 1917.

Claud Fitzroy Clarke, 20th Deccan Horse.

24th December 1917.

Godfrey Noel Grey Monck-Mason, 84th Punjabis.

Second Lieutenants to be Lieutenants.

14th November 1917.

Alfred Beckett, attached 8th Gurkha Rifles.
Christopher Harvey, attached 29th Lancers (Deccan Horse).
William Arthur Aitken Searle, attached 19th Lancers (Fane's Horse).
Denis Thorby Long, attached 9th Hodson's Horse.
Frank Austen Latter, attached 6th King Edward's Own Cavalry.
Everard Huddleston Gastrell, attached 9th Hodson's Horse.
John Finney Standford Wilson, attached 20th Deccan Horse.
George Mannering Stroud, attached 36th Jacob's Horse.
John Pelham Acworth, attached 34th Prince Albert Victor's Own Poona Horse.
Eric Lawrence Wilson-Haffenden, attached 6th King Edward's Own Cavalry.
Michael Cox, attached 38th King George's Own Central India Horse.
George Cyril Fry, attached 36th Jacob's Horse.
Bernard Ethelbert Oddie, attached 6th King Edward's Own Cavalry.
Ernest John Dormer, attached 36th Jacob's Horse.
James Roney Keogh Murphy, attached 9th Hodson's Horse.
Cecil Claridge Howland, attached 34th Prince Albert Victor's Own Poona Horse.
Frederick William Springett Watkins, attached 36th Jacob's Horse.
Edgar Richard Chetwynd-Palmer, attached 89th Punjabis.
Eric Essington Vosper, attached 36th Jacob's Horse.
Henry Brabazon Humfrey, attached 20th Deccan Horse.
Richard Purdon Cousens, attached 38th King George's Own Central India Horse.
Cecil Cartlidge, attached 19th Lancers (Fane's Horse).
Albert Edward Cashmore, attached 29th Lancers (Deccan Horse).
Harold Pigot, attached 38th King George's Own Central India Horse.
John Eric Walker, attached 9th Hodson's Horse.
Richard George, attached 38th King George's Own Central India Horse.
Basil Francis Williams, attached 38th King George's Own Central India Horse.
John Harold Crown Woolley, attached 19th Lancers (Fane's Horse).
Charles Edwin Laurence Harris, attached 2nd Lancers (Gardner's Horse).

1st January 1918.

Samuel Maurice Mateer Craig, attached 123rd Outram's Rifles.

30th January 1918.

Thomas Ivan Bowers, attached 11th Rajputs.
Norman William Evans, attached 47th Sikhs.
Edward Courtenay Ellison, attached 62nd Punjabis.
Hugh Patrick O'Sullivan, attached 3rd Brahmans.
Robert Lewis Frost, attached 69th Punjabis.
Sidney Cairnes Macalister, attached 105th Mahratta Light Infantry.

No. 331.—The following acting promotions are made, subject to His Majesty's approval :—

Depôt, 22nd Sam Browne's Cavalry (Frontier Force).

Captain G. M. Hutton to be acting Major while commanding a depôt. Dated 26th November 1917.

Depôt, 27th Punjabis.

Captain D. G. P. M. Shewen to be acting Major while commanding a depôt. Dated 26th to 28th November 1917 inclusive.

Captain R. Todd to be acting Major while commanding a depôt. Dated 14th December 1917 to 29th December 1917 inclusive, *vice* Captain D. G. P. M. Shewen vacated with effect from the 29th November 1917.

Captain E. D. D. Smith to be acting Major while commanding a depôt. Dated 14th January 1918, *vice* Captain R. Todd vacated with effect from the 30th December 1917.

Depôt, 28th Punjabis.

Captain R. N. G. Scott to be acting Major while commanding a depôt. Dated 5th January 1918.

Depôt, 38th Dogras.

Captain A. G. Ogilvy to be acting Major while commanding a depôt. Dated 26th November 1917.

Depôt, 2nd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Captain H. V. C. Lynch-Staunton to be acting Major while commanding a depôt. Dated 26th November 1917.

No. 332.—The following acting promotions are made, subject to His Majesty's approval:—

37th Lancers (Baluch Horse).

Lieutenant L. N. Bavin, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 20th October 1917 to 31st December 1917 inclusive, in an existing vacancy.

Second Lieutenant L. Beswick, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 25th December 1917, *vice* Major E. Lorimer vacated with effect from the 10th December 1917.

39th King George's Own Central India Horse.

Lieutenant A. H. K. Williams, attached, to be acting Captain while commanding a squadron. Dated 18th June 1917 *vice* Lieutenant D. St. V. Gordon vacated with effect from the 24th May 1917.

3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Lieutenant J. H. Jameson, D.S.O., 3rd Battalion, The King's (Liverpool Regiment), attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 24th to 30th October 1917 inclusive, in an existing vacancy.

Major W. D. Villiers-Stuart, 1st Battalion, 5th Gurkha Rifles (Frontier Force), attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 30th November 1917, *vice* Major F. G. Swayne vacated with effect from the 15th November 1917.

3rd Sappers and Miners.

Lieutenant J. F. B. Harvey, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Captain while commanding a company. Dated 26th January 1918, *vice* Lieutenant (acting Captain) R. A. Drake-Brockman, R.E., vacated with effect from the 11th January 1918.

1st Brahmans.

Lieutenant H. J. Ackland to be acting Captain while commanding a company. Dated 17th December 1917, *vice* Major E. C. R. Kempson vacated with effect from the 2nd December 1917.

2nd Battalion, 6th Jat Light Infantry.

Captain R. M. Greig, 42nd Deoli Regiment, attached, to be acting Major while second-in-command of a battalion. Dated 1st January 1918.

2nd Battalion, 18th Infantry.

Lieutenant J. S. Allen, attached, to be acting Captain while commanding a wing. Dated 1st to 11th December 1917 inclusive, in an existing vacancy.

Lieutenant R. Thorburn, attached, to be acting Captain while commanding a wing. Dated 7th to 23rd December 1917 inclusive, in an existing vacancy.

35th Sikhs.

Lieutenant W. J. E. Proctor, attached, to be acting Captain while commanding a company. Dated 16th January 1918, *vice* Major H. R. E. Pratt, D.S.O., relieved of his additional duties as officiating company commander from the 1st January 1918.

Lieutenant E. C. Johnson, attached, to be acting Captain while commanding a company. Dated 29th December 1917, *vice* Captain K. D. Allan proceeded on field service from the 14th December 1917.

106th Hazara Pioneers.

Lieutenant (acting Captain) A. Slater, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 26th November 1917.

117th Mahrattas.

Lieutenant H. M. Chambers, attached, to be acting Captain while commanding a company. Dated 29th December 1917, *vice* Captain C. H. Standbridge vacated with effect from the 14th December 1917.

4th Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Lieutenant (acting Captain) G. J. Knowles, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 21st December 1917.

Lieutenant H. J. L. Phillips, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 5th January 1918, *vice* Lieutenant G. J. Knowles vacated with effect from the 21st December 1917.

2nd Battalion, 10th Gurkha Rifles.

Lieutenant F. R. Gifford, 1-10th Battalion, The Duke of Cambridge's Own (Middlesex Regiment), attached, to be acting Captain while commanding a company. Dated 16th November 1917 *vice* Major H. E. Weekes, appointed temporary Deputy Assistant Adjutant General, 4th (Quetta) Division, with effect from the 1st November 1917.

No. 333.—In Army Department Notification No. 124, dated the 18th January 1918, regarding the acting promotion of Lieutenant L. E. Jahans, 109th Infantry, *insert* the initial "H" before the name "Jahans" and *delete* the words "Indian Army Reserve of Officers, attached" after that name.

ARMY RESERVES.

No. 334.—The following promotions are made, subject to His Majesty's approval :—

Second Lieutenants to be Lieutenants.

Cavalry Branch.

1st January 1918.

Alexander Callander Sayres.

22nd January 1918.

Martin Joseph Dixon.

25th January 1918.

George Drummond Lyell.
Eric George Durant.

29th January 1918.

Edward Joseph Johnson.

Infantry Branch.

1st January 1918.

Ivor Augustus Evans.
George Henry Mackrow.
Robert Smallwood.
Richard Elmore Cooper.
Mervyn Stanley Vernal.

5th January 1918.

Arthur St. John Macdonald.
John Stewart Parnell Stoddart.
Herbert Sutcliffe Howarth.
Edgar Howe.
George Allington Clark.
Gilbert Muspratt.
Herbert Reginald Cooper.

Daniel Melville Casling.
Wilfrid Saunders.
Ronald Cyril Alderson.
Frank O'Neill Ford.
Denis Carlton Walmsley.
Lionel Clifford Phair Perrott.
Richard Barry Cornwell.
William Scott Wotherspoon.
Bertram Knox Ord.
James Eric Hudson.
Frank Kentsbeer Hutchens.
Joseph Clark Robinson.
Dennis Crosby-Browne.
John Alfred Neil.
Charles Montague Slaughter.
Francis Leslie Farrington.
Douglas George Littlejohn Pirie.
Neil Reginald Willmot.
Cecil Jaffrey Farr.
Robert David Cole.
Henry Lawrence Walker.
Charles Joseph Meager.
Ernest Hibberd.
Thomas Albert James.
Clarence John Kelly.
Alexander Macdonald.
Arthur Lyle Bradbury.
Leslie Frederick Medon Blake.

8th January 1918.

William Shaw.
Percy Leonard Haswell.
George William Bedell.
William Austin Speed.
Lawrence William Walker.

10th January 1918.

Mathew William Tryhorne.
Colin Ian Seale.

11th January 1918.

Hugh Edward Morris Fawcett.

12th January 1918.

Ernest Richmond Corbett Hayes.
John Marsden Turner.

15th January 1918.

Roger Austen Stoddart.

16th January 1918.

Philip Christopher Fogarty.

18th January 1918.

Stanley Rose Hoff.

20th January 1918.

Harold Alexander Reid.
Arthur Cecil Perry.
Horace Mann Hainsworth.
Albert Marshall Griffin.
Anthony Conway Elton.
Frank Colwill.

25th January 1918.

John Stewart Richardson.
Arthur McNish Todman.
Edward Powys Russell.

27th January 1918.

George Richard Curry.

29th January 1918.

Eric St. Clair Morford.
Frederick John Alfieri.
Richard Joseph Falgar.

30th January 1918.

Alfred Elliott Lewis.

ARMY RESERVES.

No. 335.—In Army Department Notification No. 1977, dated the 16th November 1917, *for* "Henry Horseman" *read* "Henry Horsman."

No. 336.—In Army Department Notification No. 126, dated the 18th January 1918, *for* "Richard Alexander Charriol" *read* "Richard Alexandre Charriol."

INDIA MISCELLANEOUS LIST.

No. 337.—Sub-Conductor Percy Harold Marshall to be Conductor and Staff Serjeant Thomas Edward Walsh to be Sub-Conductor, *vice* William Samuel Fitch, deceased; with effect from the 14th January 1918.

ORDNANCE DEPARTMENT.

No. 338.—Army Department Notification No. 2154, dated the 14th December 1917, so far as it relates to Major John Shipman Rush, is cancelled.

INDIAN MEDICAL SERVICE.

No. 339.—The following promotions are made, subject to His Majesty's approval:—

Captains to be Majors.

Dated 1st February 1918.

Khandu Ganpatrao Gharpurey.
Percy Strickland Mills, M.B.
Desmond Charles Villiers FitzGerald, M.C.
Robert Siggins Kennedy, M.C., M.B.
Bernard Higham, M.B.
Patrick Heffernan, M. B.
Frank Phillips Wernicke, M.B.
Henry Stewart Hutchison, M.B.
Robert George Gibbon Croly, M.B.
Stanley Trefusis Crump.
James MacGregor Skinner, M.B.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 340.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar Major] Balak Singh, *Sardar Bahadur*, 8th Rajputs. Dated 1st January 1918.

No. 341.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar Major Khusial Singh, *Sardar Bahadur*, 1st Battalion, 72nd Punjabis. Dated 25th January 1918.

No. 342.—The following direct appointment is made:—

71st Punjabis.

B. J. Martyn to be Jemadar, on probation, with effect from the 2nd July 1917; to complete the establishment.

No. 343.—The following promotions are made:—

3rd Skinner's Horse.

Kot-Dafadar Amar Singh and Dafadars Sultan Singh, Bhagwan Singh and Asghar Ali Khan to be Jemadars, with effect from the 3rd January 1918; to complete the establishment.

7th Hariana Lancers.

Dafadar Mat Ram to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

12th Cavalry.

Dafadar Lachman Singh to be Jemadar, with effect from 23rd November 1917; to complete the establishment.

15th Lancers (Cureton's Multanis).

Dafadar Sardar Khan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

26th King George's Own Light Cavalry.

Dafadar Chandar Singh to be Jemadar, with effect from the 1st December 1917; to complete the establishment.

33rd Queen Victoria's Own Light Cavalry.

Kot-Dafadar Dip Chand (3rd Skinner's Horse) to be Jemadar, with effect from the 16th January 1918; to complete the establishment.

1st King George's Own Sappers and Miners.

Jemadar Bhola Singh to be Subadar and Havildars Abdul Rasul and Shiu Rattan Dube to be Jemadars with effect from the 1st January 1918; to complete the establishment.

2nd Queen Victoria's Own Sappers and Miners.

Jemadar Rangasami to be Subadar and Havildar Chakrapani to be Jemadar, with effect from the 1st February 1918; *vice* Varadaraju transferred to the pension establishment.

4th Porter Corps.

Colour-Havildar Sawan Singh [51st Sikhs (Frontier Force)] to be Jemadar, with effect from the 14th December 1917; to complete the establishment.

6th Porter Corps.

Colour-Havildar Diwan Ali (90th Punjabis) to be Jemadar, with effect from the 13th January 1918; to complete the establishment.

3rd Brahmans.

Havildar Bishan Ram to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

7th Duke of Connaught's Own Rajputs.

Jemadar Ahibaran Singh to be Subadar, with effect from the 31st December 1917, Havildar Narpat Singh to be Jemadar, with effect from the 15th October 1917, Havildar Sughar Singh to be Jemadar, with effect from the 22nd December 1917 and Havildar Ramraj Singh to be Jemadar, with effect from the 31st December 1917; to complete the establishment.

2nd Battalion, 10th Jats.

Jemadars Harnand, Subhram, Bakhtawar and Bharat Singh to be Subadars, Colour-Havildars Moti, Mehtab and Gumani and Havildars Nanda and Tulla to be Jemadars, with effect from the 12th June 1917; to complete the establishment.

16th Rajputs (The Lucknow Regiment).

Havildar Muhabbat Singh to be Jemadar, with effect from the 31st August 1917; to complete the establishment.

2nd Battalion, 21st Punjabis.

Jemadars Ishar Singh, Muhammad Latif and Amir Khan to be Subadars, Havildars Hasan Shah, Dulip Singh and Hakim Singh to be Jemadars, with effect from the 25th November 1917; to complete the establishment.

22nd Punjabis.

Colour-Havildar Muhammad Amir to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

27th Punjabis.

Havildars Ishar Singh and Allah Ditta to be Jemadars, with effect from the 1st November 1917; to complete the establishment.

30th Punjabis.

Subadar Thakur Singh to be Subadar-Major, with effect from the 5th November 1917; *vice* Basawa Singh, deceased.

Colour-Havildar Uttam Singh to be Jemadar, with effect from the 1st December 1917 and Havildar Buta Khan to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

2nd Battalion, 35th Sikhs.

Jemadars Katha Singh, Kaur Singh and Thakur Singh to be Subadars, Havildars Kirpal Singh, Partab Singh, Jaimal Singh and Shiv Chand to be Jemadars, with effect from the 7th December 1917; to complete the establishment.

36th Sikhs.

Colour-Havildar Ram Lal to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

1st Battalion, 42nd Deoli Regiment.

Havildar Sri Kishna to be Jemadar, with effect from the 5th May 1917, Havildar Jagannath Singh to be Jemadar, with effect from the 28th June 1917 and Havildar Ganga Ram to be Jemadar, with effect from the 29th July 1917; to complete the establishment.

1st Battalion, 43rd Erinpura Regiment.

Jemadar Alladad Khan to be Subadar and Havildar Karim Khan to be Jemadar, with effect from the 1st August 1917; to complete the establishment.

46th Punjabis.

Havildar Shukal Chand to be Jemadar, with effect from the 24th December 1917 and Havildar-Major Muhammad Sarwar Khan to be Jemadar, with effect from the 19th January 1918; to complete the establishment.

49th Bengalis.

Havildar Hirendra Nath Sarkar to be Jemadar, with effect from the 1st June 1917; to complete the establishment.

58th Vaughan's Rifles (Frontier Force).

Subadar Tika Khan to be Subadar-Major, with effect from the 1st December 1917; *vice* Mir Alam Khan, *Sardar Bahadur*, transferred to the pension establishment.

2nd Battalion, 76th Punjabis.

Jemadars Muhammad Husain, Feroz Khan and Ghordial to be Subadars, Colour-Havildar Dost Muhammad and Havildars Umar Ali, Fateh Jang, Mahmud Khan, Ghansham, Subha Chand and Dalip Singh to be Jemadars, with effect from the 1st November 1917; to complete the establishment.

91st Punjabis (Light Infantry).

Havildar Ram Singh, Colour-Havildar Lachman Singh, Havildars Shahryar Khan and Badal Khan to be Jemadars, with effect from the 1st January 1918; to complete the establishment.

2nd Battalion, 94th Russell's Infantry.

Jemadar Bal Mukand Singh to be Subadar, with effect from the 11th June 1917; to complete the establishment.

98th Infantry.

Jemadar Muhammad Khan to be Subadar, with effect from the 15th January 1918; *vice* Jagpal Singh transferred to the pension establishment.

Jemadar Gopal to be Subadar, with effect from the 15th January 1918; *vice* Abdur Rahman Khan transferred to the pension establishment.

102nd King Edward's Own Grenadiers.

Jemadar Gulab Singh to be Subadar, with effect from the 31st October 1917, Colour-Havildar Sheodan Ram to be Jemadar, with effect from the 27th October 1917, Havildar Chandan Singh to be Jemadar, with effect from the 30th October 1917 and Havildar Rekha Ram to be Jemadar, with effect from the 31st October 1917; to complete the establishment.

108th Infantry.

Havildar Ghissa Singh (112th Infantry) to be Jemadar, with effect from the 3rd October 1917; to complete the establishment.

1st Battalion, 119th Infantry (The Mooltan Regiment).

Jemadar Mala Rawat to be Subadar and Havildar-Major Kushal Singh to be Jemadar, with effect from the 17th December 1917; to complete the establishment.

120th Rajputana Infantry.

Colour-Havildar Lachhman Singh to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

3rd Battalion, 8th Gurkha Rifles.

Jemadars Pirta Sing Thapa and Parbir Rana to be Subadars, Havildars Narjit Gurung, Kharakbahadur Thapa, Sher Sing Khattri, Abir Thapa, Tirthe Pun and Bale Rana to be Jemadars with effect from the 1st January 1918; to complete the establishment.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN ARMY.

Army Reserves.

No. 344.—Under the provisions of paragraph 10, Appendix III, Army Regulations, India, Volume II, the Governor-General in Council directs that, subject to His Majesty's approval, the services of Second Lieutenant Sidney Baynes Reid, Indian Army Reserve of Officers, shall be dispensed with; with effect from the 15th February 1918.

No. 345.—Army Department Notification No. 139, dated the 18th January 1918, so far as it affects Lieutenant Augustin Franks Ryan, has effect from the 20th January 1918 and not as therein stated.

RETIREMENTS.

ORDNANCE DEPARTMENT.

Southern Army.

No. 346.—Commissary and Honorary Major Thomas William Charlesworth (supernumerary) is permitted to retire from the service, subject to His Majesty's approval, with effect from the 15th February 1918.

REWARDS.

No. 347.—The undermentioned non-commissioned officer has been awarded the Meritorious Service Medal, without annuity, for meritorious service and devotion to duty in the field :—

Serjeant George Joseph Turner, Corps of Military Staff Clerks.

ORDER OF BRITISH INDIA.

No. 348.—The admission of 1st class Senior Sub-Assistant Surgeon Gauri Shankar, I.O.M., Indian Subordinate Medical Department, to the 2nd Class Order of British India, published in Army Department Notification No. 5, dated the 1st January 1918, is cancelled, this Indian officer having died on field service on the 19th October 1917.

INDIAN DEFENCE FORCE.

No. 349.—In exercise of the power conferred by section 17 of the Indian Defence Force Act, 1917 (III of 1917), the Governor-General in Council is pleased to disband, with effect from 1st April 1918, the units known as the 1st and 2nd General Service Battalions, Indian Defence Force, constituted by the Annexure to India Army Order No. 1094 of 1917.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Punjab Light Horse.

No. 350.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Regiment.

Claud Alexander Barron, C.I.E. Dated 1st April 1917.

To be Major.

Reginald Charles Bolster. Dated 1st April 1917.

11th Lucknow Company.

No. 351.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval :—

To be Second Lieutenant.

Aubrey Wilson Martin. Dated 4th February 1918.

MEDALS AND DECORATIONS.

No. 352.—His Excellency the Governor-General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers :—

Cossipore Artillery Volunteers.

Major William Alexander Ferguson.

East Indian Railway Volunteer Rifles.

Captain (Honorary Major) Bertram Frederick Higman.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 15th February 1918.

Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given :—

First.—That information has been received by me of the death of the officer named and described in the subjoined table.

Secondly.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

Thirdly.—That all claims by creditors against the property of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
					Rs. A. P.	
Captain G. G. Everett.	2nd Battalion, 67th Punjabis.	Nili Kach, North-West Frontier.	1st May 1917.	Intestate .	494 7 7	Administrator-General, Punjab.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 15th February 1918.

DISCIPLINE.

No. 10.—The services of temporary Lieutenant J. P. Cunningham, Royal Indian Marine, are dispensed with, with effect from the 1st February 1918.

LONDON GAZETTE.

No. 11.—The following extracts are published for general information :—

Third Supplement dated the 7th December 1917 to the London Gazette of the 4th December 1917, pages 12785, 12789 and 12790.

War Office,
7th December, 1917.

* * * * *

MEMORANDA.

* * * * *

The undermentioned to be temp. Lts. for service with Inland Water Trans. :—

* * * * *

Arcel Price Llewellyn. 21st Oct. 1917.

* * * * *

Second Supplement dated the 10th December 1917 to the London Gazette of the 7th December 1917, pages 12873, 12879 and 12880.

War Office,
10th December, 1917.

* * * * *

MEMORANDA.

* * * * *

The undermentioned temp. Lts., R. Ind. Mar., to be temp. Capts., for duty with Inland Water Trans. :—

William Cairns. 26th Oct. 1917.

Henry Richard Oakley. 1st Nov. 1917.

* * * * *

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Delhi, the 9th February 1918.

No. 574-F.-17.—In pursuance of sub-section (1) of section 135 of the Indian Railways Act, 1890 (IX of 1890), the Governor General in Council is pleased to declare that the Administration of the Bombay Port Trust Railway shall be liable to pay, in aid of the funds of the local authority set out in the schedule hereto annexed, the taxes specified in the second column thereof.

SCHEDULE.

1.	2.
Local Authority.	Taxes.
Bombay Municipality.	(*i*) General Tax. (*ii*) Water Tax on value. (*iii*) Water Tax by measurement. (*iv*) Halalkhor Tax on value. (*v*) Special Halalkhor Tax. (*vi*) Metre hire. (*vii*) Tax on vehicles and animals. (*viii*) Town duties (except in respect of railway sleepers).

Simla, the 12th February 1918.

No. 172-E.-18.—Mr. C. D. Jordon, Traffic Inspector, North Western Railway, officiated as an Assistant Traffic Superintendent from the 4th October to the 20th December 1917.

No. 48.-P-17.—It is hereby notified for general information that the Railway Board have sanctioned a reconnaissance survey being carried out by the Eastern Bengal Railway for a line of railway on the broad gauge from Santahar to Dinajpur, both stations on the Eastern Bengal Railway, a distance of 60 miles.

2. The survey will be known as the Santahar-Dinajpur Railway reconnaissance survey.

No. 77-R.-18.—The following officiating promotions are made *vice* Mr. V. G. Gadgil, officiating Superintendent, Grade I, granted privilege leave.

Names.	From	To
Mr. W. S. Wood	Superintendent, grade 2	Superintendent, grade 1.
Mr. A. L. Misra	Superintendent grade 3	Superintendent, grade 2.
Babu Kshetra Mohan Singha	Assistant, grade II	Superintendent, grade 3.

The 13th February 1918.

No. 155-E.-18.—Mr. A. E. S. Fletcher, Assistant Carriage and Wagon Superintendent, North Western Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways (on military duty) held the rank of officiating District Carriage and Wagon Superintendent in class II (Supernumerary) of that Establishment from the 27th August to the 26th September 1917.

No. 273-P.-16.—The Senior Government Inspector of Railways, Circle No. 7, having inspected the Quilon-Trivandrum Extension of the Travancore State Section of the South Indian Railway, authorised its opening for passenger traffic with effect from the 1st January 1918.

The Railway Board, after considering his report, have confirmed his action.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 13th February 1918.

No. E.-359.—Major E. M. Baily, 1-4th Somersetshire Light Infantry, was placed on special duty under the orders of the Superintendent, Government Tannery, Allahabad, from the 28th to the 31st January 1918, both days inclusive.

No. E.-359.—The services of Major C. E. L. Johnston, R.A., Superintendent, Government Tannery, Allahabad, have been replaced at the disposal of His Excellency the Commander-in-Chief in India with effect from the 1st February 1918.

No. E.-359.—Major E. M. Baily, 1-4th Somersetshire Light Infantry, has been appointed Superintendent, Government Tannery, Allahabad, with effect from the 1st February 1918.

T. RYAN,
Secretary, Indian Munitions Board.

[illegible] No. L. 848.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 6th February, 1918.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., Viceroy and Governor General, *presiding*, and 56 Members, of whom 49 were Additional Members.

OATH OF OFFICE.

The following Additional Members made the prescribed oath or affirmation of allegiance to the Crown :—

The Hon'ble Mr. Patrick James Fagan, C.S.I.
Mr. Ganesh Shrikrishna Khaparde.
Sir Robert Bailey Clegg, K.C.I.E.
Mr. Arthur William Botham.
Mr. Surendra Nath Banerjee.
Sir John Stratheden Campbell, K.C.S.I., C.I.E.
Mr. [illegible] Hobart [illegible], C.I.E.
Mr. [illegible] Herbert [illegible], C.I.E.
[illegible] William [illegible], C.B., C.M.G.
[illegible], K.C.I.E., C.S.I.

[*His Excellency the President.*] [6TH FEBRUARY, 1918.]

HIS EXCELLENCY THE PRESIDENT'S SPEECH.

His Excellency the President :—"I extend a warm welcome to Hon'ble Members now entering on their labours here in another Session.

"It is with regret that at the very outset of your deliberations I find myself constrained to refer to a very painful topic. It is, however, impossible to pass over without a word the gross outrage so recently perpetrated upon the peaceful Moslem population of Shahabad and certain neighbouring areas. I speak not only for myself, but for the Government of Bihar and the Government of India, and I am sure that I carry with me the whole of my Council, and, I hope, the great mass of Hindu opinion as well, when I say that those outraged people have our profound sympathy. The Local Government are doing their best to bring the culprits to justice without delay; they are pushing on their investigations regarding compensation as quickly as possible, and taking measures to strengthen the police. But I cannot conceal from myself that it must take time to soothe the sore and injured feelings produced by these events, and I can only hope that the leaders of both communities will continue the efforts, which I am glad to see that some of them have been making, to heal these wounds as speedily as possible.

"I know well that the question at issue in these disturbances is linked with unhappy memories of hatred and violence; but India has long since advanced beyond the stage when the appeal in such matters lies to the discreditable agency of brute force. In these days, recognised leaders stand forth who are capable of influencing the masses of their fellow-countrymen, and surely it is not too much to hope that, on their initiative and through their guidance, methods may be devised to prevent a recurrence of these regrettable incidents.

"And now I gladly turn from that subject to those questions with which it is customary for me to deal when we first meet in Session.

"There is one matter involving a change in the procedure in the discussion of our Financial Statement to which I should first like to invite the attention of Hon'ble Members. As they are aware the present system is that the Financial Statement is introduced without any general discussion on its proposals. Hon'ble Members of course have power to move Resolutions on what are known as the First and Second Stages of the discussion, but there is no general discussion on the financial policy of my Government until the Financial Statement re-appears as the Budget, when financial proposals are presented to Council in their final shape at the end of the Session. I think there has been a general feeling that this system which is rendered necessary by the existing rules is unsatisfactory, as, on the one hand, we have not the advantage of a free interchange of views as to our general policy at the time when this would be most valuable to us and, on the other hand, Hon'ble Members are certainly handicapped in dealing with our Budget proposals, especially where legislation is involved. For on a Bill only those matters which arise directly out of the proposed legislation can be brought up for discussion, and, when once the Bill has been passed, a discussion at the end of the Session must largely be infructuous and academic. Accordingly we addressed the Secretary of State last November proposing certain amendments in our rules for the discussion of the Annual Financial Statement, and we have recently received his sanction to our proposals. The necessary amendments will be notified in the Gazette in due course and will be in your hands very shortly. But I may explain briefly for the information of Hon'ble Members that the main changes we propose are that, after the Financial Statement has been introduced in accordance with our present practice, its further consideration shall be postponed for some days in order that Members may have an opportunity of making themselves acquainted with its contents which is not always an easy task. On the appointed day, which this year will be the 8th of March, we shall proceed to a general discussion of the Financial Statement. This discussion will take the place of the Budget discussion at the end of the Session which, as I think Hon'ble Members will recognise, has not been very profitable. Members will be at liberty to offer any observations on the Statement as a whole, or on any question of principle involved therein. After this general discussion has terminated, we shall

[6TH FEBRUARY, 1918.] [*His Excellency the President.*]

proceed to the Second and Third Stages of the discussion of the Financial Statement which will represent what are under the existing rules called the First and Second Stages, and at these stages Members will be at liberty to move Resolutions in the same manner and to the same extent as is permissible under the existing rules. The Budget will be laid before the Council at a subsequent date when the Hon'ble Finance Member will explain the changes he has made with reference to the opinions expressed by the Council or on the basis of later figures, but there will then be no discussion. To this extent the existing procedure must be maintained. Hon'ble Members will, I hope, agree that we have endeavoured to give them a system which provides a more effective and satisfactory method of bringing forward their criticisms and suggestions regarding our policy at a stage when that policy has not been cast into final shape.

" Certain further changes will also, I think, be necessitated by this revision of the existing system. As Hon'ble Members are aware, it is our present practice when new taxation is imposed to proceed immediately after the Financial Statement has been introduced with any Bills that may be proposed for additional taxation. This is, as Hon'ble Members will readily understand, necessary for obvious reasons. But if a period for consideration and discussion is to be interposed, it will be equally necessary that any taxation Bills which may subsequently be introduced, should, if and when passed, be made to relate back to the date of their original announcement. It is of course only on this understanding that the present somewhat inconvenient procedure can be revised.

"Let me now as usual summarise such of our departmental activities as are likely to be interesting to Hon'ble Members who have been out of direct touch with the working of Government since we last met. Special preoccupations outside the usual scope of our work we have had, as Hon'ble Members well know, and I shall be brief. But those special preoccupations have not interfered with departmental work ; nor have the departments been allowed respite from the varying and heavy anxieties of the times we live in.

" Since I last addressed you, one or two schemes of considerable commercial importance have been inaugurated. The position of the planting industries in India has for some time been causing me much anxiety. The provision of adequate tonnage has become a chronic difficulty, and I fear that we can hardly look forward with confidence to any possibility of increased supplies of freight in the year that is before us The effect of this shortage has necessarily reacted most severely on the trade in certain commodities which are not held to be of essential national importance. But one of our great industries, the tea industry, can, I think, congratulate itself on the scheme which has recently been inaugurated for the purchase in India and Ceylon of the full civil and military requirements of the United Kingdom We have appointed a Tea Commissioner who is engaged in purchasing for the Food Controller in the United Kingdom at rates which represent a reasonable amount of profit to tea gardens in this country. Under this scheme a market for at least a considerable proportion of the crop is assured, and I think I may safely say that the prospects of the tea industry, which during part of last year gave cause for anxiety, have now materially improved.

" Our anxieties were at one time perhaps even more acute with regard to the disposal of the rice crop. These again arose out of the difficulties of securing freight. In October last a much larger proportion than usual of last year's crop remained to be shipped. The new crop which has just been harvested was at the same time expected to be abundant, and a very serious glut in the market seemed inevitable. Prices in Burma dropped to an exceptionally low level, and the position of the cultivators naturally gave the Local Government cause for the gravest anxiety. I was not slow to represent the difficulties of the situation to His Majesty's Government, and I am glad to think that we have now been able to initiate a scheme for the purchase of large quantities of rice monthly for the Royal Commission in England on behalf of the United Kingdom and our Allies. Prices have been fixed which will give a reasonable return alike to the cultivators and to the millers, and the control of purchases has been placed in the hands of a Rice Commissioner in Rangoon. In order to exercise effective control, it has been necessary to

[*His Excellency the President.*] [6TH FEBRUARY, 1918.]

prohibit exports generally, but licenses will be given freely for export to many of the destinations which normally depend on India for supplies, provided that this can be done without interference with, or prejudice to, the requirements of the Royal Commission. I think that we have every reason to congratulate ourselves on this solution of what at one time threatened to be a very grave difficulty indeed.

"I come now to certain questions connected with coal production and railway traffic. The difficulty as regards coal production has throughout been one of labour, especially of skilled labour, and the difficulty has recently been greatly increased by a diversion of labour from the collieries producing the higher grades of coal to collieries and outcrop seams which only produce coal of a very inferior quality. This diversion it was necessary to check both because the demands for better class coal on account of railways and the Indian Marine are large and must be met, and because the production of very inferior coal involves a large economic loss in transport and other directions. Power was taken accordingly, and placed in the hands of a Coal Controller in Calcutta, to restrict the working of low grade collieries, and under this power their production has been regulated in such a way as to prevent their interfering with collieries producing higher grades of coal. It is too soon to judge finally the results of this action, but it is hoped that it will improve the situation. In order to supplement the shortage of labour, an experiment has lately been carried out of employing Turkish prisoners at an outlying colliery, and, as more prisoners wish to be employed and those already at work seem anxious to learn the business of cutting coal, we propose to continue the experiment on a larger scale.

"You will readily understand that the effect on our railways of the short production of coal was very serious. In the first place their own stocks of coal and those at the ports were reduced to a dangerously low level. Then, when the raisings of coal improved, the railways had to give all their energies to taking the coal through to its destination and to replenishing stocks. Further the demands of military and other essential traffic have been constantly increasing. Finally, the difficulties on the North-Western Railway were aggravated by a serious outbreak of sickness, due to the unusually heavy rain in the Punjab. As a consequence it has been exceedingly difficult to maintain the services for passengers and goods. One very unfortunate result has been that it became necessary in view of the great *mela* which is being held at Allahabad to prohibit the sale of tickets to stations within a certain zone round that centre of pilgrimage. The occasion, I recognise, is one of special sanctity, and it was with the greatest reluctance that we decided on this action, but in view of the peremptory necessity of maintaining the coal and military traffic it was unavoidable, and to have done otherwise might have led to disastrous results. I have given special attention to this matter of pilgrim traffic, and I deplore the fact that, owing to the necessities of the war, the railways are not in a position to provide full facilities for the purpose of a great religious festival, and I am glad that it has been found possible, in view of the special sanctity of February 11th, to remove the prohibition on the sale of tickets for Allahabad and the neighbourhood by the ordinary trains on February th, 9th, 10th and 11th.

"I am afraid that in other directions also there has been a large interruption and dislocation of ordinary traffic. It is impossible under present conditions largely to increase the capacity of our railways. We can adopt and have adopted various expedients, such as the introduction of the train control system, and the multiplication of crossing stations, both of which help the capacity of the lines ; we have taken steps to ensure that the maximum use is made of the rolling-stock and to conserve the engine power. The success attained by the railways of India in carrying an enormously increased traffic, without substantial additions to their lines or equipment, has in fact been remarkable. But inevitably there is a limit to their capacity. The essential traffic at the same time is constantly growing. To give you some idea of the bulk of this traffic I may mention that the single item of coal is estimated to absorb permanently 40,000 wagons, or at least one-third of the whole supply of wagons in the country. And the more nearly the limit of capacity is

[6TH FEBRUARY, 1918.] [*His Excellency the President.*]

approached, the more frequent must be the dislocations of traffic and the inconvenience and loss which result from them. The problem is engaging my earnest consideration. I trust we shall be able to find some methods of alleviating the position.

"I am proud to think that we have given freely of our railway staff and our materials for the equipment of railways overseas in the interest of the Empire, and in this country we have subordinated other requirements to military needs. While no restriction has been imposed which was not dictated by considerations of our Imperial interests, no one regrets more than I do the inconvenience which has of necessity resulted; but I hope and believe you will consider it a small thing when compared with the great causes involved in the present war.

"We have been engaged in the struggle now for 3½ years, and hitherto India has not felt the burden and suffering which war brings into the houses of the poor with anything like the same severity as less favoured countries nearer the main theatres of operations. But the pinch is at last beginning to be felt, and one of the matters which has given my Government cause for the most anxious consideration has been the recent rise in the price of many of the necessities of life. I am not going to attempt to analyse here the various and complex causes to which the general rise in prices is due. The rise has been world-wide, but I think you will not question me when I say that in respect of some articles (I am thinking at the moment particularly of salt) the market rates which have recently been prevalent have soared far higher than could be justified by economic circumstances. Salt and clothing are among the prime necessities of life, and the prices at which they have been sold have pressed with great hardship on the poorer classes in this country. The discontent and uneasiness to which this has given rise have resulted in several regrettable instances of lawlessness in parts of Bengal, Bombay, Bihar and Assam. The Local Governments have taken timely measures to police the affected areas, and the Government of India have endeavoured to grapple with the situation, so far as it is possible to deal with circumstances in which economic forces play the major part.

"It will, I think, interest you to hear the steps which we have taken to alleviate the position. The high prices of salt were caused in their origin by the shortness of supplies from sources overseas, and speculators took advantage of the position. We are endeavouring both to secure an increased import of salt from abroad and to develop our internal resources as far as we possibly can. The output from the Khewra Mine is increasing month by month, and we hope that by the middle of April it will be double what it was in pre-war days. The powers which we took a year ago to provide local authorities with salt in priority over ordinary indents were calculated to ease the market and are now being freely used, but we have recently gone a good deal further than this. We have taken powers by Rules under the Defence of India Act to fix the prices of any commodities, the supply of which it is necessary to control in the interests of the public safety. It is obvious that the actual fixation of prices and the measures necessary to ensure adequate control must rest in the first instance with the Local Governments. We have addressed them on the subject and have already notified salt as a commodity the supply of which it may be necessary to regulate. The control of prices in the case of cloth is obviously a question of much greater difficulty than in the case of salt, but we shall not shrink from any action which may be found, in consultation with Local Governments, to be both practicable and desirable.

"May I add that we are always ready to listen to those who criticise our measures, and our Council is above all the place where such criticisms may legitimately be made. But I confidently look to Hon'ble Members, who know our practical difficulties and understand the grave needs of the time, to help us by instructing the general public as to the reasons underlying our action.

"Having touched on these pressing questions of supply and demand which, though both difficult and acute, are merely questions of the moment for which altering circumstances must in course of time furnish an automatic solution, I will not dip further into industrial questions. Hon'ble Members know the

[*His Excellency the President.*] [6TH FEBRUARY, 1918.]

high hopes I entertain of industry in India, and they may have noticed that at the opening of the recent Madras Industries Exhibition I dealt with the important subject of industrial development. I shall not revert to that topic to-day, but content myself with re-emphasising the fact that no reforms in India will achieve their purpose unless they have their counterpart in the industrial sphere. A great industrial advance, reacting strongly on social and educational conditions, is, I am convinced, a condition precedent to the full development of healthy political life in this country.

" In the sphere of education we have to record an event of the greatest educational importance, namely, the meeting in November last of the Calcutta University Commission under Dr. Michael Sadler. The Commission, as you know, is composed of men of high repute, and we have never before had at our disposal in this country so distinguished and experienced a body of expert advisers on educational affairs. They have commenced their inquiries by the widest consultations of all classes of opinion and by diligent and unobtrusive personal observation of the conditions upon which they are to advise. I look with confidence to receiving from them during the summer of this year a report which will contain a useful exposition of the principles upon which University education should in future be conducted in Bengal, and I have little doubt that much of their advice will be of the greatest value in dealing with University questions in other provinces also.

"Of education at the other end of the scale—of primary education—I made some mention in addressing you last September. I said that we were agreed that a definite advance must be made in this sphere, and that it was only the fact that there were other connected problems awaiting solution which prevented my giving an indication of the policy which we had in view on this most important question. The support of primary education is a function of local bodies and its extension is, in the main, an operation of finance. While, therefore, the future powers of local bodies and the future relations of local, provincial and Imperial finance are still undetermined, it is, as you will readily understand, a matter of no small difficulty to set forth a definite policy of future development for our primary schools, and it will be necessary for us to wait a little longer before we can take definite steps for the realisation of such a policy. In the meantime, we have determined to place no obstacle in the way of such local legislatures as may decide on any reasonable measures to forward the same end, whether those are the precise measures which we would ourselves be prepared to initiate or not. The last few months have accordingly seen the first beginnings of legislation to allow of compulsory education in this country. A private Bill has been introduced and passed into Law to admit of the adoption of compulsion by district municipalities in Bombay. Arrangements have been made for the introduction of similar Bills in Bengal and in Bihar and Orissa. The Punjab Government has drafted a Bill dealing with the same subject on comprehensive lines and has published it for criticism. I need hardly say that I shall watch with deep interest the use which local bodies make of the powers conferred upon them by measures of this description.

" In the cognate sphere of local self-government I desire to invite attention to an important move which has been made by Lord Ronaldshay's Government in Bengal. A Bill has recently been introduced in that Presidency in which an attempt has been made to institute a general system of village government. The question is complicated in Bengal by the absence of real village units and the pre-existence of local Committees for dealing with watch and ward; but, whatever the ultimate fate of the Bill in its details may be, I cannot but welcome its preparation, as representing a bold and comprehensive effort to provide a code of rules for a difficult and little trodden field of administration, and as a step along one of those main lines of advance—detailed by me, as Hon'ble Members will recollect, in my opening speech at the September Session—which lead to the accepted goal of British Rule in India.

"In accordance with my intention to be brief in surveying the departmental field, I shall not to-day touch on some important aspects of our general administration, but shall now turn to matters immediately connected with the war and our military administration.

[6TH FEBRUARY, 1918.] [*His Excellency the President.*]

"Nearly a year has elapsed since the Indian Defence Force Act came into operation. As regards the European Branch of the Force, a very large measure of success has been achieved. The duty of military service has been undertaken by the European population of the country cheerfully and in a spirit of patriotism, and the Government of India gladly acknowledge the sacrifices which have been made by a community which has otherwise made large contributions to the fighting forces of the Empire, and is in the pursuit of its civil avocations, working at high pressure with depleted staffs. The burden, the Government of India are well aware, has been particularly felt in the matter of raising the General Service Units, the formation of which for the time being was necessitated by the exigencies of the military situation, and they are grateful to the commercial community for the good spirit in which the obligation has been accepted I am pleased to be able to announce that the reorganisation of the Armed Forces in India, in which the newly-constituted Indian Defence Force plays a considerable part, has enabled His Excellency the Commander-in-Chief to dispense for the present with these units, which will be disbanded at an early date.

"It is not necessary to explain that the obligation for general service when required remains unimpaired, and it will, as a matter of fact, be necessary, as an offset to the disbandment of the larger units, to maintain in certain places smaller units permanently embodied for the purpose of local defence.

"With regard to the Indian portion of the force, recruiting was under the Indian Defence Force Act closed on 28th August 1917, by which time the number of applications sent in had reached over 9,000. Not all of the applicants, however, appeared when called on for medical examination, and of those who did appear only a little over 3,000 have been passed as medically fit, and in only three of the six areas into which India was divided for the purpose has the number of fit men approached 1,000, the minimum which it was proposed to require before a unit was raised. The Government of India, however, wishing to give the movement every possible encouragement, agreed not to insist on this minimum, and one or more units have been formed, or are in process of formation, in each of the areas referred to, and it has now been decided to give a further opportunity to fill up the cadres of these units by re-opening recruiting, and an amendment to the Indian Defence Force Act will be introduced in Council for this purpose. Hon'ble Members will, however understand that our hands are not free in the matter of numbers. The demands of the military situation and the calls upon our *personnel* for service in the field necessarily limit the opportunities which we can offer in respect of training for auxiliary troops, and these opportunities naturally vary from time to time We therefore propose to open and close recruiting for the Indian portion of the Indian Defence Force in the various provinces by notification in the Gazette of India, as the above considerations shall dictate.

"As regards the work of our forces in the field, the past few months have seen a series of successes in Mesopotamia and in Syria, where a notable advance has been made The operations in East Africa have been uniformly successful, and the Indian troops who have aided so largely in securing this result are now returning to India to refit.

"The war is now entering on a new phase. The added burden thrown on the Allies by the situation in Russia is one which is likely to increase rather than lesson, and India, in common with the rest of the Empire, must be prepared for greater efforts and greater sacrifices, and for a fuller organisation of her military resources, in man-power and in material.

"Recruiting for the Indian Army and for the subsidiary services has, during the past year, shown a distinct improvement, and the results of the last few months are encouraging. At the same time, we are not, even now getting the full numbers we require, nor do the numbers obtained nearly approach the contribution that India could supply without in any way affecting her own requirements.

"If we are to obtain a supply adequate to our needs, a sustained and combined effort on the part of all is now necessary. The Central Recruiting Board is keeping in close touch with all recruiting questions, and has arranged for a division of the total requirements among the provinces, with special regard to

[*His Excellency the President.*] [6TH FEBRUARY, 1918.]

their resources. Provincial Recruiting Boards have been established in most Provinces with very satisfactory results, and their efforts have undoubtedly contributed in no small degree to the measure of success that has attended recruiting operations during the past few months.

" The Punjab is maintaining its proud position as the chief supplier of recruits, but, with the co-operation of the various Provincial Boards, it is fully expected that other Provinces and States will shortly contribute a share more in proportion to their population

" The Native States generally maintain their record of high achievement. The first fruits of victory in one field of battle have been manifested in the return of war-worn battalions of Imperial Service Troops to our shores. The Kashmir battalions, which returned last summer with a distinguished record in an arduous campaign, have now replaced their losses and refitted and are about to retake their places in the fighting line where they will, I feel confident, earn fresh laurels The States of Bharatpur, Jind, Gwalior and Kapurthala have more recently welcomed the return of their contingents with fitting honours and rejoicings, and the Rampur Infantry, the Faridkot Sappers and Miners, and a Kashmir Mountain Battery may shortly be expected. The splendid services rendered by the troops which have reached India have been acknowledged by the General Officer Commanding in messages which will be treasured in the annals of the States and have been a source of deep gratification to myself and the Government of India.

" The Bharatpur Infantry in particular, who suffered heavy losses in the recent fighting, have earned the special appreciation of His Majesty's Government and the thanks of the Army Council. The Durbars are already planning to reform their units for further service after the men have enjoyed their well-earned leave.

" From Palestine also news has been received of the admirable work done in the battle of Gaza, and in the subsequent pursuit, by the Imperial Service Troops of His Exalted Highness the Nizam and of Their Highnesses of Mysore, Gwalior, Patiala, Alwar, Bahawalpur and Khairpur.

" The stream of gifts and contributions from the States still flows strongly. Among others I may mention a gift of 5 lakhs from the Maharaja Holkar, a lakh of rupees each from the Maharao of Sirohi and the Maharaja of Nawanagar, Rs. 45,000 from the Maharaja of Jind for the purchase of a bomb aeroplane, 5 lakhs and 25 thousand rupees and 100 horses, besides other gifts, from the Maharaja of Nabha, whose Imperial Service Infantry will, I hope, soon take the field, one lakh and eight thousand rupees from the Chiefs of Northern Shan States for the purchase of aeroplanes, and, lastly, yet another gift from the Maharaja of Gwalior, namely, £60,000 for the benefit of disabled naval officers and men and their families

" The Central Recruiting Board has received considerable assistance from some States in the matter of recruiting for the Indian Army, notably from Kashmir, Jaipur, Alwar and Bharatpur, and in the Punjab, from Patiala, Jind, Nabha and Kapurthala, and besides this the Kashmir, Patiala, Jind, Kapurthala and Bahawalpur Durbars have undertaken, on the request of the Government of India, to increase considerably the strength of their Imperial Service units in order to meet the rapid wastage of modern war.

" If I were now to resume my seat, Hon'ble Members would perhaps have a right to complain that there remains a subject of momentous importance to India, second in importance to nothing except the war, upon which I have not so far specifically touched. It is a subject which naturally claims at this hour the serious attention of every man interested in the welfare of India. But Hon'ble Members will on reflection realise that at this stage it is not possible for me to say much on the topic of Constitutional Reform. For the past three months the Secretary of State and I have been in daily consultation on the subject, We have received numerous deputations and given still more numerous interviews. In the addresses presented to us we have had clearly placed before us the hopes and aspirations, as well as the doubts and fears, of the various communities in India. In the interviews we have endeavoured to elicit the opinions of those whom we were meeting. We have probed those opinions by searching cross-examination, not

[6TH FEBRUARY, 1918.] [*His Excellency the President.*]

for the pleasure of mere dialectic but to satisfy our minds that beneath the opinions expressed there was a solid substratum of fact and experience. I can say for my part—and I believe I can also speak for the Secretary of State—that we regarded these interviews as a liberal education. They enabled us to clear our minds, and they assisted us to see how far opinions expressed in addresses were based on genuine conviction and solid thought. The whole scheme of the tour and the arrangements made at each centre seemed to me admirably suited to the purpose which the Secretary of State and I had in hand; and I should like to pay a tribute to the great ability with which so many of the addresses we heard had been drafted and to the careful labour and thought which they embodied. I also take the opportunity of cordially acknowledging the almost universal spirit of genuine co-operation which animated those who came to meet us in interview. Availing ourselves then of all the help that offers, we are threshing out the great problems with which we have to deal, and I have every hope that the Secretary of State may be able to take home proposals embodying a sane and sober advance. with future steps duly outlined, so that, provided we get that co-operation on which the announcement of August the 20th laid stress, we shall be able to progress towards the realisation of responsible government. Let me remind you of the words of the announcement, that 'ample opportunity will be afforded for public discussion of the proposals which will be submitted in due course to Parliament'. If His Majesty's Government accept our request for publication, then it will be for those who represent the numerous communities interested to put their heads together and make reasoned representations to me upon them for transmission to His Majesty's Government. I notice that it has been suggested that a deputation should go home and lay the case for the Congress-League scheme before His Majesty's Government. The same intention may exist in other quarters. I think that at the right moment that is a course worthy of consideration, and I would not have it thought that there is any desire on the part of Government to hamper any such representations. On the contrary I will gladly give all the advice and all the help which it lies in my power to give.

"You will observe that the procedure we propose to adopt is that which was followed on the occasion of the Morley-Minto Reform Scheme. It opens the door to full discussion, and seems to me a highly convenient course to pursue. I do not disguise from myself that there will be those who will criticise our proposals, whatever they may be, as not going far enough, while others will regard them as going dangerously far. That is inevitable. But they will represent a sincere and honest attempt to give effect to the announcement of August the 20th, which the Secretary of State and I have regarded as constituting our terms of reference and therefore binding upon us. I would ask people generally to re-read that announcement as a whole resisting the temptation to select that portion which suits their particular views and to reject the rest. I believe that in the main the announcement commanded general acquiescence, and it behoves us all to endeavour to work together in general harmony with it and to accept its spirit.

"The first practical step in fulfilment of that announcement has a directly personal aspect in that it accounts for the presence here in Delhi to-day of the Right Hon'ble Edwin Montagu, Secretary of State for India. It is our privilege to be able to greet him in our midst, and I am sure that all Hon'ble Members would wish me to extend to him a most sincere and cordial welcome on behalf of the Imperial Legislative Council of India. His task and mine is a joint task, and in its discharge we stand in a relationship peculiarly personal; but this consideration will not deter me from thanking him here and now for the whole-heartedness of his co-operation with me. He has moreover met others freely and widely, the leading figures in our political life, official and non-official; and, knowing as I do the spirit which has animated him, I feel sure that Hon'ble Members would like me to express to him on behalf of India as a whole our great appreciation of the manner in which he has approached his task. We do not know whether our work of the past three months will lead us to success. It will be for history to record the result of those labours. 'Tis not in mortals to command success', but if ever a man engaged in a task beset with difficulties deserved success, that man, I most emphatically hold, is the Right Hon'ble the Secretary of State."

[*Rai Bahadur B. D. Shukul*; *Sir Claude Hill.*] [6TH FEBRUARY, 1918.]

QUESTIONS AND ANSWERS.

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Forest offences relating to cattle trespass.

1. " (*a*) Are Government aware that the general condition of cattle has deteriorated owing to inadequate supply of fodder and restrictions of grazing facilities in forest areas ?

(*b*) Will Government be pleased (*i*) to state the number of forest offences relating to cattle trespass for the last ten years, Province by Province, and (*ii*) explain the cause of the increase, if any, in the number of such offences ?

(*c*) Will Government consider the advisability of relaxing the forest laws so as to afford greater facilities for grazing ? "

The Hon'ble Sir Claude Hill replied :—

" (*a*) As stated by Sir Robert Carlyle in reply to a question asked by Maharaja Ranajit Sinha on the 16th January, 1915, it is impossible to decide whether, taken as a whole, Indian cattle have deteriorated in recent years.

(*b*) I lay on the table a statement * showing the number of cases of grazing without permission during the ten years ending 1915-16. For explanation of increases in particular provinces I must refer the Hon'ble Member to the annual provincial reports, but the general increase shown in the statement is probably due to the larger number of cattle grazed and the increased efficiency of the forest staff.

(*c*) As stated by Sir John Miller in reply to a question asked by Mr. Dadabhoy on the 18th February, 1910, the rules under the Indian Forest Act are framed for each province by the Local Governments concerned, and Local Governments are fully aware of the importance of providing grazing facilities in forests The Government of India see no necessity for amending the law on the subject."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Agricultural education.

2. " (*a*) Is it a fact that in this country the want of an adequate supply of manual labour is being more and more acutely felt by agriculturists, and that till now the mechanical side of agricultural education has received but little attention ?

(*b*) Will Government be pleased to consider the advisability of providing for the mechanical side of agricultural education so as to make the farmer familiar with the fundamental laws and principles of mechanics, and encourage the adoption and extended use of improved tools and implements and labour-saving machines ?"

The Hon'ble Sir Claude Hill replied :—

" (*a*), *first part.*—The Government of India are of course aware that manual labour is short of requirements at harvest time and on other seasonal occasions when the demand is heavy, but they have not information which confirms the view that the supply of manual labour for agricultural operations is becoming progressively more inadequate.

(*a*) *second part and* (*b*).—The introduction of improved agricultural implements and labour-saving machines is already recognised as one of the most important functions of the Agricultural Department in the various provinces ; and land-owners and cultivators are instructed in their care and use at Government Demonstration Farms. Several provinces, moreover, namely, Madras, Bombay, Burma, the United Provinces and the Punjab, have Agricultural Engineers attached to their Agricultural Departments with the object of assisting and instructing the agricultural public in the use of such implements ; and the Governments of Bihar and Orissa, and the Central Provinces contem-

* *Vide* Appendix A.

[6TH FEBRUARY, 1918.] [*Rai Bahadur B. D. Shukul; Sir Claude Hill; Sir William Meyer.*]

plate the appointment of Agricultural Engineers after the war. It will thus be seen that Government is already fully alive to the importance of this

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Government Grants for the purchase of implements.

3. "Are Government aware that in some of the countries of the West, such as Italy and France, Government subsidies are granted to agricultural societies for the purchase of agricultural implements and machines? Will the Government of India introduce a similar system in this country?"

The Hon'ble Sir Claude Hill replied :—

"The Hon'ble Member presumably refers to agricultural societies organized on a co-operative basis. The Government of India understand that such societies are assisted in some European countries by loans from Government or from State-aided banks. They have no information that any special subsidies are granted for the purchase of agricultural implements and machines. In regard to the second part of the question, the Hon'ble Member's attention is invited to paragraph 213 of the report of the Committee on Co-operation which indicates the extent to which Government advances are made to agricultural societies generally in this country. The Committee expressed the view that no change in the existing rules regarding these initial advances was called for and were of opinion that they will be even less used in the future than in the past. The Government of India do not consider that the need for any material modification of their present policy has as yet been established."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Appeals against the assessment of Income-tax.

4. "Will Government be pleased to lay on the table a statement showing the number of appeals made against the assessment of Income-tax for the last three years in each Province and showing how many such appeals were accepted and how many rejected?"

The Hon'ble Sir William Meyer replied :—

"I lay on the table a statement * derived from Income-tax Return V showing by Provinces the number of petitions presented to Collectors and Commissioners under the Income-tax Act, 1886, during the years 1914-15 to 1916-17. The Government of India have no information whether the petitions, figures of which are shown in Return V, relate solely to appeals against the assessment of income-tax, and it is possible that the basis on which the statistics are compiled differs in different Provinces.

2. Local Governments, with whom the actual administration of the Income-tax Act rests, are not required to furnish to the Government of India statistics showing the number of petitions under the Act, which were successful in whole or in part, and the figures of successful and unsuccessful petitions in all the Provinces of India, which the Hon'ble Member asks for, are accordingly not available."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Student strikes and Advisory Boards.

5. "(*a*) Will Government be pleased to lay on the table a copy of the various circulars issued in the different Provinces by the Department of Education regarding the attendance of teachers and students of schools and colleges at public meetings?

(*b*) Will Government be pleased to state the number of students' strikes during the years 1916-17 in different schools and colleges, Province by Province?

* *Vide* Appendix B.

[*Sir C. Sankaran Nair; Rai Bahadur B. D. Shukul; His Excellency the Commander-in-Chief.*] [6TH FEBRUARY, 1918.]

(c) Have the Provincial Governments inquired into the causes of such strikes and with what results?

(d) Will Government consider the advisability of appointing an Advisory Board of Education in each Province consisting of persons, partly nominated and partly elected, to advise the Government on all educational matters?"

The Hon'ble Sir C. Sankaran Nair replied :—

"(a) A copy of the circulars * is laid on the table.

(b) and (c) The Local Governments are being requested to supply the information asked for and it will be communicated to the Council when received.

(d) The Government of India have given discretion to Local Governments to constitute Advisory Education Boards where these may be considered necessary, and in some Provinces Boards of this nature already exist. The Government of India do not propose to take any further steps in this direction at present."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Grants to District Boards.

6. "(a) Are Government aware that the system of making earmarked grant to District Councils and other local bodies has been found to cause much inconvenience in practice, and is it a fact that a new scheme of consolidated grants to District Boards has been introduced in the Punjab, abolishing as far as possible all earmarked grants?

(b) If so, will Government instruct other Provincial Administrations to adopt a similar scheme?"

The Hon'ble Sir C. Sankaran Nair replied :—

"A system of consolidated grants for purposes other than educational has been introduced in District Boards in the Punjab, but the Government of India are not prepared to say that earmarked grants to local bodies are in all cases productive of inconvenience. They approve generally the view of the Decentralization Commission that grants-in-aid should normally take the form of a lump grant or a percentage towards specific services, but the system to be adopted in making grants is a matter purely for the decision of Provincial Governments, and the Government of India do not propose to instruct Provincial Governments to adopt exclusively any particular system of making grants."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Relief and comforts fund for the Indian Defence Force University corps.

7. "(a) Are Government aware that much hardship is felt by the mofussil students who have to pay the out-of-pocket expenses for their board and lodging during the period when they join the Indian Defence Force?

(b) Is it a fact that the Vice-Chancellor of the University of Bombay has started a fund for the relief and comforts of such graduates and undergraduates as have joined the University corps of the Indian Defence Force?

(c) Has the same course been adopted in other Provinces also? If not, will Government recommend this course to other Provinces?"

His Excellency the Commander-in-Chief replied :—

"(a) The question, it is understood, refers to University companies of the Indian Defence Force, the training of which is divided into two portions, a preliminary training of one month carried out at the Universities, and a period of two months in camp. During the second period all men serving receive pay

---

*Vide Appendix C.

[6TH FEBRUARY, 1918.] [*Rai Bahadur B. D. Shukul; Sir Claude Hill*].

and allowances as for the corresponding ranks in the Indian Army. During the period of preliminary training, pay and allowances are not generally necessary, as the men are living at their own houses and serving under conditions similar to Europeans of the Indian Defence Force when not called out for actual military service; moreover it is only proposed that they should perform 86 hours' drill during the month. But to meet special cases of men not actually resident at the Universities, pay and allowances during the period of preliminary training have been allowed in the Calcutta and Allahabad University units for men who do not reside at the places of training. A similar concession for the Bombay University unit is now under consideration.

(*b*) The Government of India understand that a fund has been started in the University of Bombay on the lines described in the question.

(*c*) The Government of India believe that a similar fund has been started in the University of Calcutta, but have no information as regards the Allahabad University, the only other University which has a separate unit of the Indian Defence Force. They think that the adoption of such a course should be left to local initiative as all necessaries are provided by Government."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Recruitment of officers for the Agricultural Department.

8. "(*a*) Is it a fact that the inadequate strength of the superior staff interferes with the expansion of the activities of the Agricultural Department over a wider area in the various Provinces of British India?

(*b*) If so, will Government be pleased to state what special arrangements, if any, have been made, or are proposed to be made, with a view to ensure an adequate supply of officers in this country in the near future?"

The Hon'ble Sir Claude Hill replied :—

(*a*) "The reply is in the affirmative.

(*b*) Local Governments and Administrations have been addressed regarding the extent to which it will be necessary or desirable to expand the Provincial Agricultural Departments after the war. All replies have not yet been received and the matter is still under consideration. Difficulties have been experienced by the India Office in securing suitable candidates for the Indian Agricultural Service during the war for the posts already sanctioned. Every endeavour is, however, being made to secure candidates for the superior service either by direct recruitment of qualified Indians and others, or by promotion of qualified men from the Provincial Service."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Settlements and soil classification.

9. "Is it a fact that in the Bombay Presidency when a general classification of the soil of any area has been made a second time, or when any original classification of any area has been approved by the Governor in Council as final, no such classification is again made with a view to the revision of the assessment of such area? If so, will the Government of India advise the other Provincial Governments to adopt a similar policy in case of re-settlements?"

The Hon'ble Sir Claude Hill replied :—

"The answer to the first part of the question is in the affirmative. The Government of India are not prepared to take the action suggested in the second part of the question as they still adhere to the policy in regard to the legitimate grounds for a re-assessment of land revenue which was laid down in paragraph 22 of their Resolution No. 1, dated the 16th January 1902. I would invite the attention of the Hon'ble Member to this Resolution."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Revision of the Indian Arms Act.

10. "Have the Government of India received the views of the Local Governments on their proposals regarding the revision of the Indian Arms Act? If so,

[*Sir James DuBoulay; Rai Bahadur B. D. Shukul; Sir Claude Hill.*] [6TH FEBRUARY, 1918.]

will the same be placed on the table, and will the Government be pleased to appoint a Committee consisting of officials and non-officials to consider the whole question of the administration of the Arms Act before introducing a Bill to amend the same?"

The Hon'ble Sir James DuBoulay replied:—

"The Hon'ble Member is under a misapprehension in thinking that the revision of the Arms Act is in contemplation. The Government of India, as explained by His Excellency the Viceroy in this Council on September 5th last, have the question of the administration of the Arms Act under their consideration, and will not accept any solution of this question which continues to base exemption on racial distinctions. They have not yet received all the replies of Local Governments, one is still outstanding: those that have been received are voluminous but are now being examined, and when the examination is complete Government will consider whether the replies should be laid upon the table, and whether it is desirable to obtain further official and non-official opinion."

The Hon'ble Rai Bahadur B. D. Shukul asked:—

Agricultural training.

11. "Is it a fact that in the Punjab one of the means adopted for popularizing improved methods of agriculture is the provision of a short English course for Revenue and Irrigation officers, and also a 6 months' vernacular course as Lyallpur Farm, and that the experiment has been found useful? If so, will the Government of India advise other Provincial Governments to adopt at similar course?"

The Hon'ble Sir Claude Hill replied:—

The practice in the Punjab is as indicated in the Hon'ble Member's question, and the Government of India understand that the results of this practice have been found satisfactory. They consider, however, that what is suitable to the conditions of one Province may not be equally so to those of another, and that it may safely be left to other Provinces to adopt such courses as may be held suitable to local requirements. A copy of the question and of this reply will, however, be communicated to all Provinces for their information.

The Hon'ble Rai Bahadur B. D. Shukul asked:—

Medical relief in rural areas and improvement of the indigenous system.

12. "(*a*) Are Government aware that the arrangements for medical relief in rural areas are inadequate? And is it a fact that the depletion of medical staff both higher and subordinate owing to the war and the consequent disorganization of medical relief has necessitated the closing of dispensaries in certain rural areas, especially in the Madras Presidency?

(*b*) If so, will Government state what action they propose to take with a view to improve the present condition?

(*c*) Is it not a fact that any wide extension of medical relief in rural areas on Western lines would involve a prohibitive cost?

(*d*) Are Government aware that the indigenous system of medical relief is cheaper, and that people in this country have to resort to this system?

(*e*) Have Government any information that the Mysore Government have devised a scheme to place the practice of the Ayurvedic system on a scientific footing? If not, will they be pleased to obtain the same from the Mysore Government and place it on the table?

(*f*) Will Government consider the advisability of trying a similar experiment in British India?"

The Hon'ble Sir James DuBoulay replied:—

"(*a*) It is unfortunately probably the case that the arrangements for medical relief in some rural areas in India, as indeed of most countries, are inadequate. The subject, however, is one which has received the closest and most anxious attention at the hands of both the Government of India and the Local Govern-

[6TH FEBRUARY, 1918.] [*Rai Bahadur B. D. Shukul; Sir C. Sankaran Nair.*]

ments, and in the years preceding the war considerable improvement in this respect was effected. The triennial reports for the years 1914, 1915 and 1916, showed that there was as a result of war conditions a slight decrease in the number of dispensaries open in some provinces, for example, Assam where the number fell from 225 to 215, but there was an increase in Madras, Burma and the Punjab during the same period. The figures for 1917 are not yet available.

(*b*) Effective action cannot be taken so long as the war lasts and the demands on the cadre of the civil departments for medical officers for military purposes continue.

(*c*) The Government of India agree that a wide extension of gratuitous medical relief in rural areas on Western lines will involve considerable further expenditure.

(*d*) So long as practitioners of the indigenous systems receive no scientific education in the principles and practice of those systems it would no doubt be possible to obtain such men at cheaper rates than would attract men trained in the principles of Western medical science.

(*e*) and (*f*) The Government of India have no information about the Mysore scheme, but have under consideration the question whether it is possible to place the Yunani and Ayurvedic systems on a scientific footing and to increase their usefulness. They are awaiting a representation from the All-India Ayurvedic and Unani Tibbia Conference."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

The Patna excavations.

13. " (*a*) Will Government be pleased to state how much has been spent on the Patna excavations carried on by the Archæological Department?

(*b*) Is it a fact that the whole excavated area is not properly cared for and that no efforts are made to preserve the remains of ancient bricks, wooden walls and pavements, etc.? If the answer be in the negative, will Government be pleased to state what steps have been taken to conserve the old monuments excavated? If the answer be in the affirmative, will Government be pleased to take early action to ensure their preservation?

(*c*) Is it a fact that many old relics discovered in India have been removed to other countries, and are Government aware that such removal has been resented by the people? If so, will Government be pleased to see their way to put a stop to this practice?"

The Hon'ble Sir C. Sankaran Nair replied :—

" (*a*) The sums expended on the Patna excavations have been published in the Annual Reports of the Superintendent, Archæological Survey, Eastern Circle, and the cost to Government has amounted in six years to R17,512. The remaining cost of the excavations has been borne by Sir Ratan Tata.

(*b*) The discoveries include moveable antiquities, and wooden and brick structures. The moveable antiquities are preserved provisionally in the office of the Archæological Superintendent, while the wooden structures of Mauryan date can only be preserved either by flooding them with water or covering them again with earth. When the excavations are complete, Government will decide which of these two courses will be followed, meanwhile they are being preserved by water. The brick remains are of later date and a small proportion of them will be permanently conserved and kept visible to the public, the remainder will be buried again beneath the soil. The site at Pataliputra is protected under the Ancient Monuments Preservation Act, 1904, and chaukidars are maintained there. Government is satisfied that all necessary precautions are being taken for the preservation of these remains.

(*c*) The only body relics which have left India in recent years were a Buddhist relic which was presented to the Buddhists of Burma by Lord Minto in 1910, and another to the Buddhists of Ceylon by the present Viceroy in 1917. Arrangements have been made by which it is hoped that the Buddhists will be able in future to preserve such relics on Indian soil."

[*Rai Bahadur B. D. Shukul; Sir Claude Hill.*] [6TH FEBRUARY, 1918.]

The Hon'ble Rai Bahadur B. D. Shukul asked :—

The Co-operative Societies Act of 1912.

14. "(*a*) Did the Committee on Co-operation in India in their report of 1915 make the following recommendations :—

'(*i*) Where individual creditors refuse to disclose claims, societies should be empowered to ascertain the debts of a member by serving a notice on such a creditor requiring him to state his claim subject to discharge of his debt on failure to comply and prosecution for wilful falsehood ?

(*ii*) The lien of a society under section 19 of the Act should be converted into a charge ; otherwise there is no bar to outside attachment unless a decree has been passed in favour of a society ?

(*iii*) Provision should be made for the summary recovery of members' debts by a Liquidator on the cancellation of a society's registration' ?

(*b*) If so, will Government take early action to revise the Co-operative Societies Act of 1912, with a view to give effect to these recommendations and to make such other provisions in the Act as may in the interest of the Co-operative movement seem necessary in the light of experience gained on the working of the co-operative system in this country since the introduction of this Act ?

(*c*) Will Government state what steps they have taken or propose to take with a view to provide for the custody of the cash balances of Co-operative Societies and Banks at Government Treasuries or Police Stations, or in the Postal Savings Banks ? "

The Hon'ble Sir Claude Hill replied :—

" (*a*) (*i*) *and* (*b*).—The Committee on Co-operation recommended the experimental introduction of such a provision in Burma only in the first instance. As the Burma Government is now of opinion that such a measure is unnecessary, the proposal has been dropped for the present.

(*a*) (*ii*) *and* (*b*).—Yes, when the Act next comes under revision. As the Committee points out, the difficulty has arisen out of a ruling of the Calcutta High Court ; and as the Bengal Government are not satisfied that the existing provisions of the law are insufficient to meet the difficulty, no further action is contemplated at present.

(*a*) (*iii*) *and* (*b*).—Yes, when the Act next comes under revision. A provision to this effect has already been made in the Public Demands Recovery Acts in Bihar and Orissa and Bengal ; and the proposal will be considered further when the amendment of Act II of 1912 comes under consideration.

(*c*) The orders issued by the Government of India on the subject are embodied in their Circular* letter No. 807-262-1, dated 3rd October, 1916, a copy of which is placed on the table."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

The economic condition of the agricultural classes.

15. " Was the following resolution passed by the Board of Agriculture which met at Poona in December last :—

' That an improvement in the economic condition of the agricultural population in India is a matter of the most fundamental and urgent importance to the country ' ?

If so, will Government consider the advisability of appointing a mixed committee of officials and non-officials to consider the whole question relating to the economic condition of the agricultural classes, and report as to the best means of ameliorating the same ? "

The Hon'ble Sir Claude Hill replied :—

" The reply to the first part of the question is in the affirmative, but as the proceedings of the Board have not yet been submitted to the Government of India they are not yet in a position to discuss its recommendations.

*Vide Appendix D.

[6TH FEBRUARY, 1918.] [*Rai Bahadur B. D. Shukul; Sir George Barnes; Mr. K. K. Chanda.*]

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Case of Amritammal in Ceylon.

16. "(*a*) Has the attention of the Government of India been drawn to the alleged case of ill-treatment accorded to one Amritammal and her son working in the Poosellah Estate, Perkadu Post, Ceylon, as coolie, particulars of which are reported on page 4 of the "Hindu" of the 23rd November 1917?

(*b*) Will Government be pleased to inquire if it is a fact that the reply which the Ceylon Labour Commissioner, Trichinopoly, has received from the Superintendent of the said Estate, in Ceylon, with regard to this case differs altogether from the letter of Amritammal, the aggrieved? If so, will the Government of India arrange with the Ceylon Government to hold a joint enquiry into the matter?"

The Hon'ble Sir George Barnes replied :—

"The attention of the Government of India has been called to the case referred to in the first part of the Hon'ble Member's question, and enquiries are being instituted both from the Government of Madras and the Ceylon Government on the subject."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Grant of licenses for making salt in Bengal.

17. "Is it a fact that Bengal has got an extensive sea board and people used to make salt in Bengal formerly? Will Government be pleased to consider the expediency of granting licenses for making salt in Bengal, at least for home consumption?"

The Hon'ble Sir George Barnes replied :—

"The Hon'ble Member is referred to the answer given to a similar question asked by the Hon'ble Maharaja Sir Manindra Chandra Nandi in this Council on the 12th of September last year. A copy of the Memorandum by the Government of Bengal on the subject of salt production in that Province referred to in the answer is laid on the table for the information of the Hon'ble Member. The question of granting licenses for salt manufacture is a matter for consideration by the Local Government who are responsible for the administration of the Salt Department in Bengal."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Looting of *hâts* in Bengal.

18. "(*a*) Is it a fact that there have been recent cases of looting of *hâts* in Bengal and parts of Assam, the commodities looted being cloth and salt?

(*b*) Is it a fact that the price of these commodities has been enhanced enormously, causing great hardship to the poor people?

(*c*) Will Government be pleased to state what action, if any, has been, or is proposed to be, taken by Government to meet the situation?"

The Hon'ble Sir George Barnes replied :—

"(*a*) Yes.

(*b*) It is true that the price of cloth and salt has risen greatly, and this rise in prices has pressed heavily on the poorer classes.

(*c*) The attention of the Hon'ble Member is invited to Rule 11 J of the Defence of India (Consolidation) Rules recently enacted, under which Government have powers to control the supply of any commodity of general use, where it is necessary to do so, for the purpose of securing the public safety. These powers include the power to fix prices. Salt has already been notified as an article the supply of which it is necessary to control, and Local Governments have been invited to take such action in accordance with the rules as may be found to be necessary. With regard to the price of cloth, the question of the action to be taken to meet the situation is under consideration."

[*Mr. K. K. Chanda; Sir James DuBoulay.*] [6TH FEBRUARY, 1918.]

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Grant of permission to State prisoners to enlist in the Bengali Regiment.

19. " Will Government be pleased to consider the expediency of permitting State prisoners under Regulation III of 1818 or detenus under the Defence of India Act, or such of them as offer to do so, to enlist in the Bengali Regiment, if they are considered fit by the military authorities, forming if necessary a separate company or companies for them ?"

The Hon'ble Sir James DuBoulay replied :—

" It has been ascertained that the military authorities are unable to entertain the proposal."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

The Committee to investigate and report on the revolutionary movement in India.

20. " (*a*) Will Government be pleased to amplify the scope of the Committee announced on the 10th December last enabling it to examine individual cases of persons interned under the Defence of India Act or detained under Regulation III of 1818 with a view to recommend, if it considers proper, the release or relaxation of restraints in the case of any such person ?

(*b*) Will Government be pleased to state what procedure is to be adopted by the Committee for ascertaining the existence of any revolutionary party in the country, namely, whether it is to examine witnesses or to base its findings merely on files placed before it by or on behalf of Government ?

(*c*) If the answer to the above question is that the Committee is to base its findings on such files only, will Government be pleased to modify such procedure and enable the Committee to examine the parties whose statements are placed before the Committee or such other persons as the Committee may consider necessary or desirable, such examinations taking place *in camera* if the Committee considers it expedient and persons examined before the Committee being granted immunity from any prosecution or other legal proceedings as the result of the information they give during such examination ?

(*d*) Will Government be pleased to reconsider the desirability of relieving the Committee of the necessity or duty of making any recommendations for introducing any fresh legislation ?

(*e*) Will Government be pleased to state the reasons why fresh legislation is desired for dealing with any revolutionary conspiracy which the Committee may find to exist in Bengal or any other Province, and why the existing laws are considered to be inadequate ? "

The Hon'ble Sir James DuBoulay replied :—

" (*a*) The Government of India do not propose to modify the scope of the Committee's enquiry in the manner suggested. It is however at full liberty to examine the records of individual cases, and if it felt moved to make any recommendation in regard to any specific case, the Local Government and the Government of India would attach the greatest possible weight to such an expression of opinion.

(*b*) and (*c*) The Resolution with regard to the appointment of this Committee contained the following words :—

> ' It will be given full access to all documentary evidence in the possession of Government bearing on the existence and extent of revolutionary conspiracies in India, and will supplement this with such other evidence as it may consider necessary.'

No change is contemplated in the procedure indicated.

(*d*) and (*e*) Under the terms of the Resolution of the 10th of December, 1917, no necessity or duty has been imposed upon the Committee to recommend the introduction of fresh legislation if it does not think it necessary. If it does think it necessary, it will doubtless give the reasons."

[6TH FEBRUARY, 1918.] [*Sir Gangadhar Chitnavis; Sir William Meyer; Mr. Abdur Rahim; Sir C. Sankaran Nair; Maharaja Sir M. C. Nandi.*]

The Hon'ble Sir Gangadhar Chitnavis asked :—

Budget for 1918-19.

21. " Will Government be pleased to consider the advisability of forecasting the Budget of the Government of India in consultation with a small representative Committee consisting of official and non-official members of the Legislative Council, before it is presented to the Council on the 1st of March ? "

The Hon'ble Sir William Meyer asked whether the Hon'ble Member in referring to the Budget meant what is technically known as the Financial Statement.

The Hon'ble Sir Gangadhar Chitnavis said this was so.

The Hon'ble Sir William Meyer replied :—

" A suggestion similar to that made by the Hon'ble Member was considered in 1907, but it was decided at that time not to proceed with it. The reasons for this decision were that it was desirable that proposals which may have an important effect on the price of commodities—such alterations in duties for instance as have been made in recent years—and, therefore, on the course of commercial speculation should be kept secret until the time comes for making them public. In the second place, it was thought essential that there should be full opportunity for a confidential exchange of views among the responsible authorities before criticism is invited on their conclusions; and that if the proposals of the Government of India were, as a matter of course, laid before a Budget Committee, there would be a probability that if there were subsequent divergencies of opinion between the Secretary of State and the Government of India these would become known to persons outside responsible circles.

2. The matter will however again come under consideration in connection with the question of constitutional reforms on which the Government of India and the Secretary of State are at present engaged."

The Hon'ble Mr. Abdur Rahim asked :—

Muhammadan representation on the Senate of the Calcutta University.

22. " (*a*) Will Government be pleased to state the number of Muhammadan and Hindu members, respectively, of the Senate of the Calcutta University ?

(*b*) Are Government aware of any existing dissatisfaction in regard to the inadequacy of Muhammadan representation on the Senate, and will Government be pleased to consider the question of increasing such representation ? "

The Hon'ble Sir C. Sankaran Nair replied :—

" (*a*) The Muhammadan and Hindu Fellows of the Senate of the Calcutta University number at present 8 and 47, respectively.

(*b*) The Government of India are aware of the desire of Muhammadans for an increased representation on the Senate of the Calcutta University and the matter is already engaging their attention."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Increase in price of cloth and salt in Bengal.

23. " (*a*) Are Government aware that in several districts of Bengal market-places have been looted for cloth and salt ?

(*b*) Will Government be pleased to state if the increasing high prices of these commodities are due to unavoidable economic causes or to speculation or cornering of any kind ?

(*c*) Are Government prepared to regulate the prices of these commodities and to offer facilities through the District Boards, Local and Taluka Boards, and village unions all over the country, for the sale of these goods under duly notified prices ?

(*d*) Will Government undertake any organisation for the establishment of a large number of salt factories round the sea-coast of Bengal, and offer greater facilities for the growth and production of long-staple cottons in India ?"

[*Sir George Barnes ; Rai Sita Nath Ray Bahadur ; Sir Claude Hill.*] [6TH FEBRUARY, 1918.]

The Hon'ble Sir George Barnes replied :—

" (*a*) Yes.

(*b*) The causes of the rise in prices are complex, but there has undoubtedly been a considerable amount of speculation.

(*c*) The Hon'ble Member's attention is invited to the reply I have given to-day to a question by the Hon'ble Mr. Kamini Kumar Chanda on the subject of the regulation of prices. As far as salt from the Northern India salt sources is concerned, facilities are being given for supply to local authorities in priority to the indents of other persons.

(*d*) The manufacture of salt in Bengal rests with the Local Government and I would refer the Hon'ble Member to the reply which I have given to-day to another question by the Hon'ble Mr. Kamini Kumar Chanda.

The possibility of extending the cultivation of long-staple cotton in India is at present being investigated by a special committee. The Hon'ble Member will find the Resolution appointing the Committee, on pages 2108-2109 of the Supplement to the *Gazette of India* dated the 29th September, 1917, and if the Hon'ble Member wishes I shall be very glad to send him a copy. The whole question will be carefully considered by the Government of India on receipt of the Committee's Report."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

The glass industry in India.

24. " Will Government be pleased to state whether in connection with the glass industry in India (*a*) the efforts initiated by the United Provinces Government to capture the Austrian trade in bangles and glass have met with some measure of success ; (*b*) what steps, if any, Government propose taking to encourage the establishment of the industry in India ? "

The Hon'ble Sir George Barnes replied :—

" Various steps have been taken to stimulate the glass industry in the United Provinces. The bangle industry at Firozabad is reported to have made great progress and the outturn to have improved in quality as well as in quantity. A new factory has been started in the Moradabad District which is producing superior glassware for lamps and laboratory work The Allahabad factory is also doing well under its present management. The Government of the United Provinces has engaged a glass expert from England who is helping the industry in the Province and whose services have been lent at different times to other Provinces The Local Government has also decided to make a loan to the Moradabad factory on favourable terms, and assistance is being given to the industry where possible in securing raw materials and favourable railway freights. It is hoped that as the result of these measures the industry will be firmly established in the United Provinces before the end of the war.

(*b*) The general question of policy must await the report of the Indian Industrial Commission which the Government hope to receive at the end of March. "

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Appointment of a Bureau of Information for the sugar industry.

25. " (*a*) Is it a fact that at the recent session of the Board of Agriculture at Poona, it was decided to appoint a Bureau of Information for the sugar industry ?

(*b*) If the answer be in the affirmative, will Government be pleased to state the scope of the Bureau ? "

The Hon'ble Sir Claude Hill replied :—

"The Board of Agriculture have recommended the establishment of a Bureau of Information on the sugar industry, but since, as I pointed out in replying

[6TH FEBRUARY, 1918.] [*Rai Sita Nath Ray Bahadur; Sir George Barnes; Rao Bahadur B. N. Sarma.*]

to the Hon'ble Mr. Shukul, the Government of India have not yet received the report of the Board's proceedings, they are not in a position to say what action will be taken on this recommendation, or what the scope of the Bureau, if established, will be."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Manufacture of salt in Bengal.

26. " In reply to a question in this Council (September 12, 1917) did Government state that the question of increasing the output of salt in India had been under the consideration of the Government of India for some time and the Governments of Madras and Bombay had been addressed on the subject ?

(*a*) Will Government be pleased to state (*i*) the result of the communication with the Governments of Bombay and Madras and (*ii*) whether any steps have been taken to increase the output of salt in India ?

(*b*) Is it a fact that since the submission of the memorandum by the Government of Bengal, dated the 5th April, 1917, on the production of salt in that Province (Appendix E, Proceedings of the Council 12th September, 1917), in which it was stated that ' Bengal stands in an unfavourable position as regards the supply of good brine '—that Government has admitted the possibility of the manufacture of salt on the Chittagong side of the Bay of Bengal ?

(*c*) If the answer be in the affirmative, will Government be pleased to state what steps they intend taking to encourage the manufacture of salt in Bengal ?

(*d*) Is it a fact that in December, 1917, in consequence of an abnormal rise in the price of salt in Bengal resulting in the looting of numerous bazars, the Government of Bengal were constrained to issue a communiqué on the 10th December in connection with the supplies of salt in the Province ?

(*e*) With a view to preclude the possibility of a recurrence of such a condition of the market, will Government be pleased to take necessary steps to encourage the production of salt in Bengal ? "

The Hon'ble Sir George Barnes replied :—

" (*a*) The Government of Bombay are completing arrangements for the construction of new salt works at Bhandup, which, when in operation, are expected to produce annually about 15 lakhs of maunds of salt. They are also considering the possibility of extending the works at Kharaghoda. In Madras, numerous extensions on a smaller scale are reported, but the increase of production is slow, as the average yield of new pans is, for the first few years of production, considerably below the general average. In Northern India additional plant was last year sanctioned for the Mayo Salt Mine. The output from the mine is increasing month by month. We have raised the output from 14,000 maunds per day to 18,000 maunds, and we hope that by the middle of April it will have reached a total of between 27,000 and 28,000 maunds per day, that is to say, double what it was before the war.

(*b*) and (*c*) The Government of India are not aware whether the Government of Bengal now consider that the manufacture of salt on the Chittagong side of the Bay of Bengal is possible, but they understand that the whole question is now being examined by that Government.

(*d*) Yes.

(*e*) The attention of the Hon'ble Member is drawn to the reply I have given to-day to a similar question asked by the Hon'ble Mr. Kamini Kumar Chanda The production of salt in Bengal is a matter which rests with the Government of that Province."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

One rupee and two and a half rupee currency notes.

27. " Will Government be pleased to state the number of one rupee and two and a half rupee currency notes respectively received from England, issued to the banks and in circulation ? "

[*Sir William Meyer.*] [6TH FEBRUARY, 1918.]

The Hon'ble Sir William Meyer replied :—

" The number of one rupee notes so far received from England is 20 millions, the number issued up to the 26th January, 1918, 2,804,246, and the number remaining in circulation on that date 2,139,418. The corresponding figures for Rs. 2½ notes are 8·8 millions, 285,738 and 254,914. Separate figures are not maintained for notes issued to banks and to the public.

2. In addition 210,000 one rupee notes and 100,000 two and a half rupee notes have been issued to treasuries, and 4 lakhs of one rupee notes have been sent to Basra. "

THE INDIAN INCOME-TAX BILL.

12-25 P.M. **The Hon'ble Sir William Meyer** :—" My Lord, I rise to introduce the Bill to consolidate and amend the law relating to income-tax. The Bill was published in the Gazette of India on the 27th October 1917. It is not, therefore, necessary for me to make a separate motion for leave to introduce it, and I shall presently proceed to move that it be referred to a Select Committee. But before doing this I desire to make some explanatory remarks in respect of the Bill.

" I do not intend to occupy the time of the Council with any lengthy account of our reasons for bringing forward this measure; for these have been described with some fulness in the Statement of Objects and Reasons. It will, I think, be of more practical interest if I confine myself in the main to explaining the intentions of Government in regard to some of the principal clauses of the Bill, and to clearing up a few points on which apparently a certain amount of misapprehension exists.

" I wish to emphasise at the outset that a change in the rates at which the tax is levied on various scales of income is not one of the objects of the Bill. Such an alteration where it may be expedient should be undertaken as part of the Budget proposals of a particular year. It would be out of place in a Bill the aim of which is simply to remedy certain defects in the machinery of assessment provided by the existing Act, that have resulted in unequal assessments on persons of equal means, or in a certain amount of our just dues from the tax escaping the Government, which in such a matter is of course the trustee of the public, and to meet as far as possible a reasonable demand that the basis of assessment applied throughout India should be uniform.

" When in 1916 a graduated scale of taxation was grafted on to the old Act with its system of water-tight assessment on different sources of income, it was obvious that inequalities in the incidence of the tax on individual assessees must arise. An income derived from more than one source would often have to pay at a lower rate than an income of equal amount but derived from one source only. This was the first flaw in the Act which we set ourselves to mend, and we have done so by imposing the tax on the aggregate of an assessee's taxable income from all sources and by adopting a uniform period of receipt as the basis of assessment, from whatever source or sources the income is derived.

" I should like here to clear up some misconception in regard to the period in respect of which we assess people to income tax, in other words, the definition of ' year of assessment ' in clause 2 and the provisions of clause 14. These provisions have been subjected to a good deal of unfounded criticism in Calcutta. We have been told that we are starting a new and most undesirable precedent in taxing people on past instead of on current earnings. The result will be that men will, in effect, pay twice over in the same year; and so forth.

" Now we have no such Machiavellian intention. The proper principle, of course, is that a man should pay income tax out of his current earnings or profits; but it is quite impossible, in practice, to assess these during a year in which they have not fully accrued and when he himself cannot tell how he

[6TH FEBRUARY, 1918.] [*Sir Willam Meyer.*]

will eventually stand, and this is specially the case in regard to businesses which have been newly founded or expanded. We, therefore, say that we will take the tax with reference to income which an assessee has actually received, *i.e.*, what he has made in the year preceding; and, in practice, that is already done under sections 11 and 15 of the existing Act. The English practice is similar, save that they take a three years' average instead of figures of the immediately preceding year.

" What we have done is to make the existing practice more clear and definite. If you depart from it, you will get endless trouble. A Collector of Income-tax will say to a man: 'I know or believe you made so much last year, but how am I to know that you are not making more than this' and the ultimate result would be chaos. Our principle, which as I have said is not in practice a new principle, of going on past actuals does away with such complications; and in the long run it is quite fair, since if a man is taxed this year, during which time his business may have fallen off, with reference to the profits he made last year, next year he will probably pay less (on this year's actuals) than his current profits would then justify.

" In logical pursuance of this principle, we have omitted section 33 of the present Act, which said that if a company or person ceases to carry on business, or dies or becomes insolvent, or from any other specific cause is deprived of or loses the income on which assessment was made, it or he might, on application, obtain a refund. That section is obviously unnecessary when the assessment is made with reference to income actually received in a given year; and it has been brought to our notice by various Local Governments as a fruitful cause of trouble, assessees being inclined to use it on the 'heads I win, tails you lose' principle. That is if a man considered that he was making more this year than last, he kept quiet and was satisfied with the basis of last year's figures, but if things were the other way he claimed a refund under that section. People cannot have things both ways in this manner, and as I have already said, such inequalities as arise from taking the last year's profits as the basis of assessment are automatically remedied as time goes on.

" I shall be quite ready, however, in this and other respects, to consider any practical suggestions for the amendment of our Bill which may be made in Select Committee.

" Of course there is nothing in the argument that under our scheme a man pays income-tax twice over on the takings of a single year, *e.g.*, 1917-18. He does nothing of the sort, since the 1917-18 assessment was based on the profits of 1916-17, as that of 1918-19 will be on the profits of 1917-18.

" In the past complaints of the lack of uniformity in the bases of assessment applied in the various provinces have been chiefly directed against the methods employed for calculating the profits of business, particularly with regard to allowances for depreciation of plant and machinery. We have attempted to meet these complaints by a clear statement in clause 9 (*2*) of the Bill of the allowances from gross earnings which will in future be permissible. With regard to depreciation, we provide in clause 9 (*2*) (*vi*) for an annual allowance which will enable a fund to be built up, free of income-tax, sufficient for the eventual replacement at the original cost of the particular machine or plant when the time comes for it to be scrapped. The aggregate allowance thus granted will normally be distributed equally over the series of years taken as representing the life of the plant; but where in any given year or years a company or firm is not in a position to set aside the full amount thus permissible it will be permitted to carry forward the balance to be claimed in subsequent years, so long as the allowance claimed in any one year does not exceed twice the normal annual maximum. For instance, if in the first five years of its life a company is unable to set aside any sums for depreciation, it will be permitted to make up for its failure to do so by claiming twice the normal maximum allowance in each of the next five years. The account will carry on. We have imposed a limit of twice the maximum for the allowance to be granted in any one year in order to prevent undesirable fluctuations in our revenue or any manipulation of accounts with the object of avoiding legitimate taxation.

[*Sir William Meyer.*] [6TH FEBRUARY, 1918]

"We have not been able to lay down in the Bill the exact rates of depreciation allowance which will be given on different classes of machinery and plant. The Council will recognise that, as conditions vary in different provinces, it is doubtful whether these rates can be made entirely uniform ; and even if we were now able to tabulate all the different classes of machinery our list would probably become obsolete in a few years' time. But we wish to secure as large a uniformity as possible, and we have therefore asked Local Governments, in consultation with expert opinion and with local Chambers of Commerce, to classify the main existing types of machinery, etc., and to recommend the rates of depreciation allowances to be given in each case. When we have received their replies, it is our intention, if important differences in the rates proposed are still apparent, to convene a small committee to consider the whole question and submit recommendations as to the rates to be finally adopted It will be obvious that the question cannot be settled in time for next year's assessments, and for these assessments the existing rates allowed in the various provinces will be continued. But where as the result of the final decision more liberal rates are fixed, assessees will be permitted to make up in subsequent years any shortage in the allowance granted in 1918. On the other hand,—though that is not, I think, very likely—if any reduction is finally made in existing rates, retrospective effect will not be given to it.

"Clause 32 of the Bill contains new and important provisions which will enable us to reach the Indian profits of foreign firms, which in the past we have often failed to do. As an example, I may mention the case of a German firm dealing in aniline dyes which was registered as a separate limited liability company in India with a capital of Rs. 20,000 The shares of this company were never placed on the market in India and were practically all held in Germany. The registered capital was nominal in comparison with the value of the stock-in-trade, and the parent firm in Germany sold the stock-in-trade to the subsidiary Indian company at a price leaving a margin only just sufficient to cover the expenses of the subsidiary company, or causing an actual loss to be shown. Under the old Act the subsidiary Indian company, by this manipulation, entirely escaped our tax, and this, I am sure every one will agree, was a situation we should not allow to continue. In future, under clause 32 of the Bill, where we suspect any such manipulation, we shall be able to assess the subsidiary Indian company on the profits which it may reasonably be considered to have derived from its Indian business, while where any difficulty is experienced in determining what these profits are, it will be possible to base the assessment on a percentage of turnover, or other suitable method, by issuing a rule under clause 43(*2*) (*d*) of the Bill.

"We have also to deal with cases in which non-resident firms set up Indian agencies and by similar methods manage to escape assessment to Indian income-tax. Clauses 32 (*1*) and 33 of the Bill will enable us to reach the profits of these agencies. They would also—and this is even now the case under section 21 of the existing Act—enable us to tax consignment business carried on through an Indian agent. But we have not in practice enforced this last mentioned liability, and it is not our intention to do so now. To make this clear I will read to the Council an extract from the instructions which we have issued to Local Governments in the matter.

'Indian agents of non-resident firms, of which they are not technically either branches or subsidiary firms, will be liable for the payment, on account of their principals, of the tax on their principals' Indian income or profits under the provisions of clauses 32(*1*) and 33 of the Bill; and it will be observed that these provisions would permit the levy of the tax on a non-resident's business not only where he has established a regular agency in India, but also where he conducts his business regularly through a particular agent or casually through various agents.

* * * * *

The Government of India do not, however, desire that in practice the liability to assessment should be enforced except where something definitely of the nature of an agency exists, and in particular the freedom from taxation which the profits of consignment business pure and simple enjoy as a result of the instructions contained in Mr. Howard's letter No. 7701-Exc., dated the 27th December 1907, should be continued.

[6TH FEBRUARY, 1918.] [*Sir William Meyer; Maharaja Sir M. C. Nandi.*]

No attempt should therefore be made to tax the profits of consignment business merely because the non-resident consignor habitually uses a particular resident as his agent. I am to request that instructions to this effect may be given to Collectors of Income-tax. In all cases it will be a question of fact whether the connection between the non-resident and the resident is such that an agency can be held to exist.'

"There is one particular class of business carried on by non-residents to which I must make a special reference. Shipping companies have hitherto under section 5 of the existing Act been exempt from income-tax on their profits made in India. In 1916, when we were discussing the Indian Income-tax (Amendment) Bill, Mr. Vijiaraghavachariar proposed that this exemption should be cancelled, and I promised that the question should be fully considered when a general revision of the Act was undertaken. We have now decided not to continue the exemption in the new law. It was originally granted in 1886 because it was then considered that it would be very difficult to estimate the Indian profits of such companies, or to collect the tax. With the provisions of the present Bill to help us, we do not anticipate a similar difficulty now. We might, for instance, with the aid of a rule under clause 43 (*2*) (*d*), calculate the profits on the same proportion of the total profits of the shipping company as the Indian receipts of the company on account of goods shipped or passengers carried from India bear to its total receipts; and we have asked Local Governments for their opinion what would be a suitable method. In the meantime we have omitted from the Bill the existing exemption, so that when the time comes we may have a free hand to deal with the matter. So long as war conditions continue we do not, however, propose to take any active steps to tax these companies, and the existing exemption will be maintained by a notification under clause 44 of the Bill, leaving the final decision over for consideration when peace conditions return.

"Finally, I wish to refer to a complaint which has been made in some quarters that we have shown undue haste in bringing this measure before the Council. I do not think we are open to this charge. It was as long ago as July 1916, that we first asked for the views of Local Governments on amendments in the Income-tax Act, and the opinions which we received from them, from Chambers of Commerce, and from other public bodies and private individuals were most carefully considered before the Bill was drafted. In many instances their recommendations have been incorporated in it. The Bill in its present form has now been before the public for over three months, and we have received the opinions on it of Local Governments and other bodies. I again repeat that the points raised in these opinions will be fully considered in Select Committee.

"I now move that the Bill be referred to a Select Committee consisting of the Hon'ble Sir George Lowndes, the Hon'ble Sir George Barnes, the Hon'ble Rai Sita Nath Ray Bahadur, the Hon'ble Mr. Muddiman, the Hon'ble Mr. Howard, the Hon'ble Sardar Bahadur Sardar Sundar Singh Majithia, the Hon'ble Rao Bahadur B N. Sarma, the Hon'ble Lieutenant-Colonel Aplin, the Hon'ble Sir Hugh Bray, the Hon'ble Mr. Hogg, the Hon'ble Sir G. M. Chitnavis, the Hon'ble Sir John Campbell, and myself."

12-37 P.M.

The Hon'ble Maharaja Sir, Manindra Chandra Nandi:—"My Lord, I do not believe that there is any member of this Council who would quarrel with Sir William Meyer in his anxiety to consolidate and amend the law relating to income-tax in the country with a view to remedy certain inequalities in the assessment of individual tax-payers under the existing law, to define more precisely the methods whereby income and profits of various descriptions are to be calculated for the purposes of this tax, and to effect improvements in the machinery of assessment. But My Lord, as the representative of the class of men in Bengal who derive most of their income from agricultural sources, I feel it my duty to enter my humble protest against section 4 of this Bill which, under cover of a graduated scale of tax, is likely to contravene the very spirit of Lord Cornwallis's understanding with the owners of permanently-settled estates. Section 4 of the Bill under discussion provides that the net amount of the agricultural income in excess of Rs. 1,000 received by any particular assessee

[*Maharaja Sir M. C. Nandi ; Mr. B. D. Shukul.*] [6TH FEBRUARY, 1918.]

in the year of assessment shall be taken into account in determining the rate at which the tax shall be levied thus laying him open to be assessed as a landlord at a higher rate than at present. My Lord, it may appear quite equitable to Sir William Meyer to decide that, in assessing the rate on which a person should pay his income-tax on his non-agricultural income, his income from agriculture should be also taken into account as we are told on the authority of our Finance Member, it is not fair for a wealthy landlord to pay the tax at rates 'intended only for the poor.' The question of equity does not arise in this connection at all, as the existing exemption from the tax of all agricultural incomes is based on solemn pledges for well over quarter of a century. Last year, however, on the occasion of presenting his financial statement to this Council, Sir William Meyer sounded for the first time a note of warning, declaring that 'while we refrain on the present occasion from imposing additional taxation on agricultural incomes, we can give no pledge that we shall refrain from doing so hereafter, should future necessities oblige us to take this course.' Fortunately, the proposed indirect imposition upon agricultural incomes does not follow the hard necessities to which the Finance Minister so darkly hinted for he distinctly states that the present Bill is not designed to raise money or higher revenue for the State. If, my Lord, more money is not the object of the present Bill, why give the men with agricultural incomes of over Rs. 1,000 an occasion to think that this is only the thin end of the wedge and that in the name of equity and the improvement of the machinery of assessment, solemn pledges are being disregarded? My Lord I consider the Bill contemplates a momentous departure of principle and, as the representative of the community which will be hard hit by it, I repeat my protest. If the State wants more money it is certainly entitled to have it, and men with large agricultural incomes will not shirk their responsibility in this connection, but I pray, my Lord, the Government must not lend themselves to be misunderstood only for the sake of an 'improvement in the machinery of assessment.'"

12-45 P.M.

The Hon'ble Rai Bahadur B. D. Shukul :—"My Lord, the present Bill which seeks to consolidate and amend the Income-tax Act, of 1886, is a measure of far reaching importance. The existing Act has already become antiquated and the income-tax imposed under it remains to this day in its most crude and unscientific form. In so far as this Bill seeks to remove the defects existing in the present Act by improving the machinery of assessment and removing inequalities and other anomalies in the assessment of income-tax payers it deserves our wholehearted sympathy and support. I welcome the introduction of the principles of graduated rates of income-tax and that of abatement in respect of depreciation. These are all measures, my Lord, which have been conceived in a right sprit So far as the income-tax is concerned, it is bound to play a prominent part in the future finances of the State and none could object to any attempt being undertaken by Government to find out ways and means for the development of their financial resources especially during the stress of war as at present, rather we would be but too glad to strengthen the hands of the Government in adjusting the financial machinery at this juncture, but my Lord, it shall have to be safeguarded at the same time, that the machinery provided by the Bill should not prove to be an engine of oppression amongst the people who will be affected by it. I shall, therefore, attempt to lay before the Council some of the hardships which the passing of this Bill is likely, in my opinion, to entail and which involve the consideration of important principles.

One of the outstanding features of the present Bill is the inclusion of 'Agricultural incomes' in the total income of the assessor for the purpose of determining the rate of the tax on his 'Taxable income'. This is an innovation, my Lord, against which we, the landholders, have got particular grievance and I take this opportunity to enter my humble protest against it. This provision will directly affect the landholding classes who are already overburdened with taxation and whose economic condition is far from being satisfactory. In no other country of the world does the Government demand on land is as so heavy as in India. The average Government demand here is 20 per cent. of the gross produce against 4·8 in France, 3·0 in Germany, 4·9 in Australia, 7·0 in Italy, 2·8 in Belgium, 2·8 in Holland, 8·3 in the United Kingdom.

[6TH FEBRUARY, 1918.] [*Rai Bahadur B. D. Shukul.*]

The inclusion of 'Agricultural income' which is already assessed to such a high pitch of land revenue would tantamount to the introduction of the principle of double taxation, as it were, which will be very much resented. Apart from having to pay such a high rate of land revenue, the annual contribution of the landholding classes to the Imperial Exchequer in the shape of other taxes and duties such as Excise, Salt, Forest, Stamps and Registration, etc., are by no means small. Rather, the whole scheme of Indian taxation taken as a whole, it will be found, that the burden of taxation falls comparatively heavier upon the shoulders of the landholding classes than on that of any others. My Lord, it is needless to remind this Council that it is in the interest of the country on the whole, that the burden of taxation upon the landholding classes should be light. If you want to make India more happy and prosperous you must improve agriculture which is the mainstay of the Indian nation, and if you wish to see agriculture improved you must place the agriculturists in a sound financial position. To think of further saddling them with additional taxations is a policy suicidal to the real interests of the State. My Lord, I am fully alive to the present necessities of the State arising out of war, but in the matter of levying rates of assessment, we have not to look merely to the necessities of the State but we must as well have in view the whole scheme of taxation first from the standpoint of the requirements of the State and secondly from the standpoint of the comparative ability of the different classes to contribute their own quota of the total revenue of the country. The high rate of land revenue assessments from the landholding classes hardly leaves any scope for further encroachment upon their pockets. This is not only the point of view of the landholders, which, I am afraid, may seem to be interested. Rather it was the deliberate opinion of so able an official as the late Mr. J. E. O'Connor who recommended all round reduction of one-third of the revenue demand as it stood in 1901 and it will be borne in mind that the revenue instead of being reduced has considerably increased, since then. It has gone up by more than 2 millions.

"It is true, my Lord, that the agricultural incomes will still enjoy the benefit of exemption, but as I have just stated, the very inclusion of the agricultural income for the mere purpose of determining the rate, will eventually cause an appreciable increase in the income-tax demand leviable from the landholders. The introduction of this novel departure from the accepted policy of the income-tax assessment in the past has not only given rise to serious misgivings but has furnished ample justification for the apprehension already aroused with regard to the general attitude of Government towards the taxation of agricultural income, by the pronouncement of my friend the Hon'ble Finance Member, when he at the time of presenting the last Financial Budget, declared on behalf of the Government, that no pledge could be given that Government would refrain from imposing any additional taxation on agricultural income in future. What wonder then, my Lord, if after this, the introduction of the new proviso in the Bill is regarded by the landholding classes to be merely a thin end of the wedge and has created so much discontent amongst them. I, therefore, urge with all the earnestness and emphasis that I can command that this aspect of the Bill be seriously considered by the Select Committee and that the agricultural income should not in any manner be taken into account for the purpose of the income-tax assessment.

"Next I have to refer to the principle underlying provisions relating to the new powers given to Collectors. The Bill empowers the Collector to issue notices to all the proposed assessees; to submit duly verified statements of their incomes and also to call upon the assessees to produce accounts and other documents in support of the statement if necessary and in case of non-compliance with the terms of the notices the assessee is subjected to more penalties than one. My Lord, I come from the mofussil and I know the conditions prevailing in the backward rural areas and I dare say from my own personal experience the petty money-lenders and traders carrying on business in rural areas will be subjected to much hardships and unnecessary harrassment. The majority of them will find in these drastic provisions of the Bill a Damocles' sword ever hanging over their heads.

[*Rai Bahadur B. D. Shukul; Rai Sita Nath Ray Bahadur; Sir Hugh Bray.*] [6TH FEBRUARY 1918.]

In this connection I have to point out two things, *viz.*, in the first place every business man in this country does not keep regular accounts, rather I would say the majority of them have practically no accounts in the true sense of the word and secondly, those who keep accounts are loath to produce them publicly for the very obvious reason of upholding their credit and prestige in the money market by avoiding any publicity being given to their real assets and liabilities, especially because borrowed money forms an integral part of their working capital, which they would never like to disclose so far as they could prevent it. Even in the United Kingdom the tax-payer cannot be forced to produce his account books and the legislation has provided for other devices to gain the desired end, without having had to enforce such heavy penalties as this Bill provides. In my opinion it is sufficient that the tax is gradually raised to a point when the assessee is forced to produce his accounts if he has any of his own accord.

"The penalties imposed for the non-compliance of the term of notices issued under the Act, will not only be found harsh but excessive as well. The defaulting assessee is not only subject to the payment of the double rate of income-tax, but would at the same time be liable to a futher penalty, *viz.*, a fine extending to Rs. 10 daily till the continuation of default and to add to grievances still further, he will not be even given a chance to establish the '*bona fides*' of his mistake, as clause 38 at present stands. This is a matter which deserves serious consideration at the hands of the Select Committee.

"My Lord, before I conclude I have only to refer to one more point *viz.*, the longstanding general grievance against the manner in which the income-tax has been hitherto administered in this country, how the people are thrown entirely at the mercy of the assessing officer and how prefunctorily the objections and appeals preferred by the dissatisfied assessees are disposed of is already a theme of loud complaint. These are all matters, my Lord which should not be overlooked and in view of this the bar to Civil Suits as provided in the Bill should be removed. In England, the dissatisfied party can refer to the High Court for opinion and the High Court has a right to reverse, affirm or amend the orders of the assessing Commissioner, and the decision of the High Court is final and binding on all parties concerned. In my opinion similar powers should be given to High Courts in India.

"These are the few observations, my Lord, which I beg to make with regard to some of the principles underlying the Bill and I hope the Select Committee will so modify the Bill as to make it more popular in character and less oppressive in application."

12-46 P.M. **The Hon'ble Rai Sita Nath Ray Bahadur** :—"My Lord, as I shall have an opportunity of discussing this Bill in the Select Committee, I do not like to trouble the Council with a detailed criticism of its provisions at the present stage. But I cannot help taking strong exception to clause 4 of the Bill. It was after the Mutiny, in 1862, that the first attempt was made to impose income-tax on agricultural incomes. At that time the then Maharajadhiraj of Burdwan, the grandfather of the present Maharaja, acquiesced in the proposal of the income-tax being levied on agricultural incomes. Instead of attempting to impose the tax directly, which would be much better, what the Government now propose to do is to impose it in an indirect way. I therefore, beg to take exception to this indirect attempt to impose a tax on agricultural incomes. I need not trouble the Council with the other provisions of the Bill."

12-48 P.M. **The Hon'ble Sir Hugh Bray** :—"My Lord, I do not propose at this stage to say very much about the Bill. The Committee of the Bengal Chamber of Commerce have put forward their views very fully in their letter to their Local Government and those views are, or, I believe shortly will be, also in the hands of the Government of India, and I hope they will be given very full consideration in Select Committee.

[6TH FEBRUARY 1918.] [*Sir Hugh Bray; Mr. Malcolm N. Hogg.*]

"There is one point, however, to which I want to draw the attention of this Council. It is a point which the Hon'ble Finance Member has already referred to. He naturally has referred to it from his own point of view, in the way he looks at it, and I should like to refer to it from my point of view and the way I look at it. Income-tax legislation is a complicated matter and one that few perhaps take very much interest in or take the trouble to study very carefully. I know for a fact that in this case there are people who scrutinise this Bill very carefully and have yet missed the point altogether. The point I refer to is this. Up to now income-tax has always been paid on the current year's income. It is true that in the case of such incomes as those of firms, companies, etc., the amount of the tax payable has been arrived at by taking the figures of the previous year's income, and if, ultimately, it has been found that that basis is a wrong one, adjustment under the present Act has been possible. Now the Hon'ble the Finance Member by this Bill proposes to make a very drastic alteration in that practice or principle. By this Bill the previous year's income will no longer be the basis for fixing the amount of tax payable for the current year. So that, although a company may hold a receipt from the Collector of Income-tax to the effect that it has paid its income-tax for 1917-18, yet on the 1st of April next, if by that date this Bill should become law, it will again become liable for income-tax on its income for 1917-18, and should its profits for 1918-19 be much less than was estimated it will still have to pay that higher rate, since, under this Bill, provision for adjustment is omitted. Now, I understand that the Hon'ble Member justifies this in a way by saying that it will average out all right in future years. Well that may be a fair risk for Government to take, but why force that risk on the unfortunate tax-payer. Government lives for ever: the tax-payer comes to an end sooner or later; and if he comes to an end, as he does, where does his chance of averaging out come in? It is all in Government's favour as far as I can see I think from what the Hon'ble Member said last year in the matter of the super-tax that he forecasted then the possibility of bringing the income-tax into line with the super-tax in this particular respect Well, last year when he adopted the principle of retrospective taxation, my Lord, if I may use a colloquialism, it made us sit up, but we took it lying down because it was a war measure and because it was a levy on the large profits we had made. Though we disliked the principle extremely, we acquiesced purely from patriotic motives. But when it comes to adopting the same principle in regard to the income-tax we must protest most emphatically. Nowhere in the British Empire is the income-tax levied on anything except the current year's income. The proposal to make a new departure should be most carefully considered; and I hope if there are any Members of this Council who have not fairly appreciated this particular point and what the Bill means, that they will give it their further and most careful study.

"There is much more that I could say on this point and on the other features of the Bill to which the Honourable Member referred, but I think I will say no more now because I hope that this Bill will emerge ultimately from the Select Committee in a very much more acceptable form than it appears at present."

The Hon'ble Mr. Malcolm N. Hogg:—"My Lord, I am glad to learn from the Hon'ble the Finance Member that it is not the intention of the Government to introduce any change in the principle as to the year in respect of which the tax is levied. The present system is that the tax collected in, let us say, 1918-19 is a tax on the current income for that year which is primarily assessed for purposes of convenience, upon the ascertained income of the previous year. If I understand the Hon'ble Member rightly, it is the intention of Government that that principle should be maintained and continued. 12-54 P.M.

"But while I am glad to learn of the innocence of the Hon'ble Member's intentions, I must confess that they appear to me to be wrapped in obscurity in the present Bill. I am quite unable to see how section 14 of the present

[*Mr. Malcolm N. Hogg; Pandit Madan Mohan Malaviya.*] [6TH FEBRUARY, 1918.]

Bill, read in conjunction with the definition of 'the year of assessment' in section 2, can in the absence of any provision similar to section 33 of the present Act, mean anything else than that the tax collected in the year 1918-19 is a tax upon the income of the previous year. However, as I shall have an opportunity, I hope, of debating this point with the Hon'ble Member in the Select Committee, I need not say anything more about it here.

"There is one other point to which I should like to refer. The Hon'ble Member, in his opening remarks, justified the omission of any provision similar to section 33 of the existing Act from this Bill on the ground that it operated entirely in favour of the assessee. The Hon'ble Member complained that the assessee only called attention to the incorrectness of an assessment if his income proved to be less than the income of the previous year upon which the assessment was made. I really do not see why the Hon'ble Member should expect the shorn lamb to return to the shearer and point out that there is a little wool left on his back. Just as it is for the assessee to point out if his income proves to be less, so I should have thought it was for Government to call attention to the matter if the assessment should have been greater. I quite agree that in section 33 of the present Bill there does not appear to be any provision for enhancement of assessment but only for reduction of assessment. Personally I think it would be quite equitable that there should be provision for enhancement as well as for reduction, and I think this Bill should contain a provision for both enhancement and reduction of assessment in the event of the actual income of the current year proving to be greater or less than the income of the previous year upon which the assessment is made."

12-57 P.M.

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, I fail to understand the procedure that has been adopted on this occasion in dealing with a proposal for taxation. The Hon'ble the Finance Member says that this Bill is not a Bill by which it is designed either by altering the rate of the tax or otherwise to raise money. He emphasises that point very clearly; but I submit, my Lord, that the Bill does result in raising taxation. It does affect the rate of taxation at which the tax to be paid by a particular person is to be determined. Section 4 says agricultural income shall not be chargeable to income-tax. That is very good. But the net amount of such income in excess of Rs. 1,000 which has been received by an assessee in the year of assessment shall be taken into account in determining the rate at which the tax shall be levied on any income chargeable under this Act. Now the income-tax chargeable under this Act, but for this provision of section 4, would be on the income which a man derives from non-agricultural sources; the Hon'ble the Finance Member says he does not want to touch agricultural income; but he says if a man has an agricultural income in excess of a certain amount, that shall be taken into account and shall determine the rate of the tax which he has to pay on his non-agricultural income. That is to say, by this device the rate of taxation for a person who happens to be the unfortunate recipient of an income from agricultural sources is raised. I do not think, my Lord, that this is the right way to proceed about this business of raising the rate of taxation which is to be paid by persons who are in possession of large incomes. I think the straighter course would be for those concerned to say that money is needed and to ask those people to contribute.

"But I am puzzled on a second point also. I think this is the first occasion, so far as I remember, in this Council, of a proposal for taxation being put forward without there being any justification presented for such proposal. We have not yet any idea what the Financial Statement will be like; we do not know whether we shall have a surplus or be short of the requirements for the year. We have not been told for what reason more money should be raised by taxation; and yet here under the guise of a consolidating and amending Income-tax Act a proposal for taxation is put before the Council. I submit, Sir, that unless the Hon'ble the Finance Member is able to tell the Council that there is need for further

[6TH FEBRUARY, 1918.] [*Pandit Madan Mohan Malaviya; Mr. Surendra Nath Banerjee.*]

taxation being raised during the coming year, this Bill ought not to be allowed to go before the Select Committee, because the principle underlying it is one of fresh taxation. In so far as the mere adjustment of the existing machinery is concerned, in so far as the removal of inequalities in the administration of the income-tax which does not lead to fresh taxation on the people is concerned, I have not the slightest objection to a Bill like this being prepared and placed before the Council. But in so far as the Bill purports or must result in increasing the amount to be paid by a certain class of persons—and that a very large class—I do object to the Bill in its present form. I think, my Lord, therefore that this Bill ought not to be allowed to be referred to a Select Committee in its present form, unless the Hon'ble the Finance Member is able, with Your Excellency's permission, to tell the Council that there is a necessity for fresh taxation, and, in that case, that the form proposed is the best form of raising more taxation."

The Hon'ble Mr. Surendra Nath Banerjee:—"My Lord, I desire to associate myself with the observations which have fallen from my Hon'ble friends on my right in their protest against section 4 of this Bill. Both my friends are zemindars, inheritors of large estates; and one of them is the descendant of Kantu Babu who played so prominent a part in connection with the early establishment of British rule in India. He is the inheritor of property which has come down to him from generation to generation. He is the holder of a solemn league and covenant entered into between the British Government and his ancestors; and he now tells us in this Council before Your Excellency, the head of this Government, that section 4 of the Bill makes a serious encroachment upon the rights guaranteed to Bengal Zemindars by the permanent settlement. Is that so or is it not so? I want a straight answer from the Government. The permanent settlement may be a good thing; in the opinion of some it is a very bad thing, it is an evil. But be it a good thing or be it an evil thing, it is there and it has come to stay. You cannot get rid of it; you cannot discard a solemn covenant entered into by the Government in 1793 which has been consistently acted upon for a period of over a century. 'The word of a British Officer' says Macaulay in his life of Warren Hastings 'is more binding than the most solemn oaths which superstition can inspire.' And our reading of Anglo-Indian history is this that when a pledge is given, when a solemn contract has been made on behalf of Government, that pledge and that contract are never departed from. Is it to be departed from on this occasion? Are the terms of the permanant settlement encroached upon by section 4 of the Bill? My friends here say 'yes.' We want a straight answer from the Government in this connection. There seems to be the less justification for it because as my Hon'ble friend the Finance Minister has told us there is not the smallest desire to add to the taxation of the country. It is a readjustment of the machinery for taxation. If that be the case I am sure my friends will submit to all measures; but if it is merely a question of administrative re-arrangement, it seems to me that that section is absolutely indefensible.

1-1 P.M.

"My Lord, there is a further consideration which I desire to submit to Your Excellency's Government. If you tax agricultural income you may do it frankly; it may be dexterous enough, but there is not the slightest doubt that you do tax agricultural income when you include it in the general income of a zemindar. Now, who will pay the tax? The zemindars? But do you really mean to say that the zemindar will pay? Will he not try to extract as much as he can out of the ryot? Therefore, in the interests of zemindars and in the interests of the ryots alike I desire to record my most emphatic protest against section 4 of the Bill. Above all in the interests of good government, in the interests of the good name of the Government, I desire to record my protest. The Court of Directors said on a memorable occasion that not only should the British Government administer justice, but that the people should be convinced that justice had been administered. I venture to submit that that principle is applicable in this case. It would create a most unfavourable impression if the

[*Mr. Surendra Nath Banerjee; Mr. K. V. Rangaswami Ayyangar.*] [6TH FEBRUARY, 1918.]

feeling were created in the minds of the great zemindars of Bengal that there has been in this case an attempt made to interfere with the solemn rights guaranteed by the good faith and the honour of the British Government, for after all popular confidence in the good faith of the Government is the greatest bulwark of States, and Thrones. I venture, my Lord, therefore, to enter my most emphatic protest against section 4 of the Bill."

1-6 P.M.

The Hon'ble Mr. K. V. Rangaswami Ayyangar :—" My Lord by the new Bill that is before us the principles of graduated taxation seem to have become an established and settled fact. Last year when this principle came to be realised I tried my best to point out to the Council the injustice of this kind of progressive taxation. The finance minister then said that my remarks against these socialistic innovations were refreshing but now there seems to be no end to this principle and tighter grips are being forged as are evidenced in this new Bill.

" My constituency has asked me to protest emphatically against the new innovation of taking into consideration the agricultural income for the purpose of levying a higher rate of income-tax. It is virtually an attempt to bring agricultural income within the scope of taxation though not fully yet partially. The principle followed by the Government till now has always been that agricultural income should not be subject to income-tax, the land being otherwise heavily taxed I wish to point out that this principle should never be violated. Even at the risk of repetition I beg to say that zamindars hold a covenant from the Government that no kind of assessment will be levied beyond their fixed payment to the State and even the local cesses that are levied on them are considered to be a gross encroachment on their rights In Bengal this levy of the cess was carried by the executive after a very sharp division—the Council dividing half and half and the casting vote being given in favour of the levy. And now this Bill goes against the pledges solemnly made.

" There is another point that requires the sympathetic consideration of the Council, namely, that a single dwelling house which is a bare necessity of every one should be free from income-tax. There is no objection to taxing houses if they are partly or fully leased out It is certainly assessing an imaginary income if one's own dwelling house is included in estimating his taxable income. The Punjab Government while emphasising this point aptly cites the cases of persons, inheriting palatial ancestral houses which are often their only earthly possessions. It would, therefore, be only fair if the dwelling house is excluded in calculating the income of the assessee.

" Then in Madras, the largest bankers of India, the Nattukottai Chetty community, apprehend the greatest hardship since the Bill compels them to submit their account books to the Collector of the district where they live. Their firms are conducted in far off places such as Rangoon, Siam and the Straits Settlements. It is only in five years or at longer intervals that these proprietors go to those places to satisfy themselves that their business is conducted safely. To compel them to produce their account books at their place of residence would dislocate their business considerably. The matter was brought to the notice of the Madras Government through a Resolution moved in the Local Legislative Council that a profit and loss statement prepared by approved, chartered or certified accountants may be accepted in lieu of their account books. Owing to the reasonableness of this Resolution it has been accepted by that Government. Now the present Bill should either accept the principles of this Resolution or declare that the place of assessment may be where the business is carried on and not at the place of residence of the assessee.

" Due consideration should be given to the depreciation in the value of Government securities, municipal debentures and the like. Depreciation in Government securities has been of late very heavy. The reason that applies to the depreciation in buildings and machinery and plant applies also to the depreciation in Government securities and other investments. Temporary fluctuations need not be considered.

[6TH FEBRUARY, 1918.] [*Mr. K. V. Rangaswami Ayyangar; Sir Gangadhar Chitnavis; Rai Bahadur Krishna Sahay.*]

"There is also a widespread feeling that no distinction should be made in the rate of assessment between an individual and a joint-stock company. The struggling nature of these companies that are floated in India should weigh with the Government to do away with unnecessarily burdensome higher rates.

"Then in the matter of treating the wife's income as part of the husband's, due care should be exercised to distinguish between the proceeds from any money given to her or invested in her name by her husband and the proceeds derived from the property given to her by her own parents or relations other than the husband. Under the Hindu Law, a husband has no right over the *Stridhanam* of his wife, that is, over the property given to her by her own relations. What she recieves from such property must be treated as her own in the same way as the income from any business carried on independently by her.

"The natural reserve and timidity of Indians will stand in the way of their exerting themselves for applying for refunds. We have seen the working of the Land Revenue Act, how many resort to the system of refunds under it. Considering the large percentage of people who do not know the intricate provisions of the law but only pay tax simply because it is demanded of them, the law should necessarily be made suitable to all classes by doing away with over-collections first and refunds afterwards. Even without the Government exhibiting the feverish anxiety as implied in over-collections first and refunds afterwards, the assessees will not escape higher rates if their income is found at any time to fetch higher rates.

"I suppose section 37 will not apply to life assurance companies where refunds can be obtained only after five or three years when alone the valuations are made by the actuary.

"Throughout the world any tax-payer who feels aggrieved has got the right of appeal in a court of law. The Taxes Management Act of 1880 in England, I understand, and the Colonial Income-tax Acts—all provide for such right. Only in India is the executive unwilling to trust the judiciary and so restricts appeal to a court of law. When other principles of Indian Law are assimilated to English and Colonial ideals, this right of appeal to the judiciary on every doubtful point should be the first deserving of such assimilation. I trust my remarks will receive favourable consideration in the Select Committee."

The Hon'ble Sir Gangadhar Chitnavis :—"My Lord, at this stage, I think it my duty to support the previous speakers in the objections they have raised to include agricultural income in the income-tax assessment. This is a novel principle in India. Agricultural income is an uncertain income subject to many vicissitudes of seasons and other complex considerations. It is also sufficiently taxed at the time of the settlements which comes off in many parts of the country every 15 or 20 years. I, therefore, think it my duty to oppose it and place before Government the resentment felt against it by the landholders who in their humble way have done and will ever be ready as loyal citizens of the Empire to do what they can in this war and on other occasions. I would reserve my remarks on the other provisions of the Bill for the Select Committee." 1-11 P.M.

The Hon'ble Rai Bahadur Krishna Sahay :—"My Lord, I feel that I would be wanting in my duty to the great landholding classes in Bihar and Orissa and also in my duty towards the agricultural population of that province if I did not enter a strong protest against the principles underlying section 4 of the Income-tax Bill. My Lord, my colleagues representing the landholders of the different parts of India have expressed themselves with due emphasis on that point. There was a pledge given to the landholders of my province at the time the Permanent Settlement was concluded in Bengal, Bihar and Orissa that there would be no further taxation on land. It is quite true the present Bill, so far as this matter is concerned, is silent, but 1-18 P.M.

Rai Bahadur Krishna Sahay; Khan Bahadur Mian Muhammad Shafi; Rao Bahadur B. N. Sarma.] [6TH FEBRUARY, 1918.]

it is silent only to the extent that it does not say plainly that the landlords are going to be taxed. One has to read sections 2 and 4 to arrive at the conclusion as to what the real intention of the measure is. Clause 4 says agricultural income shall not be chargeable to income-tax, but the net amount of such income in excess of one thousand rupees which has been received by an assessee in the year of assessment shall be taken into account in determining the rate at which the tax shall be levied on any income chargeable to income-tax under this Act. My Lord, that is an indirect method—and I am sorry to have to say not a very approved method—to tax the landholders. If they are going to be taxed, as a previous speaker said, they ought to be told in plain terms that the Government is in need of money and that there is no other source that can be tapped and that they ought to pay. But to approach their pockets in this indirect way is objectionable from more than one point of view. I do not desire to say more, I have felt it my duty to enter this protest, all the more because of the absence of my colleague from Bihar and Orissa who represents the land-holding classes."

1-15 P.M. **The Hon'ble Khan Bahadur Mian Muhammad Shafi:**—"My Lord, without entering into a detailed discussion of the question at this stage, I desire to associate myself with all that has been said by my Hon'ble friend Mr. Malaviya with reference to the effect and nature of the enactment embodied in section 4 of the Bill. Should this section come back to us from the Select Committee unamended, I reserve to myself the right to reopen the question at a later stage of the case. To-day I would add my protest to those of my Hon'ble friends who have already spoken about this."

1-16 P.M. **The Hon'ble Rao Bahadur B. N. Sarma:**—"My Lord, I cannot understand how Hon'ble Members find themselves in this discussion opposed to clause 4 and why they have charged Government indirectly with a breach of the covenant entered with landlords in the early part of the last century. But I fear that if we analyse the principles on which graduated income-tax is based there will be little ground or justification for the complaint against Government. It may be that on grounds of policy and because money is not required at the present juncture, in Select Committee Government may accede to the wishes of the zamindars and remove this clause against which there have been strong protests. I suppose graduated income-tax proceeds on the principle, that a man who has a superabundance should give to the state a little more out of his excess than his less fortunate brother. Once the principle is accepted I cannot see how we can escape from the conclusion that whether income is derived from agriculture, from commerce or from any other source it ought to be included within the total aggregate assessable income for the purpose of the graduated income-tax. It does not matter to a man who possesses a lakh of rupees whether that money comes to him from land, from money-lending, from commerce or from trade. If it is a question of proportional taxation, certainly he ought to pay at the rate of 4 pice just as a man who receives an income of one thousand rupees does. But if it is not a question of proportional taxation, if it is a question of graduated taxation, if a person who possesses superabundance is expected to pay at the rate of two or three annas because so much of his income is not required for his needs, it passes my comprehension as to why any serious objection should be taken to agricultural incomes also being included within assessable incomes for the purposes of income-tax assessment rate. Well, whether any exception should be made in the case of land-holders is a matter of policy with which we are not concerned at present. But I think that it would be wrong to take exception to section 4 on the ground that the Government are intending to introduce the thin end of the wedge or that agricultural incomes are intended in an indirect manner to be brought within the purview of taxation in violation of any pledges that might have been given at any previous time.

[6TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma; Mr. G. S. Khaparde.*]

"There are one or two other points which I shall have an opportunity of discussing in the Select Committee and to which I shall not allude at the present moment at length. One of such matters is the question as to whether any detailed provision ought to be made in the case of assessing members of an undivided Hindu family. Hon'ble Members will remember the discussion that took place when the Super-tax Bill was under discussion, and I hope that, inasmuch as these two Acts have to be read together for various purposes, the Select Committee will consider whether the objections that were then taken to the undivided Hindu family being treated as a unit for all purposes should be taken up and disposed of."

The Hon'ble Mr. G. S. Khaparde :—"My Lord, this Bill reminds me of a picture which I used to see in my school days. If you looked at it from the front you saw the features of Her late Majesty Queen Victoria; if you looked at it from one side it showed the Prince Consort, whereas from the third side it presented the then Prince of Wales, afterwards King Edward VII. This Bill is somewhat similar in character. It is said that the Bill is not intended for raising money, but it is to be merely a consolidating measure designed to remove inequalities and afford facilities for the collection of income-tax hereafter. This is the impression which it makes at first sight, but when you examine its provisions a little more carefully you find that it is really a measure for introducing taxation. See the definitions of the words 'agricultural income,' 'total income' and 'taxable income.' Then you will see that the agricultural income which has hitherto never been assessed is now brought in indirectly. It is brought in to be taken into consideration to determine the rate of the tax on the taxable income. In other words, it actually indirectly taxes the agricultural income. To do so would be against principle, because land when it pays assessment to Government already pays a tax. Then the produce raised on the land ought not to be further taxed. The agriculturist has obtained by paying his assessment permission to raise crops. Government, therefore, cannot tax the crops again. I see in the opinions circulated there is an attempt to look upon the Government assessment on land as rent, but it cannot be called so because Government never assumes the responsibilities of a landlord. It merely collects so much tax on so much land according to its quality. That being so I do not understand why the agriculturists should be doubly taxed once as land-tax and again on the income.

1-20 P.M.

"My Lord, this tax last year came before this Council in another shape, namely as a super-tax, and it was supported by the Hon'ble Members of this Council because it was distinctly understood that it was to be a war measure. Now it gets into this Bill as a permanent tax, I humbly submit that when our house is on fire we call in the fire brigade and we make it as comfortable as we can, but after the fire is extinguished we do not like that the brigade should be quartered upon us permanently. When they have done their purpose they ought to depart, so too should a war measure. During the war I am willing that money may be raised in all possible ways, but I do not like that these war measures should become permanent. So long as you treat them as temporaries and accommodate them only like necessary guests in tents outside in the compound you can easily get them to leave by merely pulling down the tent. But if you accommodate them in your main building and make them comfortable and they do not choose to depart you have nothing left but to apply for eviction, which is a tedious process. Similarly, if this super-tax and measures like it are once made permanent and are put in the Statute Book, it will be very very difficult to take them out again. My Lord, I submit that temporaries should be temporaries and should never become permanencies.

"Then the principle of exclusion in this Bill has not been properly brought out. Land-tax when paid can be deducted from the taxable income, then why not the municipal taxes? They go to reduce the income of a person just as much as land-tax does. What, then, is the principle

[*Mr. G. S. Khaparde; Sir William Meyer; Mr. Surendra Nath Banerjee.*] [6TH FEBRUARY, 1918.]

on which land-tax is allowed to be deducted and not the other taxes? There are similar matters, but on this occasion it is not necessary to go into details. The measure is by itself objectionable, because there is really no case made out for raising money. There are many other points in connection with this measure on which one could speak, but they will no doubt be discussed in the Select Committee. At present, therefore, I join my humble voice to the protest that has been raised from all sides of the Council."

1-29 P.M. **The Hon'ble Sir William Meyer.**—"My Lord, an Income-tax Bill always calls forth what some theologians call a rational love of self. In some cases voiced in to-day's speeches, I might even call it irrational.

"A certain class of people talk as if the Government were a hostile, foreign power trying to grab money out of their pockets; and that it therefore becomes a positive virtue on their part to evade its demands. Well, as I said in my opening speech, the Government are the trustees of the general community; and in that character they are repeatedly asked to do this, that and the other—to develop education, to develop sanitation, to defend the country and so on, and they have got to have the means for it. We must keep in mind the fact that people who are paying the income-tax are contributing to the needs of the general community and not, as the Hon'ble Mr. Khaparde seems to think, to some mysterious force outside the community which sends the police into his compound.

"May I say, my Lord, that I was very glad to hear once more the Boanerges blast of the turgid eloquence of my Hon'ble friend Babu Surendra Nath Banerjee; and not surprised to find the rafters resound once again with his charges of breach of faith......"

The Hon'ble Mr. Surendra Nath Banerjee:—"May I rise to offer a personal explanation. I said that there is this allegation made and we ought to have a straight answer from the Government. I did not make that charge at all. I said it has been made and that it was the duty of the Government to say 'yes' or 'no' to that charge."

The Hon'ble Sir William Meyer:—"I understood the Hon'ble Member to take up the matter with some gusto; but I now gather that he was merely an ingenuous inquirer for information. Well, the Hon'ble Member has been devoting himself so assiduously of late to the political future of India that I rather think he has forgotten what is after all the not very remote past. The first Income-tax Act of 1860 deliberately taxed all landed profits. The same procedure was continued in other Acts so that even if we were to tax agricultural profits now—which we are not proposing to do—it would be a mere question of expediency. There can be no question of breach of faith, or of rending covenants that have remained untouched for over a hundred years, as my Hon'ble friend said......"

The Hon'ble Mr. Surendra Nath Banerjee:—"One bad precedent does not justify another, does it?"

The Hon'ble Sir William Meyer:—"It disposes of my Hon'ble friend's argument that anything which brought agricultural profits into an income-tax would be a unique departure. It has been done before.

"Then we get to the Hon'ble gentleman from Madras, the Hon'ble Mr. Ayyangar, who stands forth once more as an unabashed extremist defender of capitalist and landlord interests, and has told us that it is wrong even to levy local cesses from the landlords. To his mind, the landlords ought to be, like the old French aristocracy, a privileged class, paying no taxation and living on the rest of the community.

"My friend the Hon'ble Mr. Shukul struck a quite new argument, for he said the landlords were entitled to our special consideration because of

[6TH FEBRUARY, 1918.] [*Sir William Meyer; Pandit Madan Mohan Malaviya; Mr. Surendra Nath Banerjee.*]

their contributions to the excise revenue. Do I understand that my Hon'ble friend alleges that the landlords drink more than other classes?

"Well, my Lord, there is no question of breach of faith—nor do we tax agricultural incomes directly at all. We have merely said that, for the reasons explained in the Statement of Objects and Reasons, when there is a graduated scale of income-tax, and the rich man pays at a higher rate than the poor man it is equitable, in assessing a landlord in regard to his non-agricultural profits, that we should also take into account, in fixing the rate of assessment, the exempted amount he makes from agriculture.

"The Hon'ble Pandit has started a new constitutional theory of taxation, that taxation should only be imposed in connection with the Budget speech and says that this Bill imposes an additional taxation. I say it is not a taxation Bill, though it is a Bill which will in some ways get us more revenue......"

The Hon'ble Pandit Madan Mohan Malaviya:—"May I say that what I said was not that taxation should not be introduced at any other time than when the Budget is before the Council, but that, as the Financial Statement is not before us, I should like my Hon'ble friend to tell the Council what need there is for this extra taxation. I take it he has to justify his proposal as fresh taxation."

The Hon'ble Sir William Meyer:—"I take note of the Hon'ble Pandit's supplementary speech. He says that he asked me to justify the reasons for fresh taxation put into this Bill. Well, I say there is no direct fresh taxation, though the Government will get more money in certain ways. Its object is to make income-tax taxation more equitable. We have always found it a difficulty in past times, in dealing with the income-tax, that there was material objection to its enhancement, because people felt that it pressed unequally; that the honest man paid more than the dishonest man; and that our present Act with its water-tight compartments enabled, as I have said in my opening speech, men who are getting the same aggregate income to be taxed at different rates. We desire to get rid of these anomalies in the interests of the community, to bring people within the income-tax net who have escaped—improperly as we think. We desire, in applying the graduated scale, to have reference to income on which a man has not paid taxation under this Bill, but only as a matter of equity in considering the rate on which he shall pay on the remainder of his income. If the Hon'ble Pandit chooses to say that making our Bill more equitable, by bringing people into the net who ought, in our opinion, to be in it is fresh taxation, well, he is welcome to his opinion. I am not in the least ashamed of imposing such taxation, and I do it in the interests of justice and equity.

"Well, my Lord, these matters—the various criticisms that have been made—will be dealt with in the Select Committee—this question of agricultural profits especially. As I have said, there is no question of breach of faith; there is nothing which we are not absolutely entitled to do; it is a matter of expediency. I have taken note—my Hon'ble Colleagues around me have taken note—of the universal anxiety of the landlords that they should not pay any money they can help. I have taken note of the Hon'ble Mr. Banerjee's declaration that if the zemindars have to pay extra taxation to Government they will obtain all of it and more also from their tenants . . ."

The Hon'ble Mr. Surendra Nath Banerjee:—"I did not say all; I said a portion of it, and I stick to that."

The Hon'ble Sir William Meyer:—"Well, as I said, we shall consider the matter with an open mind in the Select Committee.

"The only other question raised which purported to be one of principle is the one I mentioned at the beginning of my speech as to the 'year of

[*Sir James DuBoulay; Sir Claude Hill.*] [6TH FEBRUARY, 1918.]

any one of which might have produced a catastrophe. Only last November there was a fire in Calcutta resulting in the destruction of 100,000 feet of films.

"In these cases the fires for the most part occurred when the auditorium was empty: and in one or two cases the fire was prevented from becoming serious by the fact that the buildings were of corrugated iron or fitted with fire proof doors. But on the whole, it may be said, that we have escaped rather by good luck than good management and when this Council remembers the appalling calamities that have occurred through faulty arrangements in various parts of the world, I think they will agree that it is time that we put our house in order.

"I beg to move that that the Bill to make provision for regulating exhibitions by means of cinematographs be referred to a Select Committee consisting of the Hon'ble Sir George Lowndes; the Hon'ble Mir Asad Ali; the Hon'ble Sir James Walker; the Hon'ble Sir Edward Maclagan; the Hon'ble Khan Zulfikar Ali Khan; the Hon'ble Mr. Sastri; the Hon'ble Mr. Walsh; the Hon'ble Mr. Surendra Nath Banerjee and myself."

The motion was put and agreed to.

THE INDIAN FOREST (AMENDMENT) BILL.

1-50 P.M. **The Hon'ble Sir Claude Hill**:—"My Lord, in introducing this Bill, which, like Sir James DuBoulay's, is a very little one, I have very little to say in amplification of what is contained in the Statement of Objects and Reasons. This Bill is really the result of minor defects which have been found to exist in the Forest Act during the past 7 years; and I think the department is entitled to congratulate itself in that the amendments are so few. They are practically only three in number. The first relates to section 29 of the Act under which a Local Government may from time to time by notification declare that a portion of a protected forest may be closed for such time not exceeding '*twenty*' years as the Local Government thinks fit. Well, experience has shown that the period of twenty years is not enough to allow for regeneration, at all events in many cases; and it is therefore proposed to take power to extend that period to thirty years in clause 2 of the Bill.

"Then we propose by clauses 3 and 5 of the Bill to add to sections 52 and 63 of the Act. Section 52 at present reads as follows:—'When there is reason to believe that a forest offence has been committed in respect of any forest produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence may be seized by any forest officer or police officer.' Section 63 permits of the arrest of any person against whom a reasonable suspicion exists of having been concerned in a forest offence punishable with imprisonment for one month or upwards. In neither case is there any provision for the release on bond or bail, as the case may be, of the property or person of the offender. By clause 3 of the Bill we propose to remedy the omission in section 52 by providing that any officer of a rank not inferior to that of a Ranger may release the property which has been seized on the execution by the owner of a bond; and in the case of section 63 the amendment embodied in clause 5 of the Bill provides that an officer not below the rank of Ranger may release the individual arrested on his executing a bond to appear if necessary before a magistrate. I do not think there will be any question as to the advantage of these amendments. The third amendment to which I need refer relates to section 78 of the Forest Act under which privilege holders are bound to furnish any information respecting the commission of a forest offence and to assist in extinguishing any fire occurring in a forest. It was represented some five years ago by one Local Government, and all Local Governments admit the validity of the representation, that this obligation on the part of privilege holders is not sufficient and that they ought to be compelled—those who are in possession of certain advantages in State property ought to be compelled—of their own motion to take steps for the prevention and extinction of forest

[6TH FEBRUARY, 1918.] [Sir Claude Hill; Rao Bahadur B. N. Sarma.]

fires. It is therefore proposed by clause 6 of the Bill to substitute the following: privilege holders shall forthwith take steps whether so required by any forest officer or police officer or not:—(a) to extinguish any forest fire in such forest of which he has knowledge or information, and (b) to prevent by any lawful means in his power any fire in the vicinity of such forest of which he has knowledge or information from spreading to such forest. In other words those who have derived certain privileges from State property are held responsible for taking steps to protect such property. Finally, in order to make this new provision effective it is proposed by sub-clause (2) of clause 6 to provide a penalty I do not think I need say anything in regard to the minor and purely consequential amendments. I therefore beg to introduce the Bill and to move that the Bill together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

The Council adjourned for Lunch till 3-15 P. M.

RESOLUTION *RE* REDISTRIBUTION OF PROVINCIAL AREAS AND THE CONSTITUTION OF PROVINCES ON A LANGUAGE BASIS.

3-15 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"May it please Your Excellency, I rise, with a confidence new born in me, to move the resolution which stands against my name. The resolution reads thus:—

"This Council recommends to the Governor General in Council (a) the redistribution of provincial areas, and the constitution of provinces, where necessary, to secure complete success for self-governing institutions in British India; (b) the rearrangement of provincial areas on a language basis wherever and to the extent possible, especially where the people speaking a distinct language and sufficiently large in numbers, desire such a change.

"It is with feelings of profound satisfaction and joy that the people of India welcomed the memorable announcement of the 20th August last, wherein responsible government in India as an integral part of the British Empire has been declared to be the goal of British policy. The Indian people cannot be too grateful to His Majesty and the British public for the imaginative, sympathetic foresight and wisdom which dictated the policy of the Cabinet, and fortunate indeed are we for the happy combination which brought together a Lloyd George, a Montagu and Lord Curzon. May we be permitted to congratulate your Excellency on your rare good fortune, that it was on your initiative and during your regimé are being laid the foundations of the fabric of a constitution destined to make the British Empire the mightiest, the loftiest, purest and the most high souled the world has ever seen. Now that the work of reconstruction has been undertaken and not a day too soon, I have ventured to seek the assistance of the Council in pressing upon the attention of the Government for their acceptance my long cherished ideas, dreams, hopes, may be, illusions, and I am deeply grateful that your Excellency has ushered the dawn of a new era in allowing this important subject to be treated as an open question.

"Responsible government as an integral part of the British Empire being the object to be achieved, we are confronted with the problem of laying the foundations well and truly for the construction of a federation within a federation a federal unit, part of a larger whole. The problem is simplified to the extent that the burden and responsibility of enunciating foreign policy in the fullest sense of the term rests largely with others, and British Indian federalism deals only or mainly with problems of internal administration. We are not confronted with another difficulty, which faced the federalists of other times and at other places in that the privileges, powers and rights,

[*Rao Bahadur B. N. Sarma.*] [6TH FEBRUARY, 1918.]

financial, legislative and administrative, of the component parts proceed from the centre. India is fortunate in that she has for untold ages been in the midst of her diversity accustomed to a central control, however feeble at times such control may have been, and the essential unity of her economic interests, her geographical position, and the community of beliefs, traditions, the sense of oneness and nationhood, the product of centuries of common government, coupled with large provincial independence eminently fit her for the constitution which His Majesty's Government has resolved upon conferring and the essential and minute details of which are to be worked out. Western Hindustan, the Central, the Eastern, and the Deccan have been the centres of power, the centrifugal forces are not negligible, demonstrating that the central authority cannot be unduly weakened But it must be remembered that that was in the old days of autocratic rule, when the people counted for nothing, and the central control in truly Imperial matters now removed to a distant sphere. It is possible, therefore, to confer with safety wider powers on Provincial authorities, where the real authority and responsibility is with the people, but would the machinery devised for another purpose do? In my humble judgment, the provincial areas constituted for administrative convenience and partly the result of historic accident, when the people had no real voice are eminently unsuitable in the altered conditions. I do not contend for a moment that self-governing institutions cannot be introduced into the provinces as they are constituted with any hope of success; in the case of many important provinces, extensive changes are hardly needed, and I would strongly deprecate the postponement of the introduction of reforms until the changes, I am advocating, are taken on hand; but I have no hesitation in stating that in some provinces at least self-governing institutions would work smoothly and harmoniously with a re-adjustment, and a general re-distribution would pave the way for complete success.

"I urge in this Resolution that re-distribution of areas and a constitution of new provinces wherever such re-distribution and constitution may be found necessary for the complete success of self-governing institutions and urge that it should be done where three conditions co-exist, namely, that the people should desire such a change, that they should be sufficiently numerous and that they should speak the same language. I do not say that such changes should not be made even where the three conditions may not co-exist, but they are not immediately necessary and the problem should not be complicated unnecessarily by raising avoidable agitation to attain an ideal state of things. I realise that a large number of languages are spoken in each province, but on an analysis it will be found that the number of people speaking many of them is comparatively small, and in several instances though small minorities writing a language different from the principal vernacular or generally bilingual; where a small body of people had migrated and found themselves in the midst of a large number speaking a different language. The process of assimilation has been going on for very many years; for example, over two millions Telugu people are scattered all over the Tamil districts, having settled themselves down during the time of the Vizianagram Kings, and though they have not given up their mother tongue they have learned the Tamil language and are being educated in Tamil schools. The reverse process took place in the Telugu districts also. Even if it were otherwise no separate provision can be made in the nature of things for such minorities, and the problem therefore is confined to compact areas where there is a large population speaking but a single language. In such cases, I feel sure that the Council will agree with me that a re-distribution or a constitution of a new province will be absolutely necessary by reason of the very nature of the introduction of self-governing institutions for provincial purposes, for promoting educational and administrative efficiency, for the strengthening of finance by reconciling people to additional expenditure and taxation and the efficacy and possibility of social legislation and to prevent bickerings and disputes and promote general harmony.

"If I could dream of the possibility of inducing the people of India to adopt one language even in the very remote future, I should not have brought

[6TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma.*]

forward this Resolution for discussion. India has had a central government for ages, but its past history, as well as the history of the peoples in the world in general, does not encourage one to entertain any such hope. After a century of British rule the number of English knowing Indians is but about a million and a half amongst 14 million literate people. It should be possible to hasten the pace, but to expect the people of India to give up their mother tongues seems to be a wild dream and I dismiss it from consideration. The very nature of representative institutions involves an independent appreciation by the people of the problems of legislation, administration and finance, an appeal to electorates and the wide use of the vernaculars. I have had some 30 years' experience of district non-official organizations and can speak with authority that during the discussions when the medium employed was English the assemblies were composed almost wholly of English educated Indians, but during the last 10 or 15 years in my own part of the country since the use of the mother tongue came into general vogue on such occasions and began to be almost exclusively employed, the assemblies have been composed of all the strata of society and have become large, real and living centres of activity. A similar phenomenon is discernible all over India during more recent years. Difficulty has been experienced in the conduct of Provincial Conferences where the problem has been attempted to be solved by making at least one speech compulsory in the language of the district wherein the assembly meets. The Provincial Conference when it meets in our district has not the same vitality as the Andhra Conference by reason partly of the language employed in the former being foreign to the vast masses of the population. In the Legislative Councils in future influential men who know only the vernacular or cannot express themselves clearly in English will be in a large majority and it would be impossible to conduct the proceedings where large bodies, Tamil, Telugu, Canarese and Malayalam gentlemen have to sit and listen to speeches which they do not understand. The only alternative would be to confine the assemblies to men proficient in the use of English. The position would be repugnant to the very nature of representative institutions, and I am confident therefore that a separation would be necessary as soon as representative institutions should be a reality. It is of course necessary to preserve the records and publish them in English as well, but such a procedure does not touch the position now under discussion. I shall now point out several other difficulties in allowing the existing state of things to continue. It is quite within the range of practical politics that on essential questions there would be a wide difference of opinion between the people speaking different languages. At several meetings of the Andhra Conference consisting of 1,000 to 2,000 delegates assembled from all parts of the Telugu districts, it has been almost universally resolved to suggest the necessity and desirability of employing the vernacular as the medium of instruction in secondary schools. Opinion does not seem to have solidified to the same extent in other parts of the presidency. Supposing in a future legislative assembly the whole of the Andhra population should give a mandate to their representatives on a question like this, the position would be intolerable if their internal improvement has to be governed by the votes of the other communities. In matters of social legislation also the communities do not see eye to eye and there would be considerable friction and difficulty in the passing of social legislation. Difficulties will also be experienced in the matter of location of educational institutions, distribution of funds regarding the incidence of taxation, and other similar matters.

"The success of representative institutions would also depend upon the universal spread of education, and primary education in the first instance. The spread of primary education necessarily involves the growth of secondary education especially for the purpose of training teachers. The growth of secondary education would in its turn necessitate the multiplication of colleges and university education, wherein the vernacular would have to play a much greater part than is the case at present; the necessary corollary follows that each language area should have at least one distinct university

[*Rao Bahadur B. N. Sarma.*] [6TH FEBRUARY, 1918.]

of its own wherein education would proceed on lines suited to its genius, and the points of dissimilarity of views and conflict of interests, both financial and otherwise, are bound to arise under one Government. The problem is partially solved at present by requiring teachers and inspectors to learn two or three languages which means superficiality of knowledge, general inefficiency and can at best be only a partial remedy. A difference in our educational ideals, difference in types, difference of institutions, can be evolved satisfactorily only under a distinct legislature and distinct Government. Education in English in High Schools and Colleges should be made compulsory by Statute.

"British officers and to a certain extent Indian officers also of any province are at present transferred to different parts of the presidency in order to qualify them for higher positions of trust and responsibility, and the more people there are the larger would be the number of transfers. These frequent transfers to areas speaking different languages make it impossible for the officers to acquaint themselves adequately with the vernaculars; and also prevents the growth of attachment on the part of the officers as well as the people. And the desired influence for good is minimised unnecessarily and sometimes rendered impossible of acquisition. The administration of justice cannot but suffer by reason of the imperfect acquaintance of the judges with the vernacular, who can acquaint themselves with documents and the real meaning of witnesses' oral evidence only through the medium of translations. Unnecessary and prohibitive cost is also involved leading to the ruin of litigants in a large number of cases. Reform of the administration of justice necessitates a departure on the lines suggested. The same may be said of the Registration Department.

"I have already alluded to the difficulties and discord likely to arise in the distribution of taxes and the funds raised thereby. I would here only allude to one further fact that where the people are homogeneous in character and are bound together by ties of a common language and where the areas are small people are likely to be more willing to tax themselves for provincial improvements which would benefit those whom they understand and with whom they have close affinity.

"Inequalities must always exist; but where they arise between people who do not understand one another, they are likely to lead to unnecessary jealousies and friction which may occasionally become a source of danger. The relations between the Uriyas and others with whom their lot is cast, the cry of the Mysore to the Mysoreans, and Travancore to the Travancorians and the desire on the part of the Andhra-speaking people for a change are indicative of the conviction on the part of the people concerned that their progress would be facilitated by being allowed to evolve it according to their own genius untramelled by others. I might quote in this connection the example of Austria-Hungary where numerous languages are spoken, where provision had to be made for the representation of these various speaking people in the Legislative assemblies, where internal discord prevails as to which language should be used and which should have precedence, and where the more powerful people resort to the suppression of the weaker.

"Under representative institutions in purely provincial matters it would not be right to jeopardise the interests of minorities, wherever they may be adequately protected. It is impossible to conceal that the three million Malayalese or the two million Kanarese, whose representatives would be about seven and five per cent. of the assembly, can have an adequate voice in Madras. The same may be said of the four millions Uriyas out of the 34 millions in Bihar.

"The Andhras form a distinct group living in a compact area consisting of north Madras and 12 districts whose total population is between 17 and 18 millions, and the representatives of the districts during the last four years have been pressing for the creation of an Andhra province. The case of the Uriyas seems to be equally plain. They are but 6½ millions in British India, and whether they are grouped with Bengal, Bihar or Madras would form a very small

[6TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma.*]

minority, and such grouping would retard the development and success of representative institutions and their own growth on lines peculiar to them. On the other hand, they are a sufficiently numerous body living in a compact territory whose population is larger than some of the minor Kingdoms of Europe and the population of the United States at the time of the secession from Great Britain. Similar remarks would apply to Malabar, Sindh and Gujarat and Canara. It must also be noted that there may be a federation or combination for some purposes with the adjoining Native States, whose population is of the same race and speak the same language. For example, the cost of a University may be borne by the British province and the Native States. Mysore has a University, practically Kanarese, and has solved the problem of the Kanarese people until they can find resources for a separate University of their own. Travancore and Cochin are rich Malayalam States which have taken the problem in hand, and the wishes of the people may be respected without any financial embarrassment. The adjoining Native States of Orissa are another instance in point on the question of cost. The cost of general administration would be comparatively small having regard to the smallness of the area and population in many of these cases. Enormous savings may be effected under various headings including travelling allowances and if the people are desirous of effecting a change they must be prepared to pay for it. It must also be remembered that the salary of a Governor in American States varies from 1,000 to 10,000 dollars and Coorg, Ajmer, Merwar not to speak of the North-Western Provinces, furnish instances of small administrative areas. The language problem does not seem to require many additional provinces with perhaps the possible exception of Sind.

"Then, as regards re-distribution of areas, Bombay and the Central Provinces furnish an instance where the language problem may be taken up for solution. The Hindi-speaking people of the Central Provinces form a contiguous compact area adjoining Bihar and the Mahratta tracts are similarly situated with regard to Bombay. Mahratta-speaking people seem to be extremely desirous of being brought in together, and the question of University education, and the language to be employed in Legislative Councils may find an easy solution by a re-adjustment at a reduced cost. My friends from Bengal and Assam will, I am sure, represent the wishes of the Bengalee-speaking people of Bihar and Assam who seem to be desirous of being brought together. I have been receiving a number of telegrams from various provinces asking vehemently to press this Resolution. In this connection I cannot help making a few remarks with regard to North-Western Frontier Province, which has been proposed in some quarters to be excluded from self-governing India. The province has always formed part of India from prehistoric times, was clearly so in the time of the Hindu and Mahomedan Kings and their separation accentuating the existing differences on a religious basis would, in my opinion, be a great political danger to India. The problem should rather be to identify their interests with the rest of India to educate them under such ideals and settle the restless tribes in the vast new colonies to be opened. I would earnestly urge their reunion with the Punjab. Whether the Hindi-speaking people living in the Punjab, United Provinces, Delhi and Bihar and Central Provinces should be re-grouped is an interesting problem which does not seem to be pressed for an urgent solution. The future of India is largely bound up with their advancement as has been the case in the past. But whether they fall under one, two or three governments, will not affect the political equilibrium in any large degree. The times have changed, the rest of the peoples of India form as important a group and therein lies the safety to the unity and harmonius development of a united India. No people can dominate the rest in a manner analogous to Prussia as is feared in some quarters. My Resolution may suggest the inquiry as to whether the larger provinces should be cut up into smaller units as has been proposed by Mr. Curtis and others. The sentiment of Bengal and the United Provinces as far as can be gathered and further from their present position seems to be decidedly against it, and I have already indicated that the wishes

[*Rao Bahadur B. N. Sarma.*] [6TH FEBRUARY, 1918.]

of the people must form a condition precedent to any re-distribution. Furthermore, on analysis it will be found that we have got in all the provinces the divisions which correspond to smaller States of Germany or the United States. We have 250 districts with an average population of 900,000, some of which are 3 million strong; others about half a million and so on. And it will be found that only 9 out of 48 of the United States have a population above 3 millions, 13 between 2 and 3, 11 between 1 and 2, and the rest below 1. With the exception of Prussia, the German States present the same problem. The same may be said of Switzerland. We have, therefore, units of the size advocated. But no one has yet felt that for legislative purposes any of these districts require a separate constitution. The bye-law making power, which at present partakes of the nature of legislation may be enlarged, where necessary. It would be a mistake to promote the creation of intermediary bodies and in opposition to the sentiment and wishes of the people. If the larger provinces find such a decentralisation necessary there will be time enough to consider the question. But at present we have Imperial finance, all-India finance, Provincial finance and local finance, and need not complicate the matter by adding another category of sub-provincial finance. It would also be found that once legislative powers are conferred upon these, it would be difficult to deprive them of the same as has been found when a federal constitution had to be framed for the United States and a separatist tendency would also be created thereby.

"By the creation of provinces and re-distribution of areas seem on the lines indicated, we shall remove as far as possible all the causes for Provincial and racial jealousies and provide a basis of representation for the constitution of the All-India Council. The men who would befit themselves for all-India legislation of an Imperial character would qualify themselves by the study of English, and the language problem would not present the same difficulty as in the provinces. And the vast variety of languages would also make imperative the use of a common language, namely, English with rare exceptions. The real cause of friction would naturally be for a distribution of financial burdens and care would, I am sure, be taken in rendering the central Government largely independent of Provincial financial help and where such may be necessary, it will be made dependent upon certain data which would not admit of wrangling or dissatisfaction. The similar causes which may disturb harmony would generally be found in the Provincial and Local Councils and local bodies, and the essential unity of interest in all large Imperial matters of the people would make for the harmony of the deliberations of the Imperial Assembly.

"The foregoing remarks clearly show that in the whole of the upper Hindustan with a population of 150 millions from the Punjab to Assam the problem is of a minor importance and no extensive changes are needed. The question does not arise in Burma. It is equally evident that changes are necessary in the Deccan, Southern India and the East Coast. The numerous memorials presented by the several peoples living in these tracts to your Excellency and the Secretary of State during your recent tour, the innumerable Resolutions passed for very many years by the people concerned and extending for a period long anterior to the contemplation of the present reforms are indicative of a desire on the part of the people for a change; and all the conditions referred to in my Resolution are complied with in our case. But I do not wish to be understood to endeavour to complicate the problem of reforms with the question of re-distribution of areas and constitution of provinces. What powers should be reserved by the Government of India, how the legislature is to be composed, what decentralisation of power is permissible, how the Provincial legislatures are to be elected and composed, what powers they shall exercise in administration, legislation and finance are problems which have no relation to the question under discussion. The latter are details to be worked out in the case of each area and may be modified by an alteration therein. But I have ventured to bring forward this resolution at the present time fully convinced that the solution of the

[6TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma; Sir Hamilton Grant.*]

question would also have to be undertaken immediately and without delay. In order to ensure the complete success of self-governing institutions and that modifications may be introduced at as early a date as possible. I realise the reluctance of the Government to deal with the problem, having regard to its experience in the case of Bengal. But as my Resoultion proposes the consent of the people or a large majority of them, no such difficulties need be apprehended. I would suggest the appointment of a commission to determine the need for re-distribution and constitution of new provinces and their areas; and the new electorates under the reform scheme will have ample opportunities of expressing the wishes of the people; if this question cannot be solved earlier I hope I have said enough to justify my demand for an early change on the lines suggested in the Resolution. It only remains for me to thank the Council for the patient hearing which they have been pleased to accord to me. The divisions I have suggested are amply sufficient to meet the purpose. Pray do not cut us up into further sub-divisions, rendering cohesion and common action impossible. The Native States furnish us an example how their numbers render it difficult for them to arrive at conjoint action and further re-grouping for representative purposes is felt to be necessary, but difficult. We are on the eve of great political changes in the world; just as industries trusts and good monopolies are squeezing companies out of existence, so in the world of politics combinations of states with practically a partial surrender of sovereignty as it has been hitherto understood are not improbable. There would, therefore, appear to be reasonable ground for hope that even the wildest and maddest Indian revolutionary would be reconciled to the federal partnership so generously conceded by the liberty loving British public. The unity of Indian nationhood and the community of the economic and political interest of the Indian people I have alrealy dwelt upon. But there is enough diversity to make that cohesion solid and indestructible only with the co-operation and help of the British people. And as far as human foresight can see there does not appear to be any reason why the union should not be permanent and for ever, so long as the foundations are well and truly laid and all parties understand the limitations of their position. So welded it may be that the mighty British Empire may not need any outside alliance to keep the peace of the world. The war has purified the souls of men and politicians of the dross of selfishness and greed to a perceptible extent. Let the structure be laid while under the influence of such a holy fire, before human passions and selfishness regain ascendancy. I am confident with such lofty minded statesmen at the helm under the guidance of an able and far seeing premier and an able broadminded and energetic Secretary of State, with a sympathetic Government of India and with knowledge and willingness to move under your guidance and aid, I feel sure the structure will well and truly be laid in the immediate present. I commend this Resolution to your acceptance"

3-45 P.M.

The Hon'ble Sir Hamilton Grant:—"My Lord, it may seem strange that an officer holding the post of Foreign Secretary should have the temerity to rise in this Council. It might be thought that like the famous Dean Maitland he was doomed to a vow of silence. But I cannot allow the present Resolution to pass, affecting as I think it does the interests of Your Excellency's Department which I have the honour to represent in this Council somewhat nearly without remark. I regret, your Excellency, that my maiden speech in this Council should be made under conditions of considerable disadvantage; in the first place that I should have arrived this morning from a journey of six thousand miles and two nights in the train without having any previous knowledge of the subject which Mr. Sarma was going to lay before the Council to-day, and in the second place that I have not had an opportunity of discussing with the colleagues of my Department the matter at issue. As I understand it, the reason underlying this resolution is that in the near future the provinces of India will be enjoying self-government. If that

[*Sir Hamilton Grant; Rao Bahadur B. N. Sarma.*] [6TH FEBRUARY, 1918.]

is so, the question of our foreign relations comes up in a somewhat serious form. What do we mean by self-government? If self-government is to include the direction of foreign affairs, then, my Lord, I submit there are very serious reasons why the redistribution of the provinces of India is necessary. We shall have to so redistribute those provinces that we shall have buffer areas along our whole exterior frontiers directly under the control of the Government of India and safeguarded from the interference of Local Governments. If, on the other hand, your Excellency's Government and His Majesty's Government accept what must and should be the fundamental principle of all administration, that foreign affairs must and always shall be entirely under the control of the Government of India, subject to the direction of His Majesty's Government, and that Local Governments as heretofore will so far as foreign relations are concerned be entirely under the direction of those Governments, then I say that, so far as I can see at present, no provincial redistribution whatever is necessary. The North-West Frontier at present our most vital external frontier is sufficiently safeguarded by the buffer States of Baluchistan and the North-West Frontier Province, and I cannot accept the proposal of the Hon'ble mover that the North-West Frontier Province should once more be thrown back into the vortex of the Punjab. I do not think that the North-West Frontier Province themselves would welcome it; I am perfectly certain that the Punjab would not. As regards the remainder of the frontier, I think that if any one would study the map for a few minutes, he would see that the direction of our external relations are adequately safeguarded by the buffer States of Nepal, Bhutan and Sikkim. As regards the Burma frontier I think that this is a matter which we may leave for discussion outside this Council. If, on the other hand, it can be seriously considered that Local Governments should direct foreign affairs, I would point out that the creation of buffer areas would be open to serious disadvantages. I believe.................."

The Hon'ble Rao Bahadur B. N. Sarma:—" May I make a personal explanation, your Excellency? I do not think it has been my contention that any of these governments should have anything to do with foreign affairs

The Hon'ble Sir Hamilton Grant:—" My Lord, if that is so, I need not pursue the point, and I will merely take this opportunity to speak on one or two arguments put forward by the mover of the Resolution. He seems to be under the impression that the Government of India, Your Excellency in Council, require a stimulant in this matter, that you require to be stung into the redistribution of provinces. My experience of India has been that we are juggling the whole day along with Provincial boundaries. I have seen the North-West Frontier created, I have seen the partition of Bengal, the present repartition of Bengal, I have seen Bihar and Orissa come into existence. I have seen the province of the Berars abolished. I have seen infinite provincial juggling till one is tired of it, and it is hard to know what province one belongs to. I do not think that the Government of India require any stimulant in this matter. But apart from that, assuming there is some lethargy, and that they have not themselves realised that the grant of local self-government might possibly require some readjustment of provincial boundaries, I would point out that there are one or two further objections to the method which the Hon'ble mover proposes to this end. One of the main lines upon which he proposes to work is what is called the linguistic redistribution. I do not know whether he has read that valuable work, the Linguistic Survey of India; I have not done so, but I have had a little to do with the languages of the country myself. At one time I thought I had mastered the language, at

[6TH FEBRUARY, 1918.] [*Sir Hamilton Grant; Sir Gangadhar Chitnavis; Mr. P. J. Fagan.*]

any rate of a district. I went 20 miles and I could not be understood; I went another 20 miles and I could not understand. If we were to have governments formed on linguistic divisions, I think we shall have a local government every 20 miles. What we want is, I maintain, a *lingua franca* common to all India. Hindustani at one time tried to be this, but Hindustani is now approximating to English. We constantly hear, for instance, such odd admixtures as '*uska* nature *bahut* sympathetic *hai, lekin uska* sense-of-responsibility *kuch nahin*' and expressions like that. In the same manner English is approximating to Hindustani. You hear of '*kucha*', '*bandobast*', 'what a *dhik* that is' and so on. Well, what we want obviously is a language that is a good hotch-potch between the two and let that be the language of our Councils in future; and in this way Canarese and Tamil, Punjabi and Pathan, etc., will have a common vehicle of expression and a universal understanding of the proceedings of the various legislatures. With these words, your Excellency, I would merely deprecate any haste in the matter of the redistribution of the provinces."

The Hon'ble Sir Gangadhar Chitnavis:—"My Lord, I know this Resolution has been moved with the best of intentions, but my humble experience has been against such territorial redistribution. These redistributions of provinces as previous experience has shown are not very often popular with the people. They land Government in many and unnecessary difficulties. The people's general tendency seems to be to remain attached to the administration or the province under which they have long remained and with which they seem to grow in love on account of long association. The partition of Bengal has taught all of us many a bitter lesson. In my own province about 30 years ago, when there was a proposal to transfer some of the Marathi-speaking districts to the Bombay Presidency on account of language considerations in lieu of Sindh, which was proposed to be transferred to the Punjab, there was bitter opposition to the proposal and the people petitioned Government against such transfer. I am inclined to believe that territorial redistribution if not satisfactorily arranged will create resentment and unnecessary agitation and will be a bad prelude to any scheme of reform. Moreover, if redistribution is to be made irrespective of this and other considerations language cannot be the only criterion. Any redistribution of provincial areas and boundaries should be considered not only from the language point of view, but also from racial and geographical considerations. Questions of defence by land and sea and future politics both internal and external have their bearings on a comprehensive rearrangement of provinces with a view to autonomy. Financial economy in administration is also an important factor and any redistribution, if made irrespective of this and other important considerations, is likely to fail and bring trouble in its train. Moreover, the present war will bring other factors into play, and it will be unwise for Government to launch themselves into a policy which may perhaps mean increased expenditure and consequently increased taxation." 3-52 P.M.

The Hon'ble Mr. P. J. Fagan:—"My Lord, in approaching the consideration of the Resolution moved by the Hon'ble Member I have been rather impressed by the wide area of debateable matter which seems to underlie its main topic. The chief question involved in that matter is itself a large one, that is to say how and in what manner geographical, lingual and racial factors operate upon or are themselves affected by the political system which embraces them. It seems scarcely possible to estimate the effect of these factors until one knows something about the nature, the working and the tendencies of the political system. Now, as members of the Council here to-day, what do we know with any precision regarding what I may perhaps term the future political organism or the future political morphology of this great continent? As regards the ultimate goal we have had recently an announcement, an authoritative, an epoch-making announcement, that the 3-54 P.M.

[*Mr. P. J. Fagan; Mr. Kamini Kumar Chanda.*] [6TH FEBRUARY, 1918.]

goal is responsible government, no doubt on democratic lines responsible government with the tremendous and as yet very partially and dimly recognized implications which that involves for this country in its external relations no less than in its internal relations. The question whether that goal is attainable within clearly conceivable limits of time is one which is probably irrelevant and, at all events, presumptuous for me to discuss here and now but in passing I may perhaps be allowed to remark that so far as the Province in which I have the honour to serve is concerned, a body of Indian opinion, by no means negligible, by no means unintelligent, would answer that question at present, at any rate, with a decided negative. But, my Lord, I will let that pass, I will subscribe to the assumption that the goal is one that is attainable within fairly moderate limits of time. What then? What do we know sitting in this Council here to-day, of the lines, direct or devious whatever they may be, along which advance towards the goal will be made. What do we know of the political machinery which it will be found necessary to construct and to set up, in order to aid that advance? What do we know of the ebb and flow of political thought which will mark its course? What do we know of the rate at which effective political education will leaven the great masses of this country? Until, my Lord, we know something about these things and about many others is it not premature to enter upon a wide carving and recasting of the administrative units of India with all the endless administrative dislocation, and if we may judge from a comparatively recent instance, of the long-continued agitation which such a course must necessarily and inevitably involve; my Lord, truly the people perish where there is no vision and it is well, within reasonable limits, that young men should dream dreams and that old men should see visions, nevertheless it is not the less true that the dreamers of dreams and seers of visions are apt to be precipitate in endeavouring to clothe their dreams with the garments of reality. *Festina lente* is a trite but a very wholesome maxim which they would do well to bear in mind. My Lord, I must apologise for detaining the Council at this length in a maiden speech but there are one or two other matters which deserve mention. Who is to say, who is to forecast whether that future diversity of interest which will help to mould the future political organism and to differentiate its parts will proceed on geographical, racial or lingual lines? Recent utterances and recent occurrences seem to indicate fairly clearly that some at least of the dividing lines will be of a very different nature. Who moreover can say who will presume to predict how these factors of geography, of race, of language will affect the politically awakened and enlightened braves as we all hope that they will be.

"For these reasons, my Lord, the Resolution of the Hon'ble Member appears to me to be both premature and academic, and one which it is impossible at the present time or in the near future to put into practicable shape. When the tender plant of to-day shall in the fulness of time have grown into a strong and lofty tree under those branches the nations of India may collect, in some form of political organism which shall embrace them all, then perhaps the process of differentiation and redistribution of the administrative units of India will largely have become an automatic process."

4-1 P.M. **The Hon'ble Mr. Kamini Kumar Chanda**—"My Lord, I find myself in a peculiarly difficult position in regard to this Resolution. The people of Sylhet feel deeply interested in the question of a redistribution on a linguistic basis. They feel that they have a genuine grievance and that the policy of the Despatch of 25th August 1911, which was to reorganise the Bengal districts into one unit has not been given effect to. That Sylhet is bound to Bengal geographically, linguistically and ethnologically is admitted. It was stated in the Despatch that there would be administrative and territorial distribution, a distribution with a view to remove any dissatisfaction arising out of the repartition of Bengal on broad and comprehensive lines and with a view to giving satisfaction to all. That has not been done although there was a gracious message in the coronation speech of His Majesty the King-Emperor.

[6TH FEBRUARY, 1918.] [*Mr. Kamini Kumar Chanda.*]

Speaking from his place in the House of Commons the Secretary of State, then Under Secretary, on the second reading of the Government of India Bill in 1912 said that the question remains for settlement. When therefore my Hon'ble friend Mr. Sarma re-opened the question the people of my district were grateful to him for affording them the opportunity of bringing their grievance to the notice of Government. But there is another aspect of the question. I deplore the fact that my friend should have thought fit to bring forward this motion at this juncture, it is highly contentious, I have grave misgivings and apprehensions that this may prove a veritable apple of discord in many provinces.

"I fear, my Lord, that this Resolution might possibly stand in the way of the early introduction of securing reforms to which the whole country is looking forward with such eagerness and anxiety. Well, if that happens, if it comes to this that the acceptance of this Resolution, in whatever shape or to whatever extent will, in the slightest degree stand in the way of the reforms or delay even by a single day the introduction of the reforms, then I say, my Lord, whatever the consequences to provinces or to people who have formed great expectations from this Resolution, its consideration must be postponed *sine die*. My Lord, my humble submission would be that it would not be gracious to take up the general question of redistributing territories or provinces on a linguistic or any other basis. There may be causes for general complaint, and if there are, their consideration will depend on their merits, but there too anything that would tend in the slightest degree to delay the introduction of reforms should not be considered for the present.

"My Lord, in this connection I may be permitted to state the case of my own province. I submit, my Lord, that the people of my district are very keen about this matter. Theirs is a small case but a simple case too, and they feel that justice has not been done to them. I will state the facts of the case very briefly. I am referring to the district of Sylhet. In this district 92 per cent. of the population speak the Bengali language, and this population is as large as in the neighbouring districts of Tipperah, Mymensingh and Dacca. It has no affinity whatever, geographical, ethnological or linguistic, with Assam from which it is separated by a somewhat natural barrier in the shape of a range of hills. My Lord, Sylhet is an old district full of historical traditions. In the days of Muhammadan rule it shared the fiscal system of Raja Todarmull and it formed a limb of the Subah of Bengal when the Dewani was granted by Shah Alam to the East India Company in 1765. Under British rule the inestimable boon of the Permanent Settlement was conferred upon it with the rest of Bengal by Lord Cornwallis. The land revenue system of Sylhet which is the same as in other permanently settled and regulation districts is wholly dissimilar to that obtaining in Assam. The judicial system which prevails in Sylhet is not the same as that of Assam though both are under one and the same High Court. In Assam the executive officers do civil work; they exercise the functions of Civil Courts, whereas in Sylhet the Civil Courts, as in Bengal, are presided over by Subordinate Judges. With your permission, Your Excellency, I wish to read to the Council an extract from a memorial submitted to Lord Hardinge protesting against the inclusion of Sylhet in Assam in 1912.

'That Sylhet is not only a Bengali speaking district, but its ancient history and culture have always been organically bound up with those of Bengal. The old Hindu University of Nuddea not only contributed to the intellectual evolution of Sylhet, but Sylhet on her own part made large and vital contributions to the enlightenment and culture of Nuddea The founder of what is known as the Nava Nyaya (New School of Logic), the great Raghunath Siromani, was a native of Sylhet. Sylhet also played a very prominent part in the great Vaishnavite movement in Bengal of the 16th Century associated with the sacred names of Sri Chaitanya Mahaprabhu and Srimat Advait Acharya both of whom had their ancestral homes in Sylhet.

'That so far as the Muhammadan population of the district is concerned, their religious and social traditions are identical with those of the Muhammadans of Dacca and Murshidabad. As Nuddea was the centre of Hindu learning in Bengal, so Murshidabad was the seat and centre of Muhammadan culture in the Presidency, and the socio-religious associations of the Muhammadans of Sylhet, Your Excellency's memorialists beg respectfully to submit, have been always closely linked with the neighbouring districts of Bengal, but not with

[*Mr. Kamini Kumar Chanda.*] [6TH FEBRUARY, 1918.]

Assam. The respectable Muhammadan families of Sylhet are united socially with the higher classes of Muhammadans of Bengal but not with those of Assam, and the transfer of Sylhet to Assam will, in their humble opinion, vitally affect the religious, the social, and even the political interests of the Muhammadans of the district by reason of their administrative isolation from the Muhammadans of Bengal and especially of Eastern Bengal, and further, they would find themselves in a minority in the Province of Assam.

'That the social connections of the Hindus of Sylhet, Your Excellency's memorialists beg to submit, are also with the neighbouring districts of Tipperah, Mymensingh and Dacca. Not only are there no social relations between the Hindus of Sylhet and those of Assam, but custom which has the strength of religion among the Hindus absolutely bars the formation of such associations with the Assamese. The Assamese speak an entirely different language, and this difference is recognised by the Calcutta University.

'That Sylhet being a Bengali-speaking district, Your Excellency's memorialists beg leave to point out, there exists the closest intellectual, moral and spiritual kinship between that district and the rest of Bengal. The affinities of a common religion, language and literature and common intellectual aspirations form an indissoluble bond of union between them and their countrymen in other parts of Bengal. Your Excellency's memorialists are confident that in the territorial redistribution which is about to take place, Your Excellency's Government will recognise these sacred ties which will be still further strengthened and confirmed by their union with the rest of Bengal. In the 16th and 17th centuries Sylhet made valuable contributions to the literary life of Bengal and this connection has been maintained up to the present day. The first Bengali newspaper published by an Indian in Calcutta was edited by a Sylhet Pundit, the late Gourishankar Bhattacharya.

'That your Excellency's memorialists beg most humbly to represent that Sylhet is an old district full of historical traditions. In the days of the Muhammadan rule it shared the fiscal system of Raja Todur Mall, and it formed a limb of the Subah of Bengal when the Dewani was granted by Shah Alam to the East India Company in 1765. Under British Rule the inestimable boon of the Permanent Settlement was with the rest of Bengal conferred upon it by Lord Cornwallis.'

"My Lord, in the last place, I should also mention in this connection that Sylhet is the only district in Assam that was invited and that was allowed to furnish recruits for the Bengali Regiment, and I feel proud to mention, my Lord, that the number of recruits that could be furnished would be far in excess of the number that would be furnished by any district in Bengal. My Lord, it may also be mentioned that the Bengali population of Sylhet is one-sixteenth of that of the whole of Bengal. It may be asked how under these circumstances Sylhet comes under Assam. Prior to 1874 Sylhet was a separate province, but the Government of Lord Northbrook in 1874 decided to transfer Sylhet to Assam in spite of the strong protests of the people, and that decision was largely based on financial grounds. Assam could not get on without the help of Sylhet, and therefore as Sylhet was the nearest Bengal district is was seized up. The people of that district even at that time strongly protested against its separation as will appear from the memorial presented to the then Viceroy and Governor General, Lord Northbrook, but it was ignored, and in the columns of the *Hindu Patriot* this action of the Government was described as offering a calf to be sacrificed for the new wife of Assam. That is how Sylhet was cut off from Bengal, and it continued with Eastern Bengal till 1906 when the partition of Bengal was effected. When in 1912 the Eastern Bengal province was abolished and Assam was again separated, Sylhet was re-transferred to Assam and the whole district was convulsed by an unparalleled agitation. In the Dacca district in every town and in every sub-division, in every thana, in fact in every important village there were meetings held to protest against this action, and the memorial from which I quoted was submitted to His Excellency Lord Hardinge. It was signed by all the members of the Legislative Council, by all classes of people, Hindus and Muhammadans, and also by all the zemindars and influential people. Not only this, my Lord, but at the request of the leading Muhammadans of the district a meeting of the Moslem Association was convened under the presidency of Nawab Shamsul-Huda and a Resolution was unanimously adopted recommending that Sylhet should be put in Bengal, and a similar Resolution was passed by the National Congress. On the other hand, my Lord, it must be mentioned in fairness that those that passed the Resolution recommending

[6TH FEBRUARY, 1918.] [*Mr. Kamini Kumar Chanda; Khan Bahadur Mian Muhammad Shafi.*]

the exclusion of Sylhet from Assam no doubt did so in order that the population of Assam may be homogeneous and the Assamese newspapers also supported this. Now, my Lord, the present position is, the Assamese do not wish us to be in Assam and we on our part have been anxiously trying to be united with our brethren in Bengal, but nothing has been done, my Lord. We are losing hope. When this pronouncement was made by the Secretary of State in Parliament it revived our hopes and infused a new feeling into us.

"In the course of yesterday and to-day I have received telegrams urging me to press this matter on the Council. To-day I have received a telegram from the local Anjuman Islamia which runs as follows :—

'Mussulmans of Habiganj assembled in general meeting Anjuman Islamia most earnestly pray incorporation Sylhet with Bengal.'

"That is how matters stand. Well, I feel that raising a question like this at this juncture might be injurious to the interests of the people, and yet although urged to do so, I did not think of bringing it before this Council. But the opportunity having been afforded by the Hon'ble Mr. Sarma, if I let it pass, I am afraid my position might be misunderstood. I therefore press it before the Council.

"My Lord, I do not think it is a question of territorial redistribution at all, but this question of Sylhet is really a question of the adjustment of boundaries. The question is practically settled, and, if without prejudice to the question of reforms. this can be done, my suggestion to the Council is that the matter should be taken up. These are the remarks I submit to the Council.

The Hon'ble Khan Bahadur Mian Muhammad Shafi :— 4-16 P.M.
"My Lord, the announcement of my Hon'ble friend Mr. Sarma's Resolution seems to have created a tremendous stir among the people of Sylhet. My learned friend has received a telegram—the latest one which he received this morning—from some Anjuman in Sylhet asking him to put the request of the Muhammadans before Your Excellency to the effect that Sylhet should be re-united with Bengal. I have just now received a telegram also on behalf of Mahammadans of Sylhet protesting against reunion with Bengal. I presume my brethren who have sent me this telegram thought that, belonging as I do to the Punjab and representing as I do the Muhammadans of that province, that perhaps I was the best advocate they could select to fight it out with my friend Mr. Chanda, the Hon'ble Member for Assam.

"Coming nearer home, so far as my own province is concerned, we have to-day witnessed a duel between the Hon'ble Mr. Sarma on the one hand and the Hon'ble the Foreign Secretary on the other with reference to the debated question of the restoration of the North-West Frontier Province to the Punjab. Well, the Hon'ble Mr. Sarma seems to be a keen advocate of that restoration; the Hon'ble Sir Hamilton Grant opposes it tooth and nail. My Lord, if I, a Punjabi, could have a choice in the matter I am perfectly ready to bow before the verdict of the Foreign Secretary, but with a condition. That condition is this Instead of the North-West Frontier Province, give us Sind. In all seriousness, my Lord, so far as the incorporation of Sind in the Presidency of Bombay is concerned, I have never been able to appreciate the wisdom of that step. There is, so far as one can see, nothing in common between Sind on the one hand and the rest of the Presidency of Bombay on the other. Ethnologically speaking, there is no affinity between the people of the two tracts. Looked at from a lingual point of view, the language spoken in Sind and that spoken in Bombay are as dissimilar as that of the Punjab and Bombay. So far as community of interests is concerned, there is not only none whatsoever between the two provinces, but the divergence, nay, the conflict, of interests between the two tracts has hitherto hampered the industrial and commercial development of Sind. The port of

[*Khan Bahadur Mian Muhammad Shafi; Rao Bahadur B. N. Sarma.*] [6TH FEBRUARY, 1918.]

Karachi, with its vast possibilities, has been neglected in the interests of Bombay, and naturally so, for Bombay being the capital of that Presidency has monopolised the attention and the energies of the Local Government. So far as facility of inter-communication, which is an obvious necessity in the case of two different portions of the same province, is concerned, there is hardly any between these two tracts, and the physical formation of the two is as divergent and as dissimilar as that of Egypt and the Balkans. On the contrary, Sind is but the natural extension of the Punjab. Both together constitute what may be characterised, and rightly so, as the valley of the Indus. The waterways, the roads and the railways of the two tracts bind them close to one another. Karachi is the natural channel through which all the foreign export trade of the Punjab flows and the business relations between the two are undoubtedly close and intimate. During my practice at the Bar, now extending over a period of nearly 26 years, I have often and often appeared in partnership, agency and other cases in the Chief Court in which the parties belonged to Sind and the Punjab. The language spoken in the south-western districts of the Punjab is practically identical with that spoken by the people residing in the northern portion of Sind, and the populations of the remaining portions of the two tracts are well able to understand each other. The two are essentially agricultural tracts, and the extension of the Punjab irrigation and colonization system to Sind would undoubtedly result in the whole tract becoming ultimately the principal granary of the whole world. The union of Sind and the Punjab is therefore ordained by Nature and the unnatural separation which has hitherto kept them apart from each other ought to be done away with as soon as possible.

"My Lord, while a slight readjustment here and there may be desirable, the game of 'General Post,' which my Hon'ble friend Mr. Sarma advocates, and which has also been advocated in certain other quarters, *viz.*, the partition of our existing provinces into small Provincial States, 30 to 40 in number, is one which, in my humble judgment, is in the highest degree impracticable, and, in view of the heterogeneous character of our population, is likely to be highly injurious to the best interests of the country. My Lord, there is, within the British Empire, no precedent for it. Australia with its territorial extent of three million square miles is divided only into six colonies or provinces. Canada with its are a of three million and a half square miles is divided only into seven. The advocates of this scheme would divide India with its area of one million and a half square miles, into 30 to 40 small States!"

The Hon'ble Rao Bahadur B. N. Sarma :—"May I state, My Lord, that under my scheme the total comes only to 18 or 19 at the utmost. The number is 14 now and I suggest the addition of 4 more."

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—"My Lord, we have, sometimes, the precedent of the United States of America placed before us as a justification for the scheme which is put forward by this school of politicians; but the two cases are not at all alike. At the time when the existing constitution of the individual States as well as of the Federal Government of the United States of America was finally adopted, the sense of American nationality had become highly developed in that country: community of interest, community of language, community of religion, had united the white settlers of the United States into one nation. The case of India at this stage and for some time to come is entirely different. Here the heterogeneous mass of our population is divided in language, in religion and in traditions. Happily there are, in this country, the beginnings of an Indian nationality which we all welcome and which all sincere well-wishers of this country would like to see consummated as soon as possible; but the stage of development has not yet been reached which would make the case of the United States of America in point. To my mind, the cutting and chopping of the

[6TH FEBRUARY, 1918.] [*Khan Bahadur Mian Muhammad Shafi; Mr. C. A. Kincaid.*]

Indian continent and of our existing Provinces into a large number of Provincial States would retard the evolution of an Indian nationality in this country. It would be a disintegrating factor highly prejudicial to the best interests of the country, and in consequence I cannot give my support to such a proposal as that.

" With these few observations, my Lord, I regret I am entirely opposed to the Resolution moved by my Hon'ble friend.

The Hon'ble Mr. C. A. Kincaid :—" My Lord, as the official representative of the Presidency of Bombay which is more interested in this question than any other Presidency or any other Government in India, I should like to say a few words in opposing the motion before us. 4-29 P.M.

" I oppose the motion for this reason, that although we have so many languages in our Presidency there is no territorial redistribution which would improve the situation. First of all, take the case of Aden. A large part of Aden is in the possession of the Turks and the rest in the hands of the War Office. But supposing we ever get it back from the Turks and the War Office, its situation would not be improved by handing it over to any other Government. The Bombay Presidency is the coast line nearest to Aden; it therefore should naturally be attached to our Presidency.

" Then I come to Sind. The Sindi language is perfectly distinct from any language spoken in the Punjab. Sind is a distinct unit in itself. I may say here that the arguments used by the Hon'ble Member from the Punjab are exactly those advanced by the Germans for the annexation of Holland. He must have the mouth of the waterway of his province : so the Germans say they must have the mouth of the Rhine. Again, Sind is a rich province, therefore it must have been by nature designed to be part of the Punjab. The Germans say exactly the same of Holland. I have no doubt that the Hon'ble Mr. Shafi would like to see a part of our Presidency attached to his own somewhat backward Province . . . . "

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—" Lahore has a larger number of colleges than there are in the metropolis of Bombay ".

The Hon'ble Mr. C. A. Kincaid :—" In the Bombay Presidency we know that Sind is a rich province and we propose to keep it.

" Then I come to Gujarat. You cannot add Gujarat to any other Presidency. On the east is Rajputana, to the west is the sea, and on the north and south you have the Bombay Presidency. Gujarat contains all the Gujarati speaking people in India.

" Then comes the Deccan. The Deccan I quite admit does not include by any means all of the Marathi-speaking people. The whole of the Berars and a good many districts of the Central Provinces also speak the same language as the Deccan. But from the earliest times the Marathi-speaking provinces of the Bombay Presidency have been politically separate from those of the Central Provinces and Berars.

" In the old days the Marathi-speaking provinces of our Presidency were under the Chetpawan Bhats, while the Marathi-speaking districts of the Central Provinces were under the rule of the Maratha Bhosles; and so from the earliest times there has been a distinct political line between the Presidency of Bombay and the Central Provinces.

" Lastly, the Berars are the property of His Exalted Highness the Nizam whose permission we should require before a change could be made.

"Now I come to the Canarese districts. It has been suggested that these should be handed over either to Mysore or to the Madras Presidency. With equally good reason I would urge might Mysore and the Canarese-speaking districts of Madras be handed over to us. I do not see why the Canarese-speaking districts under the Bombay Government should be handed over to Madras and Mysore any more than Mysore and the Canarese-speaking districts of Madras should be handed over to us.

"However, the chief ground on which I oppose this Resolution is that it is absolutely premature. We are asked to make certain redistributions according to the languages spoken by people in order to suit the reforms which are to come; but we do not know what the reforms are. I think I may say on behalf of the Government I humbly represent here that when the reforms are introduced, the Bombay Government will be perfectly willing in order to help on those reforms to negotiate with any other Government any necessary redistribution of their territories.

"With these remarks I oppose the Resolution".

4-34 P.M. **The Hon. Dr. Tej Bahadur Sapru:**—"My Lord, the interest with which I followed the very eloquent discourse of my friend Mr. Sarma did not prevent me from feeling that there was an air of unreality about the whole speech. I was wondering within myself as to what was the centre of gravity of the Hon'ble Mr. Sarma's argument, and then at the end I discovered that it was really the desire to separate his part of the Madras Province from the rest of the Presidency and to constitute it into a separate province by itself. If that was the real object of the Hon'ble Mr. Sarma's Resolution I can assure him that he would have had my sympathy in an unstinted measure; but my grievance against him is that he has dragged us along with him in a very comprehensive survey from China to Peru. I was not prepared for such an academic debate on a question affecting only a small part of India.

"I do not know whether the proper word to use on an occasion like this is the 'redistribution' of territories or the 'partition' of the various provinces into smaller States; but somehow or other I feel that the word 'partition' is a very unfortunate word in Indian history.

"I am afraid that any question like the one which has been mooted this afternoon will lead to endless controversy and discussion all over the country, and the danger of that seems to me that instead of accelerating or expediting those reforms which Mr. Sarma hopes for, as much as I do hope for, and in which our hopes all over the country are centred, Mr. Sarma's Resolution if carried into effect may seriously retard the introduction of those reforms. If that is the effect of Mr. Sarma's Resolution, I would strongly deprecate it, and I would say that instead of doing any service to the country, the Resolution will be found, or will be pronounced by the country to be, extremely injurious at the present juncture. Mr. Sarma is a trained lawyer, and a reputed advocate. He has introduced his Resolution in the guise of a hope that if it is accepted it will further and promote those self-governing institutions which we are expecting to have in the country. My Lord, I feel that it is somewhat premature at this particular moment to ask the Council to accept the Resolution in anticipation of those reforms. I really do not know what those reforms may be, what may be their character and extent, and what calls they may make upon our resources in future. But one thing is certain to my mind; I hope I am not indulging in vain prophecy, that whatever may be the nature of the reforms, the Councils that will come into being in future will be of a more representative character and larger in their strength than the Councils which we have at present. If that be so, I do not see any reason at all why we should be in a hurry to anticipate the judgment of those Councils. I think the proper time for taking up the consideration of this question would be when those new Councils come into existence and when with their representative character they will be able to express the wishes of the people with greater

[6TH FEBRUARY, 1918.] [*Dr. Tej Bahadur Sapru.*]

authority on a subject like this than we are in a position to do at the present moment. Now, my Lord, Mr. Sarma says there should be a redistribution of the provinces in India on the basis of language. I am not prepared to endorse that view wholly and without a considerable amount of qualification. My Lord, it has taken the various provinces fifty or sixty years to build up a solidarity of public life. Provincial associations and the like have sprung up within the last 50 years in spite of the fact that various languages are spoken in unfortunate Presidencies like Madras and Bombay, and Mr. Sarma would like us now to forget the strength of those associations; and merely because he wants uniformity of language in our future Councils he would like us to cut asunder those associations and evolve new provinces where only one language is spoken. I really do not understand what Mr. Sarma means when he says that the provinces should be divided or re-distributed on a lingual basis. Take for instance the province to which I have the honour to belong. In spite of what outsiders may say with regard to the Urdu-Hindi controversy, which sometimes reminds our critics that there are controversies in the United Provinces also, the fact is that the substratum of the language in the United Province is one. You may go from the Gorakhpur division to the Rohilkhand division and you can speak practically the same language, though the dialects may differ from one another. Would Mr. Sarma divide the divisions on the basis of differences in dialects. If so logically speaking the future India that he must be picturing to himself is something like the city states of Greece. Well, I do not know whether Mr. Sarma really thinks that strength lies in unity or in division. So far as we in the United Provinces are concerned, we have never thought of any possibility of division or distribution of our territories, and I am thankful to Mr. Sarma that he was kind enough to assure us that so far as the nothern part of India is or what he calls the Hindustani-speaking parts of India are concerned, in his judgment there is not much need for extensive changes. I can assure him that if he ever thought there was such a need, he would be met with the strongest possible opposition all over northern India. So far as we in the United Provinces are concerned, therefore, and I say the same thing of the Punjab also, we are not prepared to enter into an academic discussion of this character. If it really does concern his part of the Presidency let him bring up a concrete case before us and then we shall be better able to judge of that case on its own merits. If he were to ask my candid opinion about Andhra, I would say that while I was prepared to sympathise with him in his aspirations I would like to have more materials before me before he could expect me to vote, though so far as sympathy was concerned he could have plenty of it from me. Therefore, I submit that we have absolutely no materials before us to decide either the fate of Andhra, or of Sindh or of Sylhet. I think it is all unreal and I am afraid that advantage will be taken by some, who are not wholly favourable to our aspirations after reforms, of this particular Resolution, and instead of the country and the government giving their undivided attention to the question of reforms our energies will be dissipated over a fruitless and endless controversy affecting the division of the country into so many fractions. I therefore very strongly deprecate the introduction of a Resolution of this character at this juncture. I sincerely hope and trust that Mr. Sarma will see his way to withdraw this Resolution and divert his energies in behalf of his own province in his own council if it is possible to effect that object there, instead of asking for a vote from us in this Council. My Lord, I have very little more to say than this, that I really do not understand why there should be a redistribution of provinces at all. We have during the last fifty or sixty years since the administration of the country was taken over by the Crown got on very well with the condition of things as they have been. What we want is not the redistribution of provinces, but a more effective and a more representative government, and I do not see that Mr. Sarma is at all justified in creating difficulties in the way of the realisation of that object. On these grounds I very strongly oppose Mr. Sarma's Resolution."

[*Mr. Surendra Nath Banerjee.*] [6TH FEBRUARY, 1918.]

4-44 P.M. **The Hon'ble Mr. Surendra Nath Banerjee :**—" My Lord, I confess to a sense of embarrassment in having to speak on this Resolution. On the one hand, it embodies a principle which, subject to certain reservations to which some of the speakers have already referred, may be accepted by us. On the other hand, I cannot think of a moment more inopportune for starting a discussion of this kind which may smother under the dust of a heated controversy those great constitutional reforms upon which the future of India so largely depends, and for the satisfactory solution of which the Right Hon'ble the Secretary of State is here in our midst amid the grateful acclaim of an expectant public. My Lord, a great writer has observed that politics is the science of opportunities. I am bound to say that Mr. Sarma's Resolution is in direct contravention of this dictum. In ordinary times if the atmosphere was clearer, relieved from the conditions with which we are confronted to-day, I for my part would have been prepared to accept his Resolution. Indeed, it has been accepted by the Government of India in one notable instance, namely, in connection with the modification of the partition of Bengal in 1911. When we the people of Bengal found that the partition of our province was inevitable, not indeed from our standpoint but from the point of view of our rulers, we then urged that at least the Bengali-speaking population should be held together and reconstituted under one and the same administration. That view prevailed; it was accepted, substantially accepted, by the Government of Lord Hardinge, and the partition of Bengal was modified accordingly. My Lord, I use the word 'substantially' advisedly, for there is at the present moment, as my Hon'ble friend, the representative for Assam, has referred to, there are certain areas with a very large Bengali population to be counted by millions which stand outside the Presidency of Bengal. The Government of India are under a pledge by the terms of the concluding paragraph of the despatch of the 25th August 1911 to reconsider the question of their inclusion when the final settlement comes. The Durbar was held in 1911; to-day is the 6th of February 1918; a settlement has not yet been arrived at. The promise has not been redeemed. But my Lord, at this particular, this psychological moment, we have no desire—I speak on behalf of the people of Bengal—we have no desire to agitate about this matter, to stir the public mind, which is preoccupied with graver considerations. We are content to wait trustfully, wait in the firm confidence that the Government will redeem its promise, or at any rate the responsible governments which are to follow will, by reason of their closer contact with and greater control by public opinion, be in a better position to deal with these difficult, knotty and complicated problems.

" My Lord, I am in sympathy with that part of the Resolution of my Hon'ble friend which says that these provinces should be reconstituted upon the basis of the same language for purposes of self-government. I think provinces so constituted would be helpful. But at the same time I hold that such a constitution is not indispensable to and should not form a condition precedent to the inauguration of responsible government. There are European countries where parliamentary institutions have been in vogue for generations together and which are divided by wide differences of race and social institutions. Take the case of the great Austro-Hungarian Empire with its populations of Germans, Slavs and Magyars. Take Turkey which has Semitic and Aryan populations professing different faiths and speaking different languages, and at the same time practising different social observances. My Lord, Your Excellency has been pleased to enjoin on us the development of a calm atmosphere for the discussion of the constitutional issues which are now before us. We have tried our best and I think the Anglo-Indian communities have done the same to follow Your Excellency's mandate in this matter. But, my Lord, it is not only necessary that we should have a calm atmosphere for the discussion of these great constitutional issues, but I think that such a condition of things is essential for the satisfactory working of responsible government in its initial stages. But, my Lord, if my Hon'ble friend's Resolution is accepted a veritable apple of discord would be thrown into our midst for there are no classes of questions under consideration which

[6TH FEBRUARY, 1918.] [*Mr. Surendra Nath Banerjee; Mr. Srinivasa Sastri.*]

are more calculated to excite the fiercest passions than boundary disputes. I have a friend who spent 3 lakhs of rupees in claiming compensation for a few feet of land situated on the border of his estate. He lost his case and he deserved to lose it. What is true of individuals is true of communities. My Lord, this Council will have a vivid recollection of the bitter and angry passions awakened by the partition agitation. These passions and feelings were natural. I remember on one occasion discussing this matter with Lord Minto. He was not in favour of an unsettlement of a settled fact. He said 'Mr. Banerjee, if my County had been distributed in the way your Province has been my feelings would have been the same as yours'. This Council will remember the riots that took place in France not many years ago over the distribution of a particular Department. Therefore, I appeal to my Hon'ble friend to withdraw his Resolution. Let us for the moment concentrate our attention on the question of responsible government and how to attain it, let us do all we can towards the realisation of this object and towards helping Mr. Montagu and His Excellency the Viceroy in formulating a scheme which will command the universal acceptance of the country and satisfy all legitimate aspirations. Let us not be diverted from this main issue by side considerations of this kind. My friend has referred to certain circumstances which he thinks should determine the question whether in a particular area there should be a linguistic basis. He says the people must be numerous, further that there should be a strong volume of public feeling in favour of the redistribution. As my friend behind me has just remarked there is a strong body of feeling in opposition to this. How will you determine this question? What I say is that as soon as you start an enquiry of this kind in any particular area that would constitute the signal for strife, for conflict, for controversy, for agitation, for bitterness. I ask my friend is he prepared to disturb the prospect of responsible government that is opening up for us by the weird spectre of redistribution of territory? We know what it is in Bengal. We know what fierce, what bitter and angry passions were evoked. Men lost their heads, they could think of nothing else, they could dream of nothing else, they could speak of nothing else. Would he like an agitation of that kind to wreck the fair prospects of self-government? I appeal to him most earnestly to withdraw the motion. Let responsible Government be established, I hope it will be within a measurable distance of time, and then it will be time enough for those responsible Governments to take up and decide matters of this kind in a way that will be satisfactory to all parties concerned, because they will control public opinion, they will know what public sentiment is, and they will know that their positions of responsibility, of trust and power will depend on the volume of public opinion. Postpone the consideration of this Resolution for the present, for once responsible Government is established, then there will be time enough to renew this question, to discuss it and to deliberate upon it. That is my earnest appeal to my Hon'ble friend Mr. Sarma."

4-55 P.M.

The Hon'ble Mr. Srinivasa Sastri:—"Your Excellency, I am in sympathy with a great deal of what the Hon'ble Mover of this proposition said in advocating this Resolution. The idea of a compact area with a homogeneous population dwelling in it is certainly the most propitious condition that we can imagine for the success of representative Government. But in India I fear that while a compact area may be realised, it is not so easy to realise a homogeneous population. When the Hon'ble Mr. Sarma was speaking of a common language, I think he was attributing to it that small matter of virtue which belongs only to the very much larger matter of homogeneity of other interests. I dare say to him that perhaps he will find more in common with me, although about 500 miles separate our residences, than he will find in common to be with himself and his neighbour whom I can easily conceive, and I think, your excellency, any political arrangement which brings him and me together on a common platform in a common council is

[*Mr. Srinivasa Sastri.*] [6TH FEBRUARY, 1918.]

not necessarily an inferior arrangement as a means of promoting the common welfare of the population to an arrangement which will bring him and that particular neighbour to whom I was referring on a common platform. For after all language is the only bond of a common nationality. I am quite willing to concede that the present distribution of provinces is neither logical nor conducive to the full success, as the Hon'ble Mr. Sarma's Resolution has it, of responsible Government. But have we a clean slate upon which to write? History has made it impossible for us to revise these things as mere logic would dictate. If we were Frenchmen or any other people, who are, it seems, very fond of working on logical bases, we might go about doing things in a logical way, but it is utterly inconceivable that we should now erect ideal principles according to which to redistribute the provinces and proceed to work them out. Besides, Your Excellency, there is an apprehension that since the beginning of the Andhra movement I have always entertained,—and, I think, I should be doing wrong to myself if I do not state the fact as plainly as language can do,—I have always held that in the history of this country if we omit two or three brief periods, there has been a continuous period during which the idea of the whole of this country being one nationality, one political unit, was clearly lost by the populations dwelling within it. Since the advent of the British Empire we have had that large notion growing vividly in our minds, and I am unwilling at any time to encourage any notion that is likely to imperil the further growth of that idea.

"Now, I think, the Hon'ble Mr. Sarma's Resolution, carried to its logical conclusion, will probably result in the imperilment of this great idea, and I will proceed to indicate the considerations that seem to me to meet that very problem. The Hon'ble Mr. Sarma being carried away, I am afraid, by the provincial thought, proceeded to lay down the somewhat perilous proposition that it would be well in these small provinces with a common language in them to make the vernacular the language of the legislature and of the Government. Therein, I am afraid, he was unconsciously putting his finger on the most dangerous aspect of this whole question. Now if we developed our provinces in such small areas and cut them off by means of their vernaculars from the larger life of the country, for after all difference of language does constitute a barrier to the free flow of public life—if we were to do that, should we not be rendering the different provinces somewhat strangers to each other? I am afraid there is a good deal of danger in that. I am disposed sometimes to think that there was a great deal in the suggestion that a high official made to me that if responsible Government were granted to India, it shall always be coupled with the condition that for at least the space of 20 or 30 years English should be the language of the various legislatures and of the various Governments. For the idea, as I have said above, of an Indian nationality, the idea of the whole of this country being able to draw patriotism on the largest scale, depends to a very considerable degree on the vote that we are prepared to give to the only vehicle of western civilization in this country, namely, the English language. The Hon'ble Mr. Sarma, I am afraid, overdrew his provincial picture when he thought it possible to cultivate this idea by means of provinces each cultivating its own vernacular. More than that, I am very diffident indeed of setting up in this country innumerable little States; 18 or 19 seemed to Mr. Sarma a small number. It is to me a very formidable number. I think the resources of the central Government, the federating Government, will be taxed to the uttermost in managing a large body of small states each perhaps developing to an inconvenient degree an independent will of its own and a parochial patriotism and a shallow view of life of its own.

"Your Excellency, the Hon'ble Mr. Sarma said that he would make all these changes depend on the consent of the people. I am very glad he made the statement, but I am glad not from his point of view but from mine, for it is perfectly certain that the changes that he advocates will be attended with much more difficulty and popular opposition in the new *regime* than in the present.

[6TH FEBRUARY, 1918.] [*Mr. Srinivasa Sastri.*]

"A strong central Government like the one that now obtains in this country is much more competent, is much more favourably situated for carrying out drastic changes in the machinery which exists at present than the popular Government that hereafter will take its place. I am therefore very glad that Mr. Sarma conceded that all this should depend on the will of the people, or when the will of the people is thus obtained, I think the chances are that the verdict will be against his proposition than in favour of it, and for this reason which I will now proceed to outline as it has not been stated clearly. Our idea is that every province should hereafter be governed by the higher type of Government; not merely the Congress, but other people as well have asked that every province in India should be governed in future by a Governor and an Executive Council. It is a very costly system of administration. Do we think it possible that every little province constituted on a linguistic basis will be able to sustain this very costly administration?

"The Hon'ble Mr. Sarma knows as well as I or anybody else the tremendous drain that is going to be made of the wealth of this country in various directions. We have got to provide for our defence, and I am afraid the Commander-in-Chief of the future day will ask for sums that will stagger us. Then the large schemes of popular development that the Hon'ble Mr. Sarma advocates no less than others, education, medical relief and so on will require very considerable sums, and the services both in the lower and higher grades are also making very vehement calls on the public finance. We must, therefore, take great care before we enunciate large propositions which will add to the financial difficulties of the future.

"There is one other aspect of the question that has perhaps not been touched upon at all, and that is this. Even now there are provinces which are unable to carry on without help from the revenues of other provinces. We are now thinking of re-arranging the financial system of the country so that there may be as sharp a distinction as possible between Imperial and Provincial finance. Whether that is to come or not is in the future, but for the moment many people are envisaging that advance. Now I should ask, if there were to be numerous provinces each wanting very large sums for its administration, there are bound amongst them to be several who will be unable to meet that demand from their own resources. They will, therefore, have to depend upon other provinces for the means of carrying on. Now if we say that the will of the people is to determine this matter, it will not merely be the will of the people who constitute themselves into new provinces; it will also be the will of the people who may have to pay for them, and the question then will be complicated in a way which perhaps the Hon'ble Mr. Sarma does not yet contemplate. Take, for instance, the little district of Malabar. Now Malabar has a population that speaks a language called Malayalam which is not spoken in any other district of the Madras Presidency. What is to happen if we carry this principle to its full conclusion with regard to that district? Will it consent to be handed over to Travancore where Malayalam is spoken? Such a proposal, if made to the people of Malabar,—the Hon'ble Sir Sankaran Nair will bear me out in this—will be met with derision if not with indignation.

"I am perfectly willing to grant that in the case of the Andhra country, there are circumstances which place it on a different footing and it might ultimately be advantageous to constitute it into a separate province. But the Hon'ble Mr. Sarma has not confined his Resolution to the Andhra province; he has travelled over a wider area and asked for the reconstitution of the whole country.

"Now, with regard to the general aspect of the question, there is only one remark with which I will conclude. Within the experience of each one of us there have been remote villages where occasionally for the treatment of some complaint in the house of a wealthy landlord a famous physician from abroad has been brought in. If the physician's wages were not exorbitant, we all know how other people with diseases of long-standing, curable and incurable, come crowding round him and ask him 'please attend to this, please

[*Mr. Srinivasa Sastri; Mr. K. V. Rangaswami Ayyangar; Saiyed Nawab Ali Chaudhry.*] [6TH FEBRUARY, 1918.]

attend to that.' Now it seems to me that the Right Hon'ble the Secretary of State is in the position of this physician. He has come here to deal with a problem of huge proportions. His difficulties are very great; every one of us realises them. Are we going to embarrass him and distract him and worry him with problems which in themselves are of secondary importance? Are we justified in such a crisis in putting upon his back a burden that no human shoulders can bear? I would ask the Hon'ble Mr. Sarma to forbear from complicating the situation. When our responsible Government comes, whether it comes at the end of 20 or at the end of 30 years, then you can come up with your proposal and chip and chop the provinces as you please. But now let us walk warily so far as the re-arrangement of the provinces is concerned."

5-10 P.M. **The Hon'ble Mr. K. V. Rangaswamy Ayyangar:**—"My Lord, I confine my remarks only to Madras. It was said that the Tamilian does not want a separate Telegu province and that he, having the upper hand in administration and having the power and authority, does not want to lose the power he enjoys. The Hon'ble Mr. Sastri's remarks confirm this point of view. I belong to the Tamil districts and the Telegus, to whom the Hon'ble Mr. Sarma belongs, want to cut away from us, and the Uriyas in their turn want to separate themselves from the Telegus. It is uncharitable to tie down even a wife or brother, who dreams of a paradise in separation; how uncharitable far more will it be to tie down a province against its will? The Andhras exhibit a strong feeling on the matter, so much so that new posters, new dramas and new literature spring up every day. I do not think the Hon'ble Mr. Sastri has gauged public opinion correctly. If a referendum on the subject were a deciding factor, then I am afraid the proposition would be unanimously carried. When I happened to proceed to Madras from Calcutta in the train that just preceded the special carrying Your Excellency and the Right Hon'ble Mr. Montagu, there was a good number of posters that showed their strength of feeling. It is not only a matter of feeling but they demand separation from a national point of view, as has been said by the Hon'ble Mr. Sarma. They say if a Government is established on a linguistic basis, they may have in the vernacular district courts, a high court, a national university and that the executive work will be conducted in the vernacular. Though we do not see such things in a Government exclusively governing a linguistic area like Bengal, such an ideal is worth an attempt More than the Andhras, the Uriyas have good cause to complain. Their districts are divided among the three provinces of Bihar, Bengal and Madras. It is but just that they should be grouped and amalgamated with either Bengal or Bihar.

"On the whole, I beg to accord my support to this Resolution."

5-14 P.M. **The Hon'ble Saiyyed Nawab Ali Chaudhry:**—"My Lord, I have full sympathy with the first part of the Hon'ble Mr. Sarma's Resolution and as for the other portion I am sorry I cannot fully agree with him The re-arrangement of provincial areas on a language basis should not be the only criterion. I would like to put in a claim for the consideration of other points as well. If the Hon'ble member's suggestion is to be logically followed, some Provinces such as Madras, Bengal, Bombay and Central Provinces have got to be cut up into several parts to correspond to the number of important languages spoken, and each of them has got to be peopled by men speaking only one particular vernacular; while Bihar, United Provinces, the Punjab and the North-West Frontier Provinces, the whole tract having a common Urdu speaking population, will form one administrative unit. Race, creed, temperament, the physical configuration of the country, its revenue system and its administrative tradition should receive attention on any redistribution of provincial areas.

"I represent a part of the country, where the people speak Bengali though not the Sanscritized form current among some sections of the community

[6TH FEBRUARY, 1918.] [*Saiyyed Nawab Ali Chaudhry; Sir James DuBoulay.*]

in Calcutta. But the Eastern Bengalis are mainly Muhammadans and their vocabulary has been substantially influenced by Persian and Arabic words from time immemorial. Even the language of the Hindu population of Eastern Bengal is different from that of the Western Bengal. The vernacular text books are different in the two parts.

"The temperament of the Eastern Bengal people has been described by competent authorities as very different from that of Western Bengal. In Eastern Bengal the land is one of the great waterways which affect the habits of the people and introduce their own peculiar engineering and sanitation problems. The land revenue system also differs in some essential features. In whatever direction one looks one cannot help acknowledging the fact that the Eastern portion of Bengal is naturally, racially, administratively and to some extent linguistically, quite distinct from Western Bengal and as such has a claim for separate administration.

"My Lord, when Eastern Bengal was severed from Western Bengal, the neglect from which it had previously suffered was transformed into rapid progress. Under present conditions that progress has sadly slackened and expenditure is once again largely concentrated upon regions which are under the more immediate eye of the Provincial Government.

"My Lord, my excuse for dwelling on these facts is that it should not be supposed that a re-arrangement of provincial areas on a purely language basis, is always likely to be conducive to the best interest of the people, and further that circumstances are conceivable in which an arrangement on such a basis will actually militate against 'success for self-governing institutions.' which the Hon'ble Mr. Sarma aims at.

"Moreover as Mr. Lionel Curtis asked. 'Can we really look forward to a United States of India within the British commonwealth under which Sindhi and the Canarese speaking people are tied and bound into the same self-governing unit as the Marhatta.' . . . ? 'Are the Tamil and Telugu peoples of Madras to be given no separate institutions of their own . . . . ?"

"My Lord, I have to add one word in connection with Sind. Of the population of this little province, 75 per cent. is Muhammadan, but by tacking it on to Bombay its Muhammadan population becomes 20 per cent. and its importance as a Muhammadan province has been altogether lost. Similarly with regard to Eastern Bengal, we have about 67 per cent. of the Muhammadans who become 52 per cent. and lost their individuality as an important community by being merged in Western Bengal.

"My Lord, I earnestly appeal to the Council to bear in mind that the interests of Eastern Bengal cannot be best promoted by being linked to those of Western and that in any future revision of the provincial areas Eastern Bengal and Sylhet should be given a separate administration.

"I have received a message from Sylhet saying the Mussalman's of Sylhet strongly protest against union with Calcutta, but welcome association with East Bengal. The Muhammadan members of the Assam Council are unanimous on this point."

The Hon'ble Sir James DuBoulay:—"My Lord, I had prepared an eloquent speech on this occasion. I do not propose to deliver it, because I think that every aspect of the question on which I was going to touch has been dealt with with far greater eloquence by other Members of this Council and the time is late. I will only say that my blood, my Bombay blood, boiled when the Hon'ble Mr. Shafi suggested that Sind should go back to the Punjab, and I was a little bit surprised at the Hon'ble Member for Assam suggesting the partition of his own province. The attitude of the Government in this matter, my Lord, is neutral. They decided to allow officials to vote and speak as they please, but will not be bound by any vote that may be recorded.

6-20 P.M.

5-21 P.M. **The Hon'ble Mr. M. A. Jinnah**:—" My Lord, since the Hon'ble the Home Member representing Government has declared that the attitude of the Government is neutral, and officials are free to vote according to their own conviction I feel in a very happy position because I think I might be able to influence the Council: otherwise I could not have. As the fate of this Resolution, my Lord, is to be decided by a vote of this Council—and not by Government decision as usual, to begin with I welcome this departure and hope that we shall follow this course in other matters on future occasions—now my Lord, I wish to put my reasons before the Council.

" It is quite obvious—and I think it must be obvious to every member here for the debate has gone on for 2 or 3 hours—that the Hon'ble Mr. Sarma has brought this Resolution simply because he wants to gain some popularity in his own province. For nobody has yet supported him, except one Hon'ble Member. Why he should have brought this Resolution at the present juncture, I cannot understand. What is his Resolution? I say it is a most mischievous Resolution. I entirely agree with the Hon'ble Member who represents the Punjab Government in every word that he said pertinent to this Resolution. Now, what is the Resolution? If the Council will pardon me for reading a portion of it, this is what the Resolution says:

" This Council recommends to the Governor General in Council the redistribution of provincial areas and the constitution of provinces where necessary to secure complete success for self-governing institutions in British India."

" Now, where are the self-governing institutions in British India for which you want to secure complete success immediately. They are yet in the womb of time, and you don't know what they are going to be. That is the very thing at which His Majesty's Secretary of State for India and His Excellency the Viceroy have been labouring for the past three months. To my mind, this Resolution is putting the cart before the horse. If the Hon'ble Mr. Sarma was really aware as to what the proposals which His Excellency mentioned in his speech to-day are going to be and that we are going to have responsible government in this country; if that had been decided by the Government and if the Hon'ble Member were in the secrets of the Government, I could quite understand his hurrying about it and saying 'I want this thing to be considered now also.' The problem of constitutional reform and reconstruction is big enough without taking up the question of Redistribution of provinces.

" Then, may I know what is his reason for bringing this Resolution at this juncture? The only reason I can discover is that the Hon'ble Member wants to secure some popularity in his own district of Andhra, and I resent that and I say such a thing ought not to be allowed in this Council. This Resolution ought to be thrown out by the vote of the Council though I hope the mover will withdraw it. If the Hon'ble Mr. Sarma listens to the most passionate appeal made to him by the Hon'ble Mr. Banerjee, even he will not vote in favour of it but will withdraw it. In any case, I say this Resolution should be thrown out.

" But, my Lord, the question does not rest there and if this Resolution is accepted by this Council to-day, you will throw a regular bomb-shell all over the country. But I do not wish to detain this Council any longer, as enough has been said, because the hour is late and I trust that the Council will throw this Resolution out. I am very glad that some of the Officials who have spoken, spoke against this Resolution and rightly spoke against this Resolution."

5-25 P.M. **The Hon'ble Rao Bahadur B. N. Sarma**:—" My Lord, I am not surprised at the turn the controversy has taken or at the amount of heat which has been expended in the course of the arguments by certain Hon'ble Members. I still feel that Hon'ble Members have failed to appreciate the point of view from which I have approached the question and have totally

[6TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma.*]

failed to give any reasons whatever to oppose my Resolution beyond relying upon sentiment, prejudice, and fears. My Lord, there is one section which tells us—and this is led by the officials—' We do not know what the reforms are going to be. Why this academic discussion? Consequently there is no use of giving any serious attention to it.' I am convinced by the arguments that have been advanced that they have not given any serious consideration or any consideration whatever to the merits of the Resolution. I have proceeded upon the footing of the declaration of the 20th August last. Responsible Government in India is the goal, and some power, whether large or small, will be put into the hands of the people. The question, therefore, is as to whether that power can be wisely exercised, can be exercised in favour of the people and for the benefit of the people in the provinces as they are constituted at present. That is the question at issue. Of course if no self-governing institutions are to be planted in this country, it is another matter; and even then there would be reason for a change; but that is not the object of my Resolution. I say that if you wish to promote self-governing institutions in the country there is no alternative but to accept my Resolution. So there is not much necessity for me to deal with those members who are afraid of the very words 'self-government' and 'self-governing institutions' and wish to be a thousand miles away from the use of those unfortunate terms in the case of India.

"Then come some of our friends who sympathise in an abstract way with the doctrines that I have tried to enunciate here and who advocate changes in their own provinces but who are terribly afraid as to whether in the complicated controversies that may arise the reforms themselves will not be delayed and postponed. I have endeavoured to show that the question of reform is entirely distinct from the question of the redistribution and the constitution of the provinces. There is no necessity for me to repeat the remarks which I made towards the close of my address. What the powers are going to be, and how the councils are going to be constituted is a matter totally different from this, as to how the people exercise those franchises in the various provinces. So there seems to me to be really no difficulty whatever to be apprehended in the matter of government or anybody mischievously taking advantage of any differences of opinion which may exist on this question.

"I think it is beneath my dignity to answer charges of the kind that have been levelled against me by Mr. Jinnah for lack of argument, and for lack of thought. He might choose to call other people names and think that he has advanced his cause by such a procedure and I think I need not pursue the matter further.

"The point that I put in my Resolution is this, if you give the people power how are they going to exercise it in Councils in which the members won't understand one another. The Hon'ble Mr. Sastri tells us that he believes in the doctrine that the language employed in the Councils, Provincial as well as Imperial, must for some time to come, say 20 or 30 years, be English. It is there that he differs from me. I demur to that doctrine. I say it would not be representative government, it would not be self-government if you shut out of your councils men who have a stake in the country who are equally intelligent with the Engish educated section but who unfortunately do not happen to be acquainted with the English language. The field must be wide open to every one who can think and in whom the people have trust. And how can a Province, how can a Government, how can a Legislative Council conduct its proceedings with men who do not understand one another, that is the problem that I place before the Council. I am sorry to say that not a single member has chosen to answer that, except Mr. Sastri who tried to solve the problem by saying 'Let English be the language.' Of course, if English is going to be the language, certainly the problem would not be so urgent, but I differ from him on that point. If I am right and he is wrong, the only logical conclusion to which one can come is that along with the grant of self-governing institutions you must proceed to determine the areas where the peoples representatives will be able to understand one another. Then it

[*Rao Bahadur B. N. Sarma.*] [6TH FEBRUARY, 1918.]

was said that you would be increasing the number of provinces enormously. We have at present 14 some of them no doubt very small. The only real additions would be three or four, and even that would be so only if the people desire it. I have also stated distinctly that they would have to pay for it. If all these conditions exist and the people are willing, I do not see any objection whatsoever to the Council agreeing to the proposition put in that guarded form.

"My Lord, the point really is that there is an apprehension in many quarters that the spirit of nationality which is a plant of slow growth and which has been growing steadily in our midst would be deprived of its sustenance if there should be a division in the manner suggested by me. If there is any truth in that remark, if there is justice in that apprehension certainly I should bow to my friends and withdraw my Resolution. But on the other hand I think that the removal of provincial jealousies, the removal of causes for hatred and discord would promote amity and peace between the various peoples living in the country, and on substantial questions of economic welfare they would unite, where they have no reason to differ from one another; the development of the feeling of nationality far from being interfered with would be promoted by the means that I have suggested. Even under the constitution that I have proposed there would be a certain section of other communities intermixed. Therefore, that very intermixture and intercourse between the communities would still continue as it does at present without the disadvantages and the drawbacks which are attendant on the present system, which was not intended for representative institutions but for bureaucratic control.

"It is said that we want only a type of government of the highest character and that it is not likely that these small people will be able to command that. I do not see what virtue there is in having at the head of your office a man on Rs. 10,000 when the work does not require that. If they want a government of such an expensive type let them choose it. I have not asked in my Resolution that they should be compelled. Where they can bear the cost, where they are willing to do so, then accord them the government they care to have in order that they may make progress peacefully and harmoniously. It is important that the Government should at an early date, without prejudice to the announcement of reforms, undertake this enquiry.

I believe it would be impossible to work the institutions of this country in some parts, I do not say in all parts, without an enquiry of this description. Some people seem to think that I have brought forward the question for the sake of the Andhras, I have not done so. The reason why I have advocated it is because I believe it to be necessary that the people should be placed in a position to work representative institutions successfully unfettered in the choice of their representatives. If there is any danger in the policy I have proposed let the Government reject it and we shall know where we are and make such progress as we can. I feel, that even if I am alone, that I should like the Resolution put to the vote"

The motion was put and negatived.

The Council adjourned to Wednesday the 20th February, 1918.

DELHI:
The 14th February, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

APPENDIX A.

(Referred to in answer to Question No. 1.)

Statement showing number of cases of grazing without permission or in tracts in which grazing is prohibited in all Provinces for the 10 years 1906-07—1915-16.

Province.	Number of Cases.									
	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
Bengal	494	521	459	533	644	590	572	981	623	900
United Provinces	465	610	697	812	982	710	791	908	1,367	1,446
Punjab	2,443	2,831	3,185	3,843	4,164	4,570	5,250	6,463	4,970	5,033
Burma	90	151	166	127	110	156	168	142	152	306
Bihar and Orissa	...	...	...	...	...	187	150	126	128	153
Assam	...	...	...	...	...	36	38	70	116	101
Eastern Bengal and Assam	163	141	121	152	166	...	...	...	...	...
Central Provinces	2,107	2,920	3,670	4,239	4,320	4,125	5,080	6,434	6,188	7,054
Coorg	9	15	9	5	10	31	18	14	4	4
North-West Frontier Province	291	298	327	471	484	592	770	860	917	1,029
Ajmer	85	184	165	223	219	270	262	645	597	658
Baluchistan	125	200	3	9	4	13	29	31	30	41
Madras	7,958	7,914	8,874	8,497	8,405	8,644	8,591	9,033	9,495	8,191
Bombay	10,579	9,231	8,497	8,549	7,798	7,252	6,333	8,232	7,775	9,074
Total	24,809	25,016	26,173	27,490	27,306	27,176	28,052	33,938	32,362	33,990

APPENDIX B.

(Referred to in answer to Question No. 4.)

Statement showing the number of petitions for revision of income-tax assessment to Collectors and Commissioners in the various provinces during the years 1914-15 to 1916-17.

—	1914-15.		1915-16.		1916-17.	
	Number of petitions to Collectors.	Number of petitions to Commissioners.	Number of petitions to Collectors.	Number of petitions to Commissioners.	Number of petitions to Collectors.	Number of petitions to Commissioners.
Madras	13,8F4	1,527	13,640	1,375	15,003	1,510
Bombay	16,740	410	17,126	542	18,112	635
Bengal	3,937	119	4,023	137	5,864	218
United Provinces	3,000	137	2,620	119	2,790	97
Punjab	10,697	901	10,569	825	11,640	736
Burma	4,410	177	4,383	239	...*	...*
Bihar and Orissa	3,155	61	3,038	53	3,151	103
Central Provinces including Berar	1,632	23	1,560	29	1,776	36
Assam	759	38	593	42	742	30
North-West Frontier Province	874	159	1,082	158	1,179	135
TOTAL	59,058	3,552	58,633	3,519	59,757	3,500

* Figures not yet available.

APPENDIX C.

(*Referred to in answer to Question No. 5.*)

Orders issued by local Governments and Administrations regarding the attendance of teachers and students at political meetings.

MADRAS.

Madras Government G. O. no. 559-Home—Education, dated the 1st May 1917.

The attention of the Government has been drawn to the attempts which have of late been made to bring students in schools and colleges under the influence of a political propaganda. His Excellency the Governor in Council is strongly of opinion that, in the interests both of educational advance and of the youths themselves, it is unwholesome and undesirable that students shall be involved in such discussions, and he has arrived at the conclusion that the time has come when action should be taken to deal with this tendency. His Excellency in Council believe that to this end the parents and guardians of the students in question can give valuable aid by using their influence against the practice of students taking part in political agitation, and he trusts that they will realize the grave responsibility which lies on them in this respect. It is necessary also that the educational authorities should use their powers in the same direction. The disciplinary regulations which are contained in Chapter VIII-A. of the Madras Educational Rules already contain certain directions on the subject. It has, however, been represented to His Excellency in Council that the directions in this chapter are insufficient to meet the present situation and that it is necessary to supplement them by further instructions. The Government, therefore, direct that no undergraduate student in any college and no pupil in any school shall be permitted to take part in public political discussions, to attend political meetings, to join any political association or to take part in any movement with which it is, in the opinion of the educational authorities, undesirable that persons still in *statu pupillari* shall be associated. His Excellency in Council directs that heads of colleges and schools, whether under public management or otherwise, shall strictly enforce these directions. In doing so they should have regard not merely to the declared purpose of a meeting, but also to the speakers who will address it.

Madras Government G. O. no. 1531-Home (Education), dated 3rd December 1917.

Representations have been made to the Government of various college authorities that while they are in complete agreement with policy underlying G. O. no. 559, dated 1st May 1917, namely, the desirability of preventing the participation of students in politics, the terms of the Government Order as regards the attendance of undergraduate students at political meetings are unduly rigid and deprive Principals of the discretion which rightly belongs to heads of colleges.

2. His Excellency the Governor in Council recognizes the force of this criticism and, while maintaining the policy of the Government Order, he has come to the conclusion that this can best be secured by entrusting its enforcement to heads of colleges who will exercise their discretion in the circumstances of their respective institutions. He has accordingly resolved to commit to heads of colleges this discretion believing that these authorities will loyally carry out the wishes of the Government, and that in so doing they will receive in full measure the support of parents and guardians of students.

BOMBAY.

Government of Bombay, Educational Department Circular no. 1405, dated the 7th June 1917.

It has recently come to the notice of Government that students from schools and colleges have latterly been attending political meetings in large

numbers. Such attendance is contrary to the rules regarding the participation of students in public meetings laid down by Government in connection with the maintenance of discipline in schools and colleges. It is the desire of Government that these rules should be strictly observed at the present time by pupils of all educational institutions, whether Government, aided, or unaided but recognised. The Director of Public Instruction should accordingly be requested to invite the attention of all heads of educational institutions to the following documents containing the rules referred to, which are reprinted as accompaniments to this circular:—

(1) Government Resolution no. 2395, dated the 30th September 1908.

(2) Circular to masters of primary schools in the mofussil printed as an accompaniment to Government Resolution no. 2396, dated the 30th September, 1908.

(3) Government Notification no. 1570-A., dated the 4th August, 1909, publishing general rules of discipline for Government schools.

2. Government particularly desire that school and college students should not be permitted to attend meetings which are organised by Home Rule leagues or at which home rule is to be advocated. Proved instances of the breach of the rules or connivance at their breach by the heads or managers of educational institutions will be taken serious notice of by Government.

Resolution of the Government of Bombay, Educational Department, no. 2395, dated the 30th September 1908.

His Excellency the Governor in Council observes with extreme regret that the advance of education in this Presidency, towards which Government contribute largely from the resources of the Province, has been accompanied by relaxation of discipline and a lowering of the standard of manners in schools and colleges. This has lately culminated in flagrant offences against school rules, while complaints of the rudeness and discourtesy of boys in public are becoming too frequent.

2. His Excellency in Council feels certain that no parents can wish that there should be a breaking up of family life, that authority should be disregarded and that the way to anarchy should thus be prepared. These are the necessary results of any weakening of that discipline which the wisdom of the East has always recognised to be the indispensable preliminary to a right use of the independence of manhood. It is in well governed families, schools and colleges, and there only, that youths can be trained to the duties and responsibilities of citizenship. There only can they learn the habits of obedience, mutual respect, tolerance, self-control, self-sacrifice and devotion to a common good which are vital to the existence of organised society. Where these lessons have not been learnt, there can exist only a mob of individuals knowing no law but inclination, no good but personal gratification and self-aggrandisement, and unable to rise to a conception of national progress. This is one of the most certain lessons of history, and its truth has never been questioned in India, where it has been powerfully re-inforced by religious sanction.

3. The traditional feeling of boys towards their *guru* in this country has always been one of respectful awe, and the attitude of children towards their parents and elders has always been one of implicit obedience carried on even into mature age. It must be the fault both of parent and of *guru* if the reverence accorded to them even a quarter of a century ago is now being lost.

4. His Excellency the Governor in Council is convinced that the growing laxity of discipline and disregard of authority are in some measure due to the tendency on the part of boys and students to associate themselves with political demonstrations. Whatever may be the merits of any political propaganda, there can be no question that the participation in it of youths in the state of pupilage is gravely injurious to the progress of education. Not only are immature minds impressed with ideas before powers of judgment have been acquired, but the mental excitement thus induced is necessarily prejudicial to an orderly process of learning. In the words of Dr. Edward Caird addressed

to the students of Balliol College, Oxford: "To undertake such work would be to anticipate life in such a way as to hinder your preparation for it." These words express a universal truth, and the Governor in Council has come to the conclusion that, in the interests of educational progress, which are now plainly suffering, the incursions of boys and students into political affairs must be checked.

5. When boys live in hostels, the responsibility of the parent is for the time suspended, and that of the master is complete. In day-schools, the master is responsible during school hours, and at other times the parent There must, therefore, be co-operation between master and parent. Nowhere in the past has there prevailed a more attractive type of manners and a higher standard of courtesy than in Indian households. Both masters and parents are well aware of this. They know the sentiments with which they were inspired, and the outward forms of respect that were exacted from them, when they were boys. The Governor in Council expects that they will do their utmost to inculcate the same high tone of feeling and standard of behaviour in their own children and pupils. This is manifestly demanded alike in the interests of the parents, of the boys and of the country as a whole.

6. The Governor in Council is, therefore, determined that breaches of discipline in schools, and lawlessness, rudeness, and discourtesy in or out of school shall not be tolerated in schools maintained or aided by Government, and any measures which managers or masters may take to enforce authority and to check the growing laxity of manners will receive the fullest support.

7. Masters are too prone to believe that their success is to be measured by the number of boys in their schools. This is an entire mistake. Rude, undisciplined and disobedient boys should be ruthlessly weeded out. Boys taking part in seditious or disorderly proceedings should be expelled. In their own schools and in those which they aid, Government attach much more importance to quality than to numbers.

8. Inspecting officers will be directed to pay surprise visits to schools, and to warn masters, if necessary, that they are not acting up to the standards required by Government. It is expected that the managers of aided schools will recognise that they ought to maintain the same standard of discipline that Government will exact in their own schools, and that the acceptance of aid from Government implies a general willingness to fulfil as far as possible the requirements of Government. There is no obligation to contribute to the support of institutions which are not rendering effective service to the people.

9. The Governor in Council believes that good would result from more frequent consultation between managers of schools and Government officers both of the Educational and the Revenue Departments. Parents also should be called into council as much as possible, and the objects of Government should be explained to them. The Government will endeavour to provide, in their own institutions, as high a standard of education as financial conditions permit, and will continue their aid to other schools and colleges. It must, however, be clearly understood that hostility to Government is incompatible with retention of students in the former and with grants to the latter.

10. In all Government and aided secondary schools, His Excellency requires a strict observance of the following conditions:—

(1) Strict regularity and implicit obedience must be exacted in class.

(2) Any reported or observed objectionable conduct out of school must be sternly punished.

(3) Parents must be given to understand that they cannot dictate to managers, but that the managers have a right to say on what conditions they will admit or retain boys in their schools. A great deal of the prevailing laxity in schools comes from the fatal oriental habit of yielding to importunity.

(4) The present habit of appearing both in class and in public in dirty and untidy dress must be suppressed. Decent native clothes are very cheap and are easily kept clean.

(5) Politeness and courtesy must be inculcated, and any approach to rudeness or ungentlemanly speech or conduct should be punished.

(6) Such papers only as Government from time to time sanction shall be admitted to reading rooms of schools and hostels or subscribed to by students.

(7) No school-boy shall attend or take part in the organization or conduct of any public meeting of any kind.

11. The above rules will apply to all schools and colleges, Government or aided, except that college students may attend public meetings with the previous permission of the Principal, to whose discretion it shall also be left what papers are admitted into the college.

12. It is expected that the managers of aided primary schools in large centres will give effect to these rules so far as they are applicable in their case. Separate instructions will be issued to mofussil school-masters.

Circular to masters of primary schools in the mofussil printed as an accompaniment to Government Resolution no. 2396, dated the 30th September 1908.

To Masters of Primary Schools in the Mofussil.

1 The Sarkar has heard that some of you disobey the rule which forbids you to go to political meetings or speak in public on politics. You must obey the rule.

2. You are not to take newspapers into school or to allow any one else to take them in.

3. Some of your boys are often rude to people in the streets. It is your business to teach them to be well-behaved and to punish them if they do not obey you.

4. You are to try to persuade parents to make their boys obedient and polite, and to make them regular in attendance at school.

5. When political meetings are held you are not to allow your boys to go to them, and you are to try to persuade parents to help you in keeping them away from them.

6. You are to make your boys be as clean and tidy as possible.

Government of Bombay, Educational Department notification no 1570-A., dated the 4th August 1909.

His Excellency the Governor in Council is pleased to approve the following rules of discipline for Government schools :—

General Rules of Discipline for Government Schools.

[*N.B.*—A copy of these rule is to be given to the parent or guardian of each boy on his first admission to the school.]

1. Parents or guardians who send their boys to Government schools must understand that by so doing they agree to delegate to the head master and the educational authorities the control which they are entitled to exercise over such boys in all matters connected with such schools and that in all questions of school discipline both inside and outside the schools the decision of those authorities is final.

2. Every application for admission or withdrawal should be made to the head master by the parent or guardian of a boy in person or by letter. Applications for admission must be accompanied by a leaving certificate from the school last attended.

3. The school fee must be paid monthly in advance on the day fixed for that purpose. If a boy wishes to leave the school his parent must give notice of his intention before the end of the month; else the fee for the following month will have to be paid,

4. The head master will exercise his discretion in admitting a boy or retaining him in the school. For breach of the school rules a boy may be fined or otherwise punished at the discretion of the headmaster.

5. Boys are required to be regular and punctual in attendance. Leave of absence should be applied for either in person or by a note signed by the parent or guardian and it will lie with the head master to grant or refuse such leave. If a boy is absent without leave he will be required to bring a note from the parent or guardian explaining his absence, but it will be for the head master to decide whether the reason assigned is sufficient.

6. Parents or guardians will be held responsible for any damage done by boys to any part of the school property.

7. Boys are required to be clean and tidy, orderly and respectful, both in class and in public. Rude, disorderly or other objectionable conduct out of school will be punished.

8. No boy is to attend or take part in the organization or conduct of any public meeting of any kind, or, without the express permission of the head master, in the collection of any fund.

BENGAL.

Bengal Government letter no. 233-T. Edn., dated the 16th May 1917, to the Director of Public Instruction.

The Governor in Council has had under consideration the action to be taken in connection with the association of college students and school pupils with the recently inaugurated Home Rule agitation, and I am directed to convey the following instructions on the subject.

2. Apart from the aspirations and ideals underlying the formation of the Home Rule League, its immediate result has been the initiation of an active political propaganda, with which it is undesirable that youth pursuing their studies at school or college should be associated. His Excellency in Council, therefore, considers it necessary to direct that no boy attending a Government or aided school and no student in a Government or aided college, whether studying for a degree or engaged in post-graduate studies, should join the League, either as an associate or as a member. Under the rules of the League schoolboys are ineligible for membership, but students can apparently be admitted as associates for the purposes of study, etc.

3. These instructions should be read in supersession of my letter no. 1573, dated the 2nd December 1916.

UNITED PROVINCES.

United Provinces Government G. O. no. 444-XV-861-A., Educational Department, dated the 18th May 1907, to the Registrar, Allahabad University.

I am directed to enclose a copy of the Government of India, Home Department, letter no. 387, dated the 4th May 1907, with copy of its enclosure, for the information of the Senate of the Allahabad University.

2. I am to say that, in the opinion of the Lieutenant-Governor, some of the students in Allahabad have been taking a more active part in political meetings than is desirable, and that the present attitude of certain students there is such as to demand the very careful attention of the University authorities. The Lieutenant-Governor trusts that no need will arise for enforcing the penalties which the Government of India refer to, but it is essential that any attempt to convert colleges into centres for the dissemination of political doctrines of any kind should be sternly repressed.

3. As regards Government schools and colleges, I am to say that instructions are being issued to the Director of Public Instruction for the guidance of

Principals and head masters of Government colleges and schools, and should any action by the University be desired in respect of these institutions, you will be addressed hereafter.

United Provinces Government G. O. no. 445-XV-861-A., Educational Department, dated the 18th May 1907, to the Director of Public Instruction, United Provinces

I am directed to forward for your information a copy of a letter (with its enclosures) which has been addressed to the Registrar of the Allahabad University on the subject of the active participation of teachers and students in political movements.

2. I am to say that the Government colleges are by no means free from blame in the matter and that it has come to the notice of the Government that certain students have attended political meetings and made inflammatory speeches. The principals of these colleges must be careful to see that their students do not offend against the principles laid down by the Government of India. The head masters of Government schools must also see that these principles are observed in their respective institutions.

PUNJAB.

Punjab Government circular no. 3350-11-S. B., dated the 30th July 1917.

An unsatisfactory feature of recent meetings convened in Lahore to discuss political subjects has been the increasingly large attendance of students. The young require special protection against those who appeal to them to join in agitation by flattering them as patriots, as defenders of their religion, and as saviours of their country, and thereby sow the seeds of indiscipline and anarchy which may have lamentable results in the near future. This is no imaginary picture. Within the last few years some scores of schoolboys and students, often belonging to loyal and respected families, have by means of such insidious appeals been perverted and drawn into sedition and rebellion. Some of these have been convicted by the Courts and sentenced to severe penalties, some are languishing as prisoners or suspects in an exile of their own choosing, while some under healthy home influences and surroundings have realised the error of their ways. In the interest of the community as a whole, and especially of the rising generation, it is essential to prevent the recurrence of tragedies which have already brought ruin and shame on many homes.

2. The policy of the Government of India in regard to the connection of schoolboys and students with politics was explained in a circular of 1907. That circular laid down that the association of schoolboys with politics was harmful both to study and to discipline and should be prevented. Their teachers also were enjoined to avoid expressions of political opinion which might introduce into the immature minds of their pupils doctrines subversive of their respect for authority and calculated to impair their usefulness as citizens and hinder their advancement in after-life. That policy, which all sensible men must approve, still holds good.

3. It is recognised that college students are entitled to a greater degree of liberty than schoolboys. The students of to-day will be the citizens of to-morrow; they are bound to play a large part in the economic, intellectual and political development of the country, and their mental training should be such as will assist them to form broad and sound ideas in regard to the matters with which they may have to deal hereafter. It is, therefore, no part of the policy of Government to debar them from a reasonable and healthy interest in political matters. They have ready access to newspapers and periodicals, and there is much in the college courses which is intended to inform their minds on such subjects and develop their interest in them. But it is generally admitted by those who are most deeply interested in the welfare of students that they are fitted neither by age nor experience to take an active part in

politics. The views of the late Mr. Gokhale on this subject are entitled to the greatest weight. Addressing a gathering of students, at Bombay, he expressed himself as follows :—" The active participation of students in political agitation really tends to lower the dignity and the responsible character of public life and impair its true effectiveness. It also fills the students themselves with unhealthy excitement, often evoking in them a bitter partisan spirit which cannot fail to interfere with their studies and prove injurious to their intellectual and moral growth. The period of four or five years, which most young men spend at college, is all too short a time for the work which properly belongs to it, namely, preparation in knowledge and character for the responsibilities of life. Surely it is not too much to ask our students to exercise a little patience and self-restraint during this period and refrain from action in politics till after they have completed their studies and taken their place in the public life of the country."

4. This advice was given in 1909, and subsequent experience of the evils that have resulted from the participation of students in political movements fully confirms its wisdom. It is a matter of common knowledge that many parents now hesitate to send their sons to colleges in Lahore, the centre of political life in the Punjab, from the fear that they may be drawn into one or other of the various political movements.

It may be argued that attendance at political meetings does not necessarily involve taking an active part in politics, but experience shows that it is usually the first step towards such participation, and that the atmosphere of such meetings is likely to create unhealthy excitement and a partisan spirit—to repeat the words of Mr. Gokhale—in immature minds which hear only one side of the case and are not yet trained to see that there are two sides to most questions.

5. The present time is one of special difficulty ; and in one high educational institution in another province, not under the control of Government, the managing body have thought it advisable to prohibit not only the students but the staff from taking an active part in political meetings. The Lieutenant-Governor sees no need for such action in the Punjab. He is confident that the staff of the different colleges may be relied on to exercise due discretion and to avoid anything which might set a bad example to the students He further relies on principals and professors to use their authority and influence to discourage their students from reading literature of violently partisan or inflammatory nature and from attending political meetings during term time, on parents and guardians to take similar action during the college vacations, and on the good sense of the students themselves to co-operate loyally in a policy which is intended not to restrict their out-look or hamper their progress but to ensure development on reasoned and healthy lines which will fit them to be worthy sons of their own country and loyal subjects of the King-Emperor.

BIHAR AND ORISSA.

Office Memorandum from the Director of Public Instruction, Bihar and Orissa, dated the 22nd October 1914

(1) Any student on the rolls of a Government or Aided College, who wishes to join any club or society outside the college, shall obtain the approval of the principal before doing so. Breach of this rule will be regarded as a serious offence. Permission will ordinarily be granted by the principal on presentation of a written and duly signed request from the student's father or natural guardian.

(2) No club or society may be started or maintained in any Government or Aided College without the approval of the principal. Suitable members of the staff of the college will be selected by the Principal as honorary members of all such college clubs and societies, and will be required to interest themselves in their progress and welfare. No person, who is not at the time a member of the

college, shall be a member of any such club or society, or shall address meetings of such, save at the invitation of a person duly authorised by the principal.

Circular no. 40, dated Ranchi, the 23rd October 1914.

Copy forwarded to all Principals of Colleges, for information and guidance.

Office Memorandum from the Director of Public Instruction, Bihar and Orissa, dated the 22nd October 1914.

The following additions to the general rules for secondary schools on pages 167—173 of the Rules and Orders of the Education Department, Bengal, are authorised :—

30. Any pupil on the rolls of a Government or Aided School who wishes to join any club or society outside the school shall obtain the approval of the headmaster before doing so. Breach of this rule will be regarded as a serious offence.

31. No club or society may be started or maintained in any Government or Aided School without the approval of the headmaster. Suitable members of the staff of the school will be selected by the headmaster as honorary members of all such school clubs and societies and will be required to interest themselves in their progress and welfare. No person who is not at the time a member of the school shall be a member of any such club or society, or shall attend meetings of such, save at the invitation of a person authorised by the headmaster.

Circular no. 41, dated Ranchi, the 23rd October 1914.

Copy forwarded to all Divisional Inspectors of Schools. The Inspectresses of Schools, the Headmaster of the Ranchi Zila School, the Principal of the Bihar School of Engineering, and the Lady Principal of the Ravenshaw Girls' School, for information and guidance.

Office Memorandum from the Director of Public Instruction, Bihar and Orissa, dated the 22nd October 1914.

The attention of heads of colleges and of Government and Aided Schools is called to Sir Herbert Risley's circular (Circular no. 332, dated May the 4th, 1907, from the Government of India in the Home Department, pages 346-8 of the Rules and Orders of the Education Department, Bengal) which lays down that school boys may not attend political meetings whilst, though college students may attend such meetings as a general rule and provided that they so conduct themselves as not to bring themselves into undesirable notoriety, they may not take any active part in their proceedings. Discretionary power to prohibit attendance is thus left with the principals of colleges. Further the circular insists upon the principle that colleges exist for the purpose of education, not as centres for the dissemination of political doctrines of whatever character, and points out that a member of the staff who encourages his pupils to attend political meetings abuses his position. The above circular was supplemented in Mr. Hallward's confidential circular no. 92—94, dated November the 25th, 1912, by instructions to the effect that the enrolment of students as "volunteers" in connection with such meeting would constitute on their part "taking an active part in the proceedings." These orders should in future be strictly observed, and breach of them must be regarded as a serious offence.

2. From time to time doubt arises as to whether a meeting is political or not. In all such cases the decision so far as the students or scholars of his institution are concerned, must be with the principal or headmaster, whose permission to take part or to attend, as the case may be, must be obtained beforehand. If the principal or headmaster requires further information as

to the objects of the organisation of the meeting he should apply for the same to the local executive authority.

3. Nothing in these rules precludes a principal or a headmaster, in consultation with the President or Secretary of his governing body or committee, from prohibiting his pupils from attendance at any meeting which they deem unsuitable or unseemly.

Circular no. 42, dated Ranchi, the 23rd October 1914.

Copy forwarded to all Principals of Colleges, all Divisional Inspectors of Schools, the Inspectresses of Schools, the Headmaster of the Ranchi Zila School, the Principal of the Bihar School of Engineering, and the Lady Principal of the Ravenshaw Girls' School, for information and guidance.

Circular from the Director of Public Instruction, Bihar and Orissa, no. 36, dated the 27th July 1917.

I have the honour to draw your attention to my circulars nos. 40 and 42, dated the 23rd October 1914, and to request you to see that the instructions contained therein are enforced.

2. I have further to inform you that Government disapprove of the participation of any student in the Home Rule League movement and that principal and headmasters of Government and Aided Schools should bear this in mind when exercising the discretion allowed to them under these circulars.

CENTRAL PROVINCES.

Letter from the Director of Public Instruction, Central Provinces, to all Inspectors of Schools, Central Provinces and Berar, no. 1038, dated the 6th February 1917.

I have the honour to state that I am asked by the Hon'ble the Chief Commissioner to draw your attention to the instructions conveyed in Major Plowden's letter no. 730-VI-1-35, dated the 26th June 1907, regarding the participation of students and schoolboys in politics, included as Appendix F. in the present Education Manual, and to remind you of your responsibility for seeing that these instructions are carried out.

2. According to these instructions the attendance of schoolboys at political meetings is absolutely forbidden. As it is often impossible for schoolboys to know beforehand the real character and purpose of a public meeting, the Chief Commissioner desires it to be laid down that in future no schoolboy should be allowed to attend any public meeting during term-time without previously obtaining the permission of the headmaster of his school. Any breach of this rule should be regarded as a serious offence against school discipline of which the headmaster must take cognisance. It will be the duty of the headmaster to ascertain the true character and purpose of any public meeting for which such permission may be desired. Where he feels any doubt he can institute enquiries among responsible persons. Commissioners and Deputy Commissioners are ready to give information and advice on such matters. But the final responsibility must rest with the headmaster and no headmaster, who cannot face this responsibility or act up to it for fear of consequences or any other reasons, can be regarded as fit for his position.

3. The instructions already in force make it quite clear that participation in any form of political agitation whatsoever or in arrangements connected with political meetings whether prior to or subsequent to such meetings is prohibited to the same extent as participation in political meetings. The further orders conveyed in paragraph 2 of this letter should consequently be regarded as applicable to all arrangements connected with public meetings of any kind.

4. These instructions refer only to occurrences during term-time. There is no desire to hold headmasters directly responsible for what their pupils may do during the vacations.

5. I request you to communicate these instructions without any delay to headmasters of all Government high schools and managers of all recognised high schools under private or municipal control in your circle and to emphasise their responsibility in this matter.

6. As it is evident from recent occurrences that the orders contained in paragraph 7 of Major Plowden's letter quoted above regarding measures to be taken in Government institutions for notifying the prohibition of attendance at political meetings have not been carried out in several Government schools, it is now necessary to make these orders even more explicit. A notice should be drafted in Vernacular and English to the effect that participation in any form of political agitation and attendance at any political meeting are absolutely prohibited in the case of schoolboys and that the headmaster's previous permission must be obtained for attendance at any public meeting or participation in any arrangements connected therewith. This notice should be communicated to the parent or guardian of every pupil now in the school and of every pupil who may subsequently be enrolled at the time of his enrolment. It should also be included in the school rules which in a well organised school are posted up where they can conveniently be seen by all pupils. The attention of managers of high schools under private or municipal control should be drawn to the instructions contained in this paragraph and, while leaving the authorities of such schools discretion as regards measures to be taken for notifying the general orders, you should lay due stress on their responsibility for such notification.

7. It is evident that if the general orders referred to in this letter are to be effective, adequate measures must be taken for the detection of pupils who disobey them. This should be emphasised, but the responsibility for devising and carrying out such measures should be left to the school authorities.

8. The instructions conveyed in Major Plowden's letter include high, middle and primary schools. The further instructions in this letter are intended primarily for high schools But it is in your power to apply them to other kinds of schools if you are convinced in any particular instance that such further application is necessary in the pupils' interest.

9. I wish you to let the school authorities know that we confidently look to them for cordial co-operation in measures that have been devised solely in the interests of their pupils. It must clearly be understood that the development of character, which is our primary aim, depends on the general discipline of school life, the nature of the methods of instructions and the vigour with which school games and other forms of school activity are prosecuted. The measures referred to in this letter have value only in so far as they safeguard pupils from forms of activity for which they are not fit and which may be disastrous in their consequences. It is for the school authorities to provide suitable outlets for the enthusiasm and vigour which we welcome in all school boys.

DELHI.

Letter from the Chief Commissioner, Delhi, to the Principals, Ramjas, St. Stephen's and Hindu Colleges, Delhi; the Headmasters, Government, Mission, Anglo-Arabic, Anglo-Vernacular Sanskrit, Bengali Boys and Ramjas High School, Delhi, no. 7426-Home, dated the 23rd August 1917.

I have the honour to address you on the subject of the participation in political movements by pupils at schools and colleges.

2. The policy of the Government of India in regard to the connection of schoolboys and students with politics was explained in a circular of 1907. That circular laid down that the association of schoolboys with politics was harmful both to study and to discipline and should be prevented. Their teachers also were enjoined to avoid expressions of political opinion which might introduce

into the immature minds of their pupils doctrines subversive of their respect for authority and calculated to impair their usefulness as citizens and hinder their advancement in after-life. That policy, which all sensible men must approve, still holds good.

3. It is recognised that college students are entitled to a greater degree of liberty than schoolboys. The students of to-day will be the citizens of to-morrow: they are bound to play a large part in the economic, intellectual and political development of the country, and their mental training should be such as will assist them to form broad and sound ideas in regard to the matters with which they may have to deal hereafter. It is, therefore, no part of the policy of Government to debar them from a reasonable and healthy interest in political matters. They have ready access to newspapers and periodicals, and there is much in the college courses which is intended to inform their minds on such subjects and develop their interest in them. But it is generally admitted by those who are most deeply interested in the welfare of students that they are fitted neither by age nor experience to take an active part in politics. The views of the late Mr. Gokhale on this subject are entitled to the greatest weight. Addressing a gathering of students at Bombay, he expressed himself as follows :—"The active participation of students in political agitation really tends to lower the dignity and the responsible character of public life and impair its true effectiveness. It also fills the students themselves with unhealthy excitement, often evoking in them a bitter partisan spirit which cannot fail to interfere with their studies and prove injurious to their intellectual and moral growth. The period of four or five years which most young men spend at college, is all too short a time for the work which properly belongs to it, namely, preparation in knowledge and character for the responsibilities of life. Surely it is not too much to ask our students to exercise a little patience and self-restraint during this period and refrain from action in politics till after they have completed their studies and taken their place in the public life of the country."

4. This advice was given in 1909, and subsequent experience of the evils that have resulted from the participation of students in political movements fully confirms its wisdom.

It may be argued that attendance at political meetings does not necessarily involve taking an active part in politics, but experience shows that it is usually the first step towards such participation, and that the atmosphere of such meetings is likely to create unhealthy excitement and a partisan spirit —to repeat the words of Mr. Gokhale—in immature minds which hear only one side of the case and are not yet trained to see that there are two sides to most questions.

5. The present time is one of special difficulty; and in one high educational institution in another province, not under the control of Government, the managing body have thought it advisable to prohibit not only the students but the staff from taking an active part in political meetings. I am confident that the staff of the different colleges may be relied on to exercise due discretion and to avoid anything which might set a bad example to the students. I further rely on principals and professors to use their authority and influence to discourage their students from reading literature of a violently partisan or inflammatory nature and from attending political meetings during term-time, on parents and guardians to take similar action during the college vacations, and on the good sense of the students themselves to co-operate loyally in a policy which is intended not to restrict their out-look or hamper their progress but to ensure development on reasoned and healthy lines which will fit them to be worthy sons of their own country and loyal subjects of the King-Emperor.

APPENDIX D.

(Referred to in question No. 14.)

Circular No. 807, dated Simla, the 3rd October 1916.

From—A. E. GILLIAT, Esq., I.C.S., Under Secretary to the Government of India,

To—
- The Secretary to the Government of Madras, Revenue Department.
- The Secretary to the Government of Bengal, Revenue Department.
- The Chief Secretary to the Government of the United Provinces.
- The Revenue Secretary to the Government of the Punjab.
- The Revenue Secretary to the Government of Burma.
- The Secretary to the Government of Bihar and Orissa, Revenue Department.
- The Honourable the Chief Commissioner of the Central Provinces.
- The Honourable the Chief Commissioner of Assam.
- The Chief Commissioner, Ajmer-Merwara.
- The Chief Commissioner, Coorg.

I AM directed to invite a reference to paragraph 58 of the Report of the Committee on Co-operation in India in which it is recommended, in order to facilitate the issue of loans by Co-operative Credit Societies on short notice to meet urgent demands by members—

(1) that special arrangements should be made as now with Government Treasuries or police stations in places where these are close at hand for the safe custody of cash balances retained for the purpose, and

(2) that the special concessions obtaining in Bombay for withdrawals from Post Office Savings Banks, which are described in paragraph 12 (3) of Chapter IX of the manual for Co-operative Societies in that Presidency (copy enclosed) should be extended elsewhere

2. As regards the first recommendation, so far as it concerns Government Treasuries, I am to invite a reference to Mr (now Sir James) Wilson's letter No. 1249-268—2, dated 16th August 1905 (to the Government of Madras, a copy of which was forwarded to other Local Governments and Administrations with the endorsement from this Department No. 1250-59-268-2, dated the 16th August 1905), and to say that the existing orders may be acted upon as long as the prescribed safeguards are maintained. The question whether the cash balances of Societies should be kept at police stations is one which the Government of India leave to the decision of Local Governments and Administrations.

(Except Madras)

3. With regard to the second recommendation, I am to invite a reference to the note to clause (*k*) of rule 42 of the Rules for Depositors in Post Office Savings Banks which already enables Local Governments in consultation with the Postmasters General concerned to procure concessions for Co-operative Societies in their provinces similar to those in Force in Bombay.

Enclosure No. I.

BOMBAY CO-OPERATIVE MANUAL.

CHAPTER IX.

List of Privileges of Registered Societies.

* * * * * * *

12 (3) SOCIETIES may withdraw sums up to R3,000 from their accounts on 3 days' notice at all headquarter post offices and on 7 days' notice from other post offices and sums up to R10,000 from all post offices on 10 days' notice (Postmaster General's letter No. 15, dated August 1st, 1913, and Government Resolution No 4959 of May 24th, 1913, Revenue Department.

* * * * * * *

Enclosure No. II.

No. 1249—268-2, dated Simla, the 16th August 1905.

From—J. WILSON, ESQ., C.S.I., Secretary to the Government of India,

To—The Secretary to the Government of Madras, Revenue Department.

I AM directed to acknowledge the receipt of your letter No. 567, dated the 17th June last, asking that Societies registered under the Co-operative Credit Societies Act, X of 1904, may be allowed the privilege of depositing their strong-boxes for safe custody in Government Treasuries.

2. The Government of India sanction the grant of the privilege in all cases in which the Local Government is satisfied that the society could not otherwise, except at unreasonable cost, arrange for the custody of its funds, and papers either with a Government Savings Bank, or with an approved banker, or in some other safe manner; on the condition that the concession may at any time be withdrawn should Government see fit.

3. I am to add that in considering whether there is room in the Treasury it must be remembered that accommodation should be reserved for a currency chest, whenever the Commissioner * of Paper Currency may desire to create one. Moreover, when the concession is given, the Society should be required to use a strong-box of moderate dimensions, with a good lock, sealed with a proper seal, and it should be warned that the Treasury staff must not be harassed by too frequent applications to open the Treasury. It is reasonable that the authorities of the Society should be required to keep in their own office the money required for current needs and only to deposit in the Treasury what will not often be wanted.

* *Vide* Article 425, Paper Currency Department Code.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 14th February 1918, based on the Indian Daily Weather Reports of the period.

1. A succession of slight disturbances entered northwest India from the west, but they gave very little precipitation, only a few falls of rain and snow being reported from Baluchistan, Kashmir and the North-West Frontier Province.

2. *Burma.*—Bhamo had a light fall of rain.

Northeast India, including Orissa.—Light rain fell at Shillong.

The United Provinces, Central India and the Central Provinces.—There was no rain.

Northwest India.—Local falls of snow occurred in Kashmir and the North-West Frontier Province, and of rain in Baluchistan.

The Peninsula.—Weather was dry.

3. The chief amounts of precipitation were as follows :—

February 7th. Sonamarg 0·95".
,, 9th. Sonamarg 0·90".
,, 12th. Quetta 0·83".
,, 13th. Sonamarg 1·12".

4. The week's rainfall was 20 per cent or more in defect in the Bay Islands, Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Gujrat, Central India East, Berar, the Central Provinces, Hyderabad, Malabar, Madras Southeast, and the Madras Coast North. It was within 20 per cent of the normal in Kashmir. No rain usually falls at this time of year in Central India West, the Konkan, the Bombay Deccan, Mysore and the Madras Deccan.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Bombay Deccan, Mysore, Malabar, the Madras Deccan and the Madras Coast North. It is 20 per cent or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Gujarat, Central India, Berar, the Central Provinces, the Konkan and Hyderabad, and differed from the normal by less than 20 per cent. in the remaining divisions.

Division.	Rainfall data for week ending on 14th February 1918.			Rainfall data from 30th November 1917 to 14th February 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·3	−0·3	13·4	9·5	+3·9	+41	+46
Lower Burma	0	0·1	−0·1	1·2	1·1	+0·1	+9	+20
Upper Burma	0	0·1	−0·1	0	0·8	−0·8	−100	−100
Assam	0	0·4	−0·4	0·5	2·0	−1·5	−75	−69
Bengal	0	0·2	−0·2	0	1·0	−1·0	−100	−100
Orissa	0	0·3	−0·3	0·1	1·1	−1·0	−91	−87
Chota Nagpur	0	0·5	−0·5	0·2	1·6	−1·4	−87	−82
Bihar	0	0·2	−0·2	0	0·9	−0·9	−100	−100
United Provinces, East	0	0·2	−0·2	0·2	1·3	−1·1	−85	−82
United Provinces, West	0	0·4	−0·4	0·7	2·3	−1·6	−70	−63
Punjab, East and North	0	0·4	−0·4	1·1	2·7	−1·6	−59	−52
Punjab, South-West	0	0·2	−0·2	0·2	1·5	−1·3	−87	−85
Kashmir	0·7	0·6	+0·1	3·8	6·0	−2·2	−37	−43
N.-W. Frontier Province	0·1	0·3	−0·2	0·7	1·9	−1·2	−63	−63
Baluchistan	0·3	0·4	−0·1	1·5	2·9	−1·4	−48	−52
Sind	0	0·1	−0·1	0·1	0·5	−0·4	−80	−75
Rajputana, West	0	0·1	−0·1	0·1	0·7	−0·6	−86	−83
Rajputana, East	0	0·1	−0·1	0·1	0·7	−0·6	−86	−83
Gujarat	0	0·1	−0·1	0	0·	−0·1	−100	0
Central India, West	0	0	0	0	0·4	−0·4	−100	−100
Central India, East	0	0·3	−0·3	0·3	1·6	−1·3	−81	−77
Berar	0	0·1	−0·1	0·1	1·1	−1·0	−91	−90
Central Provinces, West	0	0·2	−0·2	0·2	1·2	−1·0	−83	−80
Central Provinces, East	0	0·3	−0·3	0·7	1·3	−0·6	−46	−30
Konkan	0	0	0	0	0·1	−0·1	−100	−100
Bombay Deccan	0	0	0	0·6	0·3	+0·3	+100	+100
Hyderabad, North	0	0·1	−0·1	0·1	0·5	−0·4	−80	−75
Hyderabad, South	0	0·1	−0·1	0·4	0·5	−0·1	−20	0
Mysore	0	0	0	1·7	0·5	+1·2	+240	+240
Malabar	0	0·1	−0·1	3·1	2·2	+0·9	+41	+48
Madras, South-East	0	0·2	−0·2	6·5	6·2	+0·3	+5	+8
Madras Deccan	0	0	0	0·8	0·6	+0·2	+33	+33
Madras Coast, North	0	0·1	−0·1	3·2	2·2	+1·0	+45	+52

GILBERT T. WALKER,

Director General of Observatories.

Dated the 14th February 1918.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 9th February 1918.

Burma.—The week was rainless. Threshing and winnowing of winter rice is nearly completed. Cultivation of spring crops and harvesting of white beans and other miscellaneous crops are progressing. Standing crops are generally good. Cattle are healthy. The price of unhusked rice in Rangoon has fallen further to rupees 87 per hundred baskets and is much below normal. The market for white rice is weak at rupees 230 for specials.

Assam.—The weather was seasonable. Harvesting of pulses is practically finished and that of cotton is nearing completion. Harvesting of mustard, pressing of sugarcane, pruning of tea, transplantation of spring rice and ploughing of autumn and winter rice and jute continue. Outturn and prospects of crops are fair to good. Cattle disease is reported from one district. Fall in the price of common rice continues.

Bengal.—The weather continues to be rainless. The standing spring crops are suffering for want of rain and their prospects have been affected somewhat thereby. Harvesting of sugarcane, potatoes and early oilseeds and preparation of fields for the autumn crops continue. The average price of common rice for the province has slightly fallen as compared with that of the preceding week.

Bihar and Orissa.—There was no rain during the week. Threshing of paddy and pressing of sugarcane continue. Oilseeds are being harvested. Preparation of lands for the next season's crops has commenced. Standing spring crops and vegetables are doing well. The price of common rice has risen in two districts, fallen in four and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from fourteen districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—No rain fell during the week. Irrigation and weeding of spring crops and poppy and pressing of sugarcane and preparation of land for sugarcane continue. Slight damage by frost to *arhar* and other crops is reported from some districts. Harvesting of peas has begun. Standing crops and agricultural stock are doing well. Prospects are good. Fodder is still dear in places. Prices are rising slightly.

Punjab.—The weather was dry. Rain is badly wanted everywhere for standing spring crops. Pressing of sugarcane continues in some districts. The yield is normal to good. Condition of standing wheat and other crops is average to good, but unirrigated crops in some districts are suffering from cold and drought and are below average. *Toria* is being harvested in parts of the west, the yield being normal. Stocks of food grains are generally sufficient. Cattle are healthy but fodder is scarce in some districts. Prices are stationary and range generally between warning and scarcity rates except in south-eastern districts where they are between normal and warning rates. Prices of wheat :—Rawalpindi 7¼, Ambala 7¾, Lahore 8, Ferozepore and Lyallpur 8¼ seers per rupee.

North-West Frontier Province.—Slight rain fell in one district. More rain is urgently wanted throughout the province. Prospects of spring crops are good. Sugarcane is being pressed and *gur* made. The outturn is average. Wheat :—Peshawar 7⅞ and Dera Ismail Khan $9\frac{1}{16}$ seers per rupee.

Jammu.—Prices are stationary. There is nothing else noteworthy.

Kashmir.—The week was generally rainless. Spring crops are in average condition. Cattle are generally healthy. Prices are normal.

Rajputana.—The weather was cold. Standing crops are being irrigated. Spring crops, prospects and agricultural stock are good. Prices are rising.

Central India.—The rainfall during the week was *nil*. Winter rains are needed in Gwalior. Spring crops are being irrigated. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather continues to be clear. Nights and mornings are still cool but days are getting warm. Some damage to crops has been caused by frost at a few places in northern districts. Spring crops, especially wheat, have suffered for want of rain but spring prospects are generally fair to good. Cattle are in good condition. Prices remained almost stationary.

Feudatory States :—The condition of standing crops is generally satisfactory.

Bombay.—Standing crops are good except in parts of Sind where they have been damaged by frost and rats. Spring harvesting continues in parts of Deccan and Karnatak. Cotton picking continues in Hyderabad, Thar and Parkar, Nawabshah, West Khandesh, Dharwar and Kathiawar. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—No rain fell during the week. Spring crops have suffered from blight and excessive rain in parts. Late rice is fair and is being weeded and will shortly be sown. Cattle are healthy. Prices of grains continue high.

Mysore.—The week was rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was dry. Picking of coffee and harvesting of rice continue. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was rainless. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is generally good. Prices are steady.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 15th February 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 2nd February 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi District	1*	1*
		TOTAL	1	1
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	22	16
		Gogo Port	5	4
		Ahmedabad City	47	40
		Ahmedabad District	1,119	848
		Panch Mahals District	150	134
		Kaira District	1,879	1,213
		Surat Town and Port	61	47
		Surat District	144	120
		Broach Port	25	14
		Broach District	162	99
		Kalyan Port	2	4
		Thana District	43	39
	Central	Ahmednagar District	92	55
		West Khandesh District	298	214
		East Khandesh District	173	115
		Poona Town	159	134
		Poona District	145	106
		Nasik District	331	241
		Satara District	463	341
		Sholapur Town	43	31
		Sholapur District	268	212
	Southern	Kolaba District	13	7
		Bankot Port	7	5
		Ratnagiri Port	17	13
		Ratnagiri District	4	5
		Belgaum District	286	167
		Hubli Town	4	4
		Dharwar District	210	115
		Kanara District	8	2
		Bijapur District	859(a)	572(a)
	Sind	Karachi Town and Port	3	3
		Shikarpur City	196(a)	111(a)
		Sukkur District	134(a)	74(a)
		Larkana District	20	5
	Political Charges.	Baroda State	1,378	1,006
		Mangrol Port	2	5
		Jafrabad Port	5	4
		Porbandar Port	5	1
		Bhavnagar Port	7	6
		Jamnagar Port	45	38
		Kathiawar Agency	769	590
		Mahi Kantha Agency	128	95
		Kolhapur and Southern Mahratta Country States	391	250
		Bhor State	1	1
		Cambay State	10	9
		Bijapur Agency	87	53
		Satara Agency	20	15
		Surat Agency	17	15
		Salaya Port	6	5
		Akalkot State	16	9
		Palanpur Agency	21	16
		Mandvi Port	2	1
		Cutch State	24	23
		Shrivardhan Port	4	3
		Janjira State	4	4
		TOTAL	10,334	7,319

* Imported.
(a) For two weeks.

In the return for the week ending 26th January 1918 the following additions should be made :—
Hyderabad City, *add* 4 cases, *nil* death.
Hyderabad District, *add* 16 cases, 10 deaths.
Upper Sind Frontier District, *add* 21 cases, 13 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.		Anantapur District	21	14
		North Arcot District	12	15
		Bellary District	578 (a)	463 (b)
		Coimbatore District	159 (c)	108 (a)
		Chittoor District	8	3
		Mangalore Port	12	11
		Kurnool District	21 (d)	17 (d)
		Ganjam District	2 (b)	2 (b)
		Godavari District	1*	1*
		Cuddapah District	4	2
		Salem Town	34	26
		Salem District	99 (b)	66 (a)
		Nellore District	1*	...
		Vizagapatam Port	48	43
		Nilgiris District	5	2
		Sandur State	1	2
		TOTAL	1,006	774
BENGAL PRESIDENCY.	Presidency.	Calcutta	1	1
	Dacca	Faridpur	1	2
		TOTAL	2	3
BIHAR AND ORISSA.	Patna	Patna District	423	321
		Gaya Town	84	84
		Gaya District	699	634
		Shahabad District	279	199
	Tirhut	Saran District	643	581
		Champaran District	2	2
		Muzaffarpur District	170	159
		Darbhanga Town	64	40
		Darbhanga District	133	99
	Bhagalpur	Monghyr District	75	56
		Bhagalpur Town	6	4
		Bhagalpur District	13	9
	Ranchi	Palamau District	9	1
		TOTAL	2,600	2,159
UNITED PROVINCES.	Meerut	Saharanpur District	10	10
		Muzaffarnagar District	54	49
	Agra	Aligarh City	100	42
		Aligarh District	46	28
		Muttra District	25	23
		Agra City	4	4
		Mainpuri District	67	67
		Etah District	4	10
	Rohilkhand.	Bijnor District	10	10
		Moradabad District	99	92
	Allahabad	Furrukhabad City	15	15
		Furrukhabad District	122	104
		Etawah District	44	44
		Cawnpore City	20	20
		Cawnpore District	351	351
		Fatehpur District	200	172
		Allahabad City	58	58
		Allahabad District	448	448
	Jhansi	Jhansi District	130	81
		Jalaun District	298	270
		Hamirpur District	46	33
		Banda District	6	6
	Benares	Benares City	19	18
		Benares District	230	194
		Mirzapur City	41	34
		Mirzapur District	146	144
		Jaunpur District	1,843	1,298
		Ghazipur District	904	752
		Ballia District	838	766
	Gorakhpur.	Gorakhpur City	32	27
		Gorakhpur District	1,917	1,412
		Basti District	154	157
		Azamgarh District	1,727	1,456
	Kumaun	Naini Tal	1	1

* Imported.

(a) Three imported. (b) Two imported. (c) Four imported. (d) Twelve imported.

In the return for the week ending the 26th January 1918, the following addition should be made ;—
Hazaribagh District, *add* 6 cases, 6 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Lucknow	Lucknow City	13	10
		Lucknow District	166	166
		Unao District	672	621
		Rae Bareli District	481	391
		Sitapur District	121	114
		Hardoi District	58	90
		Kheri District	8	4
	Fyzabad	Fyzabad City	2	2
		Fyzabad District	100	88
		Gonda District	261	236
		Bahraich District	2	2
		Sultanpur District	248	221
		Partabgarh District	318	248
		Bara Banki District	291	268
		TOTAL	12,250	10,662
PUNJAB.	Ambala	Hissar District	40	26
		Rohtak District	4	7
		Gurgaon District	2	2
		Karnal District	...	5
		Ambala District	101	67
	Jullundur	Kangra District	10	6
		Hoshiarpur District	47	47
		Jullundur City	4	2
		Jullundur District	332	265
		Ludhiana District	821	404
		Ferozepore District	...	1
	Lahore	Lahore City	37	22
		Lahore District	347	290
		Amritsar City	4	4
		Gurdaspur District	86	62
		Gujranwala District	95	82
	Rawalpindi.	Gujrat District	8	8
		Jhelum District	40	37
		Rawalpindi District	117	100
	Multan	Multan District	26	8
		Montgomery District	19	12
		Lyallpur District	...	1
	Native States.	Patiala State	222	222
		Kalsia State	2	...
		Nabha State	6	6
		Kapurthala State	34	36
		Bahawalpur State*	19	8
		TOTAL	2,492	1,730
BURMA.	Pegu	Rangoon Town	44	43
		Insein District	2	2
		Hanthawaddy District	1	2
		Tharrawaddy District	15	14
		Prome District	8	6
	Irrawaddy.	Bassein Town	23	19
		Bassein District	1	1
		Henzada District	11	11
		Myaungmya District	5	5
		Pyapon District	6	6
	Tenasserim.	Toungoo District	8	7
		Thaton District	11	7
		Moulmein Town	2	2
	Sagaing	Sagaing District	6	5
	Magwe	Magwe District	1	3
		Minbu District	7	7
	Mandalay	Mandalay Town	225	203
		Mandalay District	2	2
		Bhamo District	5	4
	Meiktila	Meiktila District	5	4
		Yamethin District	18	12
		Myingyan District	163	160
		TOTAL	564	525

* Since the commencement of the epidemic.

In the return for the week ending the 5th of January 1918, a fatal case noted against the Katha District was an imported case.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES.	Nagpur	Nagpur Town	148	184
		Nagpur District	16	12
		Bhandara District	23	16
		Wardha District	32	20
		Chanda District	5	2
	Jubbulpore.	Jubbulpore Town	7	8
		Jubbulpore Cantonment	4	1
		Jubbulpore District	50	34
		Saugor District	111	93
		Damoh District	40	27
		Seoni District	41	25
		Mandla District	5	2
	Nerbudda	Hoshangabad District	56	39
		Nimar District	132	122
		Narsinghpur District	108	72
		Chhindwara District	9	6
	Chhatisgarh	Raipur District	36	35
	Berar	Amraoti District	105	77
		Yeotmal District	14	14
		Akola District	96	74
		Buldana District	55	40
		TOTAL	1,091	853
ASSAM	...	...	...	...
COORG	...	...	...	...
MYSORE STATE.	...	Bangalore Civil and Military Station	45	43
		Bangalore City	7	7
		Bangalore District	122	85
		Mysore City	2	3
		Mysore District	55	39
		Hassan District	8	2
		Kadur District	13	10
		Shimoga District	37	24
		Chitaldroog District	17	8
		Tumkur District	20	11
		Kolar District	77	60
		TOTAL	403	292
HYDERABAD STATE.		Aurangabad District	111	103
		Bir District	91	84
		Parbhani District	62	60
		Nander District	110	67
		Gulburgah District	32	21
		Raichur District	96	68
		Usmanabad District	318	268
		Bidar District	103	105
		Medak District	15	15
		Nizamabad District	31	27
		Karimnagar District	3	3
		Mahbubnagar District	100	93
		Warangal District	6	5
		Atrafibalda Sarfikhas District	32	32
		TOTAL	1,110	951
CENTRAL INDIA.	...	Indore City	20	13
		Indore Residency	1	...
		Indore State	62	31
		Mhow Cantonment	8	1
		Bhopal State	104	78
		Dhar Town	7	5
		Dhar State	28	24
		Jhabua State	21	17
		Barwani State	8	2
		Alirajpur State	1	...
		Jaora State	64	47
		Sampthar State	8	10
		Rajgarh State	12	9
		Chattarpur State	21	8
		Piploda Estate	12	18
		TOTAL	367	263

The following additions should be made in the returns for—

Week ending 26th January 1918, *add* 12 cases, 12 deaths, against Sailana State.

Weeks ending 19th and 26th January 1918, *add* 483 cases, 402 deaths, against Gwalior State.

Presidency or Province.	Division.	Districts, States, Towns of 30,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA	...	Ajmer City	49	30
		Ajmer District	294	258
		Alwar State	670	518
		Jaipur City	87	87
		Jaipur State	1,119	1,074
		Bharatpur State	372	324
		Jhalawar State	30	21
		Karauli State	60	39
		Kotah State	226	166
		Mewar State	749	585
		Tonk State	637	456
		Marwar State	859	766
		Shahpura State	32	20
		Bikaner State	*1	...
		Banswara State	25	20
		Sirohi State	12	12
		Kherwara State	51	33
		TOTAL	5,273	4,409
N.-W. F. PROVINCE	...	......	...	...
KASHMIR	...	Jammu Province	68	83
		TOTAL	68	83
BALUCHISTAN.	...	......	...	...
		GRAND TOTAL	37,561	30,054

* Imported.

The 30,054 deaths from plague reported during the week ending the 2nd of February represent an increase of 13 per cent. over the plague mortality of the previous week. More than a third of these deaths occurred in the United Provinces where thirty-nine out of the forty-eight districts reported plague deaths. Bombay with 7,319 deaths is second on the list of severely infected administrations: here the disease is most severe in the Kaira district and in the adjacent Baroda State. Rajputana reported 4,409 deaths, 946 fewer than in the previous week: here Jaipur is the worst infected state.

During the month of January the reported deaths from plague in India approximated 114,000. Only once before has this number been exceeded, *viz.*, in 1905 when the January plague mortality was 144,000: in 1904 the corresponding figure was 94,000 and in 1911, 92 000. In spite of this ominous fact one can state with a fair amount of certainty that the present outbreak is unlikely to prove as disastrous for India as a whole as were the epidemics of 1903-04, 1904-05, 1906-07, or even 1910-11.

DELHI:
The 14th February 1918.

F. NORMAN WHITE, MAJOR, I.M S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

No. 102.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

EDUCATION.

Simla, the 11th February 1918.

RESOLUTION THAT THE TWO SCHOLARSHIPS TO BE AWARDED IN 1920 BE PLACED AT THE DISPOSAL OF THE PUNJAB AND PATNA UNIVERSITIES.

RESOLUTION.

The claims of the University established under the Patna University Act 1917, (Act XVI of 1917), to participate in the benefits of the six scholarships established under the Government of India (Home Department) Resolution no. $\frac{1}{45-57}$, dated the 12th February 1886, have recently been urged on the consideration of the Government of India and they have decided that, in supersession of the arrangement laid down in their Educational Resolution no. 399, dated the 1st May 1916, the two scholarships to be awarded in the year 1920 shall be placed at the disposal of the Punjab and Patna Universities.

Order.—Ordered that a copy of this Resolution be forwarded to the Governments of Madras, Bombay, the United Provinces, the Punjab and Bihar and Orissa for information and communication to the authorities of the Universities concerned.

Ordered also, that a copy be forwarded to the Governments of Bengal and Burma and the Chief Commissioners of the Central Provinces, Assam, North-West Frontier Province, Coorg and Delhi for information and to the Registrar, Calcutta University (through His Excellency the Rector) for information and guidance.

Ordered further, that a copy be forwarded to the Finance and Foreign and Political Departments for information and that the Resolution be published in the supplement of the *Gazette of India*.

E. D. MACLAGAN,

Secretary to the Government of India.

Printed and Published for the Govt. of India, *by the* Superintendent Government Printing, India, Delhi

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 16, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

Rates of Subscription.	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 16th February 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

February 4.

3522. A. Barry and S. Scowcroft. *Improvements in and connected with the preservation of fruit, vegetables and other foods.*

3523. A. B. Cleworth. *Improvements in wet filters, water coolers, humidifying apparatus and the like.*

3524. A. E. Markwick. *Improvements in lift and force pumps.*

3525. Mrs. W. L. Smith. *Girth adjustment.*

3526. J. L. A. Borel and E. Grange. *Improvements in or relating to machines for inserting the retaining springs in the cap like members of press buttons or the like.*

3527. R. S. Hamilton. *Improvements in baskets.*

February 5.

3528. Presidency Manure Works, Ld. *Milling machine for fish or other soft substances.*

3529. T. A. Boyd, H. A. Boyd, J. Boyd and J. & T. Boyd, Ld. *Improvements in mechanism for doffing full bobbins from and putting empty bobbins upon the spindles of spinning, twisting and like frames.*

February 6.

3530. J. H. L. Macdonald. *An improved moulding box.*

February 7.

3531. B. M. Desai. *Novel device for attaching branch pipes to water mains.*

February 8.

3532. R. Paul and Mrs. B. B. Paul. *Initial brooch and safety pin.*

February 9.

3533. R. Livingston. *Improved locking device for the doors of railway carriages.*

3534. E. E. Dutt and P. C. Dutt. *Process for the manufacture and production of alumina, sodium and potassium carbonates, sodium and potassium aluminates, magnesia and calcium chloride.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3114. J. W. George. *Improvements in and relating to rotary engines.*

3330. S. K. Lahiri. *Improvements in or relating to cages for the transport of live fish.*

3405. L. Nelson. *Improvements in gas producers.*

3408. W. C. Echlin. *Improvements in valve for vacuum brake gears.*

3465. H. B. Saxby and T. F. G. Shephard. *An improved signalling or recording apparatus.*

3475. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of alumina.*

3487. S. C. Fregoso and J. R. Ryman. *Improvements in or relating to internal combustion and other engines.*

3483. H. Rostin. *Improvements in the treatment of hydrocarbons.*

3485. Marconi's Wireless Telegraph Co., Ld. *Improved method for multiplying the frequency of electric currents.*

3488. J. Johnson. *Improvements in resilient wheels.*

3489. Standard Oil Coy. *Improvements in and relating to the art of producing aluminum carbid.*

3490. J. W. Paton. *Improvements in mops or other like rubbing or polishing appliances.*

3492. J. G. Lipman. *Improvements in or relating to fertilizers.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

2768. G. M. Bahri. *Improvements in sewing machines and the like.*

2906. Monotype Machine (Colonial Patents) Syndicate Ld. *Improvements in or relating to the line-measuring and indicating mechanism of typographic composing machines.*

2926. B. F. Seymour. *Improvements in extensible masts.*

2928. Thermokept Products Corporation. *Improvements in hermetically sealed containers for food and other products.*

3195. E. A. West. *Improvements in and connected with hydraulic presses.*

3283. H. Suhrawardy. *Indian sanitary commode.*

3343. L. C. Sengupta. *Water lift.*

3353. K. C. Ghosh. *An improved hand or box harmonium.*

3364. R. S. Mistri. *Thief proof box.*

3393. D. Jagannadharow. *Improvements in pycota water lifts.*

3397. H. I. Roberts. *Improvements in baling presses.*

3427. T. Payne. *Process of treating hydrocarbon oils and the product.*

3432. C. F. Wallace and M. F. Tiernan. *Improvements relating to the supply of gases for use in treating liquids such as water, and apparatus for use therein.*

3433. C. F. Wallace and M. F. Tiernan. *Improvements relating to the supply of gases for use in treating liquids such as water, and apparatus for use therein.*

3434. C. F. Wallace and M. F. Tiernan. *Improvements relating to the supply of gases for use in treating liquids such as water, and apparatus for us therein.*

3435. J. Bulman, G. J. Pixton, F. A. Wilkins and W. Digby. *Improvements in vehicles adapted for the display of kinematograph pictures.*

3436. J. M. Draper. *Improvements in apparatus for separating substances of different specific gravities, such as fine coal or ores and the like.*

3437. A. C. Terrell. *Improvements in and relating to metallic cabinets.*

3438. W. T. K. Calton. *Improvements in and connected with fountain pens.*

3439. Bessemer Gas Engine Co. *Hot plate apparatus for explosion engines and method of controlling the temperature thereof.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

2626. Payne.
2777. Lambert.
2778. Lambert.
2788. Rapalli.
2818. Iyer.
3081. Constantinesco and Haddon.
3116. Mrs. Gould.
3155. Dennett.
Seshadri.
3215. Ramanathan.
3216. Weston.
3256. Sayed Rahmatali and Abdul Gafoor.
3280. Dickie.
3282. Billinton.
3297. Sayed Rahmatali and Abdul Gafoor.

PATENTS SEALED.

2683. Shepherd.
2684. Monotype Machine (Colonial Patents) Syndicate, Ld.
2685. Bateson.
2686. Bateson.

RENEWAL FEES PAID.

618 of 1906. Shirtliff. (To 30 January 1919.)
181 of 1907. Printing Machinery Co., Ld. (To 8 February 1919.)
198 of 1908. Linotype & Machinery, Ld. (To 5 February 1919.)
325 of 1909. Rutnagur & anr. (To 11 February 1919.)
141 of 1910. Pavia & anr. (To 27 April 1919.)
340 of 1910. Serpek. (To 7 February 1919.)
372 of 1910. McMullen. (To 18 February 1919.)
305 of 1911. Lancaster-Sutton. (To 9 February 1919.)
540 of 1911. Lackawanna Steel Co. (To 12 January 1919.)
627 of 1911. Boucherie. (To 14 January 1919.)
67 of 1912. Pilkington & ors. (To 5 February 1919.)
76 of 1912. Dubern. (To 8 February 1919.)
186 of 1912. Byrde. (To 16 April 1919.)
730 of 1913. Societe Generale des Nitrures. (To 3 February 1919.)
810 of 1913. Hayes (Universal) Printing Machinery Co , Ld. (To 4 March 1919.)
1453 of 1914. Erwin & anr. (To 10 February 1919.)
1463 of 1914. Emanuel & ors. (To 16 February 1919.)
1529 of 1914. Rughnath Rai & Co. (To 16 March 1919.)
1561 of 1914. Nobel's Explosives Co., Ld. (To 30 March 1919.)
1682 of 1914. Smith. (To 29 May 1919.)

EXTENSION OF TERM OF EXCLUSIVE PRIVILEGE.

Notice is hereby given that an application for the extension of the term of exclusive privilege, No. 100 of 1904, for "improvements in or relating to means or apparatus for operating or controlling type writing and type setting mechanism by means of perforated tape" has been left at the Patent Office on behalf of F. G. Creed and W. A. Coulson. Notices of objection to the extension accompanied by full statements in duplicate of the reasons therefor, should be filed with the Controller of Patents, 1, Council House Street, Calcutta, on or before the 13th May 1918.

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1906.

177, (Badische Anilin & Soda Fabrik). 179, (Jackson).

1913.

1280, (Whitfield). 1281, (Triester Mineral-Oel Raffinerie & anr.). 1283, (Jaraczewski). 1284, (Sheckleton). 1285, (Vitrified Coal Co., Ld.). 1287, (De Hymel & ors.). 1288, (Ellis). 1289, (Granger).

EXTENSION OF COPYRIGHT IN DESIGN.

Class 1 No. 412 of 1913. Societe Ercole Marrelli & Cie, of Milan, Italy. February 26, 1913. (Copyright in design extended for five years.)

DESIGNS ENTERED ON THE REGISTER.

February 4th to 9th, 1918.

Class 1. No. 7070. B. Nagaraja Rao, Mysore Mines, Marikuppam, Kolar Gold Fields. February 5.

Class 13. Nos. 6909 to 7065. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. February 1.

Class 15. Nos. 7066 to 7069. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. February 1.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques: any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Place	Location
AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W. C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price.	
		R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*) . . .		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,
Controller of Patents and Designs.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 12th February 1918.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below* .	67,50,000	0	0			
				1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	4,06,34,895	2	1	5,42,53,977	12	4
Public Deposits at Branches	1,36,19,082	10	3			
Other Deposits at Head Office and Branches				26,15,52,329	14	11
Bank Post Bills, etc. . . .				19,23,824	15	0
Sundries				34,133	8	5
RUPEES .				35,99,14,266	2	8

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				6,21,74,572	0	0
Other authorized Investments .				1,32,46,570	0	0
Loans on Government and other authorized Securities .				6,71,29,687	5	8
Accounts of Credit on Government and other authorized Securities				4,38,98,783	11	10
Bills discounted and purchased				4,27,36,593	12	4
Balances with other Banks .				43,98,054	1	9
Bullion				......		
Dead Stock				28,50,812	1	3
Stamps				11,437	12	3
Sundries . . .				7,51,829	11	9
				23,77,98,343	8	10
Cash and Currency Notes at Head Office*	7,67,86,487	13	9	12,21,15,922	9	10
Cash and Currency Notes at Branches †	4,53,29,434	12	1			
RUPEES .				35,99,14,266	2	8

		Rs.	A.	P.
* Includes Sovs. & ½ Sovs., value	Rs.	3,77,842	8	0
† Do. do	do. ,,	5,95,417	8	0
	Rs.	9,73,260	0	0

BANK OF BENGAL;
Calcutta, 14th February 1918.

H. MITCHELL,
Chief Accountant.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 38·42.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

Name	Address
M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Husain	253A, Mohtashim Ganj, Allahabad.

AMBALA.

Name	Address
M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bakhsh, Gyani, Munshi Fazil	Urdu Instructor, Officers' School, Ambala Cantonment.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.
M. Chhote Lal	Lalkurti Bazar, Ambala.
M. Jawala Parshad	Regimental Munshi, Lalkurti Bazar, Ambala.

BANGALORE.

Name	Address
M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad	1, Gun Troop Road, Bangalore.
M Ghulam Ahmed Sahib	58, Dispensary Road, Bangalore (Cantonment).

BANNU.

Name	Address
M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

Name	Address
M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

Name	Address
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

Name	Address
M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Lanton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	23/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M Nisar Ahmad Khan	49, Ice Factory Lane, Entally, Calcutta.
M. Mahr[illegible] Hasan Israili	11, Cantopher Lane, Entally.
M. [illegible]ddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.
M. [illegible]erus [illegible]adain	138/1, Karaya Road.
M. A[illegible] Ha[illegible]b Khan	44, Gora Chand Road, Entally P. O., Calcutta.

CAWNPORE.

M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Aziz ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M Syed Hadi Hussain	Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A	Kabari Bazar, Ferozepore.
M. Harnam Da	Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa	Officers' Munshi, Jhelum.

JULLUNDUR.

M Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikhata. Karachi.

KASAULI.

M. Anand Sarup	Depôt Munshi, Kasauli (summer only).

KOLHAPUR

Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.

LAHORE.

M. Sham Lal Bhargava	Officers Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment. Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq	Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

M Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MADRAS.

M. Muhiddin Hussain Sahib	15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.

MEERUT.

M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad	Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M Bodh Raj	Regimental Munshi (summer only).

MUSSOORIE.

M B. Ahmad Fakhriey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla	St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi	Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din	Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim	Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand	Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon)	Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi	Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah	Urdu Instructor, Cadet College.
M. Ahmed Bux	Urdu Instructor, Cadet College.
M. S. Karim Bukhsh	Urdu Instructor, Cadet College.
M. Mohamed Sarwar	Urdu Instructor, Cadet College.
Pt. Hirday Narayan	Urdu Instructor, Cadet College.
M. S. Abdul Aziz	Urdu Instructor, Cadet College.
M. Syed Inam Ali	Mission Road, Quetta.
M. Sher Mohamed	Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul	Sadar Bazar, Rawalpindi.
M. K. R. Mehta	Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj	Regimental Munshi (winter only).
M. Fazl Elahi	C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan	Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq	Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee	6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta	Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao	No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai	First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A.	C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak	Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak	442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar	C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali	Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th February 1918.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	Rs
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	Rs
For quantities of not less than 6 lbs. in one delivery . . .	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

OFFICE OF THE TEA COMMISSIONER FOR INDIA.

NOTIFICATION.

Government Purchase of Tea for the United Kingdom.

SOUTHERN INDIA.

No. 3364 T. C.—Tenders are invited by the undersigned from Southern India Tea Companies and Tea Estates controlled in India (*i.e.*, concerns the directors or proprietors of which are resident in India) for the supply of black tea for the United Kingdom up to the 31st May 1918. The total quantity required, including War Office requirements from the 1st January to the 31st May 1918, is approximately 40 per cent. of the total crop of 1917. Each estate may, therefore, tender any quantity up to 40 per cent. of its production in 1917. In the case of Southern India, however, where many new estates or extensions are coming into bearing, the total quantity to be taken will be equivalent to 40 per cent. of the 1917 crop, which is estimated to be equal to about 33 per cent. of the probable 1918 crop. Southern India concerns may, therefore, tender a quantity equivalent either to 40 per cent. of their 1917 crop or to 33 per cent. of their estimated 1918 crop, the actual tea supplied in either case being of either the 1917 or the 1918 crop or of both estimates of 1818 production will be passed by the Advisory Committee. If an estate can supply more than the above quantity the fact should be stated in the tender. The percentage taken will include all tea shipped to England from Indian or Ceylon ports on private account on and after the 1st November 1917, which will be taken over by the Food Controller at the contract rates. It will also include all tea subsequently consigned to the Food Controller under interim arrangements pending the conclusion of contracts with estates. Only black tea will be taken. The percentage will apply to all grades of black tea produced, including clean dust, estates being required to supply 40 per cent. of the total production of each grade in 1917, each invoice containing, as far as possible, the usual proportions of each grade. In the event of any estate being unable to supply the full required proportion of every grade manufactured, this fact should be stated in the tender, and any adjustment in price necessary will be made before the contract is concluded. Southern India estates tendering 1918 teas, manufactured within the period of this contract, would be required when manufacturing such teas not to alter previous methods of plucking but to maintain the previous proportion of each grade and to mill all large leaf teas. All teas tendered will be liable to examination by experts in India, and, if the quality is not up to the previous standard of manufacture of the estate, to rejection or acceptance at a lower cost, such reduction being arranged by the undersigned in respect of concerns controlled in India and by the Food Controller in respect of concerns controlled in England. Garden weights will be accepted by the undersigned, but the teas will be weighed on arrival in England by the Customs and any adjustment in payment necessary will be made by the Food Controller through the Tea Commissioner. All teas will, also, be inspected in England and claims made by the Food Controller for damage in transit or defective packing. The usual system of packing, including the quality of the tea boxes and tea lead, must be maintained and boxes must be in sound condition before acceptance for shipment.

The contract price, which will be f. o. b. at the port of shipment, will be calculated as follows :—

I.—Estates selling on the London market.—The average London auction price realised in the years 1911, 1912 and 1913 less ·90 of a penny for intermediate charges and cess and *plus* one halfpenny for increased cost of production at rate of exchange 1*s*. 4*d*.

II.—Estates selling on the Calcutta or Colombo market.—The average Calcutta or Colombo auction price realised in the years 1911, 1912 and 1913, *plus* one halfpenny or half an anna for increased cost of production and *plus* cost of shipping (*i.e.*, cost of shipping at Calcutta or South Indian ports), and *minus* sale charges, and other Calcutta or Colombo charges. In order to obviate the labour of making detailed calculations in the case of each concern, the undersigned has decided that as regards tea sold in Calcutta and Colombo a net deduction of ·08 of an anna per lb. may be made to cover the difference between the cost of shipping and sale charges.

III.—Estates selling partly on the London and partly on the Calcutta or Colombo market.—The average sale price realised in both markets in the years 1911, 1912 and 1913 with the additions and deductions specified in I and II above.

IV.—E[illegible]s selling their teas on markets other than the London and Calcutta or Colombo markets, and partly on outside markets and partly in London or Calcutta and Colombo and estates with no pre-war sales.—The prices paid f[illegible] similar teas.

The average for the three years should be calculated by dividing the total sale-proceeds by the total crop for the three years, the result being worked out to two places of decimals of a penny or an anna, as the case may be. Where a concern consists of two or more estates each manufacturing its own teas, separate figures should be furnished for each estate. The figures submitted should, if possible, be certified as correct by a Chartered Accountant. In the case of concerns, the accounts of which are not audited by a Chartered Accountant, the figures of total crop sold and total sale-proceeds should, if possible, be certified by the Broker who sold the teas or by the Advisory Committee.

Teas will be paid for in India. Tea cess and (in the case of all tea except that consigned to the War Office which is exempted from the payment of export duty) export duty will be paid by the Food Controller and should be included in the bills of cost. The delivery of the amount contracted for will be taken in equal monthly instalments so far as freight arrangements permit, but, in any event, delivery in warehouse of the whole quantity will be taken and payment made on or before the 31st August 1918, payments made in August bearing interest at 6 per cent. per annum from the 1st August. Producers will be responsible for warehouse charges and insurance for one month after the date specified by the undersigned for the arrival of the tea at the warehouse, the undersigned paying warehouse charges after that period but not insurance charges, as no insurance will be effected on Government teas.

In order to enable the undersigned to conclude the contracts with estates, the following information in respect of each estate controlled in India should be furnished to him without delay, on a form which will be supplied on application to the Collector of Customs, Madras:—

(*a*) Area under tea in acres—

Actual 1917, Estimated 1918.

Mature tea.

Immature tea.

(*b*) Total manufactured crop—
Actual 1917, Estimated 1918.

(*c*) Percentage of each grade of tea manufactured in 1917.

(*d*) Total crop sold and market in which sold—
1911-1912-1913 separately.

(*e*) Total gross sale-proceeds of crop 1911-1912-1913 separately.

(*f*) Gross average sale-proceeds 1911-1912-1913.
(*i.e.*, total gross sale-proceeds for the three years divided by the crop for those years).

(*g*) Extra allowances and deductions to be made per lb. as explained above.

(*h*) Average price claimed in sterling or rupees, as the case may be.

(*i*) Quantity already shipped on and after 1st November 1917.

(*a*) On private account.

(*b*) Consigned to Food Controller.

(*j*) Port from which it is desired to ship the teas (*i.e.*, Madras, Tuticorin, Cochin or Calicut).

(*k*) Name of agent to whom shipping orders should be sent.

Contracts for companies and estates controlled in England will be made in England by Food Controller.

OFFICE OF THE TEA COMMISSIONER FOR INDIA,
BLOCK B.-3 CLIVE BUILDINGS,
Calcutta, the 17th January 1918.

W. M. KENNEDY, *Lt.-Col.*,
Tea Commissioner for India.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 9th February 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th February 1918.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.												REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).		TOTAL.	
				In India.			In England.		In His Majesty's Dominions.	In transit between India, England and His Majesty's Dominions.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b) (c)	R	
Calcutta	1,10,61,500	31,76,87,971	32,87,49,471	2,72,89,814	11,00,76,[illegible]99	27,69,505	67,50,000	...	..	37,12,450	.	9,99,99,946	51,48,00,472	76,53,98,586	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53,10,36,571. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917, at a cost of R42 crores.
Cawnpore		2,64,86,372	2,64,86,372	1,24,75,175	54,58,178				..					1,79,33,353	
Lahore	...	7,49,99,643	7,49,99,643	1,27,86,243	61,03,688				...					1,88,89,931	
Bombay	1,20,54,690	37,66,11,081	38,86,65,771	3,62,33,003	14,12,24,037	30,75,610			..					18,05,32,650	
Karachi	.	4,63,64,665	4,63,64,665	58,79,010	26,23,665				...					85,02,675	
Madras	87,13,050	11,08,50,907	11,95,63,957	2,68,76,526	51,74,340				...		..			3,20,50,866	
Rangoon	.	6,79,21,000	6,79,21,000	2,04,49,231	48,62,820				..					2,53,12,051	
	3,18,29,240	1,02,09,24,689	1,05,27,53,579	14,19,89,002	27,55,29,127	58,45,115	67,50,000	...	...	37,12,450		9,99,99,946	51,48,00,472	1,04,86,20,112	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			43,33,767	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										2,00,000	
TOTAL CIRCULATION R			1,04,84,20,112									TOTAL RESERVE R		1,04,84,20,112	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 7th February 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 7th February 1918.

M. M. S. GUBBAY,
Controller of Currency.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st January 1918

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT LOANS						4 PER CENT.		INDIAN WAR LOAN.			GRAND TOTAL.
		of 1842-43	of 1854-55.	of 1865	of 1879.	of 1900-01	TOTAL.	Terminable Loan of 1915-16	Conversion Loan of 1916-17.	5 per cent. War Loan 1929-1947	5½ per cent War Bonds 1920.	5½ per cent. War Bonds 1922.	
Balance of 15th January 1918 .	27,46,300	93,95,800	4,06,13,700	1,44,59,600	63,36,500	20,00,900	7,28,06,500	2,500	...	7,31,400	1,800	2,300	7,62,90,800
Add—													
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	...	...	..	...	...	...
Amount issued in London by Conversion under Notification No. .	...	...	...	...	...	...	...	...	...	..	...	...	...
Amount enfaced at Madras up to	...	...	..	...	...	...	...	...	...	..	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	..	..	...	...	...	.	...	...	...
Amount enfaced at Calcutta between 16th and 31st January 1918 . .	...	...	...	...	..	...	..	...	...	33,100	...	1,500	34,600
TOTAL .	27,46,300	93,95,800	4,06,13,700	1,44,59,600	63,36,500	20,00,900	7,28,06,500	2,500	...	7,64,500	1,800	3,800	7,63,25,400
Deduct— Amount written off in the London Registers . .	...	...	1,74,600	2,800	...	15,000	1,92,100	...	...	...	...	...	1,92,400
Balance on 31st January 1918	27,46,300	93,95,800	4,04,39,100	1,44,56,800	63,36,500	19,85,900	7,26,14,100	2,500	...	7,64,500	1,800	3,800	7,61,33,000

NOTE.—From 9th June 1867 to 30th Nov 1917 Enfaced from India 12.418 lakhs, re-transferred from London 12.997 lakhs
„ 1st Dec. 1917 „ 15th Dec. „ ditto ... ditto 3 „
„ 16th „ „ „ 31st „ „ ditto 2 lakhs ditto 4 „
„ 1st Jan. 1918 „ 15th Jan. 1918 ditto ... ditto 2 „
„ 16th „ „ „ 31st „ „ ditto .. ditto 2 „

12.420 13.008

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 8th February 1918.

N. H. Y. WARREN,
Secretary and Treasurer.

1223

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1st TO 7th FEBRUARY 1918

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.													Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	...	2	...	2	12	..	12	1	(a) 12	6	4	23	...	...	...	...	...	...
Bombay	16	...	...	16	23	...	23	...	(b) 56	1	...	57	...	...	...	...	...	...

(a) Exclusive of 3 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 35 of purchased silver brought on the Mint premises but not yet received.

A. McCORMICK, Lt.-Colonel, R.E.,
Master of the Mint.

His Majesty's Mint;
Calcutta, the 13th February 1918.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 5th June 1917 treasure consisting of 37 chilly seed gold coins of the approximate value of Rs. 14-8-6 was discovered under the ground in nattam poramboke S. No. 568-A-2 in the village of Vikravandy, Villupuram Taluk, South Arcot District, Madras Presidency.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office in Cuddalore on the 1st July 1918 in order to have the matter enquired into and determined according to law.

N. E. MARJORIBANKS,
Collector.

SOUTH ARCOT COLLECTOR'S OFFICE,
Dated the 1st February 1918.

SURVEY OF INDIA—NORTHERN CIRCLE.

NOTIFICATION.

Mussoorie, the 8th February 1918.

No. 1.—Mr. E. B. West, Extra Assistant Superintendent, Survey of India, is granted privilege leave for 2 months under Articles 246 and 260 of the Civil Service Regulations, with effect from 19th February 1918 or the subsequent date from which he may avail himself of the same.

C. L. ROBERTSON, Lt.-Colonel, R.E.,
Offg. Superintendent, Northern Circle.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 14th February 1918.

No. 777.—Mr. W. F. E. Adams, Deputy Superintendent, was granted privilege leave from 17th to 26th January 1918, both dates inclusive, under Article 260 of the Civil Service Regulations.

No. 778.—Mr. W. M. Gorman, Extra Assistant Superintendent, is appointed to officiate as Deputy Superintendent, with effect from the 17th January 1918, *vice* Mr. W. F. E. Adams, Deputy Superintendent, on privilege leave.

No. 779.—Mr. H. H. B. Hanby, Officiating Deputy Superintendent, is confirmed as Deputy Superintendent, with effect from the 27th January 1918, *vice* Mr. W. F. E. Adams, Deputy Superintendent, deceased.

Mr. W. M Gorman will continue to officiate as Deputy Superintendent, *vice* Mr. Syed Aulad Hossein, K.B., Deputy Superintendent, on leave.

S. G. BURRARD, Colonel, R.E.,
Surveyor General of India.

OFFICE OF INSPECTOR GENERAL OF FORESTS.

NOTIFICATION.

Simla, the 6th February 1918.

No. 108-17-2.—Mr. Praphulla Chandra Kanjilal, Extra Assistant Conservator of Forests and Assistant Instructor, Forest Research Institute and College, Dehra Dun, was granted privilege leave for 14 days, with effect from the [illegible] December 1917.

G. S. H[illegible],
Inspector General of [illegible]sts.

OFFICE OF THE ACCOUNTANT GENERAL, POSTS AND TELEGRAPHS.

(Art. 171, Vol. I, Civil Account Code).

Dated the 9th February 1918.

No. 11404-*G. S.*—List of Government Promissory notes and debentures in the custody of the Accountant-General, Posts and Telegraphs, on the 31st December 1917, deposited under Art. 164-B, Civil Account Code, Volume I.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT									Name of Officer to whom interest is intimated.
		3½ per cent.					3 per cent.	4 per cent.			
		1842-43.	1854-55.	1865.	1879.	1900-01.	1896-97.	Terminable 1915-16.	Conversion 1916-17.	Debentures.	
	Security deposits of Postal servants and Contractors.										
1	Bepin Chandra Bose, Treasurer, Calcutta General Post Office.	...	...	21,000	...	...	29,000	...	...	...	Postmaster-General, Bengal and Assam.
2	Gobardhone Seal, Sub-Postmaster, Chandranagar.	..	...	500	..	...	...	...	.	...	Ditto.
3	Mohini Mohan Mukerjee, Clerk, Beadon Square Post Office.	...	400	...	...	...	...	...	...	...	Ditto.
4	Rajendra Lal De, unpaid Candidate, Calcutta General Post Office.	...	...	..	...	300	...	...	..	...	Ditto.
5	Fani Bhusan Mukerjee .	..	...	...	...	300	...	...	...	...	Ditto.
6	Gopessur Sil . .	...	300	...	...	...	...	...	...	...	Ditto.
7	Bhukeen Ram, Postman	...	500	...	...	..	..	...	..	..	Postmaster-General, Bengal.
8	Hem Chandra Bysack, unpaid Probationer.	...	300	.	...	..	.	.	...	...	Inspector-General, Sorting and Railway Mail Service, Eastern Circle.
9	Fateh Lal, Head Clerk, Jeypur City Post Office.	...	...	...	...	..	100	..	...	.	Postmaster-General, Central Circle.
10	Lal Dil Sukh, Contractor of Mails.	...	...	500	...	...	...	...	...	...	Ditto.
11	Manna Lal and Sons, Mail Contractors.	...	...	1,100	...	...	...	...	...	...	Postmaster-General, United Provinces.
12	Beno Lal, Sub-Post-master and Signaller, Rewa.	...	...	100	...		...	..	...	...	Ditto.
13	Purna Chandra Maitra, Sub-Postmaster and Signaller, Sar[illegible]	...	...	...	...	500	...	...	...	...	Ditto.
	Carri[illegible]	...	1,500	23,200	...	1,100	29,100	...	...	...	

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT.									Name of Officer to whom interest is intimated.
		3½ per cent.					3 per cent.	4 per cent.			
		1842-43.	1854-55.	1865.	1879.	1900-01.	1896-97.	Terminable 1915-16.	Conversion 1916-17.	Debentures.	
	Brought forward .	...	1,500	23,200	..	1,100	29,100	...	...	...	
14	Vithal Das Nagar, Surety of Pandit Shiam Lall, paid Probationer, Lucknow.	200	...	100	...	...	...	...	...	...	Postmaster-General, United Provinces.
15	Kunja Behari Chakrabarti, Clerk, Unao Post Office.	...	...	...	...	...	500	...	...	...	Ditto.
16	Parshotam Lall, Clerk, office of the Superintendent of Post Offices, Allahabad Division.	...	300	...	...	...	...	...	...	...	Ditto.
17	I. E. Gilbert, Mail Contractor.	...	...	...	...	500	...	...	...	.	Ditto.
18	Messrs. Moonna Lall and Sons, Mail Contractors.	...	...	200	...	...	...	...	..	..	Ditto.
19	Messrs. Panna Lal & Co., Mail Contractors.	...	...	...	...	...	200	...	..	.	Ditto.
20	Salimullah Beg, Mail Contractor.	...	100	...	...	...	...	...	...	...	Ditto.
21	Rameshwar Prasad, Contractor.	...	...	...	...	..	200	.	...	..	Ditto.
22	Kishna Chandra, Clerk, Neemuch Head Office.	...	...	...	...	300	...	...	...	..	Postmaster-General, Central Circle.
23	Messrs. J. W. Breadly and N. P. Frenchman, Mail Contractors.	...	...	...	...	2,000	...	...	...	...	Ditto.
24	Hormusji Munckerji Punthuki, Mail Contractor.	...	...	300	...	...	...	..	...	..	Ditto.
25	P. Parthasarathy Pillay, Treasurer, Madras General Post Office.	...	2,000	5,000	...	...	...	..	...	...	Postmaster-General, Madras.
26	C. Raja Gopal Pillai, Shroff.	500	1,000	500	...	...	...	...	...	...	Presidency Postmaster, Madras.
27	K. Raju Naidu, Treasurer's Assistant, Madras General Post Office.	...	500	500	.	...	...	...	...	...	Postmaster-General, Madras.
28	M. Sivabhusanum Mudaliar, Assistant Treasurer, Madras General Post Office.	...	...	...	...	..	500	...	...	...	Ditto.
29	T. Mahadev Singh, Assistant to Treasurer, Madras General Post Office.	...	...	...	...	...	500	...	...	...	Ditto.
30	K. P. Elumalai Naicker, Contractor.	...	1,000	...	...	...	...	...	...	...	Ditto.
31	R. K. Sooriah Chetty, Treasurer's Assistant, Bangalore Post Office.	500	...	...	...	1,000	3,500	...			Ditto.
	Carried over .	1,200	6,400	29,800	...	4,900	34,500	...			

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent. 1896-97.	4 per cent. Terminable 1915-16.	Conversion 1916-17.	Debentures.	Name of Officer to whom interest is intimated.
	Brought forward	1,200	6,400	29,800	...	4,900	34,500	...	...	...	
32	J. A. Nathaniel, Sub-Postmaster, Kyaikta.	...	...	500	...	...	...	...	...	...	Postmaster-General, Burma.
33	G. C. Ghosh, Sub-Postmaster, Mone.	...	...	500	...	...	...	...	...	...	Ditto.
34	Miss N. Munro, Sub-Postmaster, Rangoon Cantonment Post Office.	...	...	300	...	...	...	...	...		Ditto.
35	Banarsi Das, Contractor	...	...	500	...	...	...	...	...	...	Ditto.
36	W. C. Bagchi, Sub-Postmaster, Moungdaw.	...	...	500	...	...	...	...	...	...	Ditto.
37	Ko-Low Pan, Contractor	...	1,000	...	...	...	...	...	...	...	Ditto.
38	Dhanjibhoy and Son, Imperial Carrying Company, Limited.	...	...	500	...	...	...	...	...	...	Postmaster-General, Punjab.
39	H. Merwanji, Mail Contractor.	...	500	...	...	...	...	...	...	...	Postmaster-General, Central.
40	Aziz Husain, Mail Contractor.	...	...	500	...	...	...	...	...	...	Postmaster-General, United Provinces.
41	Haran Chandra Sen, Deputy Postmaster, Silchar.	...	...	...	...	300	...	...	...	...	Postmaster-General, Bengal.
42	Nawroji Palanji Mistry, paid Probationer, Byculla Town Sub-Office.	...	...	500	...	...	...	...	...	...	Postmaster-General, Bombay.
43	Killick, Nixon & Co., Mail Contractors.	...	3,000	200	100	...	...	...	...	...	Ditto.
44	Killick, Nixon & Co., Mail Contractors.	...	...	...	...	600	...	...	...	...	Ditto.
45	Jivanji Sorabji, Contractor.	...	...	100	...	400	...	...	...	...	Ditto.
46	Merwanji Edulji Mistri, Treasurer, Cash Department, Bombay General Post Office.	...	15,000	...	...	...	...	...	...	...	Ditto.
47	S. F. M. D'Souza, Clerk, Aden Post Office.	...	...	...	...	400	...	...	...	...	Ditto.
48	J. A. S. De Silva, Clerk, Bombay General Post Office.	...	...	1,000	...	...	...	...	...	...	Ditto.
49	Messrs. Dhanjibhoye and Sons, Mail Contractors.	...	...	...	...	...	2,000	...	...	...	Postmaster-General, Punjab and North-West Frontier Circle.
50	C. Dhanjibhoy, Mail Contractor.	...	...	8,500	...	...	...	...	...	...	Ditto.
51	Behari Lal, Contractor	...	500	...	...	...	...	...	...	...	Ditto.
52	V. D. Devadasen, Cl[illegible] Bangalore Post [illegible]	...	500	...	...	...	...	...	...	...	Postmaster-General, Madras.
	Carried [illegible]	1,200	26,900	43,400	100	6,600	36,500	...	...	...	

Serial No.	Name of persons or fund on whose behalf held.	AMOUNT OF INVESTMENT.									Name of Officer to whom interest is intimated.
		3½ per cent.					3 per cent.	4 per cent.			
		1842-43	1854-55.	1865.	1879.	1900-01.	1896-97.	Terminable 1915-16.	Conversion 1916-17.	Debentures.	
	Brought forward .	1,200	26,900	43,400	100	6,600	36,500	...	...	...	
53	B. R. Alasinqrachar, Clerk, Mysore Post Office.	...	300	...	...	..	...	...	...	...	Postmaster-General, Madras.
54	N. Subha Row, Treasurer, Madura Post Office.	...	4,000	1,000	...	...	...	...	...	...	Ditto.
55	M. Kanniah Naidu, Treasurer, Trichinopoly Post Office.	...	...	...	...	...	4,000	...	...	...	Ditto.
56	Hemonto Kumar Ghosh	...	..	...	...	..	400	...	...	...	Postmaster-General, Bihar and Orissa.
57	Mani Mohan Bose .	300	...	...	...	...	...	...	...	...	Postmaster-General, Bengal and Assam.
58	Hari Prosad De, Sub-Postmaster, Burtala.	...	300	...	...	...	...	...	...	..	Ditto.
59	Atul Krishna Banerjee, Clerk, Fort William Town Sub-Office.	...	...	400	...	...	...	...	...	...	Ditto.
60	Bazrang Lal Marwari, Contractor.	...	100	..	...	...	...	...	...	...	Ditto.
61	Benarsi Pershad, Sub-Postmaster, Karwi.	...	300	...	.	...	...	...	...	...	Postmaster General, United Provinces.
62	Kunwar Sen, Sub-Postmaster, Chandausi.	...	200	...	...	...	...	...	...	...	Ditto.
63	Shib Sankar Misser, Assistant Superintendent, Railway Mail Service, A Division.	...	...	500	...	...	...	...	...	...	Inspector-General, Railway Mail Service, Eastern Circle.
64	Gopal Das, Sorter, Railway Mail Service, J Division, Ajmer.	...	200	...	...	...	...	...	...	...	Inspector-General, Railway Mail Service, Western Circle.
65	Satya Charan Mitra, Cashier.	...	...	...	...	500	...	...	...	...	Accountant-General, Posts and Telegraphs.
66	Promoda Chandra Bagchi, Clerk, Chittagong Post Office.	...	...	...	...	1,000	...	...	...	...	Postmaster-General, Bengal and Assam.
67	Messrs. P. Pallanji, Mail Contractors.	...	...	1,000	...	...	...	...	..	...	Postmaster-General, Madras.
68	S. Mohamad Khan, Assistant Treasurer, Bangalore.	...	...	...	...	500	...	...	...	...	Ditto.
69	F. M. Chinoy & Co., Contractors.	...	...	...	...	10,000	...	..	...	...	Postmaster-General, Bombay.
	Carried over .	1,500	32,300	46,300	100	18,600	40,900	...	...	...	

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01	3 per cent 1896-97.	4 per cent Terminable 1915-16.	Conversion 1916-17.	Debentures.	Name of Officer to whom interest is intimated.
	Brought forward .	1,500	32,300	46,300	100	18,600	10,900	...	...	...	
70	Rajendra Lal Sarma, Contractor.	...	...	...	...	1,000	...	...	..	...	Postmaster-General, Bengal and Assam.
71	Upendra Nath Ghosh, Officiating Sub-Postmaster, Bhola.	...	...	...	...	...	500	...	...	...	Ditto.
72	Jesaram, Sub-Postmaster, Tatta (Karachi).	...	500	...	...	...	...	...	..	...	Postmaster-General, Bombay.
73	Jamsetji Dorabjo Panday, Mail Contractor.	...	...	500	...	...	...	...	...	...	Ditto.
74	Shriram Shivram Thakur, Clerk, Umarkhadi Post Office.	...	...	...	..	300	...	...	...	...	Ditto.
75	Khando Yeshwant Dole, Clerk, Satara Post Office.	...	300	...	...	..	...	..	...	..	Ditto.
76	J. C. Nazareth, Clerk, Aden Post Office.	...	...	400	...	...	...	...	...	...	Ditto
77	S. S. Lalkaka, Clerk, Mumbadevi Post Office.	300	...	...	...	...	...	...	...	...	Ditto.
78	V. K. Lagu, Sub-Postmaster, Budhgaon.	...	...	500	...	...	...	...	...	...	Ditto.
79	Wasudeo Narayan Ranade, Clerk, Cash Department, Bombay General Post Office.	...	...	...	...	1,000	...	...	...	..	Ditto.
80	Ratnoji Malharrao Jadhab, Clerk, Cash Department, Bombay General Post Office.	...	1,000	...	...	..	...	..	...	...	Ditto.
81	Shib Chandra Dutta, Sub-Postmaster, Dubrajpur.	...	300	...	...	..	...	...	...	...	Postmaster-General, Bengal and Assam.
82	Gosto Behari Bhur, Contractor.	...	...	1,000	...	100	900	...	...	..	Ditto.
83	Ashutosh Pal, Clerk, Intally Town Sub-Office.	200	...	...	...	..	...	...	...	..	Ditto.
84	Shawaksha Ardesher Daruwalla, Clerk, Cash Department, Bombay General Post Office.	..	2,000	1,000	...	7,000	...	...	...	..	Postmaster-General Bombay.
85	Babu Saheb Imam Saheb, Mail Contractor.	...	...	...	...	..	...	100	...	...	Ditto.
86	Babu Saheb Imam Saheb, Mail Contractor.	...	...	...	...	..	..	200	...	...	Ditto.
87	Babu Saheb Imam Saheb, Mail Contractor.	...	...	...	...	..	..	500	...	...	Ditto.
	Carried over .	2,000	36,400	49,700	100	28,000	42,300	800	...	...	

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent. 1896-97.	4 per cent. Terminable 1915-16.	4 per cent. Conversion 1916-17.	4 per cent. Debentures	Name of Officer to whom interest is intimated.
	Brought forward	2,000	36,400	49,700	100	28,000	42,300	800	...	...	
88	Shriram Ganesh Manerikar, 5th Assistant Treasurer, Bombay General Post Office.	...	...	...	...	10,000	...	...	...	...	Postmaster-General, Bombay.
89	Vasudeo Trimbak Velankar, Assistant Treasurer, Bombay Generel Post Office.	...	4,000	3,300	...	2,700	...	...	...	...	Ditto.
90	Messrs. Dhanjibhoy & Sons, Mail Contractors.	...	...	1,000	...	1,000	...	...	...	...	Postmaster-General, Punjab and North-West Frontier Circle
91	Behari Lal, Contractor.	...	...	1,000	...	...	...	...	...	...	Postmaster-General Punjab.
92	B. Atma Ram, Clerk, Rawalpindi Head Office.	...	200	...	..	...	...	...	...	...	Ditto.
93	L. Beharilal of Messrs. Beharilal & Co., Mail Contractors.	...	...	...	...	...	2,000	...	...	...	Ditto.
94	L. Beharilal of Messrs. Beharilal & Co., Contractors.	100	..	200	...	...	...	...	...	..	Ditto.
95	L. Beharilal of Messrs. Beharilal & Co., Contractors.	...	...	...	...	500	...	...	...	.	Ditto.
96	L. Beharilal of Messrs. Beharilal & Co., Contractors.	...	...	...	...	1,000	...	...	...	..	Ditto.
97	Brij Lal, Clerk, Bareilly Post Office.	...	200	..	...	...	...	...	...	...	Postmaster-General, United Provinces.
98	Raghava R. Ayenger on behalf of R. Krishna Sawmy, Carrier, Madras General Post Office.	...	...	...	...	...	200	...	..	...	Postmaster-General, Madras.
99	C. D. Trevedi, Clerk, Nadiad Post Office.	...	...	...	..	...	...	300	..	...	Postmaster-General, Bombay.
100	Rustomji A. Adagra, Clerk Signaller, Parel Town Sub-Office.	...	...	...	...	...	...	300	...	...	Ditto.
101	Uddhav Narayan Nagpurkar.	...	300	...	...	...	...	...	...	...	Ditto.
102	John H. Gonsalves, 3rd Assistant Treasurer.	...	3,000	2,000	...	13,000	...	...	...	1,000	Ditto.
103	John H. Gonsalves, 3rd Assistant Treasurer, Cash Department, Bombay General Post Office.	..	...	...	1,000	...	...	...	...	...	Ditto.
104	Khando Yeshwant Dole, 4th Assistant Treasurer, Bombay General Post Office.	...	8,000	2,000	...	..	...	...	...	...	Ditto.
	Carried over	2,100	52,100	59,200	1,100	56,200	44,500	1,400	..		

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent 1896-97.	4 per cent. Terminable 1915-16.	Conversion 1916-17.	Debentures.	Name of Officer to whom interest in intimated.
	Brought forward	2,100	52,100	59,200	1,100	56,200	44,500	1,400	...	1,000	
105	Moro Narayen Phodke, Deputy Postmaster, Belgaum.	..	500	...	...	...	...	...	...	...	Postmaster-General, Bombay.
106	Keshav Vaman Potdar, Treasurer, Poona Post Office.	...	1,000	...	...	...	...	...	...	...	Ditto.
107	Kekhusru Mancherji Engineer, Mail Contractor.	...	...	...	...	500	...	.	...	...	Ditto.
108	Sokharam Dhondiba, Mail Contractor.	...	300	..	...	...	...	...	...	..	Ditto.
109	K. M. Sant, Clerk, Ahmednagar Post Office.	...	800	...	...	..	...	...	...	...	Ditto.
110	V. K. Sambamarthi Iyer, Contractor.	1,000	...	...	...	...	...	...	.	...	Postmaster-General, Madras.
111	Rajah Venugopala Bahadur, Mail Contractor.	500	100	200	...		...	...	...	...	Ditto.
112	P. Pallanji, Contractor	...	1,000	...	...	...	500	...	..	.	Ditto.
113	M. Devarajulu Naidu, Sub-Postmaster, Perambalur.	...	...	...	.	500	...	...	...	.	Ditto.
114	Messrs. Nanda Lal Rai and Sons, Mail Contractors.	...	1,000	...	...	...	...	...	..	.	Postmaster-General, Central Circle.
115	Laxman Ganesh Sovani, Clerk, Raipur Post Office.	...	200	...	...	...	...	...	...	...	Ditto.
116	Munshi Gulam Haidar Sorter, Railway Mail Service.	...	100	...	...	...	...	..	.	...	Postmaster-General, Burma.
117	Jamna Prasad, Clerk, Nagpur Post Office.	...	400	...	.	...	...			...	Postmaster-General, Central Circle.
118	J. H. Gonsalves, 1st Assistant Treasurer, Bombay General Post Office.	...	3,000	...	..	2,000	...	.	..	...	Postmaster-General, Bombay.
119	Bhicaji Laxuman Kudtarkar, Clerk, Bombay General Post Office.	.	...	...	...	...	...	200	...	.	Ditto.
120	Maulabux, Mail Contractor.	...	100	.	...	..	...	...	...	.	Postmaster-General, Central Circle.
121	T. A. Desai, Clerk, Nagpur Post Office.	...	...	...	...	...	..	200	.	...	Ditto.
122	C. R. Yognik, Treasurer, Ahmedabad Post Office.	...	...	2,000	...	...	...	...	...	...	Postmaster-General, Bombay.
123	V. R. Mund[illegible] Co., Mail Contr[illegible]	...	...	...	...	1,000	..	...	...	...	Ditto.
	Car[illegible]ove[illegible]	3,600	60,600	61,400	1,100	60,200	45,000	1,800	...	1,000	

Serial No.	Name of person or fund on whose behalf held	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1879.	3½ per cent. 1865.	3½ per cent. 1900-01.	3 per cent. 1896-97.	4 per cent. Terminable 1915-16.	4 per cent. Conversion 1916-17.	4 per cent. Debentures.	Name of Officer to whom interest is intimated.
	Brought forward	3,600	60,600	61,400	1,100	60,200	45,000	1,800	...	1,000	
124	K. Deshakachari, Treasurer, Vellore.	...	...	...	...	...	4,000	...	...	...	Post master-General, Madras.
125	Raja Venugopal Bahadur, Mail Contractor.	...	...	...	...	400	...	...	...	...	Ditto.
126	H. K. Writer and N. N. Writer, Contractors.	..	...	500	..	...	...	...	...	...	Ditto.
127	P. Seshagiri Rao, Treasurer, Hyderabad (Deccan) Post Office.	..	5,000	...	...	...	...	...	...	...	Ditto.
128	Mr. V. R. Mudalior	...	...	...	...	...	200	...	...	...	Ditto.
129	S. D. Morlankar, Head Clerk, Belgaum Post Office.	...	100	800	...	...	...	...	...	...	Post master-General, Bombay.
130	Nawroji Sorabji and Co., Contractors.	...	1,000	..	...	...	...	...	...	...	Post master-General, Madras.
131	E. C. Moore, Contractor	1,500	...	...	.	...	...	...	...	...	Ditto.
132	Mr. V. K. Tilloo, Clerk, Cash Department, Bombay General Post Office.	...	...	...	1,000	...	...	...	...	...	Post master-General, Bombay.
133	Post Office Savings Bank Depositors.	12,92,[illegible]0	66,30,400	(a) 34,52,900	1,000	25,06,500	38,200	(b) 35,37,300	29,79,800	...	Postmasters concerned.
134	Post Office Departmental Guarantee Fund.	..	. .	...	...	2,10,800	...	...	5,99,400	...	Credited by Book Transfer to the Fund.
	Security Deposits of Telegraph Department Employés and Contractors.										
135	Nrisingha Das Chatterji, Bank Clerk.	.	...	...	...	...	500	.	...	...	Postmaster-General, Bengal and Assam.
136	Upendra Nath Ghose, Stamp Vendor.	..		1,500	...	...	3,500	...	...	...	Ditto.
137	Addyto Charan Dutta, Clerk in charge, Presidency Payments Branch.	..	...	2,000	...	..	...	...	...	...	Deputy Accountant-General, Telegraph Branch, Calcutta.
138	P. C. D'Souza, Accountant, Karachi Office.	...	...	...	...	1,000	...	...	...	..	Postmaster-General, Bombay.
139	P. Sivaraja Mudaliar, Cashier, Rangoon Office.	...	...	1,000	...	...	...	...	...	...	Postmaster-General, Burma.
140	Gobindo Pado Bose, Cashier.	...	...	...	...	...	500	...	...	...	Superintendent, Telegraph Workshop, Alipore.
141	P. C. Paul & Co., Contractors.	...	...	...	...	...	*100	...	...		Ditto.
	Carried over	12,97,100	66,97,100	35,20,100	3,100	27,78,900	92,000	35,99,100	35,79,200	[illegible]	

(a) Excluding Government Securities of the nominal value of Rs. 14,77,809-14-4 and
(b) Rs. 126 represented by Investment Certificates held by Savings Bank Depositor[illegible]

* Notes are deposited for safe custody. No interest drawn.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT.									Name of Officer to whom interest is intimated
		3½ per cent.					3 per cent.	4 per cent.			
		1842-43.	1854-55.	1865	1879.	1900-01.	1896-97	Terminable 1915-16	Conversion 1916-17	Debentures.	
	Brought forward .	12,97,600	66,97,100	35,20,100	3,100	27,78,900	92,000	35,39,100	35,79,200	1,000	
142	The Proprietors, "Times of India," Bombay.	...	..	1,000	...	.	1,000		...	..	Postmaster-General, Bombay.
143	The "Empire" Limited, Calcutta	1,000	...	...	..	..		.	.	.	Postmaster-General, Bengal and Assam
144	The Proprietor, "Bombay Samachar."	..		500	.	...	..	...		..	Postmaster-General, Bombay
145	F. McCarthy, Managing Proprietor, "Rangoon Gazette."	...	.	..	1,000		.	..		.	Postmaster-General, Burma.
146	The "Civil and Military Gazette," Lahore.	..	.	1,300	...	.	.	.	..		Postmaster-General, Punjab and North-West Frontier Circle.
147	The Trustees, "Tribune" Press and Newspaper	..		..	..	100		.			Ditto.
148	Manager, The "Amrita Bazar Patrika" Limited.	...	500	.		..	...	...	..		Postmaster-General, Bengal and Assam.
149	F. F. Gordon & Co., Proprietors of the "Advocate of India," Bombay.	...	..	...	..	1,100	.	.		.	Postmaster-General, Bombay.
150	Managing Agent, The "Englishman" Limited.	...	..	...	...	200	...			..	Postmaster-General, Bengal and Assam.
151	R. Knight & Sons, Proprietors, The "Statesman."	...	...	2,000	...*		.	..			Ditto.
152	E. C. Cotes, Esqr., Indian News Agency.	...	500	...	..	400	...	...		.	Postmaster-General, Punjab and North-West Frontier Circle.
153	E. C. Coates, Eastern News Agency.	1,300	...	..	..	1,500		...		.	Ditto.
154	General Manager, "Pioneer" Press.	...	2,500	...	..	...	..	...	.	.	Postmaster-General, United Provinces.
155	Proprietor, "Malayala Monorama Kallayam."	...	100	...	...	.	...	...	...	...	Postmaster-General, Madras.
156	Proprietor, "Bangalore Daily Post" Limited.	...	...	...	...	...	700	...		.	Ditto.
157	Nogendra Nath Sett, Cashier, Telegraph Store Office Alipore.	...	..	...	...	..	...	...		500	Superintendent, Telegraph Stores, Alipore
158	Messrs. Karr, Dass & Co., Contractors	..	...	...	.	...	* 100	.	..	...	Superintendent, Telegraph Workshop, Alipore.
	Carried over	12,99,900	67,00,700	35,24,900	4,100	27,82,500	93,800	35,39,100	35,79,200	1,500	

* Notes are deposited for safe custody. No interest drawn.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent 1896-97	4 per cent. Terminable 1916-17.	4 per cent. Conversion 1916-17.	4 per cent. Debenture.	Name of Officer to whom interest is intimated.
	Brought forward .	12,99,900	67,00,700	35,24,900	4,100	27,82,500	93,800	35,39,100	35,79,200	1,500	
159	Hari Charan Mukerji, Contractor.	..	...	*500	...	...	..	...	...	...	Superintendent, Telegraph Stores, Alipore.
160	Messrs. Kundoo & Co., Contractors.	...	..	...	...	*500	.	..	..	..	Ditto.
161	Narayan Chandra Mittra, Stationery Store-keeper.	..	..	...	..	...	500	...	.	...	Superintendent, of Stores, Alipore.
162	Panchanonda Das, Store-keeper.	...	...	...	...	..	1,000	...	...	.	Superintendent, Telegraph Workshop, Alipore.
163	Khagendra Nath Bose, Contractor		..	*100	..	...	...	...	..	.	Superintendent of Stores, Alipore.
164	V. S. Mudaliar, Cashier, Telegraph Office, Madras.	1,200	...	..	...	.	.	...	..		Postmaster-General, Madras.
165	Khagendra Nath Bose, Contractor.	...	*100	...	...	...	...	.	.	..	Superintendent of Stores, Alipore.
166	Nepal Chandra Banerjee, Contractor.	...	...	...	..	...	*100		...	...	Ditto.
167	Manindra Nath Ghose, Assistant Stamp Vendor, Calcutta Telegraph Office.	...	..	1,500	...	..	..	...	...	..	Postmaster-General, Bengal.
168	Messrs. N. C. Banerjee and Co., Contractors.	..	...	...	.	...	*100	.	...	...	Superintendent, Telegraph Workshop, Alipore.
169	Bijoy Gopal Mukerjee, Contractor.	...	...	...	...	200	...	..	...	...	Ditto.
170	T. S. Ramasawmi, Store-keeper, Rangoon Store Department.	...	..	500	...	..	..	..	...	...	Superintendent, Telegraph Stores, Alipore.
171	Manager, "Pioneer." Press, Allahabad.	...	...	500	..	.	...	..	...	...	Postmaster-General, United Provinces.
172	Messrs. J. K. Paul and Co.	...	...	..	...	*200	*500	...	.	...	Superintendent of Stores, Alipore.
173	Bijoy Gopal Mukerjee, Contractor.	*...	...	...	...	200	...	...	...	...	Superintendent, Telegraph Workshop, Alipore.
174	Messrs. Burma Oil Company, Ltd.	..	...	...	..	..	..	...	2,000	..	Postmaster-General, Burma.
175	Messrs. Joy Krishna Paul and Co., Contractors.	..	...	...	...	..	*100	...	..	...	Superintendent, Telegraph Workshop, Alipore.
	Carried over .	13,01,100	67,00,800	35,27,000	4,100	27,83,600	96,100	35,39,100	35,8[illegible]	1,500	

* Notes are deposited for safe custody. No interest drawn.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent. 1896-97.	4 per cent. Terminable 1915-16.	Conversion 1916-17	Debentures.	Name of Officer to whom interest is intimated.
	Brought forward	13,01,100	67,00,800	35,27,000	4,100	27,83,600	96,100	35,39,100	35,81,200	1,500	
176	T. S. Ramaswami, Store-keeper.	...	..	100	.	..	.		..	.	Officer in charge, Government Telegraph Stores, Rangoon.
177	Sarada Prosad Roy, Officiating Stationery Store-keeper.	...	..	...	..	.	*500	...	...	...	Superintendent, Telegraph Stores, Alipur.
178	Krishna Chandra Dey, Construction Store-keeper.	...	..	...	...	1,500	...	.			Ditto.
	TOTAL (a)	13,01,100	67,00,800	35,28,100	4,100	27,85,100	96,600	35,39,100	35,81,200	1,500	

* Notes are deposited for safe custody. No interest drawn.

N. B.—The above list does not include G. P. notes for Rs. 7,300 which could not be delivered for want of claimants.

(a) Excluding the figures for war bonds 1920 and 1922 and War Loan 1929—47 held on behalf of Savings Bank depositors and Post Office Guarantee Fund as the figures for stock are not yet complete.

V. C. FRENCH,
Accountant-General, Posts and Telegraphs.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub Surveyors
5. Tracers.
6. Men trained in—

   (a) Photo-Mechanical and Lithographic Work.

   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

Delhi, the 12th February 1918.

No. 1163-*Home*.—The following return of deaths registered in the Province of Delhi during the half month ending the 31st January 1918, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
			Death registered in the half month.										Infants under one year of age.			
Rural Circles in the Province.	Deaths registered in previous half months	Total in present half month.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Remarks
P. S. Alipur	39	26	...	...	1	17	...	8	...	...	...	..	5	4	9	
Nangloi	46	85	.	...	...	21	...	11	...	...	3	2	6	6	12	
Najafgarh	48	11		.	...	27	..	14	...	.	.	...	7	4	11	
Subzimundi	1	...	...		...	...	...	...	...	...	...	..	...	...		
Paharganj	1	2		..	...	1	..	..	...	...	1	...	...	1	1	
Mehrauli	38	41		...	..	19	...	19		...	3	3	7	9	16	
Raisina	47	3	..	...	...	3	...	...	...	...	...		...	1	1	
Shahdara	12	9	...	...	...	4	1	4	...	...	...	...	2	2	4	
New Cantonment	9	9	...	...	.	6		3	...	..	...	...	1	1	2	
Total of the District	241	166	..	...	1	98	1	59	...		7	5	28	28	56	

No. 1170-*Home*.—Under the provisions of Section 28, Sub-Section (1) of the Punjab Courts Act 1914, L. Ram Narain, Registrar of the Small Cause Court, Delhi, is, with effect from the 7th February 1918, invested with the powers of a Munsif of the 1st class with respect to cases generally within the limits of the Delhi Municipality and of the Delhi Notified Area.

The Chief Commissioner is pleased to direct that Lala Ram Narain shall be deemed for the purposes of the said Act to be a Munsif.

No. 1171-*Home*.—Under the provisions of Section 12 of Act IX of 1887, the Chief Commissioner is pleased to appoint Lala Ram Narain, Registrar of the Small Cause Court at Delhi, and to confer upon him within the local limits of the jurisdiction of the said Court, with effect from the 7th February 1918, the powers of a Judge of a Court of Small Causes for the trial of suits of which the value does not exceed Rs. 20.

No. 1176-*Education*.—Whereas the Municipal Committee of Delhi has applied to the Local Government under the provisions of Section 58 of Act III of 1911 (Punjab Municipal Act) and whereas it appears to the Chief Commissioner that the land is required for a public purpose, namely, for making a way for the Chamars to the public latrine and water post already built by the Committee on the spot at Gali Nayaryan, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provision of Section 6 of Act I of 1894 and under Section 7 of the said Act the Collector of Delhi is hereby directed to take steps for the acquisition of ownership of the said land.

SPECIFICATION.

District.	Tahsil.	Mauza.	Area in square yards.	Boundaries.	Place where the plan may be inspected.
Delhi	Delhi	Delhi	10 square yards.	*North*.—House of Bhola. *South*.—House of H. Kamil Khan. *East*.—Public Road. *West*.—House of H. Kamil Khan.	Deputy Commissioner's Office, Delhi.

W. M. HAILEY,

Chief Commissioner, Delhi.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Rajputana Agency Camp, the 11th February 1918.

No. 279-C.—331.—In exercise of the powers conferred on him by section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to invest Munshi Sri Ram with the ordinary powers of a Magistrate of the 2nd class to be exercised within the limits of the District of Ajmer-Merwara with effect from the date of his assuming charge of the post of Naib Tahsildar, II, Ajmer.

No. 280-C.—331.—In exercise of the powers conferred on him by section 357 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to direct that in all criminal cases of the class referred to in section 356 of the said Code tried by the following officers, the evidence of each witness shall be taken down by those officers in the English language only :—

1. Munshi Lakshmi Narain, Tahsildar and Magistrate, 2nd class, Todgarh.
2. Munshi Sri Ram, Naib Tahsildar, II, and Magistrate, 2nd class, Ajmer.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Governor-General's Agent, Rajputana, and Chief Commissioner, Ajmer-Merwara.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 9th Battalion, Royal War. R. of No. 7 Reserve Battalion (India), dated at Belgaum, this 4th day of February 1918.

Number, Rank and Name—26052, Private, Syer, H.
Age—24 years.
Height—5 feet 3 inches.
Colour of—Complexion fresh ; hair fair ; eyes grey.
Trade—Press operator.
Date of enlistment—3rd February 1916.
Place of enlistment—Not known.

Parish and County in which born—Not known.
Date of Desertion or absence—Sent to Bombay on 22nd January 1918, and has not reported.
Place of desertion or absence—Bombay.
Marks—Not known.
Under two years' service.

D. G. WRANGHAM, Major,

Commanding, No. 7 Reserve Battalion (India).

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, AJMER

APPLICATION No. 23 OF 1918.

Abdus Sattar . . . . Insolvent

against

	Debt.
	Rs. A. P.
Ganga Pershad Chandak	210 0 0

The insolvent has filed an application under Section 11 of Act III of 1907 (Insolvency Act) and the application will be heard on the 19th March 1918 at 10 A.M. The creditors are hereby informed that they either appear in person or through an authorised agent on the date fixed. In default of appearance the application will be heard *ex parte*.

Given under my hand and seal of the Court this 4th day of February 1918.

S. ABDUL WAHED KHAN,

Judge, Insolvency Court, Ajmer.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :-

No.	Names.	Denomination.	Address in Bombay	Description.	Date of presentation of petitions			Date of the adjudication.		
					Day.	Month.	Year.	Day	Month.	Year.
59—1918	Charles William Roach	European	Lower Parel	Engine Driver in the B., B. & C. I. Railway	4th	February	1918	1th	February	1918
60—1918	Alexander James Brown *alias* Guider Brown and his wife Bella Brown *alias* Guider Brown.	Anglo-Indian	No. 9, Sankli Street, Byculla	1st Debtor temporary Inspector in the Inland Water Transport and the 2nd Debtor unemployed.	"	"	"	"	"	"
61—1918	Mulla Ebrahimji Rajbhoy Dawoodi Vora.	Mahomedan	Null Bazar, Doctor Street	Lately doing business in partnership with Hussonalli Nurbhai and Abdul Tyeb Fatehally as Rent farmers in the name of Mulla Ebrahimji Rajbhoy and now unemployed.	5th	"	"	5th	"	"
62—1918	Gowraba Jugonnath Dalvi	Hindu	Mugbhat	Clerk in the Bombay Merchants Bank	"	"	"	"	"	"
63—1918	Meherally Kutchra Khoja and Ramjanally Meherally Khoja.	Mahomedan	No. 6 and 7, Pydhowni Road, Khadak.	Lately 1st Debtor dealer in bottles, tins, etc., and now unemployed and the 2nd Debtor servant in the employ of Munji Nathoo.	"	"	"	"	"	"
64—1918	Joseph Valentine De Silva *alias* B. A. De Silva *alias* M. De Silva.	Portuguese	Upper Mahim, Mori Road	Compositor in Messrs. Ralli Brothers Press	6th	"	"	6th	"	"
65—1918	Daji Yessoo Parker	Hindu	Umercarry	Lately petty dealer in firewood in partnership with Esoo Pandu Parkar and Laxumon Bhikaji Malgoonkar and now servant in the employ of Balaji Padwal.	"	"	"	"	"	"
[illegible]	Shankar Kashinath Samel	"	Upper Mahim, Bazar Road	Coppersmith	"	"	"	"	"	"
—1918	George Drake	Anglo-Indian	11 Alexandra Terrace, Byculla.	Mechanical Foreman, Love Grove Outfall Works, Worli, Bombay.	"	"	"	"	"	"

68—1918	Hira *alias* Thakya Baloo Gharat	Hindu	Jambli Talao, Upper Mahim	Carpenter in the B., B. & C. I. Railway	7th	February	1918	7th	February	1918
69—1918	Abdul Samad Shaik Abdul Shaik Ahmed *alias* Gopalsing Dhunsing.	Mahomedan	Temkan Molla	Engine-driver in the G. I. P. Railway	"	"	"	"	"	"
7[illegible]	[illegible]nadas Jeewan Damania	Hindu	Bhandari Street, Null Bazar	Lately doing business in partnership with Durga Prasad Ramnath as Hotel-keeper in the name of Durgaprasad Ramnath and now servant in the employ of Valabdas Kalianji.	"	"	"	"	"	"
71—1918	Shripat Abaji Gaikwad and Narayan Abaji Gaikwad	"	Chinchpoogly	Lately trading together as grocers and now 1st Debtor servant in the employ of Ganpat Vithoo and the 2nd Debtor Mill-hand in the Sispal Mills.	"	"	"	"	"	"
72—1918	Baijnath Munalal Agarwala	"	Bhendy Bazar	Embroiderer	8th	"	"	8th	"	"
73—1918	August Noronha	Portuguese	De Lima Street, Mazagon	Fitter in the Bombay Port Trust, (Hydraulic Department).	"	"	"	9th	"	"
74—1918	Bhikaji Ramji Mistry *alias* Pednekar.	Hindu	Borbhat Lane	Carpenter	9th	"	"	"	"	"
75—1918	Laxumibai, widow of Bhomaya Sayanna Totawala.	"	Kamatipura, 4th Lane	Dealer in Country bidees	"	"	"	"	"	"
76—1918	Narayan Hamir Kharwa and Hamin Ramji Kharwa.	"	Pedder Road	Lately doing business in partnership as vegetable cultivators and now vegetable sellers.	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 11th day of February 1918.

R. B. PATEL,
Chief Clerk.

11 E

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the orders of adjudication made herein against the undermentioned Insolvents have been this day annulled.

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of the Adjudication.		
					Day.	Month.	Year.
23—1916	Vishnoo Shamrao Pathare and Pitamber Motiram Memada.	Hindu	1st Insolvent at Ghorapdeo; 2nd Insolvent at Ardeshir Dadi Lane.	Lately doing business in partnership as Cabinet makers and also Carpenters in the employ of Omior Foundry and Engineering Works Co. and now Carpenters in the said Company.	11th	January	1916
47—1916	Sayed Ebrahim Sayed Gaffoor and Shaik Esoof Aba.	Mahomedan	Lower Colaba	1st Insolvent an Engine-Driver in the Bombay Port Trust, and 2nd Insolvent a Packer in the General Post Office, Bombay.	21st	"	"
83—1916	Jayanand Ishwar Jain	Hindu	Old Hanuman Lane	Formerly a milk-seller and lately a boarding house-keeper, and now unemployed.	11th	February	"
90—1916	Shankar Ganpat Samel	"	Mohim Bazar Road	Lately a Coppersmith on my account and now a Fitter in the employ of R. I. M. Dockyard.	14th	"	"
107—1916	Chotalal Dulabhdas Thucker	"	C. P. Tank Road	Lately a sweetmeat and milk-seller and now unemployed.	22nd	"	"
[illegible]	Nathuram *alias* Dadaji Atmaram Bhutte.	"	No. 5-7 Sootar Gully, Mazagon	A Turner in the G. I. P. Railway Workshop at Matunga.	23rd	"	"

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 6th day of February 1918.

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 21 OF 1918.

Rangoon, the 26th January 1918.

In the matter of Mahomed Ismail, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mahomed Ismail, Coffee Shopkeeper of No. 23, Fraser Street, Rangoon, on the 24th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mahomed Ismail.

CASE No. 22 OF 1918.

Rangoon, the 29th January 1918.

In the matter of Bhupen Chandra Ghayan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Bhupen Chandra Ghayan, Contractor of Dalla, Rangoon, on the 26th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Bhupen Chandra Ghayan.

CASE No. 23 OF 1918.

Rangoon, the 29th January 1918.

In the matter of T. Moonoosawmy Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by T. Moonoosawmy Naidu of No. 39, 32nd Street, Rangoon, on the 26th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said T. Moonoosawmy Naidu.

CASE No. 24 OF 1918.

Rangoon, the 29th January 1918.

In the matter of Latchman Singh, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Latchman Singh, Constable, Lanmadaw Police Station, Rangoon, on the 28th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Latchman Singh.

CASE No. 25 OF 1918.

Rangoon, the 29th January 1918.

In the matter of Maung Po Htin, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Po Htin, Broker of No. 40, Dalhousie Street, Rangoon, on the 28th day of January 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Po Htin.

CASE No. 186 OF 1917.

Rangoon, the 30th January 1918.

In the matter of G. S. Charles of No. 38, 48th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said G. S. Charles an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 29th day of January 1918.

CASE No. 188 OF 1917.

Rangoon, the 28th January 1918.

I[illegible] the matter of Golugooru Pareddy, No. 68, 40th Street, Rangoon.

Noti[illegible]ereby given that the order of this Court adjudging the said Golugooru Pareddy [illegible]lvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, w[illegible]lled by an order made on the 24th day of January 1918.

CASE No. 189 OF 1917.

Rangoon, the 28th January 1918.

In the matter of Paul Thorvald Christensen, No. 25, 44th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Paul Thorvald Christensen an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 24th day of January 1918.

CASE No. 190 OF 1917.

Rangoon, the 29th January 1918.

In the matter of Pacha Yenkiah, Cooly, of No. 57, 40th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Pacha Yenkiah an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 25th day of January 1918.

CASE No. 191 OF 1917.

Rangoon, the 29th January 1918.

In the matter of Abdul Kader, Tea Shop-keeper of No. 2, 35th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Abdul Kader an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 25th day of January 1918.

CASE No. 26 OF 1918.

Rangoon, the 5th February 1918.

In the matter of Ram Nath Lall, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ram Nath Lall, of No. 76, Lewis Street, Rangoon, on the 4th day of February 1918, an order of adjudication of insolvency, was made by the Chief Court of Lower Burma on the same day against the said Ram Nath Lall.

CASE No. 86 OF 1902.

Rangoon, the 5th February 1918.

In the matter of Mahomed Ismail Madha, Trader, of 26th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mahomed Ismail Madha an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 8th day of January 1918.

CASE No. 139 OF 1915.

Rangoon, the 5th February 1918.

In the matter of S. V. A. R. Firm, carrying on business as Money Lenders and Bankers at No. 13, Mogul Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said S. V. A. R. Firm an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of February 1918.

CASE No. 186 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Mahomed Samsundeen of No. 75-76, 31st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the [illegible] Mahomed Samsundeen an insolvent pursuant to the provisions of the Presidency-Towns [illegible]ncy Act, 1909, was annulled by an order made on the 7th day of February 1918.

CASE No. 137 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Mahomed Ebrahim of No. 75-76, 31st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mohamed Ebrahim an insolvent pursuant to the provisions of Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of February 1918.

CASE No. 158 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Noor Khan Ismail Khan, Book-Keeper, of No. 76, 29th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Noor Khan, Ismail Khan an insolvent pursuant to the provisions of Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 7th day of February 1918.

CASE No. 174 OF 1917.

Rangoon, the 4th February 1918.

In the matter of Mahomed Nazeer, Contractor, of No. 28, Barr Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mahomed Nazeer an insolvent pursuant to the provisions of the Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 4th day of February 1918.

CASE No. 200 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Shaik Hoosain of No. 50, 16th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Shaik Hoosain an insolvent pursuant to the provisions of the Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of February 1918.

CASE No. 208 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Nakka Dashiah of No. 25, 18th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Nakka Dashiah an insolvent pursuant to the provisions of the Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of February 1918.

MAUNG GYEE,
Offg. Registrar.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATION.

The 14th February 1918.

No. 879-*T*.—Reports of opening and closing of offices received during the period 6th February to 13th February 1918 :—

Name of office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Dhanauri Camp	United Provinces	12th January 1918	Opened.
Gondal Camp	Punjab	22nd „ „	„
Satara Road	Bombay	23rd „ „	Closed.
	Railway Telegraph Office.		
Loyabad	Bengal Nagpur Railway	25th January 1918	Opened.

M. A. THOMPSON,
Deputy Director-General of Telegraph Traffic.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Camp Delhi, the 13th February 1918.

No. 65-*C.E.-E.*—The following officiating promotion in the Upper Subordinate establishment (Engineering Branch) is sanctioned with effect from the date specified.

Name.	From	To	With effect from
Mr. J. L. Vieyra . .	Inspecting Telegraph Master.	Deputy Superintendent, Engineering, 2nd class, Officiating.	1st January 1918.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Simla, the 8th February 1918.

No. 84*s-Ap.*—The following officiating appointments are made with effect from the 22nd January 1918 and until further orders :—

Babu Subodh Kumar Das, 3rd Assistant Postmaster, Calcutta, pay Rs. 200—300, and sub. *pro tem.* 2nd Assistant Postmaster, Calcutta, pay Rs. 300—400 to act as 1st Assistant Postmaster, Calcutta, pay Rs. 300—400.

Miss M. Price, 4th Assistant Postmistress, Calcutta, pay Rs. 200—300, and sub. *pro tem.* 3rd Assistant Postmistress, Calcutta, pay Rs. 200—300, to act as 2nd Assistant Postmistress, Calcutta, pay Rs. 300-400.

Simla, the 9th February 1918.

No. 104*s-Ap.*—Mr. A. F. Slater, A.M.I.M.E., Superintendent, Postal Workshop and Press, Aligarh, pay Rs. 600—700, is granted privilege leave for six weeks, with effect from the 11th February 1918, or from any subsequent date on which he may avail himself of it.

Mr. F. F. Pike, Assistant Superintendent, Postal Press, Aligarh, pay Rs. 200—300, is appointed to officiate as Superintendent, Postal Workshop and Press, Aligarh, during the absence on privilege leave of Mr. A. F. Slater, or until further orders.

Simla, the 11th February 1918.

No. 114*s-Ap.*—The following officiating appintments are made with effect from the 28th January 1918 and until further orders :—

Mr. A. J. Hughes, Assistant Director-General of the Post Office, in the grade of Rs. 800, to act in the grade of Rs. 1,000.

Mr. F. F. Shout, Superintendent of Post Offices, 2nd grade, and Personal Assistant to the Postmaster-General, Bombay, to act as Assistant Director-General of the Post Office, in the grade of Rs. 800.

Simla, the 12th February 1918.

No. 121-*s-Ap.*—Mr. C. E. Saalfelt, Assistant Superintendent, Railway Mail Service, 1st grade, and officiating Superintendent, Railway Mail Service, 5th grade, is granted privilege leave for two months, with effect from the 28th December 1917.

Mr. Purshottam Das Kakkar, Assistant Superintendent, Railway Mail Service sub. *pro tem.* in the 1st grade, is appointed to officiate as Superintendent, Railway Mail Service, 5th grade, with effect from the 10th January 1918 and until further orders, *vice* Mr. C. E. Saalfelt, on privilege leave.

W. MAXWEL[illegible]
Director-General of Posts an[illegible]aphs.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal Cloth. Rs. 2 (4a.)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs 4-8 (3a.)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth Rs. 13 2 (5a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratroedes, Ham. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo Paper cover As. 3 (1a.)

Forest Bulletin No. 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R. S, Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 11 (1a.)

PUBLIC WORKS DEPARTMENT.

Report of the Public Works Department Re-organization Committee, Volume I. Foolscap. Paper cover. Re. 1 (3a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and [illegible]ras with Appendices. Foolscap. Paper cover. Rs 3-12 (6a.)

Appen[illegible] the Report of the Public Works Department Re-organization Com-mi[illegible] Volume III.—Minutes of Evidence taken at Rangoon, Bankipur, Allaha-b[illegible]hore and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a.)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4a.)

Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As. 8 (2a.)

Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th December 1917. Royal 8vo. Paper cover. As. 4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10a.)

Census of Coal Consumption in India during 1916. Pies 6 (6p.)

Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)

Cotton Press Return, No. 5 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 15th November 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)

Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6p.)

First Forecast: Winter Oilseeds (Rap, Mustard and Linseed), 1917-18. Pies 6 (6p.)

First Wheat Forecast, 1917-18. Pies 6 (6p.)

Second Rice Forecast, 1917-18. Pies 6 (6p.)

Third Cotton Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during December 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of December 1917, and for the nine months ended December 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during November 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during November 1917. Foolscap. Stitched. As 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the ten months, April to January of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap Limp. Rs. 3 (4a.)

Joint Stock Companies, November 1917. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of November 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, December 1917. No. 9 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, May 1917. No. 2 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 5th, 12th, 19th and 26th January 1918. Pies 6 (6p.) each.

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1a. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the Second Half of December 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the W[illegible]sale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., [illegible]ndia by Districts for the Fortnight ending the 31st December 1917. [illegible]. As. 6 (1a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1a.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)
Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)
Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)
Table Card: containing Table of Exercises for the Physical Training of Recruits and Trained Soldiers of the Indian Army. Pies 6 (6p.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)
„ „ **XVII** „	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)
„ „ **XVIII** „	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)
„ „ **XIX** „	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)
„ „ **XX** „	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)
„ „ **XXII** „	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)
„ „ **XXIV** „	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)
„ „ **XXVI** „	Urdu.	Pies 3 (1a.)
„ „ „ „	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 2-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Departmens of Inspection, 1770; 1776; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return [illegible] Statistics relating to the Forest Admin[illegible]ion in British India for the year 1915-16. [illegible]p. Paper cover. As. 11-6 (1a.)

Classified [illegible] Forest Officers of the Imperial and [illegible]ial Services in India and Burma on 1[illegible] 1917. Royal 8vo. Paper cover. Re. 1 (6a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I. Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services, Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 3 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 3 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-not Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefactory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1s.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (3a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health, 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1s.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4s.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1s.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching 1912 (with additions, 1914), India reprint 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint, 1917. Re. 1-12 (6a.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a.)

Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 2 (1a.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2s.)

Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2s.)

Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (3s.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing. II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915. Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.

Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.

Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.
Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.
Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.
Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.
Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. —(A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'âlibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA.

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G.deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal, Collections from the Basal Beds of the Siwaliks. Re. 1.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S , Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douvillé. Le Crétacé et L'éocenè du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3, (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST AUGUST 1917 TO 31ST JANUARY 1918.

Month[illegible]eather Review for September and October 1916. Re. 1 per month.
Annu[illegible]mmary of the Monthly Weather Review, 1915. Rs. 3.
Admi[illegible]tion Report of the India Meteorological Department for the year 1916-17.
A[illegible]

REGISTERED No. C. 696



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

(As the case may be).

The Government Promissory Notes Nos. 149502, 149503, 149504 of Rs. 1,000 each and Nos. 148900 and 148901 of Rs. 200 each of the 3½ per cent. loan of 1842-43 for Rs. 3,400, originally standing in the name of the Bank of Bengal and last endorsed to Chairman, Municipal Board, Hardwar Union, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—R. C. HOBART, Chairman, Municipal Board,
Hardwar Union,
Residence—Roorkee

Estate Sir Florence Filose, deceased.

Notice is hereby given that all persons having claims against the late Sir Florence Filose, who died at Gwalior on the 12th October 1912, Letters of Administration to whose Estate have been granted to Joseph Carstairs Roberts Johnston of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 26th March next to the said Messrs. Grindlay & Co, Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized

J. C. R. JOHNSTON.

Calcutta, the [illegible] February 1918.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

Ordinary Original Civil Jurisdiction.

George V, by the Grace of God of the United Kingdom of Great Britain and Ireland, and of the British Dominions, beyond the Seas, King, Defender of the Faith, Emperor of India, and so forth.

IN THE MATTER of the Indian Companies Act, VII of 1913.

And

IN THE MATTER of the Dharma Samavaya Limited, a company incorporated under the Indian Companies Act, 1884, with limited liability and having its registered office at No. 6, Corporation Street in the town of Calcutta.

The Hon'ble Sir Asutosh Chaudhuri, Kt.

UPON the petition of Maharaja Manindra Chandra Nandi, K.C.I.E. of Cossimbazar in the District of Murshidabad and Brojendra Kisore Roy Chaudhury of No. 53, Sukeas Street in the town of Calcutta the members of the firm of Messieurs Nundy Roy and Company creditors of the abovenamed company presented unto the said Court and upon reading an order dated the twenty-first day of December last an affidavit of Annada Prosad Ghose of the due service thereof affirmed and filed on the twenty-fourth day of January instant and the exhibits annexed thereto and marked respectively B. C. D. E. and F. (the said exhibits being copies respectively of the Calcutta Gazette of the sixteenth day of January instant, the Exchange Gazette of the tenth day of January instant, the Capital of the eleventh day of January instant, the Indian Daily news of the twelfth day of January instant, and the Statesman of the thirteenth day of January instant, each containing an advertisement of the said petition and upon reading on the part of the said Maharaja Manindra Chandra Nundi and Brojendra Kissore Roy Chowdhury an affidavit of Nayek Ahir affirmed and filed this day and an affidavit of Monmohan Bhuttacharjee affirmed and filed this day and upon reading on the part of Gonesh Chandra Pramanick and Hari Prosad Saha two of the creditors of the abovenamed company an affidavit of Suresh Chandra Pramanick affirmed and filed on the twenty-fifth day of January instant and upon reading on the part of the said company an affidavit of Ambica Charan Ukil affirmed on the twenty-sixth day of January instant filed this day and upon hearing Babu Satish Chandra Sen a member of the firm of Messieurs Dutt and Sen attorneys for the said Maharaja Manindra Chandra Nundy Bahadur and Brojendra Kissore Roy Chaudhuri Mr. M. N. Dutt advocate for the said creditors Ganesh Chandra Pramanick and Hari Prosad Saha Mr. Dev advocate for Patit Paban De and Mr. M. N. Chatterjee of the firm of Messrs. Chatterjee and Company attorneys for the said company *This Court doth order* that the said Company be wound up by this court under the provisions of the Indian Companies Act 1913 : And it is further ordered that subject to security being given to the satisfaction of the Registrars of this Court Mahadev Kashinath Dandakar Esquire be and he is hereby appointed Official Liquidator of the abovenamed Company : And it is further ordered that the said Mahadev Kashinath Dandakar Esquire, do on the twenty-eighth day of July One thousand nine hundred and eighteen and the twenty-eighth day of January one thousand nine hundred and nineteen and on the same days in each succeeding years file his accounts in the office of the said Registrar : And it is further ordered that all monies to be received by the said Mahadev Kashinath Dandakar Esquire the Liquidator of the abovenamed Company be paid by him into the Bank of Bengal to the credit of the account of the Official Liquidator of the said Company within seven days after the receipt thereof : And it is further ordered that the appointment of the said Official Liquidator be advertised once in the Gazette of India and once in the Calcutta Gazette and in such newspapers as the said Registrar may direct within twelve days from the date hereof : And it is further ordered that the said Official Liquidator will not take possession of the assets of the abovenamed Company if the said Company pays up the creditors present *viz.*, the said Maharaja Manindra Chandra Nundy and Brojendra Kissore Roy Chowdhury, Gonesh Chandra Pramanick and Hari Prosad Saha and Patit Paban De in Court within seven days from the date hereof : And it is further ordered that the said Company do pay the said Maharaja Manindra Chandra Nandi and Brojendra Kissore Roy Chowdhury Ganesh Chandra Pramanick and Hari Prosad Saha and Patit Paban De their respective costs of and incidental to this application to be taxed by the Taxing Officer of this Court.

Witness SIR LANCELOT SANDERSON, Kt., K.C., Chief Justice at Fort William aforesaid this twenty-eighth day of January in the Year of our Lord One Thousand Nine Hundred and Eighteen.

DUTT & SEN, Attorneys.
NIRANJAN KUMAR SEN, Attorney.
CHATTERJEE & CO., Attorneys.
KRISHNA KISSORE DE, Attorney.

(Sd.) J. H. H[illegible]E,
Registrar.

LOST.

The Allotment Letter No. $\frac{\text{3023 Bom.}}{\text{F-1}}$ of the 5½ per cent. loan of 1922 for Rs. 2,000, originally issued in the names of Bapalal Maneklal, Indulal Bapalal, the proprietors, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—BAPALAL MANEKLAL,

Residence—Bhano Darbar, Bhavnagar.

LOST.

The Allotment Letters Nos. $\frac{\text{1438 C C}}{\text{F 1 \& 2}}$ of the 5½ per cent. War Loan of 1922 for Rs. 4,000, originally issued in the name of John Gollan, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

OCTAVIUS STEEL & Co.,

14, Old Court House Street, Calcutta.

CALCUTTA,

28th January 1918.

Estate Colonel Albert William Denis Leahy, deceased.

Notice is hereby given that all persons having claims against the late Albert William Denis Leahy, Lieutenant-Colonel of the Indian Medical Service, who died at 4, Iddesleigh Mansions, Westminster, London, on 17th July 1917, Letters of Administration to whose Estate have been granted to James Edmund Vallance, of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 16th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,

2nd February 1918.

REGISTERED No. C. 696.



SUPPLEMENT TO

The Gazette of India.

No. 7. } CALCUTTA, SATURDAY, FEBRUARY 16, 1918.

OFFICIAL PAPERS.

A Supplement *to the* Gazette of India *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* Part VI *of the* Gazette.

Non-Subscribers to the Gazette *may receive the* Supplement *separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The* Supplement *and* Part VI *of the* Gazette *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.*

No Official Orders or Notifications, the Publication of which in the Gazette of India *is required by Law or which it has been customary to publish in the* Calcutta Gazette, *will be included in the* Supplement. *For such Orders and Notifications the body of the* Gazette *must be looked to.*

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

Return showing the Wholesale and Retail Prices of Cereals, Pulses Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the fortnight ending the 15th January, 1918

Department of Statistics, India }
February 13, 1918 }

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

SUMMARY TABLE NO. 1.

Comparison with previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th January, 1918, as compared with the corresponding period of 1917.

Province.	Rice (Common)		Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar dâl (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	Index number of prices during the fortnight ending 15th January of																			
	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma	100	90	100	88	...	...	100	100	100	100	100	108	100	95	100	105	...	...	100	116
Assam	100	68	...	...	...	...	...	...	...	...	...	...	...	...	100	93	100	104	100	186
Bengal	100	77	100	102	...	...	...	...	...	...	100	86	100	83	100	121	100	100	100	129
Bihar and Orissa	100	89	100	109	100	103	100	140	100	94	100	87	100	75	100	107	100	96	100	146
United Provinces of Agra and Oudh	100	93	100	108	100	98	100	118	100	103	100	108	100	89	100	100	100	100	100	192
Delhi	100	111	100	107	100	110	100	117	100	111	100	114	100	91	100	112	100	99	100	187
Punjab	100	101	100	113	100	110	100	152	100	137	100	113	100	103	100	110	100	95	100	128
North-West Frontier Province	100	96	100	102	100	111	100	100	100	106	100	107	100	98	100	106	100	87	100	110
Sind and Baluchistan	100	96	100	108	100	114	100	126	100	124	...	...	100	101	100	108	...	...	...	...
Bombay	100	108	100	122	100	103	100	198	...	...	100	116	100	106	100	97	100	92	...	...
Central Provinces and Berar	100	113	100	127	...	...	100	153	...	...	100	112	100	102	100	102	...	...	100	137
Madras	100	87	...	...	...	...	100	117	...	...	100	97	100	108	100	100	100	105	100	112
India	100	94	100	109	100	107	100	132	100	111	100	105	100	96	100	105	100	98	100	139

NOTE.—Compared with the preceding year, the rise in the price of wheat, in the Central Provinces and Berar, and the Bombay Presidency, of jawar in the Bombay Presidency, the Central Provinces and Berar, the Punjab, Bihar and Orissa, and Sind, of maize in the Punjab and Sind, and of ghi in Bengal, is noteworthy. There was a general rise in the price of salt in all the reporting Provinces, the most noticeable being in the United Provinces (92 per cent) and in Delhi (87 per cent). The fall in the price of rice in Assam and Bengal, and of arhar dâl in Bihar and Orissa, is also noteworthy.

SUMMARY TABLE NO. 2.

Comparison with previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th January, 1918, as compared with the previous fortnight.

Province	Rice (common)		Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar dâl (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	Index number of prices during the fortnight ending																			
	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918	31st Dec. 1917	15th Jan. 1918
Burma	100	105	100	100	...	...	100	100	100	100	100	100	100	100	100	100	...	...	100	100
Assam	100	105	...	...	...	...	...	...	...	...	...	...	...	...	100	95	100	97	100	95
Bengal	100	100	100	102	...	...	...	...	...	...	100	100	100	100	100	100	100	98	100	90
Bihar and Orissa	100	101	100	102	100	103	100	132	100	101	100	102	100	88	100	99	100	100	100	94
United Provinces of Agra and Oudh.	100	102	100	100	100	101	100	107	100	102	100	103	100	108	100	100	100	97	100	97
Delhi	100	100	100	101	100	102	100	100	100	100	100	104	100	100	100	99	100	109	100	103
Punjab	100	100	100	100	100	102	100	110	100	104	100	99	100	100	100	104	100	96	100	100
North-West Frontier Province.	100	98	100	98	100	104	100	100	100	97	100	102	100	103	100	100	100	104	100	90
Sind and Baluchistan.	100	112	100	98	100	107	100	99	100	102	...	...	100	96	100	102	...	...	100	90
Bombay	100	104	100	100	100	100	100	104	...	...	100	96	100	106	100	103	100	99	100	91
Central Provinces and Berar	100	109	100	104	...	...	100	112	...	...	100	109	100	100	100	100	...	...	100	100
Madras	100	101	...	...	...	...	100	100	...	...	100	100	100	100	100	101	100	100	100	109
India	100	103	100	100	100	103	100	106	100	101	100	101	100	100	100	[illegible]	100	100	100	97

NOTE.—Compared with the preceding fortnight, the rise in the price of jawar in Bihar and Orissa, the Central Provinces and Berar, and the Punjab, and of rice in Sind, is noticeable. The fall in the price of arhar dal in Bihar and Orissa is also noteworthy. There was a fall of 10 per cent in the price of salt in Bengal, the North-West Frontier Province, and Sind.

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82⅐ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending 15th January of the years 1916, 1917, and 1918.

Marts	Wheat (*Triticum sativum*)			Rice (common)			Jawar (*Andropogon sorghum*)			Bajra (*Pennisetum typhoideum*)			Gram (*Cicer arietinum*)		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta . . .	5 8 0	4 12 0	5 2 0	4 8 0	5 14 0	7 0 0	...	...	...	...	...	...	3 8 0	3 6 0	3 12 0
Bombay . . .	7 8 2	5 11 5	6 2 2	5 7 7	4 14 1	4 10 3	5 4 0	3 6 0	3 2 4	5 4 8	3 11 3	4 2 11	4 0 4	3 11 3	3 12 11
Karachi . . .	5 6 6	5 0 0	4 8 9	5 9 0	5 5 0	5 4 0	...	3 1 0	3 4 6	4 6 0	3 4 0	3 15 0	...	...	...
Madras . . .	...	...	...	5 1 7	5 13 3	5 4 10	...	...	...	...	...	...	4 9 5	4 12 4	4 10 5
Rangoon . . .	...	...	...	3 0 1	3 8 3	4 0 0	...	...	...	...	...	...	3 10 6	3 14 1	4 6 8
Dacca . . .	...	...	...	3 6 0	5 0 0	5 4 0	...	...	...	...	...	...	...	...	...
Patna . . .	4 6 0	3 12 0	5 0 0	3 1 0	3 5 0	4 10 6	3 1 0	2 3 0	3 0 0	...	3 7 0	4 0 0	2 8 0	3 1 0	3 8 0
Ranchi . . .	5 8 0	5 4 0	6 0	4 12 0	4 12 0	5 0 0	...	...	...	...	...	...	3 8 0	4 4 0	4 6 0
Cuttack . . .	5 5 4	5 1 5	5 9 0	3 6 2	3 12 0	3 15 4	...	...	...	...	...	...	4 5 7	4 1 2	4 5 8
Benares . . .	4 11 5	4 10 6	4 14 3	4 6 5	4 14 10	5 6 1	3 6 10	2 14 0	3 5 4	3 9 3	3 5 4	3 7 0	2 0 11	3 1 11	3 14 11
Cawnpore . . .	5 0 0	4 7 0	5 0 0	5 2 0	5 1 0	5 4 0	3 9 0	2 9 0	3 2 0	4 2 0	3 1 0	3 11 0	3 5 0	3 0 0	3 5 0
Meerut . . .	4 13 7	4 9 0	4 9 0	4 13 7	5 14 9	5 11 0	3 3 2	2 15 6	3 5 0	3 6 2	3 5 3	4 0 0	3 12 4	3 1 3	3 5 0
Agra . . .	5 5 4	5 5 4	5 2 6	6 2 6	6 6 4	6 10 8	3 10 2	2 15 4	3 4 2	4 8 0	2 12 1	3 11 6	3 10 2	3 7 7	3 5 4
Lucknow . . .	5 2 6	4 9 3	5 0 0	4 1 9	4 1 9	4 13 6	3 3 2	2 13 9	3 3 2	3 7 8	2 12 2	...	3 3 2	2 12 2	3 8 9
Ferozepur . . .	5 0 0	4 3 6	4 5 3	5 11 6	5 0 0	5 5 8	..	3 1 3	3 3 3	..	3 1 3	3 13 0	3 13 0	3 3 3	3 1 3
Lahore . . .	5 0 0	4 7 0	4 7 0	5 0 0	4 9 3	5 2 6	3 13 0	2 8 0	3 1 3	4 3 3	3 0 3	3 14 3	3 14 3	3 7 6	3 4 3
Amritsar . . .	4 8 0	4 6 0	4 5 0	5 4 6	5 2 6	5 8 0	...	2 12 0	3 9 0	...	3 5 3	4 0 0	3 13 6	3 8 0	3 8 9
Rawalpindi . . .	5 2 6	4 6 0	4 12 0	4 14 0	5 8 0	5 11 6	3 5 3	2 8 0	3 8 0	3 5 8	3 3 0	4 1 0	4 0 0	3 14 0	3 9 0
Lyallpur . . .	4 14 0	4 7 0	4 2 0	6 2 0	5 8 0	5 8 0	...	...	..	...	3 4 0	4 0 0	4 7 0	3 8 0	3 1 0
Ambala . . .	4 15 0	4 10 0	4 12 0	5 0 0	4 8 0	6 0 0	2 12 0	2 8 0	3 0 0	4 0 0	3 2 0	3 12 0	3 15 0	3 4 0	3 1 0
Delhi . . .	5 0 0	4 10 6	4 12 0	6 4 0	5 10 0	6 10 0	3 8 0	3 0 0	3 8 0	4 0 0	3 0 0	3 12 0	3 10 0	3 3 0	3 4 0
Peshawar . . .	4 15 4	4 5 8	4 9 8	5 5 4	5 9 5	5 9 0	..	.		3 5 4	3 5 4	4 3 10	4 4 9	3 13 7	3 8 0
Quetta . . .	5 9 0	5 5 0	4 11 1	...	...	...	4 4 0	3 6 0	3 6 2	...	...	...	...	...	...
Poona . . .	7 6 11	4 11 7	5 1 1	6 0 9	5 13 6	5 8 0	...	2 8 0	2 12 5	5 6 8	3 7 7	3 10 4	4 7 10	4 0 0	4 2 3
Ahmednagar . . .	...	3 8 11	4 2 11	6 0 7	5 8 7	...	4 8 4	2 2 11	2 3 11	5 1 11	...	2 13 7	4 3 0	3 9 8	3 15 5
Ahmedabad . . .	6 0 0	5 2 0	5 2 6	7 0 0	6 14 0	6 11 0	...	2 14 0	3 7 8	4 11 0	2 10 0	4 7 0	4 0 0	3 10 0	3 7 8
Nagpur . . .	4 14 5	4 1 11	4 12 10	4 9 10	4 0 7	3 15 1	3 9 2	2 11 8	2 9 7	...	...	...	3 14 0	3 7 6	3 14 0
Jubbulpur . . .	5 8 [illegible]	4 9 1	4 14 10	4 8 5	4 11 4	4 8 5	3 5 4	3 1 2	2 8 0	...	...	...	3 12 11	3 10 2	3 10 2
Godavari . . .	[illegible]	...	...	4 12 0	4 12 0	4 12 0	...	...	...	...	...	...	...	...	...
Malabar . . .	...	[illegible]	...	5 2 11	4 15 0	5 2 11	...	...	...	...	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma *—															
Tenasserim—															
Mergui	...	...	32·99	36·57	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	32·99	38 55	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	27·47	35·75	45·71	71·91	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	..	...	30·05	35·16	...	48·35	...	...	...	...	...	...	...	...	...
Maubin	...	...	35·16	32 47	95·52	82·05	...	...	...	...	...	...	...	...	...
Bassein	...	...	31·53	33·55	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	27·47	31·53	75·29	68·08	...	...	...	...	...	...	...	.	...
Toungoo	...	...	25 81	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	27·47	34·41	48 48	38·79	...	...	...	...	19·69	19·69	...	...	...
Pakókku	...	...	32·99	35·75	...	...	...	...	...	...	...	...	...	...	...
Arakan—															
Akyab	...	...	33 33	36·36	...	...	...	...	...	...	...	...	...	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	14·37	25	28·75	42·5	...	...	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Goálpára	15	21·25	22·5	33·75	...	...	...	...	...	...	...	...	...	...	...
Gauhati	18·75	22·5	28·75	49·37	...	...	...	...	...	...	...	...	...	...	...
Bengal *—															
Eastern—															
Chittagong	...	25	33·75	42·5	...	...	...	...	...	...	...	...	...	...	...
Dacca	17·5	28·75	33·75	50	...	...	...	...	...	...	...	...	...	...	...
Deltaic—															
Calcutta	22·5	27·5	45	58·75	55	47·5	...	...	...	...	...	...	...	...	...
Western—															
Burdwan	16·87	23·75	33·75	39 37	51·25	60	...	...	...	...	...	...	...	...	...
Midnapore	14·37	21·25 to 22·5	30	40	60	50	...	...	...	...	...	...	...	...	...
Northern—															
Pabna	16·25	23·75	35	43·75	35	40	...	...	...	...	...	...	...	...	...
Rangpur	15	26·25	40	50	50	55	...	...	...	...	...	...	...	...	...
Bihar and Orissa*—															
Bihár, north—															
Bhágalpore	20	...	33·12	37·5	44·37	46 25	...	...	25	25	...	...	...	...	...
Muzaffarpur	18·75	...	40	44·37	50	40	..	...	22·19	24·22	...	...	...	...	...
Bihár, south—															
Patna	19·06	...	30·62	33·12	43·75	37·5	...	...	25	23·12	30·62	21·87	...	34·37	...
Orissa—															
Cuttack	12·19	...	33·85	37·5	53·33	50·88	...	...	...	...	...	...	...	...	...
United Provinces—															
(a) Agra—															
Eastern—															
Benares	22·92	25·31	41·01	49 27	47·13	46 56	50·62	51·2	29 95	30·57	31·27	28·75	35·78	33·83	...
Central—															
Cawnpore	28·75	24·37	51·25	50·62	50	44·37	58·12	50·62	31·25	31 87	35·62	25 62	41·25	30·62	...
Jhánsi	...	...	50	50·36	18·44 to 55·16	49·69	...	...	29·37	24·69	33·50	23·96	...	27·81	...
Western—															
Meerut	...	28·59	48·49	59·22	48·49	45·62	55·16	51·56	29·63	30 78	31·93	28·69	33·85	33·28	...
Agra	...	...	61·56	63·96	53·33	53·33	61·56	57·18	34·84	32·6	36 35	29 58	45	27·55	...
Submontane, west—															
Shahjahánpur	28·12	24 37	42·5	38·75	48·75	43·75	54.37	50	29·69	30	...	30	38 75	30	...
(b) Oudh—															
Southern—															
Lucknow	...	...	41 09	41·09	51·56	45·78	57·13	55·21	30·73	27·6	31 98	[illegible]	34·79	27·6	...
Northern—															
Fyzabad	25	25	43	50·62	48·44	45 62	...	...	...	28·12	...	[illegible]	..	...	...

* The figures under "Rice, husked" represent the prices of common rice.

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments and Administrations, etc. They relate to the wholesale prices in the principal markets (not necessarily district headquarters) in each province on the last (or nearest mart) day of each fortnight.

(The figures state prices in rupees per ten maunds)

RAGI	MAIZE		GRAM		ARHAR DÁL		OATS		COTTON SEED		LINSEED		MUSTARD AND RAPESEED		DISTRICTS
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma—
															Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	61·54	61·54	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	65·98	65·98	68·82	68·82	...	...	...	...	...	...	...	...	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	36·57	38·79	51·61	56·14	52·03	49·61	...	...	...	...	...	...	Rangoon
...	...	...	61·54	60·95	61·54	68·82	...	...	...	...	...	...	...	...	Maubin
...	...	...	41·56	43·24	...	...	...	...	...	...	...	...	...	...	Bassein
															Pegu (inland)—
...	...	...	46·72	42·95	79·01	75·29	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	18·71	18·71	35·56	35·56	60·95	64·65	53·78	57·66	...	...	...	...	...	...	Mandalay
...	...	...	34·41	34·41	71·91	71·91	...	...	...	...	...	...	...	...	Pakókku
															Arakan—
...	...	...	72·73	72·73	...	...	...	...	...	...	...	...	...	...	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	55	42·5	Goalpara
...	...	...	...	...	...	...	...	...	...	...	90	...	55	46·25	Gauhati
															Bengal—
															Eastern—
...	...	...	42·5	50	65	60	...	...	...	...	100	100	70	50	Chittagong
...	...	...	...	...	50	60	...	...	...	...	60	60	60	65	Dacca
															Deltaic—
...	...	...	35	33·75	50	52·5	...	...	...	...	50	56·25	55	52·5	Calcutta
															Western—
...	...	...	30	35	45	50	...	...	...	...	60	65	53·75	55	Burdwan
...	...	...	33·75 to 42·5	47·5	50 to 65	65	...	...	...	...	46·25	55	62·5 to 75	52·5 to 62·5	Midnapur
															Northern—
...	...	...	...	...	60	60	...	...	...	...	40	65	72·5	63·12	Pabna
...	...	...	52·5	72·5	50	75	...	...	...	...	...	...	62·5	60	Rangpur
															Bihar and Orissa—
															Bihar, north—
...	21·25	20	30	32·5	31·37	50	25	26·25	...	...	40	60	60 to 66·25	50 to 55	Bhágalpur
...	20·62	23·44	26·56	32·66	40	50	26·56	23·44	...	...	...	...	...	...	Muzaffarpur
															Bihar, south—
...	21·25	22·5	25	30·62	35	37·5	30	21·25	...	...	50	60	53·12	49·37	Patna
															Orissa—
...	...	...	43·49	40·73	47·03	55·62	38·07	40·73	...	...	...	...	...	61·04	Cuttack
															United Provinces—
															(a) AGRA—
															Eastern—
...	23·59	25·31	20·57	31·2	40·73	44·01	...	...	...	...	41·77	53·8	49·53	51·2	Benares
															Central—
...	26·25	25	33·12	30	37·5	40	36·25	40	31·87	25	51·25	66·25	48·75	47·5	Cawnpore
...	...	21·87	33·28	29·06	...	...	...	...	...	...	...	...	...	...	Jhánsi
															Western—
...	30·21	27·66	37·71	30·78	33·07	48·44	...	...	...	...	...	...	51·61	44·37	Meerut
...	34·34	25·78	36·35	34·74	50	59·22	...	...	40	25	50	72·71	50	50	Agra
															Submontane, west—
...	...	25·94	31·87	30	39·87	39·37	...	...	36·25	23·75	43·44	56·87	55	48·12	Shahjahánpur
															(b) OUDH—
															Southern—
...	25·78	25	[illegible]	27·6	...	...	...	...	...	...	44·43	60·78	73·71	57·19	Lucknow
															Northern—
...	25	25	[illegible]	29·06	...	...	...	...	...	...	...	...	...	...	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*continued*

Districts	Sesamum (*Til* or *jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma—															
Tenasserim—															
Mergui	...	...	581·82	581·82	...	...	27·47	27·47	...	...	...	...	...	...	...
Tavoy	...	...	640	640	...	...	25·7	25·7	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	457·14	...	...	35 83	24·62	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	...	...	533·83	581 82	...	...	35·96	32·82	...	...	...	...	...	...	...
Maubin	...	...	640	492 31	...	...	48·12	40	...	...	...	...	...	...	...
Bassein	...	...	640	640	...	...	45·71	45·71	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	800	533·33	...	...	48·12	35·75	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	41·56	36·16	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	711·11	640	...	...	41·88	39·02	...	...	...	...	...	...	...
Pakokku	...	...	711·11	640	...	...	45·39	45·39	...	...	...	...	...	...	...
Arakan—															
Akyab	...	...	711 11	640	...	...	50	53·33	...	...	...	...	...	...	...
Assam—															
Surma—															
Balaganj (Sylhet)	...	...	650	575	105	70	44·87	33·75	...	...	...	...	...	...	...
Brahmaputra—															
Goálpára	...	...	500	550	70	75	47·5	35	...	...	...	...	...	...	...
Gauhati	...	...	530	570	72·5	65	47·5	36·25	...	...	...	...	...	...	...
Bengal—															
Eastern—															
Chittagong	...	...	700	540	80	80	42 5	31·25	...	...	...	...	...	...	...
Dacca	...	...	...	600	100	102·5	55	35	...	...	...	...	...	...	...
Deltaic—															
Calcutta	...	...	650	550	70	70	42·5	33·75	...	...	...	...	...	...	...
Western—															
Burdwan	...	...	570	530	60 to 95	55	45	28·12	...	...	...	...	...	...	...
Midnapur	...	...	580 to 620	550 to 580	70	...	45	35	...	...	...	...	...	...	...
Northern—															
Pabna	...	...	930	600	80	85	53 12	37·5	...	...	...	...	...	...	...
Rangpur	...	...	7·0	580	100	80	50	50	...	...	...	...	...	...	...
Bihar and Orissa—															
Bihar, north—															
Bhágalpur	60	70	610	640	75	60	50	35	80	10)	...	...	...	...	...
Muzaffarpur	...	...	533·12	533·12	50	44·37	50	28·59	200	266·56	...	...	...	...	...
Bihar, south—															
Patna	56·87	50	510	480	60	55	41·25	33 75	30	20	...	...	5	5	...
Orissa—															
Cuttack	...	76·15	609·48	583·33	50·47	63·96	25	20	106·67	91·41	...	...	6·25	5	6·25
United Provinces—															
(a) Agra—															
Eastern—															
Benares	68 8	54·17	533·38	533·38	60·36	60·36	48 91	31 93	...	...	...	...	...	...	...
Central—															
Cawnpore	90	66·25	500	50)	50	57·5	42·5 to 45	23·75	160	115	175	155	...	...	...
Jhánsi	69·53	48·12	471·87	491·93	62 5	69·37	51 56	40 99	...	...	...	...	...	2·5	...
Western—															
Meerut	...	53·28	581·82	512·19	47·08	53 28	44·43	24·22	...	...	...	...	...	...	...
Agra	80	59·22 to 63·23	533·33	533·33	72·71	72·71	50	25·78	120	120	180	150	10	7·5	12·5
Submontane, west—															
Shahjahánpur	60	47·5	500	500	...	57·5	50	25·62	180	180	180 and 190	155 and 180	...	...	...
(b) Oudh—															
Southern—															
Lucknow	80	...	430	505	40	...	58·33	25	...	...	...	...	...	...	...
Northern—															
Fyzabad	...	...	460	492·5	...	47·19	47·5	25·78	...	...	...	[illegible]	8·12	8·75	...

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma—
															Tenasserim—
...	...	...	...	...	14·19	17·16	...	...	...	...	...	...	3·31	2·62	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	...	3·75	2	Tavoy
...	...	...	...	...	11·9	11·9	...	...	...	...	...	...	3	2·56	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	...	...	...	32·09	14·69	12·49	...	...	...	...	2	1·87	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	...	...	...	2·31	1·57	Bassein
															Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	...	...	...	...	37·21	28·83	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	...	2·19	2·06	Pakôkku
															Arakan—
...	...	...	...	...	...	...	9·18	9·18	...	...	...	...	3·12	2·81	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·67	1·95	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·62	3·37	Goálpára
...	...	...	...	...	...	...	5·62	5·62	...	...	...	...	2·81	2·06	Gauhati
															Bengal—
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·25	2·12	Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	...	3·56	2·77	Dacca
															Deltaic—
...	...	...	...	...	...	...	8·12	6·56	...	...	...	...	3·25	2·56	Calcutta
															Western—
...	...	...	...	...	...	...	5·31	4·69	...	...	...	...	3·34	2·78	Burdwan
...	...	...	...	...	...	...	...	...	...	...	...	...	3·25	2·69	Midnapur
															Northern—
...	...	...	...	...	...	...	...	...	...	...	...	...	4	2·94	Pabna
...	...	...	...	...	...	...	...	...	...	...	...	...	3·62	3	Rangpur
															Bihar and Orissa
															Bihar, north—
...	...	...	...	...	21·25	22·5	...	...	...	...	...	...	2·75	2·25	Bhágalpur
...	...	...	10	10	25	24·22	...	...	...	...	...	...	..	2·5	Muzaffarpur
															Bihar, south—
5	...	...	11·25	8·75	13·75	10·62	...	...	...	...	...	...	3·17	2·03	Patna
															Orissa—
5·62	...	...	...	...	8·75	7·5	...	...	...	...	...	...	3·25	2·75	Cuttack
															United Provinces
															(a) Agra—
															Eastern—
...	...	...	...	...	21·61	25	6·25 and 8·75	3·96 and 7·92	...	...	...	...	4·12	3·56	Benares
															Central—
...	...	8·12	5·75	9·37	22·5	25·62	8·75	5·94	65	65	...	...	3·56	2·94	Cawnpore
5	...	...	...	...	...	...	...	...	...	...	...	...	3·7	3·12	Jhánsi
															Western—
...	...	...	13·23	10	25	26·56	10	7·5	...	...	...	...	4	3·12	Meerut
12·5	10	...	[illegible]1·41	6·67	25	30·73	9·37	...	60	...	100	100	4	3·12	Agra
															Submontane, west—
...	...	...	11·25	11·25	30	35	6·25	6·25	100 and 120	80 and 100	69 and 150	30 and 80	3·56	3·12	Shahjahánpur
															(b) Oudh—
															Southern—
...	...	...	11·41	8·02	20	23·75	...	...	...	...	...	...	3·62	3·06	Lucknow
															Northern—
...	...	...	[illegible]25	11·57	29·37	...	15	10	...	...	60	50	3·37	3·06	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*continued*

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Rajputana—															
Eastern—															
Ajmer	26·67	26·67	...	...	60·86	53·44	...	...	42·97	34·79	34·79	26·67	48·23	33·28	...
Delhi—															
Delhi	...	22·5	62·5	56·25	50	45·62 to 47·5	57·5	48·75	35	31·87	35	30	40	30	...
Punjab—															
Southern—															
Ferozepur	28·59	27·5	57·19	50	50	42·19	53·28	47·03	36·41	30·78	...	30·78	...	30·78	...
Central—															
Lahore	28·59	25	50	45·78	50	41 37	59·22	51·56	33·28	30·78	38·12	25	42·03	30·16	...
Submontane—															
Amritsar	28 44	28·59	52 81	51·56	45	43·75	53·12	47 97	40	32·5	...	27·5	...	33·28	...
Northern—															
Rawalpindi	...	...	48·75	55	51·56	43·75	57·13	45	30	28·12	33 28	25	33·28	31·87	...
Western—															
Lyallpur	30	...	61·25	55	48·75	44 37	55	48·75	32·5	31·25	..	...	..	32·5	...
Multan	30	28 75	50	45 62	47·81	43 28	52·5	47·31	34·69	32 5	46·87	26·56	40	30	...
N. W. Frontier Province—															
Peshawar	...	...	53·33	55·88	49·58	43·54	55·16	48·49	31·93	25·57	...	...	33 33	33 33	...
Dera Ismael Khan	...	...	60 94	63 44	43 49	47 81	47 86	50·16	31·35	31·41	28·44	28·44	32 71	32·66	...
Sind and Baluchistan—															
Karachi	...	...	55·62	53 12	54 06	50	...	...	...	...	...	30·62	43·75	32·5	...
Shikarpur	26·87	26·41	65	73 12	52 5	49 06	...	...	38·75	37 5	...	27·5	...	27 5	...
Quetta	...	...	...	...	55 to 56·25	51 87 to 54·37	89·06	70 to 75	46·56	37·5	42·5	33·75	...	...	...
Bombay—															
Konkan—															
Bombay	33·8	33 8	54·74	48 8	71·98	57 13	...	...	37·03	35 99	52 5	33·75	52 92	37·03	...
Deccan and Karnátak—															
Dharwar (Hubli)	...	...	52 24	46 2	42·08	33 02	...	...	...	...	34·58	23·85	...	...	...
Sholapur	...	...	50 57	51·35	58·8	35·31	...	...	...	...	44·27	19 58	...	24 01	...
Poona	...	...	60 47	58·44	74·32	47 24	...	...	...	...	...	25	54·17	34·74	...
Khandesh and N.-E. Deccan—															
Ahmednagar	...	...	60 36	55 36	...	35 57	...	...	...	...	45 21	21·82	51·2	...	...
Dhulia	...	...	...	...	60·83	...	...	...	...	...	47·6	...	...	...	...
Gujarat—															
Surat	...	...	...	...	59·84	54·79	...	...	...	...	...	32·45	51 15	31 72	...
Ahmedabad	...	...	70	68·75	60	51·25	...	...	...	30	...	28·75	48·75	26·25	...
Central Provinces*—															
Western—															
Nagpur	36	31 62	46·12	40·37	49	41·19	60	53·31	...	...	35·75	27 31	...	...	...
Central—															
Jubbulpore	...	...	42 12	47 06	52·44	45·09	61·5	57·12	...	...	33 31	30 75	...	...	...
Eastern—															
Raipur	30	35	35	40	37	40	42	48	...	...	...	...	...	...	...
Berar—															
Akola	...	...	46 06	40 75	59·94	34·87	...	...	...	...	48·87	23 81	...	...	...
Amraoti	...	...	46·69	44 44	64 06	43 19	...	...	...	...	43·75	24·69	...	...	...
Madras—															
South, central—															
Coimbatore	...	...	...	...	...	...	...	...	...	...	43	35	...	...	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30·7
Central—															
Bellary	...	...	* ...	...	...	...	...	...	...	...	37·8	28·5	...	...	...
Cuddapah	36·4	39 7	...	...	...	...	...	...	...	...	37·6	30 7	33·3	31·6	...
Karnul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31·6
East Coast, south—															
Madras	28·8	32 5	51	58 3	...	...	...	...	...	...	...	...	...	...	...
Tanjore	...	33 9	...	48·3	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29·6
Southern—															
Madura	...	...	...	...	...	...	...	...	...	...	38·8	36·3	47·6	40·4	...
Mysore—															
Mysore	24	20	50	50	64	54	68·38	60	...	...	34	24	...	...	30
Bangalore	22	22	60	60	54	54	67·76	67·76	...	...	28	28	...	...	26

* The figures under "Rice, husked," represent the prices of cleaned rice

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana—
...	40·26	23·67	32·34	34·79	...	...	...	...	...	...	106·56	80	...	...	*Eastern—* Ajmer
...	31·87	28·75	36·25	31·87	38·75	42·5	...	...	41 25	27·5	60	60	50	47·5	**Delhi—** Delhi
															Punjab—
...	36·41	28 59	38·12	32 03	72·81	66·72	...	...	43·28	30·78	66·72	80	...	...	*Southern—* Ferozepur
...	44·37	32·03	38·91	34·69	53·28	55·16	35·62	33·28	40	30·16	57·19	55·16	48·44	50	*Central—* Lahore
...	39·06	28·12	38·44	35	...	...	...	...	41·25	31·25	62·5	62·5	50	50	*Submontane—* Amritsar
...	35·57	33 23	40	38·75	...	...	...	...	...	...	44·43	58·75	47·03	44·37	*Northern—* Rawalpindi
...	40	28·12	41·37	35	...	...	...	...	35·62	28·12	...	...	...	45·62	*Western—* Lyallpur
...	...	27·03	40·47	33·91	...	60	37·19	34·37	33 12	28·12	60	60	...	47·5	Multan
															N.-W. Frontier Province—
...	30 05	30·78	42·97	38·49	45·36	46·35	...	...	...	...	...	...	48·07	44·74	Peshawar
...	39 37	35	37·03	36·56	...	...	...	...	...	...	...	...	...	...	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	41·25	27·03	...	...	...	...	Karachi
...	...	...	45·94	...	...	51·25	...	...	...	28·75	...	...	...	36·25	Shikarpur
...	51·25	37·5 to 45	...	...	58·91 to 71·35	61·56 to 67 66	60	62·5	...	...	...	...	...	...	Quetta
															Bombay—
...	...	...	40·21	37·03	67·29	60·1	39·27	41·09	34·69	25·52	60 26	71·41	...	...	*Konkan—* Bombay
...	...	...	50	...	...	56·15	...	...	24·27	23·49	47·34	...	...	...	*Deccan and Karnatak—* Dharwar (Hubli)
...	...	...	48 49	34·22	63·75	45·52	...	...	...	...	51·2	59·27	...	...	Sholapur
...	...	...	44·9	40	56·51	...	...	...	28·96	...	...	...	...	...	Poona
...	...	...	41·67	36·04	51·2	...	...	...	...	...	54·43	...	...	...	*Khandesh and N.-E. Deccan—* Ahmednagar
...	...	...	...	...	...	...	...	...	34·01	...	...	...	...	...	Dhulia
...	...	...	...	...	...	...	...	...	...	23 8	...	...	...	...	*Gujarat—* Surat
...	...	...	40	36·25	60	60·25	...	...	...	...	...	...	...	...	Ahmedabad
															Central Provinces—
...	...	...	38·75	34·69	53·63	49·94	...	...	40·81	21·94	65·62	...	...	...	*Western—* Nagpur
...	...	...	38 06	36·37	47·06	53·37	33·31	44·44	28 56	28·56	47·03	59 25	...	...	*Central—* Jubbulpore
...	...	...	29	32	38	38	...	...	...	...	50	...	...	...	*Eastern—* Raipur
															Berar—
...	...	...	41·69	34·06	49	37·75	...	...	50·69	21·44	...	67·56	...	...	Akola
...	...	...	40·69	36·19	47·06	46·25	...	...	25·5	22·44	64·25	75·37	...	...	Amraoti
															Madras—
...	...	...	55·8	51·5	...	...	...	...	36·8	40	...	...	...	...	*South, central—* Coimbatore
30·7	..	...	...	...	40·4	36·2	...	...	...	...	...	...	...	...	Salem
...	...	...	46·3	46·3	35·8	35·8	...	...	23·8	20·8	...	...	...	...	*Central—* Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
31·6	...	...	...	...	40·8	34	...	...	...	...	...	...	...	...	*East Coast, central—* Nellore
...	...	...	45·0	47·7	...	...	56·6	56 6	57·6	57·6	...	...	...	...	*East Coast, south—* Madras
29·6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Taujore
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	35	35	...	...	...	...	...	...	...	...	*Southern—* Madura
															Mysore—
30	...	...	34	22	62	50	70	70	...	...	...	...	...	...	Mysore
26	...	...	36	30	68	54	...	...	...	...	...	...	...	...	Bangalore

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*concluded*

Districts	Sesamum (*Til or Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Rajputana— *Eastern—*															
Ajmer	72·97	65·36	549·11	581·82	76·25	66·56	...	...	...	...	...	...	8·59	...	...
Delhi—															
Delhi	...	63·75	635	565	60	55 to 66·25	42 13	22 5	80	80	190	190	12·5	10	...
Punjab— *Southern—*															
Ferozepur	66·72	66·72	609·53	533·28	66·72	69·53	50	38·12	160	123·12	160	145·47	...	...	...
Central— Lahore	80	61·56	673·75	595·31	59·22	63·91	40	28·59	133·28	133·28	188·28	177·81	10	10	...
Submontane— Amritsar	80	60	655	570	48·75	50	40	35	100	80	180	150	...	...	...
Northern— Rawalpindi	...	...	609·53	530	50	60	34·84	27·5	...	...	...	...	...	...	...
Western— Lyallpur	90	...	582·5	545	47·5	50	41·25	37·5	160	...	180	...	...	...	...
Multan	60	55	570	565	61·56	54·69	48·44	28 59	100	122 5	225	190	10	12·5	...
N.-W. Frontier Province—															
Peshawar	...	...	568·91	511·98	55·68	72·71	23·28	28·18	94·11	110·36	...	...	...	...	...
Dera Ismael Khan	...	...	640	624·37	66·04	66·94	29·01	24·37	...	...	...	...	12·5	12·03	...
Sind and Baluchistan—															
Karáchi	...	...	...	...	...	...	18 75	...	...	...	...	...	...	...	...
Shikarpur	...	...	...	570	...	61·87	...	...	47·5	...	...	...	...	...	...
Quetta	...	...	600 to 672·5	560 to 620	...	...	28·44	...	...	...	...	...	...	...	...
Bombay— *Konkan—*															
Bombay	81·41	71·41	671·41	600	96·61	104·74	80	...	...	...	152 4	165·99	14·37	10	...
Deccan and Karnátak—															
Dharwar (Hubli)	...	...	...	...	71·98	63·02	...	...	...	...	...	...	...	...	...
Sholapur	58·49	...	516·67	400·52	74·22	77·06	35	...	...	...	...	...	...	...	...
Poona	...	...	519·32	477·19	78·07	88·7	34·22	...	200	192·97	161·41	154·37	...	...	...
Khandesh and N.-E. Deccan—															
Ahmednagar	...	...	500	516·67	73·67	...	31·15	...	150	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat— Surat	...	...	583·8	605·42	...	...	30	...	...	...	...	...	...	...	...
Ahmedabad	...	...	520	560	...	...	16·87	...	...	...	...	...	...	...	...
Central Provinces— *Western—*															
Nagpur	95·75	75·56	600	533 31	...	...	40	29	108·81	83·31	...	...	6·44	...	7·5
Central— Jubbulpore	76·19	50	490	510	...	...	57 12	26·69	130	66·69	200	177·75	4·44	5·69	5·5
Eastern— Raipur	...	...	520	485	...	...	38	29	160	160	120	100	...	...	...
Berar—															
Akola	...	66·62	571·06	504·75	...	...	34·5	27·75	123·81	100	...	...	...	...	...
Amráoti	...	64·62	520	520	...	...	29	25	184·44	142 25	...	...	...	...	...
Madras— *South, central—*															
Coimbatore	82·8	67·2	487·8	509·3	54·4	54·4	26·6	21·5	...	...	222·2	176	...	...	...
Salem	...	...	488	488	...	...	...	...	171·3	171·3	126·9	91·4	...	...	7·7
Central— Bellary	62	58	507·9	471·7	71·4	67·5	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	493·4	498·4	...	...	...	...	...	...	138·4	149·4	...	...	...
Karnul	...	...	...	...	...	...	...	...	100	82·3	125·3	164·6	...	...	...
East Coast, central— Nellore	...	...	[illegible]	466·6	...	...	...	...	...	...	...	...	...	...	5·7
East Coast, south— Madras	...	...	548·1	559·6	65·8	62·6	19·1	17·5	139·9	131·7	160·5	181·7	...	...	...
Tanjore	...	...	466·7	436·7	...	...	28·4	28·4	...	...	...	...	...	...	...
Trichinopoly	...	...	628·1	506·7	...	...	30·6	28·1	123·4	123·4	...	...	...	...	...
Southern— Madura	66·7	67·4	676 9	675·7	...	...	...	...	141·1	141·1	...	...	...	...	15
Mysore—															
Mysore	60	72	582·86	480	94·27	102·86	...	...	205·73*	214·27*	205·62	171·41	4·46	5·1	4·43
Bangalore	72	64	617·18	548·54	77·18	77·13	...	...	240*	240*	120	85·68	8·8	8·8	8·8

*Includes octroi duty amounting to Rs. 103 per 10 maunds

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana— *Eastern—*
...	...	...	...	...	...	34·79	...	...	...	...	80 to 90	80 to 90	3·5 and 4·5	3·25	Ajmer
															Delhi—
...	15	5·62	13·28	11·25	18·75	22·5	10	8·75	85	80	250	250	2·84	2·3	Delhi
															Punjab— *Southern—*
...	...	...	8·91	7·97	22·19	25	...	...	142	143	225	225	3·78	3·22	Ferozepur
															Central—
...	...	...	12·5	12·5	28·59	26·72	11·25	7·5	160	150	170	170	4·25	3·75	Lahore
															Submontane—
...	10	7·97	13·12	11·25	22·5	23·75	11·25	8·75	140	120	...	...	4	3·25	Amritsar
															Northern—
...	...	...	20	12·5	...	...	...	11·25	100	90	120	120	4·25	3·44	Rawalpindi
															Western—
...	...	...	10	10	20·62	25	12·5	10	120	112	200	180	4·75	3·62	Lyallpur
...	...	...	11·41	11·41	24·37	26·67	...	...	105	105	...	...	3·87	3·16	Multan
															N.-W. Frontier Province—
...	...	...	8·33	7·13	30·05	25·31	13·35	9·32	60 to 100	60 to 100	60 to 200	60 to 200	5·06	3·44	Peshawar
...	...	...	10	12·03	27·29	24·37	...	...	...	...	...	...	3·94	3·5	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·28	2·72	Karáchi
...	...	...	12·5	9·37	...	...	...	...	...	...	...	...	3·52	3·27	Shikárpur
...	...	...	15·62	13·75	29·69	30	12·86	13·5	120 to 220	120 to 220	...	...	3·72	2·97	Quetta
															Bombay— *Konkan—*
...	...	...	...	...	19·22	21·41	...	...	...	...	...	...	3·3.	2·84	Bombay
															Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	75	80	...	...	4·25	2·94	Dharwar (Hubli)
...	...	...	...	...	...	...	...	...	...	...	...	...	3·09	...	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	...	3·36	2·8	Poona
															Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·64	2·08	Ahmednagar
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	...	...	25	25	...	...	...	...	...	...	4·25	3	Ahmedabad
															Central Provinces— *Western—*
...	16	...	...	...	...	...	10	5·37	80	...	125	...	4·37	2·62	Nagpur
															Central—
6·5	...	...	...	...	30·75	30	...	...	60	60	70	70	2·44	2·25	Jubbulpore
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	2·16	Raipur
															Berar—
...	6·87	4·12	...	...	...	...	...	...	95	99	64	64	3	2·5	Akola
...	...	...	...	...	...	...	8·94	5·75	70	70	70	70	3·25	2·31	Amráoti
															Madras— *South, Central—*
...	4	3·2	...	...	90·5*	90·4*	...	...	...	...	60	60	4	2·98	Coimbatore
7·7	...	...	...	...	...	...	...	...	100†	100†	...	...	3·13	2·94	Salem
															Central—
...	10·9	10·3	...	...	...	...	...	...	100†	100†	150	140	3·73	2·79	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	3·28	2·8	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	4	3·31	Karnul
															East Coast, Central—
5·7	...	...	...	...	...	...	...	...	...	...	...	...	2·12	2·06	Nellore
															East Coast, South—
...	...	...	...	...	25	29·4	14·3	5·9	202·5†	190†	...	...	...	2·13	Madras
...	...	...	...	...	12·1	10·1	...	...	150†	170†	...	...	2·67	2·79	Tanjore
...	...	...	...	...	38·2	38·2	...	...	...	...	...	...	4·63	3·28	Trichinopoly
															Southern—
15	...	...	...	...	20·4	20·4	...	...	...	...	60	60	3·5	2·69	Madura
															Mysore—
5·1	7·81	3·18	...	...	40	40	15·42	15·42	50 to 150	50 to 100	50 to 100	50 to 100	4	3·5	Mysore
6·8	4·27	...			33·8	33·8	...	...	160	100	120 to 150	120 to 150	3·25	2·62	Bangalore

*Superior quality † Sheep or goats

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF JANUARY, 1918

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	12 2	12 2	...	...	...	...
Tavoy	...	...	...	...	10 2	10 2	11 12	11 12	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	...	12 2	12 2	13 4	13 4	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 6	10 6	12 2	12 2	...	...	...	...
Rangoon	...	...	...	...	11 3	11 3	12 2	12 2	...	...	...	...
Maubin	4 —	4 —	...	...	9 12	8 9	11 3	10 7	...	...	...	...
Bassein	...	...	...	...	12 2	12 11	12 2	13 4	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	10 1	10 1	15 9	12 12	...	...	...	...
Henzada	5 1	5 1	...	...	11 3	11 3	13 4	13 4	...	...	...	...
Prome	...	...	...	...	9 11	9 11	11 3	11 3	...	...	...	...
Toungoo	...	...	...	...	10 7	11 4	12 2	13 4	...	...	...	...
Thayetmyo	...	...	...	...	9 7	9 7	13 5	11 3	...	...	...	...
Upper Burma—												
Mandalay	7 12	7 12	...	...	10 1	10 6	13 14	14 9	17 14	17 14	...	...
Bhamo	...	...	...	...	12 2	11 3	13 4	13 4	...	...	...	...
Pakokku	...	...	...	...	9 1	9 1	11 3	11 3	...	...	...	...
Meiktila	...	...	...	...	14 9	14 9	18 3	18 3	...	...	...	...
Arakan—												
Sandoway	2 10	2 10	...	...	15 4	14 2	21 3	18 3	...	...	...	...
Kyaukpyu	3 8	3 8	...	...	12 —	12 —	13 —	13 —	...	...	...	...
Akyab	...	...	...	...	10 —	10 8	11 —	11 8	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	11 —	12 4	...	...	...	...	...	...
Cachar	4 —	4 —	...	...	8 8	8 8	14 14	14 4	...	...	...	...
Hill Tracts—												
Khási and Jáintia Hills	6 2	6 2	...	...	4 —	4 —	6 8	6 8	...	...	...	...
Gáro Hills	...	...	...	...	3 8	3 8	11 12	12 —	...	...	...	...
Manipur	14 —	14 —	...	...	25 —	25 —	27 —	27 —	...	...	...	...
Nágá Hills	...	...	...	...	10 8	10 8	11 —	11 —	...	...	...	...
Lushai Hills	...	...	...	...	4 8	4 8	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	10 —	9 —	...	...	4 8	4 8	12 —	12 —	...	...	...	...
Kámrúp (Gauhati)	7 —	6 8	...	...	7 —	6 8	11 —	11 —	...	...	...	...
Darrang	...	...	...	...	6 —	6 —	10 —	10 —	...	...	...	...
Nowgong	...	...	...	...	5 —	5 —	12 —	12 —	...	...	...	...
Sibságar	...	...	...	...	4 —	4 —	7 —	7 —	...	...	...	...
Lakhimpur	5 8	5 5	...	...	5 —	5 —	9 —	9 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	11 8	...	...	...	...	...
Noakhali	...	...	...	...	...	...	10 12	10 4	...	...	...	...
Backerganj	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Maimensingh	...	...	...	...	...	...	10 11	11 8	...	...	...	...
Tippera	[illegible]	...	...	...	...	...	12 13	13 1	...	...	...	...
Dacca	...	...	...	...	...	...	...	...	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	13 —	13 —	...	...	...	...
24-Parganas	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Howrah	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Calcutta	...	...	...	...	...	...	8 6	8 —	...	...	...	...
Hooghly	...	...	...	...	...	...	10 —	10 —	...	...	...	...
Nadia (Krishnagarh)	...	...	...	...	...	...	11 13	11 —	...	...	...	...
Jessore	...	...	...	...	...	...	11 —	10 —	...	...	...	...
Faridpur	...	...	...	...	...	...	12 —	12 8	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers to L[illegible] [illegible]vernments and Administrations, etc. They relate to the retail prices in the district headquarters on the last (or nearest mart) [illegible] [illegible]ach fortnight.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	11 3	11 3	Mergui
...	...	...	...	6 6	6 6	...	...	...	...	14 —	14	Tavoy
...	...	...	...	5 10	5 10	...	...	5 10	5 10	9 5	9 5	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	8 13	8 8	...	...	5 10	5 10	9 7	9 7	Pegu
...	...	...	...	10 3	10 11	...	...	5 9	5 9	9 7	9 7	Rangoon
...	...	...	...	6 4	7 —	...	...	6 4	6 4	8 —	8 —	Maubin
...	...	...	...	9 2	10 11	...	...	...	...	7 —	7 —	Bassein
												Pegu (inland)—
...	...	...	...	9 12	9 12	...	...	8 13	8 13	9 8	9 8	Tharawadi
...	...	...	...	8 —	8 —	...	...	4 14	5 1	8 —	8 —	Henzada
...	...	...	...	9 11	10 8	...	...	5 9	5 9	8 2	8 2	Prome
...	...	...	...	7 2	7 2	...	...	...	...	8 2	8 2	Toungoo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Thayetmyo
												Upper Burma—
...	...	...	...	10 11	10 11	19 14	17 14	6 6	6 6	8 —	8 —	Mandalay
...	...	...	...	...	...	...	...	4 —	4 —	7 7	7 7	Bhamo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Pakôkku
...	...	...	...	12 13	12 13	64 —	64 —	...	...	9 6	9 6	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	3 4	3 4	5 10	5 10	Sandoway
...	...	...	...	...	...	...	...	3 —	3 —	9 —	9 —	Kyaukpyu
...	...	...	...	5 —	5 —	...	...	...	...	6 8	6 8	Akyab
												Assam—
												Surma—
...	...	...	...	8 8	8 8	...	...	6 8	6 8	7 —	7 8	Sylhet
...	...	...	...	10 —	9 —	...	...	8 —	7 —	8 —	7 —	Cachar
												Hill Tracts—
...	...	...	...	8 8	8 8	10 10	10 10	6 9	6 9	5 11	5 11	Khási and Jaintia Hills
...	...	...	...	5 4	5 4	...	...	4 8	4 8	4 8	4 8	Gáro Hills
...	...	...	...	4 8	4 8	20 —	20 —	5 8	5 8	5 —	5 —	Manipur
...	...	...	...	6 —	6 —	...	...	4 8	4 8	5 4	5 4	Nágá Hills
...	...	...	...	5 8	5 8	...	...	4 8	4 8	4 —	3 8	Lushai Hills
												Brahmaputra—
...	...	...	...	10 —	10 8	13 —	13 —	8 —	8 —	7 8	7 8	Goálpára
...	...	...	...	10 —	10 —	...	...	8 —	8 —	8 —	7 8	Kámrúp (Gauhati)
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 8	6 8	Darrang
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 —	6 —	Nowgong
...	...	...	...	8 —	8 8	...	...	7 —	7 —	7 —	6 —	Sibságar
...	...	...	...	8 —	8 —	...	...	6 4	6 4	6 8	6 8	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	...	...	...	...	6 —	6 —	8 —	8 —	Chittagong
...	...	...	...	...	...	...	...	6 4	6 4	6 8	6 —	Noakhali
...	...	...	...	...	...	...	...	7 —	6 8	8 —	6 4	Backerganj
...	...	...	...	...	...	...	...	6 6	6 —	5 5	5 4	Maimensingh
...	...	...	...	...	...	...	...	6 6	6 6	8 —	6 9	Tippera
...	...	...	...	...	...	...	...	8 —	8 —	7 —	6 8	Dacca
												Deltaic—
...	...	...	...	...	...	...	...	8 —	8 —	8 —	7 2	Khulna
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	24-Parganas
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Howrah
...	...	...	...	...	...	...	...	7 10	7 10	8 15	8 15	Calcutta
...	...	...	...	...	...	...	...	7 8	7 8	8 —	8 —	Hooghly
...	...	...	...	...	...	...	...	8 —	8 —	9 3	9 2	Nadia (Krishnagarh)
...	...	...	...	...	...	...	...	6 8	6 8	8 —	7 —	Jessore
...	...	...	...	...	...	...	...	6 —	6 —	8 —	7 —	Faridpur

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF JANUARY, 1918—*continued*

DISTRICTS	WHEAT (*Triticum sativum*)		BARLEY (*Hordeum vulgare*)		RICE				JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Western—												
Bankura	...	...	...	...	...	...	12 —	12 8	...	...	...	...
Burdwan	...	...	...	...	...	...	10 12	10 10	...	...	...	...
Birbhum	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Midnapur	...	...	...	...	...	...	...	...	...	...	...	...
Murshidabad	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Northern—												
Pabna	...	...	...	...	...	...	...	10 8	...	...	...	...
Rajshahi	...	...	...	...	...	...	10 8	9 —	...	...	...	...
Malda	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Bogra	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Jalpaiguri	...	...	...	...	...	...	11 —	11 —	...	...	...	...
Dinajpur	...	...	...	...	...	...	12 —	11 6	...	...	...	...
Rangpur	...	...	...	...	...	...	9 8	8 8	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	8 —	7 4 to 7 8	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	10 —	10 —	...	...	...	...	11 8	11 —	...	...	...	...
Bhágalpur	9 —	8 14	...	...	...	...	12 —	...	...	...	...	...
Darbhanga	8 4	8 4	18 11	18 11	...	...	12 2	12 9	...	...	...	...
Muzaffarpur	8 —	8 8	18 —	18 —	...	...	10 —	10 —	...	...	...	...
Sáran	8 4	7 12	17 —	18 —	...	...	9 8	11 —	...	...	...	...
Champáran	9 —	9 —	16 —	16 —	...	...	11 8	11 —	...	...	...	...
Bihar, south—												
Santhal Parganas	8 —	8 —	16 —	14 —	...	...	11 —	13 —	...	...	...	...
Monghyr	8 8	8 8	17 —	20 8	...	...	11 9	10 8	...	...	...	...
Gaya*	...	8 —	...	17 —	...	...	...	14 —	...	13 —	...	...
Patna	9 —	8 8	16 —	16 —	...	...	13 —	12 8	13 —	17 —	...	10 —
Shahabad	8 —	8 —	13 —	13 —	...	...	...	...	...	...	...	...
Chota Nagpur—												
Singbhum	8 —	8 —	...	...	...	...	10 —	10 —	...	...	...	...
Mánbhum	7 8	7 8	12 4	12 —	...	...	12 —	12 —	...	...	16 —	16 —
Ranchi	7 4	7 4	14 —	14 —	...	...	8 4	9 12	...	...	10 —	10 —
Palámau	7 14	9 —	14 1	15 12	...	...	9 9	9 9	...	...	...	...
Hazáribágh	7 —	7 4	...	16 —	...	...	10 —	10 —	...	...	...	...
Orissa—												
Puri	7 14	8 8	...	...	...	...	10 8	10 8	...	...	...	...
Cuttack	7 8	7 8	...	...	...	...	11 13	11 13	...	...	...	...
Balasore	6 8	7 —	...	...	...	...	12 4	12 8	...	...	...	...
Sambalpur	8 —	8 —	...	...	...	...	14 —	14 —	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur	7 —	7 12	13 —	14 —	6 —	5 —	7 —	8 —	12 —	13 —	11 —	12 —
Benares	8 1½	8 1½	12 7	13 —	6 12	6 12	8 12¼	8 12½	11 2	11 6	10 9	11 6
Ghazipur	7 3	7 2	13 13	13 13	5 5	5 5	10 1	10 1	14 12	16 —	11 14	12 8
Jaunpur*	...	8 —	...	13 11	...	4 —	...	10 5	...	...	...	...
Allahabad	7 8	7 12	13 —	13 4	4 8	4 8	7 12	7 12	13 8	14 4	10 12	11 —
Central—												
Bánda	8 8	9 —	11 12	12 4	5 —	5 —	9 —	9 4	11 8	13 4	...	11 4
Fatehpur	8 4	8 4	12 8	12 8	3 8	3 8	9 8	9 8	13 —	13 —	12 —	12 —
Hamirpur	8 10	9 —	10 10	11 —	4 12	4 12	7 12	7 12	11 8	13 —	9 10	10 8
Jalaun	9 12	9 12	15 —	15 —	...	4 —	6 8	6 8	...	...	...	...
Cawnpore	7 12	7 12	12 —	12 12	...	...	7 8	7 8	11 —	12 4	9 4	10 4
Jhansi	7 —	7 —	12 12	18 2	4 12	4 12	7 10	7 12	11 2	11 2	...	10 10
Etáwah	8 6	8 12	12 6	12 6	3 —	3 —	8 8	9 —	...	...	10 6	10 6
Farrukhabad	8 3	8 3	12 10	12 13	4 1	4 1	9 3	9 12	11 10	11 10	9 11	10 4
Mainpuri	9 —	9 —	13 —	13 —	4 —	5 —	8 8	10 —	13 8	13 —	11 8	11 8
Etah*	...	8 8	...	13 8	...	4 —	...	9 —	...	12 —	...	10 8
Western—												
Meerut	8 —	8 —	13 —	13 4	3 —	3 —	8 —	8 4	12 —	12 —	10 8	10 12
Agra	7 4	7 8	11 —	11 8	6 —	6 —	6 8	6 8	...	12 8	...	9 8
Muttra	8 4	9 —	12 8	13 —	5 —	5 —	7 —	7 —	12 —	12 —	8 8	9 12
Aligarh	8 8	8 8	12 8	13 8	3 —	3 —	5 8	5 8	13 12	14 4	10 8	11 4
Bulandshahr	8 10	8 12	12 8	12 8	3 4	3 —	5 — to 6 —	5 — to 8 —	13 —	12 8	10 8	11 —
Submontane, east—												
Ballia	7 13	8 2	15 10	14 15	5 8	5 8	10 6	10 6	13 —	15 10	11 11	...
Azamgarh	8 —	9 —	13 8	14 —	6 —	6 —	11 —	10 8	...	10 —	...	11 8
Gorakhpur	9 2	9 8	14 2	14 8	7 12	7 12	10 6	10 12	...	...	...	...
Basti	8 8	8 8	16 —	16 —	6 4	6 4	11 8	11 12	...	...	...	...

* Figures have not so far been reported

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or marua (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Western—
...	...	...	...	.	...	...	..	8 —	8 —	10 —	9 —	Bankura
...	...	...	...	..	...	...	...	8 8	8 8	8 —	8 —	Burdwan
...	...	...	...	...	..	..	...	8 —	8 —	9 8	9 8	Birbhum
...	...	...	...	...	...	...	...	6 — to 8 —	6 — to 8 —	6 8	8 —	Midnapur
...	...	...	...	...	...	...	...	9 —	9 —	9 —	8 8	Murshidabad
												Northern—
...	...	...	...	...	...	...	...	6 —	6 12		8 —	Pabna
...	...	...	...	...	...	...	...	8 10	8 12	8 4	6 13	Rajshahi
...	...	...	...	...	...	...	..	7 8	7 —	8 —	7 8	Malda
...	...	...	...	...	...	...	..	6 12	6 12	5 7	5 7	Bogra
...	...	...	...	...	...	...	..	8 —	7 —	8 —	7 8	Jalpaiguri
...	..	...	...	...	...	...	...	6 9	7 13	6 8	8 —	Dinajpur
...	...	...	..	...	...	...	...	8 —	8 —	7 —	7 —	Rangpur
												Hills—
...	...	...	...	...	...	...	...	5 4	5 8	6 8	5 8	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	14 —	13 —	20 —	20 —	8 —	7 —	8 —	6 —	Purnea
...	...	..	...		...	18 —	19 —	12 8	...	7 8	7 8	Bhágalpur
20 14	20 14	...	...	17 9	17 9	19 13	19 13	8 13	8 13	7 11	7 11	Darbhanga
...	.	...	...	15 —	15 —	...	...	10 —	10 —	8 —	8 8	Muzaffarpur
12 —	11 8	9 —	8 —	15 —	12 —	16 —	16 —	10 8	11 —	7 8	8 —	Sáran
18 —	18 —	...	...	14 8	16 —	18 8	18 —	10 —	10 —	7 8	6 8	Champaran
												Bihar, south—
...	...	...	..	14 —	14 —	20 —	20 —	8 —	7 8	9 —	10 —	Santhal Parganas
..	...		..	13 12	15 —	17 —	18 —	11 9	11 —	7 6	6 5	Monghyr
	22 —		8 —		14 8		21 —		10 —	..	7 4	Gaya
...	.	13 —	12 —	16 —	15 —	18 —	17 —		12 —	9 8	7 8	Patna
...	...	...	...	12 —	12 —	16 —	16 —	8 —	9 —	8 6	8 —	Shahabad
												Chota Nagpur—
...	...	...	...	10 —	10 —	..	..	8 —	8 —	8 —	8 —	Singbhum
		..	...	10 8	11 —	20 —	16 —	8 —	8 —	8 —	7 —	Mánbhum
20 —	22 —	...	...	11 —	11 —	16 —	18 —	8 —	8 —	7 —	7 —	Ranchi
		...	...	10 2	11 4	19 2	18 9	9 —	10 2	6 12	6 12	Palámau
18 —	20 —	...	...	11 8	12 —	16 —	18 —	8 —	7 12	7 —	5 8	Hazáribágh
												Orissa—
...	...	...	...	8 —	9 14	...	...	7 14	7 14	16 —	13 —	Puri
...	...	...	...	9 3	9 3	...	...	8 8	8 8	16 —	16 —	Cuttack
...	...	...	...	8 —	8 12	...	...	6 6	6 10	8 —	8 —	Balasore
...	...	...	...	11 8	11 8	.	...	7 —	7 —	9 —	9 —	Sambalpur
												United Provinces—
												(a) Agra—
												Eastern—
...	...	.	..	12 8	13 —	16 —	16 —	9 —	10 —	8 —	7 —	Mirzapur
...	...	14 10	14 14	12 8	12 11	16 4	15 11	9 3	8 15	7 14	7 5	Benares
...	...	...	..	11 14	12 8	19 10	19 10	9 10	9 10	7 11	7 —	Ghazipur
...	8 5	...	15 6		13 11	...	16 —		10 [illegible]	...	4 12	Jaunpur
...	...	...	...	12 12	13 4	...	...	8 8	9 12	7 —	6 —	Allahabad
												Central—
...	...	...	...	11 10	11 4	...	...	9 8	9 8	7 4	6 4	Banda
...	...	...	...	12 —	12 —	.	...	10 —	10 —	7 4	6 8	Fatehpur
...	...	...	...	11 8	12 4	...	...	10 —	10 —	7 —	7 —	Hamirpur
...	...	...	...	13 8	13 8	.	...	8 8	8 8	7 —		Jalaun
...	...	11 —	11 8	11 12	12 8	14 4	14 4	10 —	10 3	8 4	8 4	Cawnpore
...	...	...	...	10 13	10 10	...	...	7 8	7 4	...	6 8	Jhansi
...	...	...	...	12 4	12 4	...	.	10 10	10 12	7 4	7 12	Etáwah
...	...	...	...	12 5	12 8	15 5	15 —	10 4	10 9	8 4	8 14	Farrukhabad
...	...	...	...	12 —	12 8	15 —	16 —	10 —	11 —	8 —	8 —	Mainpuri
...	...	...	...	...	12 —	...	14 —	...	10 8	..	9 —	Etah
												Western—
..	...	...	...	10 4	10 —	18 —	12 8	10 —	10 —	9 —	9 —	Meerut
...	...	...	...	10 8	10 8	...	12 8	7 8	7 8	7 8		Agra
...	...	...	.	11 8	12 —	13 8	13 —	9 12	9 12	8 —	7 8	Muttra
...	...	10 —	10 —	11 8	12 12	13 8	14 12	9 12	9 8	9 —	7 12	Aligarh
...	...	...	...	10 8	11 4	12 8	13 —	11 8	11 8	8 4	7 —	Bulandshahr
												Submontane, east—
...	...	...	...	13 —	14 5	14 15	15 10	10 6	10 6	8 7	7 7	Ballia
...	...	...	...	13 —	14 —	19 —	19 —	11 —	12 —	6 —	5 8	Azamgarh
...	...	...	...	13 6	14 —	15 8	16 8	10 8	10 8	8 —	8 —	Gorakhpur
...	[illegible]	...	...	12 8	12 8	20 —	20 —	11 —	10 8	7 —	8 8	Basti

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF JANUARY, 1918—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month
United Provinces—*continued*												
(*a*) Agra—*continued*												
Submontane, west—												
Shahjahánpur	8 4	8 14	13 4	13 8	4 —	4 —	8 4	9 8	11 12	12 —	10 4	11 4
Budaun	7 14	8 4	11 2	12 10	3 —	3 8	6 8	7 —	9 10	11 10	11 —	9 14
Pilibit*	...	8 —	...	14 —	...	4 —	...	10 —	...	...	...	12 —
Bareli	7 14	8 2	13 8	13 6	3 12	3 12	8 2	8 10	12 10	14 —	10 3	10 14
Moradabad	7 14	8 6	12 9	12 12	3 12	3 12	8 12	8 12	...	...	10 13	11 8
Bijnor	7 4	7 4	12 4	14 4	3 —	3 —	6 8	6 8	...	...	9 4	9 4
Muzaffarnagar	8 4	8 4	12 1	13 2	6 9	6 9	7 10	7 10	11 —	11 8	9 14	9 14
Sahâranpur	8 4	8 4	12 4	12 4	4 8	4 8	7 7	7 7	...	...	11 3	11 3
Dehra-Dun	7 4	7 8	13 —	12 8	3 —	3 —	7 4	7 8	12 —	12 —	10 —	9 12
Hills—												
Naini Tal	6 —	7 —	10 —	11 —	3 —	3 —	6 —	6 —	10 —	10 —	9 —	9 —
Almora	6 —	6 8	8 8	9 8	3 —	3 —	5 12	5 12	...	...	...	...
Garhwál	6 —	6 4	10 —	10 —	3 —	4 8	4 —	...	...	...	...	...
(*b*) Oudh—												
Southern—												
Partábgarh	8 8	8 8	13 —	13 8	5 —	5 —	10 —	10 —	13 —	...	11 —	...
Sultanpur*	...	9 —	...	14 8	...	...	...	11 —	...	...	...	...
Rae-Bareli	8 2	8 6	13 6	13 8	4 —	4 —	9 —	10 —	13 8	14 —	12 —	12 —
Unao	7 12	8 4	12 2	13 —	5 8	4 —	7 8	8 —	11 14	13 —	10 2	10 8
Lucknow	7 8	7 14	12 8	13 —	4 —	4 —	8 8	8 12	12 —	12 8	11 4	11 8
Hardoi	8 8	8 8	14 8	14 8	4 —	4 —	9 —	9 —	...	...	11 4	11 4
Northern—												
Fyzabad	8 —	8 4	14 4	13 4	...	...	8 4	8 4	12 8	10 8	11 8	11 8
Barabanki	8 3	8 9	12 10	13 4	4 4	4 4	9 13	9 14	14 8	15 4	11 —	13 12
Gonda	8 4	8 6	11 —	11 8	5 —	5 —	8 8	8 8	16 —	16 —	14 8	14 —
Bahraich	8 4	8 8	14 —	14 —	5 8	5 —	10 4	10 4	16 8	18 8	13 4	14 8
Sitapur	8 —	8 4	12 8	13 —	4 —	4 —	9 —	9 —	13 —	14 —	...	11 —
Kheri	8 12	8 12	14 8	14 —	2 —	3 —	10 4	10 —	12 8	14 8	12 8	12 8
Rajputana—												
Eastern—												
Mewar (Udaipur)	10 2	10 7	17 13	17 13	5 3	4 14	5 13	5 8	23 5	23 6	12 14	12 9
Ajmer	6 8	6 12	...	10 —	5 —	5 —	6 8	6 8	11 8	11 8	..	8 4
Kishangarh	6 8	7 —	10 —	11 —	3 —	3 —	6 —	7 —	13 —	12 6	9 —	8 —
Tonk	7 7	7 —	10 10	11 14	4 4	4 5	5 5	5 6	13 13	14 4	...	...
Jaipur	7 12	7 12	10 9	10 13	4 14	4 14	5 2	5 2	11 5	12 6	8 4	8 12
Karauli	9 6	9 6	11 14	13 2	6 14	6 14	8 2	8 2	...	18 12	11 14	12 8
Dholpur	8 1½	8 3¾	11 3	11 4	5 —	5 —	5 4	5 4	11 10½	11 15½	11 5	11 11½
Bharatpur*	...	...	...	...	...	...	..	...	...	...	...	...
Alwar	8 13	8 15	11 15	12 4	5 2	...	7 7	6 13½	12 12	14 11	11 —	11 12
Nasirabad	6 12	7 —	...	...	6 —	6 —	6 4	6 4	11 4	12 —	8 —	8 —
Western—												
Bikaner	6 12	6 12	11 —	9 —	4 8	4 8	6 —	5 —	...	...	8 —	8 —
Jaisalmer	6 —	6 12	...	...	3 12	3 4	5 4	5 3	8 —	9 —	7 —	7 4
Jodhpur	7 — to 7 8	8 1 to 8 12	11 4	11 4	5 3	5 3	5 13	5 13	11 8	13 —	9 12 and 10 12	10 1 and 11 —
Central India—												
Indore	7 12	8 8	11 —	11 —	6 8	6 8	7 8	7 8	9 12	10 8	7 12	8 8
Neemuch	8 8	8 —	...	...	5 —	5 —	6 —	6 —	12 —	12 —	10 —	10 —
Gwalior	7 8	7 8	...	...	4 12	4 12	6 8	7 —	...	...	...	...
Delhi—												
Delhi	7 12	7 13½	11 —	11 2½	3 —	3 —	6 —	6 —	11 —	11 —	9 8	9 8
Punjab—												
Southern—												
Hissar	8 8	8 —	13 8	14 —	...	...	7 —	7 —	...	...	10 8	10 8
Ferozepur	7 8	7 8	10 8	10 8	...	...	6 8	6 8	...	...	...	...
Central—												
Lahore	7 12	8 —	11 8	11 8	...	...	7 12	8 —	10 —	11 —	9 —	9 —
Gujranwala	6 8	8 12	13 8	13 —	...	...	8 —	8 4	...	...	...	...
Gujrat	8 8	8 8	13 —	14 —	...	...	8 —	8 —	...	...	[illegible]	10 —
Jhelum	8 —	8 8	12 8	12 8	...	...	7 8	7 8	...	12 8	[illegible] 8	11 —

* Figures have not so far been reported

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces— *continued*
												(*a*) Agra—*continued*
												Submontane, west—
...	...			12 8	12 12	15 —	15 —	10 —	10 —	7 8	8 —	Shahjahánpur
...	...	9 —	10 —	11	11 10	11 8	14 —	8 —	8 8	7 14	8 4	Budaun
...	...	...	...	...	14 —	...	...	.	10 —	...	7 7	Pilibit
...	...	...	...	11 5	11 12	14 5	14 14	9 12	10 —	8 6	9 2	Bareli
...	...	...	...	10 15	11 8	14 —	14 11	10 2	10 4	8 11	8 4	Moradabad
...	...	...	...	9 12	9 12	...	...	7 12	9 —	8 8	8 8	Bijnor
...	...	..	...	9 14	9 14	11 8	11 8	7 2	7 10	10 8	9 14	Muzaffarnagar
...	...	...	...	10 2	10 2	12 3	12 3	9 1	9 1	10 10	10 10	Sahâranpur
10 —	12 —	...	...	9 8	9 8	12 —	12 —	7 12	8 —	7 8	8 —	Dehra-Dun
												Hills—
		...	...	9 —	10 8	10 —	10 —	7 —	7 —	7 —	5 —	Naini Tal
8 8	9 —	...	...	7 4	8 —	...	...	5 12	6 —	5 —	5 —	Almora
10 —	10 —	..	...	6 —	6 —	...	..	5 —	5 —	4 —	4 8	Garhwál
												(*b*) Oudh—
												Southern—
16 —	16 —	8 —	8 —	14 —	14 —	16 —	16 —	10 —	10 —	7 —	5 8	Partábgarh
...	..	...	...	..	14 4	...	...	...	10 8		7 8	Sultanpur
18 —	18 —	12 —	...	13 —	14 —	14 —	14 —	11 —	11 8	6 8	6 8	Rae-Bareli
...	...	...	...	12 2	12 2	14 —	16 —	8 4	8 —	6 5½	6 5½	Unao
...	...	...	...	12 —	13 8	14 8	15 8	11 —	11 —	7 —	8 —	Lucknow
...	...	...	...	13 8	13 8	15 8	15 8	10 —	10 —	8 —	9 —	Hardoi
												Northern—
	...	12 8	12 8	12 8	12 8	15 8	15 8	9 12	9 12	...	6 12	Fyzabad
15 —	16 —	10 —	12 —	13 —	13 4	15 2	15 12	9 8	9 8	7 12	8 —	Barabanki
...	..	...	...	13 —	13 8	16 —	17 8	9 8	9 —	6 —	4 —	Gonda
...	...	9 —	10 8	14 —	14 —	16 12	18 —	12 —	12 —	15 8	8 —	Bahraich
...	...	14 —	16 —	13 —	13 —	15 —	14 —	10 —	10 —	8 —	8 —	Sitapur
17 8	18 —	9 8	9 —	14 —	12 8	16 —	16 —	9 8	9 —	8 8	7 —	Kheri
												Rajputana—
												Eastern—
...	..	7 11	7 15	12 4	12 9	28 4	28 4	7 11	7 6	7 15	7 15	Mewar (Udaipur)
...	...	4 8	4 8	10 6	10 8	9 12	10 8	...	...	8 4	7 8	Ajmer
...	...	...	...	11 —	11 —	9 —	10 —	...	...	9 —	9 8	Kishangarh
...	...			9 1	9 5	...	...	...	...	5 5	5 6	Tonk
..	...	15 6	15 6	9 13 and 10 5	10 9 and 11 1	11 6	11 6	10 13	10 3	8 4	9 12	Jaipur
...	...		...	11 14	11 14	...	...	...	..	6 9	7 8	Karauli
...	...	9 8	8 12	11 4	11 —	...	...	9 —	8 12	8 8	8 2½	Dholpur
...	..	...	...	...	...	...	...	...	...	...	...	Bharatpur
...	..	9 12	9 12	11 14	11 15	13 6	13 14	17 8	17 8	9 1	9 —	Alwar
		...	..	10 —	10 12	..	...	7 8	7 8	20 —	9 —	Nasirabad
												Western—
...	...	...	...	9 12	9 12	...	...	6 —	6 —	9 1	7 14	Bikaner
...	...	...	.	6 4	7 8	...	...	..	...	22 — and 24 —	22 — and 24 —	Jaisalmer
..	...	...	...	10 4 to 10 12	10 15 to 11 11	...	...	6 4	6 9	14 12	10 3	Jodhpur
												Central India—
..		...	...	10 4	10 4	12 —	12 8	7 8	7 8	16 —	16 —	Indore
..			.	9 8	9 8	...	...	7 —	7 —	9 —	9 —	Neemuch
...	...	14 —	12 —	12 —	12 —	...	...	10 —	9 —	8 —	7 —	Gwalior
												Delhi—
...	...	...	...	10 8	11 —	12 —	12 —	10 —	10 —	9 8	9 13½	Delhi
												Punjab—
												Southern—
...	...	...	...	11 —	11 —	...	..	...	...	7 —	7 —	Hissar
...	...	[illegible]	...	10 —	10 —	10 8	10 8	5 —	5 —	7 —	7 —	Ferozepur
												Central—
...	...	[illegible] 12	9 —	10 —	10 —	8 8	9 4	7 4	7 4	9 8	9 8	Lahore
...	...	[illegible]	...	10 —	10 —	10 —	10 —	...	...	9 —	9 8	Gujranwala
...	...	[illegible]	...	8 12	9 —	10 —	10 —	...	...	9 —	8 —	Gujrat
...	...	...	...	8 12	9 8	9 —	10 —	7 —	7 —	10 —	10 —	Jhelum

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1918—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—*continued*												
South-eastern—												
Gurgáon	8 4	8 —	11 8	11 —	..	...	8 —	8 —	11 —	11 —	11 —	11 —
Rohtak	8 12	8 12	12 —	12 —	...	...	6 8	6 8	14 —	15 —	10 8	10 12
Karnál	9 —	8 4	14 —	13 8	...	...	7 —	7 —	13 8	14 —	10 8	10 8
Sub-montane—												
Ambala	8 —	7 12	11 12	11 8	.	...	7 12	7 12	14 —	14 —	9 12	10 —
Ludhiana	8 —	8 —	9 8	9 8	...	..	6 —	6 —	9 8	10 —	9 8	9 8
Jullundur	8 4	8 4	11 12	11 15		...	6 8	6 8	11 —	12 —	10 —	10 —
Hoshiárpur	8 —	7 12	10 8	11 —	.	...	7 —	7 4	9 —	9 —	10 —	11 8
Gurdáspur	9 —	9 —	11 —	11 —	...	.	7 —	8 —	9 —	9 —	...	...
Amritsar	8 10	8 6	9 12	9 8	..	..	7 4	7 4	13 12	14 —	8 4	9 12
Siálkot	8 —	9 —	11 —	11 —	..	...	7 8	7 8	...	...	...	...
Hills—												
Simla	6 8	7 —	8 —	9 —	..	...	5 4	6 —	9 —	9 4	10 —	10 —
Kángra	6 12	7 —	10 —	10 8	...	...	8 8	8 8	...	...	...	...
Northern—												
Ráwalpindi	7 8	7 8	13 —	13 —	...	...	8 —	8 —	11 12	11 12	11 12	11 12
Attock	8 4	8 4	12 —	12 —	..	...	7 —	7 —	...	...	12 —	12 —
Western—												
Sháhpur	8 9	8 12	14 —	14 —	...	..	6 —	6 —	11 —	13 —	11 8	12 —
Jhang	8 4	8 4	12 12	12 12	...	.	7 —	7 —	10 —	10 —	11 —	10 8
Lyallpur	8 —	7 8	12 —	12 —	...	...	6 8	7 —	9 8	...	...	...
Multan	8 2	8 2	11 —	11 8	...	..	7 12	7 12	8 4	10 8	9 12	9 4
Montgomery	7 14	8 —	10 —	...	...	..	6 —	6 12	...	...	...	...
Muzaffargarh	8 2	8 2	11 —	11 —	...	...	7 —	7 —	...	...	...	...
Dera Ghazi Khan	7 8	7 8	10 —	10 —	...	...	7 —	7 —	9 —	9 —	9 1	9 1
N.-W. F. Province—												
Hazára	8 2	8 2	13 —	14 2	3 9	3 9	7 12	8 4	...	...	10 —	10 —
Peshávar	8 —	8 —	12 6	12 13	5 3	4 15	6 13	6 13	...	...	11 11	10 15
Kohát	7 14	7 14	12 10	12 10	3 13	3 13	8 —	8 —	8 —	8 —	15 5	15 5
Bannu	9 11	9 8	14 4	14 11	4 6	4 6	7 8	7 8	15 —	15 —	12 8	12 3
Dera Ismail Khan	9 1	8 12	12 8	13 —	3 8	3 8	6 8	6 8	13 12	13 12	12 —	12 —
Tochi	8 6	9 1	12 —	14 9	...	...	6 4	6 3	...	...	..	...
Kurram	10 —	10 —	13 —	13 —	6 4	6 4	...	...	...	...	..	...
Malakand	9 —	9 —	16 —	15 —	4 —	4 —	6 8	6 8	...	...	..	...
Wano	7 13	7 10	11 8	11 8	3 1	3 1	.	...	..	...		...
Sind and Baluchistan—												
Karáchi	6 —	6 —			4 —	4 —	5 —	5 —	...	10 —	7 —	7 8
Hyderabad	5 8	5 8	..	...	5 4	5 4	6 —	6 —	...	...	8 —	8 —
Thar and Parkár (Mirpur Khas)	6 8	6 8	...	...	4 8	4 8	6 —	6 —	...	...	8 —	8 8
Shikárpur	7 4	7 4	...	...	5 —	5 —	6 —	6 —	8 4	8 8	9 —	9 8
Upper Sind Frontier	7 —	7 4	..	...	4 12	5 —	5 —	5 4	8 —	8 4	8 8	9 —
Quetta	...	...	8 4½	9 2	3 —	3 1	5 8	5 10	9 —	9 7	...	7 13
Bombay—												
Konkan—												
Karwar	5 6	5 6	...	...	5 9	5 5	7 —	7 —	8 11	9 10	...	8 —
Ratnagiri	5 13	6 8	...	...	6 1	5 11	7 9	7 3	10 11	10 11	8 13	8 13
Alibág	6 7	6 7	...	...	6 —	6 —	7 6	7 6	...	...	6 7	6 7
Bombay	*5 2	*5 2	...	...	4 3	4 3	6 11	6 11	7 6	7 6	6 1	6 1
Thána	6 3	6 3	...	...	4 10	4 10	6 —	6 —	8 12	8 12	7 2	7 2
Deccan and Karnátak—												
Dharwar	7 15	7 15	...	...	5 14	5 6	6 5	5 13	10 13	10 13	8 15	8 15
Belgaum	7 15	7 15	...	...	6 11	6 7	7 1	7 1	9 14	10 6	9 10	9 5
Satara	6 4	5 11	...	...	5 8	5 8	6 2	6 8	8 7	9 2	8 12	8 14
Sholapur	6 9	7 4	...	...	6 —	5 12	7 7	7 —	8 6	8 6	8 7	8 7
Bijapur	8 5	8 5	...	...	6 10	5 12	7 5	7 5	8 5	9 11	8 2	...
Poona	5 6	5 6	...	...	5 10	5 10	6 1	6 1	7 13	7 13	7 3	7 3
Khandesh and N. E. Deccan—												
Ahmednagar	6 8	6 8	...	..	5 5	5 5	6 2	6 2	7 14	8 10	7 —	7 —
Násik	7 6	6 10	...	...	5 15	5 15	6 10	6 10	...	...	8 —	8 —
Dhulia	6 10	6 10	...	...	6 9	6 9	7 7	7 7	8 5	8 12	8 10	...
Jalgaon	6 —	6 3	...	.	5 11	5 11	7 3	[illegible] 10	8 5	8 5	7 7	7 7
Gujarat—												
Surat	6 8	6 4	...	..	3 14	4 1	6 15	6 15	8 1	9 4	7 10	8 13
Broach	6 8	6 8	...	...	6 8	6 8	7 —	7 —	8 —	9 —	8 —	9 —
Kaira	5 8	6 —	...	...	4 —	4 —	6 —	6 —	13 5	13 8	7 —	9 —
Baroda	6 —	6 4	...	...	6 —	6 —	6 8	6 8	9 —	10 —	6 12	7 8
Ahmedabad	6 —	6 —	...	...	4 4	4 4	5 —	5 —	9 —	9 —	7 8	7 —
Godhra	6 8	6 8	...	...	4 —	4 —	7 —	6 8	...	...	8 —	8 —
Disa	7 4	6 8	...	...	5 —	4 8	5 8	5 —	...	11 —	8 4	8 12
Kathiawar—												
Rajkot	7 —	7 —	...	...	8 —	8 —	4 —	4 —	8 12	10 —	8 —	8 8
Central Provinces—												
Nimar	6 12	6 12	...	...	3 15	4 8	6 12	7 6	7 8	[illegible] —	...	...
Hoshangabad	7 11	7 11	...	...	3 —	3 —	8 9	8 9	9 4	9 [illegible]	...	...
Betul	7 11	7 11	...	...	4 —	4 —	7 11	7 11	9 2	9 [illegible]	...	...
Chhindwara	7 3	7 8	...	...	5 —	5 5	7 8	8 2	9 8	10 8	...	...
Nagpur	7 11	7 11	...	...	5 8	5 8	8 7	8 7	10 11	[illegible]	...	...
Wardha	7 8	7 8	...	...	4 7	4 13	8 5	8 5	10 5	11 [illegible]	...	...

*Relates to Khandwa wheat

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or Marua (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chhana, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Punjab—*continued*
												South-eastern—
...	...	...	...	11 —	11 —	11 8	11 —	8 8	8 8	8 8	7 8	Gurgáon
...	...	...	...	11 —	11 8	...	...	8 —	8 —	8 —	7 —	Rohtak
...	...	...	...	12 —	11 8	18 —	12 —	8 —	8 —	8 8	7 12	Karnál
												Submontane—
15 8	15 8	9 12	9 12	10 —	9 8	12 —	11 12	7 12	7 12	10 —	11 8	Ambala
...	...	6 —	6 —	9 8	9 8	11 —	11 —	8 8	8 8	10 8	10 8	Ludhiána
...	...	8 —	8 —	9 —	9 4	11 —	11 —	...	...	8 12	9 12	Jullundur
...	...	...	...	8 12	8 12	11 4	11 4	...	...	8 8	10 —	Hoshiárpur
...	...	8 —	8 —	8 —	8 —	11 —	11 —	...	...	8 —	8 —	Gurdáspur
...	...	...	11 —	10 2	10 —	10 —	10 8	7 8	7 —	9 8	9 —	Amritsar
...	...	...	...	8 8	6 8	10 —	10 —	...	...	9 8	9 —	Siálkot
												Hills—
...	...	...	...	8 8	8 8	10 —	9 14	5 4	5 —	8 —	6	Simla
...	...	...	...	...	6 8	10 —	10 —	5 —	5 —	6 —	6 —	Kángra
												Northern—
...	...	...	...	9 12	9 12	11 —	11 —	8 —	7 8	11 —	11 12	Ráwalpindi
...	...	...	...	9 12	10 4	12 —	12 —	5 4	5 4	13 8	11 —	Attock
												Western—
...	...	...	...	10 12	10 12	10 8	11 8	7 —	7 —	9 —	8 —	Sháhpur
14 8	14 8	11 —	11 8	9 —	9 12	10 8	11 —	...	...	8 —	8 8	Jhang
...	...	...	...	8 1	9 4	9 8	9 —	6 —	6 —	9 4	9 4	Lyallpur
...	...	13 4	13 4	9 10	9 10	...	10 —	...	...	8 —	8 8	Multan
...	...	...	...	9 2	9 6	...	...	...	...	7 —	7 8	Montgomery
...	...	...	...	10 2	10 4	...	...	...	...	8 —	7 —	Muzaffargarh
...	...	...	...	9 2	9 —	...	...	...	...	9 8	9 —	Dera Ghazi Khan
												N.-W. F. Province—
...	...	8 8	8 8	8 6	8 10	13 6	14 —	...	...	9 —	10 —	Hazára
...	...	11 1	11 1	9 2	9 10	13 —	12 8	8 10	8 13	16 15	16 5	Peshávar
...	...	11 —	11 —	9 14	9 4	11 10	11 10	...	...	19	19 —	Kohát
...	...	...	...	10 15	11 4	15 10	14 3	...	...	21 14	20 —	Bannu
...	...	...	...	10 10	10 10	...	10 —	...	...	13 8	11 8	Dera Ismail Khan
...	...	...	...	...	...	11 4	10 15	...	...	14 —	14 —	Tochi
...	...	...	...	8 —	8 —	12 —	14 —	...	...	13 —	13 —	Kurram
...	...	...	...	10 —	10 —	16 —	14 —	...	...	12 —	10 —	Malakand
...	...	...	...	...	...	12 —	12 —	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	8 8	9 —	...	...	6 8	7 —	20 —	20 —	Karáchi
...	...	...	...	7 8	7 8	...	...	5 4	5 4	10 8	10 8	Hyderabad
...	...	...	...	7 8	8 —	...	...	...	...	14 —	13 —	Thar and Parkár (Mirpur Khas)
...	...	...	...	8 8	7 12	...	...	6 —	5 —	9 8	10 —	Shikárpur
...	...	...	...	8 —	8 4	...	...	5 —	5 8	9 —	10 —	Upper Sind Frontier
...	...	...	...	7 12	8 —	7 7	7 10	5 4 to 6 4	5 — to 6 —	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	7 11	7 11	...	...	5 12	6 4	11 14	11 14	Karwar
12 2	12 2	...	...	8 4	8 4	...	...	5 6	5 6	10 10	10 10	Ratnagiri
...	...	...	...	8 5	8 5	...	...	6 5	6 5	9 5	11 3	Alibág
6 5	5 4	...	...	7 3	7 3	...	...	5 8	5 8	10 13	8 6	Bombay
10 4	10 4	...	...	9 —	9 —	...	...	6 3	6 3	10 4	10 4	Thana
												Deccan and Karnaták—
...	...	...	...	8 —	8 8	...	...	5 10	5 10	9 12	9 12	Dharwar
14 8	14 8	...	...	8 5	8 5	...	...	6 4	6 —	11 —	11 —	Belgaum
...	...	...	...	9 4	9 4	...	...	6 13	6 13	10 10	8 11	Satara
...	...	...	...	7 6	8 4	...	...	5 7	5 14	9 12	9 12	Sholapur
...	...	...	...	7 6	7 2	...	...	5 3	6 2	9 2	9 2	Bijapur
...	...	...	...	8 5	8 5	...	...	6 5	6 5	10 4	10 4	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	8 8	8 8	...	...	6 14	6 14	10 11	9 6	Ahmednagar
11 8	12 10	...	...	9 11	9 11	...	...	7 4	7 4	11 4	11 4	Násik
...	...	...	...	7 13	7 13	...	...	7 7	7 7	8 2	8 2	Dhulia
...	...	...	...	9 2	8 3	...	...	7 —	7 —	10 8	9 6	Jalgáon
												Gujarat—
...	...	...	...	8 9	8 9	...	...	5 9	5 9	12 —	12 —	Surat
...	...	...	...	8 —	9 —	...	...	6 8	6 8	12 5	11 7	Broach
11 —	13 8	...	...	7 —	7 —	...	...	8 8	8 8	20 —	20 —	Kaira
...	...	...	...	8 —	8 —	...	...	6 8	6 8	14 —	14 —	Baroda
...	...	...	...	9 —	9 —	...	...	6 —	6 —	13 —	16 —	Ahmedabad
13 8	13 8	...	...	10 —	10 —	...	...	6 —	6 —	8 —	8 —	Godhra
...	...	...	...	...	8 —	...	...	6 —	6 —	20 —	16 —	Disa
												Kathiawar—
...	...	...	...	8 —	8 —	...	...	6 8	6 8	70 —	60 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	9 1	9 6	...	...	7 7	7 15	9 3	8 12	Nimar
...	...	...	...	9 3	9 3	...	...	9 2	9 2	8 —	8 —	Hoshangabad
...	...	...	...	8 7	8 7	...	...	5 4	5 4	13 —	7 —	Betul
...	...	...	...	9 8	10 2	...	...	6 11	7 5	7 —	8 —	Chhindwara
...	...	...	...	9 2	11 —	...	...	7 4	7 4	7 —	8 2	Nagpur
...	...	...	...	9 10	9 10	...	...	7 13	7 13	8 8	8 —	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF JANUARY, 1918—*concluded*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces— *continued*												
Central—												
Narsinghpur	7 15	8 3	...	...	4 8	4 8	7 5	7 5	9 2	10 12	...	...
Saugor	7 8	7 12	...	...	5 8	5 —	7 8	...	...	...	...	...
Damoh	8 2	8 2	...	...	8 —	8 —	8 11	8 11	8 9	...	...	...
Jubbulpore	7 6	7 8	...	...	6 —	6 8	9 —	10 8	11 —	12 —	...	...
Mandla	8 —	9 —	...	...	7 3	7 2	11 4	11 4	...	...	...	...
Seoni	7 8	8 4	...	...	6 8	7 —	9 —	9 8	10 8	...	...	...
Bálághát	7 14	8 2	...	...	5 11	5 11	11 3	12 10	..	...	...	...
Bhandára	7 18	8 7	...	...	...	...	9 11	9 11	12 4	12 4	...	...
Chánda	7 11	7 11	...	...	5 —	5 —	7 11	9 —	10 —	11 14	...	...
Eastern—												
Biláspur	9 2	9 2	...	...	9 2	9 2	10 11	10 11	...	...	...	...
Raipur	10 —	10 —	...	...	6 —	6 —	11 —	11 —	...	...	..	...
Drug	10 10	10 10	...	...	8 —	8 —	10 15	10 15	...	...	...	...
Berar—												
Buldana	6 10	6 10	...	...	4 15	4 15	7 —	7 —	8 —	8 —	...	...
Akola	5 9	...	...	...	3 8	4 11	7 1	8 3	7 8	10 —	...	...
Amráoti	5 14	5 14	...	...	4 8	4 8	7 14	7 14	8 8	9 8	...	...
Yeotmal	7 9	7 9	...	...	4 7	4 7	8 1	8 1	8 —	11 —	...	...
Hyderabad—												
Secunderabad	5 9	5 9	..	...	4 8	4 5	7 5	7 8	8 3	8 8	9 12	9 6
Madras—												
Malabar Coast—												
Malabar	.	..	.	.	.	...	7 14	7 14	...	...	.	...
S. Canara	.	...	..	..	...	...	6 14	6 14	...	...	..	...
South, central—												
Coimbatore				..		.	7 —	7 —	...	...		9 9
Nilgiris	.		..	.	..	...	6 9	6 9	...	...	...	...
Salem	..	.	...	...	.	.	7 —	6 10	10 9	10 9	9 15	9 15
Central—												
Bellary	..	...	.	.	...	.	7 2	7 2	10 6	...	...	...
Anantapur	...	...	...	...	...	...	8 13	8 13	13 8	13 8	...	...
Cuddapah	...	...	...	...	...	...	6 10	6 10	...	...	...	...
Karnul	...	...	...	..	...	...	7 7	8 4	9 —	9 13	...	...
East Coast, north—												
Ganjam	...	...	...	...	.	...	9 —	9 —	...	...	...	...
Vizagapatam	...	...	...	...	...	...	7 2	7 13	...	...	13 3	13 3
Godávari	...	...	...	...	...	...	7 2	7 2	...	...	16 10	16 10
East Coast, central—												
Kistna	.	...	..	...	...	...	9 1	9 1	8 10	8 10	...	...
Guntur	...	...	...	...	...	...	8 4	8 4	10 11	9 12	10 5	9 —
Nellore	...	...	...	...	...	..	9 1	9 2	10 15	10 15	...	...
East Coast, south—												
Madras	...	...	...	...	...	...	7 2	6 12	...	..	...	...
Chingleput		...	...	..	...	...	7 14	7 6	...	...	..	...
N. Arcot	...	...	...	...	...	...	9 8	8 4	...	...	...	...
S. Arcot	...	...	...	...	...	...	7 —	7 —	...	...	10 15	10 15
Tanjore	...	...	...	...	..	...	7 —	7 —	...	...	12 5	12 5
Trichinopoly	...	...	...	...	...	...	6 10	6 10	12 18	12 12	11 10	11 10
Southern—												
Tinnevelly	...	...	...	...	...	...	6 8	7 7	10 2	7 10	9 9	8 4
Madura	...	..	...	...	...	...	7 —	7 —	9 7	9 7	...	...
Mysore—												
Mysore	6 4	6 4	4 12	4 12	6 8	6 8	8 —	8 —	11 12	11 12	...	...
Bangalore	7 —	7 —	6 8	6 8	5 8	5 8	6 4	6 4	14 —	14 —	...	...
Coorg—												
Coorg	5 12	5 4	5 —	4 18	6 —	5 8	8 —	7 4	...	...	..	...
Aden	4 7	4 7	...	...	4 3	4 3	4 6	4 6	6 —	6 —	5 1	4 14

The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces —*continued*
												Central—
...	...	...	...	10 —	10 —	...	..	5 14	8 14	10 11	10 11	Narsinghpur
...	...	...	...	9 8	8 8	...	...	7 —	6 8	7 8	8 —	Saugor
...	...	...	...	10 6	10 6	...	...	6 8	6 —	6 8	5 8	Damoh
...	...	...	...	10 —	10 8	...	...	8 —	5 —	6 8	8 8	Jubbulpore
...	...	...	...	13 —	12 1	...	...	7 —	7 —	7 —	7 —	Mandla
...	...	...	...	10 —	10 —	...	...	8 —	8 —	13 —	5 8	Seoni
...	...	...	...	10 3	11 10	...	...	6 12	8 10	9 6	8 14	Bálághát
...	...	...	...	9 6	10 9	...	...	6 4	6 9	10 9	9 6	Bhandára
...	...	...	...	8 12	9 6	...	...	7 9	7 8	9 4	9 4	Chánda
												Eastern—
...	...	...	.	11 11	11 11	...	...	8 —	8 —	8 —	8 —	Biláspur
...	...	...	...	13 —	13 —	..	...	10 —	10 —	10 —	10 —	Raipur
...	...	...	...	14 —	14 —	...	...	6 8	6 8	8 10	8 8	Drug
												Berar
...	...	...	.	7 9	8 6	..	...	6 11	6 11	6 14	6 14	Buldána
...	...	...	...	8 13	...			7 7	..	9 5	9 5	Akola
...	...	...	...	9 11	9 11	..	..	7 7	7 7	13 —	13 —	Amráoti
...	...	...	..	8 10	7 15	.	...	6 15	6 15	7 5	7 5	Yeotmal
												Hyderabad
14 —	14 —	...	.	8 3	8 4	.	.	10 8	9 6	9 6	9 6	Secunderabad
												Madras
												Malabar Coast—
...	.	..	.	.				...	...	12 6	11 —	Malabar
	.	...	.	...	...	.		..	...	10 13	10 13	S. Canara
												South, central—
11 13	11 13	...	...	...	.					11 2	11 2	Coimbatore
...	...	.	.	...	...	...	.	-	..	8 1	6 6	Nilgiris
...	...	...	...	..	...	.	.	...	..	11 2	13 5	Salem
												Central—
12 14	13 14	..	...	...	...	..	...	...		10 5	10 5	Bellary
13 14	13 14	..	...	.	...	...		...	...	11 8	11 8	Anantapur
12 9	12 9	...	...	...	...		.	...	...	11 13	11 11	Cuddapah
...	...	...	...	...	..	...	...	...	...	7 15	8 6	Karnul
												East Coast, north—
21 5	21 5	...	...	...	...	...	...	.	..	15 13	12 —	Ganjam
16 5	16 5	...	...	.	...	...	.	...	...	9 10	9 10	Vizagapatam
14 9	14 9	...	...	...	..		...	...	...	16 —	16 —	Godavari
												East Coast, central—
12 12	12 12	..	...	...	...	..	...	...	.	18 —	18 —	Kistna
13 13	13 13	...	..	...	...	.	...	...	...	13 15	13 15	Guntur
11 14	...	...	..	...	...	...	...	..		14 6	14 6	Nellore
												East Coast, south—
12 5	12 5	...	...	...	...	..	...	...	...	16 15	15 10	Madras
12 2	12 9	...	...	...	...	...	.	..	...	13 —	13 3	Chingleput
14 13	14 1	...	...	...	...	...	...	..	..	12 4	12 1	N. Arcot
13 5	12 9	...	...	...	...	...	...	...	...	14 6	14 6	S. Arcot
11 13	11 13	..	...	...	...			.	...	11 6 to 12 11	11 6 to 12 1	Tanjore
13 5	13 5	...		...	...	...	...	.	...	12 —	12 —	Trichinopoly
												Southern—
12 9	11 2	...	...	..	...	...	...	..	.	13 2	17 5	Tinnevelly
11 2	11 2	.	...	.	..	...	...	..	...	12 14	12 14	Madura
												Mysore—
13 —	13 —	...	..	6 8	6 8	.	...	6 4	6 4	10 —	10 —	Mysore
15 —	15 —	...	...	7 —	7 —		...	5 8	5 8	12 —	12 —	Bangalore
												Coorg—
15 8	14 —			12 —	10 —	.		5 12	5 12	11 —	10 8	Coorg
...	..			5 9	6 3		..	4 7	4 7	32 —	32 —	**Aden**

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA FROM THE SECOND HALF OF JULY, 1914, TO THE FIRST HALF OF JANUARY, 1918.

DEPARTMENT OF STATISTICS, INDIA
February 13, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 31st July 1914. Rs. A. P.	15th August 1914. Rs. A. P.	31st August 1914. Rs. A. P.	15th September 1914. Rs. A. P.	30th September 1914. Rs. A. P.	15th October 1914. Rs. A. P.	31st October 1914. Rs. A. P.
Port	Karachi (white)*	3 15 2	3 15 3	4 2 3	4 8 9	4 7 9	4 7 3	4 12 3
	Bombay (Delhi No. 1 White Pessy)	4 1 9	4 2 1	...	4 2 1	4 2 1	4 1 11	4 3 6
	Calcutta (Club No. 2).	4 5 10	4 8 0	4 10 0	4 7 0	4 8 3	4 14 0	5 2 6
Punjab	Lahore	3 10 3	3 10 3	3 13 0	4 0 0	3 11 6	3 12 9	4 3 3
	Ferozepur	3 5 3	3 8 0	3 10 3	3 14 0	3 14 0	3 14 0	4 3 0
	Lyallpur	3 6 0	3 5 0	3 11 0	3 14 0	3 14 0	3 14 0	4 2 0
	Amritsar	3 3 3	3 6 6	3 6 6	3 11 6	3 11 6	3 12 0	3 14 6
	Multan	3 6 0	3 4 0	3 8 6	3 14 6	3 14 6	3 13 0	4 2 0
	Rawalpindi	3 4 3	3 6 0	3 7 6	3 9 6	3 11 3	3 10 6	3 12 0
	Ambala	3 10 3	3 13 0	3 10 3	3 14 6	3 14 6	3 14 6	4 0 0
Delhi	Delhi	3 14 0	4 0 0	4 0 0	4 5 0	4 5 0	4 5 0	4 11 0
United Provinces	Benares	4 2 10	4 3 10	4 3 5	4 3 5	4 3 5	4 5 5	4 7 6
	Aligarh (Hathras)	4 0 9	4 0 0	4 0 0	4 5 3	4 6 0	4 13 8	4 13 8
	Cawnpore	4 3 0	4 4 0	4 4 0	4 8 0	4 8 0	4 12 0	4 12 0
	Meerut	4 0 0	4 0 0	4 0 0	4 3 6	4 5 0	4 5 0	4 9 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 1 6	4 5 3	4 5 0	4 2 0
	Agra	4 1 7	4 5 2	4 5 2	4 9 1	4 5 2	4 9 1	4 13 6
	Fyzabad	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 2 3
	Lucknow	4 1 9	4 5 3	4 5 3	4 7 1	4 7 1	4 7 1	4 9 2
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	4 1 1	4 1 11	4 1 11	4 1 11	4 8 1
	Jubbulpore	4 5 1	4 5 2	4 5 2	4 5 2	4 7 1	4 9 1	4 9 1
	Raipur	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	4 1 7
	Akola	4 12 0	4 12 0	4 12 0	4 12 0	5 5 7	5 5 7	5 5 7
North-West Frontier Province.	Peshawar	3 6 6	3 6 6	3 6 6	3 11 6	3 11 6	3 11 6	3 11 6
Baluchistan	Quetta	3 15 5	3 14 0	3 12 6	3 13 9	4 0 0	4 1 0	4 1 0
Bombay	Poona	5 4 1	...	5 1 11	5 1 11	...	...	...
	Ahmednagar	5 2 9	...	5 2 9	5 2 9	4 13 3	4 12 7	4 12 4
	Ahmedabad	4 8 0	4 12 0	4 12 0	4 14 0	5 0 0	5 0 0	5 0 0
	Dharwar (Hubli)	4 8 4	4 7 5	4 7 5	4 4 8	4 8 4	4 12 4	4 12 4
Bihar and Orissa	Patna	3 13 0	3 14 0	3 13 0	4 0 0	4 0 0	3 14 0	3 14 0
	Bhagalpur	4 3 0	4 4 0	4 8 0	4 3 0	4 3 0	4 3 0	4 8 0
	Muzaffarpur	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0
	Ranchi	4 7 0	4 15 0	4 11 0	4 14 0	4 14 0	4 13 0	5 0 0
	Cuttack	4 5 8	4 11 3	4 11 3	4 11 3	4 11 3	5 1 4	5 1 4
Bengal	Dacca	4 8 0	4 12 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
	Rangpur	4 8 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0
	Mandalay	4 3 0	4 3 0	5 2 7	4 13 7	4 11 9	4 14 9	5 2 7
	(Median Average)	4 2 3	4 2 6	4 3 3	4 4 0	4 5 0	4 5 5	4 9 0
	Index Numbers (a).	100	100	102	103	104	105	110

* 5% barley, 3% dirt, and 80% red.

NOTE.—These statistics are compiled from *fortnightly* returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Report.

(*a*) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82 2/7 lbs.

Fortnight ending											
15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.	30th April 1915.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 3 9	5 0 3	5 2 3	5 8 10	5 5 4	5 5 10	6 2 4	6 4 4	5 6 4	5 4 3	5 4 3	4 12 3
4 9 5	4 8 0	4 10 7	5 1 6	5 3 5	5 0 5	5 5 9	5 2 8	4 13 6	4 7 7	4 15 2	4 11 1
5 5 0	5 9 6	5 6 6	5 10 0	5 10 0	5 14 0	6 10 0	6 6 0	5 4 0	5 2 0	5 3 6	4 13 0
4 11 3	4 13 6	4 11 3	4 13 6	4 13 6	5 2 6	5 14 9	5 5 3	5 2 6	5 0 0	4 13 6	4 3 3
4 11 0	4 11 0	4 8 0	4 8 0	4 12 0	5 2 6	5 12 0	4 14 0	5 0 0	5 0 0	5 0 0	4 0 0
4 9 0	4 9 0	4 7 0	4 10 0	4 12 0	5 6 0	5 14 0	5 0 0	4 12 0	4 12 0	4 10 0	4 1 0
4 7 0	4 8 0	4 6 0	4 10 0	4 9 0	4 14 0	5 6 9	5 6 0	4 14 9	5 0 0	5 0 0	4 8 0
4 7 0	4 7 0	4 5 6	4 12 0	4 14 0	5 0 0	5 8 0	5 8 0	4 9 6	4 7 0	4 6 0	3 13 0
4 3 0	4 3 0	4 2 0	4 4 0	4 5 0	4 15 0	5 6 0	4 8 0	4 8 0	4 5 0	4 8 0	4 6 6
5 0 0	5 0 0	4 14 0	5 0 0	5 2 0	5 8 0	6 2 0	6 2 0	5 8 0	5 13 0	5 4 0	3 12 0
5 6 0	5 6 0	5 2 6	5 5 0	5 5 0	5 8 0	6 2 0	6 2 0	5 8 0	6 6 0	5 0 0	4 7 1
4 9 10	4 12 2	5 1 5	5 1 7	5 4 4	5 6 1	5 14 7	5 14 7	5 12 1	5 8 10	4 15 3	4 13 11
5 5 8	5 5 7	5 4 6	5 2 8	5 8 0	5 3 0	5 15 2	...	5 5 7	5 11 2	4 8 8	4 3 6
5 4 0	5 6 0	5 4 0	5 6 0	5 9 0	5 12 0	6 10 8	6 2 0	5 12 0	5 0 0	4 9 0	4 5 0
4 13 6	5 2 6	5 0 0	5 0 0	5 11 5	5 14 9	6 10 9	5 11 6	5 5 3	6 2 6	4 8 6	4 0 0
4 10 0	5 0 0	4 15 0	5 0 0	5 11 6	5 6 0	5 11 6	5 14 3	6 2 3	4 9 0	4 5 0	4 2 0
5 5 6	5 11 5	5 5 4	5 8 3	5 8 3	5 11 5	6 10 8	6 10 8	5 8 3	6 6 4	4 11 3	4 7 1
4 7 0	5 0 0	5 1 0	5 1 0	5 8 0	5 8 3	6 2 9	6 2 9	5 4 6	4 12 3	4 9 2	4 5 6
5 0 0	5 2 6	5 8 4	5 8 4	5 11 5	5 8 3	6 2 3	6 2 3	5 0 0	4 13 6	4 5 3	4 5 3
4 11 4	4 11 4	4 11 4	4 11 4	5 8 5	5 11 0	5 11 0	5 0 0	...	4 6 7	4 5 0	4 5 0
4 13 7	4 13 7	5 2 7	5 2 7	5 8 4	5 14 10	6 6 5	5 14 10	5 14 10	4 11 4	4 8 2	4 8 2
4 8 0	4 14 5	4 14 5	4 14 5	5 8 0	6 9 7	6 9 7	6 0 0	5 3 2	3 14 5	4 0 0	4 0 0
5 2 0	5 5 7	4 15 2	5 13 7	7 8 10	7 8 10	6 1 7	5 10 5	5 8 10	4 12 5	4 6 0	4 9 0
3 15 7	4 3 10	4 3 10	4 3 10	4 3 10	4 6 2	5 3 11	5 0 0	4 11 10	4 3 10	4 8 7	4 8 7
4 5 6	4 8 1	4 1 0	4 9 0	4 9 0	4 10 5	4 14 6	5 8 4	5 10 7	5 5 2	5 2 0	4 15 6
...	5 14 10	...	5 11 7	...	6 5 3	6 5 3	5 8 4	5 1 11	5 6 2	5 7 10	5 6 2
...	...	...	6 14 4	...	6 1 7	5 2 3	5 2 3	4 8 4	4 6 6	4 1 1	...
5 2 0	5 14 0	5 14 0	5 14 0	6 0 0	6 8 0	6 4 0	5 8 0	5 6 0	5 0 0	4 14 0	4 14 0
4 10 3	4 2 3	4 11 2	4 1 5	...	4 14 6	4 6 6	4 1 5	3 11 10	3 10 6	3 3 5	3 7 0
4 6 0	4 12 0	4 10 0	5 4 0	5 8 0	5 12 0	6 0 0	6 0 0	5 12 0	5 6 0	4 6 0	4 9 0
4 11 0	5 4 0	5 4 0	5 4 0	5 11 0	6 6 0	6 6 0	6 6 0	5 12 0	4 13 0	4 8 0	4 8 0
4 7 0	4 7 0	4 7 0	5 5 0	5 11 6	6 2 6	6 2 6	6 2 6	6 10 6	6 10 6	5 0 0	5 0 0
5 4 0	5 0 0	5 0 0	6 4 0	6 4 0	6 4 0	7 0 0	7 0 0	6 0 0	5 0 0	4 12 0	4 14 0
5 4 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 12 11	6 12 11	6 1 6	6 1 6	4 11 3	5 1 3
5 8 0	6 0 0	6 0 0	6 8 0	...	...	...	...	...	...	...	...
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	6 0 0	6 0 0	6 4 0	6 4 0	6 4 0	5 8 0	5 8 0
5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5	6 5 5
5 2 7	5 2 7	5 2 7	5 2 7	5 9 0	5 13 1	5 13 1	5 7 6	5 2 7	4 13 7	4 12 5	4 12 5
4 12 5	5 0 0	5 0 0	5 2 8	5 8 0	5 9 0	6 0 0	5 12 10	5 5 9	5 0 0	4 11 3	4 8 0
115	121	121	125	133	134	145	140	129	121	114	109

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 15th May 1915.			31st May 1915.			15th June 1915.			30th June 1915.			15th July 1915.			31st July 1915.			15th August 1915.			31st August 1915.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Port	Karachi (white)*	4	7	9	4	9	3	4	5	3	4	4	3	4	6	3	4	5	9	4	5	9	4	8	3
	Bombay (Delhi No. 1 White Pessy).	4	12	7	4	15	2	4	9	10	...			...			...			...			5	3	0
	Calcutta (Club No. 2).	4	6	0	4	9	0	4	6	6	4	8	0	4	12	0	4	12	6	4	14	0	4	15	0
Punjab	Lahore	3	7	6	3	13	0	3	11	6	3	11	6	4	0	0	4	3	3	4	11	3	4	9	3
	Ferozepur	3	10	0	3	14	3	3	13	0	3	13	0	4	0	0	4	1	6	4	5	3	4	5	3
	Lyallpur	3	11	0	3	14	6	3	9	0	3	12	0	4	0	0	4	1	6	4	5	0	4	7	6
	Amritsar	3	7	9	3	12	3	3	12	0	3	12	0	3	14	0	4	0	0	4	4	3	4	6	0
	Multan	3	7	6	3	14	0	3	11	6	3	10	0	3	13	0	3	13	0	3	14	6	4	0	0
	Rawalpindi	3	10	0	3	13	6	3	13	6	3	14	0	4	6	0	4	7	0	4	7	0	4	6	0
	Ambala	3	14	0	3	15	6	3	15	6	3	15	6	4	5	0	4	7	0	4	10	0	4	9	0
Delhi	Delhi	4	1	6	4	3	0	4	3	0	4	3	0	4	9	0	4	9	0	4	13	6	4	11	0
United Provinces	Benares	4	8	8	4	7	6	4	5	0	4	6	5	4	6	5	4	6	5	4	9	4	4	9	4
	Aligarh (Hathras)	4	0	2	3	14	1	3	14	5	4	3	5	4	9	4	4	7	5	4	14	9	4	7	10
	Cawnpore	4	4	0	4	5	0	4	5	0	4	7	0	4	9	0	4	9	0	4	13	6	4	11	3
	Meerut	3	14	6	3	14	6	3	13	0	3	13	0	4	3	6	4	7	3	4	13	6	4	7	0
	Shahjahanpur	4	0	0	4	0	0	4	0	0	4	0	0	4	2	0	4	4	0	4	8	0	4	9	0
	Agra	3	12	11	4	5	2	4	4	8	4	9	1	4	7	1	4	13	6	5	0	0	5	0	0
	Fyzabad	4	5	0	4	7	0	4	9	0	4	9	0	4	9	6	4	10	0	4	11	6	4	11	3
	Lucknow	4	2	6	4	4	3	4	7	1	4	7	1	4	7	1	4	7	1	4	7	1	4	9	2
Central Provinces and Berar.	Nagpur	4	1	11	4	3	5	4	3	6	4	5	0	4	5	10	4	7	2	4	12	0	4	12	10
	Jubbulpore	4	3	7	4	5	2	4	5	2	4	8	2	4	8	2	4	8	2	4	3	5	4	8	2
	Raipur	4	0	0	4	0	0	4	4	10	4	4	10	4	7	2	4	7	2	4	12	10	4	11	2
	Akola	4	8	10	4	2	10	4	2	10	3	15	7	3	15	7	3	14	5	3	15	7	3	15	7
North-West Frontier Province.	Peshawar	3	11	6	3	4	6	3	8	10	3	8	10	3	13	4	4	1	7	4	6	2	4	6	2
Baluchistan	Quetta	4	13	6	4	11	2	4	10	0	4	7	3	4	0	5	3	15	6	4	1	1	4	2	0
Bombay	Poona	5	10	6	5	6	2	5	1	11	5	1	4	5	4	1	5	4	1	5	5	1	...		
	Ahmednagar	4	11	11	4	10	1	4	8	4	4	10	1	4	13	9	4	14	8	4	6	9	4	15	7
	Ahmedabad	4	14	0	4	14	0	4	10	0	4	12	0	4	12	0	4	12	0	5	4	0	5	2	6
	Dharwar (Hubli)	3	10	6	3	8	1	3	7	0	3	11	9	3	8	1	3	8	1	3	9	3	3	10	8
Bihar and Orissa	Patna	4	7	0	4	6	0	4	6	0	4	6	0	4	8	0	4	11	0	4	14	0	4	8	0
	Bhagalpur	4	7	0	4	8	0	4	10	0	4	8	0	4	8	0	4	8	0	4	13	0	4	14	3
	Muzaffarpur	5	0	0	4	7	0	4	7	0	4	7	0	4	10	9	5	0	0	5	0	0	5	0	0
	Ranchi	5	0	0	5	0	0	5	4	0	5	8	0	5	8	0	5	10	0	5	8	0	5	8	0
	Cuttack	5	1	3	5	1	3	5	1	3	4	11	3	4	11	3	5	1	3	5	1	3	5	1	3
Bengal	Rangpur	5	8	0	5	8	0	5	8	0	5	8	0	5	8	0	5	4	0	5	4	0	5	4	0
Burma	Amherst (Moulmein).	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5	6	5	5
	Mandalay	5	2	7	5	2	7	5	2	7	5	2	7	5	2	7	5	2	7	5	2	7	5	7	6
	(Median Average)	4	4	0	4	5	2	4	5	0	4	6	2	4	7	1	4	7	4	4	11	9	4	9	3
	Index Numbers (a)	103			104			104			106			107			108			114			111		

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅔ lbs—*contd.*

Fortnight ending													
15th September 1915.	30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.	15th March 1916.	31st March 1916.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 12 3	4 12 3	4 9 9	4 9 9	4 10 6	4 9 0	4 8 9	4 9 3	4 10 9	4 8 9	4 5 9	4 3 9	4 1 3	3 15 3
5 4 4	5 0 3	4 15 11	5 0 5	5 0 3	4 15 4	4 15 4	5 0 5	4 15 11	4 13 8	4 13 6	4 11 1	4 8 2	4 6 9
5 3 6	5 1 0	5 2 0	5 2 6	5 3 0	5 4 0	5 4 0	5 3 0	5 5 0	5 4 0	4 13 0	4 11 0	4 0 0	3 15 0
4 9 3	4 7 0	4 7 0	4 5 3	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 3 3	4 3 3	4 0 0	3 9 0
4 7 0	4 7 0	4 6 0	4 6 0	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 3 3	3 14 0	3 10 0
4 6 0	4 4 0	4 5 6	4 4 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	3 15 0	4 2 0	4 0 0	3 8 0	3 4 0
4 9 8	4 8 0	4 3 3	4 3 3	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 1 6	4 0 0	3 12 0	3 6 0
4 3 3	4 8 0	4 6 3	4 5 6	4 5 3	4 3 6	4 3 6	4 3 6	4 4 3	4 1 0	3 13 0	3 13 0	3 13 0	3 7 0
4 10 0	4 7 0	4 7 0	4 5 0	4 9 0	4 8 0	4 8 0	4 8 0	4 12 0	4 8 0	4 6 0	4 4 0	4 4 0	3 12 0
4 12 0	4 12 0	4 10 0	4 10 0	4 9 0	4 6 6	4 9 0	4 9 0	4 12 0	4 12 0	4 11 0	4 9 0	4 1 0	3 10 0
4 11 0	4 12 6	4 13 0	4 13 0	4 13 0	4 13 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 3 0	4 0 0
4 9 4	4 10 6	4 12 11	4 1[illegible] 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 10	4 11 9	4 11 9	4 3 10	4 2 10
4 11 3	4 9 3	4 12 0	4 15 0	5 5 6	4 13 7	4 13 7	4 15 8	4 15 7	4 13 6	5 0 2	5 2 7	4 6 0	4 6 0
4 13 6	4 11 0	4 14 0	4 4 0	4 14 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 0	4 14 0	4 11 6	4 0 0	4 0 0
4 5 0	4 7 0	4 7 0	4 11 3	4 11 3	4 13 0	4 11 0	4 9 0	4 9 0	4 7 1	4 11 0	4 7 0	4 0 0	3 12 9
4 10 0	4 10 0	4 9 0	4 9 3	4 15 0	4 10 3	4 10 3	4 12 0	4 12 0	4 12 0	4 0 0	4 8 0	3 12 0	3 12 0
5 0 0	5 2 6	5 2 6	5 8 3	5 5 4	5 5 4	5 5 4	5 5 4	5 2 6	5 2 6	5 2 6	4 11 3	4 5 2	4 7 1
4 11 6	4 13 0	5 5 3	5 3 2	5 3 2	5 2 8	5 2 [illegible]	5 2 8	5 2 8	5 2 8	5 2 8	5 0 0	4 0 0	3 10 3
4 9 2	4 13 6	4 13 6	4 13 6	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 3	4 13 6	4 11 3	4 0 0	3 14 6
4 12 10	4 12 10	4 11 2	4 10 5	4 10 5	4 9 7	4 9 7	4 9 7	4 12 10	4 9 7	4 11 2	4 9 7	4 4 0	3 12 10
4 8 2	4 13 7	4 11 4	5 0 0	5 2 7	5 2 7	5 0 0	4 14 10	4 14 10	5 0 0	4 7 1	4 11 4	4 7 1	3 11 6
4 11 2	4 11 2	4 6 5	4 6 5	4 6 5	4 6 5	4 10 5	4 6 5	4 6 5	..	4 6 5	4 0 0	3 9 7	3 7 2
3 15 7	3 15 7	4 6 0	4 10 10	4 10 7	4 5 10	4 2 8	4 12 2	4 12 2	4 5 10	4 5 10	4 2 7	3 15 6	3 15 6
[illegible] 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 7 7	4 7 7	4 9 8	4 9 8	4 9 8	4 8 1	4 5 2	3 13 4
4 2 6	4 3 3	4 3 6	4 7 0	4 13 3	4 13 6	4 12 6	4 10 6	4 11 1	4 12 6	4 12 6	4 12 6	4 11 0	4 9 4
5 8 11	5 8 11	5 8 11	5 6 8	5 6 8	5 8 11	5 4 5	5 6 8	5 1 1	...	5 0 0	...	4 13 9	4 9 4
4 11 11	4 15 6	5 1 4	5 2 3	4 5 7	4 4 8	3 13 6	3 10 9	4 2 11	4 2 11	...	4 3 4	3 14 4	3 11 8
5 5 4	5 5 4	5 0 0	5 0 0	5 1 2	5 5 4	5 8 2	5 5 4	5 2 6	5 0 0	4 12 0	4 11 0	4 10 0	4 9 0
3 12 9	3 12 1	3 14 11	3 12 1	3 14 11	3 15 9	3 13 0	3 13 8	3 12 4	3 10 5	3 10 5	3 7 0	3 2 3	3 0 10
4 11 0	5 0 0	4 6 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 2 0	5 8 0	5 0 0	4 0 0	4 0 0
5 5 0	5 9 7	5 4 0	5 5 0	5 5 0	5 4 0	5 12 0	6 8 0	5 4 0	5 4 0	5 5 0	6 2 0	5 1 0	3 12 0
5 0 0	5 0 0	5 0 0	5 0 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 0 0
5 12 0	5 12 0	5 12 0	5 12 0	5 12 0	5 14 0	5 14 0	6 0 0	6 0 0	6 0 0	6 4 0	6 0 0	6 0 0	4 8 0
5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 1 3	5 9 0	5 9 0	5 9 0	5 5 4	5 5 4	5 1 3	5 1 3	4 5 9
5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
6 5 5	6 5 5	6 5 5	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 7 6	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	4 13 7	4 13 7	4 9 2	4 13 7	4 8 1	4 8 1
4 11 3	4 12 10	4 12 0	4 13 6	4 14 3	4 13 7	4 13 7	4 14 3	4 13 7	4 13 6	4 11 10	4 11 2	4 3 0	3 15 0
114	116	115	117	118	117	117	118	117	117	114	113	101	95

A.—Wholesale prices of Wheat in

Port or province.	District.	Fortnight ending 15th April 1916.			30th April 1916.			15th May 1916.			31st May 1916.			15th June 1916.			30th June 1916.			15th July 1916.			31st July 1916.			15th August 1916.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Port	Karachi (white)*	3	12	9	3	11	8	3	12	3	3	12	9	3	10	2	3	10	2	4	0	3	4	3	3	4	6	9
	Bombay (Delhi No. 1 White Pessy)	4	3	9	4	4	0	4	4	8	4	5	5	4	1	5	4	2	10	4	3	7	4	7	3	4	9	1
	Calcutta (Club No. 2).	4	6	0	4	4	0	4	0	0	4	2	6	4	1	6	4	1	6	4	2	6	4	3	0	4	5	0
Panjab	Lahore	3	9	0	3	6	3	3	10	3	3	10	3	3	6	3	3	3	3	3	7	6	3	10	3	3	14	3
	Ferozepur	3	7	9	3	7	9	3	5	3	3	5	3	3	3	3	3	5	3	3	5	3	3	7	9	3	11	6
	Lyallpur	3	1	6	3	0	0	3	2	0	3	3	0	3	0	9	3	1	6	3	6	6	3	12	0	3	15	6
	Amritsar	3	6	0	3	5	0	3	1	0	3	5	3	3	3	9	3	2	9	3	6	0	3	6	0	3	11	0
	Multan	3	5	0	3	2	3	3	2	0	3	5	0	3	2	0	3	2	0	3	4	0	3	7	9	3	13	0
	Rawalpindi	3	10	0	3	8	0	3	10	0	3	14	0	3	12	0	3	10	6	3	13	0	3	12	3	3	15	0
	Ambala	3	11	0	3	6	0	3	5	0	3	6	0	3	6	0	3	6	0	3	6	0	3	9	0	3	11	0
Delhi	Delhi	4	0	0	3	13	0	3	13	0	3	13	0	3	10	0	3	8	0	3	10	0	3	11	9	3	13	0
United Provinces	Benares	4	1	2	4	1	2	4	1	2	3	14	11	3	14	1	3	14	7	3	15	5	3	15	5	3	15	5
	Aligarh (Hathras)	4	6	0	3	13	1	3	13	1	3	13	1	4	0	0	4	0	0	3	14	6	3	14	6	3	14	6
	Cawnpore	3	13	0	3	11	0	3	10	0	3	14	0	4	1	0	4	0	0	4	0	0	4	0	0	4	0	0
	Meerut	3	9	0	3	9	0	3	7	9	3	9	0	3	10	3	3	6	3	3	10	3	3	10	3	3	14	6
	Shahjahanpur	3	7	6	3	4	0	3	3	0	3	5	6	3	8	0	3	10	0	3	9	3	3	10	3	3	13	0
	Agra	4	3	4	4	1	7	4	1	7	4	3	4	4	3	4	4	1	7	4	3	4	4	3	4	4	3	4
	Fyzabad	3	13	6	3	13	6	3	10	3	3	10	3	3	12	9	3	13	3	3	14	6	3	14	6	3	14	6
	Lucknow	3	11	6	3	7	8	3	6	6	3	11	6	3	11	6	3	11	6	3	12	11	3	12	3	3	14	6
Central Provinces and Berar.	Nagpur	3	11	2	4	0	0	3	14	5	3	12	10	3	12	10	3	11	7	3	13	2	3	11	7	3	11	7
	Jubbulpore	3	10	2	3	7	7	3	5	4	3	4	2	3	3	2	3	8	11	3	8	11	3	10	2	3	12	11
	Raipur	3	7	2	3	7	2	3	7	2	3	7	2	3	7	2	3	7	2	3	10	5	3	10	5	3	10	5
	Akola	3	15	6	3	12	4	3	12	4	3	14	0	3	14	0	3	14	0	4	1	1	3	15	6	3	10	11
North-West Frontier Province.	Peshawar	3	13	4	3	13	4	3	13	4	3	13	4	3	13	4	3	9	10	3	12	11	3	12	7	3	12	7
Baluchistan	Quetta	4	5	0	4	6	0	4	6	0	4	6	1	4	7	0	4	7	0	4	6	0	4	8	3	4	10	5
Bombay	Poona	4	4	11	4	6	0	4	4	11	4	4	11	4	2	8	4	3	9	4	0	5	4	2	8	4	2	1
	Ahmednagar	3	9	10	3	11	8	3	9	10	3	14	2	3	9	10	3	11	2	...			3	9	10	3	13	6
	Ahmedabad	4	6	0	4	6	0	4	5	0	4	5	0	4	5	0	4	7	0	4	8	0	4	8	0	4	7	0
	Dharwar (Hubli)	2	15	11	3	1	10	3	5	10	3	0	11	2	11	5	3	0	1	3	1	10	3	5	10	3	6	6
Bihar and Orissa	Patna	4	0	0	4	0	0	3	13	0	3	10	0	3	10	0	3	10	0	3	10	0	3	9	6	3	9	6
	Bhagalpur	3	12	0	4	0	0	4	0	0	3	13	0	3	11	0	3	11	0	3	13	6	3	15	0	4	0	0
	Muzaffarpur	3	13	0	3	13	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0
	Ranchi	5	0	0	5	0	0	4	8	0	4	8	0	4	8	0	4	0	0	4	4	0	4	4	0	4	2	0
	Cuttack	4	5	9	4	1	4	4	1	4	4	1	4	4	1	4	3	12	11	3	12	11	3	12	11	4	1	4
Bengal	Rangpur	5	4	0	5	4	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0	5	0	0
Burma	Amherst (Moulmein).	7	3	1	7	3	1	7	3	1	7	3	1	7	3	1	7	3	1	7	3	1	7	3	1	7	3	1
	Mandalay	4	8	1	4	8	1	4	8	1	4	13	7	4	8	1	4	14	9	4	14	9	5	2	7	4	14	9
	(Median Average)	3	13	0	3	13	0	3	13	0	3	13	1	3	12	9	3	11	6	3	13	4	3	12	11	3	14	6
	Index Numbers(a)	92			92			92			92			92			90			93			92			94		

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs—*contd.*

Fortnight ending												
31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 8 9	4 7 0	4 4 3	4 4 9	4 7 3	4 3 3	4 13 3	4 13 9	4 14 9	5 1 3	5 1 3	4 12 9	4 13 6
4 8 9	4 8 0	4 5 10	4 4 10	4 6 6	4 9 6	4 14 10	4 13 0	4 11 1	4 12 7	4 8 9	4 10 7	4 9 10
4 3 0	4 4 6	4 4 6	4 4 6	4 4 6	4 10 0	5 2 6	5 0 0	...	4 13 0	4 10 0	4 11 0	4 13 0
3 13 0	3 13 0	3 11 6	3 14 3	4 0 0	4 1 6	4 9 3	4 7 0	4 5 3	4 7 0	4 9 3	4 5 3	4 5 3
3 13 0	3 11 6	3 10 3	3 10 3	3 13 0	3 13 0	4 1 9	4 3 6	4 3 6	4 3 6	4 3 6	4 1 9	4 5 3
3 15 0	3 11 6	3 11 0	3 11 0	3 14 0	3 15 6	4 6 0	4 1 0	4 3 0	4 7 0	4 4 6	4 2 0	4 3 0
3 11 0	3 10 0	3 7 0	3 11 6	3 12 0	3 9 0	4 6 0	4 5 0	4 2 0	4 6 0	4 3 6	4 2 0	4 2 0
3 11 6	3 13 0	3 11 6	3 13 0	3 13 0	3 14 6	4 7 0	4 3 3	4 1 6	4 5 3	4 4 0	4 4 0	4 1 6
3 13 0	3 13 0	3 12 0	3 12 0	3 11 0	3 15 0	4 10 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 11 0
3 13 0	3 13 0	3 13 0	3 14 0	3 14 0	3 15 0	4 12 0	4 7 0	4 7 0	4 10 0	4 10 0	4 9 0	4 9 0
3 13 0	3 13 0	3 11 0	3 11 0	4 0 0	4 1 6	5 0 0	4 11 0	4 9 0	4 10 6	4 9 0	4 11 0	4 9 0
3 15 5	4 0 8	4 0 8	4 0 8	3 15 9	3 14 11	3 14 11	4 14 3	4 12 11	4 10 6	4 9 4	4 9 4	4 9 4
4 1 8	4 1 4	4 1 8	3 14 6	4 1 8	4 1 9	4 11 7	4 6 11	4 8 11	4 8 11	4 5 2	4 5 4	4 5 5
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 2 0	4 9 0	4 7 0	4 7 0	4 7 0	4 5 6	4 5 0	4 7 0
3 14 6	3 13 0	3 10 3	3 11 3	3 11 6	4 0 0	5 2 9	4 9 0	4 7 0	4 9 0	4 9 0	4 11 3	4 11 3
3 12 6	3 11 6	3 11 9	3 11 6	3 10 0	3 14 6	4 5 0	4 6 0	4 5 0	4 6 0	4 6 0	4 4 0	4 4 0
4 5 2	4 5 2	4 5 2	4 5 2	4 5 2	4 7 1	5 5 4	5 5 4	5 2 6	5 5 4	5 0 0	5 2 0	5 0 0
4 0 0	4 0 0	3 14 9	4 0 0	3 14 6	3 14 6	4 5 6	4 9 3	4 8 0	4 9 0	4 5 6	4 7 0	4 6 0
4 0 0	4 0 0	4 0 0	3 14 6	3 14 6	4 0 0	4 9 2	4 11 3	4 9 3	4 9 3	4 7 1	4 7 1	4 3 4
3 13 2	3 13 2	3 11 7	3 11 7	3 11 7	3 11 7	4 5 0	4 1 11	4 1 11	4 1 11	4 0 4	4 0 4	4 0 6
3 14 5	3 14 10	3 14 5	3 12 2	3 11 6	4 0 10	4 6 0	4 7 1	4 6 0	4 9 1	4 7 1	4 4 4	4 3 5
3 10 5	3 10 5	3 9 7	3 9 7	3 9 7	3 9 7	4 8 0	4 4 10	4 0 0	4 0 0	4 4 10	4 0 0	4 0 0
4 1 1	3 14 0	3 7 10	3 7 10	3 6 2	3 6 2	3 6 2	3 6 2	3 7 10	3 7 10	3 7 10	3 7 10	3 7 10
3 10 2	3 9 6	3 8 3	3 8 8	3 10 4	3 12 7	4 4 3	4 4 3	4 4 9	4 5 8	4 4 9	4 8 7	4 9 8
4 12 6	4 13 9	4 12 0	4 11 0	4 15 0	4 13 0	5 0 3	5 3 3	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0
4 2 8	4 2 8	4 2 8	4 11 7	4 11 7	...	4 11 9	4 12 8	...	4 11 7	4 10 5	...	4 11 7
3 10 9	3 8 11	3 9 10	3 9 5	3 8 11	3 8 1	3 10 9	3 11 3	3 8 1	3 8 11	3 4 5	4 1 1	3 13 6
4 6 0	4 3 0	4 4 0	4 2 0	4 3 0	4 5 0	4 9 0	4 13 0	5 0 0	5 2 0	5 2 0	5 0 0	5 0 0
3 8 1	3 1 10	3 3 10	3 2 10	3 8 2	3 10 6	3 8 2	...	3 11 11	3 4 10	3 2 4	3 8 2	4 0 2
3 9 6	3 7 6	3 7 6	3 4 6	3 7 6	3 7 6	3 12 0	4 6 0	4 0 0	3 12 0	3 11 0	3 11 0	3 15 0
4 3 0	4 0 0	3 15 0	3 14 0	4 2 0	5 0 0	4 12 0	4 8 0	4 8 0	4 10 0	4 12 0	4 4 0	4 0 0
4 0 0	4 0 0	4 0 0	3 13 0	3 13 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	4 8 0	5 4 0	5 5 0	5 4 0	5 4 0	5 4 0	5 12 0	5 12 0
4 1 4	4 1 4	4 1 4	4 1 2	4 1 2	4 1 2	4 1 2	5 1 3	5 1 5	5 1 5	5 1 5	4 11 3	4 11 3
5 0 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
4 14 9	5 2 7	4 14 9	4 14 9	4 14 9	5 0 8	4 8 1	4 8 1	4 4 3	3 14 1	3 8 7	3 5 7	3 8 7
4 0 0	4 0 0	3 14 9	3 14 0	3 14 6	4 0 0	4 9 0	4 7 6	4 7 0	4 9 0	4 7 1	4 6 2	4 6 0
97	97	95	94	94	97	110	108	107	110	107	106	106

A—Wholesale prices of Wheat in

Port or province.	District.	Fortnight ending 15th March 1917	31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.	15th July 1917.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port (a)	Karachi (white)*	4 13 3	4 12 3	4 13 3	4 13 3	4 5 3	4 7 3	4 7 3	4 7 3	4 7 9
	Bombay (Delhi No. 1 White Pessy)	4 10 9	4 9 10	4 10 11	4 9 10	4 10 7	4 11 8	4 13 11	4 15 4	4 14 7
	Calcutta (Club No. 2).	4 11 6	4 9 0	4 11 0	4 4 0	4 5 6	4 8 0	4 7 0	4 8 6	4 8 6
Punjab	Lahore	4 3 3	4 3 3	4 3 3	4 3 3	3 13 0	3 14 3	4 0 0	4 0 0	4 0 0
	Ferozepur	4 5 3	4 1 9	3 14 6	3 14 6	3 10 3	3 11 6	3 12 0	3 12 0	3 12 0
	Lyallpur	4 3 6	4 0 0	4 1 0	4 2 0	3 11 0	3 12 0	3 11 0	3 13 0	3 14 0
	Amritsar	4 1 0	3 13 6	3 15 0	4 0 0	3 8 0	3 10 0	3 11 6	3 13 0	3 14 0
	Multan	4 1 6	4 1 6	4 1 6	3 12 0	3 10 6	3 12 0	3 13 0	3 13 0	3 13 0
	Rawalpindi	4 11 0	4 11 0	4 9 0	4 5 0	4 7 0	4 5 0	4 3 5	4 4 0	4 1 6
	Ambala	4 6 0	3 14 0	3 15 0	4 0 0	3 11 6	3 11 6	3 14 6	3 14 6	3 14 0
Delhi	Delhi	4 9 0	4 7 0	4 7 0	3 13 0	3 14 6	3 15 3	4 0 9	4 0 0	4 0 0
United Provinces	Benares	4 5 10	4 5 0	4 3 1	4 3 1	4 1 2	4 2 10	4 2 10	4 3 5	4 3 5
	Aligarh (Hathras)	4 5 4	4 3 8	3 14 6	3 13 0	3 11 5	3 14 4	3 14 5	3 11 0	3 14 6
	Cawnpore	4 7 0	4 7 0	3 14 0	3 11 6	3 14 6	3 14 6	3 14 6	4 0 0	4 3 0
	Meerut	4 11 3	4 5 0	4 1 6	3 11 0	3 11 0	3 14 6	4 1 6	3 12 9	3 12 9
	Shahjahanpur	4 1 6	4 1 9	3 12 0	3 8 3	3 9 0	3 11 0	3 11 0	3 11 3	3 11 6
	Agra	4 13 6	4 13 6	4 9 1	4 1 7	4 5 2	4 7 1	4 5 2	4 7 1	4 7 1
	Fyzabad	4 1 9	4 1 7	4 0 0	3 14 0	3 14 0	3 13 0	4 1 6		
	Lucknow	4 7 1	4 0 0	3 12 11	3 12 11	3 14 0	4 3 4	4 3 4	4 3 4	4 3 4
Central Provinces and Berar	Nagpur	4 1 11	3 13 2	4 0 4	3 11 7	3 11 7	4 1 11	4 1 11	4 1 11	4 1 11
	Jubbulpore	4 3 5	4 5 2	4 1 8	3 14 5	3 10 2	3 11 6	3 15 2	4 0 0	4 0 0
	Raipur	4 0 0	3 12 10	3 12 10	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0
	Akola	3 4 8	3 4 8	3 7 6	3 10 11	3 3 7	3 11 11	4 3 6	4 3 6	4 3 6
North-West Frontier Province	Peshawar	4 9 8	4 8 7	4 10 2	4 2 1	4 2 10	4 2 11	4 2 1	4 0 4	4 0 4
Baluchistan	Quetta	5 5 0	5 5 0	5 5 0	5 5 0	5 2 6	5 0 0	4 14 0	4 14 0	4 14 0
Bombay	Poona	4 13 9	4 11 7	..	4 10 5	4 9 4	4 14 11	4 13 9	5 3 4	5 4 5
	Ahmednagar	3 13 0	3 9 11	3 15 5	3 13 7	3 12 8	4 0 5	4 2 2	4 4 1	4 7 9
	Ahmedabad	5 0 0	5 0 0	4 8 0	4 8 0	4 8 0	4 9 0	4 8 0	4 8 0	4 8 0
	Dharwar (Hubli)	3 5 11	3 3 10	3 9 4	3 2 6	3 7 11	3 6 1	3 11 8	3 11 8	3 11 8
Bihar and Orissa	Patna	3 15 0	4 6 0	3 15 0	4 0 0	3 5 0	3 1 0	3 5 0	3 12 0	3 12 0
	Bhagalpur	4 6 0	4 6 0	3 12 0	3 10 0	3 8 0	3 8 0	3 12 0	4 0 0	3 12 0
	Muzaffarpur	4 0 0	4 0 0	4 0 0	4 0 0	3 5 3	3 5 3	3 10 0	4 0 0	4 0 0
	Ranchi	5 12 0	5 12 0	5 12 0	4 14 0	4 6 0	4 6 0	4 11 0	4 11 0	4 9 0
	Cuttack	4 11 3	4 5 8	4 5 8	4 5 8	4 1 3	4 1 3	4 1 3	4 1 4	4 4 8
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 4 0	5 0 0	5 4 0	5 4 0	5 4 0	5 0 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	3 10 10	3 14 1	3 14 1	3 14 1	3 7 3	3 3 5	3 8 7	3 14 1	3 14 1
	(Median Average)	4 6 0	4 5 0	4 0 8	4 0 0	3 13 0	3 14 6	4 1 6	4 0 2	4 0 11
	Index Numbers (b)	106	104	98	97	94	94	99	97	98

* 5% barley, 3% dirt, and 30% red

(a) Prices at ports after 15th January, 1918, are as follows—

Ports	Rate per	On 25th January 1918.	On 1st February 1918.	On 8th February 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Maund	5 0 3	4 14 9	5 6 4
Bombay (Delhi No. 1 White Pessy)	"	5 0 8	5 0 1	5 1 2
Calcutta (Club No. 2)	"	5 11 6	5 11 6	5 10 0

(b) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs—*concld.*

Fortnight ending 31st July 1917.	15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	Increase or decrease in fortnight ending 15th January 1918 compared with preceding fortnight.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent
4 10 9	4 8 3	4 9 3	4 11 9	4 11 9	4 12 3	4 14 3	5 2 3	5 6 4	5 3 9	5 6 4	5 4 4	—2
4 13 2	...	4 6 6	4 10 7	4 11 8	4 12 5	5 2 3	4 15 6	5 1 7	5 0 10	5 1 2	5 0 10	*Nil*
4 11 0	4 9 0	4 9 0	4 8 0	4 12 6	4 11 0	4 12 0	4 11 0	5 6 0	5 2 0	5 3 6	5 10 0	+8
4 0 9	4 1 6	4 1 6	4 3 3	4 3 3	4 5 3	4 9 3	4 11 3	4 9 3	5 0 0	5 0 0	5 0 0	*Nil*
3 13 0	3 14 6	3 14 6	3 14 6	3 14 6	3 14 6	4 0 0	4 7 0	4 11 3	5 0 0	5 0 0	5 0 0	*Nil*
3 14 0	4 0 0	4 0 0	4 1 0	4 2 0	4 2 6	4 3 0	4 6 0	4 11 0	4 14 0	4 14 0	4 14 0	*Nil*
3 14 0	3 13 0	3 12 0	3 13 0	3 15 0	3 14 0	4 4 3	4 5 3	4 8 0	4 11 0	4 10 0	4 8 0	—3
3 14 6	3 14 6	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 1 0	4 12 0	4 14 6	4 13 0	4 12 6	—1
4 3 3	4 6 0	4 6 0	4 6 0	4 7 0	4 7 0	4 7 0	4 9 2	4 11 0	5 0 0	5 2 6	5 2 6	*Nil*
4 0 6	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 3 0	4 10 0	4 10 0	4 15 0	4 15 0	4 15 0	*Nil*
4 2 0	4 1 6	4 1 6	4 2 3	4 3 0	4 3 0	4 3 0	4 7 0	4 10 0	5 0 0	4 15 4	5 0 0	+1
4 2 10	4 2 10	4 2 10	4 2 10	4 1 7	4 3 5	4 3 10	4 3 10	4 5 5	4 10 3	4 11 5	4 11 5	*Nil*
3 14 6	3 14 6	3 14 6	4 1 9	3 14 6	4 1 8	4 5 3	4 5 3	4 9 5	4 13 7	4 14 9	4 11 6	—4
4 1 6	4 1 6	4 1 6	4 1 6	4 3 3	4 3 3	4 5 0	4 5 0	4 7 0	4 11 0	5 0 0	5 0 0	*Nil*
3 12 9	3 12 11	3 12 11	3 14 5	3 12 11	3 14 5	4 0 0	4 5 2	4 11 4	4 13 7	4 13 7	4 13 7	*Nil*
3 12 6	3 11 0	3 11 6	3 11 0	3 14 0	3 14 0	4 0 0	4 1 0	4 4 3	4 7 0	4 7 0	4 14 0	+10
4 3 4	4 5 2	4 7 1	4 7 1	4 7 1	...	4 11 3	4 11 3	5 0 0	5 5 4	5 5 4	5 5 4	*Nil*
4 3 4	4 2 0	3 15 3	3 15 3	3 15 3	...	4 1 0	4 0 0	4 1 0	4 5 3	4 12 0	4 13 6	+2
4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 5 2	4 5 2	4 5 2	4 11 3	4 11 3	5 0 0	5 2 6	+3
4 3 5	4 3 5	4 1 10	4 3 2	4 3 2	4 3 2	5 11 4	4 11 4	4 11 4	5 1 6	4 14 5	4 14 5	*Nil*
4 0 0	3 14 5	3 10 10	4 0 0	4 5 2	4 7 1	4 7 1	4 14 10	4 14 10	5 0 0	5 2 7	5 3 11	+2
3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 11 2	3 11 2	3 11 2	3 11 2	*Nil*
4 3 6	4 3 6	4 3 6	4 3 6	4 3 6	4 7 11	...	...	...	...	...	5 15 11	...
4 0 4	4 0 4	4 2 6	4 2 6	4 2 1	4 2 1	4 2 1	4 5 8	4 8 0	4 13 7	4 15 4	4 15 4	*Nil*
4 13 0	4 13 6	4 12 10½	4 14 6	5 0 6	5 2 0	5 2 0	5 1 6	5 4 0	5 5 0	5 7 0	5 9 0	+2
5 4 5	5 2 2	5 4 5	5 3 4	5 2 2	5 13 4	5 15 7	5 8 11	...	6 2 11	...	7 6 11	...
4 5 11	4 6 10	4 11 5	4 6 10	4 15 1	5 2 9	4 9 7	4 13 3	4 15 1	5 11 11	5 13 10	...	...
4 8 0	4 8 0	4 8 0	4 6 0	4 8 0	4 12 0	5 5 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	*Nil*
4 1 7	4 1 8	4 1 8	3 11 8	4 8 11	4 6 0	4 5 1	4 1 8	..	4 8 11	.	4 3 4	...
3 9 0	3 9 0	3 10 0	3 8 0	3 8 0	4 0 0	3 15 0	3 15 0	3 12 0	4 6 0	4 12 0	4 6 0	—8
3 12 0	3 12 0	3 12 0	3 12 0	4 0 0	4 0 0	4 0 0	4 6 0	4 8 0	4 10 0	4 8 0	4 7 0	—1
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	5 0 0	+13
4 12 0	4 12 0	4 12 0	4 8 0	4 8 0	5 0 0	5 2 0	5 2 0	5 8 0	5 8 0	5 8 0	5 8 0	*Nil*
4 4 8	4 4 8	4 4 8	4 5 8	4 5 8	4 5 8	4 5 8	4 5 8	5 1 3	5 1 3	5 5 4	5 5 4	*Nil*
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 12 0	5 2 0	5 0 0	5 0 0	5 0 0	*Nil*
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	4 9 2	4 9 2	4 9 2	*Nil*
4 8 1	4 13 7	4 13 7	4 13 7	4 10 2	4 8 1	4 8 1	4 4 3	4 4 3	4 6 2	4 13 7	4 13 7	*Nil*
4 2 10	4 1 10	4 1 10	4 2 10	4 3 3	4 5 2	4 5 2	4 6 6	4 11 2	4 11 9	4 15 4	5 0 0	+1
101	99	99	101	102	104	104	106	113	119	120	121	

Variations expressed in Index Numbers during the fortnight ending the 15th January, 1918 and 1917, as compared with those in the previous fortnight in 1917 and 1916 :—

	1918.			1917.		
	31st December 1917.	15th January 1918.	Increase or Decrease.	31st December 1916.	15th January 1917.	Increase or Decrease.
			Per cent			Per cent
India . . .	100	101	+1	100	103	+3
Punjab . .	100	100	*Nil*	100	104	+4
United Provinces .	100	100	*Nil*	100	101	+1
Central Provinces and Berar.	100	100	*Nil*	100	100	*Nil*

B—Retail prices of Wheat in India

Port or province.	District.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	9 8	8 8	8 0	8 0	8 8
	Bombay *	6 13	6 13	6 13	6 8	6 8	5 14
	Calcutta	9 0	8 14	8 14	8 8	8 4	8 0
Punjab	Lahore	10 12	10 12	10 4	9 12	10 4	10 0
	Ferozepur	11 8	11 0	10 12	10 0	10 0	10 0
	Amritsar	12 4	11 8	11 8	10 8	10 8	10 8
	Rawalpindi	12 4	11 12	11 4	11 0	10 12	10 12
	Lyallpur	11 4	11 8	10 12	9 8	10 4	10 4
	Multan	11 8	12 0	11 4	10 0	10 0	10 4
	Ambala	10 12	10 4	10 12	10 0	10 0	10 0
Delhi	Delhi	9 12	9 8	9 8	9 0	9 0	9 0
United Provinces	Benares	9 8	8 15	9 1	9 1	9 1	8 13
	Cawnpore	9 8	9 4	9 4	8 12	8 12	8 4
	Meerut	10 12	10 0	9 12	9 4	9 0	8 12
	Agra	9 12	9 0	9 0	8 8	9 0	8 8
	Lucknow	9 12	9 0	9 0	8 12	8 12	8 12
	Aligarh	9 4	10 4	9 4	8 12	9 0	8 12
	Shahjahanpur	10 0	9 14	9 14	9 10	9 6	9 4
	Fyzabad	9 4	9 4	9 4	9 4	9 4	9 4
Central Provinces and Berar	Nagpur	9 9	8 15	9 9	8 15	8 15	8 15
	Jubbulpore	9 0	9 0	9 0	9 0	8 12	8 8
	Raipur	10 0	10 0	10 0	10 0	10 0	10 0
	Akola	8 6	8 6	8 2	8 6	7 6	7 6
North-West Frontier Province	Peshawar	11 6	11 0	11 0	10 0	10 0	10 0
Baluchistan	Quetta	10 2	10 5½	10 9	10 5½	10 0	9 13
Bombay	Poona	7 7	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	8 2	7 6	7 8	8 1	8 2
	Ahmedabad	8 8	8 0	8 0	7 12	7 12	7 8
	Dharwar	9 9	9 1	9 1	8 8	8 2	8 2
Bihar and Orissa	Patna	10 8	9 12	10 0	9 12	9 12	10 0
	Bhagalpur	9 8	9 6	8 12	9 8	9 8	9 8
	Muzaffarpur	9 0	9 0	9 12	9 12	9 0	8 8
	Ranchi	9 2	8 4	8 4	8 4	8 4	8 0
	Cuttack	9 3	8 8	8 8	8 8	8 8	7 14
Bengal	Dacca	8 14	8 14	8 8	8 8	8 8	8 0
	Murshidabad	10 8	9 8	9 8	9 12	10 0	10 0
	Malda	10 0	10 0	9 8	9 0	9 8	9 8
Burma	Amherst (Moulmein) *	6 13	6 13	6 13	6 13	6 13	6 13
	Mandalay	8 14	8 4	7 9	8 0	7 12	7 12
	(Median Average)	9 9	9 4	9 4	9 0	9 0	8 12
	Index Numbers (a)	100	103	103	106	106	109

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the head quarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khandwa wheat

[The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending											
31st October 1914.	15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	7 8	7 0	7 0	7 0	7 0	7 0	6 8	6 6	7 8	7 8	7 8
5 14	5 14	5 14	5 14	5 14	5 8	5 8	4 14	5 3	5 3	5 8	5 14
7 8	6 14	6 14	6 14	6 5	...	...	...	...	...	...	...
9 4	8 4	8 0	8 4	8 0	8 0	7 8	6 8	7 4	7 8	7 12	8 0
9 4	8 4	8 4	8 8	8 8	8 2	7 12	6 12	8 0	7 12	7 12	8 0
10 0	8 12	8 12	9 0	8 8	8 10	8 2	7 2	7 4	8 0	7 12	7 14
10 4	9 4	9 4	9 6	9 0	8 14	8 0	7 4	8 8	8 8	9 0	8 12
9 8	8 4	8 4	9 0	8 4	8 4	7 4	6 10	8 0	8 4	8 4	8 8
9 8	8 12	8 12	9 0	8 4	8 0	7 12	7 0	7 0	8 8	8 12	9 0
9 12	7 12	7 6	8 0	8 0	7 12	7 6	6 8	6 8	7 0	6 8	7 8
8 4	7 8	7 4	7 0	7 4	7 0	7 0	6 4	6 4	7 0	6 0	7 12
8 8	8 6	8 1½	7 9	7 7	7 3	7 1	5 9	6 6	6 12	7 5	7 13
8 4	7 8	7 4	7 4	7 4	7 0	6 12	6 0	6 8	6 12	7 12	8 8
8 8	8 0	7 8	8 0	7 12	7 0	6 8	5 12	6 8	7 4	6 4	8 4
8 0	7 0	6 8	7 0	7 0	6 12	6 8	5 12	5 12	7 0	6 0	8 0
8 8	7 12	7 8	7 0	7 0	6 12	7 0	6 4	6 4	7 14	8 0	9 0
8 12	7 4	7 4	7 0	7 0	7 0	7 0	6 12	6 0	6 0	5 14	8 2
9 8	8 8	8 0	8 2	7 14	7 0	7 4	6 12	6 12	6 4	7 4	8 12
9 8	8 12	7 14	7 12	7 12	7 2	7 0	6 4	6 6	8 5	8 2	8 8
8 4	8 5	8 5	8 3	8 4	7 0	6 6	6 6	7 11	8 4	8 15	8 15
8 8	8 0	8 0	7 8	7 8	7 0	6 8	6 0	6 8	6 8	8 4	8 8
9 8	8 0	7 4	7 8	7 8	7 0	6 0	6 0	6 0	7 8	10 0	9 12
7 6	7 6	7 6	7 6	6 5	5 4	5 6	6 5	6 5	7 6	7 6	8 6
10 0	9 12	9 2	9 2	9 2	9 2	8 13	7 9	7 14	8 6	9 2	8 7
9 13	9 4	8 14	8 12	8 12	8 12	8 10½	8 2¾	7 4¾	7 1	7 8½	7 13
6 13	6 13	6 8	6 8	6 8	5 9	5 9	5 9	6 13	6 13	7 2	6 13
8 2	8 2	8 2	8 2	5 14	5 14	5 14	6 10	7 6	8 2	8 2	8 2
7 8	7 8	6 8	6 8	6 8	6 8	6 0	6 0	6 8	7 0	7 8	8 0
8 2	8 2	8 2	8 2	8 2	8 2	8 2	8 2	9 9	9 9	10 0	10 8
10 0	9 0	9 8	8 8	7 8	7 2	7 0	6 8	6 8	6 12	7 8	8 12
9 0	8 4	7 8	7 8	7 8	7 0	6 4	6 4	6 4	6 14	8 4	8 12
8 8	8 0	8 0	8 0	7 0	6 8	6 0	6 0	6 0	5 8	5 8	7 8
8 0	7 8	8 0	8 0	6 12	6 4	6 4	5 8	5 8	6 4	8 0	8 4
7 14	7 8	7 3	7 3	7 3	7 3	7 3	5 14	5 14	6 9	6 9	8 8
7 8	7 4	7 0	6 0	6 0	...	...	...	...	...	...	...
9 8	9 8	9 8	9 8	8 8	...	...	...	...	...	...	...
9 8	9 8	9 0	9 0	7 8	...	...	...	...	...	...	...
6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	5 10	5 10
7 8	7 8	7 8	7 8	7 8	6 14	6 8	6 8	6 14	7 5	7 12	8 0
8 8	8 0	7 14	7 12	7 8	7 0	7 0	6 6	6 8	7 1	7 12	8 4
112	120	121	123	127	137	137	150	147	135	123	116

E

B—Retail prices of

Port or province	District	Fortnight ending 30th April 1915.	15th May 1915.	31st May 1915	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 8	8 8	8 8	8 8	8 8	8 8	8 8
	Bombay *	5 14	5 14	5 14	5 14	5 14	5 14	5 14	5 14
	Calcutta	..	..	...	...	...	...	...	...
Punjab	Lahore	9 0	11 4	10 4	10 8	10 8	9 12	9 4	8 4
	Ferozepur	9 8	10 8	10 0	10 4	10 4	9 12	9 8	9 0
	Amritsar	8 8	11 4	10 8	10 10	10 4	10 0	9 12	9 0
	Rawalpindi	8 14	10 12	10 4	10 4	10 0	8 12	8 8	8 8
	Lyallpur	9 8	10 4	10 0	10 8	11 0	9 12	9 8	9 0
	Multan	10 4	11 4	10 0	10 8	10 12	10 4	10 4	10 0
	Ambala	10 4	10 0	9 12	9 12	9 12	9 6	8 12	8 8
Delhi	Delhi	9 0	9 8	9 1	9 4	9 4	8 0	8 8	8 0
United Provinces	Benares	7 13	7 15	8 0	.	8 8	8 8	8 8	8 4
	Cawnpore	9 0	9 0	8 12	8 12	8 8	8 8	8 8	8 0
	Meerut	9 12	10 0	10 0	10 4	10 0	9 8	8 12	8 0
	Agra	8 8		9 0	9 0	8 8	8 8	8 0	7 12
	Lucknow	9 0	9 8	9 2	8 12	8 12	8 12	8 12	8 12
	Aligarh	8 14	9 8	9 8	9 12	10 0	9 4	9 4	8 12
	Shahjahanpur	9 10	10 0	10 0	10 0	10 0	9 14	9 10	9 0
	Fyzabad	8 12	9 0	8 12	8 10	8 10	8 8	8 6	8 4
Central Provinces and Berar.	Nagpur	8 15	9 4	8 15	8 15	8 15	8 15	8 12	8 2
	Jubbulpore	8 8	9 0	9 0	9 0	8 8	8 8	8 8	8 8
	Raipur	9 8	9 8	9 8	8 12	8 12	8 12	8 12	8 0
	Akola	7 6	7 6	8 6	8 6	8 6	8 6	9 7	9 7
North-West Frontier Province.	Peshawar	8 7	10 0	11 0	10 0	10 0	10 0	9 7	8 11
Baluchistan	Quetta	8 1	8 4	8 8½	8 11½	9 0	10 0	10 2	9 13½
Bombay	Poona	7 2	6 13	6 13	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	7 6	7 6	7 6	7 6	7 6	7 6	8 2
	Ahmedabad	8 0	8 0	8 0	8 8	8 0	8 0	8 0	7 8
	Dharwar	10 8	10 8	10 8	10 1	10 8	10 8	10 6	10 6
Bihar and Orissa.	Patna	8 8	9 0	9 0	9 0	9 6	8 8	8 8	8 0
	Bhagalpur	8 14	8 14	8 12	8 10	8 12	9 14	8 12	8 1
	Muzaffarpur	7 8	7 8	8 8	8 8	8 8	8 8	7 12	7 8
	Ranchi	8 0	8 0	8 0	7 8	7 0	7 0	7 0	7 0
	Cuttack	7 14	7 14	7 14	7 14	8 8	8 8	7 14	7 14
Burma	Amherst (Moulmein)	5 10	5 10	5 10	5 10	5 10	5 10	5 10	5 10
	Mandalay	8 0	7 8	7 5	7 5	7 5	7 5	7 5	7 5
	(Median Average)	8 8	9 0	9 0	8 14	8 12	8 8	8 8	8 4
	Index Numbers (a)	112	106	106	108	109	112	112	116

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat.

Wheat in India—*contd.* [The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending											
31st August 1915.	15th September 1915.	30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	ch.	sr. ch.	sr. ch.	sr. ch.
8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
5 8	5 8	5 3	5 8	5 8	5 3	5 3	5 3	5 3	5 2	5 2	5 12
...	...	...	...	...	...	...	...	...	...	...	...
8 8	8 8	8 12	8 12	9 0	8 12	8 12	8 12	8 12	8 12	8 12	9 4
9 0	8 12	8 12	8 14	8 14	9 0	9 0	9 0	9 0	9 0	9 0	9 0
9 0	8 8	8 12	9 4	9 4	9 0	9 0	9 0	9 0	9 0	9 0	9 8
8 12	8 4	8 8	8 8	8 12	8 8	8 8	8 8	8 8	8 4	8 8	9 0
9 0	9 0	9 0	9 0	9 0	9 0	9 4	9 8	9 8	9 8	9 8	9 12
9 12	9 12	8 14	8 14	9 0	9 0	9 4	9 4	9 4	9 2	9 10	10 4
8 8	8 2	8 2	8 8	8 8	8 12	9 0	8 12	8 12	8 4	8 4	8 4
8 4	8 4	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
7 15	8 4	7 15	7 13	7 11	7 11	7 11	7 11	7 11	7 11	7 11	7 15
8 4	8 0	8 0	8 0	8 0	8 0	7 12	7 12	7 12	7 12	8 0	8 0
8 8	9 0	8 12	8 8	8 8	8 0	8 0	8 4	8 0	8 0	8 8	8 4
7 12	7 8	7 8	7 8	7 0	7 4	7 4	7 4	7 4	7 8	7 8	7 4
8 4	8 4	8 0	8 0	8 0	7 12	7 12	7 12	7 12	7 12	7 14	8 0
8 8	9 0	9 0	8 8	7 12	8 0	7 8	7 4	7 4	7 0	8 0	9 0
8 12	8 12	8 12	8 10	8 8	8 6	8 8	8 6	8 0	8 4	8 4	8 12
8 4	8 4	8 0	7 9	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8
8 2	8 2	8 2	8 2	8 7	8 7	8 7	8 2	8 2	8 2	8 7	8 2
8 8	8 8	8 0	8 4	7 12	7 8	7 8	7 12	7 14	7 14	7 12	8 8
8 0	8 0	8 0	8 8	8 8	8 8	8 8	8 0	8 8	8 8	8 8	8 8
9 7	9 7	9 7	8 6	7 6	7 6	8 6	8 6	7 6	7 6	8 6	8 6
8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 11	8 11	8 7	8 7	8 7
9 11½	9 10⅓	9 8⅓	9 8	9 0⅜	8 4⅓	8 4½	6 6	8 9⅓	8 8⅓	8 6⅓	8 6⅓
7 7	7 3	7 3	7 8	7 8	7 8	7 3	7 3	7 3	7 13	7 13	7 13
7 6	7 6	7 6	7 6	7 6	8 2	8 2	8 2	8 14	8 2	8 14	8 14
7 8	7 0	7 0	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 8	7 8
10 6	10 6	9 15	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7
8 0	8 0	7 12	8 8	7 12	7 12	7 12	7 12	8 0	8 0	7 8	7 4
8 2	7 9	6 14	6 15	7 8	7 8	7 8	6 14	6 4	7 10	7 10	7 0
7 8	7 8	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 0	7 0	7 0
7 0	6 12	6 12	7 0	6 12	6 12	6 12	6 12	6 8	6 8	6 8	6 8
7 14	7 14	7 14	7 14	7 14	7 14	7 14	7 3	7 3	7 3	7 8	7 8
5 10	5 10	5 10	5 10	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
6 14	6 14	7 5	7 5	7 5	7 5	7 5	7 5	6 14	7 2	7 12	7 5
8 4	8 4	8 0	8 2	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 2
116	116	120	118	120	120	120	120	120	120	120	118

B—Retail prices of

Port or province.	District.	29th February 1916.	15th March 1916.	31st March 1916.	15th April 1916.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.
		Fortnight ending								
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 0	8 0	8 8	9 0	9 0	9 0	9 0	9 8
	Bombay*	5 12	6 1	6 14	7 5	7 10	7 10	7 10	7 10	7 10
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	9 4	9 12	11 0	11 0	11 8	10 12	10 12	11 8	12 4
	Ferozepore	9 4	9 12	11 0	11 0	11 0	11 0	11 0	12 0	11 12
	Amritsar	9 12	10 4	11 8	11 8	11 12	12 12	11 12	12 0	12 4
	Rawalpindi	9 4	9 4	10 4	10 8	11 0	10 12	10 0	10 8	10 12
	Lyallpur	10 0	11 0	12 0	12 8	13 0	12 12	12 8	13 0	12 8
	Multan	10 4	10 4	11 8	11 12	12 4	12 4	11 8	12 4	12 4
	Ambala	8 6	9 10	10 8	10 12	11 8	11 12	11 8	11 8	11 8
Delhi	Delhi	8 0	9 0	9 8	9 8	10 0	10 0	10 0	10 0	11 0
United Provinces	Benares	8 4	8 13	9 1	9 8	8 15	9 12	9 12	9 12	9 12
	Cawnpore	8 4	9 8	9 8	10 0	10 8	10 8	10 0	9 8	9 8
	Meerut	8 12	8 8	10 0	10 8	11 0	11 4	11 0	10 12	10 8
	Agra	8 0	8 12	8 12	9 8	9 4	9 4	9 0	9 12	9 4
	Lucknow	8 4	9 12	10 0	10 8	11 0	11 4	10 8	10 8	10 8
	Aligarh	8 8	10 0	9 12	10 0	10 0	11 0	11 0	10 4	10 4
	Shahjahanpur	9 0	10 8	11 0	10 10	11 12	12 8	12 0	11 8	11 8
	Fyzabad	8 0	10 0	10 6	10 2	10 4	11 0	10 10	10 6	10 0
Central Provinces and Berar.	Nagpur	8 7	9 1	10 0	10 0	9 11	10 0	10 0	10 0	10 3
	Jubbulpore	8 4	8 12	10 4	10 12	11 4	11 14	11 14	12 12	11 8
	Raipur	9 8	10 8	11 4	11 4	11 4	11 4	11 4	11 4	11 4
	Akola	8 7	9 7	9 8	9 7	10 8	10 8	9 11	9 11	9 11
North-West Frontier Province.	Peshawar	8 10	8 15	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	8 6½	8 8½	8 11	9 4	9 1	9 1	9 0¾	9 0	9 0
Bombay	Poona	7 13	7 13	8 6	8 6	8 6	8 6	8 6	8 6	8 6
	Ahmednagar	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9
	Ahmedabad	7 12	8 0	8 0	8 8	8 8	8 8	8 8	8 8	8 8
	Dharwar	11 5	11 5	11 5	11 5	11 5	10 14	11 5	11 5	11 5
Bihar and Orissa	Patna	7 12	10 0	10 0	10 0	10 0	10 4	11 0	10 12	10 12
	Bhagalpur	6 12	7 14	10 12	10 12	10 0	10 0	10 8	10 12	10 12
	Muzaffarpur	7 0	7 0	7 8	10 0	10 0	9 8	9 8	9 8	9 8
	Ranchi	6 8	6 8	7 8	8 0	8 0	9 8	9 0	9 0	9 8
	Cuttack	7 14	7 14	9 3	9 3	9 13	9 13	9 13	9 13	10 8
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	7 12	8 4	8 4	8 4	7 12	8 4	7 12	8 4	7 12
	(Median Average)	8 4	9 1	10 0	10 0	10 0	10 4	10 0	10 0	10 4
	Index Numbers (a)	116	106	96	96	96	93	96	96	93

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*contd.* [The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending														
15th July 1916.	31st July 1916.	15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
9 8	9 0	8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	7 8	7 8	7 8	7 8
7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 0	7 0	7 0	7 0	7 0
n.	...	...	...	...	...	...	...	...	...	...	...	...	...
11 4	10 12	10 0	10 4	10 4	10 8	10 0	9 12	9 8	8 8	8 12	9 0	8 12	8 8
11 12	11 4	10 8	10 4	10 8	10 12	10 12	10 4	10 4	9 8	9 4	9 4	9 4	9 4
11 10	11 10	10 12	10 10	10 12	11 8	10 12	10 9	10 12	9 0	9 0	9 8	9 1	9 4
10 10	10 8	10 0	10 4	10 4	10 6	10 6	10 10	9 14	8 6	8 14	8 14	8 14	8 10
11 10	10 8	10 0	10 0	10 9	10 8	10 11	10 0	10 0	9 0	9 8	9 4	8 12	9 4
11 12	11 4	10 4	10 8	10 4	10 8	10 4	10 4	10 0	8 12	9 4	9 8	9 0	9 4
11 8	11 0	10 12	10 6	10 6	10 6	10 4	10 4	10 0	8 2	8 10	8 10	8 6	8 6
10 0	10 0	10 0	10 0	10 0	10 4	10 4	9 8	9 8	7 12	8 4	8 8	8 8	8 8
9 10	9 10	9 10	9 10	9 8	9 8	9 10	9 10	9 12	9 3	7 15	7 15	8 4	8 6
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 4	8 4	8 8	8 8	8 8	8 12
10 8	10 8	10 0	10 0	10 4	10 8	10 8	10 8	9 12	7 8	8 4	8 8	8 5	8 8
9 4	9 4	9 4	9 0	9 0	9 0	9 0	9 0	8 12	7 0	7 8	7 8	7 0	7 12
10 2	10 4	10 0	9 12	9 12	9 12	10 0	10 0	9 14	8 8	8 4	8 8	8 8	8 12
10 4	10 4	10 0	9 8	9 12	10 0	9 12	9 12	9 8	9 0	7 8	7 8	7 4	8 0
11 4	11 0	11 0	10 8	10 8	10 8	10 10	10 12	10 6	9 0	8 14	9 0	9 0	9 0
10 0	10 0	10 0	9 12	9 14	9 14	9 12	10 0	10 0	8 14	8 4	8 10	8 6	8 10
10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	8 15	9 9	9 9	9 9	9 9
11 0	10 12	10 4	10 0	10 0	10 0	10 6	10 8	9 10	9 0	8 12	9 0	8 8	8 12
10 8	10 8	10 8	10 8	10 8	11 0	11 0	11 0	11 0	8 2	9 0	10 0	10 0	9 0
9 11	9 11	10 12	10 12	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11
10 0	10 0	10 0	10 0	11 0	11 4	11 4	10 14	10 7	9 5	9 5	9 3	9 2	9 3
9 2½	8 15	8 10	8 5½	8 4	8 6½	8 8	8 1½	8 1⅓	7 15¾	7 11	7 8	7 8	7 8
9 10	9 10	9 10	9 10	9 10	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13	8 6
9 9	9 9	9 9	9 9	9 9	9 9	10 5	10 5	10 5	10 5	10 5	10 2	10 2	10 2
8 0	8 0	8 0	8 0	8 8	8 8	9 0	8 8	8 8	8 0	7 8	7 8	7 8	7 8
11 5	11 5	11 3	11 3	11 3	11 3	11 3	11 3	11 3	10 11	10 4	9 5	9 5	9 5
10 12	11 0	11 0	11 0	11 0	11 0	12 0	11 8	11 8	10 8	9 0	9 12	10 8	10 8
10 4	10 0	10 0	9 8	10 0	10 2	10 5	9 6	8 0	8 4	8 8	8 8	8 8	8 6
9 8	9 8	9 8	9 8	9 8	9 8	10 0	10 0	10 0	10 0	9 8	9 8	9 8	9 8
9 8	9 4	9 8	9 0	9 8	9 12	9 12	9 12	9 8	7 8	7 7	7 8	7 8	7 4
10 8	10 8	9 3	9 3	9 8	9 3	9 13	9 13	9 13	9 13	7 11	7 14	7 14	7 14
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 12	7 5	7 12	7 12	7 5	7 12	7 12	7 12	7 8	8 4	8 4	8 14	9 9	10 5
10 2	10 0	10 0	9 12	9 14	10 0	10 0	10 0	9 12	8 8	8 9	8 10	8 8	8 10
94	96	96	98	97	96	96	96	98	112	112	111	112	111

B—Retail prices of

Port or province.	District.	15th February 1917.	28th February 1917	15th March 1917.	31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.
		FORTNIGHT ENDING									
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	7 8	7 8	7 8	7 8	8 0	7 8	7 8	7 8	7 8	7 8
	Bombay*	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
	Calcutta	...	...	...	...	...	...	...	...	...	...
Punjab	Lahore	9 0	9 0	9 4	9 4	9 4	9 4	10 4	10 0	9 12	9 12
	Ferozepore	9 8	9 0	9 0	9 8	10 0	10 0	10 12	10 8	10 4	10 4
	Amritsar	9 7	9 7	9 0	10 0	9 14	9 12	11 2	10 6	10 4	10 8
	Rawalpindi	8 4	8 4	8 4	8 4	8 8	8 12	8 12	9 0	9 4	9 4
	Lyallpur	9 8	9 8	9 4	9 12	9 12	9 8	10 8	10 4	10 8	10 4
	Multan	9 4	9 8	9 8	9 8	9 8	10 8	10 12	10 8	10 4	10 4
	Ambala	8 8	8 8	8 14	10 0	9 12	9 10	10 8	10 8	10 0	10 0
Delhi	Delhi	8 8	8 8	8 8	8 12	9 0	10 4	9 12	9 12	9 10	9 12
United Provinces	Benares	8 6	8 6	8 13	9 1	9 1	9 10	9 8	9 8	9 3	9 1
	Cawnpore	8 12	8 8	8 8	8 8	10 0	10 4	9 12	9 12	9 4	9 4
	Meerut	8 8	8 4	8 4	9 0	9 8	10 4	10 8	10 0	9 8	10 0
	Agra	7 8	7 12	8 0	7 12	8 4	9 8	8 8	8 12	8 12	8 8
	Lucknow	8 12	9 0	8 12	9 12	10 4	10 4	10 0	9 4	9 4	9 4
	Aligarh	10 0	8 4	9 4	9 4	10 12	11 4	11 4	10 12	10 8	10 7
	Shahjahanpur	9 4	9 4	9 8	9 8	10 0	11 4	11 4	11 0	10 12	10 12
	Fyzabad	8 10	8 14	8 14	9 12	9 12	10 0	10 0	9 14	9 8	9 4
Central Provinces and Berar.	Nagpur	9 9	9 9	9 9	10 3	9 9	10 3	10 8	9 9	9 9	9 9
	Jubbulpore	9 2	9 4	9 4	9 0	9 8	10 0	10 12	10 8	9 14	9 12
	Raipur	10 0	10 0	10 0	10 2	10 2	11 0	11 0	11 0	11 0	11 0
	Akola	9 11	9 11	10 12	10 12	10 12	9 11	10 9	9 7	8 15	8 15
North-West Frontier Province.	Peshawar	8 11	8 10	8 10	8 12	8 9	9 10	9 7	9 7	9 10	9 14
Baluchistan	Quetta	7 8	7 8	7 8	7 8	7 8	7 8	7 12	8 0¼	8 3½	8 3½
Bombay	Poona	8 6	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13	7 3
	Ahmednagar	9 7	9 7	10 2	10 2	9 7	9 7	9 7	9 7	8 11	8 11
	Ahmedabad	7 8	7 8	7 8	7 8	8 8	8 8	8 8	8 8	8 8	8 8
	Dharwar	9 5	9 5	10 4	10 11	10 11	10 11	10 11	10 11	9 5	9 5
Bihar and Orissa	Patna	10 8	10 0	10 0	9 0	10 0	10 0	12 0	13 0	12 0	10 8
	Bhagalpur	9 4	9 8	9 4	9 0	10 8	10 12	11 3	11 3	10 8	10 0
	Muzaffarpur	9 0	9 8	9 8	9 8	9 8	9 8	12 0	12 0	11 0	9 8
	Ranchi	7 4	7 4	7 4	7 4	7 4	8 4	8 14	8 14	8 8	8 8
	Cuttack	8 8	8 8	8 8	9 3	9 3	9 3	9 13	9 13	9 13	9 13
Burma	Amherst (Moulmein	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	10 12	10 5	10 5	9 9	9 9	9 9	10 13	11 5	10 5	9 9
	(Median Average)	8 12	8 14	8 14	9 3	9 8	9 10	10 4	9 14	9 9	9 8
	Index Numbers (a)	109	108	108	104	101	99	98	97	100	100

(a) Based on the price for the fortnight ending 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*concld.* **[The figures state quantity per rupee in seers of 80 tolas.]**

Fortnight ending													Increase or decrease in fortnight ending 15th January 1918 compared with preceding fortnight
15th July 1917.	31st July 1917.	15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	
sr. ch.	sr. ch.	sr. ch.	sr. on.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent.
7 8	7 8	7 8	7 8	7 8	7 0	7 0	7 0	6 0	6 0	6 0	6 0	6 0	*Nil*
7 0	7 0	7 0	7 0	7 0	6 6	6 6	6 6	5 12	5 12	5 7	5 2	5 2	*Nil*
...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 12	9 8	9 8	9 8	9 4	9 4	9 0	8 8	8 4	8 8	8 0	8 0	7 12	+3
10 4	10 0	10 0	10 0	10 0	10 0	10 0	9 12	8 8	8 0	7 8	7 8	7 8	*Nil*
10 0	10 0	10 4	10 7	10 4	10 0	10 0	9 0	9 0	8 8	8 4	8 6	8 10	—3
9 8	9 4	9 0	9 0	9 0	8 14	9 0	8 12	8 8	8 8	7 12	7 8	7 8	*Nil*
10 0	10 0	9 12	9 12	9 8	9 8	9 4	9 4	9 0	8 4	8 0	7 8	8 0	—6
10 4	10 0	10 0	9 12	9 12	9 12	9 12	9 12	9 10	8 2	7 14	8 2	8 2	*Nil*
10 0	9 12	10 0	10 0	9 12	9 12	9 12	9 4	8 8	8 8	7 12	7 12	8 0	—3
9 12	9 7	9 8	9 8	9 6	9 4	9 4	9 4	8 12	8 10	7 12	7 13⅓	7 12	+1
9 1	9 1	9 3	9 4¼	9 4¼	9 6¼	9 2¼	8 15	8 15	8 13	8 4	8 1½	8 1½	*Nil*
9 0	9 4	9 4	9 4	9 4	9 0	9 0	8 12	8 12	8 8	7 12	7 12	7 12	*Nil*
10 0	10 0	10 0	10 0	10 0	10 0	10 0	9 12	9 0	8 4	8 0	8 0	8 0	*Nil*
8 8	9 0	9 0	8 8	...	8 8	...	8 1	8 0	7 8	7 8	7 8	7 4	+3
9 4	9 4	9 4	9 4	9 4	9 4	9 0	9 0	9 0	8 4	7 8	7 14	7 8	+5
10 8	10 8	10 8	10 8	10 8	10 12	10 8	9 8	9 4	9 8	8 8	8 8	8 8	*Nil*
10 10	10 8	10 10	10 8	10 8	10 4	10 4	9 14	9 12	9 2	8 11	8 14	8 4	+8
9 4	9 8	9 0	9 10	9 10	10 2	9 12	9 8	9 12	...	8 14	8 4	8 0	+3
9 9	9 4	9 4	9 4	9 4	9 4	8 15	8 5	8 5	8 5	7 11	7 11	7 11	*Nil*
9 12	9 12	10 0	10 10	9 12	9 0	8 12	8 12	7 14	7 14	7 12	7 8	7 6	+2
11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	10 0	10 0	10 0	10 0	*Nil*
8 15	8 15	8 15	8 15	8 15	8 15	7 13	...	...	...	...	...	5 9	...
9 14	9 14	9 14	9 9	9 9	9 10	9 10	9 10	9 2	8 13	8 2	8 0	8 0	*Nil*
8 3½	8 5½	... *	...	...	...	...	...	...	...	...	...	...	...
7 3	7 3	7 3	7 3	7 3	7 3	6 0	6 0	6 0	6 0	6 0	5 6	5 6	*Nil*
8 11	8 11	8 0	8 0	8 0	8 0	7 10	7 10	7 10	7 4	6 8	6 8	6 8	*Nil*
8 8	8 0	8 0	8 0	8 0	8 0	7 8	7 0	6 0	6 0	6 0	6 0	6 0	*Nil*
9 5	9 5	8 6	8 6	8 6	8 6	8 6	8 6	8 6	7 15	7 15	7 15	7 15	*Nil*
10 8	11 0	11 0	10 8	11 0	11 0	9 12	10 0	10 0	10 0	9 0	8 8	9 0	—6
10 8	10 8	10 8	10 8	10 8	10 0	10 0	10 0	9 0	8 12	8 8	8 14	9 0	—1
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	8 8	8 8	8 0	+6
8 12	8 4	8 4	8 4	8 8	8 8	7 12	7 12	7 12	7 0	7 4	7 4	7 4	*Nil*
9 3	9 3	9 3	9 3	9 3	9 3	9 3	9 3	9 3	7 14	7 14	7 8	7 8	*Nil*
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	7 0	7 0	7 0	*Nil*
9 9	8 4	7 12	7 12	7 12	8 0	8 4	8 4	8 14	8 14	8 9	7 12	7 12	*Nil*
9 8	9 5	9 4	9 6¼*	9 4¼	9 4	9 2¼	9 0	8 12	8 4½	7 14	7 12	7 12	*Nil*
100	103	103	102*	103	103	105	106	109	115	121	123	123	

Variations expressed in Index Numbers during the fortnight ending the 15th January, 1918 and 1917, as compared with those in the previous fortnight in 1917 and 1916 :—

	1918.			1917.		
	31st December 1917.	15th January 1918.	Increase or Decrease.	31st December. 1916.	15th January 1917.	Increase or Decrease.
			Per cent.			Per cent.
India . . .	100	100	*Nil*	100	101	+1
Punjab . .	100	97	—3	100	104	+4
United Provinces.	100	101	+1	100	101	+1
Central Provinces and Berar.	100	100	*Nil*	100	100	*Nil*

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914=100]

Date	Karachi: White (5% barley, 3% dirt, and 30% red). Price.	Karachi: White Index Numbers.	Karachi: Red (5% barley, 3% dirt, and 92% red). Price.	Karachi: Red Index Numbers.	Bombay (Delhi No. 1 White Pissy) Price.	Bombay Index Numbers.	Calcutta Club No. 2. Price.	Calcutta Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 30th July 1914 . .	31 6	100	31 3	100	32 9	100	34 9½	100
" 6th August "	31 3	99	31 0	99	32 10½	100	34 9½	100
" 3rd September "	34 6	110	34 3	110	...	...	34 10½	100
" 1st October "	35 9	113	35 1½	112	33 7	103	...	...
" 5th November "	38 9	123	38 0	122	34 9½	106	41 8½	120
" 3rd December " . .	40 0	127	39 0	125	35 10½	110	44 4	127
" 30th " " . . .	44 3	140	41 6	133	40 7½	124	...	...
" 7th January 1915 . . .	42 6	135	39 6	126	41 0	125	47 4	136
" 4th February " . .	45 0	143	43 0	138	42 1	128	48 10	140
" 25th " "	50 0	159	48 0	154	41 2	126	50 10	146
" 4th March "	44 6	141	42 6	136	38 4	117	49 10	143
" 1st April "	42 0	133	39 0	125	35 8½	109	40 10½	117
" 6th May "	37 6	119	36 9	118	38 5	117	34 4½	99
" 3rd June "	36 6	116	35 9	114	39 7½	121	34 10½	100
" 2nd July "	34 0	108	33 3	106	...	.	35 10½	103
" 23rd " "	34 9	110	34 0	109	38 6½	118	37 1½	107
" 6th August "	34 9	110	34 0	109	...	..	38 7½	111
" 27th " "	36 0	114	35 0	112	41 4½	126	39 4½	113
" 3rd September "	36 3	115	35 3	113	42 1	128	40 10	117
" 29th " "	38 0	121	37 3	119	40 0	122	40 4½	116
" 8th October "	37 6	119	36 9	118	39 5½	120	40 10½	117
" 5th November " . .	37 9	120	37 3	119	40 4	123	42 4	122
" 3rd December " . . .	36 9	117	36 6	117	39 6	121	41 10	120
" 7th January 1916 . . .	37 4½	119	37 1½	119	39 11	122	42 4	122
" 4th February " . .	34 9	110	34 6	110	38 9	118	37 10	109
" 3rd March " . .	33 9	107	33 6	107	37 5	114	38 10	112
" 7th April " . .	30 9	98	30 6	98	35 3	108	32 11	95
" 5th May " . . .	28 10½	92	28 7½	92	33 8	103	32 11	95
" 12th " " . . .	34 3	109	30 0	96	33 8	103	32 5	93
" 2nd June " . .	30 3	96	30 0	96	34 7	10[illegible]	33 3	96
" 30th " " . . .	29 0	92	28 9	92	33 4	[illegible]	32 8	94
" 7th July " . . .	29 9	94	29 6	94	34 0	10[illegible]	32 5	93
" 14th " " . . .	32 0	102	31 9	102	33 8	103	33 3	95
" 28th " " . .	33 6	106	33 3	106	35 6	108	33 4½	[illegible]

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi. Price.	Index Numbers.	Red Karachi. Price.	Index Numbers.	Delhi. Price.	Index Numbers	Choice White Bombay. Price	Index Numbers	Club No. 1. Price.	Index Numbers.	Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
30th July 1914	39 6 July-Aug.	100	…	…	…	…	…	…	…	…	…	…
1st August „	41 0	104	…	…	…	…	…	…	…	…	…	…
3rd September 1914	46 0	116	…	…	…	…	…	…	…	…	…	…
1st October „	44 9	113	…	…	…	…	…	…	…	…	…	…
4th November „	48 3	122	…	…	…	…	…	…	…	…	…	…
3rd December „	50 6	128	50 0	100	…	…	…	…	…	…	…	…
16th „ „	Nominal	…		…	50 9 May-June	100	…	…	…	…	50 6 April-May sellers.	100
30th „ „	51 6 May-June	130	53 0 Jany.-Feb.	106	52 0	102	…	…	…	…	52 0 April-May.	103
8th January 1915	52 3 Do.	132	…	…	53 3 May-June	105	…	…	…	…	53 6 Do.	106
4th February „	61 0 Do.	154	Nominal	…	61 4½ Do.	121	…	…	…	…	Nominal	…
25th „ „	60 3 Do.	153	Do.	…	60 6 April-May.	119	…	…	…	…	64 6 Mar.-April.	128
4th March „	59 0 Do.	149	Do.	…	59 3 Do.	117	…	…	…	…	59 6 April-May.	118
8th April „	58 0 Do	147	Unoffered	…	Unoffered	…	…	…	…	…	64 3 Do.	127
6th May „	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	…	…	…	…	65 0 Do.	129
12th „ „	63 9 Do.	161	63 3 Do.	126	64 3 Do	127	66 0	100	67 0	100	…	…
4th June „	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
2nd July „	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	79	53 3 Do	79	52 9 Do.	104
23rd „ „	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August „	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th „ „	54 0	137	56 1½	113	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September „	54 0 July sellers.	137	53 7½ July sellers.	107	…	…	Nominal	…	56 9 July sellers	85	…	…
24th Sept. '15 to 18th Apl. '16.	No sellers	…	…	…	…	…	…	…	…	…	…	…
19th April 1916	61 0	154	60 0	120	…	…	…	…	…	…	…	…
28th April to 15th May 1916.	No sellers	…	…	…	…	…	…	…	…	…	…	…
19th May 1916	63 0 May-June.	159	…	…	…	…	…	…	…	…	…	…
2nd and 9th June 1916	Nominal	…	…	…	…	…	…	…	…	…	…	…
17th June 1916	57 0 June-July.	144	…	…	…	…	…	…	…	…	…	…
23rd „ „	55 0 June sellers.	139	…	…	…	…	…	…	…	…	…	…
27th „ „	55 6 sellers.	141	…	…	…	…	…	…	…	…	…	…
29th June to 7th July 1916.	Nominal	…	…	…	…	…	…	…	…	…	…	…
14th July 1916	58 6 July-Aug.	148	…	…	…	…	…	…	…	…	…	…
22nd „ „	59 0 Do.	149	58 6 July-Aug. sellers.	117	…	…	…	…	…	…	…	…
28th „ „	61 [illegible] Aug.	155	…	…	…	…	…	…	…	…	…	…

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN INDIAN PORTS—*contd.*

[Index Numbers—Prices for the week ending the 30th July, 1914=100]

Date.	Karachi. White (5% barley, 3% dirt, and 30% red) Price.	Index Numbers	Karachi. Red (5% barley, 3% dirt, and 92% red). Price.	Index Numbers.	Bombay (Delhi No. 1 White Pissy). Price.	Index Numbers	Calcutta Club No. 2 Price.	Index Numbers
	s. d.		s. d		s. d.		s. d.	
Week ending 4th August 1916	34 0	108	33 9	108	35 6	108	32 10½	94
" 11th " "	35 0	111	34 6	110	36 0½	110	34 1½	98
" 25th " "	35 10½	114	34 10½	112	36 5	111	34 4½	99
" 31st " "	36 3	115	34 3	113	36 2¾	111	33 4½	96
" 8th September "	35 4½	112	34 4½	110	36 7½	112	34 1½	98
" 22nd " "	34 0	108	33 0	106	35 6	108	34 1½	98
" 13th October "	35 6	113	34 6	110	34 9½	106	34 1½	98
" 20th " "	34 3	109	33 3	106	34 4	105	34 1½	98
" 27th " "	35 6	113	34 6	110	35 2	107	34 1½	98
" 3rd November "	36 3	115	35 3	113	37 0	113	34 11	100
" 10th " "	36 9	117	35 9	114	37 0	113	34 11	100
" 17th " "	36 6	116	35 6	114	36 7	112	36 10	106
" 24th " "	37 9	120	36 9	118	39 2	120	37 10	109
" 1st December "	38 6	122	37 6	120	39 3	120	41 1	118
" 8th " "	38 9	123	37 9	121	39 4	120	40 7	117
" 22nd " "	39 0	124	38 0	122	38 0	116	38 10	112
" 29th " "	39 3	125	38 3	122	37 5	114	...	...
" 5th January 1917	39 0	124	38 0	122	38 1	116	39 4	113
" 12th " "	40 6	129	39 6	126	38 2	117	38 4	110
" 19th " "	40 3	128	39 3	126	37 6	114	37 4	107
" 26th " "	40 6	129	39 6	126	36 3	111	36 10	106
" 2nd February "	40 0	127	39 0	125	36 8	112	36 10	106
" 9th " "	39 6	125	38 6	123	37 2	113	36 10	106
" 16th " "	38 3	121	37 3	119	37 2	113	37 4	107
" 23rd " "	39 0	124	38 0	122	37 2	113	37 10	109
" 2nd March "	38 7½	123	37 7½	120	36 9	112	38 4	110
" 9th " "	38 6	122	37 6	120	37 0	113	37 10	109
" 30th " "	38 0	121	37 0	118	36 9	112	36 4	104
" 6th April "	38 0	121	37 0	118	38 1	116	37 4	107
" 13th " "	38 6	122	37 6	120	37 4	114	37 4	107
" 4th May "	37 0	117	36 0	115	36 7	112	34 2	98
" 11th " "	35 0	111	34 0	109	37 8	115	34 2	98
" 18th " "	34 6	110	33 6	107	37 2	113	34 8	100
" 25th " "	35 0	111	34 0	109	37 6	114	35 8	103
" 1st June "	35 6	113	34 6	110	37 8	115	35 10½	103
" 8th " "	35 6	113	34 6	110	39 2	120	35 2	101
" 15th " "	35 6	113	34 6	110	38 10	119	35 5	102
" 22nd " "	35 6	113	34 6	110	38 10	119	36 1	104
" 29th " "	35 6	113	34 6	110	39 6	121	36 1	104
" 6th July "	35 9	113	34 9	111	39 6	121	36 1	104
" 13th " "	35 9	113	34 9	111	39 3	120	36 1	104
" 20th " "	36 9	117	35 9	114	39 6	121	36 7	105
" 27th " "	37 3	118	36 3	116	38 5	117	37 4	107
" 3rd August "	37 0	117	36 0	115	38 1	116	37 4	107
" 10th " "	36 0	114	35 0	112	...	...	35 8	103
" 17th " "	36 0	114	35 0	112	...	...	36 4	104
" 24th " "	36 6	116	35 6	114	36 3	111	36 4	104
" 31st " "	36 6	116	35 6	114	35 2	107	36 4	104
" 7th September "	37 3	118	36 3	116	36 3	111	35 10	103
" 14th " "	37 9	120	36 9	118	37 2	113	35 10	103
" 21st " "	38 0	121	37 0	118	38 1	116	35 10	103
" 28th " "	37 9	120	36 9	118	37 8	115	38 2	110
" 5th October "	37 9	120	36 9	118	37 11	116	37 4	107
" 12th " "	38 0	121	37 0	118	38 1	116	37 4	107
" 19th " "	38 6	122	37 6	120	38 1	116	37 7	108
" 26th " "	38 9	123	37 9	121	40 8	124	...	...
" 2nd November "	39 0	124	38 0	122	41 0	125	37 10	109
" 9th " "	41 6	132	40 6	130	40 1	122	37 1	107
" 16th " "	41 0	130	40 0	128	39 7	121	37 4	107
" 23rd " "	42 0	133	41 0	131	40 1	122	39 4	113
" 30th " "	43 0	137	42 0	134	40 8	124	42 10	123
" 7th December "	41 9	133	40 9	130	40 3	123	43 4	125
" 14th " "	41 9	133	40 9	130	40 3	123	40 10	117
" 21st " "	43 0	137	42 0	134	40 3	123	41 7	120
" 28th " "	43 0	137	42 0	134	40 5	123	...	...
" 4th January 1918	42 3	134	41 3	132	40 5	123	45 10	132
" 11th " "	42 0	133	41 0	131	41 0	125	46 4	133
" 18th " "	42 0	133	41 0	131	40 [illegible]	123	44 10	129
" 25th " "	40 0	127	39 0	125	40 [illegible]	123	45 7	131
" 1st February "	39 3	125	38 3	123	39 [illegible]	122	45 7	131
" 8th " "	43 0	137	42 0	134	40 [illegible]	123	44 10	[illegible]

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON—*contd.*

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi.		Red Karachi.		Delhi.		Choice White Bombay.		Club No. 1.		Club No. 2.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
4th August 1916	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
11th " "	71 0 Do.	180	70 6 Aug.-Sept.	141	...	...	...	...	...	...	...	...
18th " "	69 3 Do. sellers.	175	68 9 Do. sellers	137	...	...	...	...	...	...	...	...
25th " "	72 0 Do. Sept.-Oct.	182	Nominal.	...	...	...	...	...	...	...	...	...
31st " "	72 6 Sept. sellers.	184	Do.	...	...	...	...	...	...	...	...	...
8th September "	73 0 Oct. paid.	185	Do.	...	...	...	...	...	...	...	...	...
15th " "	72 3 Oct sellers.	183	Do.	...	...	...	...	...	...	...	...	...
22nd " "	71 0 Do.	180	Do.	...	...	...	...	...	...	...	...	...
28th " "	71 9 sellers.	182	Do		...	...	...	...	...	...	...	...
5th October "	72 3 Oct. paid.	183	Do.	...	...		...	...	...	...	...	...
14th " "	73 9 Oct.-Nov. sellers.	187	Do	...	...	...	...	...	...		...	...
21st " "	75 6 Do.	191	Do.	...	...	...	...	...	...	...	...	...
27th " "	No sellers	...	Do.	...	...	...	...	...	...	...	...	...
3rd November "	79 0 paid	200	Do.	...	79 6 seller	157	...	...	...	...	...	...
10th " "	80 0 passage	203	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
17th " "	80 3 Nov.-Dec. sellers.	203	Do.	...	79 6 Do.	157	...	...	...	...	...	...
24th " "	81 0 paid	205	Do.	...	79 6 Do.	157	...	...	...	...	...	...
1st December "	82 0 buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
8th and 15th Dec. 1916	No sellers	...	Do.	...	79 6 Do.	157	...	...	...	...	...	...
19th December 1916	82 0 paid	208	81 6 paid.	163	79 6 Do.	157	...	...	...	...	...	...
22nd Dec. '16 to 12th Jan. 1917.	No sellers	...	Nominal	...	79 6 Do.	137	...	...	...	...	...	...
19th and 26th Jany. 1917.	82 0	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
4th April "	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
13th Apl to 4th May '17	85 0 " "	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
5th to 11th " "	86 9 May-June quoted.	220	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
18th May to 6th July "	86 9 quoted	220	36 3	172	86 9	171	87 6	129	86 9	129	...	...
13th to 20th July "	86 9 "	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
27th July to 10th Aug. "	No sellers. Nominal ...		...	...	...			...	...	...	...	...
17th to 24th Aug. "	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9 Nominal	220	86 3 N.	172	86 9 N.	171	89 6 N.	132	86 9 N.	129	...	...
* 7th September '17 to 2nd Jan. '18	78 0	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
3rd January to 8th Feb. '18.	80 [illegible]	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158

NOTE.—The Indian price quotations are market, and not F. O. B., prices. The source of these quotations is the Prices Current published weekly by the Chambers of Commerce. The statistics for London are compiled from Reuter's telegrams.

* The reduced prices were fixed by the Royal Commission to millers commencing 17th September, 1917.

DEPARTMENT OF STATISTICS, INDIA.

Joint Stock Companies.

DECEMBER, 1917.

This month has seen considerable accretions to capital investments. There were 21 companies registered in December 1917, with an authorised capital of 13,62 lakhs, Bombay alone accounting for about R13,18 lakhs. For the nine months, April to December 1917, there were 183 companies registered, as against 121 in the corresponding period of the previous year. The authorised capital shows a great leap upwards. The authorised capital of these 183 companies was R22,33 lakhs as against R10,65 lakhs for 121 companies floated in the same period of 1916. The largest flotation in December was that of the Tata Industrial Bank, Bombay (R12,00 lakhs), followed by the Tata Oil Mills Co., Bombay (R100 lakhs), and by the "Pioneer and Civil and Military Gazette" registered at Allahabad as a private company with an authorised capital of R15 lakhs. The total figure of capital of the companies registered during this month is a record since January 1914, when many companies were registered under the old Act as the new Act came into force on 1st April 1914.

Table 1.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of December, 1917.

Classification of Companies	Number of Companies	Aggregate authorised capital
		Rs. (1,000)
Banking and Loan	2	12,01,00
Printing, Publishing, and Stationery	2	16,00
Trading other than Printing, Publishing, and Stationery	6	7,25
Cotton Mills	1	12,00
Mills and Presses other than Cotton Mills	1	1,00,00
Tea Planting	3	15,50
Planting other than tea	2	1,50
Mining and Quarrying	1	2,00
Land and Building	1	10
Companies other than those specified above	2	6,50
TOTAL	21	13,61,85

Table 2.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the nine months, April to December, 1917, as compared with those in the corresponding months of the preceding year.

Classification of Companies	1916 (April to December)		1917 (April to December)	
	Number of Companies	Aggregate authorised capital	Number of Companies	Aggregate authorised capital
		Rs. (1,000)		Rs. (1,000)
Banking and Loan	20	93,80	29	12,25,05
Insurance	3	2,20	...	...
Railways and Tramways	1	24,00	3	28,00
Shipping, Landing, and Warehousing	1	3,00	1	5,00
Co-operative Association	..	...	1	2,50
Printing, Publishing, and Stationery	4	6,00	12	20,30
Trading other than Railways, Shipping, Co-operative Association, Printing, etc.	41	4,31,29	68	5,58,10
Cotton Mills	4	74,25	2	47,00
Jute Mills	5	2,33,50	...	...
Mill for wool, silk, hemp, etc.	...	...	1	1,00
Cotton and Jute Screws and Presses	...	...	3	6,50
Paper Mill	...	...	1	2,00
Rice Mills	1	75	2	1,70
Flour Mill	1	8,00	...	...
Other Mills and Presses	2	27,50	3	1,16,60
Tea Planting	18	47,50	25	67,13
Coffee and Cinchona	...	...	[illegible]	3,00
Planting other than tea, coffee, and cinchona	3	15,00	[illegible]	6,98
Coal Mining	10	42,60	6	16,50
Gold Mining	1	3,50	...	...
Mining and Quarrying other than Coal	4	2,02	6	58,50
Land and Building	2	5,50	[illegible]	1,10
Brewery	...	...	[illegible]	6,88
Ice Manufacturing	...	...	1	60
Companies other than those specified above	1	45,00	9	56,85
TOTAL	121	10,65,41	183	22,33,29

Table 3.

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of December, 1917.

No	Class and Name	Situation of Registered Office	Objects	Authorised capital
	I.—Banking, Loan, and Insurance.			
				Rs.
1	Palladam Saraswathi Nidhi	Palladam, Madras	Banking and loan	1,00,000
2	Tata Industrial Bank	Bombay	Banking	12,00,00,000
	Total, Banking, Loan and Insurance	......	......	12,01,00,000
	II Trading			
	(a) Printing, Publishing, and Stationery			
3	Moslem Printing and Publishing Co	Calcutta, Bengal	Printing, publishing, engraving and book-selling	1,00,000
4	Pioneer and Civil and Military Gazette*	Allahabad, United Provinces	Printing and publishing newspapers	15,00,000
	Total, Printing, Publishing and Stationery	...	......	16,00,000
	(b) Others.			
5	A. Firpo*	Calcutta, Bengal	Trading and hotel-keeping	4,00,000
6	"Sofa" Manufacturing Co.*	Bengal	Manufacturing "Sofa"	25,000
7	Indian Engineering and Motor Co	Calcutta, Bengal	Manufacturing and dealing in motor cars, etc.	2,00,000
8	Star & Sons	Rajahmundry, Madras	General trade	20,000
9	Napier Trading Co	Bombay	" "	60,000
10	New Indian Trading Co	Rangoon, Burma	General trade and commission agency	20,000
	Total, Others	......	......	7,25,000
	Total, Trading	......	......	23,25,000
	III.—Mills and Presses.			
	(a) Cotton Mills.			
11	Ceylon Spinning and Weaving Co.	Bombay	Spinning and manufacturing cotton	12,00,000
	(b) Others.			
12	[illegible]a Oil Mills Co.	Bombay	Extraction of oil	1,00,00,000
	[illegible] Mills and Presses	......	......	1,12,00,000

* Registered as a private company.

Table 3—*contd.*

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of December, 1917—*contd.*

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
	IV.—Tea and other Planting Companies.			Rs.
	(*a*) *Tea.*			
13	Eastern Tea Corporation	Sylhet, Assam	Cultivation and manufacture of tea	4,00,000
14	Lingia Tea Co.	Darjeeling, Bengal	Cultivation and manufacture of tea, coffee, rubber, etc.	7,00,000
15	New Terai Association	Calcutta, Bengal	Cultivation and manufacture of tea, etc.	4,50,000
	Total, Tea	......	.....	15,50,000
	(*b*) *Others.*			
16	West Coast Rubber Co.	Calicut, Madras	Cultivation of rubber, teak, etc.	50,000
17	Malgam Rubber Estate	Burma	Planting rubber, etc.	1,00,000
	Total, Others	......	.....	1,50,000
	Total, Tea and other Planting Companies	......	......	17,00,000
	V.—Mining and Quarrying.			
18	Tavoy Wolfram	Rangoon, Burma	Exploring and prospecting mines	2,00,000
	VI.—Land and Building.			
19	Mathurapur Village Improvement Association *	Jhenidah, Bengal	General improvement of village Mathurapur	10,000
	VII.—Others.			
20	Excelsior Theatres Co.	Bombay	Dealing in Cinematograph pictures	6,00,000
21	United Service Bioscope Co. *	Bangalore Civil and Military Station	Business of Bioscope exhibitors	50,000
	Total, Others	......	......	6,50,000
	GRAND TOTAL	......	.....	13,81,85,000

* Registered as a private company.

CALCUTTA:
February 7, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

COTTON PRESS RETURN.

No. 6 OF 1917-18.

PREFATORY NOTE.

THE COTTON SEASON 1917-18.

In the Cotton Forecast published on the 18th December, 1917, the yield of the crop is estimated at 3,938,000 bales on an area of 23,768,000 acres, as compared with 4,628,000 * bales on an area of 21,212,000 acres, the final figures of last year. There is a decrease of 15 per cent in outturn. As stated in the previous issue of the return, cotton is coming in much slower than last year. There were 166,000 bales of cotton pressed in the pressing factories, and 95,000 bales received in the spinning mills, from 1st September to 30th November, 1917, as against 368,000 bales and 97,000 bales, respectively, during the corresponding period of last year a decrease of 55 per cent and 2 per cent, respectively. The figures for the Native States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, incomplete and have been excluded from this comparison.

* This figure represents the sum of net exports and consumption. Net exports abroad from September 1916 to August 1917 were 2,083,000 bales, mill consumption 1,795,000 bales, and the estimated extra-factory consumption 750,000 bales as accepted by the Bombay Cotton Trade Association.

I.—Cotton Press Return for India in the half-month ending 30th November, 1917.

(Season 1917-18, *i.e.*, from 1st September, 1917; to 31st August, 1918.)

Province or State	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Province or State	Number of presses for which returns have been received for the half-month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	Total quantity pressed from 1st September to 30th November (bales of 400 lbs each)	
						Current year	Previous year
1	2	3	4	5	6	7	8
Bombay (including Native States) and Baroda	1,459,000	37·1	196	19	12,358	30,385	35,015
Central Provinces and Berar (including Native States)	591,000	15·0	168	79	25,830	43,080	86,667
Madras	498,000	12·6	51	48	(b) 4,942	36,818	(f)48,994
Punjab (including Native States)	281,000	7·1	92	5	2,241	2,763	45,013
United Provinces	198,000	5·0	85	30	9,426	38,725	120,618
Sind	78,000	2·0	15	1	952	952	8,523
Burma	35,000	0·9	19	3	5,272	11.393	15,874
Bihar and Orissa	16,000	0·4	...	...	...	...	...
Bengal	20,000	0·5	3	...	...	...	10
Assam	12,000	0·3	...	...	...	...	...
North-West Frontier Province	10,000	0·3	1	1	467	1,891	1,561
Ajmer-Merwara	13,000	0 3	9	1	25	25	5,172
Delhi	...	..	1	...	...	...	101
TOTAL BRITISH PROVINCES (c)	3,211,000	81 5	610	187	61,516	166,035	367,548
Hyderabad	450,000	11·4	44	(e)	(e)	...	...
Central India	174,000	4·4	35	(e)	(e)	...	...
Rajputana	85,000	2·2	10	2	380	1,727	10,645
Mysore	18,000	0·5	3	(e)	(e)	...	1,213
TOTAL NATIVE STATES (d)	727,000	18·5	92	2	380	1,727	11,858
GRAND TOTAL	3,938,000	100	732	189	64,896	167,762	379,406

(a) The figures in column 2 are the provisional estimates for 1917-18 as published in the Third Cotton Forecast dated the 18th December, 1917. Final estimates for 1917-18 will not be available until the third week of this month when the figures will be revised.

(b) Figures for the weeks ending 24th November, and 1st December 1917. In Madras the cotton pressing season commences in February, and these figures therefore relate to the crop of the preceding season.

(c) Including Native States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

II.—Return of Cotton received in the Mills in India in the half-month ending 30th November, 1917.
(Season 1917-18, *i.e.*, from 1st September, 1917, to 31st August, 1918.)

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half-month (bales of 400 lbs each)	TOTAL QUANTITY RECEIVED FROM 1ST SEPTEMBER TO 30TH NOVEMBER (BALES OF 400 lbs EACH)	
				Current year	Previous year
1	2	3	4	5	6
Bombay (including Native States) and Baroda	178	46	21,672	64,039	51,520
Central Provinces and Berar (including Native States)	10	6	2,820	4,083	2,898
Madras	11	11	(a) 505	5,383	(f) 1,278
Punjab	3	3	1,399	2,174	2,653
United Provinces	15	...	...	4,968	10,227
Sind	1	(b)	(b)	(b)	(b)
Bengal	10	8	2,954	12,458	14,652
Ajmer-Merwara	2	1	503	1,092	7,750
Delhi	2	1	71	941	5,783
TOTAL BRITISH PROVINCES (c)	232	76	29,924	95,438	96,756
Hyderabad	3	2	437	622	443
Central India	5	1	936	3,247	6,469
Mysore	2	(e)	(e)	...	423
TOTAL NATIVE STATES (d)	10	3	1,373	3,869	7,335
GRAND TOTAL	242	79	31,297	99,307	104,091

Note.—This statement shows the quantity of *unpressed* cotton received in the mills, the quantity of pressed cotton coming through the presses not being taken into account, as this is included in statement I.

(a) Figures for the weeks ending 24th November, and 1st December 1917. [See footnote (b) on preceding page.]
(b) No returns received.
(c) Including Native States situated within provincial boundaries.
(d) Excluding States situated within provincial boundaries.
(e) Returns not received from the Bombay Chamber of Commerce.
(f) Revised figure.

III.—Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September to 30th November, 1917, in *British Provinces (including Native States within provincial boundaries).*

Province	Total estimated outturn of cotton crop (bales of 400 lbs each) *	Quantity of cotton pressed up to 30th November, 1917 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 30th November, 1917 (bales of 400 lbs each)	Total of columns 3 and 4 (bales of 400 lbs each)	Percentage ratio of col. 5 to col. 2
1	2	3	4	5	6
Bombay (including Native States) and Baroda	1,459,000	30,385	64,039	94,424	6·5
Central Provinces and Berar (including Native States)	591,000	43,080	4,083	47,163	8·0
Madras	498,000	36,818	5,383	42,201	8·5
Punjab (including Native States), North-West Frontier Province, Delhi	291,000	4,657	3,415	8,072	2·8
United Provinces	198,000	38,725	4,968	43,693	22·1
Sind	78,000	952	...	952	1·2
Burma	35,000	11,393	...	11,393	32·6
Bengal, Bihar and Orissa, Assam	48,000	...	12,458	12,458	26·0
Ajmer-Merwara	13,000	25	1,092	1,117	8·6
TOTAL	3,211,000	166,035	95,438	261,473	8·1

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.

* See footnote (d) of statement I.

DEPARTMENT OF STATISTICS, INDIA,
February 8, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 8.] DELHI, SATURDAY, FEBRUARY 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations . . .	223—270
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	275—326
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	21—22
PART V.—Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council and Bills published under Rule 23:—	
No. 2 of 1918.—A Bill to provide for the levy of a cess on indigo exported from British India .	3—4
No. 3 of 1918.—A Bill further to amend the Indian Coinage Act, 1906	5

SUPPLEMENT NO. 8.	PAGES.
Foreign Seaborne Trade during January 1918 [*published in Calcutta*] . . .	287—297
Tariff valuation sugar [*published in Calcutta*]	298
Imports [*published in Calcutta*] . .	299—311
Supplementary memorandum wheat crop, 1917-18, for period ending 15th February [*published in Calcutta*]	312
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 21st February 1918, based on the India Daily Weather Reports of the period .	313—314
Season and Crop Prospects for the week ending Saturday, the 16th February 1918	315—316
Statement of plague seizures and deaths reported in India during week ending the 9th February 1918	317—321
Statement of Approximate Gross Earnings of Indian Railways	322—323

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Delhi, the 21st February 1918.

No. [illegible].—Lieutenant-Colonel E. Hasell Wright, I.M.S., Civil Surgeon of Coorg, is granted privilege leave for twenty-three days with effect from the 10th November 1917, and leave on urgent private affairs for one month with effect from the 12th December 1917.

No. 1039-C.—Mr. P. M. Belliappa, Assistant Surgeon, Mercara, held charge of the current duties of the Civil Surgeon of Coorg in addition to his own duties during the absence of Lieutenant-Colonel E. Hasell Wright, I.M.S., on privilege leave for 23 days with effect from the 10th November 1917, and leave on urgent private affairs for one month with effect from the 12th December 1917.

POLITICAL.

The 22nd February 1918.

No. 452.—In pursuance of Rule 8 (*a*) of the Defence of India (Consolidation) Rules, 1915, the Governor General in Council is pleased to declare that the provisions of the said rule shall be in force in the area specified in the schedule annexed hereto.

Schedule.

Defended Harbour.	Area.
Karachi	The area comprised within the following boundaries :— (*i*) A line drawn through the southern shore of the mouth of the Hab River and a point 2 miles north of the waterworks at Dunlotte. (*ii*) A line drawn north and south passing through the westernmost point of Cape Monze. (*iii*) A line drawn north and south through a point 2 miles east of the waterworks at Dunlotte to the North Western Railway; thence a line southwest (true) to the southern shore of the Kahi mouth of the Indus.
Karachi	(*iv*) The southern shore of the Kahi mouth of the Indus, thence along the limit of territorial waters till boundary (*ii*) is reached.

J. H. DuBOULAY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

AGRICULTURE.

Delhi, the 20th February 1918.

No. 250-C.—Mr. M. Wynne Sayer, B.A., Assistant to the Agricultural Adviser to the Government of India, is with effect from the forenoon of the 6th February 1918 placed in charge of the work of the Imperial Agriculturist in addition to his own duties during the absence on deputation to Mesopotamia of Mr. G. S. Henderson, N.D.A., N.D.D., officiating Imperial Agriculturist, or until further orders.

R. A. MANT,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 21st February 1918.

No. 6.—The services of Mr. T. R. J. Ward, C.I.E., M.V.O., are placed at the disposal of His Excellency the Commander-in-Chief in India, with effect from the forenoon of the 15th February 1918.

No. 7.—The Hon'ble Mr. F. C. Rose, Secretary to the Government of India in the Public Works Department, is appointed to act as Inspector-General of Irrigation, in addition to his own duties, during the period for which the services of Mr. T. R. J. Ward, C.I.E., M.O.V., are placed at the disposal of His Excellency the Commander-in-Chief in India.

No. 8.—The following gentlemen whose appointment as Assistant Engineer on probation was announced in Government of India, Public Works Department, Notification No. 37, dated the 22nd October 1915, are confirmed in the Department:—

Mr. H. G. Jackson .	Madras.
Mr. F. H. Hogshaw .	Bengal.
Mian Muhammad Khan .	United Provinces, Irrigation Branch.
Mr. J. L. Roy . .	Punjab, Irrigation Branch.
Mr. J. Woodside .	Central Provinces.

F. C. ROSE,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 21st February 1918.

No. 429-Est. B.—*Erratum.*—In the Notification by the Government of India in the Foreign and Political Department, No. 259-Est. B., dated the 29th January 1918, *for* "2nd Lieutenant G. R. Pouncey, attached 1-21st Punjabis" *substitute* "2nd Lieutenant R. F. F. Carter, attached 15th Ludhiana Sikhs".

A. H. GRANT,
Secretary to the Government of India.

The 21st February 1918.

No. 431-Est. A.—Lieutenant-Colonel A. P. Trevor, C.I.E., of the Political Department, is granted privilege leave for 3 months, combined with furlough for 9 months, with effect from the 1st December 1917, under Articles 233 and 308 (*b*) of the Civil Service Regulations.

J. B. WOOD,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 21st February 1918.

No. 204-F. E.—Mr. Rang Behari Lal, an officer in class III of the General List, has been granted privilege leave for one month with effect from the 15th February 1918, in continuation of the extra privilege leave for one month granted to him in Notification No. 102-F. E., dated the 24th January 1918, published on page 89 of Part I of the *Gazette of India*, dated the 26th January 1918.

No. 205-F.E.—Mr. H. K. Bose has been posted as Assistant Accountant General, Bihar and Orissa, with effect from the 7th February 1918.

Mr. G. C. Ghosh, Assistant Accounts Officer, Class I, office of the Accountant General, Bihar and Orissa, has been granted privilege leave for 42 days with effect from the 7th February 1918.

No. 206-F. E.—Mr. P. C. Chowdhuri, a probationer of the Indian Finance Department, has been promoted to class III of the General List with effect from 7th February 1918 and has been posted as Assistant Accountant General, Punjab, with effect from the same date.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 22nd February 1918.

No. 448-F.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

January 1918. **Lakhs of Rupees.**

	January		To end of Jany.		Whole year.	
	1917-1918.	1916-1917.	1917-1918.	1916-1917.	Budget, 1917-1918.	Actuals, preliminary, 1916-1917.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	6,38	6,56	22,81	22,88	36,12	36,09
Opium	25	36	2,73	3,72	5,08	4,44
Salt	50	63	7,14	5,96	5,96	7,22
Stamps	76	81	6,99	7,04	8,93	8,48
Excise	1,48	1,27	12,16	11,06	13,99	13,79
Provincial Rates	1	1	3	3	4	5
Customs	1,72	1,24	13,58	10,64	14,09	12,97
Income Tax	1,25	56	7,02	4,33	7,48	5,41
Forest	38	49	2,51	2,49	3,40	3,55
Registration	7	7	66	66	83	81
Tributes from Native States	24	23	57	56	93	83
Other Civil Revenue	32	54	4,97	4,19	5,10	5,56
TOTAL CIVIL HEADS	13,31	12,77	81,17	73,56	1,01,95	99,20
Major Irrigation Revenue	99	98	3,49	3,54	4,45	4,27
Other Public Works Ordinary Revenue	8	9	53	52	77	65
TOTAL CIVIL REVENUE (including Ordinary Public Works)	14,38	13,84	85,19	77,62	1,07,17	1,04,12
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—1,05	—1,10	—6,14	—4,74	—6,61	—5,65
Opium	—1	—1	—1,61	—1,33	—1,98	—1,36
Famine Relief (Civil)	...	...	...	—27	—8	—27
Other Civil Expenditure	—4,07	—3,99	—39,01	—37,66	—51,30	—46,28
TOTAL CIVIL HEADS	—5,13	—5,10	—46,76	—44,00	—59,97	—53,56
Major Irrigation Working Expenses	—16	—16	—1,56	—1,53	—2,09	—1,99
Buildings and Roads Expenditure	—56	—54	—4,44	—4,19	—7,20	—5,79
Famine Relief (Public Works)	—1	—6	—35	—41	—60	—50
Other P. W. Ordinary Expenditure	—12	—8	—88	—79	—1,28	—1,09
TOTAL CIVIL EXPENDITURE (including Public Works)	—5,98	—5,94	—53,99	—50,91	—71,14	—62,93
Irrigation Capital Expenditure	—4	—10	—46	—57	—88	—84
Delhi Capital Expenditure	—4	—3	—24	—30	—38	—36
TOTAL PUBLIC WORKS CAPITAL EXPENDITURE	—8	—13	—70	—87	—1,26	—1,20
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.						
Posts and Telegraph (Net)	—41	—24	—11,25	—1,00	—1,24	—1,99
Marine (Net)	—74	—88	—9,81	—9,65	—10,92	—11,72
Military Works (Net)	—38	—54	—4,71	—3,12	—3,84	—4,91
Military Receipts	+70	+26	+3,81	+2,26	+2,55	+2,93
Military Issues	—11,75	—6,78	—85,31	—49,59	—64,59	—63,68
Railway Receipts.						
East Indian Railway	+81	+83	+7,37	+7,48	+9,25	+8,97
Other Railways	+5,06	+4,93	+47,37	+44,08	+54,75	+53,44
TOTAL	+5,87	+5,76	+54,74	+51,56	+64,00	+62,41
Railway Issues.						
East Indian Railway	—40	—39	—4,42	—4,56	—5,30	—5,38
Other Railways	—2,53	—2,81	—28,18	—26,85	—33,20	—33,05
TOTAL	—2,93	—3,20	—32,60	—31,41	—38,50	—38,43
TOTAL NON-CIVIL DEPARTMENTS	—9,64	—5,62	—85,13	—40,95	—52,54	—55,39
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net + Receipts more, — receipts less than payments)	...	—5	+44,79	+6,45	+10,37	+12,32
Temporary Loan	+8,67	—75	+32,30	—75	—50	—6,00
Mint Certificates and Bullion Advances (Net as above)	—3	+13	+24	+1,44	+10	+1,19
Remittance of Gold	...	...	...	...	...	...
Currency Transfers against silver	+1,07	+2,13	+15,71	+18,20	+6,29	+22,43
Deposits of District Funds	+40	+36	—2	+88	—28	+18
Loans by Governments	+9	+25	+26	+80	+24	+86
Council Bills paid (including Telegraphic) at R15 per £	—1,84	—1,10	—30,06	—9,04	—70	—12,53
Other Debt Heads	—98	+61	—8,67	—2,06	—2,18	+1,87
TOTAL DEBT AND REMITTANCE TRANSACTIONS	+7,38	+1,58	+54,55	+15,42	+13,34	+20,32
GRAND TOTAL RECEIPTS AND ISSUES	+6,06	+3,73	—8	+31	—4,43	+4,92
Opening Cash Balance in Treasuries and Presidency Banks	16,80	14,60	22,94	18,02	22,72	18,02
Closing Cash Balance in Treasuries and Presidency Banks	22,86	18,33	22,86	18,33	18,29	22,94

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Delhi, the 19th February 1918.

No. 80-A.—In pursuance of Rule 22 of the Rules made by the Government of India under section 14 of the Indian Securities Act, XIII of 1886, and published in the *Gazette of India* of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities should communicate immediately with the Controller of Currency, the Treasury, Calcutta.

The list is divided into two parts,—Part A being the list of Securities now advertised for the first time, and Part B the list of Securities previously advertised.

N.B.—Under section 13 of the said Act, Government will be discharged from all liability in respect of these original Securities after the lapse of six years from (*a*) the several dates stated against them in the last column of the list, or (*b*) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
147711 3½% 1854-55	500	Krishna Das Das	Dec. 31, 1912	Krishna Das Das	Debt.-1075/20—16, dated 5-7-17.	
038928 3½% 1900-1	500	Prosad Das Boral and Bros	June 30, 1910	Hurry Narayon Bose	Debt.-1077/66—17, dated 5-7-17.	
019823 ,,	500	Benoy Krishna Hazrah	June 30, 1910	Ditto	Ditto	
B005582 3% 1896-7	1,000	The National Bank of India Ltd	June 30, 1908	Darcy Lindsay	Debt.-1186/29—11, dated 19-7-17.	
043698 ,,	5,000	Nagindass Lultoobhai	June 30, 1908	Ditto	Ditto	
1204 0 3½% 1854-55	500	Santosh Chunder Singha	June 30, 1912	Priya Nath Singha	Debt.-1307/59—16, dated 3-8-17.	
153289 3½% 1900-1	500	The Bank of Bombay	June 30, 1913	Bhikaji Bal Krishna Korfade.	Debt.-1670/10—17, dated 26-9-17.	
90 ,,	500	Ditto	June 30, 1913			
91 ,,	500	Ditto	June 30, 1913			
92 ,,	500	Ditto	June 30, 1913			
076724 3½% 1900-1	500	Jotindra Nath Bose	June 30, 1908	Kiron Bala Dasi, Administratrix of Bejoy Kumar Dey.	Debt.-1809/169—16, dated 17-10-17.	
182698 3½% 1865	500	Ditto	Nov. 1, 1908	Ditto	Ditto.	
200593 ,,	1,000	Bank of Bengal	Nov. 1, 1908	Ditto	Ditto.	
081479 3½% 1854-55	500	Ditto	June 30, 1908	Ditto	Ditto.	
108913 3½% 1842-43	1,500	Hari Das Sreemaney	Aug. 1, 1908	Ditto	Ditto.	
157830 3½% 1854-55	1,000	The Bank of Bengal	Dec. 31, 1913	Sarashi Bala Dasi	Debt. 2201/109—17, dated 21-12-17.	
*003759 4% 1916-7	25,000	The Allahabad Bank, Ld.	Oct. 1, 1916	The Union of London & Smiths Bank Ld.	Debt.-1562/147—17, dated 11-9-17.	
*56 ,,	20,000	Ditto	Oct 1, 1916	Ditto	Ditto.	
*200391 3½% 1900-1	500	The Controller of Currency	June 30, 1916	The Collector of Monghyr.	Debt.-1781/173—16, dated 11-10-17.	
*185404 3½ % 1865	1,000	H. W. Evans	May 1, 1916	Mrs. Jane Evans	Debt.-1872/26—17, dated 5-11-17.	
*B038128 ,,	1,000	Accountant General, Bombay.	May 1, 1917	The Treasury Officer, Aden on behalf of H. Adamally & Co.	Debt.-2200/216—17, dated 20-12-17.	
*29 ,,	[illegible]	Ditto	May 1, 1917	Ditto	Ditto.	

*Half Notes. Duplicate have been issued

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest	Name of claimant for duplicate.	No. and date of orders issued under para 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security as first mentioned.
		B				
	R					
069710 4% 1855-56	700	Rajnarain Chatterjee	Mar 31, 1875	Rajnarain Chatterjee	150, dated 13-6-78	Jan. 28, 1888.
051412 4% 1842-43	1,000	Eerjeejee Franji & Co.	Feb. 1 1878	Administrator General, Bengal, Administrator estate of Raj Chunder Ghose	13, dated 19-2-87	Ditto.
163788 ,, ,,	500	The Chartered Bank of India, Australia and China	Aug. 1, 1886	Rajeswar Paul	986 D, dated 16-11-97	Feb. 5, 189[illegible].
Non-Transferable Treasury note 046037 4% 1842-43	500	Faiz Mahomed Shah, Trustee for the Dargah Sylamshah.	Feb 1, 1897	Basharat Shah, certificate holder, estate, Faiz Mahomed Shah	264 D, dated 31-5-04	Aug. 20, 1904
C149181 ,, ,,	1,000	The Bank of Bengal	Feb. 1, 1888	Bidhu Mukhi Dasi, certificate-holder, estate Ishan Chandra Das.	392 D, dated 1-8-10	Mar. 4, [illegible]
048252 ,, ,,	500	Annapurnabai	Aug. 1, 1905	Pootlabai	557 D, dated 19-9-10	Ditto.
080638 3½% 1842-43	1,000	Bank of Bengal	Aug. 1, 1901	Kumar Banwari Mukunda Deb.	734 D, dated 16-11-05	Feb. 24, 1906.
062419 ,, ,,	1,000	The Mercantile Bank of India, Ld.	Aug. 1, 1902	Jhoomack Lall	164 D, dated 5-5-07	Aug. 11, 1906.
078147 ,, ,,	500	Bromhomoyee Dasi	Feb. 1, 1905	Brohmomoyee Dasi	975 D, dated 22-1-09	Aug. 11 1909.
B007336 ,, ,, B007337 ,, ,, B007338 ,, ,,	100 100 100	Bapuji Raghunath Trilokekar.	Feb. 1 1906	J. I. Fonseca	685 D, dated 18-11-09	Feb. 5, 1910.
034618 ,, ,,	500	Shib Chandra Chowdry	Feb. 1, 1902	Himangini Dassi	399 D, dated 28-2-10	Aug. 27, 1910
085343 ,, ,, 085344 ,, ,,	500 500	The Bank of Bengal Ditto	Feb 1, 1905	Bepin Behari Nundi	958 D, dated 8-2-11	Feb. 17, 1912.
077097 ,, ,,	100	Ditto	Aug. 1, 1903	Harmati Dasi	960 D, dated 8-2-11	Ditto.
079784 ,, ,,	500	Nobin Chandra Bose	Aug. 1 1904	Nobin Chandra Bose	1110 D, dated 25-3-11	Ditto.
B6685 ,, ,, B7,04 ,, ,,	1,000 1,000	S. E. Willmott T. E. Willmott	Feb. 1, 1896	Purshotum Kalidas, Survivor of Bai Parvati Matichand, Harachand and Nanabhai Telukchand.	91 D, dated 27-1-11	Ditto.
105693 ,, ,,	100	Govind Lal Ray, surviving executor of Bhola Nath Shaha	Feb. 1, 1908	Tincowry Dassee, Administratrix to the estate of Bhola Nath Shaha.	D 295 1099, dated 2-1-11	Ditto.
016272 ,, ,,	2,000	Chunder Nath Chukerbutty.	Aug. 1, 1895	The Comptroller General.	D 983 1125, dated 28-2-12	Aug. 31, 1912
M099710 ,, ,, M006135 ,, ,, M004030 ,, ,, M005580 ,, ,, 81 ,, ,, 82 ,, ,, 83 ,, ,, M003357 ,, ,, M004551 ,, ,, M065573 ,, ,,	2,600 200 500 500 500 500 500 1,000 5,000 1,500	R. Wilkins	Aug. 1, 1906	Dr. R. Wilkins, F. R. C. S.	D 65 1048, dated 28-4-12	Ditto.
101993 ,, ,,	500	The Bank of Bengal	Feb. 1, 1910	Lucy Woods	758 D 21—13, dated 2-6-13	Aug. 16, 1913.
087898 ,, ,,	1,000	Damodar Ragoonath Kirkire.	Aug. 1, 1909	Govind Sadasheo Chaskar, Krishnabai Manake and Kesheo Sadasheo Chaskar.	1065 D 70—13, dated 11-8-13	Feb. 21, 1914.
072223 ,, ,, 072243 ,, ,, 072244 ,, ,,	1,000 500 500	Hari Das Sreemani	Feb. 1, 1904	Harimoti Debi	1270 D 1009, dated 20-9-13	Ditto
B021938 ,, ,,	500	The Bank of Bombay	Aug. 1, 1910	Jose Antonio Das Marteris.	421 D 156—13, dated 22-4-14	Sept. 19, 1914.
109293 ,, ,,	25,000	The Bank of Bengal	Aug. 1, 1908	Balbhadra Das	419 D 110 of 1[illegible], dated 22-4-14	Ditto.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para 19 of G. I. F. D. Resn. No. 95, dated 7-1-88	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
B003962 3½% 1842-43	R 500	Kersasp Temuljee Dustoor and Ardeshir Cursetjee Dustoor	Feb 1, 1909	Manaji Rajooji	433 D/17 of 14, dated 25-4-14	Sep 12, 1914.
088150 „ „	200	The Bank of Bengal.	Feb. 1, 1910	Ram Chandra Succaram Deshmookha	574 D/144—13, dated 4-6-14	Ditto.
123687 „ „	500	Mohanrai Dolatrai and Radhabai Mohanrai or either	Feb 1, 1911	Mohanrai Dolatrai	660 D/9 14, dated 30-6-14	Ditto.
123688 „ „	500					
061897 „ „	1,000	Gopal Das Sen	Aug 1, 1902	The Official Receiver, High Court, Calcutta, Receiver to the estate of Gopal Das Sen.	1278 D/[illegible] 14, dated [illegible]-12-14	Feb. 15, 1915
0[illegible]9227 „ „	1,000					
048613 „ „	100					
114955 „ „	500	The Comptroller, Post Office	Aug. 1, 1907	The Collector of Bakarganj on behalf of Syed Syed Hossein, Hosena Khatun, Syed Makbal Hossein, Syed Masarat Hossein, Hafiza Khatun, Sajena Khatun, and Rokea Khatun, certificate-holders estate Syed Abdus Somed	D 348/21 15, dated 23-3-15	Sep 4, 1915.
096399 „ „	500	Koonjo Behary Banerjee	Aug. 1, 1907	Sudhir Chandra Banerjee.	383 D/152 14, dated 29-3-15	Ditto.
092232 „ „	500	The Bank of Bengal	Aug. 1, 1910	Atul Kumari Dutt	667 D/164 14, dated 8-6-15	Ditto.
092[illegible]33 „ „	500		Feb 1, 1908			
070147 „ „	500	The Bank of Bengal	Aug 1, 1904	Fanindra Nath Ghosh	D 1254/120—15, dated 28-10-15	Mar. 4, 1916.
M0[illegible]045 „ „	2,000	Hon'ble Justice Sir J. A Davies, Kt	Aug. 1, 1912	C. Maragathammall	D 1327/62—15, dated 12-11-15	Ditto.
M0[illegible]9 „ „	500	The Bank of Madras				
B04[illegible]479 „ „	100	Gurbhudas Harakhchand	Aug. 1, 1913	Narhar Ganesh Mogre	109 D/200—15, dated 1-2-16	Aug 26, 1916
B054087 „ „	2,000	Somanath Bhadury and Kashinath Chatterjee.	Feb. 1, 1899	Somanath Bhadury	D 513/60 14, dated 22-5-16	Ditto.
138947 „ „	500	Abinash Chandra Dutta	Aug. 1, 1912	Unmadini Dasi	Debt.-1017/85 16, dated 7-9-1916	Feb. 17, 1917.
112973 „ „	4,000	Aga Abbas Ali	Feb. 1, 1914	Aga Abbas Ali	Debt.-209/126—16, dated 6-2-1917	Aug. 25, 1917.
11[illegible]9[illegible]8 „ „	5,000					
1155[illegible]9 „ „	5,000					
11[illegible]5[illegible] „ „	2,500					
1[illegible]5[illegible]2 „ „	2,500					
126782 „ „	1,500					
11[illegible]957 „ „	100	Shankar Gopal Ranade	Aug. 1, 1907	Damodar Vishnu Vaidya, surviving executor of G. K Ranade.	378 D/121—11, dated 13-3-17	Ditto.
B029471 „ „	100					
B029472 „ „	100					
039035 4% 1854-55	1,000	Hurry Pado Banerjee and Shama Pado Banerjee.	June 30, 1887	Hurry Pado Bandopadhya and Shama Pado Bandopadhya.	706 D, dated 24-9-92	Feb. 11, 1893.
055895 „ „	1,700	S. Appu Row	June 30, 1889	S. Appu Row	1169 D, dated 13-3-94	Sept. 13, 1894.
055896 „ „	1,300					
051998 „ „	500					
002171 3½% 1854-55	1,000	Braja Behary Shome	Dec. 31, 1898	Benode Behary Shome, Administrator, estate Braja Behary Shome.	1341 D, dated 26-2-04	Aug. 20, 1904.
047417 „ „	500	Shama Pada Sreemany	June 30, 1902	Jhoomack Lall	D, dated 5-5-06	Aug. 11, 1906.
047418 „ „	500					
B027392 „ „	1,000	The Bank of Bombay	June 30, 1904	Sakhubai	1123 D, dated 11-3-09	Aug 14, 1909.
B027399 „ „	1,000					
B0[illegible]74[illegible]0 „ „	1,000					
B027401 „ „	1,000					
B0274[illegible]2 „ „	1,000					
015455 „ „	1,000	Bhagwan Dass	Dec. 31, 1901	Bhagwan Dass	551 D, dated 18-9-09	Feb 5, 1910.
085204 „ „	10[illegible]	Dr. Th. Dalhoff, S. J., and Revd. J. B. M. de Souza, survivors of [illegible] A. Fonseca	Dec. 31, 1905	J. I. Fonseca	685 D, dated 18-11-09	Ditto.
B023234 „ „	[illegible],000	T[illegible]odore Dalhoff	June 30, 1905			

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
077042 3½% 1854-55	300	The Bank of Bombay	Dec. 31, 1903	Bepin Behari Nandi	958/D, dated 8-2-11	Feb. 17, 1912.
077043 ,, ,,	300	Ditto				
077713 ,, ,,	400	Ditto				
077889 ,, ,,	500	The Comptoir National d'Escompte de Paris	Dec. 31, 1906	Sreemutty Monindra Mohini Bose	1108/D, dated 25-3-11	Ditto.
082422 ,, ,,	500	The Bank of Bengal				
110429 ,, ,,	25,000	John Dey	June 30, 1908	Sir H. S. King, K.C.I.E.	D 344/1094, dated 18-7-11	Ditto.
102660 ,, ,,	100	Dadyba Dinshaw	June 30, 1907	The Station Supply Officer, Mhow, on behalf of Chajjumal and Nusserwanji Rustonji and Mahomed Haniff.	D 545/52-11, dated 14-9-11	Ditto.
088529 ,, ,,	500	The Comptroller-General				
091990 ,, ,,	3,000	R. Wilkins	June 30, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Aug. 31, 1912.
M008333 ,, ,,	500					
M011296 ,, ,,	500					
97 ,, ,,	500					
98 ,, ,,	500					
99 ,, ,,	500					
M011300 ,, ,,	1,000					
1 ,, ,,	1,000					
2 ,, ,,	1,000					
056020 ,, ,,	2,500					
079041 ,, ,,	2,500					
M008334 ,, ,,	1,000					
B022056 ,, ,,	100	Nanabhoy Merwanjee and Dhunbaiji or either of them.	June 30, 1905	Shalebhoy Tyebjee	D 1016/31, dated 9-3-12	Ditto.
B007936 ,, ,,	100	Bank of Bombay	Dec. 31, 1903			
B005280 ,, ,,	1,000	Jehangir Dorabjee	June 30, 1905	Mrs. Esther Joseph	D 959/87—11, dated 5-12-12	Feb. 15, 1913.
056278 ,, ,,	2,000	Shamapada Sreemany	Dec. 31, 1907	Ram Kumar Basu	D 665/97—11, dated 14-9-12	Ditto.
088637 ,, ,,	1,000	Sorabjee Palanji	June 30, 1907	Maneeklal Devidas	D 968/32—12, dated 6-12-12	Ditto.
097064 ,, ,,	200	The Bank of Bengal	June 30, 1909	Hari Har Chatterjee	D 920/81—12, dated 26-11-12	Ditto.
048560 ,, ,,	500	Hari Das Sreemany	June 30, 1904	Krishna Manini Dasi	72 D/11—12, dated 18-1-13	Aug. 16, 1913.
B048862 ,, ,,	1,000	The Bombay Merchants Bank, Ld.	June 30, 1910	John Fowler & Co. (Leeds), Ld.	1249 D/57—13, dated 25-9-13	Feb. 21, 1914.
062220 ,, ,,	100	The Bank of Bengal	Dec. 31, 1903	Conrad Coryton Betts, minor.	907 D/13—11, dated 7-7-13	Ditto.
062221 ,, ,,	100					
062222 ,, ,,	100					
118697 ,, ,,	500	Jose Antonio Das Marteris	June 30, 1910	Jose Antonio Das Marteris.	421 D/156—13, dated 22-4-14	Sept. 18, 1914.
119447 ,, ,,	500					
054290 ,, ,,	500	The Bank of Bengal	June 30, 1903	Manmotha Ranjan Talapatra and Pramatha Ranjan Talapatra, certificate-holders, estate Ram Gopal Talapatra.	971 D/67—12, dated 14-9-14	Feb. 15, 1915.
006969 ,, ,,	1,000	Vadlamannati Srinivasa Deekshatula.	June 30, 1910	Vadlamannati Srinivasa Deekshatula.	1128 D/1—14, dated 5-11-14	Ditto.
007857 ,, ,,	100	Gopal Das Sen	June 30, 1902	The Official Receiver, High Court, Calcutta, Receiver to the estate of Gopal Das Sen.	1278 D/5—11, dated 17-12-14	Ditto.
007759 ,, ,,	500					
052562 ,, ,,	500					
052561 ,, ,,	500					
061693 ,, ,,	1,000					
067071 ,, ,,	100	The Comptroller-General	June 30, 1908	N. DaCosta	D 35/81—14, dated [illegible]-15	Sept. 4, 1915.
141865 ,, ,,	1,000	Thos. Cook & Son	Dec. 31, 1911	Thos. Cook & Son	651 D/50—15, d[illegible]-6-15	Ditto.
141866 ,, ,,	500					

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
041562 3½ % 1854-55	1,000	Hari Das Sreemany	Dec. 31, 1897	Tarubala Dassi, administratrix, estate Promoda Sundari Dasi.	D 1313/100-15, dated 11-11-15	Mar. 4, 1916.
045629 " "	500	Comptroller-General	Dec. 31, 1905	Jogendra Nath Basak	103 D/118-14, dated 28-1-16	Aug. 26, 1916.
093426 " "	400	The Bank of Bengal	Dec. 31, 1913	Rakhal Moni Das.	Debt.-313/195-16, dated 7-3-1917	Aug. 25, 1917.
093425 " "	400	Ditto	Dec. 31, 1913	Shyam Pyaree Dasi	Debt.-315/195-16, dated 7-3 1917	Ditto.
B038020 " "	500	Shankar Gopal Ranade	June 30, 1907	Damodar Vishnu Vaidya, surviving executor of G. K. Ranade.	378 D/121-11, dated 13-3-1917	Ditto.
158528 " "	600	The Bank of Bengal	June 30, 1914	Sahkawat Husain	D 979/203-16, dated 25-6-1917	Ditto.
103146 4% 1865	500	Luchmee Chand Radha Kissen.	Nov. 1, 1877	Administrator-General, Bengal, administrator, estate of Raj Chunder Ghose.	13, dated 19-3-17	Jan. 28, 1888.
105488 " "	500	Deb Nath Sreemany	Nov. 1, 1878	(as above)	(as above)	(as above)
225114 " "	500	The Bank of Bengal	Nov. 1, 1886	Dhunjeebhoy Merwanjee Jejeebhoy and Peroshaw Merwanjee Jejeebhoy.	481/D, dated 27-7-91	Feb. 20, 1892.
264758 " "	500	The Bank of Bombay	May 1, 1892	Venayak Chintamon Joglekar.	673/D, dated 7-7-96	Mar. 6, 1897.
330872 " "	1,500	Ram Gopal	May 1, 1893	Lalla Umrao Singh	579/D, dated 29-8-98	Feb. 25, 1899.
234054 " "	100	Bhicajee Nowroji, Pallonjee Dadabhoy, Eduljee Kanga	Nov. 1, 1892	Sowchand Premjee and Nemchand Vasso, survivors of Labbjee Chaturbhoj, Liladhar Devchand, Premjee Soonderjee and Maneckchand Devchand, by their constituted attorney Nanalal Parvuram.	1297/D, dated 4-3-07	Aug. 17, 1907.
B001159 " "	100	(as above)	(as above)	(as above)	(as above)	(as above)
B001161 " "	100	(as above)	(as above)	(as above)	(as above)	(as above)
B001162 " "	100	(as above)	(as above)	(as above)	(as above)	(as above)
B001163 " "	100	(as above)	(as above)	(as above)	(as above)	(as above)
338987 " "	500	The Bank of Bombay	May 1, 1893	Chutkojee	1155/D, dated 18-3-09	Aug. 14, 1909.
338988 " "	500	(as above)	(as above)	(as above)	(as above)	(as above)
B008539 " "	500	(as above)	(as above)	(as above)	(as above)	(as above)
B008545 " "	500	(as above)	(as above)	(as above)	(as above)	(as above)
B008546 " "	500	(as above)	(as above)	(as above)	(as above)	(as above)
B139141 " "	1,000	The Bank of Bombay	Nov. 1, 1882	Hurukhbai Hurcooverbai.	D 374/1089, dated 28-7-11	Feb. 17, 1912.
197444 " "	500	The Agra Bank, Ld.	Nov. 1 1886	Siddheswar Sarkar, certificate-holder, estate of Rajmohini Sarkar.	D 288/84, dated 18-6-12	Aug. 31, 1912.
033012 " "	500	Gisborne & Co.	Nov 1, 1886	Gouri Kanto Sinha Roy.	905 D/105-12, dated 7-7-13	Feb. 21, 1914.
024223 3½% 1865	1,000	Rajkristo Chatterjee.	Nov. 1, 1896	Rajkristo Chatterjee	65/D, dated 26-4-00	Aug. 11, 1900.
055321 " "	500	Annapurna Dassee and Gosto Lall Sen.	Nov. 1, 1899	Behari Lal Sain, administrator, estate, Gosto Lal Sen.	522/D, dated 12-9-05	Feb. 24, 1906.
097408 " "	1,000	Ram Dai, administratrix of Ram Bharose, minor, empowered under Act VIII of 1890 to draw interest only.	Nov. 1, 1902	Ram Bharose	1012/D, dated 4-3-10	Aug. 27, 1910.
097409 " "	500	(as above)	(as above)	(as above)	(as above)	(as above)
097410 " "	100	(as above)	(as above)	(as above)	(as above)	(as above)
097411 " "	1,000	(as above)	(as above)	(as above)	(as above)	(as above)
097412 " "	2,000	(as above)	(as above)	(as above)	(as above)	(as above)
097413 " "	2,000	(as above)	(as above)	(as above)	(as above)	(as above)
120609 " "	1,000	Hari Das Sreemany	May 1, 1906	Saroj Kumar, Sudhansu Kumar and Ajit Kumar Mullick, minors, through their guardian, Kshitish Chandra Sarkar.	721/D, dated 10-11-10	Mar. 4, 1911.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
B039438 3½% 1865	500	The National Bank of India.	May 1, 1907	The Station Supply Officer, Mhow, on behalf of Chajjumal and Nusserwanji Rustomji and Mahomed Haniff.	D545/52, dated 14-9-11	Feb. 17, 1912.
142897 ,, ,,	200	The Bank of Bengal	May 1, 1907	The Station Supply Officer, Mhow, on behalf of Chajjumal and Nusserwanji Rustomji and Mahomed Haniff.	D545/52, dated 14-9-11	Feb. 17, 1912.
157652 ,, ,,	1,000	Ditto	May 1, 1907	Kunja Lal Sen	943/D, dated 1-2-11	Ditto.
187233 ,, ,,	100	Ditto	Nov. 1, 1906	Jogindra Nath Samaddar.	962/D, dated 8-2-11	Ditto
165366 ,, ,,	1,000	Bachni	May 1, 1906	Bachni	1020/D, dated 28-2-11	Ditto.
160570 ,, ,,	500	The Administrator-General, Bengal.	May 1, 1907	Sreemuty Monindra Mohini Bose.	1108/D, dated 25-3-11	Ditto.
098992 ,, ,,	500	The Bank of Bengal	May 1, 1907	Sreemuty Monindra Mohini Bose.	1108/D, dated 25-3-11	Ditto.
200937 ,, ,,	500	Ditto	Nov. 1, 1907	A. W. Pim	63/D, dated 4-4-11	Ditto.
118097 ,, ,,	1,000	Ditto	May 1, 1904	A. W. Pim	63/D, dated 4-4-11	Ditto.
181595 ,, ,,	200	The Comptroller-General	May 1, 1906	Gobind Lal	93/D, dated 27-4-11	Ditto.
Bom. 8289 ,, ,,	1,000	The Hongkong and Shanghai Banking Corporation.	Nov 1, 1895	Purshotam Kalidas, survivor of Bai Parwati, Matichand, Hira Chand, and Nanabhai Talukchand.	91/D, dated 27-4-11	Ditto.
,, 8290 ,, ,,	1,000	The Hongkong and Shanghai Banking Corporation.	Nov 1, 1895	Purshotam Kalidas, survivor of Bai Parwati, Matichand, Hira Chand, and Nanabhai Talukchand.	91/D, dated 27-4-11	Ditto.
,, 8291 ,, ,,	1,000	The Hongkong and Shanghai Banking Corporation.	Nov 1, 1895	Purshotam Kalidas, survivor of Bai Parwati, Matichand, Hira Chand, and Nanabhai Talukchand.	91/D, dated 27-4-11	Ditto.
,, 8292 ,, ,,	1,000	The Hongkong and Shanghai Banking Corporation.	Nov 1, 1895	Purshotam Kalidas, survivor of Bai Parwati, Matichand, Hira Chand, and Nanabhai Talukchand.	91/D, dated 27-4-11	Ditto.
,, 8293 ,, ,,	1,000	The Hongkong and Shanghai Banking Corporation.	Nov 1, 1895	Purshotam Kalidas, survivor of Bai Parwati, Matichand, Hira Chand, and Nanabhai Talukchand.	91/D, dated 27-4-11	Ditto.
170495 ,, ,,	1,500	Gobind Lal Ray, surviving executor of Bholanath Shaha.	May 1, 1908	Tincowry Dassee, administratrix to the estate of Bholanath Shaha.	D295/1093, dated 7-7-11	Ditto.
103702 ,, ,,	1,000	Gobind Lal Ray, surviving executor of Bholanath Shaha.	May 1, 1908	Tincowry Dassee, administratrix to the estate of Bholanath Shaha.	D295/1093, dated 7-7-11	Ditto.
134566 ,, ,,	500	Gobind Lal Ray, surviving executor of Bholanath Shaha.	May 1, 1908	Tincowry Dassee, administratrix to the estate of Bholanath Shaha.	D295/1093, dated 7-7-11	Ditto.
100866 ,, ,,	1,000	Gosain Das Ghosh	Nov. 1, 1906	Sm. Brajabala Dassi	D629/1091, dated 24-10-11	Ditto
175651 ,, ,,	300	The Bank of Bengal	Nov. 1, 1905	Mrs. Fanny Fischer	D651/1097, dated 27-10-11	Ditto.
074494 ,, ,,	500	Bai Harkore	May 1, 1904	Mancbersha Navroji Gundevia.	D 22/73, dated 10-4-12	Aug. 31, 1912.
025340 ,, ,,	1,000	Chunder Nath Chuckerbutty.	May 1, 1895	The Comptroller General.	D 983/1125, dated 28-2-12	Ditto.
Bom. 2369 ,, ,,	500	Dadaji Bhanaji	Nov. 1, 1904	Revd. C. A. C. D. Sequeira and J. M. D'Olivera, survivors of J. M. Gonsalves.	D 1035/1117, dated 14-3-12	Ditto
B021642 ,, ,,	100	Pestonji Hormusjee Patuck and Rustomji Hormusjee Patuck.	May 1, 1905	Shalebhoy Tyebjee	D 1016/31, dated 9-3-12	Ditto.
B021643 ,, ,,	100	Pestonji Hormusjee Patuck and Rustomji Hormusjee Patuck.	May 1, 1905	Shalebhoy Tyebjee	D 1016/31, dated 9-3-12	Ditto.
123070 ,, ,,	500	H. E. Teixeira.	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
M016442 ,, ,,	1,000	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
43 ,, ,,	1,000	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
121533 ,, ,,	1,000	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
M014555 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
M012343 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
M013638 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
39 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
M008240 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
41 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
42 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
M015808 ,, ,,	500	R. Wilkins	Nov. 1, 1906	Dr. R. Wilkins, F.R.C.S.	D 65/1048, dated 28-4-12	Ditto
011267 ,, ,,	500	Sukhoda Moyee Debi	May 1, 1903	Sm. Akkori Debi	D 20/1057, dated 10-4-12	Ditto
182515 ,, ,,	1,000	The Bank of Bengal	May 1, 1906	Bhagwati Shankar	D 70/86, dated 29-4-12	Ditto.
B017912 ,, ,,	500	Dadabhay Cursetji Revitna	Nov 1, 1905	Vithaldas Tricumdas	D 548/62—11, dated 14-8-12	Feb. 15, 1913.
127211 ,, ,,	500	The Bank of Bengal	May 1, 1901	Mrinal Kanti Ghose and Saroje Kanti Ghose, administrators to the estate of Rajani Kanti Ghose.	D 392/72—11, dated 18-7-12	Ditto.
B042171 ,, ,,	1,000	The Bank of Bombay	May 1, 1908	Sorabji Framji Angra.	D409/118-11, dated 17-7-1[2]	Ditto.
B022633 ,, ,,	2,000	Sorabjee Dossabhoy and Soonabai.	May 1, 1909	Sorabjee Dossabhoy, survivor of Soonabai.	19 D/140—12, dated 9[illegible]	Aug. 16, 1913.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
206670 3½% 1865	500	The Comptroller, Post Office.	May 1, 1908	C. Margasagaya Mudaliar.	324 D/43—12, dated 15-3-13	Aug. 16, 1913.
196909 " "	500	Accountant General, Bengal.	May 1, 1909	Sasi Bhusan Chakravatty.	808 D/75—12, dated 16-6-13	Ditto.
148268 " "	500	Gireebala Dabee	May 1, 1908	Bhabani Charan Banerjee, Brahma-Nanda Bhattacharya, Bhabani Prosad Kaviranjan, Harendra Nath Mukerjee, and Beni Madhab Padaratna, Executors to the estate of Gireebala Dabee.	1016 D/108—12, dated 31-7-13	Feb. 21, 1914.
B021196 " " B021197 " "	100 100	Pirozshaw Dhunjeebhoy Panvaliwalla.	Nov. 1, 1908	Pallonjee Eduljee, Coach builder, and Dossibai Pallonjee, Coach builder.	1215 D/67—13, dated 18-9-13	Ditto.
B018491 " "	1,000	The Bank of Bombay	Nov. 1, 1906	Jayaprosad Hariprosad.	1422 D/46—13, dated 29-11-13	Ditto.
B014867 " "	1,000	Sunder Rai Jaswantrai, administrator of Ramsing Oomedsing, minor.	May 1, 1901	Ramsing Oomedsing	1473 D/10, dated 12-12-13	Ditto.
148359 " "	1,000	The Comptroller General	Nov. 1, 1906	Purna Chandra Dutt, Administrator, estate Beer Chand Dutt.	297 D/112—11, dated 20-3-14	Sept. 13, 1914.
216351 " "	700	The Bank of Bengal	Nov. 1, 1909	Manomohan Lahiri	1130 D/33—14, dated 5-11-14	Feb. 15, 1915.
M010841 " " 42 " " 43 " " M010531 " " 122401 " "	800 1,000 2,000 5,000 2,000	The Accountant General, Madras.	May 1, 1904 Nov. 1, 1905	The Collector and Agent to the Court of Wards, North Arcot, on behalf of Sarja Hanumappa Naik, minor.	1182 D/158—13, dated 21-11-14	Ditto.
106605 " "	1,000	The Bank of Bengal	Nov. 1, 1898	Laddan Saheba Anwar Ali, Yacob Ali and Badrunessa Bibi.	1262 D/1027, dated 15-12-14	Ditto.
022935 " " 022936 " " 077473 " " 118205 " " 118203 " " 118204 " "	1,000 500 500 500 500 500	Gopal Das Sen	May 1, 1902	The Official Receiver, High Court, Calcutta, Receiver to the estate of Gopal Das Sen.	1278 D/5—11, dated 17-12-14	Ditto.
M013725 " "	1,000	The Accountant General, Madras.	Nov. 1, 1910	S. Srinivasa Aiyar	D 594/142—14, dated 20-5-15	Sept. 4, 1915.
M017288 " " M017289 " "	1,000 1,000	The Bank of Madras				
086889 " "	1,000	George T. Jackson	Nov. 1, 1900	Isabella A. Jackson and Minnie C. E. Jackson, Extors. to the estate of G. T. Jackson.	D 56/116—13, dated 13-1-15	Ditto.
124850 " " 51 " "	1,000 1,000	The Bank of Bengal	May 1, 1909	Rohini Kumar Chowdry, Girish Chandra Chowdry and minors Harendra Kumar Chowdry, Bhabendra Nath Chowdry, Purna Chandra Chowdry, Troilokya Nath Chowdry, through their guardian Padmabati Chowdry, Certificate-holders, estate Kaliram Chowdry.	D 49/71—11, dated 13-1-15	Ditto.
113611 " "	[illegible]	The Bank of Bengal	May 1, 1899	Chajjoo Mull	D 177/89—12, dated 15-2-15	Ditto.
222277 " " 239537 " " 239538 " "	5,000 [illegible] [illegible]	The Bank of Bengal	May 1, 1912	Makbul Alam	D 896/40—15, dated 4-8-15	March 4, 1916.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
125085 3½% 1865	100	Hari Das Sreemaney	Nov. 1, 1908	Purna Sasi Dassi	D 962/46—15, dated 18-8-15	Mar. 4, 1916.
86 " "	100					
B041100 " "	100	The National Bank of India, Ld.	May 1, 1909	Albert D'Souza	D 960/74—15, dated 18-8-15	Ditto.
B035058 " "	1,000	The Administrator General, Bombay.	May 1, 1905	Pestonji Rustomji Pastakia.	D1055/9—11, dated 3-9-15	Ditto.
229322 " "	1,000	Nogen Bala Dabya	Nov. 1, 1912	Nagen Bala Dabya	D 1172/51—15, dated 25-9-15	Ditto.
122754 " "	500	The Bank of Bengal	Nov. 1, 1907	Rebaty Mohan Ghosh	D 1244/14—15, dated 26-10-15	Ditto.
068057 " "	1,000	Sasadhar Mukherjee	May 1, 1897			
014516 " "	500	Sree Kanta Mandle		Tarubala Dassi, Administratrix, estate Promoda Sundari Dassi.	D 1313/100—15, dated 11-11-15.	Ditto.
013014 " "	500	Promoda Sundari Dassee	May 1, 1897			
012368 " "	500					
011592 " "	500					
193001 " "	1,000	Srinath Ray	May 1, 1911	Srinath Ray	1434 D/76—15, dated 20-12-15	Ditto.
170307 " "	500	The Bank of Bengal	May 1, 1912	Chotabhai Rughnathji Desai.	111 D/64—15, ated 1-2-16	Aug. 26, 1916.
151985 " "	1,000	The Bank of Bengal	Nov 11, 1911	Jwalla Pershad	375 D/68—15, dated 20-4-16	Ditto.
B044798 " "	500	Chugondas & Co.	Nov. 1, 1909	Vora Tayabji Bodabbhai and Ganga Vashram.	Debt.-728/17—16, dated 13-7-16	Feb. 17, 1917.
B030841 " "	100	Supoorjee Sorabjee	May 1, 1913	Dinshaw D. Romer	Debt.-968/33—16, dated 25-8-16	Ditto.
B030842 " "	100					
B030843 " "	100					
053025 " "	100	Beni Madhub Banerjee	May 1, 1894	Mrinalini Debi, Administratix of Beni Madhub Banerjee.	Debt.-1386/151—16, dated 29-11-16	Ditto.
221774 " "	200	The Bank of Bengal	Nov. 1, 1911	Syam Lal Sen	Debt.-1403/157—16, dated 2-12-16	Ditto.
182455 " "	500	Ditto	Nov. 1, 1912	Bhola Nath Dube	Debt.-1511/157—15, dated 21-12-16	Ditto.
189203 " "	5,000	The Comptroller General	May 1, 1911	Lalit Mohan Mookerjee, Brojo Mohan Mookerjee and Bhuban Mohan Mookerjee.	Debt.-1475/78—14, dated 15-12-16	Ditto.
189204 " "	5,000					
189205 " "	5,000					
238897 " "	5,000	Aga Abbas Ali	Nov. 1, 1913	Aga Abbas Ali	Debt. 209/126-16, dated 6-2-17	Aug. 25, 1917.
238898 " "	5,000					
238899 " "	5,000					
238900 " "	1,000					
180304 " "	500	The Bank of Bengal	Nov. 1, 1909	Nanibala Debi, Administratrix of Sreedhar Chandra Banerjee.	587-Debt./111-16, dated 23-4-17	Ditto.
131164 " "	100	Hari Das Sreemancy				
131165 " "	100					
131166 " "	100					
139147 " "	100	Binoy Krishna Hazrah				
139148 " "	100					
139149 " "	100					
139228 " "	500					
113857 " "	100	Shamapado Sreemancy	Nov. 1, 1908	Monomohon Das	682-Debt./118-16, dated 11-5-17	Ditto.
B048987 " "	1,000	Shankar Gopal Ranade	May 1, 1907	Damodar Vishnu Vaidya Surviving Executor of G.K. Ranade.	378-D./121-11, dated 13-3-17	Ditto.
B049155 " "	500					
B048981 " "	500					
B046544 " "	100					
B049618 " "	100					
204863 " "	1,000	Kanchumarty Venkata, Seetaramachandra Row.	May 1, 1908	Kanchumarty Venkata Seetaramachandra Row.	439-Debt./182—16, dated 29-3-17	Ditto.
126318 " "	500	The Bank of Bengal	Nov. 1, 1903	Noni Gopal Chatterjee, Nanda Gopal Chatterjee and Saroj Coomar Chatterjee, Surviving Certificate-holders of Mokshoda Prosad Chatterjee.	Debt.-954/51—16, dated 19-6-17	Ditto.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate	No. and date of orders issued under para. 19 of G. I. F D. Resn No. 06, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
208743 3½% 1865	500	The Bank of Bengal	May 1, 1914	Sashawat Hussain	Debt-979/203—16, dated 25-6-1917	Aug. 25, 1912.
204109 ,, ,,	700					
214956 ,, ,,	1,000					
216904 ,, ,,	1,000					
211311 ,, ,,	1,000					
2 8806 ,, ,,	1,000					
220563 ,, ,,	1,000					
254750 ,, ,,	1,000					
254751 ,, ,,	1,000					
259058 ,, ,,	1,000					
258613 ,, ,,	100					
220562 ,, ,,	1,000					
220564 ,, ,,	600					
190047 ,, ,,	600					
219 09 ,, ,,	600					
2396 7 ,, ,,	800					
259057 ,, ,,	1,000					
260239 ,, ,,	1,000					
000161 5% 1872 Non-transferable Treasury Note.	500	Vinaik Jogeshwar Ghooi, Manager, Vithal Rukhami Mandir of Nagpur.	July 16, 1900	Vinayak Jogeshwar Ghui.	1080/D, dated 31-3-10	Aug. 27, 1910.
002275 4½% 1879	1,100	Kamini Debi	Sep. 16, 1880.	Sm Basanta Kumari Debi, certificate-holder, estate Kamini Debi.	D 319/1101, dated 12-7-11	Feb. 17, 1912.
039004 ,, ,,	100	Agra Bank, Limited	Sep. 16, 1882.	Hurukbhai	D 374/1089, dated 2-4-11	Ditto.
039005 ,, ,,	100			Hurcooverbai		
039094 ,, ,,	100					
010277 ,, ,,	1,500	J. W. Madge and G. Payne, Executors of William Vallance.	Sep. 16, 1888.	Mr. Henry Payne, Derivative Executor to the estate of Revd. William Vallance	D 410/1092, dated 5-8-11	Ditto.
008776 4% 1879	500	Bunsi Lall Abeerchand	July 16, 1874	P. Durgachellum Modeliar	1, dated 8-2-82	Jan. 28, 1888.
055431 ,, ,,	500	Executive Commissariat Officer, Sialkot.	Jan 16. 1876	Bhogoan Dass	29, dated 15-12-87	Ditto.
062887 ,, ,,	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohamedbhoy.	July 16, 1887	Atmaram Damodher	434/D, dated 25-7-92	Feb. 11, 1893.
B002674 3½% 1879	100	The Bank of Bombay	July 16, 1897	Narayan Pootoba, Administrator of Luxmibai.	715/D, dated 3-12-07	Feb. 22, 1908.
B002675 ,, ,,	100					
009553 ,, ,,	1,000	Ram Dai, Administratrix of Ram Bharose minor, empowered under Act VIII of 1890 to draw interest only.	Jan. 16, 1903	Ram Bharose	1012/D, dated 4-3-10	Aug. 27, 1910.
009554 ,, ,,	1,000					
009555 ,, ,,	1,000					
009556 ,, ,,	1,000					
009557 ,, ,,	1,000					
009558 ,, ,,	2,000					
009559 ,, ,,	3,000					
009560 ,, ,,	4,000					
009561 ,, ,,	4,000					
M003823 ,, ,,	1,000	R. Wilkins	July 16, 1906	Dr R. Wilkins, F.R.C.S.	D 65/1058, dated 28-4-12	Aug. 31, 1912.
M016992 ,, ,,	4,200					
B006997 ,, ,,	100	Nanabhoy Merwanjee and Dhunbaiji or either of them.	July 16, 1905	Shalebhoy Tyabjee	D 1016/31, dated 9-3-12	Ditto.
B008035 ,, ,,	500	Maltibai	Jan. 16, 1909	Maltibai	1104 D/124-12, dated 22-8-13	Feb. 21, 1914.
B004186 ,, ,,	100	The Bank of Bombay	Jan. 16, 1902	J. S. C. Lopes	1437 D/2-13, dated 2-12-13	Ditto.
B004187 ,, ,,	100					
B010928 ,, ,,	500	Ditto	July 16, 1910	Jose Antonio Das Marteris.	421 D/15613, dated 22-4-14	Sept. 19, 1914.
009011 ,, ,,	500	Gopal Das Sen	July 16, 1902	The Official Receiver, High Court, Calcutta, Receiver to the estate of Gopal Das Sen.	1278 D/5—11, dated 17-12-14	Feb. 15, 1915.
003399 ,, ,,	[illegible]00	Promoda Sundari Dassee	July 16, 1897	Tarubala Dassi Administratrix, estate Promoda Sundari Dassi.	D 1313/100—15, dated 11-11-15.	March 4, 1916.
010176 ,, ,,	2,[illegible]	Nagindas Rangildas Killawalla and Taragaori.	Jan. 16, 1898	Bai Taragaori	D 1825/10—13, dated 12-11-15.	Ditto.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
B013255 3½% 1879	1,000	The Alliance Bank of Simla, Ld.	Jan. 16, 1913	Antonio Luis Lobo	105 D / 126—15, dated 2[illegible]-1-16	Aug. 26, 1916.
B013276 " "	1,000					
019817 " "	1,000	Madho Rao Fansey, minor.	July 16, 1910	Madho Rao Fansey, minor.	217 D / 142—13, dated 6-3-16	Ditto.
18 " "	1,000					
021832 3½% 1893-94	1,000	Madhorao, Manager for the temple Lukmee Narain Swamy at Titcorghat in District of Raipur.	Sept. 1, 1896	Madho Rao, Manager of the temple Luchmee Narain Swamy at Titoorghat, Raipur District.	274 / D, dated 30-6-10	Aug. 27, 1910.
022264 " "	500	Shama Soondary Debya, Administratrix of Tariny Charan Bhattacharjee, empowered to draw interest only.	Dec. 31, 1894.	Elokeshi Debi, surviving certificate-holder, estate, Tarini Charan Bhattacharyya and Shama Sundari Debya.	17D / 63—12, dated 26-5-13	Aug. 16, 1913.
022265 " "	500					
029022 3½% 1900-01	25,000	Bank of Bengal	June 30, 1905	Syed Mahammad Fyaz Ali Khan.	344 / D, dated 21-7-10	Mar. 4, 1911.
027645 " "	5,000	Prosad Das Boral and Bros.				
012050 " "	2 000	Benoy Krishna Hazrah				
028741 " "	1,000					
002175 " "	100	The Bank of Bombay	June 30, 1903	Hari Mati Dassi	960 / D, dated 8-2-11	Feb. 17, 1912
B005409 " "	500	The National Bank of India, Ld.	June 30, 1904	The Station Supply Officer, Mhow, on behalf of Chajjumal and Nusserwanji Rustomji and Mahomed Haniff.	D545 / 52-11, dated 14-9-11	Ditto
B010868 " "	100	The Bank of Bombay	Dec. 31, 1904			
028298 " "	500	Prosad Das Boral and Bros.	Dec. 31, 1903	Choonee Lall Dass, certificate-holder. estate, Netto Lal Das.	D550 / 984, dated 15-9-11	Aug. 27, 1912.
028934 " "	100	Ditto				
022484 " "	100	Ditto				
028139 " "	100	Hari Das Sreemany				
045227 " "	1,000	Prosad Das Boral and Bros.	Dec. 31, 1906	Sm. Kattyani Dassee.	D657 / 1067, dated 28-10-11	Ditto
045230 " "	1,000					
079319 " "	500	Ditto	Dec. 31, 1906	Upendra Nath Mukerjee.	D746 / 1030, dated 25-11-11	Ditto
051848 " "	500	P. D. Boral and Bros.	June 30, 1909	Sm. Kiran Bala Ghose.	D875 / 81, dated 17-1-12	Aug. 31, 1912.
051849 " "	500					
078600 " "	500	Ditto	Dec. 31, 1908	Satya Gopal Banerjee	D552 / 56-11, dated 14-8-12	Feb. 15, 1913.
B008112 " "	500	National Bank of India, Ld.	June 30, 1906	Henry Gutmann	D918 / 1069, dated 26-11-12	Ditto.
042808 " "	1,000	The Bank of Bengal	June 30, 1908	Sorabji Framji Angra	D409 / 118-11, dated 17-7-12	Ditto.
098282 " "	1,000	Prosad Das Boral and Bros.	Dec. 31, 1908	Kedar Nath Mullick.	[illegible]19 / 58-13, dated 19-6-13	Aug. 16, 1918.
022750 " "	500	Ditto	June 30, 1908	Hubdar Khan	70D / 52-12, dated 18-1-13	Ditto.
022751 " "	500					
022752 " "	500					
022753 " "	500					
078769 " "	100	Ditto	Dec. 31, 1908	Baikunto Nath Ghose	250D / 111-12, dated 25-2-13	Ditto.
045700 " "	100	Ditto	Dec. 31, 1908.	Khettra Mohan Ghose	906D / 126 12, dated 7-7-13	Feb. 21, 1914.
050962 " "	1,000	National Bank of India, Ld.	June 30, 1906	Hirjee Tulsey	960D / 30-13, dated 21-7-13	Ditto.
048057 " "	500					
068441 " "	500	Bank of Bombay	Dec. 31, 1908	Maltibai and Vamanrao Balkrishna Kirtikar.	1104D / 124-12, dated 22-8-13	Ditto.
B022483 " "	100	K. C. Malegamvala	Dec. 31, 1908	Pallonjee Eduljee, coach builder, and Dossibai Pallonjee coach builder.	1215D / 67-13, dated 1[illegible]-13	Ditto.
B022484 " "	100					
B022485 " "	100					

No. of the Note and name of Loan.			Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1896 of list in which the Security was first mentioned.
			R					
079645	3½%	1900-01	500	The Bank of Bombay	June 30, 1910	Jose Antonio Das Marteris.	421 D / 156 of 13, dated 22-4-14	Sept. 19, 1914.
B001494	"	"	500					
124272	"	"	500	Ditto	Dec. 31, 1910	Jamnadas Bhagwandas.	360 D / 176—13, dated 4-4-14	Ditto.
018661	"	"	1,000	The Bank of Calcutta, Ld.	June 30, 1908	Nalini Bala Dasi	674 D / 124—11, dated 4-7-14	Feb. 15, 1915.
049735	"	"	100	Prosad Das Boral and Bros.	June 30, 1908	N. DaCosta	35 D / 81—14, dated 11-1-15	Sept. 4, 1915.
107074	"	"	4,200	The Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras.	Dec. 31, 1911	The Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, on behalf of the Accountant General, Madras.	456 D / 101—14, dated 21-4-15	Ditto.
M000088	"	"	5,000	W. A. Long, J. R. Coombes and L. G. A. Reboiro.	Dec. 31, 1910	S. Srinivasa Aiyar	594 D / 142—14, dated 20-5-15	Ditto.
027315	"	"	1,000	The Bank of Bengal	Dec. 31, 1906	Wazir Mohammad	D 1061 / 43—15, dated 4-9-15	March 4, 1916.
B023226	"	"	100	Luxhmichund Jootha	Dec. 31, 1910	Mohanlal Bechardas	290 / 101—15, dated 4-11-15	Ditto.
015275	"	"	1,000	The Bank of Bombay	Dec 31, 1904	Ram Gopal and Sons	75 D / 11—15, dated 24-1-16	Aug. 26, 1916.
B008113	"	"	500	The National Bank of India, Ld.	June 30, 1910	Maneckji Darabji Kheshwara, Administrator, estate Pestonji Dorabji Kheshwala.	D 342 / 119—15, dated 10-4-16	Ditto.
B018724	"	"	500	The Bank of Bombay				
25	"	"	500					
B027923	"	"	500					
B022666	"	"	1,000					
67	"	"	1,000					
68	"	"	1,000					
69	"	"	1,000					
70	"	"	1,000					
B029579	"	"	1,000					
80	"	"	1,000					
120186	"	"	2,000	Prosad Das Boral and Bros.	June 30, 1912	Maheshur Das, minor through father and guardian Bhagabati Charan Das.	Debt.-942 / 186—15, dated 19-8-16	Feb. 17, 1917.
138152	"	"	100	Prosad Das Boral and Bros.	Dec. 31, 1912.	Gopessur Sen	Debt.-1180 / 155—16, dated 13-10-16.	Ditto.
138153	"	"	100					
138154	"	"	100					
138155	"	"	100					
135558	"	"	500					
063365	"	"	500	The Bank of Bombay	June 30, 1910	Jerbai Administratrix of Sorabji Meherwanji Motisha.	Debt.-1225 / 45—14, dated 21-10-16	Ditto.
133091	"	"	1,000	Prosad Das Boral and Bros.	June 30, 1913	Dino Nath Sirkar	Debt.-118 / 184—16, dated 18-1-17	Aug. 25, 1917.
92	"	"	1,000					
93	"	"	1,000					
94	"	"	1,000					
95	"	"	1,000					
96	"	"	1,000					
133146	"	"	500					
47	"	"	50[illegible]					
48	"	"	[illegible]					
B021701	"	"	[illegible]00	Shanker Gopal Ranade	June 30, 1907	Damodar Vishnu Vaidya.	D 378 / 121—11, dated 18-3-17	Ditto.
B022507	"	"	100					
010685	"	"	[illegible]	Krishna Lal Dhar	June 30, 1909	Nanibala Debi Administratrix of Sreedhar Chandra Banerjee.	D 587 / 111—16, dated 28-4-17	Ditto.
010686	"	"	[illegible]					
046408	"	"	[illegible]	The Bank of Bengal				

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of lists in which the Security was first mentioned.
	R					
061019 3½% 1900-1	500	The Bank of Bombay	June 30, 1908	Nusserwanji Cursetji Kias.	380D / 176—16, dated 13-3-17	Aug. 25, 1917.
143626 „ „	100	Aga Abbas Ali	Dec. 31, 1913	Aga Abbas Ali	Debt.-209 / 126—16, dated 6-2-17	Ditto.
007251 3% 1896-97	500	Omesh Chunder Dutt	June 30, 1900	Girldhari Lal Roy	1126 / D, dated 10-1-07	Aug. 17, 1907.
028824 „ „	1,000	Kassy Deen Singh	June 30, 1904	Debee Charan Singh	163 / D, dated 22-5-07	Ditto.
029711 „ „	1,000	Nahar Singh	Dec. 31, 1897	Mohindar Singh, certificate-holder, estate Nahar Singh.	1010 / D, dated 4-3-10	Ditto.
037167 „ „ 037168 „ „	1,000 1,000	Bank of Bengal	Dec. 31, 1905	Syed Mahammad Fyaz Ali Khan.	344 / D, dated 21-7-10	March 4, 1911
M008245 „ „	10,000	Secretary to the Commr. of Salt, Abkari and Separate Revenue, Madras.	June 30, 1908	H. H. Sri Vizianagram Maharaj Kumarika Appala Koidaya Sri Maharani of Rewa, Vizianagram.	D 703 / 19—11, dated 13-11-11	Feb. 17, 1912.
042041 „ „	500	The Comptroller General	Dec. 31, 1902	Lachman Das	942 / D, dated 1-2-11	Ditto.
040469 „ „	500	Framjee Bhicaji Daroga	June 30, 1906	Rustomji Jamsetji and Kaveshaw Rustomji.	D 756 / 26—12, dated 3-10-12	Feb. 15, 1913.
082417 „ „	60,000	Zeenat Sultan Begum	June 30, 1904	H. H. Nawab Sir Mohammad Hamid Ali Khan Bahadur, certificate-holder, estate H H Zeenat Sultan Begum.	872D / 1007, dated 30-6-13	Aug. 16, 1913.
061826 „ „	500	Bank of Bengal	June 30, 1906	Ganeshi Lall	1403 D / 98—13, dated 25-11-13	Feb. 21, 1914.
051587 „ „	100	The Comptroller General	June 30, 1908	N. Da Costa	35 D / 81—14, dated 11-1-15	Sept. 4, 1915.
049646 „ „ 47 „ „	100 100	Prosad Dass Poral & Bros.	June 30, 1908	Purna Sasi Dasi	D 962 / 45—15, dated 18-8-15	March 4, 1916.
000089 „ „	800	The Bank of Bengal	June 30, 1896	Himangsu Sekhar Mukherjee, Administrator, estate Sarat Chandra Mukerjee.	D 1315 / 83—15, dated 11-11-15	Ditto.
M001374 „ „ M001418 „ „ M002054 „ „ M002768 „ „	500 500 500 500	N. Moonoosawmy Moodr. The Mercantile Bank of India, Ld. The Bank of Madras. The Madras Railway Company.	Dec. 31, 1907	V Govindaraja Mudaliar.	77 D / 140—14, dated 24-1-16	Aug. 26, 1916.
040773 „ „	100	Hari Das Sreemany	Dec. 31, 1902	Bhubaneswari Debi	148 D / 113—15, dated 12-2-16	Ditto.
046468 „ „	500	The Bank of Bengal	June 30, 1910	Ram Sewari Kuer	D 197 / 171—15, dated 26-2-16	Ditto.
B002756 „ „	1,000	Gordhandas Bhugwandas	Dec. 31, 1904	Mansukhal Gordhandass Administrator, of Gordhandas Bhagwandas.	Debt.-1084 / 90—16, dated 15-9-16	Feb. 17, 1917.
000256 4% Cawnpore-Farruckabad Railway Debenture.	1,000	Choubay Sadhari Lall	July 1, 1880	Collector of Cawnpore.	760 / D, dated 18-[illegible]-94	Feb. 23, 1895.
000873 4% Cawnpore-Achneyra section of the R. M. Ry. Debenture.	100	Pearey Lal	Jan. 1, 1904	Pearey Lal	68 / D, dated 24-4-1[illegible]	Feb. 17, 1912.

No. of the Note and name of Loan.	Value	In whose name issued.	From what date bearing interest	Name of claimant for duplicate	No and date of orders issued under para 19 of G I F D Resn. No 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
000288 4% Cawnpore Achnera Section of Rajputana and Malwa Railway Debenture Loan of 1888	600	Madho Parshad	Jan 1, 1898	Ram Bharose	Debt 1098 / 45—16, dated 18 9 1916.	Feb. 17, 1917.
†149376 4% 1842-43	500	Kally Nath Mukerji	Feb 1, 1886	Mahamaya Debi and Prasad Moyee Debi, administratrix, estate of Kally Nath Mukherji.	80 / D, dated 27-4-11	Feb 17, 1917.
†149377 „ „	500					
†102359 3½ % 1842-43	500	The Bank of Bengal	Feb. 1, 1913	Sarojini Debi	1242 D / 60-15, dated 26-10-15	March 4, 1916.
†B009159 „ „	100	The Bank of Bombay	Aug. 1, 1904	Punamchand Navalmal	D 1308 / 146-15, dated 1[illegible] 11-15	Ditto.
†089342 „ „	500	Bank of Bengal	June 30, 1905	Messrs Agabog Brothers	D 286 / 1073, dated 18-6-12	Aug. 31, 1912.
†134967 „ „	15,000	Lakshmi Bhagabathi	June 30, 1911	M F Gauntlett, I C S	1138 D / 78—11, dated 28-8-13	Feb. 21, 1914.
†101047 „ „	3,000	The National Bank of India, Ld	June 30, 1913	Revd W. W Wallace	1027 / 42—15, dated 28-8-15.	March 4, 1916.
*B030248 „ „	500	The National Bank of India, Ld	June 30, 1912	Merwanji Cowasji Pavri	D 746 / 23—15, dated 30 6-15	Sept. 4, 1915.
†B014600 „ „	100	Hurmusji Rustomji Kanga	Nov 1, 1907	Gurmukh Singh Mulchand Verhomal Mulchand Jothomal Dayaram	D 297, dated 7 7 11	Feb. 17, 1912.
†B014478 „ „	100	Bank of Bombay				
†B014479 „ „	100					
*B020120 @ 23 „	1,000 each	The Bank of Bombay	Dec 31, 1910	Hirji Mulji and Dharsi Khetsi, surviving administrators of Devraj Tokersey	D 258 / 56—15, dated 16 3 16	Aug 26, 1916.
*B048235 @ 38 „	1,000 each					
*B043162 „ „	1,000					
*B043231 @ 33 „	1,000 each					
†B072919 „ „	500	Hormusjee Framjee Nanavati.	June 30, 1911	Byramji Hormasji Nanavatty and Bhai Jehangirjee Patel	266 D / 87—13, dated 20-8-16	Ditto
†152808 „ „	5,000	The Bank of Bengal	June 30 1915	The Delhi and London Bank, Ld.	D 508 / 37—16, dated 20-5 16	Ditto.
†147826 „ „	1,000	B. T. Harding	Dec. 31, 1912	The National Bank of India Ld	D 582 / 41—16, dated 6 6 16	Ditto.
† 14587 @ 82 3½% 1842-43	1,000 each	Sorabji Fardunji Ghandhy	Aug 1, 1915	Sorabji Fardunji Ghandhy	D 147 / 198 16, dated 25-1-17	Aug. 25, 1917.
†154017 @ 99 „ 1854-55.	1,000 each	Sorabji Fardunji Ghandy	June 30, 1916	Sorabji Fardunji Ghandhy		
† 154101 3½% 1854-55.	1,000					
†191104 3½ % 1865	500	The Bank of Bengal	May 1, 1907	Gurmukhrai Bhagwan Das.	18 / D, dated 4-4-11	Feb. 17, 1912.
†065435 „	500	Dinomoyee Debi Chaudhurani & Janaki Debi Chaudhurani.	May 1, 1894	Purna Chunder Roy Chaudhury, Sirish Chandra Banerjee and Jotish Chandra Banerjee, certificate-holders, estate of Denomoyee Debi Chaudhurani and Janaki Debi Chaudhurani	D 218 / 1106, dated 30 5 12	Aug. 31, 1912
†245818 „ „	5,000	The Bank of Bengal	Nov. 1, 1913	Municipal Board, Azamgarh	12 9 D / 122—14, dated 14-12-14	Feb. 16, 1915.
†051911 „ „	500	Bhuban Chandra Banerjee.	May 1, 1898	Bidhumukhi Dassi, Certificate holder, estate, Bhola Nath Rai on behalf of Probodh Chandra Bhadra, Modak, minor.	1264 D / 859, dated 14-12-14	Ditto.
†015912 „ „	500					
†B056625 „ „	1[illegible]	The Alliance Bank of Simla, Ld.	Nov. 1, 1909	Jurbai Burjorjee Cooper	D 780 / 15—15, dated 8-7-15	March 4, 1916.
†B027970 „ „	100	Deepchund Nalchund	Nov. 1, 1911	Ardeshir D Marker and Hormusji Edulji Kapadia.	D 808 / 45—13, dated 12-7-15	Ditto.

* Partially destroyed notes—Duplicates have been issued.
† Half notes—Duplicates have been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-7-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
†268870 3½% 1865	25,000	The Delhi and London Bank, Ld.	May 1, 1915	The Delhi and London Bank, Ld.	D 508 / 37—16, dated 20-5-16	Aug. 26, 1916.
†155867 " "	5,000	Zukeya Begum	Nov. 1, 1913	Zukeya Begum	D 510 / 13—16, dated 20-5-16	Ditto
†236845 " "	100	Ditto	May 1, 1915	S. J. Shapoorjee	Debt.-1451 / 131—16, dated 11-12-1916	
†214663 " "	1,000	Itru Mal	May 1, 1911	Bugli	Debt.-1517 / 155—16, dated 21-12-1916	
† 264006 @7 3½% 1865.	1,000 each	Sorabji Fardunji Ghandhy	May 1, 1915	Sorabji Fardunji Ghandhy.	Debt-147 / 198—16, dated 25-1-17	Aug. 25, 1917.
† 173416 3½% 1865	2,000	The Bank of Bengal	May 1, 1915	The Official Trustee, Bengal.	367-D / 47—17, dated 12-3-17	Ditto
†014359 " 1879	1,000	Tejoomat Twermal	Jan. 16, 1907	Pursotamdas Kherajmal.	D 251 / 61, dated 7-6-12	Aug. 31, 1912.
†016258 " "	1,000	Kedar Nath Mukherjee	July 16, 1913	Kedar Nath Mukherjee.	1243 D / 10—1, dated 8-12-14	Feb. 15, 1915.
†027735 4½% 1872	500	The Judge of Rajshahye	July 16, 1877	Kally Prosonna Chuckerbutty.	D 50 / 76—11, dated 14-8-12	Feb. 15, 1913.
†067896 3½% 1900-01	500	Rattonji Kharshedji Wadia, Rustomji Dusabhai Sethna, Bapurji Kharshedji Vacha Ghundi.	Dec. 31, 1903	C. D. Vakilna and J. C. Vakilna or either.	D 167 / 1095, dated 23-5-11	Feb. 17, 1912.
†M000100 " "	1,000	Bank of Madras	Dec. 31, 1904	Dt. Forest Officer, Nellore, on behalf of C. V. S. Chetty.	D 1072 / 122, dated 25-3-12	Aug. 31, 1912
†016922 " "	500	Haridas Sreemany	June 30, 1905	Messrs. Agabeg Brothers.	D 286 / 1072, dated 18-6-12	Ditto
†138276 " "	25,000	T. Sankaram Tampi	June 30, 1911	M. F. Gauntlett, I.C.S.	1138 D / 78—11, dated 8-8-13	Feb. 21, 1914.
†205315 @ 39 "	1,000 each.	The Delhi and London Bank, Ld.				
†185182 " "	10,000	The Bank of Bengal				
†180671 " "	15,000	The Mercantile Bank of India, Ld.	June 30, 1915	The Delhi and London Bank, Ld.	D 508 / 37—16, dated 20-5-16	Aug. 26, 1916.
†113618 @ 22 "	10,000 each.	The Delhi and London Bank, Ld.				
† 192602 @ 5 3½% 1900-01.	1,000 each	Sorabji Fardunji Ghandhy.	June 30, 1915	Sorabji Fardunji Ghandhy.	D 147 / 198—16, dated 25-1-17	Aug. 25, 1917.
† 201151 @ 53 3½% 1900-01.	1,000 each					
†041137 3% 1896-97	2,000	Bega Sahiba	June 30, 1910	Allahabad Bank, Ld.	95 D / 12—12, dated 24-1-13	Aug. 16, 1913.
†041871 " "	1,000	Sarat Chandra Singh	June 30, 1909	Vaidya Nath Banerjee	D 1822 / 79—13, dated 2-11-15	March 4, 1916.
† L1049 3% 1896-97	1,000	E. J. Barker	June 30, 1914	E. J. Barkar	Debt.-58 / 177—16, dated 10-1-17	Aug. 25, 1917.
† L1050 " "	1,000					
† 051725 3½% 1896-97	1,000	Martha Pauline Catherine Nicoll.	June 30, 1915	Martha Pauline Catherine Nicoll	441-Debt / 58—16, dated 29-3-17	Ditto.
† 051726 " "	1,000					
† 060057 " "	20,000	The Bank of Bengal	June 30, 1916	William Douglas	Debt-832 / 36—17, dated 30-5-17	Ditto.
† 008776 @ 854 4% 1916-17.	25,000 each.	The Hong Kong and Shanghai Banking Corporation.	Oct. 1, 1916	The Hong Kong and Shanghai Banking Corporation.	Debt.-438 / 215—16, dated 29-3-17.	Ditto.

† Half notes—Duplicates have been issued.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 23rd February 1918.

No. 2062-D.—In exercise of the powers conferred by the Indian Post Office Act' 1898 (VI of 1898), as subsequently amended, the Governor General in Council is pleased to direct that the following amendments shall be made in the rules issued with the Notification by the Government of India in the Department of Commerce and Industry, No. 2882-45, dated the 26th April 1913, as subsequently amended:—

(1) For the existing rule 27 the following shall be substituted, namely :—

27. Gold coin or gold bullion or both of a value in excess of Rs. 300 and circulars relating to lotteries shall not be transmitted by post.

2. The transmission of coin and bullion by post to and from Aden shall be subject to the same restrictions as are imposed on their transmission by the foreign parcel post.

3. Coin and bullion shall not be transmitted by post to or from Duki, Loralai, Sinjawi and Fort Sandeman.

4. No strong-smelling article (*e.g.*, asafœtida) shall be transmitted by post unless enclosed in a hermetically sealed case of tin or other metal.

5. If a postal article, in course of transmission by post, is actually found to contain any of the articles, the transmission of which by post is prohibited by clauses 1 to 4 above, it shall be returned to the sender.

(2) For clause (*j*) below the second proviso to rule 56 the following shall be substituted, namely :—

(*j*) Where the insured article contained gold coins or gold bullion or both of a value exceeding Rs. 300.

No. 2121-D.—In exercise of the powers conferred by section 53 of the Native Passenger Ships Act, 1887 (X of 1887), the Governor General in Council is pleased to direct that the following shall be substituted for rule IV (1) of the rules published with the Notification of the Government of India in the Finance and Commerce Department No. 1354, dated the 14th March 1889, as amended by the Notification in this Department No. 264-44-C, dated the 15th January 1916, namely:—

"IV. (1) Every such ship shall be fitted with not less than two privies sufficiently screened from public view and readily accessible and available at all times for the use of the passengers, and with one more such privy for every 100 passengers, or part of that number, carried in excess of 100; but no privies shall be allowed in the between decks."

No. 2158-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended *viz.* :—

Additions.

Anglo-French Land Investment Co., Ltd.
Bute Plantations (1913), Ltd.
Fortin, A. M., Mengtzu.
Home and Foreign Trade Co., Shanghai.
Karan Rubber Estate Company, Ltd.
Levy, N. S., Shanghai.
Moyler, Powell & Co., Peking
Padang Rubber Co., Ltd.
Ping Yee Hau Drug Store, Canton.
Tanah Merah Estates (1916), Ltd.
Tcheleby, A. S., Harbin.
Thompson, James A., & Co., Shanghai.
Wollowra Steamship Co., Ltd.

Alterations.

Eastern Trading Company

should read

Eastern Trading Company, Ltd.

Hotchand Vishindas & Co., Shanghai,

should read

Vis[illegible]. H., & Co., Shanghai.

No. 2164-D.—Mr. C. W. E. Cotton, I.C.S., a Collector in class III of the Imperial Customs Service, is appointed to officiate as a Collector in class II with effect from the 14th January 1918.

No. 2210-D.—The following draft of a rule which it is proposed, in exercise of the powers conferred by section 116-F of the Assam Labour and Emigration Act, 1901 (VI of 1901), as subsequently amended, to insert after rule 24 of the Assam Labour Board Rules published with the Notification of the Government of India in the Department of Commerce and Industry, No. 295-132-C., dated the 20th November 1915, is published, as required by the said section, for the information of persons likely to be affected thereby. Any objection or suggestion which may be received before the 22nd March 1918 will be duly considered :—

Draft Rule.

"Rule 24-A. The cess referred to in section 116-E of the Act may be applied to the following purposes, *viz.*, to the payment of—

Purposes to which the cess may be applied.

(*a*) such portion of the salary and allowances of the Chairman as the Governor General in Council may direct;

(*b*) allowances to Members of the Board to meet their expenses in attending meetings of the Board, or on other journeys performed on the business of the Board;

(*c*) the salary and allowances of the supervisors and other establishment appointed by the Board, including any leave allowances, pensions and contributions towards a Provident Fund sanctioned by the Board, and including also such contributions towards the leave allowances and pensions of officers whose services have been lent by Government, as the Governor General in Council may direct;

(*d*) contingent and other incidental expenses, including tour charges, connected with the maintenance of the Board's office and of the offices of officers appointed by them;

(*e*) rewards for the detection or prosecution of offences under the Act;

(*f*) refunds of the cess realised in respect of—

(*i*) garden sardars and emigrants on whom it has been erroneously realised;

(*ii*) emigrants whose services as labourers have in the opinion of the Board for any reason not become available or fully available to employers;

(*g*) interest which may fall due on any loan contracted by the Board or on any overdraft of the Board's account with the Bank of Bengal sanctioned by the Board;

(*h*) such other charges as the Board may, with the general or special sanction of the Government of India, direct."

CUSTOMS DUTIES.

The 23rd February 1918.

No. 2079-D.—In exercise of the power conferred by section 7 (*1*) of the Cotton Duties Act, 1896 (II of 1896), and in supersession of the notification in this Department No. 1987-C.W., dated the 24th February 1917, the Governor General in Council is pleased to fix, for the descriptions of cotton goods hereunder specified, tariff values as follows, with effect from the 1st March 1918 :—

Grey goods, plain or bordered.

	Tariff value per lb. R	A.	P.
1. Chadars and bedsheets, plain, or having only borders not over ½"	1	2	0
2. Dangari and Khadi cloth	0	14	6
3. Dhuties, cholas, dupattas, lungis, and gumchas, plain, or having only borders not over ½"	1	3	3
4. Dhuties, cholas, dupattas, lungis, and gumchas having only borders over ½" but not over ¾"	1	5	0
5. Dhuties, cholas, dupattas, lungis, and gumchas having only borders over ¾" but not over 2"	1	6	0
6. Domestics, T cloths, shirtings, longcloth, sheetings having borders not over ½"	1	4	9
7. Drills and jeans, plain	1	2	0
8. Fents	1	0	[illegible]
9. Patals and saris with headings over 4" wide and only coloured borders not over ¾"	1	7	[illegible]

Grey goods, plain or bordered—concld.

	Tariff value per lb. R A. P.
10. Printers, sallapat and bhagavad	1 6 0
11. Shirtings twilled, unbleached	1 7 0
12. Tent, sail, commissariat and double threaded cloth (dosuti)	1 1 0
13. Zanzibar cloth	1 5 0

Provided that for calendered grey goods 3 pies shall be added to the above values.

Figured or coloured goods.

	Tariff value per lb. R A. P.
14. Bedcovers, twilled sheets, quilts, and table cloths with borders not over ½"	1 3 0
15. Bedcovers, quilts, table-cloths, twilled or plain wove sheets, and chadars, coloured warp or weft	1 6 3
16. Bedcovers, quilts, table-cloths, twilled or plain wove sheets and chadars, coloured warp and weft	1 8 6
17. Bed ticking, plain or drilled	1 4 6
18. Check gumchas and check cholas	1 5 9
19. Cholis and saris (coloured)	1 12 0
20. Cotton tweed, commonly called hunting cloth, plain or striped, including loheria, Thana susi, Thana drill, Thana twill, and Thana check	1 6 0
21. Drills, striped	1 2 0
22. „ checked	1 5 0
23. „ dyed	1 7 6
24. English patterned checks, trouserings and coatings	1 10 3
25. Fancy dobby pattern checks, coloured warp and weft	1 11 0
26. Fents	1 2 6
27. Flannel pattern susi and dobby susi, grey weft	1 6 0
28. „ „ „ „ „ coloured weft	1 8 6
29. Lungis, coloured	1 11 0
30. Lungis, grey with coloured stripes and borders	1 9 3
31. Napkins, grey	1 6 0
32. „ bleached	1 9 9
33. Shirtings twilled, bleached	1 7 6
34. Susi check, English, grey ground	1 10 0
35. „ checks, ordinary, grey ground	1 7 3
36. „ „ „ coloured warp or weft	1 8 9
37. „ checksheets, ordinary, grey ground	1 5 0
38. „ ordinary, coloured stripes, grey ground	1 8 3
39. „ „ „ weft	1 8 3
40. Tent cloth, blue and red	1 8 9
41. „ „ khaki	1 12 0
42. Towels, Turkish, grey	1 10 3
43. „ „ bleached	1 13 9
44. „ honeycomb and other sorts, grey	1 7 0
45. „ „ bleached	1 10 3
46. Zephyr cloth	1 7 3
47. „ striped and checked	1 13 3

Provided that any goods specified in the foregoing lists shall, when woven with borders of silk, be assessed to duty *ad valorem*.

EXPLOSIVES.

The 23rd February 1918.

No. 19[illegible]2-D.—In exercise of the powers conferred by section 5 of the Indian Explosives Act, 1884 ([illegible]V of 1884), the Governor General in Council is pleased to cancel rule 133 of the Indi[illegible] Explosives Rules, 1914, published with the Notification in this Department, No. 40[illegible]-3[illegible] dated the 6th June 1914.

GEOLOGY AND MINES ESTABLISHMENT.

The 23rd February 1918.

No. 556.—Mr. H. Lancaster is appointed Inspector of Mines in India with effect from the 23rd February 1918, *vice* Mr. G. C. Leach, resigned.

POST AND TELEGRAPH ESTABLISHMENTS.

The 23rd February 1918.

No. 2208-D.—Mr. H. Mayston, Director, Telegraph Engineering, is permitted to retire from the service of Government with effect from the 18th March 1918.

No. 2252-D.—Mr. N. W. Vaughan, Postmaster, Lahore, pay Rs. 600—40—800, is appointed Presidency Postmaster, Bombay, pay Rs. 1,000—40—1,200, on probation for one year, with effect from the 2nd February 1918.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 22nd February 1918.

APPOINTMENTS.

No. 353.—Major S. M. Rice, C.I.E., 64th Pioneers, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding the appointment of Assistant Adjutant and Quartermaster General. Dated 11th February 1918

No. 354.—Lieutenant R. H. P. Bassett, 2-4th Battalion, The Duke of Cornwall's Light Infantry, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Platoon Commander of an Officers' School of Instruction. Dated 20th June 1917.

No. 355.—Lieutenant (temporary Captain) P. J. Patrick, Indian Army Reserve of Officers, Assistant Secretary to the Government of India, Army Department (sub. *pro tem*), is granted, subject to His Majesty's approval, the temporary rank of Major while holding that appointment. Dated 23rd February 1918.

No. 356.—Second Lieutenant C. W. Gwynne, Indian Army Reserve of Officers, is appointed Assistant Secretary to the Government of India, Army Department (sub. *pro tem.*), *vice* Mr. A. A. Whelan whose services have been placed temporarily at the disposal of the Director, Royal Indian Marine, and is granted, subject to His Majesty's approval, the temporary rank of Major while holding that appointment. Dated 23rd February 1918.

INDIAN MEDICAL SERVICE.

No. 357.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants with effect from the dates specified :—

Maniketh Vythi Menon.	5th April 1917.
Annasamy Muthukrishnan.	18th January 1918.

INDIAN ARMY.

No. 358.—The undermentioned to be temporary Second Lieutenant, subject to His Majesty's approval :—

Jackson Brownley Kent. Dated 5th January 1918.

No. 359.—The undermentioned Second Lieutenants of the Unattached List are admitted to the Indian Army, subject to His Majesty's approval :—

Henry James Franklin, attached 17th Infantry (The Loyal Regiment). Dated 1st December 1917.

Nicholas Cyril Cohen, attached 76th Punjabis. Dated 2nd January 1917.

William Grainge Rogers, attached 13th Rajputs (The Shekhawati Regiment). Dated 4th August 1917.

Alan Robert Barker, attached 3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry. Dated 25th September 1917.

Dayrell Reed Oakley Hill, attached 1st Battalion, 7th Gurkha Rifles. Dated 3rd January 1917.

Edwin Raymond Macpherson Hall, attached 38th Dogras. Dated 5th January 1917.

Thornton Fredrick Alexander Robert Alison, attached 110th Mahratta Light Infantry. Dated 3rd January 1917.

Horace James Martin, attached 110th Mahratta Light Infantry. Dated 3rd January 1917.

Laurence Monier-Williams, attached 1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles. Dated 5th January 1917.

Maurice Henry, attached 117th Mahrattas. Dated 3rd January 1917.

John Lino Templer Widdicombe, attached 1st Battalion, 9th Gurkha Rifles. Dated 4th January 1917.

William Walter Linney, attached 120th Rajputana Infantry. Dated 3rd January 1917.

Albert Cyril Beynon, attached 98th Infantry. Dated 2nd January 1917.

Brian Harford Morrison, attached 3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry. Dated 25th September 1917.

Eugene Thomas O'Sullivan, attached 66th Punjabis. Dated 3rd January 1917.

Humphry Bullock, attached 95th Russell's Infantry. Dated 2nd January 1917.

Patrick Guy Melfort Baldwin, attached 11th King Edward's Own Lancers (Probyn's Horse). Dated 11th April 1917.

ARMY RESERVES.

No. 360.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Cavalry Branch.

Arthur Harry Ball.	Dated 15th February 1918.
Harold Frederick Pearson. Ernest Fredrick James Reilly.	} Dated 19th February 1918.

Infantry Branch.

Charles Rodney Wimshurst.	Dated 19th January 1918.
Charles Francis Woods. Frank Alexander Cooper.	} Dated 16th February 1918.
Cyril George Graham.	Dated 17th February 1918.
Curtin McKenna. Robert MacKay.	} Dated 19th February 1918.
Clement Wansbrough Gwynne.	Dated 23rd February 1918.

No. 361.—Claude Douglas Saunders [Temporary Lieutenant, 1st Garrison Battalion, Alexandra Princess of Wales's Own (Yorkshire Regiment)] to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval. Dated 12th February 1918, but to rank from the 24th August 1916.

No. 362.—Harry Cox [Second Lieutenant, 1st Garrison Battalion, Prince Albert's (Somerset Light Infantry)] to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval. Dated 19th February 1918, but to rank from the 15th December 1916.

No. 363.—Lieutenant J. C. T. Morris, Indian Army Reserve of Officers, is granted the acting rank of Captain (with pay and allowances as for a Lieutenant), subject to His Majesty's approval, while holding the appointment of Adjutant, Mewar Bhil Corps. Dated 3rd August 1917.

No. 364.—Lieutenant Charles Dennis Balding, Indian Army Reserve of Officers, is granted the acting rank of Captain, subject to His Majesty's approval, while holding the appointment of Company Commander of the Allahabad University Infantry, Indian Defence Force. Dated 1st November 1917.

No. 365.—Second Lieutenant R. N. Parker, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while holding the appointment of Assistant Controller of Contracts. Dated 20th December 1917.

No. 366.—Lieutenant James Penderell Sulley, Indian Army Reserve of Officers, is granted the temporary rank of Captain, subject to His Majesty's approval, while employed as Supply and Transport Officer, Chitral Garrison. Dated 31st December 1917.

No. 367.—Second Lieutenant F. J. Alfieri, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Provost Marshal. Dated 1st January 1918.

No. 368.—The undermentioned officers of the Indian Army Reserve of Officers are granted the temporary rank of Captain (without pay and allowances of that rank), subject to His Majesty's approval, while employed as Assistant Recruiting Officers :—

Second Lieutenant Roy Havelock Haslam.
Second Lieutenant Dermot Nicholas Joseph Clabby. } Dated 2nd February 1918.

No. 369.—Second Lieutenant Charles Edward Norris, Indian Army Reserve of Officers, is granted the temporary rank of Captain, subject to His Majesty's approval, while employed as Commandant, No. 6 Labour Corps Depôt. Dated 6th February 1918.

LONDON GAZETTE.

No. 370.—The following extracts are published for general information :—

London Gazette dated the 3rd August, 1917, pages 7917, 7918 and 7919.

India Office,
3rd August, 1917.

The KING has approved the promotion of the following officers of the Indian Army and Indian Army Reserve of Officers :—

* * * * *

INDIAN ARMY RESERVE OF OFFICERS.

Rank of Lieutenant to be antedated.

Dated 1st September, 1915.

Robert Francis Mudie.

Dated 6th September, 1915, but to rank from 1st September, 1915.

Hugh Fitzherbert Bloxham.

Dated 29th September, 1915, but to rank from 1st September, 1915.

William Henry Haddon Chambers Brodie.

Dated 9th October, 1915, but to rank from 1st September, 1915.

Hurbert Drayton Sellick.

Dated 28th October, 1915, but to rank from 1st September, 1915.

Peter Germanus Westmacott.

Dated 6th November, 1915, but to rank from 1st September, 1915.

Walter Donald Churcher.

Dated 15th December, 1915, but to rank from 1st September, 1915.

Crichton Ivan Fleming Maynard.
Bernard Frank Matthews.

Dated 18th January, 1916, but to rank from 1st September, 1915.

Sydney Arthur Huss.

Dated 5th September, 1916, but to rank from 1st September, 1915.

Guy Rooker.

Dated 6th September, 1915, but to rank from 2nd September, 1915.

Wilfred Harold Swift.

William Leonard Pollard Willison.

Dated 18th September, 1915, but to rank from 6th September, 1915.

Cecil Ernest Thomas.

Dated 28th February, 1916, but to rank from 16th September, 1915.

Sidney Lionel Marwood.

Second Lieutenants to be Lieutenants.

Dated 15th September, 1915, but to rank from 1st September, 1915.

Temporary Lieutenant Marcus Hamilton Raikes.

Dated 30th December, 1915, but to rank from 1st September, 1915.

Temporary Lieutenant Robert Rex Berney Falcon.

Dated 12th February, 1916, but to rank from 1st September, 1915.

Temporary Lieutenant Geoffrey Nares Rawlings.

Dated 15th October, 1916, but to rank from 1st September, 1915.

Temporary Lieutenant Frederick Philip Boxer.

Dated 23rd June, 1916, but to rank from 22nd September, 1915.

John Alexander Nash.

Dated 10th February, 1916, but to rank from 1st October, 1915.

Frank William Osborne.

Dated 15th December, 1915, but to rank from 1st October, 1915.

William Ernest Cedric Tilley.

Dated 14th June, 1916, but to rank from 3rd October, 1915.

Temporary Lieutenant Andrew Stuart Burnett.

Dated 23rd May, 1916, but to rank from 20th October, 1915.

Wilfred Holton Pike.

Dated 3rd November, 1915, but to rank from 21st October, 1915.

Edmund Risley Hearn.

Dated 28th November, 1915, but to rank from 22nd October, 1915.

Vivian Godwin Robert.

Dated 15th December, 1915, but to rank from 27th October, 1915.

Alfred Gordon Defries.

Dated 10th February, 1916, but to rank from 23rd November, 1915.

Humphrey Tanner.

Dated 12th August, 1916, but to rank from 24th November, 1915.

Temporary Lieutenant Allan Stafford Thornewill.

Dated 15th April, 1916, but to rank from 28th November, 1915.

Kenneth Lionel Frederick Armitage.

Dated 1st March, 1916, but to rank from 9th December, 1915.
Henry Sandys Mecredy McEntire.

Dated 23rd May, 1916, but to rank from 9th December, 1915.
Charles Dennis Balding.

Dated 17th April, 1916, but to rank from 17th December, 1915.
Lionel Stanhope Fortescue.

Dated 25th October, 1916, but to rank from 21th December, 1915.
Temporary Lieutenant Charles Cecil Courtney Lewis.

Dated 15th October, 1916, but to rank from 24th December, 1915.
Temporary Lieutenant Clement Erwin Simon.

Dated 28th April, 1916, but to rank from 9th January, 1916.
Lewis Eric Macgregor.

Dated 12th July, 1916, but to rank from 10th February, 1916.
Temporary Lieutenant Cyril Arthur Milcham.

Dated 15th September, 1916, but to rank from 17th February, 1916.
Frederick Arthur Reginald Riviere Rea.

Dated 7th October, 1916, but to rank from 26th February, 1916.
Milbourne Edward Coombs.

Dated 30th September, 1916, but to rank from 27th February, 1916.
Samuel William Steane.

Dated 21st November, 1916, but to rank from 10th March, 1916.
Vernon Sampson Smith.
James Allen Fletcher.

Dated 15th January, 1917, but to rank from 13th March, 1916.
Richard Luskey Hambly.

Dated 3rd June, 1916, but to rank from 17th April, 1916.
George William Hoggan.

Dated 25th October, 1916, but to rank from 30th April, 1916.
Edgar Cyril Walters.

Dated 20th July, 1916, but to rank from 12th May, 1916.
William Alexander Macleod Ferguson.

Dated 5th July, 1916, but to rank from 13th May, 1916.
Reay Chouler.

Dated 1st December, 1916, but to rank from 13th May, 1916.
Gordon Oswald Down.

Dated 1st July, 1916, but to rank from 28th May, 1916.
James Lee-Warner.

Dated 16th December, 1916, but to rank from 4th June, 1916.
Temporary Captain James Macfie.

Dated 28th August, 1916, but to rank from 10th June, 1916.

Roland Ashley-Smith.

Dated 6th November, 1916, but to rank from 25th June, 1916.

Sutherland Robert Macdonald.

Dated 21st November, 1916, but to rank from 30th July, 1916.

Temporary Lieutenant Walter Henry Nicholson.

Dated 25th August, 1916, but to rank from 11th August, 1916.

Edward Clement Danby.

Dated 6th November, 1916, but to rank from 2nd September, 1916.

Gerald Graves Bradley.

Fourth Supplement dated the 14th December 1917 to the London Gazette of the 11th December 1917, pages 13049, 13054, 13056, 13057, 13059 and 13061.

War Office,
14th December, 1917.

REGULAR FORCES.

* * * * *

ESTABLISHMENTS.

ORDNANCE FACTORIES.

The undermentioned temp. appts. are made : —

* * * * *

Insprs. of Danger Buildings.—25th Apr. 1916 :—

Capt. A. R. Withers, ret. pay, Ind. Army.

* * * * *

MEMORANDA.

* * * * *

Lt. B. M. C. Tyler, Ind. Army Res. of Off., to be temp. Capt. whilst empld. as a Supply Officer. 16th Aug. 1916. (Substituted for the notification in the Gazette of 14th June 1917.)

* * * * *

INFANTRY.

* * * * *

General List.

* * * * *

Temp. Capt. H. J. Underwood, from Trg. Res. to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 9 Mar. 1917.

* * * * *

MEMORANDA.

* * * * *

The undermentioned Commis. and Hon. Capts., retired, Indian Army Depts., to be Hon. Majors. 1st July 1917 :—

F. Beaufort.
W. C. Lin[illegible].
W. Reeves.
G. Ta[illegible]i.
E. [illegible]eman.

The undermentioned Asst. Commis. and Hon. Lts., retired, Indian Army Depts., to be Hon. Capts. 1st July 1917 :—

G. W. Chalwin.

T. Freeman.

F. W. Leason.

T. G. Sparkes.

Dep. Asst. Commy. and Hon. Lt. T. Davey, retired, Indian Army Depts., to be Hon. Capt. 1st July 1917.

* * * * *

Supplement dated the 15th December 1917 to the London Gazette of the 14th December 1917, pages 13143, 13149, 13150, 13152 and 13153.

War Office,
15th December, 1917.

* * * * *

MEMORANDA.

The undermentioned to be temp. Majors :—

Capt. L. E. Lang, M.C., Ind. Army, whilst comdg. Sistan Levy Corps. 25th Sept. 1917.

* * * * *

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD. QR. UNITS.

* * * *

Brig. Comdrs. And to be temp. Brig.-Gens. whilst so empld.—Bt. Lt. Col. H. E. ap. R. Pryce, C.M.G., D.S.O., Ind. Inf., vice Bt. Lt.-Col. L. A. E. Price-Davies, V.C., D.S.O., K. R. Rif. Corps. 17th Oct. 1917.

INFANTRY.

* * * * *

General List.

* * * * *

The undermentioned temp. 2nd. Lts., from R. W. Fus., to be temp. 2nd Lts. on appt. as probrs. to Ind Army :—

E. D. McCarthy. 6 Nov. 1917.

F. C. Coy. 15 Nov. 1917.

* * * * *

TERRITORIAL FORCE RESERVE.

Lt.-Col. J. Vans-Agnew (Lt.-Col., ret., Ind. Army), from the Yeo., to be Lt.-Col. 27th Nov. 1917.

* * * * *

Second Supplement dated the 17th December 1917 to the London Gazette of the 14th December 1917, pages 13159, 13161 and 13166.

War Office,
17th December, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * *

CAVALRY.

* * * * *

Res. Regts. of Cav.—Temp. 2nd Lt. H. N. Kerr is transfd. to Genl. List for service with Ind. Army. 25th Nov. 1917.

* * * * *

MEMORANDA

The promotion of the undermentioned officers notified in the Gazette of 4th Dec. 1917, is post-dated to 7th Nov. 1917:—

Bt Col. (temp. Maj.-Gen.) A. Skeen, C.M.G., Ind. Army, A.-D.-C. to The King.

Lt.-Col. (temp. Brig.-Gen.) F. J. Moberley, D.S.O., Ind. Army.

Maj. (temp. Lt.-Col.) J. R. Villiers-Stuart, D.S.O., Ind. Army.

* * * * *

Third Supplement dated the 17th December 1917 to the London Gazette of the 14th December 1917, pages 13179, 13202, 13204 and 13205.

War Office,
17th December, 1917.

* * * * *

His Majesty the KING has been graciously pleased to approve of the award of the Meritorious Service Medal to the undermentioned Warrant Officers, Non-commissioned Officers and Men, in recognition of valuable services rendered with the Armies in the Field during the present war:—

* * * * *

INDIAN ARMY.

S./Sjt. W. H. Fiddler, Indian Misc. List.

S./Sjt. A. E. Jackson, S. and T. Corps.

Sjt. F. Rowell, S. and T. Corps.

* * * * *

The following are among the Decorations and Medals awarded by the Allied Powers at various dates to the British Forces for distinguished services rendered during the course of the campaign:—

His Majesty the KING has given unrestricted permission in all cases to wear the Decorations and Medals in question.

Decorations and Medals presented by

THE PRESIDENT OF THE FRENCH REPUBLIC.

* * * * *

Croix de Guerre.

* * * * *

Brevet Lieutenant-Colonel (temporary Brigadier General) Harry Townsend Fulton, C.M.G., D.S.O., Indian Army, Commanding New Zealand Infantry Brigade.

* * * * *

Fourth Supplement dated the 18th December 1917 to the London Gazette of the 14th December 1917, pages 13209 and 13211.

War Office,
18th December, 1917.

* * * *

ARMY CHAPLAINS DEPARTMENT.

*   *   *   *   *

The Rev. John Reginald Weller, B.A., Chapln. of the Ind. Ecclesiastical Estabt., is transfd. to Army Chaplains Dept., and to be temp. Chapln. to the Forces, 4th Cl., without other alteration in the conditions of his service. 30th Aug. 1917.

MEMORANDA.

The undermentioned to be temp. Brig.-Gens. :—

Bt. Lt.-Col. H. A. Holdich, D.S.O., Ind. Inf., whilst D.Q.M.G. 19th Nov. 1917.

*   *   *   *   *

Fifth Supplement dated the 18th December 1917 to the London Gazette of the 14th December 1917, page 13221.

Chancery of the Order of
Saint Michael and Saint George,
Downing Street,
18th December, 1917.

The KING has been graciously pleased to give directions for the following appointment to the Most Distinguished Order of Saint Michael and Saint George, for services rendered in connection with Military operations in the field. Dated 4th June 1917 :—

To be an additional Member of the Third Class, or Companions, of the said Most Distinguished Order :—

T./Lt.-Col. Edward Gelson Gregson, C.I.E., Ind. Army R. of O.

*   *   *   *   *

Sixth Supplement dated the 18th December 1917 to the London Gazette of the 14th December 1917, pages 13226 and 13233.

War Office,
18th December, 1917.

The following is a continuation of Sir Douglas Haig's Despatch of 7th November, submitting names deserving special mention, published in a Supplement to the London Gazette of Friday, 14th December, 1917 :—

INFANTRY.

*   *   *   *   *

LANCASHIRE FUSILIERS.

*   *   *   *   *

Crawford, temp. Maj. W.L., V.D. (Capt., Ind. Army)

*   *   *

London Gazette dated the 18th December 1917, page 13247.

India Office,
18th December 1917.

The KING has approved the relinquishment of his commission by, and the grant of honorary rank as shown below to, the following Officer of the Indian Army Reserve of Officers :—

Lieutenant William Norman Winckworth, in consequence of ill-health, and is granted the honorary rank of Lieutenant. Dated 8th September 1917.

The KING has approved the resignation of, and the grant of honorary rank as shown below to, the following Officer of the Indian Army Reserve of Officers :—

Lieutenant Archie Ripon Anderson, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 14th June 1917.

The KING has approved the retirement of, and the grant of honorary rank as shown below to, the following Officers of the Indian Army Reserve of Officers :—

Lieutenant Willoughby Levinge Stapleton Gwatkin, in consequence of ill-health, and is granted the honorary rank of Lieutenant. Dated 19th October 1916.

Lieutenant Percy Fisher Durand, M.C., in consequence of wounds, and is granted the honorary rank of Lieutenant. Dated 28th December 1916.

Lieutenant Horace Futcher Ward, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 5th February 1917.

Lieutenant Clarence Henry Quentin McConnell, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 1st August 1917.

Lieutenant Cyril Elphinstone St. John Radcliffe, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 4th August 1917.

Lieutenant Henry Agar Clark, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 14th October 1917.

Lieutenant Ernest William Cornish Wace, in consequence of ill-health, and is granted the honorary rank of Lieutenant. Dated 20th October 1917.

The KING has approved the grant of honorary rank as shown below to the following Officers of the Indian Army Reserve of Officers, whose resignation of their commissions or retirement from the service was notified in the London Gazettes stated against their names.

To have the honorary rank of Lieutenant.

Walter Douglas Gillon. (London Gazette, dated 1st December 1916.)

To have the honorary rank of Second-Lieutenant.

Cuthbert Eustace Connop Cox. (London Gazette, dated 1st December 1916.)
Douglas Gray Hurlbatt. (London Gazette, dated 9th January 1917.)

Supplement dated the 19th December 1917 to the London Gazette of the 18th December 1917, pages 13239, 13302 and 13303.

War Office,
19th December 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

* * * * *

The undermentioned appts are made :—

GENERAL STAFF.

G.S.O., 2nd Grade.—Capt. (now Bt. Lt.-Col.) H. C S. Ward, Ind Cav., from 1st Mar. to 22nd Oct. 1916.

A. G.'S AND Q.M.G.'S STAFF.

D.A.A G.—Capt. (now Maj.) G. C. E Underhill, Ind. Inf., from 1st Mar. 1916 to 3rd Apr. 1916.

* * * * *

MEMORANDA.

* * * * *

The undermentioned temp. Lts. are transfd. to Gen. List for service with Ind. Army (on prob.) :—

S. Macdonald, Cam'n Highrs. 13th July 1917.
K. T. Ro[illegible] R. Muns. Fus. 16th Aug. 1917.
F. R. H[illegible]neyball, R. Fus. 26th Aug. 1917.
M. G[illegible]don, attd. Bord. R. 7th Oct. 1917.
A. [illegible]tcher, Durh. L. I. 9th Oct. 1917.

The undermentioned are transfd. to Gen. List for service with Ind. Army Res. of Off. (on prob):—

26th Aug. 1917.

Temp. Lt. R. E. Jones, A.S.C.

Temp. Lt. E. G. Jones, S. Wales Bord.

Temp. Lt. A. H. Macallum, attd. Suff. R. 7th Oct. 1917.

* * * * *

Temp. 2nd Lt. H. D. Taylor to be temp. Lt. for service with Ind. Army (on prob.). 16th Aug. 1917.

Temp. Capt. R. J. Mackay, from North'n R., to be temp. Lt., Gen. List, for service with Ind. Army (on prob.). 16th Aug. 1917.

The undermentioned temp. 2nd Lts. to be transfd. to Gen. List and to be temp. Lts. for service with Ind. Army (on prob.):—

F. Hopkins, E. Kent R. 5th Aug. 1917.

26th Aug. 1917.

A. G. W. S. Craven, Hamps. R.

A. Delap, attd. Leins. R.

J. J. Dedman, Bord. R.

J. F. B. Stevenson, M.C., Lan. Fus. 25th Sept. 1917.

Temp. Capt. W. B Campbell, Gord. Highrs., is transfd. to Gen. List as temp. Lt. for service with Ind. Army (on prob) 11th Oct. 1917.

The undermentioned temp. 2nd Lts. are transfd. to Gen. List, and to be temp. Lts for service with Ind. Army Res. of Off. (on prob.) 25th Sept 1917 :—

H. Berry, R. Fus.

W. W. Seymour, R. Fus.

L. Lomas, attd. Lan. Fus. 9th Oct. 1917.

* * * * *

The undermentioned temp. 2nd Lts. are transfd. to Gen. List for service with Ind. Army (on prob.) :—

H. T. Kent, Bedf. R. 26th Aug. 1917.

L. Pertwee, Devon. R. 9th Oct. 1917.

The undermentioned temp. 2nd Lts. are transfd. to Gen. List for service with Ind. Army Res. of Off. (on prob.) :—

H. J. T. Wing, attd. R. War. R. 29th July 1917.

W. A. Meese, attd. R. War R. 10th Aug. 1917.

H. MacFarlane, R. Scots. 16th Aug. 1917.

C. E. Penny, Yorks. L.I. 11th Oct. 1917.

* * * * *

Third Supplement dated the 20th December 1917 to the London Gazette of the 18th December 1917, pages 13328, 13330, 13335 and 13337.

War Office,

20th December, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ESTABLISHMENTS.

MIL. DETENTION BARRACKS AND PRISONS.

Dep. Dir. of Mil. Prisons.—(Graded for purposes of pay as a Governor, Mil. Pris., 1st Cl.) :—

Lt.-Col. A. S. Rooke, ret. pay, Ind. Army. 23rd Apr. 1917.

* * * *

The undermentioned Gentlemen Cadets, from the R. Mil. Col., to be 2nd Lts. 21st Dec. 1917 :—

* * * * *

INFANTRY.

* * * * *

Unattached List for Indian Army.

With a view to their appointment to the Indian Army.

Adrian Alexander Hope.
Douglas Bruce Sangster.
Geoffrey Noel Burden.
Antony Reginald Hutton.
Edward Kenneth James Clease.
Reginald Austen Voit.
Ralph Dundas Hog.
Godfrey Edward Roberts.
John Albert Andrews.
William Oswald Bowen.
Charles Patrick Whitmore Robinson.
Charles Lund.
Coote Edgar Broughton.
Cecil Brooksby Crabbe.
William Ernest Cunningham.
Arthur Goe Overton.
Donald John Bryceson.
Owen Cyril Noel.
Courtenay Alison Weeks.
Alfred Clarence Kitchen.
Michael Charles Nolan.
Frederick Lancelot Huth.
Edward Towne Danson.
Ernest Augustus Johnston.
Roger Willis Kearns.
Horace Marcus Jefcoate.
Augustus Hugh Rootes.
Norman George Devonshire.
Hugh Iorwerth Kiffig Jones.
Arthur William Orgill.
Thomas Arthur Warren Davis.
Henry Garnett Radcliff.
Thomas Llewellin Evans.
William Elphinstone Rivers.
Edward James Allan-Hay.
Eric Herbert Moodie.
George Hewitt Christie.
John Vincent Bell.
Thomas Reed Harrison.
Eric Russell Wilkie Brown.
Henry Hughes.
Frances Charles Miller Forward.
John Gawden Kirkup Robinson.
Charles Seller.
Algy Emlyn Dalgety.
Samuel Frederick Evans.
Cedric Cecil Vernon Wright.
Herbert Francis Norris.

Christopher Bromhead Birdwood.
Francis Owen William Augustin Daly.
Percival Ernest Wilder.
Clive Wynyard Warner.
Edward John Patrick Boschetti ffolkes.
Arthur Theodore Baron Littlebury.
Harry Victor Partridge.
Charles Keisop Vickers.
Francis Truman Powell.
Harold Wallis Long.
Sidney Morgan Williams.
Dermot Richard Vincent Connolly.
John Edward Draffen.
Thomas Frederick Glenelge Fraser.
John Henry Frankland Newland.

* * * * *

Fifth Supplement dated the 21st December 1917 to the London Gazette of the 18th December 1917, pages 13345, 13349, 13350, 13351, 13353 and 13354.

War Office,
21st December, 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as Staff Lts., 3rd Cl.).—14th Sept. 1917 :—

* * * * *

Maj. E. Saulez, ret. pay, Ind. Army.

* * * * *

MEMORANDA

* * * * *

Lt.-Col. L. N. Beatty, Ind. Army, to be temp. Brig.-Gen. whilst empld. as a Brig. Comdr. 20th Nov. 1917.

* * * * *

GENERAL STAFF.

* * * * *

G. S. Os.

* * * * *

2nd Grade.—Maj. A. C. Ross, D.S.O., Ind. Cav. 16th Nov. 1917.

* * * * *

INFANTRY.

* * * * *

W. Rid. R.

Temp. Maj. (actg. Lt-Col.) F. W. Lethbridge, D.S.O. (late Capt., Ind. S. C.), to comd. a Bn. and to be temp. Lt-Col. 3 Oct. 1917, with seniority 3 Sept. 1917.

* * * *

General List.

* * * *

Temp. Lt. H. M. Chambers, from R. Ir. Fus., to be temp. Lt. on appt. as probr. to Ind. Army. 11 Oct. 1917.

Temp. 2nd Lt. H. Birney, from Leins. R., to be temp. Lt. on appt. as probr. to Ind. Army. 25 Nov. 1917.

Temp. 2nd Lt. L. H. Brooke, from M. G. C., to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 25 Nov 1917.

F. Kingston to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 21 Nov. 1917.

*   *   *   *   *

Sixth Supplement dated the 21st December 1917 to the London Gazette of the 18th December 1917, pages 13363 and 13367.

War Office,
21st December, 1917.

The following is a continuation of Sir Douglas Haig's Despatch of the 7th November, submitting names deserving special mention, published in a Supplement to the London Gazette of Tuesday, 18th December, 1917 :—

INFANTRY—(*continued*).

*   *   *   *   *

YORKSHIRE LIGHT INFANTRY.

*   *   *   *   *

Moore, Lt.-Col. F. T. T. (Spec. Res.) (Maj., ret., Ind. Army).

*   *   *   *   *

PROMOTIONS.

ROYAL HORSE AND ROYAL FIELD ARTILLERY.

No. 371.—The following relinquishment and grant of acting rank are notified, subject to His Majesty's approval :—

Lieutenant (acting Captain) T. A. L. Davy relinquishes his acting rank on ceasing to perform the duties of Captain of a battery of Royal Field Artillery. Dated 8th January 1918.

Lieutenant G. T. Williams to be acting Captain while performing the duties of Captain of a battery of Royal Field Artillery. Dated 23rd January 1918, *vice* Lieutenant (acting Captain) T. A. L. Davy vacated with effect from 8th January 1918.

ARMY SERVICE CORPS.

Mechanical Transport.

No. 372.—The following acting promotions are made, subject to His Majesty's approval :—

Captain B. Bartlett, Army Service Corps, to be acting Major while commanding a Mechanical Transport Company, Army Service Corps. Dated 17th February 1917.

Captain F. W. Douglas, Army Service Corps, to be acting Major while commanding a Mechanical Transport Company, Army Service Corps. Dated 17th February 1917.

TERRITORIAL FORCE.

Infantry.

No. 373.—The following acting promotion is made, subject to His Majesty's approval :—

The Queen's (Royal West Surrey Regiment).

Major H. R. Atkins to be acting Lieutenant-Colonel while commanding a battalion. Dated 30th January 1918, *vice* Lieutenant-Colonel N. E. Cutler vacated with effect from 15th January 1918.

INDIAN ARMY.

No. 374.—The undermentioned General Officer who was promoted to his present rank for distinguished service in the field, is absorbed into the establishment of Lieutenant-Generals of the Indian Army in an existing vacancy, under the provisions of paragraph 319-D., Army Regulations, India, Volume II :—

Lieutenant-General Sir H. V. Cox, K.C.M.G., C.B., C.S.I., Indian Army. Dated 1st October 1917.

No. 375.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

20th February 1918.

Allan Copinger Wall, 8th Gurkha Rifles.

Captain to be Major.

1st September 1915.

John Frederick Allen, Military Accounts Department (but not to carry pay and allowances prior to the 1st September 1916.

Second Lieutenants to be Lieutenants.

14th November 1917.

Philip Douglas Burch, attached 29th Lancers (Deccan Horse).

Sydney Barrett Good, attached 38th King George's Own Central India Horse.

Andrew Milton Wells, attached 38th King George's Own Central India Horse.

Cyril Elliot Stewart, attached 29th Lancers (Deccan Horse).

Brian Van Dyke Havergal Shaw, attached 107th Pioneers.

Vernon Alfred Monies, attached 18th King George's Own Lancers.

Percival Henry Clemes, attached 6th King Edward's Own Cavalry (since deceased).

William Ian Stephen, attached 18th King George's Own Lancers (since deceased).

Percy Herbert Lewis, attached 29th Lancers (Deccan Horse).

No. 376.—The following acting promotions are made, subject to His Majesty's approval :—

10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Major (acting Lieutenant-Colonel) A. W. M. Kemmis relinquishes his acting rank on ceasing to command a regiment. Dated 5th December 1917.

12th Cavalry.

Lieutenant D. St. V. Gordon, 39th King George's Own Central India Horse, attached, to be acting Captain while commanding a squadron from 13th December 1917 to 17th December 1917 inclusive.

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

Lieutenant C. H. H. Eales, M.C., attached, to be acting Captain while commanding a squadron. Dated 23rd October 1917.

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Lieutenant (acting Captain) E. P. Rich, attached, relinquishes his acting rank on ceasing to command a company. Dated 12th December 1917.

2nd Battalion, 1st Brahmans.

Major A. Mactavish, 3rd Brahmans, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 26th November 1917, in an existing vacancy

2nd Queen Victoria's Own Rajput Light Infantry.

Lieutenant (acting Captain) D. E. Augier, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 26th November 1917.

Lieutenant P. T. Adams, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 11th December 1917.

Lieutenant (acting Captain) T. P. Cook, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 22nd December 1917.

6th Jat Light Infantry.

Lieutenant T. P. M. O'Callaghan, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 21st December 1917.

8th Rajputs.

Lieutenant (acting Captain) A. H. Bagley relinquishes his acting rank on ceasing to command a company. Dated 15th December 1917.

1st Battalion, 9th Bhopal Infantry.

Captain G. Ireland, 13th Rajputs (The Shekhawati Regiment), attached, to be acting Major while second-in-command of a battalion. Dated 12th November 1917.

Lieutenant (acting Major) H. Newman, Indian Army Reserve of Officers, attached, reverts to acting Captain on ceasing to be second-in-command of a battalion and while commanding a company. Dated 28th October 1917.

2nd Battalion, 10th Jats.

Captain H. J. Huxford, 125th Napier's Rifles, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 4th January 1918, *vice* Lieutenant-Colonel H. C. Hobson vacated with effect from the 20th December 1917.

13th Rajputs (The Shekhawati Regiment).

Lieutenant P. R. H. Skrine, attached, to be acting Captain while commanding a company; from 20th November 1917 to 7th December 1917, inclusive.

14th King George's Own Ferozepore Sikhs.

Captain (acting Major) M. Wace relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 3rd January 1918.

Lieutenant (acting Captain) G. F. Bunbury relinquishes his acting rank on ceasing to command a company; dated 3rd January 1918.

24th Punjabis.

In Army Department Notification No. 2212, dated the 21st December 1917, against the name of Lieutenant C. H. K. Phillips, Indian Army Reserve of Officers, attached, *for* "5th October 1917 to 14th November 1917" *substitute* "5th October 1917 to 14th October 1917."

Depôt, 24th Punjabis.

Captain R. B. Deedes, M.C., 31st Punjabis, attached, to be acting Major while commanding a depôt. Dated 19th January 1918.

27th Punjabis.

Major (acting Lieutenant-Colonel) H. B. Vernon, M.C., relinquishes his acting rank on ceasing to command a battalion. Dated 24th December 1917.

Captain (acting Major) A. S. Brooke, 18th Infantry, attached, relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 24th December 1917.

Lieutenant (acting Captain) P. J. Rolt, Indian Army Reserve of Officers, attached relinquishes his acting rank on ceasing to command a company. Dated 24th December 1917.

Major H. E. Reinhold, M.C., to be acting Lieutenant-Colonel while commanding a battalion. Dated 8th January 1918.

28th Punjabis.

Major (acting Lieutenant-Colonel) K. H. Lloyd on transfer from 62nd Punjabis retains his acting rank while commanding a battalion. Dated 17th December 1917.

31st Punjabis.

Major K. McLeod to be acting Lieutenant-Colonel while commanding a battalion. Dated 30th December 1917.

Lieutenant H. R. Briggs, attached, to be acting Captain while commanding a company Dated 30th December 1917.

Lieutenant (acting Captain) T. O. Corrin, attached, relinquishes his acting rank on ceasing to command a company. Dated 19th December 1917.

37th Dogras.

Lieutenant (acting Captain) A. D. F. Reiche, 38th Dogras, attached, relinquishes his acting rank on ceasing command a company. Dated 9th January 1918.

4th Battalion, 39th Kumaon Rifles.

Second Lieutenant F. A. G. Papworth, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a wing. Dated 28th October 1917 to 23rd November 1917 inclusive, in an existing vacancy.

42nd Deoli Regiment.

Lieutenant T. J. G. S. Walters, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 4th December 1917.

44th Merwara Infantry.

Lieutenant M. P. Thomas, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 7th December 1917 to 29th December 1917.

Lieutenant (acting Captain) F. G Steuart, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 29th December 1917.

Lieutenant F G. Steuart, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 20th January 1918.

47th Sikhs.

Lieutenant (acting Captain) L. J. Fitzpatrick, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 3rd December 1917.

Lieutenant (acting Captain) F. M S. Field, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 25th December 1917.

Lieutenant C. E. L. Anderson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 8th January 1918.

49th Bengalis.

Lieutenant (acting Captain) S. G. Taylor, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 20th November 1917.

In Army Department Notification No. 124, dated 18th January 1918, against the name of Major (acting Lieutenant-Colonel) V. V. V. Sandiford, *for* "19th November 1917" *read* "20th November 1917."

Lieutenant W. H. Long, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 29th December 1917.

51st Sikhs (Frontier Force).

Lieutenant A. W. Harris, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 12th December 1917.

Lieutenant K. A. Garrett, M.C., to be acting Captain while commanding a company. Dated 17th December 1917.

Lieutenant (acting Captain) F. V. R. Woodhouse, 55th Coke's Rifles, (Frontier Force) attached, relinquishes his acting rank on ceasing to command a company. Dated 2nd December 1917.

53rd Sikhs (Frontier Force).

Lieutenant (acting Captain) B. G. Davy, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 29th December 1917.

56th Punjabi Rifles (Frontier Force).

Lieutenant (acting Captain) N. B. Tapsell, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 13th December 1917.

59th Scinde Rifles (Frontier Force).

Lieutenant E. J. K. Garthwaite, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 19th December 1917.

In Army Department Notification No. 1916, dated the 9th November 1917, against the names of Major R. D. Beadle, 46th Punjabis, attached, and Lieutenant (acting Captain) R. H. Burne, Indian Army Reserve of Officers, attached, *for* "23rd September 1917" substitute "24th September 1917."

62nd Punjabis

Major K. H. Lloyd to be acting Lieutenant-Colonel while commanding a battalion. Dated 2nd December 1917.

Captain R. Young to be acting Major while second-in-command of a battalion. Dated 2nd December 1917.

Lieutenant A. Fisk-Aldis, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 2nd December 1917.

Captain (acting Major) R. Young to be acting Lieutenant-Colonel while commanding a battalion; from 27th December 1917 to 1st January 1918, inclusive.

Captain F. R. E. Grant, 122nd Rajputana Infantry, attached, to be acting Major while second-in-command of a battalion; from 27th December 1917 to 1st January 1918, inclusive.

Lieutenant J. W. Rowell, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 27th December 1917 to 1st January 1918 inclusive.

67th Punjabis.

Lieutenant (acting Captain) E. Curnow, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 26th December 1917.

Lieutenant E. Curnow, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 15th January 1918.

Lieutenant (acting Captain) W. D. Churcher, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 1[illegible]th January 1918.

2nd Battalion, 70th Burma Rifles.

Major H M. Rigg, 92nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 22nd December 1917, in an existing vacancy.

80th Carnatic Infantry.

Major (acting Lieutenant-Colonel) H. Norris relinquishes his acting rank on ceasing to command a battalion. Dated 9th December 1917.

Lieutenant (acting Captain) O A. Rowlinson attached, relinquishes his acting rank on ceasing to command a company. Dated 27th October 1917.

Lieutenant O. A. Rowlinson, attached, to be acting Captain while commanding a company; from 12th November 1917 to 9th December 1917 inclusive.

Lieutenant (acting Captain) E. R. Ridley, attached, relinquishes his acting rank on ceasing to command a company. Dated 27th December 1917.

82nd Punjabis.

Lieutenant (acting Captain) D. M. A. Herbert relinquishes his acting rank on ceasing to command a company. Dated 4th January 1918.

84th Punjabis.

Lieutenant (acting Captain) H. Light relinquishes his acting rank on ceasing to command a company. Dated 31st October 1917.

85th Burman Rifles.

Major C. E. Morris, Guides Infantry attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 29th October 1917.

Captain C. M. D. Enriquez, 21st Punjabis, attached, to be acting Major while second-in-command of a battalion. Dated 29th October 1917.

Lieutenant C. W. A Barwis, 54th Sikhs, attached, to be acting Captain while commanding a company. Dated 29th October 1917.

89th Punjabis.

Lieutenant J. S. Hannah, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 12th December 1917.

92nd Punjabis.

Lieutenant (acting Captain) E. L. C. Hasell-Wright, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st December 1917.

95th Russell's Infantry.

Lieutenant (acting Captain) H. E. E. J. Hopkins, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st December 1917.

96th Berar Infantry.

Lieutenant (acting Captain) N. L. Angelo, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 29th November 1917.

2nd Battalion, 97th Deccan Infantry.

Lieutenant E. A. McA. Franklin, M.C., 5th Battalion, The Dorsetshire Regiment, attached, to be acting Captain while commanding a wing. Dated 8th December 1917, *vice* Major P. J. Gout, M.C., vacated with effect from the 23rd November 1917.

Lieutenant L. J. Clapp, Indian Army Reserve of Officers, attached, to be acting Captain while commanding the special Ahir Company. Dated 16th October 1917.

108th Infantry.

Lieutenant D. M. Turner, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 9th December 1917.

112th Infantry.

Major L. P. Bodkin, 113th Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion; from 30th October 1917 to 20th November 1917 inclusive.

Captain (acting Major) W. M. Logan-Home to be acting Lieutenant-Colonel while commanding a battalion; from 10th October 1917 to 14th October 1917 inclusive.

Captain P. A. Meade to be acting Major while second-in-command of a battalion; from 10th October 1917 to 11th October 1917 inclusive.

Lieutenant A. N. Peckham, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 11th October 1917 to 14th October 1917 inclusive.

Lieutenant C. D. McClumpha, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 10th October 1917 to 20th November 1917 inclusive.

116th Mahrattas.

Lieutenant W. W. Martyn, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 23rd December 1917.

Major A. E. J. Connell-McDowell, Civil employ, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 9th January 1918.

Major (acting Lieutenant-Colonel) C. W. A. Holmes relinquishes his acting rank on ceasing to command a battalion. Dated 25th December 1917.

Captain R. C. Eberhardie to be acting Major while second-in-command of a battalion. Dated 9th January 1918.

Lieutenant J. McBride, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 9th January 1918.

119th Infantry (The Mooltan Regiment).

Lieutenant (acting Captain) K. W. R. O'Reilly, attached, relinquishes his acting rank on ceasing to command a company. Dated 11th December 1917.

2nd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Lieutenant (acting Captain) H. D. K. Money relinquishes his acting rank on ceasing to command a Company. Dated 13th December 1917.

Lieutenant J. L. Dacre-Tyler, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 28th December 1917 to 13th January 1918.

126th Baluchistan Infantry.

Lieutenant F. M. Mitchell, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 29th November 1917.

128th Pioneers.

Lieutenant (acting Captain) E. W. Tyson, 106th Hazara Pioneers, attached, relinquishes his acting rank on ceasing to command a company. Dated 9th December 1917.

Lieutenant E. W. Tyson, 106th Hazara Pioneers, attached, to be acting Captain while commanding a company. Dated 28th December 1917.

1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Captain (acting Major) R. D. O. Hill relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 28th July 1917.

Lieutenant (acting Captain) H. S. Gordon, 2nd Battalion, 8th Gurkha Rifles, attached, to be acting Major while second-in-command of a battalion; from 13th August 1917 to 13th October 1917, inclusive.

The undermentioned to be acting Captains while commanding companies:—

Lieutenant K. H. Coxe, Indian Army Reserve of Officers, attached; from 28th July 1917 to 9th December 1917, inclusive.

Lieutenant C. G. Toogood, D.S.O., attached; from 24th September 1917 to 13th October 1917, inclusive.

Lieutenant M. R. K. Jerram, M.C., Indian Army Reserve of Officers, attached; from 13th August 1917 to 31st October 1917, inclusive, and from 25th December 1917.

Lieutenant J. S. Lloyd. Dated 16th November 1917.

The undermentioned relinquish their acting rank on ceasing to command companies:—

Lieutenant (acting Captain) C. G. Toogood, D.S.O., attached. Dated 13th July 1917.

Lieutenant (acting Captain) J. S. Lloyd. Dated 9th September 1917.

Lieutenant (acting Captain) H. S. Gordon, 2nd Battalion, 8th Gurkha Rifles, attached. Dated 15th November 1917.

Army Department Notifications Nos. 2033, dated 30th November 1917, and 2151, dated 14th December 1917, so far as they concern the 1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles), are cancelled.

Depôt, 1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Captain W. B. Shakespear to be acting Major while commanding a depôt. Dated 26th to 30th November 1917 inclusive.

Captain A. J. H Chope, D.S.O., to be acting Major while commanding a depôt. Dated 16th December 1917, *vice* Captain W. B Shakespear vacated with effect from the 1st December 1917.

2nd Battalion, 4th Gurkha Rifles.

Major (acting Lieutenant-Colonel) D. W. Maxwell relinquishes his acting rank on ceasing to command a battalion. Dated 8th January 1918.

Lieutenant (acting Captain) L. C. J B. Walton relinquishes his acting rank on ceasing to command a company. Dated 8th January 1918.

1st Battalion, 5th Gurkha Rifles (Frontier Force).

Major F. L. S. Brett, 7th Gurkha Rifles, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 4th January 1918.

Captain K. C. S. Erskine, M.C., to be acting Major while second-in-command of a battalion. Dated 4th January 1918.

Lieutenant W. R. Ransford, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 4th January 1918.

2nd Battalion, 5th Gurkha Rifles (Frontier Force)

Major G. P Sanders to be acting Lieutenant-Colonel while commanding a battalion; from 30th November 1917 to 12th January 1918.

Captain (acting Major) A. Neville Rolfe relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 12th January 1918.

1st Battalion, 6th Gurkha Rifles.

Major F. M. Ransford to be acting Lieutenant-Colonel while commanding a battalion; from 13th December 1917 to 14th January 1918.

Lieutenant C. G. Crawford, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 13th December 1917 to 14th January 1918.

2nd Battalion, 6th Gurkha Rifles.

Lieutenant H. E. Winn, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 22nd December 1917 to 12th January 1918.

Lieutenant (acting Captain) M. H. H. Smith relinquishes his acting rank on ceasing to command a company. Dated 19th January 1918.

No. 377.—In Army Department Notification No. 124, dated the 18th January 1918, regarding the acting promotion of Major T. Luck, and the relinquishment of his acting rank by Lieutenant (acting Captain) H. A. Wilkinson, Indian Army Reserve of Officers, attached 2nd Battalion, 67th Punjabis, *for* "18th to 23rd December 1917 inclusive" *read* "18th

November 1917 to 23rd December 1917 inclusive," and *for* "placed on the sick list from the 3rd December 1917" *read* "placed on the sick list from the 3rd November 1917."

The date of the relinquishment of his acting rank by Lieutenant (acting Captain) H. A. Wilkinson is the 9th November 1917 and not the 9th December 1917 as stated in the notification referred to above.

ARMY RESERVES.

No. 378.—The following promotion is made, subject to His Majesty's approval, with effect from the date specified, but without pay and allowances prior to the 1st September 1916:—

Cavalry Branch.

Lieutenant to be Captain.

1st September 1915.

William Studholme Clarence Hamley.

BARRACK DEPARTMENT.

Punjab—Bengal.

No. 379.—Deputy Commissary and Honorary Captain Alexander Chisholm to be Commissary and to have the honorary rank of Major, subject to His Majesty's approval; Assistant Commissary and Honorary Lieutenant Frank Leonard Hilton to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval;

Conductor Patrick O'Connor to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval;

Sub-Conductor William Willis to be Conductor;

Staff-Serjeant Edward Frank Kite to be Sub-Conductor;

vice Commissary and Honorary Major Francis James Clay, borne supernumerary in his rank and grade; with effect from the 30th December 1917.

INDIAN MEDICAL SERVICE.

No. 380.—The following promotions are made subject to His Majesty's approval:—

Majors to be Lieutenant-Colonels.

28th January 1918.

Henry Kirkpatrick, M.B.
Frederick Durand Sterling Fayrer.
Padmakar Krishna Chitale.
Thomas Hunter, M.D.
Walter Rothney Battye, D.S.O., M.B., F.R.C.S.
George Hutcheson, M.B.
William Glen Liston, M.D., C.I.E.
Harold Boulton, M.B. (Brevet-Lieutenant-Colonel).
Richard William Anthony, M.B., F.R.C.S.E.
Ernest Frederick Gordon Tucker, M.B.
George Edward Stewart, M.B., F.R.C.S.E.
Frank Stuart Corbitt Thompson, M.B.
Thomas Shepherd Novis, F.R.C.S.
John William Watson.

No. 381.—Subject to His Majesty's approval the undermentioned temporary Lieutenants to be temporary Captains with effect from the dates specified:—

Lalit Mohan Banerjee—1st July 1917.
Umedram Lalbhai Desai—29th July 1917.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 382.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar Major Shaikh Babu, *Sardar Bahadur*, 116th Mahrattas. Dated 8th January 1917.

No. 383.—The honorary rank of Jemadar is conferred on No. 1959 Dafadar and Head Salutri Kishori Lal, 10th Duke of Cambridge's Own Lancers (Hodson's Horse), for meritorious service. Dated 22nd February 1918.

No. 384.—The following promotions are made :—

3rd Skinner's Horse

Kot-Dafadar Bakhtawar Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

9th Hodson's Horse.

Jemadar Hasan Shah to be Ressaidar, with effect from the 13th October 1917, Jemadar Sardar Khan to be Ressaidar, with effect from the 11th October 1917, Dafadar Bhagwan Singh (11th King Edward's Own Lancers, Probyn's Horse) to be Jemadar, with effect from the 6th October 1917, and Kot-Dafadar Nauroz Khan to be Jemadar, with effect from the 14th October 1917; to complete the establishment.

14th Murray's Jat Lancers.

Ressaidar Ram Nath (8th Cavalry) to be Risaldar, with effect from the 6th November 1917; to complete the establishment.

17th Cavalry.

Kot-Dafadar Sher Bahadur to be Jemadar, with effect from the 3rd December 1917 and Kot-Dafadar Said Raza to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

28th Light Cavalry.

Kot-Dafadar Major Nur Khan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

33rd Queen Victoria's Own Light Cavalry.

Kot-Dafadar Alam Ali Khan to be Jemadar with effect from the 26th September 1917 and Dafadar Hazara Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Havildar Ram Dullah to be Jemadar, with effect from the 1st November 1917, Havildar Ghulam Ali Khan to be Jemadar, with effect from the 3rd December 1917 and Havildar Haidar Ali Shah to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

British Remount Training Depôt, Bangalore.

Jemadar Ali Ghur Khan ("A" Ammunition Column, Royal Horse Artillery) to be Subadar, with effect from the 15th October 1917; to complete the establishment.

"B" Ammunition Column, Royal Horse Artillery.

Havildar-Major Qazim Khan to be Jemadar, with effect from the 11th December 1917; to complete the establishment.

Royal Artillery Depôt, Ahmednagar.

Havildar Jalal Din to be Jemadar, with effect from the 31st December 1917; to complete the establishment.

Royal Artillery Depôt, Dinapore.

Quartermaster-Havildar Hashim Khan to be Jemadar, with effect from the 1st November 1917; to complete the establishment.

Railway Battalion, Sappers and Miners.

Jemadar Nathe Khan to be Subadar, with effect from the 24th September 1917, Jemadar Fateh Khan to be Subadar, with effect from the 17th November 1917, Colour-Havildar Shahzulah Khan to be Jemadar, with effect from the 24th September 1917 and Colour-Havildar Ali Ahmad to be Jemadar, with effect from the 17th November 1917; to complete the establishment.

4th Prince Albert Victor's Rajputs.

Havildar Durjan Singh to be Jemadar, with effect from the 13th August 1917, Havildar Phul Singh to be Jemadar, with effect from the 24th October 1917 and Havildar Chattar Singh to be Jemadar, with effect from the 6th December 1917; to complete the establishment.

3rd Battalion, 6th Delhi Regiment.

Jemadar Diwan Singh to be Subadar and Colour-Havildars Balwant Singh and Rajmal Singh to be Jemadars, with effect from the 19th December 1917; to complete the establishment.

13th Rajputs (The Shekhawati Regiment).

Jemadar Gulsher Khan (128th Pioneers) to be Subadar, with effect from the 1st January 1918 and Havildar Kallu Singh to be Jemadar, with effect from the 22nd December 1917; to complete the establishment.

17th Infantry (The Loyal Regiment).

Jemadar Faiz Muhammad Khan to be Subadar and Havildar Mumtaz Khan to be Jemadar, with effect from the 23rd October 1917; to complete the establishment.

2nd Battalion, 25th Punjabis.

Havildar Babari Khan to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

1st Battalion, 35th Sikhs.

Havildar Gainda Singh to be Jemadar, with effect from the 10th December 1917 and Havildar Mansha Singh to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

47th Sikhs.

Havildar Harphul to be Jemadar, with effect from the 1st February 1918; to complete the establishment.

61st King George's Own Pioneers.

Jemadar Rungasami (81st Pioneers) to be Subadar, with effect from the 26th April 1917, Havildar Michael to be Jemadar, with effect from the 26th March 1917 and Havildar Murtaza Sharif to be Jemadar, with effect from the 26th April 1917; to complete the establishment.

2nd Battalion, 67th Punjabis.

Jemadar Alla Dad Khan to be Subadar and Havildar-Major Husain Khan to be Jemadar, with effect from the 22nd January 1918; *vice* Hashim Khan, deceased.

1st Battalion, 72nd Punjabis.

Subadar Kishan Singh to be Subadar-Major, with effect from the 25th January 1918; *vice* Khusial Singh, *Sardar Bahadur*, transferred to the pension establishment.

74th Punjabis.

Colour-Havildar Kirpa Ram to be Jemadar, with effect from the 18th December 1917; to complete the establishment.

2nd Battalion, 89th Punjabis.

Havildar Bahadur Khan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

103rd Mahratta Light Infantry.

Quartermaster-Havildar Joti More to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Jemadar Saleh Muhammad to be Subadar and Havildar Dhali Khan to be Jemadar, with effect from the 20th January 1918; to complete the establishment.

129th Duke of Connaught's Own Baluchis.

Colour-Havildar Sarfaraz Khan (108th Infantry) to be Jemadar, with effect from the 12th November 1917; to complete the establishment.

1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Colour-Havildar Ganj Sing Gurung to be Jemadar, with effect from the 2[illegible] October 1917; to complete the establishment.

3rd Battalion, 7th Gurkha Rifles.

Jemadars Kalu Sing Gurung, Birbahadur Limbu, Bombahadur Limbu and Rapot Ram Rabha to be Subadars, Havildars Bhaktabir Limbu, Puranbahadur Sunwar, Bahadur Gurung and Dambardhoj Limbu to be Jemadars, with effect from the 12th June 1917, and Havildar Digbahadur Rai to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

58th Draught Pony Corps.

Colour-Havildar Krishnaswani Nayudu (61st King George's Own Pioneers) to be Jemadar, with effect from the 21st November 1917; to complete the establishment.

35th Scinde Horse.

No. 385.—The promotion of Subadar Ghulam Akbar Shah, published in Army Department Notification No. 2260, dated the 28th December 1917, is antedated without pay and allowances to the 4th October 1917. This Indian officer will rank for seniority next above Ahmad Baksh.

47th Sikhs.

No. 386.—Army Department Notification No. 41, dated 4th January 1918, so far as it relates to this unit, is cancelled.

SUPPLY AND TRANSPORT CORPS.

No. 2 Bullock Corps.

No. 387.—The following promotion is made :—

No. 700 Quartermaster Dafadar Mangal Singh to be Ressaidar to complete the establishment; with effect from 1st January 1918.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN ARMY.

No. 388.—The services of Second Lieutenant A. H. W. Ramsay, Indian Army, are dispensed with with effect from the 28th September 1917, in accordance with paragraph 310, Army Regulations, India, Volume II, he having been found unsuitable for retention in the Indian Army.

(Army Department Notification No. 1660, dated the 28th September 1917, is cancelled.)

INDIAN MEDICAL SERVICE.

No. 389.—Subject to His Majesty's approval, the services of temporary Lieutenant Rash Behari Datta, I.M.S., are dispensed with on account of ill-health, with effect from the 15th January 1918.

No. 390.—Subject to His Majesty's approval, the services of temporary Lieutenant Bishendas Soni, I.M.S., are dispensed with, on account of medical unfitness, with effect from the 13th December 1917.

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No. 391.—Lieutenant Hubert Faucett Milford, Indian Army Reserve of Officers, is permitted to resign the service, subject to His Majesty's approval; with effect from the 6th February 1918.

No. 392.—Lieutenant William Atkinson, Indian Army Reserve of Officers, is permitted to resign the service on account of ill-health, subject to His Majesty's approval, with effect from the 26th February 1918.

RETIREMENTS.

Military Works Services and Public Works Department, India.

N[illegible] 39[illegible]—Conductor Eugene O'Farrell, Sub-Engineer, 3rd grade, Military Works Service[illegible] is t[illegible]ferred to the pension establishment, with effect from the forenoon of the 28th February 191[illegible]

REWARDS.

No. 394.—The Governor General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the under-mentioned Indian warrant officers, non-commissioned officers and men for services during the war :—

The promotions will have effect from the 1st January 1918, unless otherwise stated.

Supply and Transport Corps.

No. Amb.-164 Naik Badhawa Singh to be promoted Havildar.

Indian Subordinate Medical Department (Bengal).

No. 833 1st Class Sub-Assistant Surgeon Dula Ram to be 2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar.

No. 916 1st Class Sub-Assistant Surgeon Daulat Singh, I.O.M., to be 2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar.

No. 997 1st Class Sub-Assistant Surgeon Narayan Parshad Sukul, I.O.M., to be 2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar.

No. 999 1st Class Sub-Assistant Surgeon Nagina Singh to be 2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar.

No. 1169 1st Class Sub-Assistant Surgeon Deo Raj, *Rai Sahib.* Date of promotion to 1st Class Sub-Assistant Surgeon to be antedated to 29th April 1916.

No. 1291 2nd Class Sub-Assistant Surgeon Aswini Kumar Sarkar to be 1st Class Sub-Assistant Surgeon with effect from 3rd April 1917.

No. 1263 3rd Class Sub-Assistant Surgeon Chamman Lal to be 2nd Class Sub-Assistant Surgeon.

No. 1251 3rd Class Sub-Assistant Surgeon Alah-ditta to be 2nd Class Sub-Assistant Surgeon.

Indian Subordinate Medical Department (Madras).

No. 1282 1st Class Sub-Assistant Surgeon Muhammad Riazuddeen to be 2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar.

No. 1411 2nd Class Sub-Assistant Surgeon V. K. Nasiruddin to be 1st Class Sub-Assistant Surgeon, with effect from 12th March 1917.

Army Hospital Corps.

No. 9376 2nd Grade Ward Servant Chowree Apan to be promoted to 1st Grade Ward Servant.

No. 9750 3rd Grade Ward Servant Veerasawimy to be promoted to 2nd Grade Ward Servant.

No. 8486 3rd Grade Ward Servant Kali to be promoted to 2nd Grade Ward Servant.

No. 395.—The Governor General in Council is pleased to sanction the grant of a special gratuity to each of the undermentioned in recognition of their good services in the field :—

Supply and Transport Corps.

No. Cawn.-62 Kot Dafadar Ganga Ram . .	Gratuity of three months' pay.
No. Lko.-755 Blacksmith Sultan Hussain . .	Ditto ditto.
No. 1102 Labourer Kurnu Todu, 4th Labour Corps .	Gratuity of six months' pay.

Army Hospital Corps.

No. 2094 1st Grade Ward Servant Akbar Khan .	Gratuity of three months' pay.
No. 9359 1st Grade Ward Servant Maryan .	Ditto ditto.

ORDER OF BRITISH INDIA.

No. 396.—The Governor General in Council is pleased to sanction the admission of the undermentioned Senior Sub-Assistant Surgeon to the Order of British India, for distinguished service in the field. Dated 22nd February 1918.

To the 2nd Class of the Order with the title of "Bahadur."

Second Class Senior Sub-Assistant Surgeon Elijah Abraham, Indian Subordinate Medical Department (Bombay).

This appointment will be supernumerary to the authorised establishment.

JUDICIAL.

No. 397.—In pursuance of section 12 of the Indian Defence Force Act, 1917 (III of 1917), the Governor General in Council is pleased to constitute in the Bengal Presidency a unit to be designated the Bengal Light Horse (Indian Defence Force) for the enrolment in the Indian Defence Force of persons other than European British subjects who offer themselves for enrolment for general military duty under the said section.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Punjab Light Horse.

No. 398.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Majors.

William Wilson.
Douglas Scott Hadow.
} Dated 1st April 1917.

To be Captain.

John Mitchell. Dated 1st April 1917.

To be Lieutenants.

George Duncan.
Arthur David Blascheck.
Joseph Wilson-Johnston.
John Perronet Thompson.
Henry Edmund Parker.
} Dated 1st April 1917.

To be Second Lieutenants.

Charles William Bowles.
John Alexander Ferguson.
Ernest Cornforth.
} Dated 1st April 1917.

To be Captain (Supernumerary List).

Charles Hilliard Donald. Dated 1st April 1917.

Assam Valley Light Horse.

No. 399.—Veterinary Captain Charles Ingram resigns his commission. Dated 31st March 1917.

1st Madras Garrison Artillery, "The Duke's Own."

No. 400.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval:—

To be Lieutenant.

Ernest Rayment Rose. Dated 1st April 1917.

Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 401.—Captain Thomas Maxey Storrar, V.D., resigns his commission. Dated 31st March 1917.

South Andaman Rifles.

No. 402.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval:—

To be Captain.

George Edward Scott. Dated 1st April 1917.

3rd (Rangoon) Group Garrison Artillery.

No. 403.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Lieutenant-Colonel and to command the unit.

George Henry Evans, C.I.E., A.D.C. Dated 1st April 1917.

To be Majors.

Thomas Rennie.
Hugh Porteous Cameron.
Douglas Hamlyn James.
} Dated 1st April 1917.

To be Captains.

Stuart MacDonald.
John Percy Hardiman.
} Dated 1st April 1917.

To be Captain (Supernumerary List).

Robert Hamilton Trench. Dated 1st April 1917.

To be Lieutenants.

Frank Buckney.
Edgar Frank Dunk.
} Dated 1st April 1917.

To be Second Lieutenants.

David Goodwillie.
Alfred Edward Jones.
Frederick Hugh McGregor.
George Purdie Wilson.
Joseph Philip Rintoul.
William Smith Hepburn.
Raymond Muir Simpson.
Alexander Thomson McCreath.
Gilbert Charles Tew.
} Dated 1st April 1917.

Poona Rifles.

No. 404.—In Army Department Notification No. 2233, dated the 21st December 1917, against the name of Second Lieutenant R. B. Ewbank, *for* "30th October 1917" *read* "4th December 1917," and against the name of Second Lieutenant F. W. Marrs, *for* "13th October 1917" *read* "4th December 1917."

MEDALS AND DECORATIONS.

No. 405.—His Excellency the Governor General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers:—

Simla Volunteer Rifles.

Major Frederick Eustace Dunn.

Oudh and Rohilkhand Railway Volunteer Rifles (attached 2nd Battalion, North Western Railway Volunteer Rifles).

Major Henry George Norman White.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 16th February 1918.

No. 175-E.-18.—Mr. P. B. Phillips, Traffic Inspector, North Western Railway, is appointed to officiate as an Assistant Traffic Superintendent, with effect from the 21st December 1917 and until further orders.

No. 211-E.-18.—Mr. F. Thomas, Traffic Inspector, North Western Railway, is appointed to officiate as an Assistant Traffic Superintendent on that Railway, with effect from the 1st January 1918 and until further orders.

The 18th February 1918.

No. 223-E.—Mr. G. J. Eades, Junior Assistant Signal Engineer, North Western Railway, officiated as Senior Assistant Signal Engineer of that Railway from the 26th August to the 6th December 1917.

Railway Board's Notification No. 1418-E., dated the 4th October 1917, is cancelled.

No. 1201-E.—The undermentioned gentlemen are appointed Probationary Assistant Traffic Superintendents in class III, grade 5, of the Superior Revenue Establishment of State Railways, and posted to the railways noted against their names:—

M. Abdul Bari Khan . . . Oudh and Rohilkhand Railway.
Kunwar Man Singh . . . North Western Railway.

No. 1228-E.—Mr. Herbert Allen Outhwaite, officiating Assistant Traffic Superintendent, Eastern Bengal Railway, is confirmed in the Superior Revenue Establishment of State Railways, as an Assistant Traffic Superintendent, in class III, grade 3.

No. 1228-2-E.—Mr. Llewllyn Charles Fletcher Mathieson, officiating Wharf Superintendent, Kiamari, North Western Railway, is appointed to the Superior Revenue Establishment of State Railways, as an Assistant Traffic Superintendent, in class III, grade 3, and confirmed in the appointment of Wharf Superintendent.

F. A. [illegible]DOW,
Secretary, [illegible]lway Board.

REGISTERED No. L. [illegible]



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 20th February, 1918 :—

No. 2 OF 1918.

A Bill to provide for the levy of a cess on indigo exported from British India.

WHEREAS it is expedient to provide funds for the promotion of research in the interests of the indigo industry in India;

And whereas for this purpose it is expedient to levy a cess on indigo produced in India and exported from British India; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indigo Cess Act, 191 ; and

(*2*) It shall come into force on the first day of April, 191 .

Imposition of duty on exports of indigo and preparations thereof.

2. (*1*) There shall be levied and collected on all indigo produced in India and exported from any customs-port to any port beyond the limits of British India or to Aden a cess at the rate of [illegible] per maund of 82[illegible] pounds avoirdupois.

Provided that, where any preparation of indigo mixed with [illegible] other substance for use as a dye [illegible] so exported, the cess shall be levied on such proportion of the total weight of such preparation as the Governor General in Council may determine by rule under this Act.

(*2*) In this section the expression "customs-port" has the same meaning as in the Sea Customs Act, 1878, and the cess levied shall be deemed to be a customs-duty for the purposes of section 5 of the Indian Tariff Act, 1894.

VIII of 1878.

VIII of 1894.

Application of proceeds of cess.

3. The proceeds of the cess collected under this Act shall be applied to meet the cost of such measures as the Governor General in Council may consider it advisable to take for promoting research in the interests of the indigo industry in India.

Power to make rules.

4. The Governor General in Council may make rules consistent with this Act—

(*a*) for regulating the method of assessing, levying and collecting the cess;

(*b*) for prescribing the particular purposes to which the cess may be applied; and

(*c*) generally for carrying out the purposes of this Act.

STATEMENT OF OBJECTS AND REASONS.

THE reduction in the supply of synthetic dyes caused by the war has led to a temporary revival of the natural indigo industry and the Government have given careful consideration to the question whether this important industry can be re-established on a permanent footing. Considerable sums have been expended in the past both by Government and by the Bihar Planters' Association on scientific investigation into the methods of cultivation and manufacture of indigo, but many problems, involving considerable expenditure still remain to be solved. It is thought reasonable that the industry should contribute towards the cost of investigating these problems, and, as cultivation is diffused over several provinces, the imposition of an export duty appears to be the most suitable method of levying such a contribution. In the draft Bill it is accordingly proposed to levy a cess on all indigo exported from British India. As there is no body or association representing the industry as a whole to which the expenditure of the cess could be entrusted, it is proposed that the proceeds should be received and expended by Government.

DELHI ;
The 14th February, 1918.

CLAUDE H. HILL.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 20th February, 1918:—

No. 3 of 1918.

A Bill further to amend the Indian Coinage Act, 1906.

III of 1906.

WHEREAS it is expedient further to amend the Indian Coinage Act, 1906; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Coinage (Amendment) Act, 1918.

(*2*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct.

III of 1906.

Amendment of section 4 of Act III of 1906.

2. In section 4 of the Indian Coinage Act, 1906 (hereinafter referred to as the said Act), the words "and (*d*) an eighth of a rupee, or two-anna piece" shall be omitted.

Amendment of section 5 of Act III of 1906.

3. In sub-section (*2*) of section 5 of the said Act, for the third and fourth items in the table annexed to the proviso, the following shall be substituted, namely:—

" Quarter-rupee.	Seven-thousandths.	Three-thousandths."

Substitution of new section for section 6 of Act III of 1906.

4. For section 6 of the said Act the following section shall be substituted, namely:—

Nickel coins.

"6. The following nickel coins only shall be coined at the Mint for issue under the authority of the Governor General in Council, namely:—a two-anna piece and a one-anna piece."

Amendment of section 7 of Act III of 1906.

5. In section 7 of the said Act for the words "one-anna piece shall be sixty grains Troy," the words "two-anna and one-anna pieces shall be ninety and sixty grains Troy, respectively," shall be substituted.

Amendment of section 12 of Act III of 1906.

6. In sub-section (*2*) of section 12 of the said Act the words "and eighth of a rupee" shall be omitted.

Substitution of new section for section 13 of Act III of 1906.

7. For section 13 of the said Act the following section shall be substituted, namely:—

Nickel coin when a legal tender.

"13. The two-anna and one-anna nickel coins specified in section 6 shall be a legal tender in payment or on account for any sum not exceeding one rupee at the rate of eight and sixteen for a rupee, respectively."

Saving of the provisions of Act III of 1906 in respect of silver two-anna pieces.

8. Nothing in this Act shall apply to silver two-anna pieces which may have been issued prior to the commencement of this Act, and the provisions of the said Act shall apply to them as if this Act had not been passed.

STATEMENT OF OBJECTS AND REASONS.

This Bill provides, by an amendment to the Indian Coinage Act, 1906 (III of 1906), for the replacement of the silver two-anna piece by a nickel coin of the same denomination. The further issue of silver two-anna pieces will accordingly be discontinued as soon as the provisions of the Bill have been brought into force by a notification of the Governor-General in Council under clause 1 (2), and nickel two-anna coins will be issued in their stead. The silver two-anna coins issued previously to the commencement of the Bill will, however, continue to be legal tender as at present for payments up to one rupee.

DELHI;
12th February, 1918.

W. S. MEYER.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 21st February 1918, based on the India Daily Weather Reports of the period.

Widespread snowfall was reported from Kashmir at the beginning of the week. A disturbance appeared over the south of the Bay on the 17th and extending westwards caused moderately heavy rain on the coast from Madras to Trivandrum.

2. *Burma, including the Bay Islands.*—Port Blair had a light fall of rain.

Northeast India, including Orissa.—Light rain fell at Dibrugarh and Sibsagar.

The United Provinces, Central India and the Central Provinces.—Weather was dry.

Northwest India.—Nearly general snowfall was reported from Kashmir on the 15th.

The Peninsula.—There was nearly general rain in the coast districts between Nellore and Trivandrum on the 19th and 20th.

3. The chief amounts of precipitation were as follows :—

February 14th. Srinagar 0·96″.

" 19th. Madras 1·88″, Cuddalore 0·78″ and Negapatam 0·95″.

" 20th. Trivandrum 0·70″.

4. The week's rainfall was 20 per cent or more in defect in Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Central India, Berar, the Central Provinces, Hyderabad, Mysore and Madras Coast North; it was 20 per cent or more in excess in the Bay Islands, Malabar and Madras South-East. No rain usually falls at this time of year in Gujarat, the Konkan, the Bombay Deccan, and the Madras Deccan.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Bombay Deccan, Mysore, Malabar, the Madras Deccan and Madras Coast North. It is 20 per cent or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Province Baluchistan, Sind, Rajputana, Gujarat, Central India, Berar, the Central Provinces, the Konkan and Hyderabad, and differs by less than 20 per cent in the remaining divisions.

Division.	Rainfall data for week ending on 21st February 1918.			Rainfall data from 30th November 1917 to 21st February 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0·3	0·2	+0·1	13·7	9·7	+4·0	+41	+41
Lower Burma	0	0·1	—0·1	1·2	1·2	0	0	+9
Upper Burma	0	0·1	—0·1	0	0·9	—0·9	—100	—100
Assam	0·1	0·5	—0·4	0·6	2·5	—1·9	—76	—75
Bengal	0	0·3	—0·3	0	1·3	—1·3	—100	—100
Orissa	0	0·4	—0·4	0·1	1·5	—1·4	—93	—91
Chota-Nagpur	0	0·5	—0·5	0·2	2·1	—1·9	—90	—87
Bihar	0	0·2	—0·2	0	1·1	—1·1	—100	—100
United Provinces, East	0	0·1	—0·1	0·2	1·4	—1·2	—86	—85
United Provinces, West	0	0·3	—0·3	0·7	2·6	—1·9	—73	—70
Punjab, East and North	0	0·3	—0·3	1·1	3·0	—1·9	—63	—59
Punjab, South-West	0	0·1	—0·1	0·2	1·6	—1·4	—87	—87
Kashmir	0·3	0·6	—0·3	4·1	6·6	—2·5	—38	—37
N.-W. Frontier Province	0	0·3	—0·3	0·7	2·2	—1·5	—68	—63
Baluchistan	0	0·3	—0·3	1·5	3·2	—1·7	—53	—48
Sind	0	0·1	—0·1	0·1	0·6	—0·5	—83	—80
Rajputana, West	0	0·1	—0·1	0·1	0·8	—0·7	—87	—86
Rajputana, East	0	0·1	—0·1	0·1	0·8	—0·7	—87	—86
Gujarat	0	0	0	0	0·1	—0·1	—100	—100
Central India, West	0	0·1	—0·1	0	0·5	—0·5	—100	—100
Central India, East	0	0·1	—0·1	0·3	1·7	—1·4	—82	—81
Berar	0	0·1	—0·1	0·1	1·2	—1·1	—92	—91
Central Provinces, West	0	0·1	—0·1	0·2	1·3	—1·1	—85	—83
Central Provinces, East	0	0·3	—0·3	0·7	1·6	—0·9	—56	—46
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0	0	0	0·6	0·3	+0·3	+100	+100
Hyderabad, North	0	0·1	—0·1	0·1	0·6	—0·5	—83	—80
Hyderabad, South	0	0·1	—0·1	0·4	0·6	—0·2	—33	—20
Mysore	0	0·1	—0·1	1·7	0·6	+1·1	+183	+240
Malabar	0·2	0·1	+0·1	3·3	2·3	+1·0	+43	+41
Madras, South-East	0·5	0·2	+0·3	7·0	6·4	+0·6	+9	+5
Madras Deccan	0	0	0	0·8	0·6	+0·2	+33	+33
Madras Coast, North	0	0·1	—0·1	3·2	2·3	+0·9	+39	+45

GILBERT T. WALKER,
Director General of Observatories.

Dated the 21st February 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for week ending Saturday, 16th February 1918.

Burma.—The week was practically rainless. Threshing and winnowing of winter rice have been completed in most districts. Plucking of tobacco is progressing. Cultivation of spring crops and harvesting of beans, maize and other winter crops continue. Standing crops are generally good. Cattle are generally healthy. The price of unhusked rice in Rangoon is stationary at Rs. 87 per hundred baskets but is below normal. The market for white rice is weak at Rs. 227-8 for specials.

Assam.—The weather was seasonable. Harvesting of mustard and cotton is nearly finished. Pruning of tea, pressing of sugarcane, transplanting of spring rice and ploughing for autumn and winter rice and jute continue. Prospects and outturn of crops are generally fair. Price of common rice is practically stationary.

Bengal.—The week was practically rainless. Rain is needed for the growth of spring crops and for preparatory tillage for the next season's autumn crops. Harvesting of sugarcane and early spring crops is proceeding. The average price of common rice for the province has fallen by about 0·3 per cent. as compared with that of the preceding week.

Bihar and Orissa.—The week was rainless. Threshing of paddy and pressing of sugarcane continue. Oilseeds and pulses are being harvested. Standing spring crops are generally doing well but rain is needed in several districts to improve prospects. The price of common rice has risen in three districts, fallen in two and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from twelve districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—No rain fell during the week. It is generally needed. Irrigation of spring crops and poppy, pressing of sugarcane and preparation of land for sugarcane and sowing of extra crops continue. Standing crops are doing well. Agricultural stock is in good condition but slight cattle disease is reported. Fodder is scarce or dear in 8 districts. Prices are practically stationary with a tendency to rise.

Punjab.—The weather was practically dry. Rain is urgently wanted everywhere for unirrigated spring crops which are suffering from drought in many districts. Pressing of sugarcane continues in some districts. The yield is normal to good. Condition of standing irrigated wheat and other crops is average to good and that of unirrigated crops is below average to average. *Toria* is being harvested in parts of the west, the yield being normal. Stocks of food grains are generally sufficient. Cattle are healthy but fodder is scarce in some districts. Prices are stationary and range generally between warning and scarcity rates except in some south-eastern districts where they range between normal and warning rates. Prices of wheat :—Rawalpindi 7¼, Ambala and Lahore 7¾, Lyallpur 8¼ and Ferozepore 8¼ seers per rupee.

North-West Frontier Province.—Slight rain fell during the week in two districts. More rain is urgently needed throughout the province. Prospects of spring crops are average. Sugarcane is being pressed and *gur* made The outturn is average. Wheat—Peshawar 7½ and Dera Ismail Khan 9$\frac{1}{16}$ seers per rupee.

Jammu.—The week was generally rainless. Prices are rising. Spring sowings are in progress. The weather was cloudy.

Kashmir.—The week was generally wet and cool. Cattle are generally healthy. Standing crops are in fair condition. Prices are normal.

Rajputana.—The weather was cool. Spring crops are being irrigated. Prospects of spring crops and agricultural stock are good. Prices are rising.

Central India.—The rainfall during the week was *nil*. Winter rains are needed in Gwalior. Spring crops are being irrigated. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather has been clear and cool but days are warm. Condition of spring crops except wheat is generally good. Wheat has deteriorated for want of rain particularly in the Nerbudda Division. Harvesting of minor crops has begun in places. Prices show a slight downward tendency.

Feudatory States. Spring crops are faring well.

Bombay.—Standing crops are good except in Larkana and Thar and Parkar where they have been slightly damaged by frost and rats respectively. Spring harvesting continues in parts of Sind, Deccan and Carnatic. Cotton picking continues in Thar and Parkar, West Khandesh, Dharwar, Kathiawar, Cutch and Rewa Kantha. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—No rain fell during the week. Spring harvest has commenced. Crop especially *juar* suffered from blight or excessive rain. Outturn is estimated at 8 to 16 annas except in parts of Nander, Gulbarga, Bidar, Mahbubnagar, Nizamabad and Warangal where it is below 8 annas. Late rice is fair and is being weeded. Cattle are healthy. Coarse wheat sells at 5¼ to 6¾ seers per rupee in districts but *juar* sells at 4 to 5 seers only in Parbhani and Hingoli.

Mysore.—The week was rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was dry. Picking of coffee and threshing of rice continue. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was rainless. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is generally good. Prices are steady.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 22nd February 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 9th February 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	1	1
		TOTAL	1	1
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	25	18
		Gogo Port	21	20
		Ahmedabad City	39	26
		Ahmedabad District	1,214	913
		Kaira District	1,879	1,158
		Surat Town and Port	39	34
		Surat District	72	68
		Broach Port	36	28
		Broach District	135	81
		Thana District	38	26
	Central	Ahmednagar District	128	92
		West Khandesh District	306	277
		East Khandesh District	454	311
		Poona Town	122	110
		Poona District	119	127
		Nasik District	234	171
		Satara District	831	584
		Sholapur Town	65	42
		Sholapur District	246	196
	Southern	Ulwa Port	1	2
		Kolaba District	28	22
		Rankot Port	2	3
		Vengurla Port	6	6
		Ratnagiri Port	7	9
		Ratnagiri District	40	22
		Belgaum District	292	218
		Dharwar District	280	152
		Kanara District	5	2
		Bijapur District	398	309
	Sind	Karachi Town and Port	4	4
		Shikarpur City	43	20
		Sukkur District	39	29
		Larkana District	19	7
	Political Charges.	Baroda State	2,326	1,722
		Mangrol Port	2	5
		Jafrabad Port	9	5
		Porbandar Port	2	...
		Bhavnagar Port	8	6
		Jamnagar Port	49	36
		Kathiawar Agency	721	493
		Mahi Kantha Agency	132	95
		Rewa Kantha Agency	43*	43*
		Kolhapur and Southern Mahratta Country States	376	304
		Bhor State	5	7
		Cambay State	35	28
		Bijapur Agency	48	38
		Satara Agency	50	38
		Surat Agency	11	11
		Salaya Port	3	4
		Akalkot State	10	9
		Palanpur Agency	131	120
		Mandvi Port	1	1
		Cutch State	10	12
		Shrivardhan Port	15	8
		Janjira State	21	14
		TOTAL	11,295	8,086

* For two weeks.

In the return for the week ending 2nd February 1918 the following additions should be made :—
Hyderabad City, *add* 17 cases, 9 deaths.
Hyderabad District, *add* 23 cases, 21 deaths.
Upper Sind Frontier District, *add* 7 cases, 4 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Madras Presidency.		Anantapur District	211 (a)	159 (b)
		North Arcot District	12	10
		Bellary District	512 (c)	411 (a)
		Coimbatore District	213 (d)	159 (e)
		Chittoor District	1*	1*
		Mangalore Port	5	3
		Kurnool District	340 (f)	255 (g)
		Cuddapah District	4 (a)	1*
		Kistna District	1*	1*
		Madras City	2(h)	1*
		Madura District	6	1
		Malabar District	14	15
		Cannanore Port	1*	...
		Tellicherry Port	...	4
		Salem Town	38	26
		Salem District	132 (h)	82 (h)
		Nellore District	...	1*
		Vizagapatam Port	42	40
		Nilgiris District	1	...
		Sandur State	2	1
		TOTAL	1,537	1,171
Bengal Presidency.	Presidency.	Calcutta	1	1
		TOTAL	1	1
Bihar and Orissa.	Patna	Gaya Town	95	95
		Gaya District	476	377
		Shahabad District	837	250
	Tirhut	Saran District	672	616
		Champaran District	9	9
		Muzaffarpur District	199	191
		Darbhanga Town	51	43
		Darbhanga District	252	223
	Bhagalpur	Monghyr District	2[illegible]2	195
		Bhagalpur Town	13	9
		Bhagalpur District	13	9
		Santal Parganas District	7	4
	Ranchi	Palamau District	13	8
		TOTAL	2,350	2,029
United Provinces.	Meerut	Saharanpur District	18	12
		Muzaffarnagar District	26	26
	Agra	Aligarh City	92	57
		Aligarh District	3	4 (b)
		Muttra District	11	11
		Agra District	3	3
		Mainpuri District	66	66
	Rohilkhand.	Bareilly City	1	1
		Bijnor District	12	12
		Moradabad District	53	49
		Shahjahanpur District	1	1
	Allahabad	Furrukhabad City	2	2
		Furrukhabad District	32	28
		Etawah District	31	31
		Cawnpore City	36	36
		Cawnpore District	276	276
		Fatehpur District	200	145
		Allahabad City	51	51
		Allahabad District	462	462
	Jhansi	Jhansi District	120	79
		Jalaun District	214	104
		Hamirpur District	22	12
		Banda District	4	4
	Benares	Benares City	28	27
		Benares District	132	105
		Mirzapur City	29	26
		Mirzapur District	70	58
		Jaunpur District	1,291	1,217
		Ghazipur District	972	774
		Ballia District	751	666
	Gorakhpur.	Gorakhpur City	33	30
		Gorakhpur District	891	624
		Basti District	346	275
		Azamgarh District	1,943	1,696

* Imported.

(a) Three imported. (b) One imported. (c) Four imported. (d) Nine imported. (e) Five imported.
(f) Eight imported. (g) Six imported. (h) Two imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Lucknow	Lucknow City	32	26
		Lucknow District	128	128
		Unao District	631	575
		Rae Bareli District	289	251
		Sitapur District	101	91
		Hardoi District	84	82
		Kheri District	4	4
	Fyzabad	Fyzabad District	192	158
		Gonda District	281	278
		Bahraich District	1	1
		Sultanpur District	419	283
		Partabgarh District	269	240
		Bara Banki District	238	226
		TOTAL	10,888	9,373
PUNJAB.	Ambala	Hissar District	18	22
		Rohtak District	4	1
		Gurgaon District	29	16
		Karnal District	2	2
		Ambala District	56	29
	Jullundur	Kangra District	1	...
		Hoshiarpur District	10	6
		Jullundur City	2	1
		Jullundur District	375	177
		Ludhiana District	642	311
		Ferozepore District	8	...
	Lahore	Lahore City	17	7
		Lahore District	577	446
		Gurdaspur District	76	69
		Sialkot District	6	2
		Gujranwala District	114	123
	Rawalpindi.	Gujrat District	21	6
		Jhelum District	49	42
		Rawalpindi District	73	73
		Attock District	11	7
	Multan	Montgomery District	26	16
		Lyallpur District	8	8
		Multan District	37	22
		Muzaffargarh District	1	...
	Native States.	Patiala State	187	187
		Kalsia State	5	4
		Nabha State	2	2
		TOTAL	2,357	1,574
BURMA.	Pegu	Rangoon Town	65	59
		Insein District	1	1
		Hanthawaddy District	3	3
		Tharrawaddy District	33	32
		Prome District	1	1
	Irrawaddy.	Bassein Town	14	14
		Bassein District	5	5
		Henzada District	20	18
		Myaungmya District	11	11
		Pyapon District	7	7
	Tenasserim.	Toungoo District	17	14
		Thaton District	2	6
		Moulmein Town	1	1
	Sagaing	Shwebo District	1	1
		Sagaing District	5	5
	Magwe	Magwe District	3	3
		Minbu District	5	5
	Mandalay	Mandalay Town	200	198
		Mandalay District	4	4
		Bhamo District	2	3
	Meiktila	Meiktila District	11	5
		Yamethin District	8	9
		Myingyan District	141	138
		TOTAL	560	543

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES.	Nagpur	Nagpur Town	151	148
		Nagpur District	28	24
		Bhandara District	35	28
		Wardha District	28	19
	Jubbulpore.	Jubbulpore Town	4	5
		Jubbulpore Cantonment	2	1
		Jubbulpore District	44	32
		Saugor District	176	142
		Damoh District	86	23
		Seoni District	40	29
		Mandla District	7	2
	Nerbudda	Hoshangabad District	57	48
		Nimar District	141	130
		Narsinghpur District	143	113
		Betul District	12	7
		Chhindwara District	7	6
	Chhatisgarh	Raipur District	62	60
	Berar	Amraoti District	183	116
		Yeotmal District	3	4
		Akola District	156	122
		Buldana District	49	[illegible]6
		TOTAL	1,364	1 090
ASSAM	...	...	...	...
COORG	...	...	...	...
MYSORE STATE.	...	Bangalore Civil and Military Station	41	26
		Bangalore City	19	8
		Bangalore District	60	47
		Mysore City	1	1
		Mysore District	29	21
		Hassan District	12	9
		Kadur District	6	6
		Shimoga District	47	29
		Chitaldroog District	12	7
		Tumkur District	19	17
		Kolar District	66	54
		TOTAL	3[illegible]2	225
HYDERABAD STATE.	...	Aurangabad District	39	27
		Bir District	127	103
		Parbhani District	267	179
		Nander District	185	140
		Gulburgah District	304	247
		Raichur District	175	141
		Usmanabad District	317	284
		Bidar District	39	43
		Medak District	8	6
		Nizamabad District	32	25
		Mahbubnagar District	47	37
		Atrafibalda Sarfikhas District	21	19
		Warangal District	18	15
		TOTAL	1,579	1,216
CENTRAL INDIA.	...	Indore City	11	10
		Indore State	64	51
		Mhow Cantonment	4	1
		Neemuch Cantonment	4	2
		Baoni State	5	3
		Bhopal State	107	93
		Dhar Town	8	4
		Dhar State	29	24
		Jhabua State	9	5
		Banswara State	2	2
		Alirajpur State	...	1
		Jaora State	101	79
		Sampthar State	...	2
		Sitaman	24*	15*
		Chattarpur State	4	8
		Rewa State	3	...
		Rutlam State	8	8
		Dewas Town	7	6
		Dewas State	21	11
		Piploda Estate	5	5
		TOTAL	41[illegible]	330

* Including figures for week ending 2nd February 1918.

The following additions should be made in the return for the week ending 2nd February 1918:—

Add 275 cases, 241 deaths, against Gwalior State.
" 7 " 7 " " Sailana "
" 8 " 8 " " Datia "

Presidency or Province.	Division.	Districts, States, Towns of 30,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Ajmer City	84	22
		Ajmer District	238	196
		Alwar State	959	822
		Jaipur City	45	44
		Jaipur State	1,504	1,378
		Bharatpur State	699	521
		Jhalawar State	32	15
		Karauli State	89	72
		Kotah State	304	234
		Mewar State	900	737
		Tonk State	577	434
		Jodhpur City	207	206
		Marwar State	754	671
		Shahpura State	57	50
		Bikaner State	*1	...
		Banswara State	132	103
		Sirohi State	9	9
		Kherwara State	11	6
		TOTAL	6,552	5,500
N.-W. F. PROVINCE	...	... ..	...	...
KASHMIR	...	Jammu Province	67	59
		TOTAL	67	59
BALUCHISTAN.	...	......	...	...
		GRAND TOTAL	89,287	81,198

* Imported.

The plague deaths reported during the week ending February 9 were 1,144 in excess of the previous week's total. The United Provinces again comes first with 9,373 deaths, a decrease of 1,289; Bombay reports 8,086 deaths, an increase of 767, and Rajputana 5,500, an increase of 1,091. The relatively mild nature of the outbreak in the western districts of the United Provinces and in the Punjab is the most satisfactory feature of the last few plague returns; atmospheric humidity appreciably lower than normal in United Provinces West, during the months of December and January, has been most beneficial in retarding the spread of the disease. Should this state of affairs continue, the height of the present outbreak will be reached at a considerably earlier date than usual with a correspondingly earlier and more rapid decline in plague mortality.

DELHI:
The 21st February 1918

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,

Secretary to the Government of India."

Rates of Subscription.	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, Gazette of India.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 23rd February 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

February 11.

3535. C. P. George. *Improved vacuum brake piston rod end.*

3536. J. H. L. Macdonald. *Improved pattern and plate for pipes.*

3537. Geo. Brunton & Son and C. G. Papali. *Improvements in the manufacture of match boxes and matches.*

February 14.

3538. Maharaja Madho Rao Scindia. *Improvements in and relating to reclining chairs*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3273. S. D. Master. *Improvements in padlocks.*

3391. H. C. Grogan. *Universal spring lock with safety pin and seal and seal locker combined.*

3445. N. C. Saha. *Improvements in kerosine oil lamps.*

3493. A. M. Bell. *Improvements in continuous automatic fluid-pressure brakes for railway and like vehicles.*

3494. J. Ashford. *Improvements in connection with reciprocating pumps.*

3495. J. Ashford. *Improvements in connection with reciprocating pumps.*

3496. J. Ashford. *Improvements in and relating to centrifugal pumps.*

3497. J. Ashford. *Improvements in connection with reciprocating pumps.*

3499. J. Stone & Co., Ld. *Improvements in and connected with apparatus for humidifying air currents.*

3500. Mohammed Said-ud-Din Khan. *Weight press.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3122. Malcolmson.
3141. Subrahmanya Iyer.
3307. Jackson.
3312. Hinds.
3313. Aktiebolaget Carlit.
3314. Griffith.
3315. Weston.
3316. Seatherton.
3317. Morrison.
3318. Turner and Bibby.
3319. Hari Shanker.
3320. Garbis.
3322. Das.

RENEWAL FEES PAID.

338 of 1905. Marconi's Wireless Telegraph Co., Ld. (To 14 February 1919.)

488 of 1905. Duggan. (To 19 February 1919.)

322 of 1909. Murex Magnetic Co., Ld. (To 11 February 1919.)

323 of 1909. Garratt. (To 11 February 1919.)

332 of 1909. Sheffield & anr. (To 22 February 1919.)
551 of 1910. Lancaster-Sutton. (To 10 February 1919.)
627 of 1910. McLeod. (To 13 February 1919.)
606 of 1911. Crawford. (To 22 January 1919.)
231 of 1912. Vickers, Ld. (To 10 May 1919.)
741 of 1913. Dalén. (To 10 February 1919.)
1472 of 1914. Société Anonyme pour l'Exploitation des Procedes Westinghouse—Leblanc (To 16 February 1919.)
1473 of 1914. Société Anonyme pour l'Exploitation des Procedes Westinghouse—Leblanc (To 16 February 1919.)
1559 of 1914. Martins.* (To 30 March 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1905.

119, (Sulman & ors.).

1912.

299, (Empson).

1913.

1290, (Paturel & anr.). 1293, (Venner). 1294. (Armstrong). 1296 (Turner Hoare & Co.). 1298, (Petit).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice*. The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Place	Office
AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		Price. R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	each	3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,
Controller of Patents and Designs.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. **Engineers.**
2. **Overseers.**
3. **Sub-Overseers.**
4. **Draftsmen and Sub-Surveyors**
5. **Tracers.**
6. **Men trained in—**
   (a) **Photo-Mechanical and Lithographic Work.**
   (b) **Workshops (both Electrical and Mechanical sides).**

W. G. [illegible]
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

Name	Address
	ALLAHABAD.
M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Husain	253A, Mohtashim Ganj, Allahabad.
	AMBALA.
M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil	Urdu Instructor, Officers' School, Ambala Cantonment.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.
M. Chhoto Lal	Lalkurti Bazar, Ambala.
M. Jawala Parshad	Regimental Munshi, Lalkurti Bazar, Ambala.
	BANGALORE.
M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad	1, Gun Troop Road, Bangalore.
M. Ghulam Ahmed Sahib	58, Dispensary Road, Bangalore (Cantonment).
	BANNU.
M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.
	BAREILLY.
M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.
	BOMBAY.
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay.
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.
	CALCUTTA.
M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	28/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Dajiluddin Ahmed	87, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M. Nisar Ahmad Khan	49, Ice Factory Lane, Entally, Calcutta.
M. Mahmud Hasan Israili	11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abd[illegible]ah Afzali	41, Gardner Lane, Entally P. O., Calcutta.
M. Az[illegible]erus S[illegible]ain	138/1, Karaya Road.
M. Ab[illegible] H[illegible]bib Khan	44, Gora Chand Road, Entally P. O., Calcutta.
M. Wa[illegible]an [illegible]ishnu Vaidya	C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.

CAWNPORE.

M. S. Abdul Ghani . . . . Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain . . . Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Aziz-ur-Rahman (of Delhi) . . . . Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan . . . . C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M. Syed Hadi Hussain . . . . . . Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A. . . . . . Kabari Bazar, Ferozepore.
M. Harnam Das . . . . . . Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali . . . . . . Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa . . . . . Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand . . . . C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal . . . . . . Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.

M. Anand Sarup . . . . Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni . . . . 112, Shahupuri, Kolhapur

LAHORE.

M. Sham Lal Bhargava . . . . . . Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil) . Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri . . . Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal . . . . . Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.) . . . No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq . . . . Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

M. Abdul Karim . . . . C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MADRAS.

M. Muhiddin Hussain Sahib . . . . 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.

MEERUT.

M. Jamaluddin . . . . British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib . . . . Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad . . . . Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi . . . . Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din . . . . . Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj . . . . Regimental Munshi (summer only).

MUSSOORIE.

M. B. Ahmad Fakhriey . . . . . . Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . . . Urdu Instructor, Cadet College.
Pt Hirday Narayan . . . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . . . Mission Road, Quetta.
M Sher Mohamed . . . . Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).
M Fazl Elahi . . . . C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muh[illegible] Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari	Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
M. R. Ry. A. M. Satakoparamanuja Acharya	Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao	Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th February 1918.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system,* AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; [illegible] lbs. R[illegible] 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 19th February 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th February 1918.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE. Coin and Bullion. In India.			In England.		In His Majesty's Dominions	In Transit between India, England and H. M.'s Dominions.		Securities (Purchase price).		TOTAL.	REMARKS.
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b) (c)	R	
Calcutta	93,81,000	31,42,46,516	32,36,27,516	2,41,66,584	11,01,45,242	28 61,171	67,50,000	...	..	...	...	9,99,99,946	51,47,95,537	75,87,18,480	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53,12,76,571. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917 at a cost of R43 crores.
Cawnpore	...	2,72,20,437	2,72,20,437	1,32,11,388	54,58,402	..	.	...	..	...			.	1,86,39,790	
Lahore	...	7,55,77,003	7,55,77,003	1,00,57,974	61,11,188	...	...	...	...	..	.	...	..	1,61,69,162	
Bombay	1,14,64,870	36,89,66,105	38,04,30,975	3,61,17,365	14,86,69,822	1,95,778	...	...	..	..	...	...	..	18,49,82,965	
Karachi		4,77,84,810	4,77,84,810	51,80,380	26,23,185	..	...	...	..	...	.	...	..	78,03,565	
Madras	84,29,725	10,79,41,378	11,63,62,103	2,28,92,253	51,74,340	...	..	...	...	...	...	...	...	2,80,66,593	
Rangoon	...	7,01,70,735	7,01,70,735	2,07,89,821	48,62,820	...	...	..	...	...	..	..	...	2,56,52,641	
	2,92,66,595	1,01,19,06,984	1,04,11,73,579	13,24,15,765	28,30,44,999	30,56,949	67,50,000		...	...	...	9,99,99,946	51,47,95,537	1,04,00,63,196	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of issue			21,05,383	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										9,95,000	
TOTAL CIRCULATION R			1,03,90,68,196	TOTAL RESERVE R										1,03,90,68,196	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 15th February 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 15th February 1918.

M. M. S. GUBBAY,
Controller of Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8th TO 15th FEBRUARY 1918.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.													Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta . . .	3	...	...	3	3	...	3	1	15	5	2	23	...	...	...	...	...	...
Bombay . . .	35	8	...	43	24	...	24	...	(a) 68	1	8	77	...	...	...	...	...	...

(a) Exclusive of 31 of purchased silver brought on the Mint premises but not yet received.

A. McCORMICK, Lt.-Colonel, R.E.,
Master of the Mint.

His Majesty's Mint;
Calcutta, the 19th February 1918.

SURVEY OF INDIA.

MAP RECORD AND ISSUE OFFICE.

Agents for sale of Maps.

LONDON.—Edward Stanford, Limited, 12, 13 and 14, Long Acre, London, W.C.

CALCUTTA.—Maps can be obtained from the Office, 13, Wood Street, or from Messrs. Thacker, Spink & Co., No. 3, Esplanade, East; Messrs. Newman & Co., No. 4, Dalhousie Square; the Manager, The Indian School Supply Depôt, No. 309, Bow Bazar Street; and Messrs. Lal Chand & Sons, No. 76, Lower Circular Road.

DACCA.—The Manager, The Indian School Supply Depôt, No. 226, Nawabpur.

BOMBAY.—Messrs. Thacker & Co., Limited, and Messrs. D. B. Taraporevala Sons & Co

KASHMIR.—Cockburn Agency, Srinagar.

LAHORE.—Messrs. Rai Sahib Munshi Gulab Singh & Sons.

MADRAS.—Higginbothams, Limited.

MUSSOORIE.—The Proprietor, Mafasilite Printing Works.

MUZAFFARPUR.—Messrs. Burman & Co.

RANGOON.—The Curator, Government Book Depôt, Burma.

SIMLA.—Messrs. Thacker, Spink & Co.

A Catalogue of maps corrected up to 1st January 1915 is available at Re. 1 per copy, together with a list of maps published during 1915.

All published maps are sold at the Map Record and Issue Office, Survey of India, Calcutta, for cash with postage *prepaid.*

Agents cannot issue maps on the *Public Service except on cash payment.*

The following is a list of the more important "General" and other maps which are available for the quarter ending 31st December 1917.

EXPLANATION.

All Maps from Surveys after 1905 called "Modern" are printed in 4 or 5 colours, i e., water forms in blue, towns and roads in red, forests and jungle in green, cultivation in yellow, hill contours in brown with shading to emphasize the hills, and other details in black.

All Maps from Surveys prior to 1905 are printed in black only or in black with hills in brown.

All Maps on scales 1" = 4 miles, $\frac{1}{1,000,000}$ or nearly 1" = 16 miles and $\frac{1}{2,000,000}$ or nearly 1" = 32 miles are printed in either one or two of the following editions, except those marked "Provisional Issue" which are from old surveys:—

(1) *Layered edition*, printed in colours with contours and graduated layer tints to show altitudes and shading to emphasize the hills. (*Colour ribands along boundaries cannot be added to this edition.*)

(2) *Political edition*, printed in colours with colour ribands along boundaries, contours to show altitudes and shading to emphasize the hills.

(3) *Provisional issue*, generally printed in black or in black with hills in brown. Colour ribands along boundaries are added by hand when required at an extra cost of 2 annas per sheet.

Description of Map.	Date of current edition.	Scale.	No. of sheets in set.	Size per sheet in inches.	PRICE. Boundaries uncoloured.	PRICE. Boundaries coloured.	REMARKS.
					Rs. A.	Rs. A.	
GENERAL MAPS OF INDIA.							
India and adjacent countries (Uncoloured Edition).	1913	1" = 32 m.	12	32 × 25	6 0	...	The map is published (*i*) without hills and (*ii*) with hills in contours.
India and adjacent countries, Political Edition (without hills).	1915	1" = 32 m.	12	31 × 25	...	12 0	
India and adjacent countries	1917	1" = 32 m.	12	32 × 27	12 0	...	Layered Edition.
India (without hills), showing Railways with stations.	1916	1" = 32 m.	6	44 × 30	8 0	...	Corrected to 31st March 1916.
India, Railway, Canal and Road Map of (with hills).	1916	1" = 32 m.	6	44 × 30	9 0	12 0	Railways, Canals and Roads corrected up to 31st March 1916. Other detail up to 1905.

Description of Map.	Date of current edition.	Scale.	No. of sheets in set.	Size per sheet in inches.	Price. Boundaries uncoloured.	Boundaries coloured.	Remarks.
					Rs. A.	Rs. A.	
GENERAL MAPS OF INDIA —*concld.*							
India, Railway, Canal and Road Map of (with hills and Rainfall contours).	1916	1"=32 m.	6	44×30	12 0	15 0	Railways, Canals and Roads corrected up to 31st March 1916 Other detail up to 1905.
India, Telegraph map of . .	1914	1"=32 m.	6	44×30	6 0	...	Corrected to 30th September 1914.
India and adjacent countries (with hills).	1883	1"=64 m.	4	23×23	4 8	6 0	Additions to Railways up to 1917.
India, District map of . .	1903	1"=64 m.	2	40×27	2 0	2 8	Corrected to 1912.
India, showing Railways open and under construction on 31st March 1917.	1917	1"=64 m.	1	39×32	...	1 8	
India and adjacent countries (without hills).	1892	1"=96 m.	1	31×27	1 8	2 0	Corrected to 1915.
India and adjacent countries (without hills).	1911	1"=128 m.	1	28×27	1 12	2 0	With additions and corrections up to 1917.
India and adjacent countries (with hills).	1902	1"=128 m.	1	24×27	1 12	2 0	Ditto.
India, showing Provinces and Districts (skeleton).	1915	1"=160 m.	1	18×16	0 8	...	
India, population map of . .	1908	1"=180 m.	1	18×13	...	0 8	
India and adjacent countries (without hills).	1906	1"=192 m.	1	18×15	0 8	0 12	Additions and corrections up to 1917.
India (without hills) . .	1894	1"=256 m.	1	16×13	0 6	0 8	Corrected to 1904
PROVINCIAL MAPS.							
Assam (with hills) . . .	1910	$\frac{1}{1,000,000}$	2	40×27	3 0	3 8	Corrected to 1915.
Bengal (without hills) . .	1912	1"=16 m.	1	42×35	1 8	1 12	Ditto.
Bengal (without hills) . .	1915	1"=32 m.	1	26×20	...	1 4	Ditto.
Bengal and Bihar and Orissa (with hills).	1888	1"=80 m.	1	12×9	0 8	0 10	Corrected to 1912.
Berar (with hills) . . .	1885	1"= 8 m.	1	38×27	2 0	2 8	With additions to 1906.
Bihar and Orissa (with hills) .	1917	1"=16 m.	1	44×27	...	1 12	
Bombay Presidency, exclusive of Sind (with hills).	1908	1"=32 m.	1	40×27	1 0	1 8	
Central India Agency (with hills).	1886	1"=16 m.	2	32×22	...	3 8	Corrected to 1912.
Central India Agency (without hills).	1900	1"=80 m.	1	12×9	0 8	0 10	
Central Provinces (without hills)	1908-09	1"=32 m.	1	28×24	1 0	1 8	
Central Provinces (without hills)	...	1"=80 m.	1	13×9	...	0 8	
Delhi Province . . .	...	1"=4 m.	1	13×13	0 6	0 [illegible]	

Description of Map.	Date of current edition.	Scale.	No. of sheets in set.	Size per sheet in inches.	PRICE. Boundaries uncoloured.	PRICE. Boundaries coloured.	REMARKS.
PROVINCIAL MAPS—*concld.*					Rs. A.	Rs. A.	
Gujarat (without hills) . .	1896	1"=16 m.	1	32×30	1 0	1 8	Corrected to 1905.
Hyderabad (with hills) . .	1908	1"=32 m.	1	20×18	...	1 8	
Madras Presidency, Mysore, Coorg and Ceylon (without hills)	1908	1"=16 m.	6	40×27	7 0	8 0	Corrected in 1916.
Mysore and Coorg (with hills) .	1897	1"=16 m.	1	27×24	1 8	1 12	Ditto.
Mysore and Coorg (without hills)	1893	1"=16 m.	1	27×24	1 8	1 12	Ditto.
North-West Frontier Province (with hills).	1903	1"=16 m.	1	32×24	2 0	2 0	Corrected to 1910.
Punjab (with hills) . .	1915	1"=32 m.	1	27×27	1 0	1 4	
Punjab (with hills) . . .	1890	1"=80 m.	1	12×9	0 8	0 10	Corrected to 1910.
Punjab (without hills) . .	1912	1"=180 m.	1	12×9	0 8	0 10	
Rajputana Agency (with hills) .	1900	1"=16 m.	2	40×27	3 0	3 8	Corrected to 1915.
United Provinces . . .	1897	1"=16 m.	2	40×27	2 0	2 8	Corrected to 1913.
Aden Protectorate . . .	1914	1"= 4 m.	1	45×35	2 0	...	
Arabia and the Persian Gulf .	1916	1"=32 m.	4	40×30	4 0	5 0	Corrected to 1916.
Arabia and the Persian Gulf .	1917	1"=48 m.	2	{ 36×25 / 36×17 }	2 0	...	
Chamba Territory . .	1872	1"= 2 m.	4	31×28	2 0	3 0	
Chih-li Province, China . .	1903	1"= 8 m.	1	41×30	1 8	1 12	
City of Calcutta . . .	1911	6"= 1 m.	4	30×27	3 0	5 0	Corrected to 1917.
City of Calcutta . . .	1910	3"=1 m.	1	32×26	1 0	2 0	Corrected to April 1914.
Delhi and Vicinity . . .	1912	2"= 1 m.	1	40×27	...	1 8	
Eastern Turkistan . . .	1908	1"=32 m.	1	24×19	...	1 0	
Kashmir with part of adjacent mountains.	...	1"=2 m.	4	40×27	2 0	2 8	
Kaing-Su Province, China .	1903	1/1,000,000	1	40×27	1 0	...	Corrected to 1910.
Mercāra Hunt Map . .	1914	3"=1 m.	1	27×24	1 0	1 2	
Ootacamund Hunt Map . .	1913	3"=1 m.	2	40×27	2 0	2 2	
Periyar and Pambiyar catchment areas (Travancore State).	1913	2"=1 m.	4	40×27	...	4 0	
Sikkim	1906	1"=4 m.	1	27×19	1 0	1 4	Republished in 1916.
Simla and adjacent country .	1909	1"=1 m.	1	30×27	1 8	...	Layered.
Simla, Guide Map of . .	1917	8"=1 m.	1	40×30	...	1 0	
Simla	1916	1"=150ft.	32	28×24	...	Per sheet 1 4	
Simla	1916	1"=220ft.	32	21×17	...	Per sheet 1 0	
Sundarbans	1874	1"=4 m.	2	41×30	3 8	5 0	
Tenasserim	1868	1"=4 m.	6	44×30	6 0	7 8	Corrected to 1912.
Tibet and adjacent countries .	1914	1/2,500,000	4	30×20	8 0	...	Layered.
Western Tibet, portion of .	1904	1"=12 m.	1	34×28	1 8	1 12	
Yun-nan	1905	1/1,000,000	2	40×27	2 0	2 8	

Description.	Date of current edition.	Size per sheet in inches.	Price.	REMARKS.
GEOGRAPHICAL MAPS.				
SOUTHERN ASIA SERIES.				
Scale $\frac{1}{2,000,000}$ (nearly 1" = 32 m.)			Rs. A.	
Afghanistan Sheet Lat. 32°—40° North Long. 60°—72° East	1914	34 × 27	3 0	Russian Dominions, Persia, Afghanistan and British India. Index to names 8 annas extra.
Andaman Sheet Lat. 8°—16° North Long. 84°—96° East	1915	33 × 24	1 8	British India.
Baluchistan Sheet Lat. 24°—32° North Long. 60°—72° East	1914	34 × 27	3 0	Persia, Afghanistan and British India.
Kathiawar Sheet Lat. 16°—24° North Long. 60°—72° East	1915	33 × 24	1 8	British India and Portuguese Possessions.
Northern Persia Sheet Lat. 32°—40° North Long. 44°—60° East	1914	38 × 24	3 0	Persia, Russian Dominions and Turkey in Asia. Index to names 8 annas extra.
Southern Persia Sheet Lat. 24°—32° North Long. 44°—60° East	1912	ditto	3 0	Persia, Arabia and Turkey in Asia. Index to names 8 annas extra.
INTERNATIONAL MAPS.				
Scale $\frac{1}{1,000,000}$ (nearly 1" = 16m.)				
"Bombay" N. E. 43	1914	29 × 25	1 0	Layered, without hill shading.
"Kathiawar" N. F. 42	1915	ditto	1 0	Ditto.
"Godavari" N. E. 44	1916	ditto	1 0	Ditto.
"Madras" N. D. 44	1916	ditto	1 0	Ditto.

Description.	Date of current edition.	REMARKS.
GEOGRAPHICAL MAPS—*continued.*		
INDIA AND ADJACENT COUNTRIES SERIES.		
Scale $\frac{1}{1,000,000}$ (nearly 1" = 16 m.)		
Price Re. 1 per sheet (size 24" × 19").		
Sheet No. 2	1917	*Baghdād.* Turkey in Asia and Persia.
" " 9	1917	*Tehrān.* Persia.
" " 10	1915	Persia, Arabia and Turkey in Asia. Index to names 2 annas extra.
" " 17	1915	Persia.
" " 18	1914	Persia and Arabia.
" " 24	1916	Persia.
" " 25	1915	Persia and Arabia.
" " 29	1916	Persia, Afghānistān and Russian Turkistān.
" " 30	1910	Afghānistān, Baluchistān and Persia. *(Provisional Issue.)*
" " 31	1912	Persia and Baluchistān. *(Provisional Issue.)*
" " 33	1916	Afghānistān.

NOTE.—The Geographical maps are usually available in 2 editions, *viz.* :—(1) Layered and (2) Political, except those marked *Provisional Issue.*

Description.	Date of current edition.	REMARKS.
GEOGRAPHICAL MAPS—*contd.*		
INDIA AND ADJACENT COUNTRIES SERIES—*contd.*		
Scale $\frac{1}{1,000,000}$ *(nearly 1″=16m.).*		
Price Re. 1 per sheet (size 24″ × 19″).		
Sheet No. 34	1911	Afghānistān, Baluchistān Agency and Bombay Presidency. *(Provisional Issue.)*
„ Nos. 35 and 36	1912	Baluchistān and Bombay (Sind). *(Provisional Issue.)*
„ No. 38	1917	*Kabul.* Afghānistān, Punjab and North-West Frontier Province.
„ „ 39	1915	Punjab, North-West Frontier Province, Sind, Rājputāna, Baluchistān and Afghānistān.
„ „ 40	1908	Bombay, Punjab and Rājputāna Agency. *(Provisional Issue.)*
„ „ 41	1915	Bombay, Sind, Baroda and Diu.
„ „ 43	1916	North-West Frontier Province, Punjab and Kashmir and Jammu.
„ „ 44	1910	Punjab and Rājputāna. *(Political Edition.) (Provisional Issue.)*
„ „ 45	1912	Rājputāna, Punjab, Central India, Bombay, Baroda and Ajmere-Merwara. *(Political Edition.)*
„ „ 46	1910	Bombay, Rājputāna, Central Provinces, Central India, Hyderābād, Baroda and Daman. *(Political Edition.)*
„ „ 47	1915	Bombay, Berar and Hyderābād.
„ „ 48	1911	Bombay, Hyderābād, Goa, Mysore, Coorg and Madras. *(Political Edition.)*
„ „ 49	1915	Madras, Coorg and Mahé.
„ „ 51 (Preliminary Edition)	1917	*Yarkand.* Eastern Turkistān. *(Political Edition.)*
„ „ 52	1916	Eastern Turkistān, Kashmir, Punjab and Tibet.
„ „ 53	1915	Punjab, Rājputāna, United Provinces, Delhi and Tibet.
„ „ 54	1909	Punjab, Rājputāna, United Provinces, Central India and Central Provinces. *(Political Edition.) (Provisional Issue.)*
„ „ 55	1912	Central India, Rājputāna, Hyderābād, Central Provinces, Bombay and Berar. *(Political Edition.) (Provisional Issue.)*
„ „ 56	1916	Hyderābād, Bombay, Berar, Central Provinces and Madras.
„ „ 57 and part of 66	1914	Bombay, Hyderābād, Coorg, Madras, Mysore and Pondicherry.
„ „ 58 and part of 49	1916	Madras, Mysore, Coorg, Ceylon, Pondicherry, Karikal and Mahé.
„ „ 60 (Preliminary Edition)	1917	Eastern Turkistān. *(Political Edition.)*
„ „ 61	1912	Tibet and Eastern Turkistān. *(Provisional Issue.)*
„ „ 62	1916	Tibet, Nepal and United Provinces.
„ „ 63	1916	United Provinces, Central Provinces, Bihar and Orissa, Central India and Nepal.
„ „ 64	1916	Central Provinces, United Provinces, Bihar and Orissa, Central India and Madras.
„ „ 65 and part of 66	1914	Hyderābād, Bihar and Orissa, Central Provinces and Madras.

NOTE.—The Geographical maps are usually available in 2 editions, *viz.*:—(1) Layered and (2) Political, except those marked *Provisional Issue.*

Description.	Date of current edition.	REMARKS.
GEOGRAPHICAL MAPS—*concld.*		
INDIA AND ADJACENT COUNTRIES SERIES—*concld.*		
Scale $\frac{1}{1,000,000}$ (*nearly* 1" = 16m.).		
Price Re. 1 per sheet (size 24" × 19".)		
Sheet No. 70	1906	Tibet and Eastern Turkistān. (*Provisional Issue.*)
" " 71	1904	Nepal and Tibet. (*Provisional Issue.*)
" " 72	1914	Nepal, Bihar and Orissa, Bengal and United Provinces. Index to name 6 annas extra.
" " 73	1917	*Cuttack* Bengal, Bihar and Orissa, Madras and Central Provinces.
" " 74	1915	Madras and Bihar and Orissa.
" " 77	1912	Tibet, Sikkim and Bhutan. (*Provisional Issue.*)
" " 79	1917	*Calcutta.* Bengal and Assam.
" " 83	1913	Bengal, Assam and Burma. (*Provisional Issue.*)
" " 84	1904	Bengal, Assam and Burma. Boundaries corrected to 1913. (*Political Edition.*)
" " 85 and part of 86	1913	Burma. (*Provisional Issue.*)
" " 86	1905	Burma and the Andaman Islands. (*Provisional Issue*).
" " 87	1905	Andaman and Nicobar Islands. (*Provisional Issue.*)
" " 91	1904	Assam, Tibet and China (Yun-nan and Szech'uan Provinces). (*Provisional Issue.*)
" " 92	1914	Assam, Burma and Yun-nan (China). (*Provisional Issue.*)
" " 93	1904	Burma, Siam and Yun-nan (China). Corrected in 1916. (*Provisional Issue.*)
" " 94	1913	Burma and Siam. (*Provisional Issue.*)
" " 95	1905	Burma and Siam. Corrected to 1909. (*Provisional Issue.*)
" " 96	1905	Corrected 1913. (*Provisional Issue.*)
" " 100	1911	Tibet and China. (*Provisional Issue.*)
" " 101	1910	China. (*Provisional Issue.*)
" " 102	1904	Burma, Siam, Tongking and Yun-nan (China). Corrected to 1910. (*Provisional Issue.*)

NOTE.—The Geographical maps are usually available in 2 editions, *viz.* :- (1) Layered and (2) Political, except those marked *Provisional Issue.*

Maps are mounted only at the special request of applicants at the following rates:—

(I)—**MOUNTING ON CLOTH ONLY**—One anna per square foot.

(II)—**MOUNTING ON CLOTH AND FOLDING WITHOUT DISSECTING**—

(*a*)—**For Single copies**—One anna and one pie per square foot, *plus* one anna and two annas, respectively, for limp covers smaller than foolscap size and foolscap size.

(*b*)—**For Special large orders of over 24 copies of each map**—Nine pies per square foot, *plus* one anna and two annas, respectively, for limp cover smaller than foolscap size and foolscap size.

(III)—**MOUNTING ON CLOTH DISSECTING AND FOLDING WITH LIMP COVERS**—One anna and three pies per square foot, *plus* one anna and two annas, respectively, for limp covers smaller than foolscap size and foolscap size.

(IV)—**MOUNTING ON CLOTH DISSECTING AND FOLDING IN BOOK FORM WITH STIFF COVERS OR FITTED IN A CASE**—One anna and three pies per square foot, *plus* six annas for smaller than foolscap or twelve annas for foolscap or large size.

(V)—**MOUNTING ON CLOTH AND FITTED WITH ROLLERS AND VARNISHED**—One anna per square foot, *plus* five annas and six pies per running foot of length of one roller.

N.B.—In the calculation of charges the cost is to be calculated to the nearest whole anna and pies omitted from the total amount.

H. H. TURNER, Major, R. E.,
Officer in Charge, Map Record and Issue Office.

SURVEY OF INDIA,
MAP RECORD AND ISSUE OFFICE;
Calcutta, 18th February 1918.

CHIEF COMMISSIONER, DELHI.

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917.

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	FICTION—URDU.		
1	**Shami-Zindgi.**—A novel by Maulana Rashidul Kairi. No. of pages 144. Published by Mulla Mohammad Wahidi of Delhi. 11th November 1917. Size $\frac{18 \times 22}{8}$. 3rd edition. **Price 1-0-0.**	Darwesh Press, Delhi.	500
	GEOGRAPHY—URDU.		
2	**Jughrafia Lub-i-Lubab.**—A catechism on the Geography by L. Kesho Das Aggarwal of Ambala. No. of pages 94. Published by the author. 11th November 1917. Size $\frac{20 \times 26}{16}$. 1st edition. **Price 0-6-3.**	Delhi Printing Works, Delhi	1,000
	HISTORY—URDU.		
3	**Aruj-i-Khurshaid.**—A description of Dujana State by Mohammad Nawab Mirza Sufi, Chishti of Delhi. No. of pages 16. Published by the author. 1st October 1917. Size $\frac{20 \times 26}{16}$. 1st edition. **Price 0-4-0.**	Sitra-i Hind Press, Delhi.	500
	LITERATURE—URDU.		
4	**Sharah Sarma-i-Urdu.**—Key to Sarma-i-Urdu by Master Moti Lal, Mission School, Muthra. No. of pages 208. Published by Shyam Kashi Press, Muthra. 14th October 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-10-0.**	Delhi Printing Works.	1,000
5	**Makhzanul Insha.**—Urdu Letter Writer by Pandit Bhagwan Sahai, Teacher, D. B. School, Sardhana. No. of pages 32. Published by P. Kazan Singh, Book Agent, Meerut. 15th November 1917. Size $\frac{20 \times 30}{16}$. 2nd edition. **Price 0-2-0.**	Do.	2,000
6	**Urdu Tarjuma Intermediate Course Farsi.**—Urdu Translation of Persian Intermediate Course by M. Zulfiqar Hussain. No. of pages 316. Published by Daftur Fazil Muqbil, Kashmere Gate, Delhi. 5th December 1917. Size $\frac{22 \times 29}{16}$. [illegible]ition. **Price 1-8-0**	Do.	500

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	LANGUAGE—HINDI.		
7	**Hindi Pahli Pustak ki Kunji.**—Key to first book of Hindi by Pandit Kundan Lal Sharma, Sanskrit Teacher, Ramjas School, Delhi. No. of pages 8. Published by the author. 8th December 1917. Size Demy. 8 pages. 1st edition. **Price 0-0-9.**	Sat Dharam Pracharak Press, Delhi.	500
	LANGUAGE—SANSKRIT.		
8	**Pratham Parikshayam Raghuvansh Serg Chatushtayam Raghuvansh for the Pratham Pariksha** by Shri Jiva Ram Sharma. No. of pages 158. Published by the author. 26th November 1917. Size $\frac{20 \times 26}{12}$. 4th edition. **Price 0-12-0.**	Do.	1,000
	MATHEMATICS—HINDI-URDU.		
9	**Hindi Siksha.**—Arithmetic book by Ram Chandra of Mahajani School, Delhi. No. of pages 76. Published by Pandit Jagan Nath Lakshmi Narain, Book Seller, Dariba, Delhi. 25th September 1917. Size $\frac{20 \times 26}{4}$. 5th edition. **Price 0-3-6.**	Imperial Book Depôt Press.	1,000
	MISCELLANEOUS—HINDI.		
10	**French Cookery.**—By Sayad Ahmad Ali of Ambala. No. of pages 330. Published by the author. 17th November 1917. Size 20 × 26. 1st edition. **Price 2-0-0.**	J. & Sons Electric Press, Delhi.	1,000
11	**Raj Bhakti.**—Loyalty by Pandit Nawab Kishore Sharma, B.A., Tehsildar, Baghpat. No. of pages 16. Published by Pandit Mamraj Sharma Jyotshi Luhari, Meerut. 3rd November 1917. Size $\frac{20 \times 26}{16}$. 1st edition. **Price Free.**	Sat Dharam Pracharak Press, Delhi.	1,000
	MISCELLANEOUS—URDU.		
12	**Bayonet Training.**—Translated by Subedar Major Miyan Sita Ram Singh. No. of pages 48. Published by Indian Army Book Depôt, Juhi, Cawnpore. 17th October 1917. Size $\frac{20 \times 26}{24}$. 1st edition. **Price 0-3-0.**	Delhi Printing Works.	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	MISCELLANEOUS—URDU—*contd.*		
13	**Platoon & Company Drill.**—Translated by Subedar Major Miyan Sita Ram Singh. No. of pages 64. Published by Indian Army Book Depôt. 17th October 1917. Size $\frac{18 \times 22}{16}$. 1st edition. **Price 0-4-0.**	Delhi Printing Works.	1,000
14	**Rahnurnai-Sairi Delhi.**—A guide to Delhi by Khwaja Hasan Nizami. No. of pages 84. Published by S. Mohammad Sadiq, Delhi. 2nd October 1917. Size 18 x 22. 1st edition. **Price 1-8-0.**	Hilali Press .	1,000
15	**Hauki.**—Game of hocky by Subedar Major Miyan Sita Ram Singh. No. of pages 48. Published by Indian Army Book Depôt, Moga, Ferozepore. 5th December 1917. Size Demy 16°. 1st edition. **Price 0-6-0.**	Delhi Printing Works.	1,000
16	**Ashaqul Ashya.**—V. Book on nature study by Pandit Bhagwati Pershad, Head Master, Government Model School, Lucknow. No. of pages 72. Published by Pandit Khazan Singh Sharma, Book Agent, Meerut. 15th November 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-4-0.**	Do.	2,000
	MORAL SCIENCE—URDU.		
17	**Atwāri Hasna.**—Good manners by M. Ziauddin Ahmad Barin, B.A., F.T.S. No. of pages 24. Published by Teachers' Association, Cawnpore. 15th October 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-1-3.**	Do.	1,000
	PHYSICAL SCIENCE—ENGLISH.		
18	**Numerical Problems in Physical Science with a complete chart of gases**—by L. Ram Bheja Mal Seth, M.Sc., and Raja Dhanraj Singh, B.A., B.T. No. of pages 76. Published by S. Chand & Co., Delhi. 16th December 1917. Size $\frac{20 \times 30}{16}$. [illegible]tion. **Price 0-8-0.**	Sat Dharam Pracharak Press.	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	POETRY—HINDI.		
19	**Hitaishi Bhajan Sangrah Pratham Bhag.** "A collection of hymns by Pandit Mani Ram Munnu Mal, Jain Pustakalya, Dharampura, Delhi. No. of pages 25. Published by the author. 21st September 1917. Size $\frac{20 \times 30}{16}$, 1st edition. **Price 0-1-3.**	Sat Dharam Pracharak Press.	1,000
20	**Hitaishi Gayan.**—A collection of hymns by Phool Chand, Jain Pustakalya, Kucha Seth, Delhi. No. of pages 24. Published by the author. 1st October 1917. Size $\frac{20 \times 26}{16}$. 1st edition. **Price 0-1-3.**	Do.	500
21	**Padya Sangrah Pahla Bhag.**—A collection of proverbs by Balram Bhikari Lal, Bookseller, Thakur Dwara, District Moradabad. No. of pages 16. Published by the author. 12th October 1917. Size 17 x 27. 1st edition. **Price 0-0-6.**	Hilali Press, Delhi.	500
22	**Hitaishi Gayan.**—A collection of hymns by Phool Chand Jaini of Delhi. No. of pages 24. Published by Jain Pustakalya, Delhi. 5th November 1917. Size $\frac{20 \times 26}{16}$. 2nd edition. **Price 0-1-3.**	Sat Dharam Pracharak Press, Delhi.	500
23	**Shri Go Mata Ki Katha.**—On cow by Pandit Babu Ram Sharma of Bhagwangarhi, Aligarh. No. of pages 8. Published by the author. 4th November 1917. Size Demy 8°. 1st edition. **Price 0-0-6.**	Do.	1,000
24	**Bhajan Tamancha Dwitiya Bhag.**—A collection of hymns, Part II, by Asa Singh, Asi of Lahore. No. of pages 16. Published by the author. 26th November 1917. Size $\frac{20 \times 26}{16}$. 2nd edition. **Price 0-2-6.**	Do.	500
25	**Bhajanamrit Arthat Kalpbriksh Pratham Bhag.**—A collection of hymns, Part I, by Kavi Not Ram. No. of pages 54. Published by the author. 11th December 1917. Size Demy 8 pages. 1st edition. **Price 0-4-3.**	Do.	1,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	POETRY—URDU.		
26	**Riyaz-i-Akbar No Tarmim.**—A collection of poems by Khwaja Mohammad Akbar Khan of Meerut. No. of pages 128. Published by Ahmad Hussain Zikrul Rahman, Bookseller, Dariba, Delhi. 22nd September 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price 0-8-0.**	Delhi Printing Works	1,000
27	**Gulabi Sarhi.**—A love poem by Maulvi S. M. Musa Alim of Moradabad. No. of pages 16 Published by the author. 24th September 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 0-1-0.**	Do. .	2,000
28	**Resham ka Dupatta.**—A love poem by S. M. Musa Alim of Moradabad. No. of pages 16. Published by the author. 24th September 1917. Size $\frac{18 \times 22}{8}$. 2nd edition. **Price 0-1-0.**	Do. .	2,000
29	**Shabnam "Dew"**—by Ch. Aladad Khan, B.A., Tehsildar of Kharar. No. of pages 8. Published by the author. 3rd October 1917. Size 20 × 30. 1st edition. **Price Free.**	Hilali Press .	500
30	**Shikwa.**—A description of the present condition of the Muhammadans by Dr. Shaik Mohammad Iqbal, M.A., Ph.D., Bar-at-Law. No of pages 32. Published by Darwesh Press, Delhi. 3rd November 1917. Size $\frac{18 \times 22}{16}$. 3rd edition. **Price 0-2-0.**	Darwesh Press	500
	POLITICAL—ENGLISH.		
31	**"Stand by"**—by Mr. J. Reuton Demung, Delhi. No. of pages 20. Published by the author. 5th November 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 0-2-0.**	Delhi Printing Works.	250
	RELIGION—HINDI.		
32	**Shri Brahmacharya Mahatwa Darsh.**—A lecture on the importance of keeping celibacy by Pandit Rampershad Sharma, Delhi. No. of pages 36. Published by the author. 29th September 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 0-3-0 per copy or 2-8-0 per annum.**	Sat Dharam Pracharak Press.	500

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	RELIGION -HINDI—*contd.*		
33	**Jain Bhajnanand Lahri.**—A collection of prayers and hymns for Jainis by Shri Devi Lalji Maharaj. No. of pages 72. Published by L. Pooran Chand Ratan Lal, Jain, Maliwara, Delhi. 22nd September 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price 0-1-0.**	Sat Dharam Pracharak Press.	1,000
34	**Mani Ram ka Jiwan Charitra.**—Life of Mani Ram by Kavi Sukhi Das Babaji. No. of pages 108. Published by Pandit Ganga Ram Badri Pershad, Hissar. 7th November 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price Free.**	Do.	1,000
35	**Kalu Taran Guru Nanak Aya.**—Life of Guru Nanak by Asa Singh Asi of Lahore. No. of pages 16. Published by Khalsa Pracharak Jatha, Delhi. 28th November 1917. Size $\frac{20 \times 26}{16}$. 1st edition. **Price Free.**	Do.	1,000
	RELIGION—HINDI -SANSKRIT.		
36	**Sri Radha Tattwa Paramarsh.**—A guide for Jainis by Goswami Ganga Pershad, Katra nil, Delhi. No. of pages 56. Published by the author. 28th September 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price Free.**	Do.	500
37	**Sandhya Sahit Panch Maha Yaggya Vidhi.**—'Prayers' by Pandit Lakshmi Narain Shastri of Delhi. No. of pages 28. Published by the author Bara Dariba, Delhi 18th November 1917. Demy 8 pages. 2nd edition. **Price Free.**	Do.	1,000
	RELIGION—URDU.		
38	**Darul Alum Deoband ki Sair.**—A description of Deoband by Haji Mohammad Rafi, son of K. S. Haji Bukhsh Ilahi, C.I.E. No. of pages 24. Published by the author. 26th September 1917. Size $\frac{17 \times 27}{4}$. 1st edition. **Price Free.**	Delhi Printing Works.	4,000

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917—*contd.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,—when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	RELIGION—URDU—*contd.*		
39	**Khoon Nabi Ashk.**—A pamphlet on Muharram by Maulvi Hakim Sayad Zakir Hussain. No. of pages 36. Published by Yusufi Press, Delhi. 26th October 1917. Size 18 × 22. 1st edition. **Price Free.**	Yusufi Press, Delhi.	1,000
40	**Anwar-i-Dulhan.**—Internal light by Anwar Ali, Mahmudi Qila, Rohtak. No. of pages 8. Published by the author. 8th November 1917. Size $\frac{20 \times 26}{8}$. 1st edition. **Price Free.**	Delhi Printing Works.	1,000
41	**Yazidnama Hissa Doyam.**—A description of events after the battle of Karbala by Khwaja Hassan Nizami. No. of pages 170. Published by Darwesh Press, Delhi. 6th November 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 1-4-0.**	Darwesh Press	1,500
42	**Upnishad mai Sharah Jild Chaharam.**—Upnishads with commentary by Munshi Suraj Narain Mehr. No. of pages 352. Published by the Translator. 1st November 1917. Size $\frac{22 \times 29}{16}$. 1st edition. **Price** { **Paper 1-4-0.** **Cloth 1-8-0.**	Sadhu Press, Delhi.	1,000
43	**Urdu Panch Dashi.**—A translation with commentary by Munshi Suraj Narain Mehr. No. of pages 496. Published by the Translator. 15th November 1917. Size $\frac{22 \times 29}{16}$. 1st edition. **Price** { **Paper 1-8-0.** **Cloth 1-12-0.**	Do.	1,000
44	**Hindú Játi ke Har Firqe se Talluq Rakhnewale Bhaiyon ke nam Khuli Chitthi.**—An appeal to the Hindus by Jagan Nath Beswedar and pleader of Kamal. No. of pages 14. Published by the author. 28th November 1917. Size $\frac{20 \times 30}{16}$. 1st edition. **Price Free.**	Delhi Printing Works.	1,000
45	**Azzehra.**—Life of Hazrat Fatima, the daughter of the Prophet "Mohammed" by Maulana Rashidul Khairi. No. of pages 100. Published by Darwesh Press, Delhi. 10th December 1917. Size $\frac{18 \times 22}{8}$. 2nd edition. **Price 0-12-0.**	Darwesh Press.	500

Catalogue of Books registered in the Province of Delhi under Act XXV of 1867 and Act X of 1890 during the quarter ending 31st December 1917—*concld.*

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era,— when other than the Christian era,—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.
	RELIGION—URDU—ARABIC.		
46	**Alfajaul Amiq fi al Elsām Batamin us Salas Biltahqiq.**—About saying 'amiens' after prayers by M. Abdul Sattar of Kalanor. No. of pages 32. Published by the author. 20th September 1917. Size $\frac{18 \times 22}{8}$. 1st edition. **Price 0-2-0.**	Delhi Printing Works.	500
47	**Mizanul Shariat.**—A catechism on the Quran by M. Abdul Hai, Kucha Natwan, Delhi. No. of pages 16. Published by the author. 4th October 1917. Size $\frac{22 \times 29}{8}$. 1st edition. **Price Free.**	Do.	1,000
48	**Sabut Silsalai Madār.**—Life of Madar Saheb by Khalifa Ilahi Shah of Akola. No. of pages 48. Published by Mulla Ilahi Bukhsh, Tana, Akola, Udaipur State. 1st October 1917. Size 18 × 22. 1st edition. **Price 0-4-0.**	Hilali Press .	1,000

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 5th June 1917 treasure consisting of 37 chilly seed gold coins of the approximate value of Rs. 14-8-6 was discovered under the ground in nattam poramboke S. No. 568-A-2 in the village of Vikravandy, Villupuram Taluk, South Arcot District, Madras Presidency.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office in Cuddalore on the 1st July 1918 in order to have the matter enquired into and determined according to law.

N. E. MARJORIBANKS,
Collector.

SOUTH ARCOT COLLECTOR'S OFFICE,

Dated the 1st February 1918.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878 that about 12th December 1916 a Mariamman idol in stone of the approximate value of Rs. 50 was discovered under the ground in the backyard of Rasappa Asari, Tiruvakkarai, Villupuram taluk, South Arcot District, Madras Presidency.

2. All persons claiming the said treasure or any part of the value thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office in Cuddalore on the 8th July 1918 in order to have the matter enquired into and determined according to law.

SOUTH ARCOT COLLECTOR'S OFFICE,
Dated 11th February 1918.

N. E. MARJORIBANKS,
Collector.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 19th February 1918.

LIABILITIES.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0
Reserve Fund Rs. 2,21,50,000 A. 0 P. 0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below* . 67,50,000 0 0	1,54,00,000	0	0
Reserve for Depreciation of Investments	67,50,000	0	0
Public Deposits at Head Office Rs. 4,01,00,973 A. 4 P. 8; Public Deposits at Branches 1,39,74,139 10 10	5,40,75,112	15	1
Other Deposits at Head Office and Branches	25,57,09,852	1	0
Bank Post Bills, etc. . .	16,25,845	14	0
Sundries	1,17,111	2	1
RUPEES .	35,36,77,922	0	2

ASSETS.	Rs.	A.	P.
Government Securities . .	6,25,43,626	0	0
Other authorized Investments .	1,32,46,570	0	0
Loans on Government and other authorized Securities .	6,99,48,312	15	6
Accounts of Credit on Government and other authorized Securities	4,38,78,508	12	10
Bills discounted and purchased	4,23,38,322	9	9
Balances with other Banks .	48,96,492	13	9
Bullion	......		
Dead Stock	28,51,675	11	3
Stamps	11,574	0	3
Sundries . . .	7,34,275	7	9
	24,04,49,358	7	1
Cash and Currency Notes at Head Office* Rs. 6,99,44,543 A. 14 P. 11; Cash and Currency Notes at Branches† 4,32,84,019 10 2	11,32,28,563	9	1
RUPEES .	35,36,77,922	0	2

* Includes Sovs. & ½ Sovs., value Rs. 3,77 842 8 0

† Do. do. do. ,, 5,90,835 0 0

Rs. 9,68,677 8 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 21st February 1918.

H. MITCHELL,
Chief Accountant.

N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 36·31.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Im[illegible] Library is also a Lending Library. It is free to all except children. There is no [illegible] to pay.

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS, 4TH (QUETTA) DIVISION.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, 4th (Quetta) Division, on 31st December 1917, on account of security deposits of contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.												
		5 per cent. War Loan 1929-47.	4 per cent. 1916-17.	4 per cent. 1915-16.	3½ per cent. 1842-43.	3½ per cent 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3 per cent. 1896-97.	3½ per cent 1900-01.	Debentures and Bonds.	Bank Deposit receipts.	5½ per cent. War Bonds 1920.	TOTAL.
1	Controller of Military Accounts, 4th (Quetta) Division.	...	...	...	(c) 500	...	...	...	...	(c) 500	6,000	800	...	7,800
2	Divisional Disbursing Officer, 4th (Quetta) Division.	...	..	...	1,600	9,300	16,300	1,100	3,700	7,000	...	...	...	(a) 39,000
3	Ditto	1,000	.	...	...	900	2,100	...	...	2,800	...	...	...	(b) 6,800
4	Ditto	200	200	500	9,000	12,500	11,800	600	38,800	23,500	...	...	4,300	(c) 96,400
5	Ganga Sahoy & Co., Bankers, Quetta.	...	...	...	...	...	...	...	...	1,000	...	...	...	1,000
	TOTAL	1,200	200	500	11,100	22,700	30,200	1,700	87,500	34,800	6,000	800	4,300	1,51,000

(a) With the Accountant-General, Bombay.
(b) With the Controller of Currency.
(c) With the Treasury Officer, Quetta.

C. W. BUTLER, Major,
for Controller of Military Accounts,
4th (Quetta) Division.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the Anglo-Indian Force, Infantry, attached 1st Battalion, The Duke of Wellington's Regiment, dated at Burhan (Attock Dt.), this 12th day of February 1918.

Number, Rank and Name—2021-A.I.F., Private Percy D'Raze.
Age—24 years 11 months.
Height—5 feet 7 inches.
Colour of—Complexion swarthy; hair black; eyes grey.
Trade—Fireman.
Date of enlistment—22nd October 1915.
Place of enlistment—Fort St. George, Madras.
Date of Desertion or absence—Tattoo, 7th February 1918.
Place of desertion or absence—Burhan Camp, Attock Dt.
Marks—Tombstone on left forearm. Address on furlough:—C/o Mr. W. E. J. Arnold, Chief Guard, M. & S. M. Railway Quarters, Bitrgunta. On Furlough.
Under three years' service.

G. P. MARSH, 2nd-Lieutenant, *for* Lieutenant-Colonel,
Commanding 1st Battalion, The Duke of Wellington's Regiment.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Duke of Wellington's Regiment, dated at Burhan, this 14th day of February 1918.

Number, Rank and Name—31130, Private Fred Golightly.
Age—21 years.
Height—5 feet 10 inches.
Colour of—Complexion, fair, hair, light brown; eyes, blue.
Trade—Labourer.
Date of enlistment—2nd January 1917.
Place of enlistment—*Nil*.
Parish and county in which born—*Nil*.
Date of Desertion or absence—11th February 1918.
Place of Desertion or absence—Burhan.
Marks—Very strongly built.
Under 2 years' service.

A. O. L. DAVIS, Captain and Adjutant, *for* Lieutenant-Colonel,
Commanding 1st Battalion, The Duke of Wellington's Regiment.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 16th February 1918.

No. 1289-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 9th February 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of Death.									Infants under one year of age.				
No.	Name of Municipal Towns.	Population of 1911.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
	Delhi .	225,471	116	90	206	102	77	179	...	3	1	68	3	77	...	27	...	30	19	49	47·51	41·28
	Notified Area	3,673	4	4	8	1	2	3	..	...	...	...	...	1	...	2	...	1	1	2	113·25	42·47
	Total .	229,144	120	94	214	103	79	182	...	3	1	68	3	78	...	29	...	31	20	51	48·56	41·30

No. 1291 *C. & I.*—In exercise of the powers conferred on him by Section 59 of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to make the following amendments, with effect from the 1st April 1918, to the special conditions on the forms of licenses for the wholesale and retail vend of country spirit, prescribed by Notification No. 1315, dated the 25th February 1915, as subsequently amended :—

(1) *Form No. L-13, condition 2, and form No. L-14, condition 1 (except the first sentence).* Substitute :—

"The licensee shall obtain his supplies either from the Rosa distillery at Shahjahanpur in the United Provinces, or from any licensed distillery in the Punjab, or from a person licensed to sell country spirit by wholesale in any district in the Punjab or the Delhi Province, but not from any other source, provided that, if he obtains his spirit from any place beyond the limits of the Delhi Province, he shall not break bulk till the consignment has reached the Delhi Province and been compared by an excise officer with the pass which covers it."

(2) *Form L-13, condition 6.* Substitute :—

"The licensee shall sell spirit only to a person holding a license in form L-13, or form L-14 (*license for retail bazar vend of country spirit*), in any district in the Punjab or the Delhi Province."

No.1294-*C. & I.*—In exercise of the powers conferred on him by Section 58 (2) (*d*) of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, the Chief Commissioner is pleased to amend, with effect from the 1st April 1918, rules 5 and 6 of the rules regulating the import, export and transport of liquor, issued in his Notification No. 7296-C. & I., dated 11th November 1915, as amended subsequently :—

"5. Country spirit may be imported from any distillery in the Punjab, or from the Rosa distillery in the Shahjahanpur district of the United Provinces, or from a wholesale licensed vendor in the [illegible]njab, but not from elsewhere.

6. Coun[illegible]irit, upon which duty has been paid, may be exported to any province or Nativ[illegible]dia."

No. 1327-C. & I.—In exercise of the powers conferred by sections 5 and 13 of the Opium Act, 1878 (I of 1878). and with the previous sanction of the Governor-General in Council, the Chief Commissioner is pleased to make the following rules to regulate the manufacture, possession, import, export, transport and sale of morphia drugs in the Delhi Province, and to direct that they shall have effect from the 1st of April 1918 :—

1. These rules may be cited as the Delhi Morphia Rules, 1918.

2. In these rules, unless there is something repugnant in the subject or context,—

(a) "The Act" means the Opium Act, 1878.

(b) "Approved practitioner" means—

(i) any person registered as a medical practitioner under the Medical Act, 1858, and any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or

(ii) any person registered as a dentist under the Dentist's Act, 1878, and any Act of Parliament amending the same, or

(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentist's Act, 1878, and any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India, and approved by the Collector for the purpose of these rules, or of corresponding rules for the time being in force in any part of British India.

(iv) Any other person engaged in medical or veterinary practice and approved by the Chief Commissioner for the purpose of these rules or of corresponding rules for the time being in force in any part of British India.

(c) * * * *

(d) "Collector" means the Collector of Delhi for the time being, and includes any officer specially authorised by the Local Government to exercise throughout the province or in any specified area therein all or any of the powers of a Collector under these rules.

(e) "Licensed dealer" means a person who has obtained a license under these rules for the manufacture, possession and sale otherwise than on prescription of morphia drugs.

(f) "Licensed chemist" means a person who has obtained a license under these rules for the manufacture, possession and sale on prescription of morphia drugs.

(g) "Local Government" means the Chief Commissioner, Delhi.

(h) "Morphia drugs" includes all alkaloids of opium and their salts, and preparations containing any of these articles.

(i) "Prescription" means a prescription given by an approved practitioner for the supply of morphia drugs to a patient.

(j) "Province" means the territories for the time being administered by the Chief Commissioner, Delhi.

II.—Manufacture.

3. A licensed dealer or chemist may, subject to the conditions of his license, manufacture morphia drugs from opium or morphia drugs lawfully possessed by him.

4. A licensed chemist may, subject to the provisions of rule 20, dispense morphia drugs on prescription.

III.—Possession.

5. Any person may possess such quantity of morphia drugs as has been at one time dispensed and sold for his use in accordance with the provisions of rules 4 and 20, or of corresponding rules for the time being in force in any part of British India.

6. An approved practitioner may possess, for his use in his practice but not for sale, morphia drugs not exceeding in the aggregate 120 grains.

Provided that the Collector may, by special order, authorise any such practitioner to possess as aforesaid any larger quantity.

7. A person authorised in this behalf by the Collector by an order made [illegible]der rule 22 may possess such quantity of morphia drugs in such manner as may be [illegible]ed in such order.

8. A licensed dealer or licensed chemist may possess such quantity of morphia drugs in such manner as may be specified in his license.

9. A person to whom a pass has been granted under these rules for the import, export or transport of morphia drugs may possess such quantity of morphia drugs in such manner as may be specified in his pass.

IV.—Import, export and transport.

10. Any person may import, export and transport such morphia drugs as he may lawfully possess under rule 5.

11. An approved practitioner may import, export and transport such morphia drugs as he may lawfully possess under rule 6.

12. A person authorised in this behalf by the Collector by an order made under rule 22 may import such quantity of morphia drugs in such manner as may be specified in such order, on an indent countersigned by a Chief Medical Officer or Civil Surgeon or Superintendent of the Civil Veterinary Department.

13. A person to whom a pass has been granted under these rules for the import of morphia drugs may import such quantity of morphia drugs in such manner as may be specified in his pass.

14. When a pass has been granted (*a*) under the rules for the time being in force in any part of British India outside the province, or (*b*) by the Resident or Political Agent in any Native State or Foreign Territory to bring morphia drugs from the province into such part, State or Territory and when such pass has been countersigned by the Collector in accordance with these rules, a licensed dealer may, subject to the conditions of his license, export such quantity of morphia drugs in such manner within such period and by such route as may be specified in such pass.

An indent for morphia drugs countersigned by a Chief Medical Officer or Civil Surgeon or Superintondent of the Civil Veterinary Department shall for the purposes of this rule be deemed to be a pass, and shall not require further countersignature.

15. A person authorised in this behalf by the Chief Commissioner by a special order made under rule 23 may export such quantity of morphia drugs in such manner as may be specified in such order.

16. A person to whom a pass has been granted under these rules for the transport of morphia drugs may transport such quantity of morphia drugs in such manner as may be specified in his pass.

17. Every person importing, exporting or transporting morphia shall comply with such general or special directions as may be given by the Chief Commissioner.

18. Nothing in these rules shall be deemed to permit—

(*1*) the import of morphia drugs—

(*a*) from any part of British India outside the province, unless the rules for the time being in force in such part relating to the export of morphia drugs have been complied with,

(*b*) from any foreign territory, unless the duty leviable at the place of importation under the Indian Tariff Act, 1894, or any other enactment for the time being in force, has been paid and the pass has been endorsed by the Customs Collector;

(*2*) the import, export or transport of morphia drugs by post.

V.—Sale.

19. A licensed dealer may, subject to the conditions of his license, sell, otherwise than on prescription,

(*a*) to a dealer or chemist licensed under these rules or under the rules for the time being in force in any part of British India outside the province,

(*b*) to an approved practitioner,

(*c*) to a person authorised under rule 22 of these rules or under any corresponding rule for the time being in force as aforesaid,

morphia drugs not exceeding the quantity which such dealer, chemist, practitioner or person may lawfully possess. He shall maintain a written record of every such sale in such manner as the Chief Commissioner may direct.

20. A licensed chemist may sell morphia drugs on prescription, subject to the following conditions, namely :—

(*a*) He shall sell morphia drugs in such quantity and for the use of such person only as may be specified in the prescription.

(*b*) If the prescription does not bear a superscription by an approved practitioner stating that it is to be repeated, and at what interval of time it is to be repeated, and how many times it is to be repeated, he shall sell morphia drugs [illegible] only on such prescription, and shall retain the prescription ; provided [illegible] he shall first warn the person presenting the prescription that unless it bears such a superscription as aforesaid it will be retained.

(c) If the prescription bears a superscription as aforesaid, he shall enter on the prescription the date of sale and shall sign or seal the prescription ; provided that if it appears that morphia drugs have already been sold on the prescription six times or such number of times as the prescription is required to be repeated, or that the interval specified in the superscription has not elapsed since the prescription was last dispensed, he shall not sell morphia drugs on such prescription unless it is further superscribed in that behalf by an approved practitioner.

(d) Any other conditions that may be contained in his license.

He shall maintain a written record of every such sale in such manner as the Chief Commissioner may direct.

VI.—Approval, authorisation, licenses and passes.

21. (1) The Chief Commissioner may approve, for the purposes of rule 2(b) (iv) of these rules, any person engaged in medical or veterinary practice.

(2) The Collector may in like manner approve any person possessed of the qualifications specified in rule 2 (b) (iii).

22. The Collector may, with the sanction of the Chief Commissioner, by general or special order authorise any approved practitioner in managing or supervising charge of a hospital or dispensary to possess, import and transport such quantity of morphia drugs in such manner as may be specified in such order.

23. The Chief Commissioner may by special order authorise any person to export morphia drugs.

24. (1) The Collector may grant to any person a dealer's license permitting him to manufacture, possess and, subject to the provisions of rule 19, to sell morphia drugs.

(2) The Collector may grant to any person a chemist's license, permitting him to manufacture, possess and, subject to the provisions of rule 20, to sell morphia drugs ; provided that such license shall not authorise such chemist to possess a greater quantity than four ounces of morphia drugs.

25. The Collector or such other officer as the local Government may empower in this behalf, may grant to any licensed dealer or licensed chemist a pass for the import of morphia drugs not exceeding the quantity which such dealer or chemist may lawfully possess.

26. (1) When a pass has been granted (a) under the rules for the time being in force in any part of British India outside the province, or (b) by the Resident or Political Agent in any Native State or Foreign Territory to any person to bring morphia drugs from the province into such part, State or Territory, such person shall present such pass to the Collector, who shall enter therein the period for which the pass is to remain in force and the route by which and the person (if any) in whose charge the consignment is to be conveyed and the number and description of the packages, and shall countersign the pass.

(2) When a pass has been granted to any person under these rules for the import of morphia drugs from foreign territories, such person shall present such pass to the Customs Collector at the place of import, who shall enter therein the particulars specified in sub-rule (1) and shall countersign the pass.

27. The Collector or such other officer as the local Government may empower in this behalf may grant to any licensed dealer or licensed chemist a pass for the transport of morphia drugs not exceeding the quantity which such dealer or chemist may lawfully possess.

28. Subject to the provisions of the Act and of these rules, every license or pass under these rules shall be in such form and shall contain such particulars, and shall be granted by such officer, on payment of such fees, for such period, and subject to such conditions, as the Chief Commissioner may direct.

29. (1) Subject to any directions that the Chief Commissioner may give in this behalf, the officer who has granted a license to, or has by order approved or authorised any person under these rules may cancel or suspend such license or order,

(i) if such person has,

(a) failed to pay any duty or fee payable by him,

(b) by himself or by any servant or person acting on his behalf, committed any breach of the conditions of such license or order or of these rules,

(c) been convicted of any offence under the Act, or under the law for the time being in force relating to excise revenue, or of any criminal offence,

(ii) if it is a condition of such license or order that it may be cancelled or suspended at the will of such officer,

(iii) in any other case, after giving to such person fifteen days' notice,

and shall cancel such license or order within fifteen days on receiving from such person notice that he desires to surrender the same.

(2) When such license or order has been cancelled or suspended as afor[illegible], such person shall forthwith make over to the Collector all morphia drugs in his possessi[illegible]

VII.—Disposal of morphia drugs and confiscated articles.

30. The Collector shall cause all morphia drugs confiscated under the Act or delivered to him under rule 29 to be examined by the Chemical Examiner or by such other officer as the Chief Commissioner may direct. If any such morphia drugs are certified by such officer to be fit for use the Collector may sell them to any dealer or chemist licensed under these rules or under any rules for the time being in force in any part of British India or to any person authorised by an order under rule 22 or any corresponding rules in force as aforesaid. The Collector may require any licensed dealer or chemist to purchase at such price as the Collector may direct any quantity of such morphia drugs not exceeding such quantity as the Collector may determine to be ordinarily saleable by him in two months. If any such morphia drugs are certified as aforesaid to be unfit for use, the Collector shall cause them to be destroyed.

31. The Collector shall dispose of all other things confiscated in connection with any offence relating to morphia drugs in such manner as he may think fit.

VIII.—Issue of subsidiary orders.

32. Subject to the provisions of the Act and of these rules, the Chief Commissioner may, from time to time, give such directions as he may think fit for the purpose of carrying out the provisions of the rules.

IX.—Powers and duties of officers, appeals and revisions, and rewards.

33. The provisions contained in the rules relating to opium issued by the Local Government under sections 5 and 13 of the Act, shall, in so far as they refer to the powers and duties of officers, appeals and revisions and rewards, apply to the case of morphia drugs also.

X.—Exemptions.

34. The preparations specified in the annexed schedule may be transported, imported, exported, possessed and sold without restriction, provided that their import by sea shall be permitted only by means other than that of the post.

Chief Commissioner's Notification No. 1014 C. & I, dated the 7th February 1917, is hereby cancelled.

SCHEDULE.

1. Anodyne Pine Expectorant.
2. Apocodenæ Hydrochloridum.
3. Apomorphine and its salts and preparations.
4. Astringent wash, compressed tablets for, containing $\frac{1}{12}$ gr. of morphia acetate (Parke Davis and Co.).
5. Beecham's Cough Pills.
6. Bœrhavis Odontalgic Essence.
7. Camphorodyne.
8. Cereoli Iodoformi et morphinæ.
9. Chlor. Anodyne, containing $2\frac{1}{4}$ grs. of morphia hydrochlor. per fluid ounce (Parke Davis and Co.).
10. Chlorodyne (Liquor Chloroformi Composita).
11. Chronic Dysentry Mixture (Dr. Duarte's).
12. Codeine or Codeina and its salts and preparations.
13. Elixir Pini Compositum.
14. Glycerinum Heroini Compositum.
15. Glycerinum Acetomorphinæ.
16. Haustus Apomorphinæ Compositus.
17. Insuffiatio Bismuthi et Morphinæ.
18. Kay's Linseed Compound.
19. Keating's Pectoral or Cough Lozenges.
20. Le Haurier's Odontalgic Essence.
21. Mistura Apomorphinæ et Terebeni.
22. Mistura Bismuthi Composita cum Morphina.
23. Mist[illegible] Chloroformi Composita.
24. Mis[illegible]alina Anodyna
25. M[illegible]ia and ipecacuaha lozenges.

26. Oleatum Morphinæ.
27. Peronin or Benzoyl Morphine Hydrochloride.
28. Powell's Balsam of Aniseed.
29. Pulvis Morphinæ Compositus.
30. Suppositoria Morphinæ.
31. Syrup Picis Liq cum Apomorphina containing ¼ grain Apomorphinæ per fluid ounce (Ferris and Co.).
32. Syrupus Apomorphinæ.
33. Tabellæ Apomorphinæ.
34. Tabloid Hypodermic Ergotin et Morphinæ.
35. Tinctura Chloroformi et Morphinæ Composita.
36. Urethral Injection (Dr. Duarte's).

Delhi, the 16th February 1918.

No. 1328.—*C. & I.*—In exercise of the powers conferred on him by Section 5 of the Opium Act, 1878 (I of 1878), and with the previous sanction of the Governor General in Council, the Chief Commissioner is pleased to exclude, with effect from the 1st April 1918, the preparations named below from the list of preparations printed in the schedule annexed to his Notification No. 1041-C. & I, dated the 7th February 1917:—

1. Anodyne Pine Expectorant.
2. Apocodeinæ Hydrochloridum.
3. Apomorphine and its salts and preparations.
4. Astringent wash, compressed tablets for, containing $\frac{1}{32}$ gr. of morphia acetate (Parke Davis and Co.).
5. Beecham's Cough Pills.
6. Bœrhavis Odontalgic Essence.
7. Camphorodyne.
8. Cercoli Iodoformi et morphinæ.
9. Chlor: Anodyne, containing 2⅝ grs. of morphia hydrochlor: per fluid ounce (Parke Davis and Co.).
10. Chlorodyne (Liquor Chloroformi Composita).
11. Chronic Dysentry Mixture (Dr. Duarte's).
12. Codeine or Codeina and its salts and preparations.
13. Elixir Pini Compositum.
14. Glycerinum Heroini Compositum.
15. Glycerinum Acetomorphinæ.
16. Haustus Apomorphinæ Compositus.
17. Insuffiatio Bismuthi et Morphinæ.
18. Kay's Linseed Compound.
19. Keating's Pectoral or Cough Lozenges.
20. Le Haurier's Odontalgic Essence.
21. Mistura Apomorphinæ et Terebeni.
22. Mistura Bismuthi Composita cum Morphina.
23. Mistura Chloroformi Composita.
24. Mistura Salina Anodyna.
25. Oleatum Morphinæ.
26. Peronin or Benzoyl Morphine Hydrochloride.
27. Powell's Balsam of Aniseed.
28. Pulvis Morphinæ Compositus.
29. Suppositoria Morphinæ.
30. Syrup Picis Liq cum Apomorphina containing ¼ grain Apomorphinæ per fluid ounce (Ferris and Co.).
31. Syrupus Apomorphinæ.
32. Tabellæ Apomorphinæ.
33. Tabloid Hypodermic Ergotin et Morphinæ.
34. Tinctura Chloroformi et Morphinæ Composita.
35. Urethral Injection (Dr. Duarte's).

Delhi, the 18th February 1918.

No. 1380-*Home*.—The following returns of births and deaths in the Delhi Province for the month of January, 1918, are published for information :—

Division.	No.	Name of District or Municipal Towns.	Population according to the census of 1911. Male.	Female.	Total.	Births registered. No. registered excluding still births.	Ratio per 1,000 per annum of population.	Still born No.	Deaths registered. Cholera. No. registered.	Ratio per 1,000 per annum.	Small-pox. No. registered.	Ratio per 1,000 per annum.	Plague. No. registered.	Ratio per 1,000 per annum.	Fever. No. registered.	Ratio per 1,000 per annum.	Dysentery & Diarrhoea. No. registered.	Ratio per 1,000 per annum.	Respiratory disease. No. registered.	Ratio per 1,000 per annum.	Injuries including suicide. No. registered.	Ratio per 1,000 per annum.	Other causes. No. registered.	Ratio per 1,000 per annum.	Total all causes. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	Total of corresponding month of previous year. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Delhi Province.		District excluding Delhi Municipal Town.	102,699	88,486	191,185	732	45·42	...	...	...	1	·06	1	·06	272	17·07	3	·13	142	8·91	...	...	19	1·19	228	210	438	27·49	193	178	371	23·28	
		Total of corresponding month of previous year.	102,699	88,486	191,185	856	53·72	...	...	...	...	...	...	...	215	13·19	3	·18	134	8·41	1	·06	18	1·13	193	178	371	23·28	...	...	...	...	
		Increase	...	...	...	...	...	...	...	...	1	·06	1	0·6	57	3·88	...	...	8	·50	...	...	1	·06	35	32	67	4·21	...	...	...	...	
		or Decrease	...	...	...	124	8·30	...	...	...	...	...	...	...	...	...	...	...	...	...	1	·06	...	...	...	...	...	...	...	...	...	..	

Division.	No.	District excluding towns.	Population according to the census of 1911. Male.	Female.	Total.	Births registered. No. registered excluding still births.	Ratio per 1,000 per annum of population.	Still born No.	Deaths registered. Cholera. No. registered.	Ratio per 1,000 per annum.	Small-pox. No. registered.	Ratio per 1,000 per annum.	Plague. No. registered.	Ratio per 1,000 per annum.	Fever. No. registered.	Ratio per 1,000 per annum.	Dysentery & Diarrhoea. No. registered.	Ratio per 1,000 per annum.	Respiratory disease. No. registered.	Ratio per 1,000 per annum.	Injuries including suicide. No. registered.	Ratio per 1,000 per annum.	Other causes. No. registered.	Ratio per 1,000 per annum.	Total all causes. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	Total of corresponding month of previous year. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Delhi Province.		Delhi Municipality	129,521	95,950	225,471	992	52·80	24	...	...	...	...	5	0·27	329	17·51	22	1·17	327	17·40	1	0·05	123	6·56	395	412	807	42·95	262	229	491	26·13	
		Total of corresponding month of previous year.	129,521	95,950	225,471	898	47·79	20	...	...	..	...	..	...	159	8·46	23	1·22	237	12·61	5	0·27	67	3·57	262	229	491	26·13	...	...	...	...	
		Increase or	...	...	...	94	5·01	4	...	...	...	...	5	0·27	170	9·05	...	...	90	4·79	...	..	56	2·99	133	183	316	16·82	...	...	...	...	
		Decrease	...	...	...	...	...	...	.	...	.	...	...	..	...	...	1	0·05		...	4	0·22			..	.	...	..	...	...	...	...	

Delhi, the 20th February 1918.

No 1409-*Education.*—Whereas the Municipal Committee of Delhi has applied to the Local Government under the provisions of Section 58 of Act III (Punjab Municipal Act) and whereas it appears to the Chief Commissioner that the land is required for a public purpose, namely, for including it with a dalao at Haveli Hisamuddin Haidar, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6 of Act I of 1894 and under Section 7 of the said Act the Collector of Delhi is hereby directed to take steps for the acquisition of the ownership of the said land.

SPECIFICATION.

District.	Tahsil.	Mauza.	Area.	Boundaries.	Place where the plan may be inspected.
Delhi .	Delhi .	Delhi .	41 square yards.	*North* —House of Fazal Illahi. *South.*—House of Rahimuddin. *East.*—Public Road. *West.*—Ditto.	Deputy Commissioner's Office, Delhi.

ERRATUM.

In the Chief Commissioner's Notification No. 1170-Home, dated the 12th February 1918, printed on page 260 of the *Gazette of India*, Part II, dated the 16th February 1918, *substitute* "Munsif of the 2nd class" *for* "Munsif of the 1st class".

W. M. HAILEY,
Chief Commissioner, Delhi.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 14th February 1918

No. 243-*B.*—In exercise of the powers conferred by Section 98 of the Regulation for the better administration of the Indore Residency Bazars, the Agent to the Governor General in Central India is pleased to prescribe the following rules :—

1. The following shall be the standard weights to be used in the Indore Residency Bazars, *viz* :—

15 Grains troy	=1 Masha
12 Mashas	=1 Tola
5 Tolas	=1 Chatak
16 Chataks	=1 Ser
40 Sers	=1 Maund

together with the following fractions and multiples thereof, namely, a half-chatak and two-chataks, a quarter-ser and a half-ser, a quarter-maund and a half-maund, and multiples of one maund.

2. The use or the possession, in circumstances showing that they are intended to be used, of weights other than standard weights by any trader, shopkeeper or weighman in the Indore Residency Bazars shall be an offence punishable on conviction by a Magistrate, with fine which may extend to fifty rupees.

3. The Bazar Authority, or any person authorised by him in that behalf, may at all reasonable times enter into any market, shop, stall or public place used for weighments and inspect any weights in use or intended for use therein, and shall seize and produce before a Magistrate any which are not standard weights: and any Magistrate before whom any weights are produced shall, if he finds them not to be standard weights, destroy them or otherwise render them incapable of being used again and may confiscate them, in addition to imposing a fine for their use or possession.

4. These rules shall come into force on the 15th March 1918.

A. R. JELF,
First Assistant to the Agent to the Governor-General in Central India.

No. 125.—The following finance statements of the Central (Co-operative) Banks in Ajmer-Merwara for the quarter ending the 31st December 1917, are published for information :—

CENTRAL BANKS.

QUARTERLY FINANCE STATEMENTS.

PART I.

Liabilities and Quasi-Liabilities.

Name of Bank.	Outside the Movement.				Within the Movement.						Undrawn liabilities, e.g., cash credit accounts guaranteed by the Provincial Banks to Central Banks or to Societies and by Central Banks to other Central Banks or Societies	
	Deposits, fixed current or savings bank by non-members or by members in an individual capacity.	Debentures.	Overdrafts from outside banks, e.g., Presidency or Joint Stock.	Other items.	Fixed deposits or loans received from Societies or Central Banks or Provincial Bank.	Drawn portion of cash credit with Provincial Bank.	Savings bank or current accounts held in favour of Societies or Central Banks.	Reserve fund of bank itself.	Paid-up share capital.	Other items.	To cover deposits.	For loans transaction.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ajmer, Central Bank.	6,04,874	...	...	.	...	...	..	24,684	1,00,000	3,574	...	7,000
Nasirabad Co-operative Bank.	43,428	...	..	.	...	.	...	790	19,150	...	..	...
Pisangan Co-operative Bank.	6,465	...	...	...	7,454	...	...	535	3,925	...	...	...
Kekri Central Bank.	10,292	.	...	...	519	...	...	132	4,275	...	...	...
TOTAL AJMER CIRCLE.	6,65,059	...	.	...	7,973	..	...	26,141	1,27,350	3,574	...	7,000
Beawar Central Bank.	2,43,280	..	...	9,500	...	...	...	9,5 4	1,00,000	...	...	...
TOTAL BEAWAR CENTRAL BANK	2,43,280	...	...	9,500	...	.		9,521	1,00,000	..	...	...
GRAND TOTAL	9,08,339	...	..	9,500	7,973	...	...	3[illegible],66[illegible]	2,27,350	3,574	...	7,000

Assets and Quasi-Assets.

Name of Bank.	Outside the Movement.				Undrawn balance of assured cash credit		Within the Movement.							Net profit of past year.	Rates of interest on which money is usually		Last dividend declared.	Remarks.
	Cash in hand and in outside banks.	Government paper.	Post office savings bank deposits.	Other investments of a liquid nature in outside concerns.	With Presidency or Joint Stock Bank.	With Provincial Bank.	Loans to Agricultural Societies.	Loans to Non-Agricultural Societies.	Loans or deposits due to the Central Bank by the Provincial Bank or other Central Banks.	Loans and deposits due to Provincial by Central Banks	Uncalled share capital.	Guaranteed share capital.	Other investments inside the movement.		Borrowed.	Lent.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%	%	%	
Ajmer, Central Bank.	42,623	19,677	...		...	...	5,93,672	..	7,454	..			84,079	18,685	5 6	9 10	12	
Nasirabad Co-operative Bank.	4,050	...	...	.	...	...	57,931	.	...	.	..		2,126	1,706	6 6½ 17	9 and 10	9	
Pisangan Co-operative Bank.	194	...	...	.	..	...	18,094	.	...	...			150	719	6 7 7½	10	12	
Kekri Central Bank.	1,183	...	..	.		.	15,150	...	...		..	.	71	888	6 7½	9 and 10	12	
TOTAL AJMER CIRCLE.	48,050	19,677	...	...	.	...	6,84,907	..	7,454	...			86,426	21,998	...	...	...	
Beawar Central Bank.	8,220	3,000	3,022	..	.	...	3,34,440	.	.	.	.	.	8,336	10,337	6 6½ 7½ 8	10	12	
TOTAL BEAWAR CENTRAL BANK	8,220	3,000	3,022	...	...	.	3,34,440	...	.	.	...	.	8,336	10,337	...	...	..	
GRAND TOTAL	56,27[illegible]	22,677	3,022	..	.		10,19,347	..	7,454	.	.		94,782	32,335	...	...	...	

CENTRAL BANKS.

PART II.

Name of Bank.	Deposits or debentures of the kind dealt with in columns 2 and 3 of Part I.						Repayment of loans by societies.		
	On current or savings bank account.	Deposits for not more than three months.	Other deposits and debentures falling due				Estimated		Actual in 12 months preceding present quarter.
			In twelve months from commencement of present quarter.	In next 12 months.	In 12 months following.	In subsequent years.	In twelve months from commencement of present quarter.	In next twelve months.	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ajmer Central Bank	...	...	5,61,564	1,840	...	41,470	5,20,000	50,000	2,76,591
Nasirabad Co-operative Bank	...	...	26,655	14,335	2,438	...	27,000	22,991	22,936
Pisangan Co-operative Bank	...	...	5,650	815	...	...	8,000	10,000	11,039
Kekri Central Bank	...	...	3,292	7,000	...	..	6,000	9,150	12,749
Total Ajmer Circle	...	...	5,97,161	23,930	2,438	41,470	5,61,000	92,141	3,23,315
Beawar Central Bank,	...	...	98,817	37,403	1,07,060	...	1,05,000	1,10,000	1,02,746
Total Beawar Central Bank	...	...	98,817	37,403	1,07,060	...	1,05,000	1,10,000	1,02,746
GRAND TOTAL	...	...	6,95,978	61,393	1,09,498	41,470	6,66,000	2,02,1 41	4,26,061

NOTE TO PART II.—When deposits are taken on a certain term of notice :—
if the notice required is for not more than 3 months, they should be shown under column 3,
if the notice is for not more than a year, they should be shown under column 4,
if the notice is for a year, should be shown under column 5, and
if for longer periods, under columns 6 and 7.

PART III.

Name of Bank.	Portion of Deposits or Debentures of the kind dealt with in columns 2 and 3 of Part I falling due in each quarter in twelve months from commencement of present quarter (4th column of Part II).				Repayment of loans by Societies estimated in each quarter in twelve months from commencement of present quarter (column 8 of Part II).			
	I Quarter.	II Quarter.	III Quarter	IV Quarter.	I Quarter.	II Quarter.	III Quarter.	IV Quarter.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ajmer Central Bank	1,21,053	1,20,221	2,21,473	98,807	35,000	3,35,000	25,000	1,25,000
Nasirabad Co-operative Bank	7,185	2,055	8,750	8,665	4,000	12,000	1,000	10,000
Pisangan Co-operative Bank	1,050	4,430	...	200	500	6,000	500	1,000
Kekri Central Bank	...	112	2,120	1,060	1,000	4,000	1,000	...
Total Ajmer Circle	1,29,288	1,26,798	2,32,343	1,08,732	40,500	3,57,000	27,500	1,36,000
Beawar Central Bank	36,800	16,033	24,329	21,655	5,000	45,000	5,000	50,000
Total Beawar Central Bank	36,800	16,033	24,329	21,655	5,000	45,000	5,000	50,000
GRAND TOTAL	1,66,088	1,42,831	2,56,672	1,30,387	45,500	4,02,000	32,500	1,86,000

GOPI NATH,
Extra Assistant Commissioner in charge Co-operative Credit Bank, Ajmer-Merwara.

By order,
T. B. RUSSELL,
for First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

Ajmer, the 13th February 1918.

No. 297-C—1044.—The Hon'ble the Chief Commissioner is pleased to approve of Mr. T. B. Kantharia of Bombay as a candidate for a license to prospect and mine for minerals in the British district of Ajmer-Merwara.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Governor-General's Agent, Rajputana, and Chief Commissioner, Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Sibi, the 13th February 1918.

No. 619-S.—The Hon'ble the Agent to the Governor General and Chief Commissioner in Baluchistan is pleased to sanction the grant, with effect from the 1st January 1918, of a personal shorthand allowance of Rs. 20 per mensem to Mr. H. A. Somerville, a clerk of his office, for the duration of the war.

2. The allowance will be drawn in addition to the pay or salary to which Mr. Somerville will be entitled from time to time for so long as he is attached to this office.

3. The extra expenditure involved during the current year will be met from savings in the allotment of this office under "25-A—Political—Political Agents—Establishment."

By order,

R. CHENEVIX TRENCH,

First Assistant.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 14th February 1918.

No. 498—The following rules for regulating the supply in the district of Abu of paper of a standard pattern for judicial petitions and copies of judicial documents, the custody and sale of such paper, and the credit of the sale-proceeds to Government are published for general information :—

1. From the 1st April 1918, no other description of paper shall be used for copies of documents (whether in English or the vernacular) supplied to private parties by judicial officers, and from that date all petition-writers practising in the Courts of the district of Abu will be required to use this paper only.

2. In the case of copies supplied on payment of fees, the cost of the paper will be defrayed by the copyist ; in the case of copies supplied by Government free of cost, no charge will be made for the paper, but the paper used for such copies must be duly accounted for in the annual statement prescribed by rule V.

3. The District Magistrate, Abu, will carefully supervise the working of the arrangement in order to prevent vendors of the paper demanding more than the fixed price of three pies per sheet :—

I Paper required for judicial petitions and copies of judicial documents shall be obtained from the Stationery Depôt at Calcutta by Indents in the form prescribed for the supply of stationery. The indent shall provide for a supply of paper not less than the probable requirements of 12 months of the Courts situated in the district of Abu.

II. Expenses of carriage will be paid by the Indenting Officer out of the grant in the Budget Estimates of the Abu Leased area for judicial contingencies.

III. The rules which regulate the custody of stamps shall apply *mutatis mutandis* to the custody of the paper,

IV. The paper shall be sold to ex-officio and licensed vendors of stamps at Rs. 7-8-0 a ream for cash, for retail sale to the public at the uniform rate of 3 pies a sheet. Ordinarily not less than a quarter of a ream will be sold to an ex-officio or licensed vendor.

V. The receipts from the sale of the paper, calculated at Rs. 7-8-0 a ream, will be credited to Government under the head "Stamps," the commission of one anna in the rupee, which shall be allowed to licensed vendors, being debited to the same head. At the close of each financial year, a statement of the operations of the year shall be submitted by the Tahsildar of Abu to the District Magistrate, Abu, in the annexed form :—

Statement showing the receipt and consumption of petition paper during the year and the financial results of the year.

Quantity received.	Rms.	Qrs.	Shts.	Annually expended.
Paper in store on April 1st . . .	...	...	...	Paper sold during the year.
Paper received during the year . .	...	...	...	Paper used for copies supplied free of charge.
				Paper in store on 31st March.
TOTAL .	...	...	...	

Receipts.		Expenditure.	
	Rs. A. P.		Rs. A. P.
Paper sold to ex-officio and licensed vendors at Rs. 7-8-0 a ream.	...	Commission paid to licensed vendors.	...
		Carriage of paper from Calcutta to Abu.	...
		Other expenses, if any . .	...
TOTAL .	...	TOTAL .	...

Certified that I have personally satisfied myself that the balance of reams shown above was actually in store on 31st March last and that Rs. being the price of at Rs. 7-8-0 a ream were remitted to the Ajmer Treasury during the year.

Dated Abu : District Magistrate, Abu.
The 19 .

By order,

B. J. GLANCY,

First Assistant to the Hon'ble the Agent to the Governor-General, Rajputana.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Delhi, the 5th February 1918.

No. 1.—The combined leave granted to 2nd class Assistant Surgeon A. T. Torpy, I.S.M.D., in this office Notification No. 14, dated the 17th July 1917, is extended on medical certificate to the 20th January 1918, inclusive.

H. F. CLEVELAND, Col., V.H.S., C.I.E.,

for Director-General, Indian Medical Service.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 19th February 1918.

No. 1.—Mr. E B. Beatson, Executive Engineer, has been granted by His Majesty's Secretary of State for India furlough for one month in extension of that notified in this office notification No. 12, dated the 15th November 1917.

R. R. GALES,

Agent, N. W. Railway.

CURRENCY NOTES.

The following Currency Note of the Bombay Circle is stated to have been destroyed and payment of its value has been claimed by the person whose name is placed against the number, any other person claiming a right to it is warned to communicate at once with the undersigned.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Note.	Value.	Name of Claimant.
$\frac{D}{17}$ of 1917-18 . .	$\frac{CA}{66}$ 91106 . .	R 100	Rai Bahadur Jivanlal P. Lakhia, Retired Deputy Collector and Honorary Magistrate, Near Panch Koova Richey Road, Ahmedabad.

CYRIL E. GWYTHER,

Assistant Accountant General,
In Charge Paper Currency.

PAPER CURRENCY OFFICE,
Bombay, the 16th February 1918.

The following Currency note of the Cawnpore Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number, any other person claiming a right to it is warned to communicate at once with the undersigned.

NOTE WHOLLY DESTROYED.

Register No.	Number of Note.	Value.	Name of Claimant.
$\frac{H}{107}$ of 1913-14 . .	$\frac{DA}{74}$ 40767 . . .	R 100	Mahomed Amanullah, Mohalla Julahupur, Kanouj City.

T. W. KELLY,

Currency Officer

PAPER CURRENCY DEPARTMENT,
Cawnpore, the 19th February 1918.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
77—1918	Gagji Bhawan Mochi	Hindu	Chore Bazar	Lately doing business in partnership with Walji Bhana as dealers in boots and shoes, etc. at Surat in the name of Walji Bhana and now servant in the employ of Arjoon Bhana.	12th	February	1918	12th	February	1918.
78—1918	Byramji Nusserwanji Patell	Parsi	Tardeo	Lately Building Contractor and now Supervisor in the employ of Moosaji Adamji.	,,	,,	,,	,,	,,	,,
79—1918	Laloo Husein Shaik and Amir Husein Shaik.	Mahomedan	Parel Poibawdi	Formerly hawkers in cloth and lately doing business in partnership as dealers in cloth and now unemployed.	13th	,,	,,	14th	,,	,,
80—1918	Tyeb Jusab Halai Memon	,,	Ghogari Molla	Umbrella and Padlock repairer	14th	,,	,,	,,	,,	,,
81—1918	Makoond Keshow Patil	Hindu	Dadar, Agar Bazar	Carpenter	,,	,,	,,	,,	,,	,,
82—1918	Jehangirji Hormusji Kalwadewala	Parsi	Kardwadi	Lately boarding house keeper and now unemployed.	15th	,,	,,	15th	,,	,,
83—1918	Domingo Antonio D Sa, Joseph Michael De Sa and Dominic Francis De Sa.	East Indian	Parbadevi Road	1st Debtor Clerk in the Dadar Church and 2nd Debtor Fitter in the B., B. & C. I. Railway (Parel Workshop) and the 3rd Debtor Fitter in the G. I. P. Railway (Parel Workshop).	,,	,,	,,	,,	,,	,,
8[illegible]1918	Mahomed Isack Mistry	Mahomedan	Khandia Street	Carpenter	16th	,,	,,	16th	,,	,,

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 18th day of February 1918.

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 26 OF 1918.

Rangoon, the 5th February 1918.

In the matter of Ram Nath Lall, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ram Nath Lall, of No. 76, Lewis Street, Rangoon, on the 4th day of February 1918, an order of adjudication of insolvency, was made by the Chief Court of Lower Burma on the same day against the said Ram Nath Lall.

CASE No. 86 OF 1902.

Rangoon, the 5th February 1918.

In the matter of Mahomed Ismail Madha, Trader, of 26th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mahomed Ismail Madha an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 8th day of January 1918.

CASE No. 139 OF 1915.

Rangoon, the 5th February 1918.

In the matter of S. V. A. R. Firm, carrying on business as Money Lenders and Bankers at No. 13, Mogul Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said S. V. A. R. Firm an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of February 1918.

CASE No. 136 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Mahomed Samsundeen of No. 75-76, 31st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mahomed Samsundeen an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 7th day of February 1918.

CASE No. 137 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Mahomed Ebrahim of No. 75-76, 31st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mohamed Ebrahim an insolvent pursuant to the provisions of Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of February 1918.

CASE No. 158 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Noor Khan Ismail Khan, Book-Keeper, of No. 76, 29th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Noor Khan, Ismail Khan an insolvent pursuant to the provisions of Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 7th day of February 1918.

CASE No. 174 OF 1917.

Rangoon, the 4th February 1918.

In the matter of Mahomed Nazeer, Contractor, of No. 28, Barr Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mahomed Nazeer an [illegible] pursuant to the provisions of the Presidency Towns Insolvency Act, 1909, [illegible] by an order made on the 4th day of February 1918.

CASE No. 200 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Shaik Hoosain of No. 50, 16th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Shaik Hoosain an insolvent pursuant to the provisions of the Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of February 1918.

CASE No. 208 OF 1917.

Rangoon, the 7th February 1918.

In the matter of Nakka Dashiah of No. 25, 18th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Nakka Dashiah an insolvent pursuant to the provisions of the Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of February 1918.

CASE No. 27 OF 1918.

Rangoon, the 9th February 1918.

In the matter of V. Muthia Pillay, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. Muthia Pillay of No. 19, Mogul Street, Rangoon, on the 8th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said V. Muthia Pillay.

CASE No. 29 OF 1918.

Rangoon, the 13th February 1918

In the matter of H. G. Petersen, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by H. G. Petersen, Assistant, Bullock Brothers, residing at No. 4, 19th Street, Rangoon, on the 9th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said H. G. Petersen.

CASE No. 30 OF 1918.

Rangoon, the 13th February 1918.

In the matter of Syed Ismail Behbehanee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Syed Ismail Behbehanee, Motor Driver of No. 85, 29th Street, Rangoon, on the 13th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Syed Ismail Behbehanee.

CASE No. 31 OF 1918.

Rangoon, the 14th February 1918.

In the matter of A. R. M. A. Ramasawmy Chetty, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A. R. M. A. Ramasawmy Chetty, money lender of No. 14, China Street, Kemmendine, Rangoon, on the 14th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. R. M. A. Ramaswmy Chetty.

MAUNG GYEE,
Offg. Registrar.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.
In Insolvency.

Notice of Adjudication Order.

No. 13 OF 1918.

Dated the 12th February 1918.

Re William Osmond Harding, residing at No. 31, Dhurrumtollah Street, in the town of Calcutta, and employed as a Telegraphist in the Government Telegraph Department.

Ex parte the debtor. Fox and Mondal—Attorneys for the Insolvent.

On the 1st day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 14 OF 1918.

Dated the 18th February 1918.

Re Khalilar Rahaman Azhar Alimollah, a firm lately carrying on a hide business at No. 13-4, Tretty Bazar in Calcutta and hide tanning business at Tollygunge in the district of the 24-Pergannahs, whereof the partners were Khalilar Rahaman and Azhar Alimollah.

Ex parte Abdul Rahaman—The Creditor. Jyoti Prosad Ghosh—Creditor's Solicitor.

On the 4th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 17 OF 1918.

Dated the 9th February 1918.

Re Bepin Chandra Ghattack, residing at No. 17, Nimtolla Ghat Street, in the town of Calcutta, and lately residing and carrying on business as general merchant and dealer in miscellaneous goods at No. 28, Rutton Sircar's Garden Street, in Calcutta aforesaid, under the names, styles and firms of Bepin Chandra Monmohon Chowdhury and Bepin Behary Ghattack Monmohon Chowdhury, respectively, but at present without any occupation.

Ex parte the debtor. Akhil Chandra Bose.—Attorney for the Insolvent.

On the 6th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 18 OF 1918.

Dated the 12th February 1918.

Re Rakhal Chandra Dey, residing at No. 8, Lukhy Narain Mukherjee's Lane, in the town of Calcutta, a sircar in the service of Raj Kristo Nundy of No. 14, Kulpighat in Calcutta aforesaid.

Ex parte the debtor. Jahar Lal Dutta—Attorney for the Insolvent.

On the 7th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 19 OF 1918.

Dated the 13th February 1918.

Re Radhica Prosad Dass, residing at No. 5 Fruit Stall in the College Square Municipal Market in the town of Calcutta and lately a seller of silk cloths but at present without any occupation.

Ex parte the debtor. Ramesh Chunder Mitter—Attorney for the Insolvent.

On the 8th [illegible] of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 20 OF 1918.

Dated the 19th February 1918.

Re Nilmoney Das, residing at No. 32, Bonomali Sircar Street, in the town of Calcutta, and lately carrying on business in copartnership with Dinanath Biswas, since deceased, under the name and style of Dinanath Biswas Nilmoney Dass, as also of Nilmoney Das at No. 32, Bonomali Sircar Street in Calcutta aforesaid but at present of no occupation.

Ex parte the debtor. M. N. Sen—Attorney for the Insolvent.

On the 8th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed, as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 21 OF 1918.

Dated the 14th February 1918.

Re Haro Bilash Sen, lately residing at No. 6-1, St. James Lane, in the town of Calcutta, but at present residing at No. 53, Chuna Pukur Lane, in Calcutta aforesaid, a clerk in the service of the Government Customs Office, Calcutta.

Ex parte the debtor. A. C. Ghose—Attorney for the Insolvent.

On the 13th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 22 OF 1918.

Dated the 14th February 1918.

Re Roland Christian, residing at No. 16, Chandney 2nd Lane, in the town of Calcutta, a Travelling Ticket Inspector, Eastern Bengal Railway.

Debtor—In person.

On the 11th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 20th February 1918.

No 1450-*G-Camp*.—2nd-Lieutenant J. M. Allan, Indian Army Reserve of Officers attached to the office of the Controller of Military Accounts, 6th (Poona) Division, was granted leave in India, under the provisions of India Army Orders 291 and 1148 of 1917, for 25 days, with effect from the 17th November 1917.

No. 1451-*G-Camp*.—Mr. Provakhar Chatterjee, Accountant, 1st grade, in the office of the Controller of Military Accounts, 2nd (Rawalpindi) Division, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 11th February 1918.

B. W. MARLOW, [illegible],
Military Accountant-General.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATION.

Calcutta, the 20th February 1918.

No. 939-*T*.—Mr. A. Brokenshaw, Assistant Postmaster-General, Telegraph Traffic, Punjab Circle, is appointed temporarily to the 1st Division of the Superior Traffic Branch as Deputy Postmaster-General, Telegraph Traffic, Punjab Circle, with effect from the 11th January 1918, in the arrangements *vice* Mr. W. Sutherland on leave.

Mr. G. W. Butcher, who was officiating in the second division of the Superior Traffic Branch *vice* Mr. G. Barton, continues to officiate from the 29th January 1918 in the arrangements *vice* Mr. W. Sutherland on leave.

W. MAXWELL,
Director-General of Posts and Telegraphs.

Calcutta, the 21st February 1918.

No. 1018-*T*.—Reports of opening and closing of offices received during the period 13th February to 20th February :—

Name of office.	Where situated.	Date.	REMARKS
	Government Telegraph Offices.		
Akora Camp	Punjab	9th February 1918	Opened.
Rangoon Laumadaw	Burma	1st January 1918	,,
Merui	Punjab	9th February 1918	Closed.

The following alteration in the name of a Railway Telegraph office is notified :—

On the Madras and Southern Mahratta Railway.

"Targaon" instead of "Arvi Road."

M. A. THOMPSON,
Deputy Director-General of Telegraph Traffic.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Simla, the 13th February 1918.

No. 128-*s-Ap*.—Mr. M. C. Gopalachari, City Inspector, Madras General Post Office, is appointed to officiate as Superintendent of Post Offices, 5th grade, with effect from the 19th January 1918 and until further orders.

Simla, the 16th February 1918.

No. 155*s-Ap*.—Khan Bahadur D. M. Kalapesi, Superintendent of post offices, 2nd grade and Personal Assistant to the Postmaster General, Bombay, is granted an extension of privilege leave for two weeks with effect from the 27th January 1918.

No. 159*s-Ap*.—Mr. E. W. Hawkins, Postmaster, Ambala, pay Rs. 300—400, is granted a further extension of privilege leave for seven days with effect from the 16th January 1918.

No. 1[illegible]*Ap*.—Mr. W. Gillespie, 3rd Assistant Postmaster, Bombay, pay Rs. 200—300 and s[illegible] *p[illegible]em.* 1st Assistant Postmaster, Bombay, pay Rs. 300—400, is granted an extens[illegible] of [illegible]vilege leave for one month with effect from the 17th January 1918.

Calcutta, the 19th February 1918.

No 606-*Ap*.—Mr. T. J. Daintith, Superintendent of post offices, 3rd grade, and Assistant Director, Postal Services, East African Expeditionary Force, is granted privilege leave for two months, with effect from the 2nd January 1918.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Delhi, the 14th February 1918.

No. 72-c-*E.-E.*—The following permanent promotion in the Upper Subordinate establishment (Engineering Branch) is sanctioned, on probation for six months, with effect from the date specified :—

Name.	From	To	With effect from
Mr. H. R. McHugh . .	Deputy Superintendent, Engineering, 2nd class, Sub *pro-tem.*	Deputy Superintendent, Engineering, 2nd class permanent.	23rd March 1917.

No. 75-c.*E.-E.* —The following officiating promotion in the Upper Subordinate establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. S. Phillips . .	Inspecting Telegraphist .	Deputy Superintendent, Engineering, 2nd class, Officiating.	14th October 1917.

Camp Lahore, the 18th February 1918.

No. 103-*c-E-E.*—Khan Bahadur H. R. Khan, Deputy Superintendent, Engineering, is granted a further extension of furlough for seven months and five days with effect from the 3rd October 1917 in continuation of the leave granted to him in this Department notification No. 2516 E-E., dated the 31st July 1917.

No. 110-*c-E-E.*—Mr. F. P. Fox, Deputy Superintendent, Engineering, is granted privilege leave for three months with effect from the 8th February 1918.

W. MAXWELL,
Director-General of Posts and Telegraphs.

ZOOLOGICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 22nd February 1918.

In exercise of the powers delegated by the Government of India, the undersigned has granted Dr. F. H. Gravely, Assistant Superintendent, Zoological Survey of India, privilege leave for three months combined with special leave on urgent private affairs for three months with effect from the 6th March 1918 or any subsequent date on which he may avail himself of it.

Mr. C. A. Paiva, Special Entomological Assistant in the Zoological Survey of India, has been placed in charge of the office of the Assistant Superintendent, Zoological Survey of India, *vice* Dr. F. H. Gravely on leave. Mr. Paiva will draw charge allowances under Articles 161 and 162 of the Civil Service Regulations for the period.

N. ANNANDALE,
Director, Zoological Survey of India.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London S.W.
Luzac & Co, 46 Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W C.
Wm. Wesley & Son 28, Essex St., Strand, London
B. H Blackwell, 50 & 51, Broad Street Oxford.
Deighton Bell & Co., Ltd, Cambridge
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street Dublin
Ernest Leroux, 28 Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co, Calcutta
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C Sarcar Bahadur & Sons 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta
Lal Chand & Sons, Calcutta.
Higginbotham & Co, Madras.
V. Kalyanarama Iyer & Co., Madras
G A. Natesan & Co., Madras
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co, Madras
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay
Sunder Pandurang, Bombay.
Gopal Narayan & Co, Bombay
Ram Chandra Govind & Son, Kalbadevi, Bombay
A. H Wheeler & Co, Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press Allahabad.
Rai Sahib M Gulab Singh & Sons, Mufid-i Am Press Lahore and Allahabad
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository Mangalore.*
P. Varadachary & Co., Madras *
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE —Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Northern India Canal and Drainage Act, 1873 (Act VIII of 1873), as modified up to 1st December 1917. Royal 8vo. Stitched As 9 (1a)

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal Cloth Rs 2 (4a)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M A. Rs 4 8 (8a)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth R 13 2 (5a)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratioedes, Ham. By R. S. Pearson, I.F.S., F.L.S. Super royal 8vo Paper cover As. 3 (1a)

Forest Bulletin No 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R S, Pearson, I F S., F L.S. Super-royal 8vo. Paper cover. As. 11 (1a)

PUBLIC WORKS DEPARTMENT.

Report of the Public Works Department Re-organization Committee, Volume I. Foolscap. Paper cover Re 1 (8a)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and Madras with Appendices. Foolscap Paper cover Rs 3 12 (6a)

Appendix t[illegible] e Report of the Public Works Department Re-organization Committee, [illegible] me III.—Minutes of Evidence taken at Rangoon, Bankipur, Allahabad, La[illegible] re and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4a.)

Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As 8 (2a.)

Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th December 1917. Royal 8vo. Paper cover. As. 4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap Paper cover. Rs. 4-12 (10a.)

Census of Coal Consumption in India during 1916. Pies 6 (6p.)

Cotton Map of India. As 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)

Cotton Press Return, No. 6 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 30th November 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Cotton Pressing Factories and Cotton Spinning Mills in India, 1916-17. Foolscap Limp. Re. 1-10-9 (2a.)

Forecasts of Crops—

Final General Memorandum on the Indigo Crop of 1917-18 Pies 6 (6p.)
Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6p.)
First Forecast : Winter Oilseeds (Rape, Mustard and Linseed), 1917-18. Pies 6 (6p.)
First Wheat Forecast, 1917-18. Pies 6 (6p.)
Second Rice Forecast, 1917-18. Pies 6 (6p.)
Third Cotton Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during December 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of December 1917, and for the nine months ended December 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during November 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during November 1917. Foolscap. Stitched. As 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the ten months, April to January of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Inland Trade (Rail and River-borne) of India. Twenty-eighth issue. Foolscap. Limp. Re. 1-12-0 (3a.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4a.)

Joint Stock Companies, December 1917. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of December 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, December 1917. No. 9 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, June 1917. No. 3 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 5th, 12th, 19th and 26th January 1918. Pies 6 (6p.) each.

Statistical Tables relating to Banks in India with a Map. Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp Re. 1-12 (1a. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the Second Half of December 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 31st December 1917. [illegible]sp. As. 6 (1a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1a.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)

Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)

Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)

Table Card: containing Table of Exercises for the Physical Training of Recruits and Trained Soldiers of the Indian Army. Pies 6 (6p.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act	Language	Price
Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVIII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XIX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXIV "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXVI "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Re. 2. (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1770; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List [illegible] Forest Officers of the Imperial a[illegible] Pro[illegible] Services in India and Burma on [illegible]t J[illegible]917. Royal 8vo. Paper cover. Re. 1 (2a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-8 (3a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I. Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return, No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefactory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health, 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1916 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching 1912 (with additions, 1914). India reprint 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint, 1917. Re. 1-12 (6a.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a.)

Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 3 (1a.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2a.)

Training and Manoeuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)

Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (3a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915. Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.

Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.

Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Do. do. Vol. XIII, Nos. 1-5. At Rs. 2 each.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.

Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.

Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.

Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.

Do. Vol. V, No. 5. Miscellanea Ethnographica. Part III. 1. Weighing Apparatus from the Southern Shan States. By N. Annandale, D.Sc., F.A.S.B. 2. The "Bismer" in Russia. Dr. G. H. Moerwarth. Note on the Elementary Mechanics of Balances and Steelyards. By. H. G. Graves. Re. 1-4.

Do. Vol. V, No. 6. A Revision of the Lizards of the Genus Tachydromus. By G. A. Boulenger, LL.D., D.Sc., F.R.S. Rs. 3.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part II.—Aquatic Hemiptera from the Tale Sap in Peninsular Siam. By C. A. Paiva. Aquatic Oligochaeta from Japan and China. By J. Stephenson, D.Sc. Hydrozoa and Cetenophora. By N. Annandale, D.Sc., F.A.S.B. Batrachia. By. N. Annandale, D.Sc., F.A.S.B. Rs. 5. **Part III.—Hirudinea. By Dr. Asajiro Oka. Mollusca Nudibranchiata (Ascoglossa). By Sir Charles Eliot, M.A., K.C.M.G., C.B.** Re. 1-8.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.
Avadhan Kalpalata, Vol. I. Fasc. 12 and 13 at Re. 1 each. Rs. 2.
Akbarnama. (Eng.), Vol. 3. Fasc. 9. Re. 1-4.
Nyayabindu. (A Bilingual Index.) Re. 1.
A Catalogue of Palm-leaf and Selected Paper Manuscripts belonging to the Darbar Library, Nepal, Vol. 2. Rs. 3.
A Descriptive Catalogue of Sanskrit Manuscripts in the Government Collection. Rs. 2-8.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript.) Section I. Prose Chronicles: Part I. Jodhpur State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript Section I. Prose Chronicles: Part II. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript). Section II. Bardic Poetry: Part I. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (Vacanica Rathora Ratana Singhaji ri Mahesadasota ri Khiriya Jaga [r]i Kahi.) Part I. Dingala Text with Notes and Glossary. Re. 1-8.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915, Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1916. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 3, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, J. Coggin Brown, M.Sc., M.Inst.M.M., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India, and A. M. Heron, B.Sc., F.G.S. Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India, on the Crystallography and Nomenclature of Hollandite (with plate 1). Geology and Ore Deposits of the Bawdwin Mines (with plates 2 to 8). Miscellaneous Notes—Monazite in Mergui and Tavoy. Re. 1.

A Bibliography of Indian Geology and Physical Geography with an annotated Index of Minerals of Economic Value, T. H. D. LaTouche, M.A., F.G.S., Fellow of the Asiatic Society of Bengal. Bibliography of Geology of India. Rs. 4.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douvillé. Le Crétacé et L'éocenè du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3 (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST AUGUST 1917 TO 31ST JANUARY 1918.

Monthly Weather Review for September and October 1916. Re. 1 per month.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

(As the case may be)

The Government Promissory Notes Nos. 119502, 149503, 149504 of Rs. 1,000 each and Nos. 148900 and 148901 of Rs. 200 each of the 3½ per cent. loan of 1842-43 for Rs 3,400, originally standing in the name of the Bank of Bengal and last endorsed to Chairman, Municipal Board, Hardwar Union, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—R. C. HOBART, Chairman, Municipal Board,
Hardwar Union,
Residence—Roorkee.

Estate Sir Florence Filose, deceased.

Notice is hereby given that all persons having claims against the late Sir Florence Filose, who died at Gwalior on the 12th October 1912, Letters of Administration to whose Estate have been granted to Joseph Carstairs Roberts Johnston of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 26th March next to the said Messrs Grindlay & Co, Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized

J. C. R JOHNSTON.

Calcutta, the 12th February 1918.

LOST.

The Allotment Letter No. $\frac{\text{3923 Bom.}}{\text{F-1}}$ of the 5½ per cent. loan of 1922 for Rs. 2,000, originally issued in the names of Bapalal Maneklal, Indulal Bapalal, the proprietors, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—BAPALAL MANEKLAL,

Residence—Bhano Darbar, Bhavnagar.

LOST.

The Allotment Letters Nos. $\frac{\text{1438 C C}}{\text{F 1 \& 2}}$ of the 5½ per cent. War Loan of 1922 for Rs. 4,000, originally issued in the name of John Gollan, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

OCTAVIUS STEEL & Co.,

14, Old Court House Street, Calcutta.

CALCUTTA,
28th January 1918.

Estate Colonel Albert William Denis Leahy, deceased.

Notice is hereby given that all persons having claims against the late Albert William Denis Leahy, Lieutenant-Colonel of the Indian Medical Service, who died at 4, Iddesleigh Mansions, Westminster, London, on 17th July 1917, Letters of Administration to whose Estate have been granted to James Edmund Vallance, of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 16th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,
2nd February 1918.

LOST.

The Government Promissory Notes Nos. 217723-24 of the 3½ per cent. loan of 1900-01 for Rs. 500 each originally standing in the name of Bank of Bengal and last endorsed to Damjee Bhanjee, the proprietor by wham they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—DAMJEE BHANJEE,

Residence—Bhat Bazar, Mandvi C/o Dayabhai Kalianjee's House.

REGISTERED No. C. 698.



SUPPLEMENT TO

The Gazette of India.

No. 8. } CALCUTTA, SATURDAY, FEBRUARY 23, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

FOREIGN SEA-BORNE TRADE DURING JANUARY, 1918.

REVIEW of the SEA-BORNE TRADE of BRITISH INDIA for the month of JANUARY, 1918, and for the ten months ended January, 1918.

FOREIGN COMMERCE.

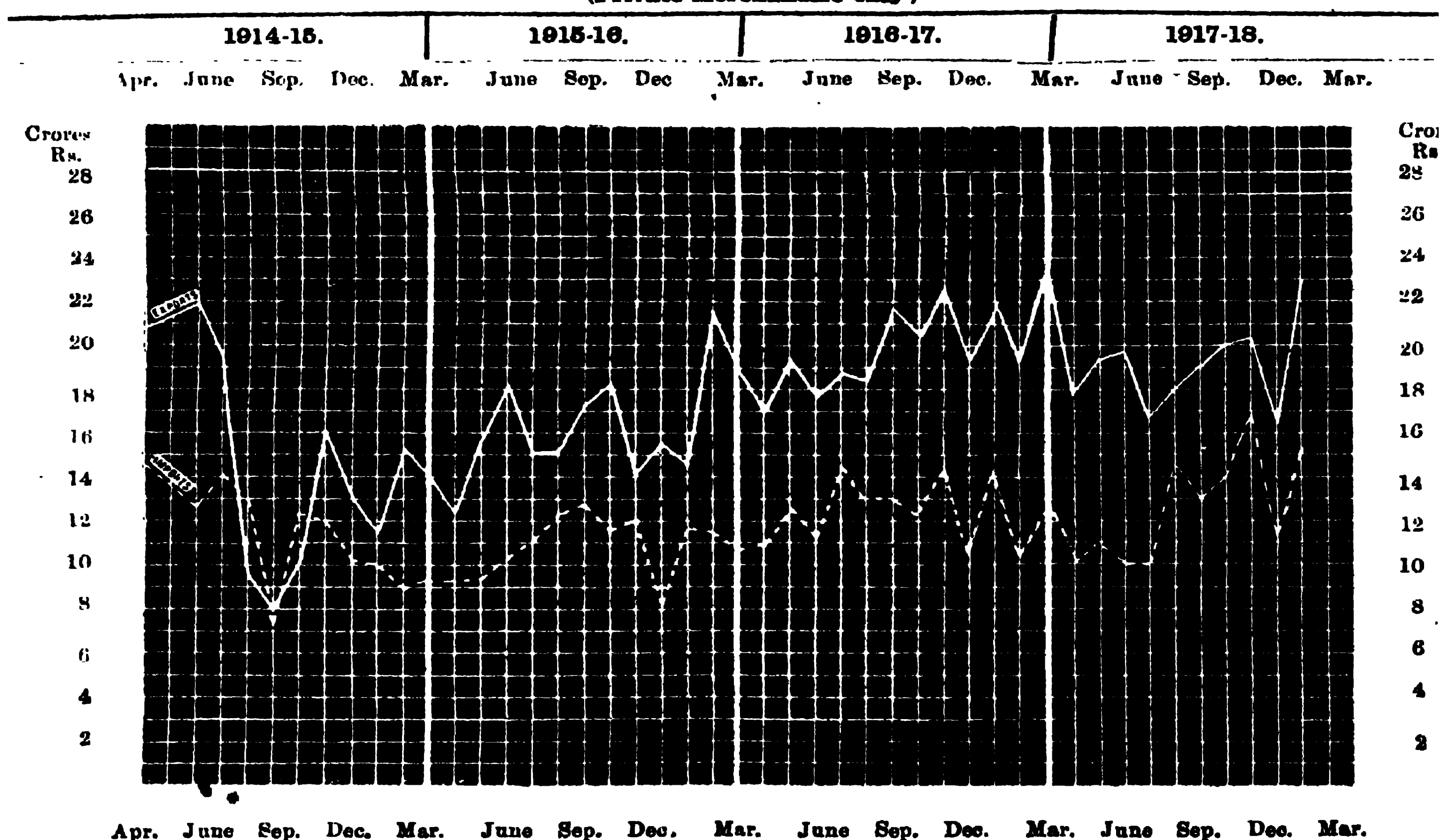
FOREIGN SEA-BORNE TRADE DURING JANUARY, 1918.

The outstanding feature of the trade returns of British India for January, 1918, as compared with those of the preceding month, is that there was a considerable increase in total imports and exports. The total imports of merchandise were valued at over R15 crores as against over R11 crores in the preceding month, the value of the exports, including those of wheat, tanned cow hides, and other articles of national importance on Government account, at nearly R22 crores, as against R16 crores, and the re-ex ports at R1,06 lakhs as against R58 lakhs. Imports increased by 35 per cent, expor ts by 35 per cent, and re-exports by 84 per cent. As compared with January, 1917, the value of imports showed an increase of 8 per cent, of exports of 8 per cent, and re-exports of 46 per cent. A review of the ten months' trade of the present financial year will be found on page 292.

The chart showing the course of monthly imports and exports, including re-exports, from April, 1914, to January, 1918, is appended below :—

MONTHLY IMPORTS AND EXPORTS FROM APRIL, 1914, TO JANUARY, 1918

(Private Merchandise only)



The actual net excess of exports, including re-exports, over imports was R5,52 lakhs in December, 1917, and R 7,71 lakhs in January, 1918. The statement below shows the figures of imports and exports, including re-exports, during December and January of the years 1915-16, 1916-17, and 1917-18, and the actual net excess of exports over imports during the same periods :—

	1915-16		1916-17		1917-18		Actual net excess of exports over imports		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1915-16	1916-17	1917-18
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
December . .	8,32	15,50	10,47	19,33	11,34	16,86(a)	7,18	8,86	5,52
January . .	11,84	14,58	14,19	21,95	15,31	23,02 (a)	2,74	7,76	7,71

Comparisons with December, 1917.—As compared with December, 1917, the most noticeable changes were:—

Under imports: *increases* under raw silk (+R12 lakhs), textile machinery, cotton (+R10 lakhs), paper (+R12 lakhs), cotton twist and yarn (+R50 lakhs), cotton piece goods, grey (+R93 lakhs), white (+R73 lakhs), and coloured (+R44 lakhs), but *decreases* under salt (—R18 lakhs), mineral oils, except kerosene (—R11 lakhs), and cement (—R9 lakhs).

Under exports: *increases* under lac (+R15 lakhs), raw cotton (+R2,51 lakhs), raw skins (+R34 lakhs), castor seed (+R11 lakhs), groundnuts (+R13 lakhs), linseed (+R15 lakhs), raw jute (+R31 lakhs), raw wool (+R59 lakhs) rubber, raw (+R23 lakhs), opium (+R20 lakhs), and hides, tanned (+R19 lakhs), but *decreases* under grain, pulse, and flour (—R9 lakhs), and cotton twist and yarn (—R 52 lakhs).

Comparisons with January, 1917.—As compared with January, 1917, the most noticeable changes were:—

Under imports: *increases* under sugar, 16 D. S. and above (+R13 lakhs), chemicals (+R13 lakhs), cotton twist and yarn (+R28 lakhs), cotton piece goods, grey (+R61 lakhs), white (+R36 lakhs), and matches (+R17 lakhs), but *decreases* under motor cars and motor cycles (—R20 lakhs), iron or steel, sheets and plates (—R18 lakhs), kerosene oil (—R21 lakhs), and cotton piece goods, coloured (—R31 lakhs).

Under exports: *increases* under grain, pulse, and flour (+R50 lakhs), raw cotton (+R1,78 lakhs), raw silk (+R10 lakhs), raw wool (+R31 lakhs), opium (+R18 lakhs), hides, tanned (+R19 lakhs), paraffin wax (+R13 lakhs), and jute manufactures (+R49 lakhs), but *decreases* under raw hides (—R81 lakhs), raw skins (—R46 lakhs), linseed (—R21 lakhs), rape seed (—R20 lakhs), sesamum (—R30 lakhs), raw hemp (—R19 lakhs), raw jute (—R79 lakhs), indigo (—R15 lakhs), skins, tanned (—R70 lakhs), and cotton twist and yarn (—R14 lakhs).

VARIATIONS IN CLASSES.

The variations in January, 1917 and 1918, as compared with December, 1916 and 1917, respectively, according to the four main classes of merchandise, are as follows:—

	December 1916 R(lakhs)	January 1917 R(lakhs)	Increase (+) or decrease (—) R(lakhs)	December 1917 R(lakhs)	January 1918 R(lakhs)	Increase (+) or decrease (—) R(lakhs)
IMPORTS						
1. Food, drink, and tobacco . .	2,67	2,43	—24	2,78	2,76	—2
2. Raw materials and produce and articles mainly unmanufactured . . .	81	97	+16	82	82	...
3. Articles wholly or mainly manufactured . .	6,83	10,42	+3,59	7,47	11,29	+3,82
4. Miscellaneous and unclassified	16	37	+21	27	44	+17
.	10,47	14,19	+3,72	11,34	15,31	+3,97

EXPORTS	December 1916 R(lakhs)	January 1917 R(lakhs)	Increase (+) or decrease (—) R(lakhs)	December 1917 R(lakhs)	January 1918 R(lakhs)	Increase (+) or decrease (—) R(lakhs)
1. Food, drink, and tobacco . .	4,36	4,66	+30	5,33	5,92	+59
2. Raw materials and produce and articles mainly unmanufactured . . .	8,22	9,90	+1,68	4,48	9,28	+4,80
3. Articles wholly or mainly manufactured . .	5,98	6,52	+54	6,32	6,57	+25
4. Miscellaneous and unclassified .	18	14	—4	15	19	+4
Total .	18,74	21,22	+2,48	16,28(a)	21,96(a)	+5,68

COMPARISON WITH THE IMPORTS AND EXPORTS OF THE PRECEDING MONTH (DECEMBER, 1917).†

I.—Imports.

AN INCREASE IN THE IMPORTS OF SUGAR AND CIGARETTES.

Sugar.

The imports of Food, drink, and tobacco in January, 1918, decreased by R2 lakhs, as compared with the preceding month. The imports of sugar, 16 D. S. and above, in January, 1918, increased to 52,165 tons, from 48,689 tons, in the preceding month (December, 1917). The value of these imports, it may be noted, decreased by R2 lakhs to R1,54 lakhs. In the ten months ended January, 1918, the imports of sugar, 16 D. S. and above, amounted to 355,115 tons, valued at R11,61 lakhs, as against 361,999 tons, valued at R12,15 lakhs, in the corresponding period of the previous year. The imports of dates in January, 1918, decreased to 137,564 cwts from 199,031 cwts in the preceding month, while those of cigarettes increased to 350,287 lbs from 217,842 lbs.

Dates.

Cigarettes.

A DECREASE IN THE IMPORTS OF MINERAL OIL OTHER THAN KEROSINE AND AN INCREASE IN THE IMPORTS OF RAW SILK.

Mineral oil.

The value of the imports of Raw materials in January, 1918, was the same as in the preceding month. The quantity of mineral oil including kerosene imported in January, 1918, decreased to 4,219,243 gallons from 6,187,364 gallons in the preceding month. The value of these imports was R26 lakhs, as against R33 lakhs. The quantity of kerosene oil imported increased to 2,126,415 gallons from 1,376,267 gallons, but other kinds of mineral oil decreased to 2,092,828 gallons from 4,811,097 gallons. Imports of raw silk increased to 270,763 lbs from 97,884 lbs in the preceding month.

Raw silk.

AN INCREASE IN THE IMPORTS OF COTTON GOODS.

Cotton goods.

The value of the imports of Manufactured articles increased by R3,82 lakhs. The imports of cotton piece goods, including fents, in January, 1918, increased to 160 million yards, valued at R5,50 lakhs, from 98 million yards, valued at R3,31 lakhs, in the preceding month. Grey goods increased by 28 million yards to 74 million yards, white goods by 22 million yards to 48 million yards, and coloured goods by 9 million yards to 33 million yards. In the ten months ended January, 1918, the total imports of cotton piece goods amounted to 1,382 million yards, valued at R43 crores, as against 1,655 million yards, valued at R58 crores, in the corresponding period of the previous year. The imports of iron or steel sheets and plates amounted in January, 1918, to 2,905 tons, valued at R19 lakhs, as against 2,989 tons, valued at R16 lakhs, in the preceding month.

Iron or steel sheets and plates.

(a) Include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.

† Comparison is made with the previous month and not with the corresponding month of last year owing to the present abnormal circumstances brought about by the war.

II.—Exports.

AN INCREASE IN THE EXPORTS OF FOOD, DRINK, AND TOBACCO.

The exports of Food, drink, and tobacco increased in January, 1918, by R59 lakhs, as compared with the preceding month. The exports of grain, pulse, and flour showed a decrease in January, 1918, and amounted to R3,25 lakhs, as against over R3,34 lakhs in the preceding month. In the ten months ended January, 1918, the value of the exports amounted to over R43 crores, as against over R28 crores in the corresponding period of the previous year.

Grain, pulse, and flour.

AN INCREASE IN THE EXPORTS OF RAW COTTON AND OF RAW JUTE.

The value of the exports of Raw materials increased by R4,80 lakhs. The shipments of raw cotton increased in January, 1918, to 38,537 tons, valued at R4,85 lakhs, from 20,617 tons, valued at R2,34 lakhs, in the preceding month. In the ten months ended January, 1918, the exports amounted to 298,943 tons, valued at R32,35 lakhs, as against 363,934 tons, valued at R28,33 lakhs, in the corresponding period of the previous year.

Raw cotton.

The exports of raw jute in January, 1918, increased to 42,530 tons, valued at R92 lakhs, from 28,079 tons, valued at R60 lakhs, in the preceding month. In the ten months ended January, 1918, the exports amounted to 215,480 tons, valued at R5,14 lakhs, as against 441,696 tons, valued at R13,34 lakhs, in the corresponding period of the previous year.

Raw jute.

AN INCREASE IN THE EXPORTS OF MANUFACTURED ARTICLES.

The value of the exports of Manufactured articles increased by R25 lakhs. The exports of jute manufactures were valued in January, 1918, at R4,13 lakhs, as against R4,10 lakhs in the preceding month. In the ten months ended January, 1918, the value of the exports amounted to R32 crores, as against nearly R36 crores in the corresponding period of the previous year.

Jute manufactur[es].

TEN MONTHS ENDED JANUARY, 1918.

The summary of the results for the ten months ended January, 1918, as compared with the corresponding period of 1915-16 and 1916-17, is as follows :—

	1915-16		1916-17		1917-18		ACTUAL NET EXCESS OF EXPORTS OVER IMPORTS		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1915-16	1916-17	1917-18
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Merchandise (private)	1,09,64	1,56,58	1,26,56	1,98,19(a)	1,26,28	1,90,26(a)	46.94	71,68	63,98

In the ten months ended January, 1918, exports, including re-exports, were less by R7,93 lakhs or 4 per cent than in 1916-17, but higher by R33,68 lakhs or nearly 22 per cent than in 1915-16. In the same period imports were less by R28 lakhs or ·2 per cent than in 1916-17, but higher by R16,64 lakhs or 15 per cent than in 1915-16. The net excess of exports over imports in these ten months was nearly R64 crores, as compared with R72 crores in 1916-17 and R47 crores in 1915-16. The total value of merchandise decreased by over R8 crores, or nearly 3 per cent, to R316 crores.

(a) Include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.

TRADE IN THE TEN MONTHS OF 1917-18.

In the ten months, April, 1917 to January, 1918, the value of imported cotton piece-goods showed an increase of R4,73 lakhs, of articles by post of R1,25 lakhs, and matches of R91 lakhs, while railway plant and rolling-stock decreased by R1,05 lakhs, motor cars and cycles by R1,14 lakhs, and provisions and oilman's stores by R1,05 lakhs. Under exports, the value of grain, pulse, and flour increased by over R15 crores. The quantity of raw cotton exported decreased by 1,300,000 cwts, while the value thereof increased by R4 crores. The value of the exports of raw jute showed the largest decrease of R8,20 lakhs and of jute manufactures of R3,40 lakhs.

Comparing the values of the imports and exports during the ten months ended January, 1918, with those in the corresponding period of 1916-17, the chief increases and decreases are as follows:—

I.—Imports.

Increases

Class	Item	R (thousands)
Class I	Spirits	18,17
	Salt	9,51
	Cigarettes	30,09
Class II	Mineral oils other than kerosene	15,35
	Cotton raw	12,32
	Wood (timber)	32,99
Class III	Chemicals	72,56
	Dyeing and tanning substances	39,90
	Iron or steel—sheets and plates	26,25

Class	Item	R (thousands)
Class III	Copper, wrought	11,54
	Cotton, grey piece-goods	1,06,25
	,, white ,,	1,78,46
	,, coloured ,,	1,84,80
	Woollen piece-goods	43,73
	Cement	16,91
	Matches	91,40
Class IV	Articles imported by post	1,25,05

Decreases

Class	Item	R (thousands)
Class I	Biscuits and cakes	45,17
	Canned and bottled provisions	28,03
	Sugar, 16 D. S. and above	54,60
	Molasses	18,57
Class II	Kerosene oil	96,25
Class III	Boots and shoes	24,44
	Motor cars and motor cycles	1,14,26
	Drugs and medicines	13,14
	Hardware	41,48
	Paints and colours	17,28
	Earthenware and porcelain	10,95
	Iron or steel—pipes and fittings, cast	15,58

Class	Item	R (thousands)
Class III	Bars and channel (steel)	17,70
	Paper (excluding pasteboard)	31,49
	Stationery	14,03
	Railway carriages and wagons	38,16
	,, materials for construction	57,40
	Machinery, etc.—prime movers, etc.	19,59
	textile machinery (cotton)	12,64
	,, ,, (jute)	28,76
	Cotton, twist and yarn	10,65
	,, hosiery	25,25
	Haberdashery and millinery	44,44
	Tea-chests	18,62
	Toys and requisites for games	12,61
Class IV	Horses	21,85

II.—Exports.

Increases

Class	Item	R (thousands)
Class I	Grain, pulse, and flour	15,06,02
Class II	Lac	70,16
	Coconut oil	7,68
	Rubber	21,38
	Castor seed	8,75

Class	Item	R (thousands)
Class II	Cotton (raw)	4,02,51
	Wool (,,)	37,69
Class III	Hides, tanned	73,89
	Opium	19,19
	Paraffin wax	11,60
	Cotton, twist and yarn	5,76

Decreases

Class	Item	R (thousands)
Class II	Coal, coke, etc.	42,45
	Hides (raw)	2,91,08
	Skins (,,)	1,56,60
	Copra or coconut kernel	65,29
	Cotton seed	28,31
	Groundnuts	15,55
	Linseed	4,07,11
	Rapeseed	77,62
	Sesamum seed	80,27
	Hemp (raw)	31,69
	Jute (,,)	8,20,36

Class	Item	R (thousands)
Class II	Teakwood	14,59
	Manures (bones)	17,01
Class III	Skins, tanned	2,58,28
	Indigo	49,90
	Myrobalans	9,90
	Coir goods	16,16
	Oilcakes	25,85
	Cotton piece goods	16,60
	Jute manufactures	3,40,49
Class IV	Bran and pollards	82,98

Imports of Foreign Merchandise.

In the following table are shown the quantities and values of the principal articles of imports during the ten months ended January, 1918, as compared with the figures for the corresponding period of 1916-17 :—

Principal Articles		Quantity		Value		Increase (+) or decrease (−) in the ten months ended January, 1918, as compared with the corresponding period of 1916-17	
		1916-17	1917-18	1916-17	1917-18	Quantity	Value
		(thousands)	(thousands)	R (thousands)	R (thousands)	(thousands)	R (thousands)
Apparel (excluding haberdashery, hosiery, and boots and shoes)		—	—	1,34,58	1,13,67	—	—20,91
Carriages and carts (including cycles and motor cars)		—	—	2,06,55	92,19	—	—1,14,36
Chemicals		—	—	1,59,25	2,31,81	—	+ 72,56
Coal, coke, and patent fuel	tons	30	20	9,81	6,34	—10	—3,47
Drugs and medicines		—	—	1,25,63	1,12,49	—	—13,14
Dyeing and tanning substances		—	—	77,86	1,17,76	—	+ 39,90
Fruits and vegetables		—	—	99,81	91,98	—	—7,83
Glass and glassware		—	—	1,27,38	1,36,17	—	+ 8,79
Hardware		—	—	2,66,15	2,24,67	—	—41,48
Instruments, apparatus, etc.		—	—	1,55,09	1,44,88	—	—10,21
Liquors	gals.	3,859	2,945	2,03,02	2,17,07	- 914	+ 14,05
Machinery of all kinds, including belting for machinery		—	—	5,17,13	4,42,89	—	—74,24
Matches	gross	9,120	13,797	93,10	1,84,50	+ 4,677	+ 91,40
Metals, iron and steel	tons	222	133	7,49,40	6,56,96	—89	- 92,44
,, copper	cwts	29	35	32,27	48,07	+ 6	+ 15,80
Oils—mineral	gals.	73,723	51,900	3,78,26	2,97,36	— 21,823	—80,90
Paper and pasteboard		—	—	2,06,70	1 81,80	—	— 24,90
Provisions and oilman's stores		—	—	2,53,88	1,48,60	—	—1,05,28
Railway plant and rolling-stock		—	—	1,48,68	43,77	—	—1,04 91
Salt	tons	364	246	1,50,67	1,60,18	—118	+ 9,51
Spices	lbs	119,122	110,506	1,60,69	1,58,49	—8,616	—2,20
Stationery		—	—	68,73	54,70	—	—14,03
Sugar, 16 D. S. and above	cwts	7,240	7,102	12,15,28	11,60,68	—138	—54,60
Textiles— Cotton, raw	,,	30	41	19,11	31,43	+ 11	+ 12,82
,, twist and yarn	lbs	25,680	15,222	3,41,99	8,31,34	—10,458	—10,65
,, grey piece goods	yards	738,629	544,837	14,43,72	15,49,97	—193,792	+ 1,06,25
,, white ,,	,,	502,698	452,655	10,72,08	12,50,54	—50,043	+ 1,78,46
,, coloured ,,	,,	377,592	356,484	12,41,09	14,25,89	—21,108	+ 1,84,80
,, other sorts of manufactures		—	—	3,61,55	3,16,81	—	— 44,74
Silk, raw	lbs	1,821	1,721	1,02,13	1,09,65	—100	+ 7,52
,, manufactures		—	—	2,43,02	2,37,83	—	—5,19
Woollen manufactures		—	—	1,61,40	1,87,77	—	+ 26,37

Exports of Indian Merchandise.

The table below shows the quantities and values of the principal articles of Indian merchandise exported during the ten months ended January, 1918, as compared with the figures for the corresponding period of 1916-17 :—

Principal Articles		Quantity		Value		Increase (+) or decrease (—) in the ten months ended January, 1918, as compared with the corresponding period of 1916-17	
		1916-17	1917-18	1916-17	1917-18	Quantity	Value
		(thousands)	(thousands)	R (thousands)	R (thousands)	(thousands)	R (thousands)
Chemicals—saltpetre	cwts	405	387	80,82	75,81	—18	—5,01
Coal, coke, and patent fuel	tons	723	252	65,82	23,37	—471	—42,45
Coir	cwts	505	362	58,42	42,01	—143	—16,41
Dyes, indigo	,,	27	21	1,62,12	1,12,22	— 6	—49,90
,, myrobalans	,,	908	741	53,54	43,64	—167	—9,90
Grain, pulse, and flour	value	—	—	28,47,36	43,53,38	—	+15,06,02
Hides, raw	cwts	700	378	5,72,02	2,80,94	—322	—2,91,08
Skins, raw	,,	453	338	5,21,61	3,65,01	—115	—1,56,60
Hides and skins, tanned or dressed—							
Hides { Private	,,	170	19	2,37,09	20,30	—151	—2,16,79
Hides { Government	,,	99	311	1,31,56	4,22,24	+212	+2,90,68
Total	,,	269	330	3,68,65	4,42,54	+61	+73,89
Skins	,,	142	37	4,05,14	1,46,86	—105	—2,58,28
Total Hides and skins, tanned or dressed (including cow hides on Government account)	,,	411	367	7,73,79	5,89,40	—44	—1,84,39
Lac	,,	323	249	2,20,57	2,90,73	—74	+70,16
Manures	tons	51	29	47,32	3[illegible],37	—22	—11,95
Castor oil	gals.	1,51	1,692	22,80	30,13	+175	+7,33
Cocoanut oil	,,	1,832	2,420	38,14	45,77	+598	+7,63
Oilcakes	cwts	2,084	1,432	84,34	58,49	—652	—25,85
Opium	,,	10	9	1,62,86	1,82,05	—1	+19,19
Seeds—total	,,	15,795	7,686	13,72,81	6,87,13	—8,109	—6,85,18
Castor	,,	1,642	1,545	1,26,84	1,35,59	—97	+8,75
Copra	,,	453	111	85,36	20,07	—342	—65,29
Cotton seed	,,	766	30	29,55	1,24	—736	—28,31
Groundnuts	,,	2,067	1,924	1,74,65	1,59,10	—143	—15,55
Linseed	,,	7,138	2,524	6,35,41	2,28,30	—4,614	—4,07,11
Textiles—							
Cotton, raw	cwts	7,279	5,979	28,32,70	32,35,21	—1,300	+4,02,51
,, twist and yarn	lbs	133,422	106,677	6,07,41	6,13,17	—26,745	+5,76
,, piece goods	yards	194,711	140,766	3,92,78	3,76,18	—53,945	—16,60
Hemp, raw	cwts	542	292	1,11,79	80,10	—250	—31,69
Jute, raw	tons	442	215	13,84,21	5,1[illegible]	—227	—8,20,36
,, manufactures	value	—	—	35,52,87	32,12,38	—	—3,40,49
Wool, raw	lbs	37,705	36,616	2,97,83	3,35,52	—1,089	+37,69
Wood, teak	cubic tons	22	13	41,51	26,92	—9	—14,59
,, other timber	,, ,,	2	1	1,65	1,00	—1	—65

Trade by Provinces.

The total imports and exports, including re-exports, of private merchandise into and from the several maritime provinces during the month of January, 1918, as compared with those of December, 1917, are stated below :—

	Imports		Exports, including re-exports	
	December, 1917	January, 1918	December, 1917	January, 1918
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Bengal	5,00	6,38	7,82	9,29
Bombay	4,04	6,08	4,65	7,64
Sind	1,24	1,24	1,40	2,05
Madras	45	1,14	1,13	2,33
Burma	61	47	1,86	1,71
Total	11,34	15,31	16,86	23,02

Under imports, Bengal showed an increase of 28 per cent, Bombay of 50 per cent, and Madras of 153 per cent, while Burma showed a decrease of 23 per cent. Sind maintained last month's level. Under exports, Madras showed an increase of 106 per cent, Bombay of 64 per cent, Sind of 46 per cent, and Bengal of 19 per cent, while Burma showed a decrease of 8 per cent. These comparisons are with the preceding month (December, 1917).

Balance of Trade.

The following table takes into account the imports and exports of merchandise on private account only, as well as the value of wheat, tanned cow hides, and other articles of national importance exported on Government account :—

	Ten months, April to January, 1916-17	Ten months, April to January, 1917-18
	R (lakhs)	R (lakhs)
Exports of Merchandise, including Re-exports †	1,98,19(a)	1,90,26(b)
Imports „ †	1,26,56	1,26,28
Excess of Exports over Imports	71,63	63,98
Net imports of Gold	*	*
„ „ „ Silver	*	*
Net Imports of Treasure	*	*
Council bills and Telegraphic transfers paid in India	37,51·8	41,98·1
Sterling bills on London sold in India	...	...
Enfaced Rupee paper (net imports)	31·4	69
Interest on Enfaced Rupee paper	27 5	25·9
Net Balance of Trade	*	*
	January (1917)	January (1918)
	d.	d.
Average rate of exchange	16 199	17 00(c)

In the ten months ended January, 1918, the excess of exports over imports of private merchandise was R63,98 lakhs, as against R71,63 lakhs in the corresponding period of 1916-17, and R46,94 lakhs in 1915-16. As the publication of treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to January, nor the net balance of trade in the same period. It may be of interest to note that the net (private) exports are considerably below those of 1916-17 and also below those of 1915-16. The balance of trade in the ten months is in favour of India, though not to so large an extent as in the corresponding period of 1915-16 and 1916-17.

* T[illegible]mpor[illegible] discontinued.
† E[illegible]lusiv[illegible] of Government transactions (other than wheat, tanned cow hides, and other articles of national i[illegible]portan[illegible] in the case of exports).
(a) [illegible]clude [illegible] value of wheat exported on Government account.
(b) [illegible]clude [illegible] value of wheat, tanned cow hides, and other articles of national importance exported on [illegible]overnme[illegible] account.
(c) Approxima[illegible] rate for Telegraphic Transfers.

The amount of Council Bills and Telegraphic Transfers paid in India in the ten months ended January, 1918, was R41,98 lakhs, of which over R2,14 lakhs were paid through the Gold Standard Reserve, R10,93 lakhs through the Paper Currency Reserve, and about R28,91 lakhs through the Treasuries. In the ten months ended January, 1917, the amount was approximately R37,52 lakhs, of which about R4,95 lakhs were paid through the Gold Standard Reserve, nearly R23,60 lakhs through the Paper Currency Reserve, and R8,97 lakhs through the Treasuries. In the ten months ended January, 1916, the amount of Council Bills paid was about R18,22 lakhs. As regards enfaced Rupee paper, about R12 lakhs represented the amount of paper enfaced to London, and about R31 lakhs the amount re-transferred from London, in the ten months, April to January, 1917-18, while in the corresponding period of 1916-17, over R44 lakhs represented the amount of paper enfaced to London and nearly R76 lakhs the amount re-transferred from London.

Declared value per unit of selected Articles.

The declared values per unit of certain selected articles imported and exported during January, 1916, 1917, and 1918, are noted below :—

Imports	January 1916 R A. P.	January 1917 R A. P.	January 1918 R A. P.	*Exports*	January 1916 R A. P	January 1917 R A. P.	January 1918 R A. P.
Sugar, 16 D S and above . . cwt	15 10 4	17 8 5	14 11 7				
Cotton, twist and yarn lb	1 0 1	1 9 10	2 9 2				
,, grey piecegoods yard	0 2 10	0 3 6	0 5 4	Indigo . . cwt	505 10 8	609 11 6	396 7 1
,, white ,, ,,	0 2 11	0 3 10	0 5 0	Cotton, raw . ,,	33 0 7	46 14 4	62 14 3
,, coloured ,, ,,	0 4 2	0 5 11	0 6 10	Jute, raw . . bale	49 1 1	54 0 0	38 6 10

As compared with the corresponding month of the previous year (January, 1917), under imports, the declared unit value of cotton twist and yarn rose in January, 1918, by 59 per cent, and of cotton piece goods, grey by 52 per cent, white by 30 per cent, and coloured by 15 per cent, while sugar fell by 16 per cent. Under exports, raw cotton showed an increase of 34 per cent, while indigo showed a decrease of 35 per cent, and raw jute of 29 per cent.

Customs Revenue.*

The following table shows the gross Indian sea customs revenue (excluding salt revenue) collected on principal articles in January, 1918, as compared with December, 1917, and January, 1917 and 1914 :—

Import duty	January 1914 (pre-war month) R (thousands)	January 1917 R (thousands)	December 1917 R (thousands)	January 1918 R (thousands)	Increase (+) or decrease (—) in January, 1918, as compared with December 1917 R (thousands)	January 1917 R (thousands)	January 1914 R (thousands)
Special duties							
Arms . . .	61	65 (a)	20(a)	37(a)	+17	—28	—24
Liquors . . .	13,89	12,43	10,55	10,25	—30	—2,18	—3,64
Petroleum . . .	8,44	7,13 (b)	2,05(b)	2,47(b)	+42	—4,66	—5,97
Silver bullion and coin .	7,73	62	9		—9	—62	—7,73
,, manufactures .	—	19	6	4	—2	—15	—
Sugar . . .	8,90	12,54(c)	14,18(c)	15,28(c)	+1,10	+2,74	+6,38
Tobacco . . .	2,69	4,09	4,49	5,75	+1,26	+1,66	+3,06
Duty at 2½ per cent							
Machinery . . .	—	36	58	95	+37	+9	—
Metals—Iron and steel .	1,82	1,95	87	1,61	+74	—34	—21
Railway plant, etc.	—	23	11	13	+2	—10	—
Duty at 7½ per cent							
Articles of food, etc., excluding sugar .	2,98	4,87	5,76	5,63	—13	+76	+2,65
Raw materials, etc. .	1,61	3,84	2,42	3,47	+1,05	—37	+1,86
Articles wholly or mainly manufactured—							
Cotton manufactures .	19 31	16,79	25,32	40,11	+14,79	+23,32	+20,80
Others . . .	19,80	25,75	22,21	26,11	+3,90	+36	+6,31
Total (including other articles) . . .	88,85	94,54	92,05	1,18,22	+26,17	+23,68	+29,37
Export duty (Total) .	5,95	24,13	33,56	39,21	+5,65	+15,08	+33,26

* The Indian Tariff (Amendment) Act, IV of 1916, took effect from 1st March, 1916.
(a) Excludes the 7½ per cent duty on explosives.
(b) ,, ,, ,, petroleum.
(c) ,, ,, ,, confectionery.

The customs duty figures are an index to the volume of the import trade only, since under exports jute, rice, and tea only are subject to duty. In the ten months ended January, 1918, the import duties increased to nearly R10,05 lakhs from about R8,23 lakhs in the ten months ended January, 1917, and the export duties rose to R2,58 lakhs from R1,95 lakhs. The grand total of gross Indian sea and land customs revenue (excluding salt revenue) in the ten months, April to January 1917-18, amounted to R13,59 lakhs, as compared with over R10,63 lakhs in the same period of last year.

Railway Statistics.

Railway statistics, like the import and export statistics above, are a valuable index to the general movement of trade throughout the country, and show that the earnings from 1st April to 2nd February, 1917-18, were R62,71 lakhs, as against R57,75 lakhs in the corresponding period of 1916-17, or an increase of R4,96 lakhs.

Trade of Aden during January, 1918.

The grand total value of the imports and exports of merchandise, by sea, into and from the port of Aden amounted to over R1,34 lakhs in the month of January, 1918. The value of the principal articles of imports and exports during January, 1918, was as follows:—

	Imports into Aden.	Exports from Aden.
	R (thousands)	R (thousands)
Cotton manufactures	25,22	30,92
Hides and skins, raw	3,30	1,10
Grain and pulse	7,52	5,26
Coffee	3,78	6,45
Coal	7,03	—
Tobacco, unmanufactured	7,87	2,16
Provisions	1,08	19
Sugar	4,33	—
Spices	3,07	—
Salt	—	1,84
Other articles	11,40	11,47
Total value	74,60	59,39

Department of Statistics, India
February 21, 1918

G. FINDLAY SHIRRAS,
Director of Statistics.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule II (excepting molasses and all other kinds of sugar), *first*, the total imports into India in the month of January 1918, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911, in order to enable merchants to compute the probable rate of duty for the year 1919:—

Description of sugar.	Imported during the month of January 1918.		Imported since 1st October 1917.	
	Quantity	Average net value per cwt.	Quantity.	Average net value per cwt.
	Cwt.	R a.	Cwt.	R a.
Sugar, crystallised, beet	...	...	...	...
" " and soft, refined in China	16,749	20 12	33,634	20 8
" " " " from Egypt	...	...	...	...
" " " " from Java or Japan,* 23 Dutch Standard and above.	697,289	15 12	2,852,738	16 8
" " " " from Java or Japan,* 16 to 22 Dutch Standard.	329,499	13 0	994,074	14 0
" " " " from Java or Japan,* 15 Dutch Standard and under.	...	...	...	...
" " " " from Mauritius equal to 16 Dutch Standard and over.	192	17 8	103,445	18 12

*This revised classification has been adopted with effect from January, 1918, in accordance with the classification of Japanese Sugar in item No. 18 of the Import Tariff Schedule prescribed by the Government of India, Department of Commerce and Industry, Notification No. 1547-D., dated the 15th December 1917.

The imports of Sugar from Japan during the three months October to December, 1917, were 2,691 cwt., and the average value per cwt. was R17-8.

H. A. F. LINDSAY,

Director-General of Commercial Intelligence.

A. H. LEY,

Secretary to the Government of India.

CALCUTTA:

The 19th February 1918.

IMPORTS INTO CHIEF PORTS DURING DECEMBER, 1917

RETURN SHOWING the QUANTITIES of the PRINCIPAL STAPLES of AGRICULTURAL PRODUCE IMPORTED into CALCUTTA, BOMBAY, KARACHI, and MADRAS PORTS by RAIL, RIVER, and SEA during DECEMBER, 1917

DEPARTMENT OF STATISTICS, INDIA
February 22, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

DEPARTMENT OF STATISTICS, INDIA.

TRADE FLUCTUATIONS IN SELECTED ARTICLES IN DECEMBER, 1917.

The object of the tables appended is to show the quantities of the principal staples of agricultural produce imported from the various provinces, etc., and from foreign countries into the ports of Calcutta, Bombay, and Karachi, and into the Madras ports during the month of December, 1917, and for the nine months, April to December, 1917, as compared with the corresponding periods of 1916. The statistics include foreign sea-borne and coasting trade as well as inland (rail and river-borne) trade. They have been furnished by Collectors of Customs, Steamer Companies, Railway Audit Officers, the Commissioners for the Port of Calcutta, etc.

TRADE FLUCTUATIONS IN DECEMBER, 1916 AND 1917.

It will be seen from table I, that the imports by rail, river, and sea in December, 1917, as against the corresponding month of 1916, show (in round numbers) an increase of—

86 per cent in tea

(45,114,400 lbs. as against 24,275,600 lbs. last year),

68 per cent in gram and pulse

(92,000 tons as against 54,600 tons last year),

34 per cent in rice (including paddy)

(109,800 tons as against 81,800 tons last year), and

12 per cent in jute

(654,100 bales as against 583,300 bales last year).

The imports of raw cotton by rail, river, and sea into ports show a decrease of 47 per cent (273,700 bales as against 519,600 bales last year), due mainly to smaller exports from the Punjab and the Central Provinces and Berar. The decrease of 30 per cent (7,000 tons as against 10,000 tons last year) in the imports of rape and mustard seed is accounted for by smaller receipts mainly from the United Provinces. The imports of wheat (excluding wheat flour) represent a decrease of 24 per cent (63,500 tons as against 83,500 tons last year) owing to smaller exports mainly from the Punjab and the Central Provinces and Berar. The fall of 19 per cent (8,500 tons as against 10,500 tons last year) in the imports of linseed is due to decrease in exports mainly from Bengal, the Nizam's Territory, and the Central Provinces and Berar.

It will be seen from table IV (wheat, excluding wheat flour) that the principal sources of the imports in December, 1916, were the Punjab, the United Provinces, and the Central Provinces and Berar. During the corresponding month of 1917, the Punjab sent 20 per cent, the United Provinces 35 per cent, and the Central Provinces and Berar 16 per cent, of the total.

NOTE.—One bale of cotton or jute is equivalent to 400 lbs.
One maund is equivalent to 82⅔ lbs.
One maund of paddy is taken as equivalent to 25 seers of rice.

GENERAL RESULTS—NINE MONTHS' IMPORTS INTO THE PORTS FROM UP COUNTRY, ETC., THIS YEAR AND LAST YEAR.

The nine months' figures in table I show (in round numbers) an increase of—

87 per cent in gram and pulse
(633,500 tons as against 337,900 tons last year),

61 per cent in wheat (excluding wheat flour)
(1,674,500 tons as against 1,041,700 tons last year),

11 per cent in raw cotton
(2,279,900 bales as against 2,049,500 bales last year), and

7 per cent in tea
(235,047,900 lbs. as against 219,314,000 lbs. last year).

The imports of linseed by rail, river, and sea into ports show a decrease of 61 per cent (123,100 tons as against 316,500 tons last year) mainly on account of smaller exports from Bihar and Orissa and the United Provinces. The decrease of 32 per cent (98,700 tons as against 146,100 tons last year) in the imports of rape and mustard seed is accounted for by smaller receipts chiefly from the United Provinces. The imports of jute into Calcutta show a decrease of 26 per cent (3,217,700 bales as against 4,333,400 bales last year), owing to smaller exports principally from Bengal. The fall of 3 per cent (755,200 tons as against 782,600 tons last year) in the imports of rice (including paddy) into ports is due to smaller shipments from Burma.

TRADE FLUCTUATIONS IN DECEMBER, 1917, AS COMPARED WITH THE PREVIOUS MONTH.

As compared with November, 1917, the imports in December, 1917, into the ports referred to above show (in round numbers) an increase of—

82 per cent in jute
(654,100 bales as against 360,000 bales previous month),

81 per cent in raw cotton
(273,700 bales as against 151,000 bales previous month),

45 per cent in linseed
(8,500 tons as against 5,900 tons previous month),

22 per cent in gram and pulse
(92,000 tons as against 75,300 tons previous month),

5 per cent in tea
(45,114,400 lbs. as against 42,937,600 lbs. previous month), and

1 per cent in rice (including paddy)
(109,800 tons as against 108,700 tons previous month),

and a decrease of—

34 per cent in wheat (excluding wheat flour)
(63,500 tons as against 95,700 tons previous month), and

28 per cent in rape and mustard seed
(7,000 tons as against 9,700 tons previous month).

The statistics for December, 1916 and 1917, as also for the nine month ending December, 1916 and 1917, together with those for November and December, 1917, are summarised below :—

SUMMARY TABLE I.

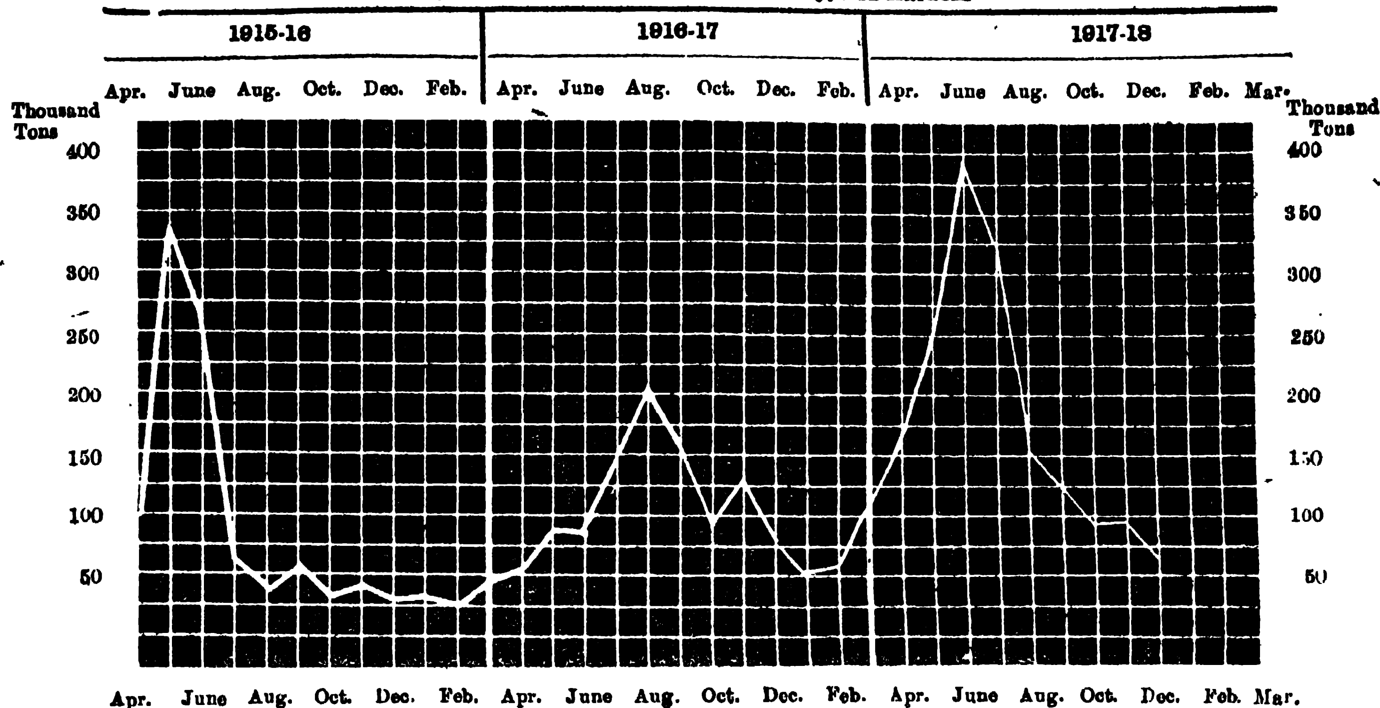
(1) Articles	(2) Imports, December 1916	(3) Imports, December 1917	(4) Imports, April to December 1916	(5) Imports, April to December 1917	(6) Increase (+) or decrease (—) of imports in December 1917, as compared with December 1916	(7) Increase (+) or decrease (—) of imports in nine months, April to December 1917, as compared with nine months April to December 1916
	bales	bales	bales	bales	Per cent	Per cent
Cotton, raw	519,585	273,678	2,049,513	2,279,931	—47·3	+11·2
	tons	tons	tons	tons		
Wheat (excluding wheat flour).	83,483	63,454	1,041,709	1,674,516	—24	+60·7
Rice (including paddy)	81,833	109,843	782,559	755,201	+34·2	—3·5
Gram and Pulse	54,623	92,046	337,895	633,488	+68·5	+87·5
Linseed	10,482	8,493	316,459	123,084	—19	—61·1
Rape and Mustard seed	10,029	6,978	146,150	98,669	—30·4	—32·5
	bales	bales	bales	bales		
Jute	583,268	654,104	4,333,362	3,217,716	+12·1	—25·7
	lbs	lbs	lbs	lbs		
Tea	24,275,606	45,114,362	219,314,014	235,047,861	+85·8	+7·2

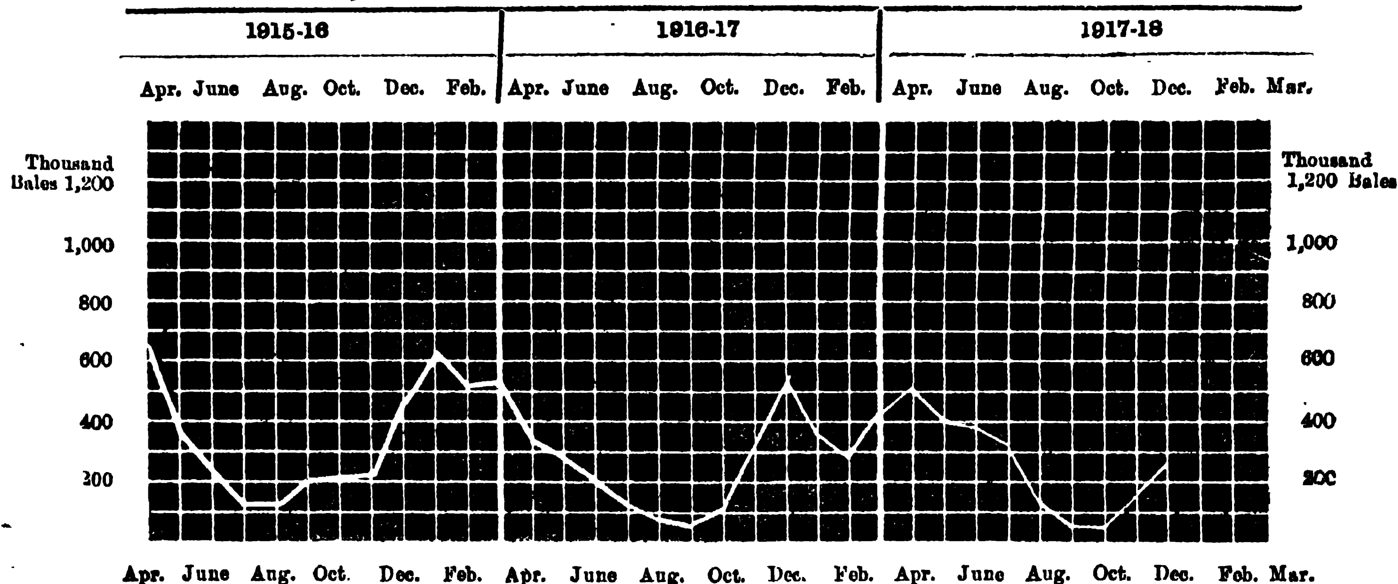
SUMMARY TABLE II.

Articles	Imports, November 1917	Imports, December 1917	Increase (+) or decrease (—) of imports in December 1917 as compared with November 1917
	bales	bales	Per cent
Cotton, raw	150,986	273,678	+81·3
	tons	tons	
Wheat (excluding wheat flour)	95,669	63,454	—33·7
Rice (including paddy)	108,656	109,843	+1·1
Gram and Pulse	75,323	92,046	+22·2
Linseed	5,871	8,493	+44·7
Rape and Mustard seed	9,701	6,978	—28·1
	bales	bales	
Jute	360,045	654,104	+81·7
	lbs	lbs	
Tea	42,937,630	45,114,362	+5·1

The annexed charts show the course of the monthly imports of wheat, cotton, and jute from April, 1915, to December, 1917 :—

IMPORTS BY RAIL, RIVER, AND SEA OF WHEAT, COTTON, AND JUTE FROM APRIL, 1915, TO DECEMBER, 1917





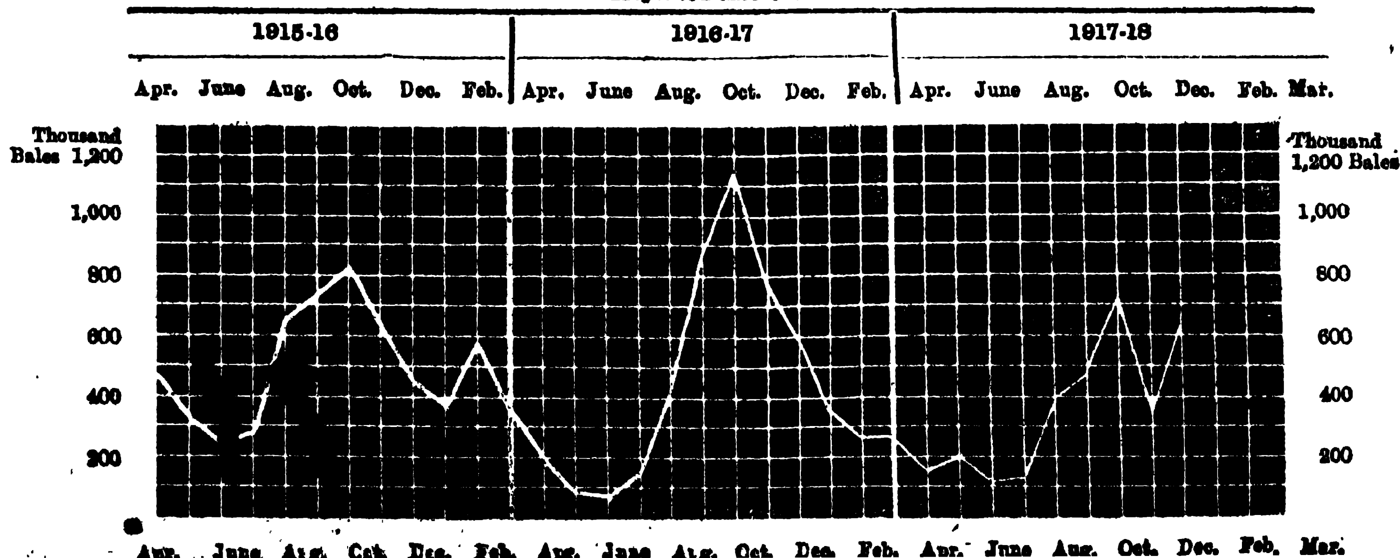


TABLE III.—Cotton, raw

Whence exported	Calcutta		City of Bombay		Karachi		Madras ports		TOTAL	
	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917
Imports in December										
	bales	bales	bales	bales	bales	bales	bales	bales	bales	bales
By Rail and River—										
Assam	102	215	...	...	...	...	...	...	102	215
Bengal	1,397	1,538	41	...	...	...	...	...	1,438	1,538
Bihar and Orissa	42	14	...	...	...	...	...	...	42	14
U. P. of Agra and Oudh	5,691	1,583	32,029	27,605	...	...	...	1	37,720	29,189
Punjab	2,054	2,277	69,542	21,781	49,485	...	...	...	121,081	24,061
Sind and British Baluchistan	1	85	...	...	19,740	16,913	...	...	19,741	16,998
Rajputana and Central India	...	...	33,668	6,561	...	...	...	...	33,668	6,561
Bombay	734	2,813	78,563	78,743	...	...	2,509	426	81,806	81,482
Central Provinces and Berar	5,199	2,966	133,774	56,179	...	...	...	...	138,973	59,145
Nizam's Territory	202	109	33,770	18,570	...	...	2,362	200	36,334	18,879
Madras	100	531	4,199	11,196	...	...	2,283*	6,752	6,582	18,479
Mysore	193	...	626	1,308	...	...	791	3	1,610	1,311
Kashmir	...	...	...	...	...	...	...	...	...	...
TOTAL	15,715	11,631	386,2[illegible]2	221,946	69,225	16,913	7,915	7,382	479,097	257,8[illegible]2
By Sea—										
Bengal	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	12	...	...	...	...	...	12	...
Sind and British Baluchistan	...	...	22,665	7,527	...	...	...	...	22 665	7,527
Madras	807	192	216	333	...	...	...	1	1,023	526
Burma	1,523	1,227	...	...	...	...	...	...	1,528	1,227
Non-British Ports in India	...	...	14,969	4,481	...	...	...	...	14,969	4,481
Foreign Countries	...	...	291	2,045	...	...	...	...	291	2,045
TOTAL	2,335	1,419	38,153	14,386	...	...	...	1	40,488	15,806
TOTAL IMPORTS	18,050	13,050	424,365	236,332	69,225	16,913	7,945	7,383	519,585	273,678
Imports from April to end of December										
By Rail and River—										
Assam	649	1,539	...	...	...	...	...	...	649	1,539
Bengal	19,260	24,728	171	4,233	...	...	...	1	19,431	28,962
Bihar and Orissa	920	956	...	...	...	...	...	...	920	956
U. P. of Agra and Oudh	17,842	8,467	187,703	74,724	432	...	...	1	205,977	83,192
Punjab	3,278	4,665	120,090	60,515	100,326	17,251	...	...	223,694	82,461
Sind and British Baluchistan	1	85	...	...	36,464	45,069	...	...	36,465	45,154
Rajputana and Central India	16	188	145,227	143,078	...	...	...	...	145,243	143 266
Bombay	6,266	23,565	329,950	759,737	197	...	19,815	10,328	356,2[illegible]8	793,630
Central Provinces and Berar	41,673	17,066	352,458	250,637	...	...	...	...	394,131	267,703
Nizam's Territory	593	109	87,312	69,469	...	...	4,913	3,062	92,818	72,640
Madras	7,736	7,632	95,497	124,030	...	...	191,852	210,612	295,085	342 324
Mysore	193	...	5,928	15,919	...	...	3,196	3,042	9,317	18,961
Kashmir	...	...	...	...	...	...	...	...	...	...
TOTAL	98,427	69,050	1,324,336	1,502,372	137,419	62,820	219,776	227,046	1,779,958	1,880,788
By Sea—										
Bengal	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	2	...	...	...	...	...	...	...	2
Bombay	1,132	20	17	2,669	57	...	6,581	1	7,787	2,690
Sind and British Baluchistan	...	...	52,801	92,580	...	1	...	...	52,801	92,581
Madras	7,528	12,613	18,780	37,618	...	...	30	12	26,338	50,243
Burma	4,157	8,724	188	79	...	...	...	...	4,345	8,803
Non-British Ports in India	...	...	169,978	235,786	...	...	...	...	169,978	235,786
Foreign Countries	874	664	7,929	8,409	...	...	3	15	8,806	9,088
TOTAL	13,191	22,023	249,693	377,091	57	1	6,614	28	269,555	399,143
TOTAL IMPORTS	111,618	111,073	1,574,029	1,879,463	137,476	62,821	226,390	227,074	2,049,513	2,279,931

NOTE.—(1) Provinces named in the first column include their chief port or ports. "Madras ports" comprise the port of Madras, French Ports (Pondicherry with its suburb Villianur and Karikal, exclusive of sea imports from Non-British Ports and Foreign countries), Negapatam, Tuticorin, Calicut, Cocanada, Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, Badagara and Dhanushkodi.

(2) For the purpose of rail and river-borne trade the North-West Frontier Province and the Delhi Province are included in the Punjab.

(3) One bale of cotton is equivalent to 400 lbs.

* Revised figure

TABLE IV.—Wheat (excluding wheat flour)*

Whence exported	Calcutta 1916	Calcutta 1917	City of Bombay 1916	City of Bombay 1917	Karachi 1916	Karachi 1917	TOTAL 1916	TOTAL 1917
	Imports in December							
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	...	...	...	...	...	...	...	...
Bengal	374	214	...	...	...	...	374	214
Bihar and Orissa	4,507	6,368	...	7	.	20	4,507	6,395
U. P. of Agra and Oudh	16,035	11,483	26	6,749	921	4,129	16,982	22,361
Punjab	881	...	1,099	2,080	20,615	10,871	22,595	12,951
Sind and British Baluchistan	...	...	...	...	4,104	3,799	4 104	3,799
Rajputana and Central India	515	220	6,573	4,151	56	555	7,144	4,926
Bombay	31	...	8,014	1,890	..	...	8,045	1,890
Central Provinces and Berar	6,423	3,583	10 050	6,591	...	...	16,473	10,174
Nizam's Territory	...	...	2,260	8	...	...	2,260	8
Madras	5	...	...	...	...	...	5	...
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	28,771	21,868	28,022	21,476	25,696	19,374	82,489	62,718
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	85	21	...	3	85	24
Sind and British Baluchistan	...	...	...	...	...	...	...	...
Madras	...	...	14	...	...	...	14	...
Burma	...	...	...	..	...	...	...	...
Non-British Ports in India	...	...	892	712	7	...	899	712
Foreign Countries	...	...	1	...	...	...	1	...
TOTAL	...	...	992	733	7	3	999	736
TOTAL IMPORTS	28,771	21,868	29,014	22,209	25,703	19,377	83,488	63,454
	Imports from April to end of December							
By Rail and River—								
Assam	...	2	...	...	...	...	...	2
Bengal	881	10,460	211	...	...	...	1,092	10,460
Bihar and Orissa	17,528	62,322	...	7	...	135	17,528	62,464
U. P. of Agra and Oudh	95,279	142,550	6,007	44,508	19,591	132,844	120,877	319,902
Punjab	5,223	597	23,752	27,801	615,887	809,196	644,862	837,594
Sind and British Baluchistan	...	...	...	...	45,221	76,141	45,221	76,141
Rajputana and Central India	2,064	5,889	36,530	108,060	212	9,292	38,806	123,241
Bombay	41	71	32,249	33,726	...	...	32,290	33,797
Central Provinces and Berar	51,616	53,941	65,456	141,156	...	98	117,072	195,195
Nizam's Territory	...	...	5,282	1,421	...	...	5,282	1,421
Madras	15	29	10	1	...	...	25	30
Mysore	...	...	1	50	...	...	1	50
Kashmir	...	...	...	...	...	...	...	...
TOTAL	172,647	275,861	169,498	356,730	680,911	1,027,706	1,023,056	1,660,297
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	167	49	18	66	185	115
Sind and British Baluchistan	...	...	11,389	3	...	...	11,389	3
Madras	...	...	14	5	...	...	14	5
Burma	9	...	...	..	...	...	9	...
Non-British Ports in India	...	...	7,043	11,052	7	3,044	7,050	14,096
Foreign Countries	3	...	1	...	2	...	6	...
TOTAL	12	...	18,614	11,109	27	3,110	18,653	14,219
TOTAL IMPORTS	172,659	275,861	188,112	367,839	680,938	1,030,816	1,041,709	1,674,516

* Publicati[illegible] of Table XI showing the exports of wheat and wheat flour by sea to foreign countries has been temp[illegible]rily [illegible]tinued

TABLE V.—Rice (including paddy)*

Whence exported	Calcutta 1916	Calcutta 1917	Karachi 1916	Karachi 1917	Madras ports 1916	Madras ports 1917	TOTAL 1916	TOTAL 1917
	Imports in December							
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	1	57	...	...	...	...	1	57
Bengal	25,594	26,164	...	600	1,436	5,888	27,030	32,652
Bihar and Orissa	1,558	1,201	...	...	5,783	3,786	7,291	4,987
U. P. of Agra and Oudh	31	3	2	35	...	...	33	38
Punjab	30	19	1,700	1,484	...	...	1,730	1,503
Sind and British Baluchistan	1	...	8,628	11,864	...	...	8,629	11,864
Rajputana and Central India	16	...	...	...	...	...	16	...
Bombay	...	...	...	...	10	1	10	1
Central Provinces and Berar	90	5	...	...	...	60	90	65
Nizam's Territory	...	...	...	...	117	13	117	13
Madras	42	9	...	...	17,165†	40,332	17,207	40,331
Mysore	...	...	...	...	501	240	501	240
Kashmir	...	...	...	...	...	...	...	...
TOTAL	27,363	27,458	10,330	13,983	24,962	50,310	62,655	91,751
By Sea—								
Bengal	...	...	...	...	...	204	...	204
Bihar and Orissa	75	103	...	...	...	...	75	103
Bombay	...	...	25	94	1,803	879	1,828	973
Sind and British Baluchistan	...	...	179	368	236	94	415	462
Madras	...	...	...	...	410	189	410	189
Burma	13,995	12,959	...	...	2,367	3,201	16,362	16,160
Non-British Ports in India	...	...	...	...	...	...	...	...
Foreign Countries	86	1	...	...	2	...	88	1
TOTAL	14,156	13,063	204	462	4,818	4,567	19,178	18,092
TOTAL IMPORTS	41,519	40,521	10,534	14,445	29,780	54,877	81,833	109,843
	Imports from April to end of December							
By Rail and River—								
Assam	97	64	...	...	...	...	97	64
Bengal	107,506	151,394	...	600	2,422	17,655	109,928	169,649
Bihar and Orissa	14,411	14,884	...	10	8,661	22,181	23,072	37,075
U. P. of Agra and Oudh	409	211	27	39	1	...	437	250
Punjab	307	405	7,684	7,558	...	...	7,991	7,963
Sind and British Baluchistan	2	2	61,463	82,763	...	...	61,465	82,765
Rajputana and Central India	16	90	...	...	...	...	16	90
Bombay	63	...	...	...	50	22	113	22
Central Provinces and Berar	2,808	1,147	...	...	61	180	2,869	1,327
Nizam's Territory	...	2	...	...	417	363	417	365
Madras	9,493	1,868	...	...	179,401	225,701	188,894	227,569
Mysore	...	...	...	...	1,250	1,832	1,850	1,832
Kashmir	...	...	...	...	...	...	...	...
TOTAL	135,112	170,067	69,174	90,970	192,868	267,934	397,149	528,971
By Sea—								
Bengal	...	...	...	...	37	1,541	37	1,541
Bihar and Orissa	990	2,014	...	...	...	...	990	2,014
Bombay	12	2	141	256	3,574	1,962	3,727	2,220
Sind and British Baluchistan	...	...	806	2,756	406	181	1,212	2,937
Madras	...	...	1	1	567	315	568	816
Burma	287,215	134,806	5	...	87,752	81,247	374,972	216,053
Non-British Ports in India	...	...	2	...	...	...	2	...
Foreign Countries	3,169	163	1	...	732	986	3,902	1,149
TOTAL	291,386	136,985	956	3,018	93,068	86,232	385,410	226,280
TOTAL IMPORTS	426,498	307,052	70,130	93,988	285,931	354,166	7[illegible]559	[illegible]55,201

* One maund of paddy is taken as equivalent to 25 seers of rice
† Revised figure

TABLE VI.—Gram and Pulse

Whence exported	Calcutta		City of Bombay		Karachi		Total	
	1916	1917	1916	1917	1916	1917	1916	1917
	Imports in December							
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	...	1	...	...	...	...	...	...
Bengal	8,899	5,406	15	...	...	...	8,914	5,406
Bihar and Orissa	2,977	5,578	2,605	4,061	189	2,592	5,771	12,231
U. P. of Agra and Oudh	6,621	5,908	3,321	10,859	2,606	23,772	12,548	40,534
Punjab	754	200	7,121	214	10,057	19,768	17,935	20,182
Sind and British Baluchistan	2	...	...	...	1,404	610	1,406	610
Rajputana and Central India	195	44	2,118	3,381	781	1,974	3,094	5,399
Bombay	45	13	2,543	1,951	...	1	2,588	1,965
Central Provinces and Berar	1,752	238	3,640	4,377	...	...	5,392	4,615
Nizam's Territory	621	146	413	100	...	...	1,034	246
Madras	26	143	132	16	...	...	158	159
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...
Total	16,692	17,672	21,911	24,959	15,037	48,717	53,840	91,348
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	130	19	153	18	283	37
Sind and British Baluchistan	...	...	242	41	1	43	243	84
Madras	...	...	...	...	...	...	...	...
Burma	106	17	...	...	...	...	106	17
Non-British Ports in India	...	...	136	555	...	...	136	555
Foreign Countries	2	1	10	4	3	...	15	5
Total	108	18	518	619	157	61	783	698
Total Imports	17,000	17,690	22,429	25,578	15,194	48,778	54,623	92,046
	Imports from April to end of December							
By Rail and River—								
Assam	12	36	5	...	...	...	17	36
Bengal	34,841	42,377	289	829	...	...	35,130	43,206
Bihar and Orissa	19,259	49,383	4,136	12,380	4,858	5,578	28,253	67,341
U. P. of Agra and Oudh	66,063	59,627	27,359	68,440	26,615	66,778	120,037	194,845
Punjab	3,655	562	21,269	22,156	30,402	178,929	55,326	201,647
Sind and British Baluchistan	4	8	...	8	9,194	14,584	9,198	14,600
Rajputana and Central India	2,527	1,271	5,570	26,416	1,196	25,056	9,293	52,743
Bombay	223	13	15,874	12,925	35	48	16,132	12,986
Central Provinces and Berar	14,288	3,173	37,775	36,187	...	40	52,063	39,400
Nizam's Territory	2,492	451	4,140	412	...	...	6,632	863
Madras	745	897	175	29	...	...	920	926
Mysore	...	...	26	...	...	...	26	...
Kashmir	...	...	...	...	...	...	...	...
Total	144,109	157,798	116,624	179,782	72,300	291,018	333,033	628,593
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	15	...	...	...	...	...	15	...
Bombay	...	...	253	111	971	397	1,224	508
Sind and British Baluchistan	...	...	1,138	1,183	64	654	1,202	1,837
Madras	52	...	1	59	...	...	53	59
Burma	267	566	371	15	...	...	638	581
Non-British Ports in India	...	...	438	1,817	1	9	439	1,826
Foreign Countries	58	31	1,169	30	64	23	1,291	84
Total	392	597	3,370	3,215	1,100	1,083	4,862	4,895
Total Imports	144,501	158,390	119,994	182,997	73,400	292,101	337,895	633,488

TABLE VII.—Linseed

Whence exported	Calcutta		City of Bombay		TOTAL	
	1916	1917	1916	1917	1916	1917
	Imports in December					
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	9	51	...	...	9	51
Bengal	1,052	113	112	...	1,164	113
Bihar and Orissa	1,371	1,739	1,465	2,716	2,836	4,455
United Provinces of Agra and Oudh	115	112	2,214	2,181	2,329	2,293
Punjab	...	...	8	...	8	...
Sind and British Baluchistan	...	...	...	...	...	...
Rajputana and Central India	...	...	1,179	785	1,179	785
Bombay	...	...	271	114	271	114
Central Provinces and Berar	...	...	1,094	324	1,094	324
Nizam's Territory	...	...	1,461	319	1,461	319
Madras	...	...	26	18	26	18
Mysore	...	...	...	...	...	...
TOTAL	2,547	2,015	7,830	6,457	10,377	8,472
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	...	...	...
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	87	21	87	21
Foreign Countries	...	...	18	...	18	...
TOTAL	...	...	105	21	105	21
TOTAL IMPORTS	2,547	2,015	7,935	6,478	10,482	8,493
	Imports from April to end of December					
By Rail and River—						
Assam	1,768	684	37	...	1,805	684
Bengal	6,269	3,517	2,627	66	8,896	3,588
Bihar and Orissa	71,268	26,853	26,910	11,230	98,178	38,083
United Provinces of Agra and Oudh	22,950	4,794	76,611	34,740	99,561	39,534
Punjab	...	...	120	1	120	1
Sind and British Baluchistan	...	...	5	...	5	...
Rajputana and Central India	411	57	27,358	15,349	27,769	15,406
Bombay	...	...	9,308	3,682	9,303	3,682
Central Provinces and Berar	692	54	39,085	11,584	39,777	11,638
Nizam's Territory	...	...	26,737	9,051	26,737	9,051
Madras	19	85	533	238	552	323
Mysore	...	...	88	4	88	4
TOTAL	103,377	36,044	209,414	85,945	312,791	121,989
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	8	...	...	...	8
Bombay	...	...	1	...	1	...
Sind and British Baluchistan	...	...	31	357	31	357
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	3,554	694	3,554	694
Foreign Countries	...	...	82	36	82	36
TOTAL	...	8	3,668	1,087	3,668	1,005
TOTAL IMPORTS	103,377	36,052	213,082	87,032	[illegible]6,459	123,084

TABLE VIII.—Rape and Mustard Seed

Whence exported	Calcutta 1916	Calcutta 1917	City of Bombay 1916	City of Bombay 1917	TOTAL 1916	TOTAL 1917
	Imports in December					
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	171	...	...	...	171	...
Bengal	25	37	...	10	25	47
Bihar and Orissa	435	277	17	...	452	277
United Provinces of Agra and Oudh	6,559	2,647	1,181	5	7,740	2,652
Punjab	42	1,618	2	...	44	1,618
Sind and British Baluchistan	9	266	...	...	9	266
Rajputana and Central India	149	791	94	93	243	884
Bombay	126	988	756	118	882	1,106
Central Provinces and Berar	217	44	46	18	263	62
Nizam's Territory	...	...	4	2	4	2
Madras	194	43	...	...	194	43
Mysore	...	...	...	...	...	...
TOTAL	7,927	6,711	2,100	246	10,027	6,957
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	17	...	17
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	2	4	2	4
Foreign Countries	...	...	...	...	...	...
TOTAL	...	...	2	21	2	21
TOTAL IMPORTS	7,927	6,711	2,102	267	10,029	6,978
	Imports from April to end of December					
By Rail and River—						
Assam	1,772	2,456	...	...	1,772	2,456
Bengal	640	587	17	10	657	597
Bihar and Orissa	5,007	4,086	20	...	5,027	4,086
United Provinces of Agra and Oudh	109,391	42,367	15,739	547	125,130	42,914
Punjab	227	19,446	4	59	231	19,505
Sind and British Baluchistan	9	2,350	...	...	9	2,350
Rajputana and Central India	2,015	8,078	1,530	2,293	3,545	10,371
Bombay	605	2,162	4,740	7,285	5,345	9,447
Central Provinces and Berar	2,240	4,193	759	333	2,999	4,526
Nizam's Territory	...	...	154	75	154	75
Madras	1,057	1,633	9	...	1,066	1,633
Mysore	...	...	...	...	...	...
TOTAL	122,963	87,358	22,972	10,602	145,935	97,960
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	1	...	1	...
Sind and British Baluchistan	...	...	22	657	22	657
Madras	...	...	...	...	...	...
Burma	1	...	...	...	1	...
Non-British Ports in India	...	...	191	52	191	52
Foreign Countries	...	...	...	...	...	...
TOTAL	1	...	214	709	215	709
TOTAL IMPORTS	122,964	87,358	23,186	11,311	146,150	98,669

TABLE IX.—Jute

Whence exported	Calcutta 1916	Calcutta 1917
	Imports in December	
	bales	bales
By Rail and River—		
Assam	23,313	23,136
Bengal	480,147	582,583
Bihar and Orissa	77,895	47,153
United Provinces of Agra and Oudh	317	...
Punjab	...	...
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	...	...
Nizam's Territory	...	...
Madras	...	...
Mysore	...	...
TOTAL	581,672	652,872
By Sea—		
Bengal	...	...
Bihar and Orissa	1,596	1,232
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	...	...
Non-British Ports in India	...	...
Foreign Countries	...	...
TOTAL	1,596	1,232
TOTAL IMPORTS	583,268	654,104
	Imports from April to end of December	
By Rail and River—		
Assam	132,586	90,491
Bengal	3,788,082	2,899,140
Bihar and Orissa	385,069	212,129
United Provinces of Agra and Oudh	317	...
Punjab	...	...
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	180	...
Nizam's Territory	...	...
Madras	...	...
Mysore	...	...
TOTAL	4,306,234	3,201,760
By Sea—		
Bengal	...	...
Bihar and Orissa	27,127	9,365
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	...	...
Non-British Ports in India	...	...
Foreign Countries	1	6,591
TOTAL	27,128	15,956
TOTAL IMPORTS	4,333,362	3,217,716

NOTE.—One bale of jute is equivalent to 400 lbs.

By "Calcutta" is meant the town of Calcutta with Howrah and the Kidderpore Docks. The imports exclude, therefore, imports into those jute mills which are outside this area. Such mills form the large majority of the total mills manufacturing jute

TABLE X.—Tea

Whence exported	Calcutta 1916	Calcutta 1917
	Imports in December	
	lbs.	lbs.
By Rail and River—		
Assam	13,492,553	25,998,830
Bengal	10,680,850	18,854,872
Bihar and Orissa	33,655	24,192
United Provinces of Agra and Oudh	33,161	4,279
Punjab	1,975	165
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	82	18,103
Central Provinces and Berar	165	82
Nizam's Territory	...	...
Madras	32,585	89,193
Mysore	...	...
Kashmir	...	...
TOTAL	24,275,026	44,980,221
By Sea—		
Bengal	...	...
Bihar and Orissa	...	...
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	360
Burma	...	...
Non-British Ports in India	...	...
Foreign Countries	580	124,781
TOTAL	580	125,141
TOTAL IMPORTS	24,275,606	45,114,362
	Imports from April to end of December	
By Rail and River—		
Assam	187,713,700	136,196,188
Bengal	80,680,075	97,696,513
Bihar and Orissa	216,658	235,584
United Provinces of Agra and Oudh	190,163	21,312
Punjab	11,437	14,154
Sind and British Baluchistan	1,563	...
Rajputana and Central India	658	657
Bombay	3,867	21,147
Central Provinces and Berar	2,716	657
Nizam's Territory	...	...
Madras	86,371	423,443
Mysore	...	...
Kashmir	...	...
TOTAL	218,857,208	234,609,655
By Sea—		
Bengal	7,040	...
Bihar and Orissa	204	...
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	16,136	600
Burma	2,440	9,816
Non-British Ports in India	...	...
Foreign Countries	430,986	427,760
TOTAL	456,806	438,206
TOTAL IMPORTS	219,314,014	235,047,861

NOTE.—One maund is equivalent to 82 2/7 lbs.

m

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, FEBRUARY 19, 1918.

Supplementary Memorandum on the WHEAT CROP of 1917-18 (for the period ending 15th February).

Since the publication of the First Wheat Forecast on January 29, 1918, revised estimates of area have been received from the Central Provinces and Berar, the North-West Frontier Province, Bengal, Delhi, and Ajmer-Merwara. Returns have also been received from two Native States in Rajputana and one State in Central India, for which provisional estimates were included in the First Forecast. The total revised area for All-India thus stands at 33,885,000 acres, as against 33,912,000 acres reported in the First Forecast.

The present condition of the standing crop is generally good, except in the unirrigated tracts * of the Punjab and of the North-West Frontier Province, in parts of Bihar and Orissa, and of Bengal. Rain is wanted in the wheat-growing areas. Damage by frost is reported from the Punjab and the Central Provinces and Berar and by rats in parts of Sind.

The provincial reports are summarised below :—

Punjab.—There has been no change in the estimate of area sown. Light rain fell in the third week of January in most districts and in the fourth week in the south-eastern parts. The weather is practically dry. The condition and prospects of the irrigated crop are good everywhere, and in the Canal Colonies are better than those of last year owing to a most ample water supply. The unirrigated crop in the central and western districts is, however, suffering from drought, and its condition is below average. Elsewhere, the condition of the unirrigated crop has hitherto been about average, but if no rain is received within a fortnight, the crop will be adversely affected everywhere by drought. Frost is doing considerable injury, which would be lessened if rain fell. There are indications that absence of cultivation in the last summer owing to heavy rains will somewhat diminish the outturn, especially in the sub-montane tracts. Rust is noticeable in certain districts.

United Provinces.—No change has been reported in the estimate of the area sown. Light rain was received in the western districts towards the end of January and was of some benefit to the unirrigated crop. On the whole, the condition of the crop is so far promising.

Central Provinces and Berar.—The area sown in the British districts is now estimated at 3,755,000 acres, which is 1 per cent below the estimate made in the First Forecast. The area in the Native States of Khairagarh and Nandgaon has been raised to 132,000 acres from 129,000 acres reported in the First Forecast. The combined area comes to 3,887,000 acres, as against 3,916,000 acres in the First Forecast. The weather has been clear and cool, and, although occasionally cloudy, there has been no rainfall. The present condition and prospects of the crop are generally fair to good, but rain is urgently required everywhere. Some damage has been caused in places by frost and the absence of winter showers.

Bombay and Sind.—No change has been reported in the estimate of area sown, but there is likely to be some expansion in Gujarat. The condition of the crop is good in the Presidency. In Sind damage by rats is reported in areas served by the Jamrao and Fuleli canals. In the middle and north Sind, the crop is generally doing well.

Bihar and Orissa.—No change has been reported in the estimate of area sown. Rain is badly wanted in most districts to improve prospects. The condition of the crop is reported to be fair.

North-West Frontier Province.—The area sown is now reported to be 1,214,000 acres, as against 1,182,000 acres in the First Forecast, or an increase of 3 per cent. The present condition of the standing crop is generally average, but rain is badly wanted throughout the province, especially in the unirrigated tracts in Bannu, where the crops are withering.

Bengal.—The area now estimated (124,000 acres is 1,000 acres more than that estimated in the First Forecast. The crop is generally suffering from want of rain, and, unless rain comes soon, the crop will be seriously affected.

Delhi.—The total area sown is now estimated at 60,000 acres, as against 55,000 acres reported in the First Forecast. The season has been favourable, and the condition of the standing crop is good. Rain is, however, badly wanted in parts.

Ajmer-Merwara.—The estimate of area sown is 17,000 acres, as against 16,000 acres in the First Forecast. The light rain of January was insufficient to benefit the crop. No damage is, however, reported.

G. FINDLAY SHIRRAS,
Director of Statistics.

* The unirrigated area under wheat is, on the average of the five years ending 1915-16, about 49 per cent. of the total wheat area in the Punjab, 51 per cent. in the United Provinces, and 72 per cent. in the North-West Frontier Province.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 13.} SIMLA, SATURDAY, MARCH 30, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	455—468
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*] .	513—554
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*] . . .	35—36
PART VI.—Proceedings of the Indian Legislative Council, dated 14th March 1918 .	505—605
Ditto dated 18th March 1918 .	607—664
Ditto dated 19th March 1918 .	665—692
Ditto dated 22nd March 1918 . [*published in Delhi*].	693—735

SUPPLEMENT No. 13—	PAGES.
Foreign Seaborne Trade, during February 1918 [*published in Calcutta*] . .	509—510
Second Wheat Forecast, 1917-18 [*published in Calcutta*]	520—522
Joint Stock Companies half year ending 31st December 1917 [*published in Calcutta*]	523
Tariff Valuation of Sugar [*published in Calcutta*]	524
Imports of Cotton, Wheat, Linseed, Indigo, Jute, Tea and Rice [*published in Calcutta*]	525—527
Joint Stock Companies, February 1918 [*published in Calcutta*] . . .	538—540
Statement of Wholesale and Retail Prices of certain staple articles of food-grains for the second-half of February 1918 [*published in Calcutta*] .	541—561
Wholesale and Retail Prices of Wheat in India from the second-half of July 1914 to the second-half of February 1918 [*published in Calcutta*]. . .	563—583
Statement of plague seizures and deaths reported in India during the week ending the 16th March 1918 . .	585—592
Rainfall Summary for the seven days ending at 8 hrs., Thursday, the 28th March 1918, based on the Indian Daily Weather Reports of the period .	593 594
Season and Crop Prospects for the week ending Saturday, the 23rd March 1918	595—596
Statement of Approximate Gross Earnings of Indian Railways . . .	597—599

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 23rd March, 1918.

No. 1726-C.—The services of the Hon'ble Sir J. H. DuBoulay, K.C.I.E., C.S.I., Secretary to the Government of India in the Home Department are replaced temporarily at the disposal of the Government of Bombay, with effect from the 22nd March 1918.

94GI

No. 1728-C.—Mr. S. R. Hignell, C.I.E., of the Indian Civil Service, Deputy Secretary to the Government of India in the Home Department, is appointed to officiate as Secretary in that Department, with effect from the 22nd March 1918, during the absence of the Hon'ble Sir James DuBoulay, K.C.I.E., C.S.I., or until further orders.

R. H. COURTENAY,

Offg. Additional Under Secretary to the Government of India.

MEDICAL.

Simla, the 28th March, 1918.

No. 31.—The services of the under-mentioned officers are placed temporarily at the disposal of the Government of Burma, with effect from the dates mentioned against their names, until further orders :—

Captain J. P. Stallard, R.A.M.C. (S.R.)	...	10th December 1917.
Captain J. W. Tonks, R.A.M.C. (T.C.)	...	6th February 1918.
Lieutenant G. R. Hubbard, R.A.M.C. (S.R.)	...	11th February 1918.
Captain G. Chesney, R.A.M.C. (S.R.)	...	12th February 1918.
Lieutenant G. K. Fulton, R.A.M.C. (S.R.)	...	22nd February 1918.

PORT BLAIR.

Delhi, the 23rd March, 1918.

No. 1734-C.—Engineer W. W. Collins, R.I.M., Engineer and Harbour Master, Port Blair, is granted privilege leave for six weeks, with effect from the 13th February 1918.

PUBLIC.

Simla, the 28th March, 1918.

No. 137.—In exercise of the powers conferred by section 39, sub-section (1) of the Government of India Act, 1915 (5 and 6 Geo. 5, Ch. 61), the Governor General in Council is pleased to direct that the Governor General's Executive Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 27th March, 1918.

No. 752-S.—**Est.-A.**—Major H. R. N. Pritchard, of the Political Department, was employed on special duty under the orders of the Hon'ble the Agent to the Governor-General in Baluchistan during the period from the 24th December 1917 to 1st January 1918, inclusive.

No. 753-S.—**Est.-A.**—Major C. E. Bruce, of the Political Department is posted as Political Agent, Loralai, with effect from the 2nd January 1918.

No. 754-S.—**Est.-A.**—Major H. R. N. Pritchard, of the Political Department, is posted as Assistant Political Agent, Loralai, with effect from the 2nd January 1918.

The 28th March, 1918.

No. 776-S.—Est.-A.—Major G. F. W. Anson of the Political Department was granted privilege leave for one month, with effect from the 7th January 1918.

Notification No. 163-Est.-A., dated the 17th January 1918 is hereby cancelled.

J. B. WOOD,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 28th March, 1918.

No. 340-F.E.—The services of Major H. J. K. Wallis, I.A., Deputy Assay Master, Bombay, are placed at the disposal of His Excellency the Commander-in-Chief in India, with effect from the 12th March 1918.

No. 341-F. E.—Mr. Zahid Hossain has been appointed a probationer in the General List of the Indian Finance Department, with effect from the 14th March 1918 and has been attached to the office of the Accountant General, United Provinces, from the same date.

Mr. S Ambravaneswar has been appointed a probationer in the General List of the Indian Finance Department, with effect from the 9th March 1918 and has been attached to the office of the Accountant General, Madras, from the same date.

No. 342-F.E. Mr. W. King, Senior Auditor in the Local Fund Department of the office of the Accountant General, United Provinces, has been appointed substantively as Assistant Accounts Officer, Class II, and Assistant Examiner, Local Fund Accounts, United Provinces, with effect from the 27th February 1918.

No. 345 F.E.—Mr. J. R. Gunjikar has been posted as Deputy Comptroller, India Treasuries, with effect from the 19th March 1918.

H. F HOWARD,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 26th March, 1918

No. 10.—The following gentlemen whose appointment as Assistant Engineer on probation was announced in Government of India, Public Works Department, Notification No. 37, dated the 22nd October 1915, are confirmed in the Department :—

Mr. L. St. C. Rundlett	Burma.
Mr. N. N. Farrell	Bombay.

F. C. ROSE,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

CIVIL VETERINARY ADMINISTRATION.

Simla, the 28th March, 1918.

No. 312.—Lieutenant-Colonel G. K. Walker, C.I.E., F.R.C.V.S., Superintendent, Civil Veterinary Department, Bombay Presidency, is granted, under Articles 233, 260 and 308 (*b*) of the Civil Service Regulations, privilege leave for three months in combination with furlough for three months, with effect from the 30th March 1918, or the subsequent date on which he may avail himself of it.

Mr. G. Taylor, M.R.C.V.S., Indian Civil Veterinary Department, Punjab, is appointed to officiate as Superintendent, Civil Veterinary Department, Bombay Presidency, during the absence of Lieutenant-Colonel G. K. Walker on leave or until further orders.

R. A. MANT,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS ESTABLISHMENTS.

Simla, the 30th March, 1918.

No. 738.—Mr. F. S. Punnett, a Collector, Class II, in the Imperial Customs Service, is granted privilege leave for two months with effect from the 20th March 1918, or the subsequent date on which he is relieved.

No. 760.—Mr. H. H. Hood, an Assistant Collector in the Imperial Customs Service, is transferred from Bengal to Burma, with effect from the 18th March 1918.

No. 762.—Mr. A. H. Lloyd, I.C.S., an officiating Collector, Class III, in the Imperial Customs Service, is granted privilege leave for one month, with effect from the 10th April 1918, or the subsequent date on which he may be relieved.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 29th March 1918.

APPOINTMENTS.

BRITISH SERVICE.

REGULAR FORCES.

Infantry.

No. 619.—The undermentioned cadets to be temporary Second Lieutenants, subject to His Majesty's approval, with effect from the 16th March 1918 :—

The King's (Liverpool Regiment).

Walter Benjamin Fieldhouse.
Thomas Howell Treharne.

The Norfolk Regiment.

Henry Ewen Whitwell.
Cyril Bertie Sutton.
Leslie Frank Leopold Alexander.

Prince Albert's (Somerset Light Infantry).

Henry Bertram John Clarke.
Frederick Harold Gentle.
Reginald Vaux.

Alexandra, Princess of Wales's Own (Yorkshire Regiment).

Benjamin Dalton Crooks.
Harold Oswald Ure.
Lawrence James Hoare.

The Royal Welsh Fusiliers.

Charles Smith.

The Gloucestershire Regiment.

David Charles Kennard.
William House.
John Davidson Hay Mackenzie.

The Duke of Wellington's (West Riding Regiment).

Eric Stanley Ely.
Victor Harold Edgar Baker.
Cyril Clement Frank Butler.
Robert George Purchase.

The Royal Sussex Regiment.

Benjamin Bryant.
Leslie Arthur Smith.
James Hervey Corbitt
Frank Charles Triebler.
James Vincent Griffiths

The Prince of Wales's Volunteers (South Lancashire Regiment).

Sidney Frank Bates.
Harold Edwin Fairhurst.
Geoffrey William Phillips.
Albert William Waite.
Sydney George McAlister.
George Newall
Herbert Arthur Keywood.
Stanley Baker.

The Loyal North Lancashire Regiment

James William Waterworth.

The Queen's Own (Royal West Kent Regiment)

Herbert Creed.
Henry Gordon Swales.
John Lawton.

The Duke of Edinburgh's (Wiltshire Regiment).

Francis Herbert Perry.
Cyril Thomas Lloyd.

The Manchester Regiment.

Alfred Jones.

The Prince of Wales's (North Staffordshire Regiment).

Charles Vining.
George Gregory Goode.
Edward Thomas Fuller.

The Durham Light Infantry.

Frederick Henry Smith.
Kenneth Norman Brown.
Ernest Cyril Goss.
Arthur Clarke.

The Highland Light Infantry.

Nathaniel James Gilmore Hill-Murray.
Peter King Taylor McMillan.
Edward Oddie.

TERRITORIAL FORCE.

Infantry.

No. 620.—The undermentioned cadets to be Second Lieutenants, subject to His Majesty's approval, with effect from the 16th March 1918 :—

The Queen's (Royal West Surrey Regiment).

D'Arcy Harry Dillow.
Alexander Dewar McLean.
Robert Edward Howell.

The Buffs (East Kent Regiment).

Charles Rabbitt.
Gerald Alfred Body.
Maurice Lewin Blaxall.
Charles Albert Bull.

The Devonshire Regiment.

Geoffrey Vander-Horst Selfe.
Charley Gooding Clarke.
Leslie Arthur Hearn.
Lionel Charles Jenkins.

Prince Albert's (Somerset Light Infantry).

Albert John Isaac.
William Smith.
Claude Trelawney Gilbert.
Ewan Stafford Read.

The South Wales Borderers.

Frederick Wilson.

The East Surrey Regiment.

Harold Handley.
Frank Stephen Marshall.
Stanley White Courtenay.
Alfred Guy Thompson.
Reginald Simmonds.
Edward Arthur Smedley.

The Duke of Cornwall's Light Infantry.

Kenneth George Stevens.

The Border Regiment.

George Henry Snow.
Donald Gordon Perry.
David Agnew Thomson Anderson.
Hugh Deuchars.
William Pepperell.
George William Wilson Dickens.
Hedley Peters.
Robert Albert John Fraser.

The Royal Sussex Regiment.

Charles Gordon Beckett.
Harold Berendt.
Ewart Thomas William Lander.

The Hampshire Regiment.

Christopher Early Courtenay.
James Gerald Worth.
Ivor Thomas John Brown.
Frank Arthur Long.
Norman Mayers.

Percy Stephenson.
Edward William Robert Stone.
Eric Burton Head.
Arthur Richards Manser.
Clifford Arthur Long.
Herbert George Courtenay.
Harry Trevor Childs.
Cecil William Tatton-Winter.
George Edward Downs.

The Dorsetshire Regiment.

Ralf Harry Cobb.
Stanley Robert Pinkerton.
Vincent Eastwood.

The Queen's Own (Royal West Kent Regiment).

Adrian Gore.
Leonard Stanford Elphick.
Sidney Harold Schocktce.
George Theodore Hammond.
John Herbert Brown.
Harry Albert Justian Baker.
Ernest Heath.

The Duke of Cambridge's Own (Middlesex Regiment).

Louis James Wollstein.
Percy Gaillard.
Alexander Thomas Hallen Smith.
William Angus Fickling.
Charles Abel Grigg.
Edward William Holland.

The Duke of Edinburgh's (Wiltshire Regiment).

Stephen John Bowers.
John Howes Learner.
Rufus Jeffery.

The Rifle Brigade (The Prince Consort's Own).

Roy Patrick Pinch.
Aubrey Keith Francis.
Alfred Grove.
Henry Dowd.

The London Regiment.

Frederick Charles Thomas Lane.
Victor Clarence Davis.
Ernest James Macrostie.
Gwilym Peynon.
Douglas Gordon Snow.

The Kent Cyclist Battalion.

Arnold Frederick Smith.
Douglas Ealand Sheffield.
Gilbert Wallington.
Frank Frisby.
Horace Cecil Bascley.

INDIAN ARMY.

Army Reserves.

No. 621.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Cavalry Branch.

Frederick Alexander McDougall. Dated 16th March 1918.

Infantry Branch.

Albert Henry Williams.	Dated 27th November 1917.
Charles Beynon Williams.	Dated 11th March 1918.
Percy Leon Cross.	Dated 18th March 1918.
Edward Neville Crewe.	Dated 21st March 1918.
Thomas George Holland.	Dated 26th March 1918.

No. 622.—Thomas John Reginald Richards, (Second Lieutenant, 9th Battalion, The Duke of Cornwall's Light Infantry), to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval, dated the 15th March 1918, but to rank from the 18th February 1917.

No. 623.—Second Lieutenant Albert Henry Williams, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Assistant Commandant, Indian Convalescent Section, dated the 27th November 1917.

No. 624.—Second Lieutenant Charles Beynon Williams, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of Local Labour, dated the 11th March 1918.

No. 625.—Second Lieutenant Thomas George Holland, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of a Labour Company, dated the 26th March 1918.

No. 626.—The dates of appointment to temporary commissions in the Indian Army Reserve of Officers of the following officers employed with Indian Labour Corps are as now stated, and not as stated in Army Department Notification No. 1766, dated the 19th October 1917 :—

T. S. Smith. T. L. Borrett.	Dated 5th April 1917.
A. M. Whitten. G. W. Benson.	Dated 6th April 1917.
J. S. More.	Dated 11th April 1917.
W. Dorward.	Dated 13th April 1917.
H. Bourn.	Dated 17th April 1917.
P. S. Doubell.	Dated 28th April 1917.
H. J. B. Le Patourel.	Dated 30th April 1917.
H. W. Alderson.	Dated 1st May 1917.
J. J. Booth. F. G. Pettifer. E. C. Walker.	Dated 22nd May 1917.
A. Thompson.	Dated 23rd May 1917.
T. Metcalfe.	Dated 1st June 1917.
J. A. Crowe.	Dated 2nd June 1917
W. E. Kingsley.	Dated 18th June 1917.

PROMOTIONS.

ROYAL FIELD ARTILLERY.

No. 627.—The following relinquishments of acting rank are notified, subject to His Majesty's approval :—

Captain (acting Major) J. H. Squire, relinquishes his acting rank on ceasing to command a battery, Royal Field Artillery. Dated the 5th March 1918.

Lieutenant (acting Captain) A. A. H. Phillips, relinquishes his acting rank on ceasing to perform the duties of Captain of a battery, Royal Field Artillery. Dated the 5th March 1918.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 628.—The undermentioned 2nd class Assistant Surgeon having completed five years service in that class, to be 1st class Assistant Surgeon, with effect from the 4th March 1918 :—

Henry George Hemmings Munrowd.

No. 629 —The undermentioned 3rd class Assistant Surgeons having completed five years service in that class and passed the required departmental examination, to be 2nd class Assistant Surgeons, with effect from the 5th March 1918 .—

Charles William Enock Frederick.

Cecil William Edwin Peters.

Maundy Charles Rodgers Rodgers.

No. 630.—The undermentioned 3rd class Assistant Surgeons having completed five years service in that class to be 2nd class Assistant Surgeons, with effect from the 5th March 1918 :—

James Joseph Francis Dunn.

Arthur Ernest Mathews.

John Henry Addison Martin.

William Herbert George Thomas.

Anthony Mark Francis Browne.

Horace Mullins.

Osborne Halliburton Gade.

SUB-ASSISTANT SURGEONS, [illegible].

Bengal Establishment.

No. 631.—The undermentioned 3rd class Sub-Assistant Surgeons having completed five years service in that class to be 2nd class Sub-Assistant Surgeons with effect from the 29th January 1918 :—

No. 1372 Mubarak Shah Khan.
No. 1373 Muhammad Sa im.
No 1374 Sunder Singh.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No 632.—Sub-Conductor John G. w r Barton, Supervisor, 1st grade, Public Works Department. Bengal, to be Conductor, and

Staff-Serjeant Alfred Louis Percy White, Supervisor, 2nd grade, Public Works Department, Bengal, to be Sub-Conductor ;

vice Conductor Eugene O'Ferrell, Sub-Engineer, 3rd grade, Military Works Services, transferred to the pension establishment ; with effect from the 28th February 1918.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 633.—The following direct appointment is made :—

2nd Battalion, 107th Pioneers.

Chiragh-ud-din to be Jemadar, on probation, with effect from the 23rd February 1918, to complete the establishment.

No. 634.—The following promotions are made :—

8th Cavalry.

Kot-Dafadar Ahsan Ali Khan and Dafadar Ram Narain Singh to be Jemadars, with effect from the 18th November 1917 ; Dafadar Pyara Singh to be Jemadar, with effect from the 29th January 1918, and Kot-Dafadar Jagpal Singh to be Jemadar, with effect from the 26th February 1918 ; to complete the establishment.

23rd Cavalry (Frontier Force).

Ressaidar Sant Singh to be Risaldar, Jemadar Bhagat Singh to be Ressaidar and Kot-Dafadar Dittu Singh to be Jemadar, with effect from the 28th November 1917; to complete the establishment.

38th King George's Own Central India Horse.

Dafadar Karamdad Khan to be Jemadar, with effect from the 10th August 1917, and Dafadar Kartar Singh to be Jemadar, with effect from the 19th September 1917; to complete the establishment.

222nd Brigade, Royal Field Artillery.

Havildar Ghulam Ali (26th Jacob's Mountain Battery) to be Jemadar, with effect from the 27th February 1918; to complete the establishment.

2nd Queen Victoria's Own Sappers and Miners.

Havildars Kuppusami and Abdul Razaq to be Jemadars, with effect from the 1st March 1918; to complete the establishment.

5th Porter Corps.

Colour-Havildar Nazir Ali (112th Infantry) to be Jemadar, with effect from the 21st July 1917, Havildar Imam-ud-din (112th Infantry) to be Jemadar, with effect from the 24th July 1917, Colour-Havildars Balbir Basnet and Minbahadur Mal (2nd Battalion, 9th Gurkha Rifles) to be Jemadars, with effect from the 31st July 1917; to complete the establishment.

6th Porter Corps.

Colour-Havildar Jhanda Singh (92nd Punjabis) to be Jemadar, with effect from the 21st July 1917, Havildar Kishan Singh (9th Bhopal Infantry) to be Jemadar, with effect from the 5th August 1917, Havildar Fazal Din (92nd Punjabis) to be Jemadar, with effect from the 1st November 1917; to complete the establishment.

Aden Machine Gun Company.

Havildar Rampher Chaube (1st Battalion, 1st Brahmans) to be Jemadar, with effect from the 19th February 1918; and to remain seconded.

7th Duke of Connaught's Own Rajputs.

Jemadar Daljit Singh to be Subadar and Havildar Baijnath Singh to be Jemadar, with effect from the 13th February 1918; to complete the establishment.

1st Battalion, 9th Bhopal Infantry.

Jemadars Sheonath Singh and Hukam Chand to be Subadars, with effect from the 15th February 1918; to complete the establishment.

2nd Battalion, 10th Jats.

Colour-Havildar Ude Singh to be Jemadar, with effect from the 18th February 1918; to complete the establishment.

2nd Battalion, 11th Rajputs.

Havildars Raghunath Singh, Rampal Singh, Basist Singh and Shiunath Singh to be Jemadars, with effect from the 1st March 1918; to complete the establishment.

1st Battalion, 35th Sikhs.

Jemadar Ram Kala (I) to be Subadar and Havildar Sarain Singh to be Jemadar, with effect from the 1st March 1918; to complete the establishment.

4th Battalion, 39th Garhwal Rifles.

Jemadar Bala Singh Chauhan to be Subadar, Havildars Lal Singh Rawat, Shib Singh Danu, Rup Singh Negi, Mohan Singh Rawat, Bagh Singh Negi and Fateh Singh Bisht to be Jemadars, with effect from the 1st January 1918; to complete the establishment.

1st Battalion, 41st Dogras.

Havildar Jodha to be Jemadar, with effect from the 6th June 1917, Havildar Shamsher Singh to be Jemadar, with effect from the 12th July 1917, and Havildar Chanda Singh to be Jemadar, with effect from the 1st September 1917; to complete the establishment.

62nd Punjabis.

Jemadar Anokh Singh to be Subadar, with effect from the 4th February 1916; to complete the establishment.

63rd Palamcottah Light Infantry.

Colour-Havildars Shaikh Ali, Abdul Karim and Sayyid Ahmad to be Jemadars, with effect from the 5th November 1914 and Havildars Daud Khan and Arokiasami to be Jemadars, with effect from the 5th December 1914; to complete the establishment.

70th Burma Rifles.

Rifleman Maung Ba Zan to be Jemadar, with effect from the 1st January 1918, Naik Maung Tin to be Jemadar, with effect from the 11th January 1918 and Havildars Maung Ba Gyan and Maung San Mya to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

1st Battalion, 95th Russell's Infantry.

Jemadar Shadi Ram to be Subadar and Colour-Havildar Lekh Ram to be Jemadar, with effect from the 15th January 1918; to complete the establishment.

2nd Battalion, 95th Russell's Infantry.

Jemadars Alam Khan, Harjiwan Singh, Hazari Singh, Jagram Singh and Sewa Ram to be Subadars, Colour-Havildars Muhammad Shafi Khan and Amrit Singh and Havildars Shiudas Singh, Ramjilal and Mehar Chand to be Jemadars, with effect from the 27th January 1918; to complete the establishment.

106th Hazara Pioneers.

Havildars Muhammad Panah and Haidar Ali to be Jemadars, with effect from the 5th November 1917; to complete the establishment.

125th Napier's Rifles.

Quartermaster-Havildar Allah Din Khan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Havildars Dhanraj Gurung and Harak Sing Gharti, I. O. M., to be Jemadars, with effect from the 21st November 1917, Havildar Gane Gurung, I. O. M., to be Jemadar, with effect from the 23rd November 1917, and Havildar Harak Sing Gurung to be Jemadar, with effect from the 24th November 1917; to complete the establishment.

1st Battalion, 119th Infantry (The Mooltan Regiment).

No. 635.—In Army Department Notification No. 343, dated the 15th February 1918, *for* "17th December 1917" *read* "4th October 1917".

RANK.

INDIAN ARMY.

No. 636.—The undermentioned gentleman is granted, subject to His Majesty's approval, the honorary rank of Captain, on resigning his commission in the Indian Army Reserve of Officers, with effect from the 10th April 1916:—

Neville Gerald Richard Llewhellin.

REWARDS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Assistant Surgeon Branch.

No. 637.—The Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion, with effect from the date noted against their names, of the undermentioned warrant officers of the Indian Subordinate Medical Department, for services rendered during the war :—

To be 2nd Class Assistant Surgeons.

Benjamin Jasper Bouche } 4th March 1918.
William Kenneth Coombes }

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No 638.—Lieutenant Percival St. John Parkinson, Indian Army Reserve of Officers, attached depot 6th Labour Corps, is permitted to resign the service, subject to His Majesty's approval; with effect from the 25th March 1918.

No. 639.—Lieutenant Alexander Arthur Richard Cope, Indian Army Reserve of Officers, attached 25th Mountain Battery, is permitted to resign the service, subject to His Majesty's approval; with effect from the 25th March 1918.

RETIREMENTS.

INDIAN MEDICAL SERVICE.

Bengal Establishment.

No. 640. Subject to His Majesty's approval, Lieutenant-Colonel Daniel Thomas Lane, M.D., is permitted to retire from the service on account of ill health, with effect from the 29th March 1918.

INDIAN DEFENCE FORCE.

APPOINTMENTS.

No. 641.—His Honour Sir Reginald Henry Craddock, K.C.S.I., I.C.S., Lieutenant-Governor of Burma, is appointed Honorary Commandant of the 18th Rangoon Battalion, with effect from the 9th March 1918.

2nd (Madras) Group, Garrison Artillery, "The Duke's Own."

No. 642—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval :—

To be Lieutenant.

Gerald Francis Huggins. Dated 1st April 1917.

1-32nd Madras and Southern Mahratta Railway Rifles.

No 643—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval :—

To be Captain.

Hugh Fraser. Dated 1st April 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Simla, the 29th March 1918.

Under paragraphs 52 and 53 of the regulations under the Regimental Debts Act, 1893, notice is hereby given :—

First.—That information has been received by me of the deaths of the officers named and described in the subjoined table.

Secondly.—That there have been received by me, as the surplus of their respective properties, the amounts set opposite their respective names in the same table.

Thirdly.—That all claims by creditors against the respective properties of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
					Rs. A. P.	
Lieutenant-Colonel G. E. D. Elsmie.	25th Cavalry, Frontier Force.	Kohat ...	18th June 1917.	Not known	1,865 12 7	Secretary to the Government of India, Army Department.
Major I. W. B. Harte.	2nd Battalion 6th Gurkha Rifles.	Nanu, Waziristan.	21st June 1917	Testate ...	4,209 5 6	Administrator General, Punjab.
2nd Lieutenant A. D. McHaffie.	Indian Army Reserve of Officers, attached Supply and Transport Corps.	Rawalpindi	4th October 1917.	Intestate ...	361 11 10	Administrator General, Punjab.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 28th March, 1918.

No. 450-E.—Mr. J. C. Hunter, Officiating Deputy Carriage and Wagon Superintendent, North Western Railway, is appointed to officiate as Carriage and Wagon Superintendent of that Railway during the absence of Mr. H. Armitstead, Officiating Carriage and Wagon Superintendent, on privilege leave.

No. 450-2-E.—With reference to Railway Board Notification No. 450-E., dated the 28th March 1918, Mr. H. J. Charlton, District Carriage and Wagon Superintendent, in class II, grade 4, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Deputy Carriage and Wagon Superintendent in class I of that Establishment.

No. 450-3-E.—With reference to Railway Board's Notification No. 450-2-E., dated the 28th March 1918, Mr. J. S. Mahony, Assistant Carriage and Wagon Superintendent, North Western Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways, is appointed to officiate as a District Carriage and Wagon Superintendent in class II of that Establishment.

No. 450-4-E.—With reference to Railway Board's Notification No. 450-3-E., dated the 28th March 1918, Mr. T. Brennan, Senior Carriage and Wagon Inspector, North Western Railway, is appointed to officiate as an Assistant Carriage and Wagon Superintendent of that Railway.

F. A. HADOW,

Secretary, Railway Board.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.
PLAGUE.

Simla, the 29th March 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 16th March 1918 is published for general information —

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures	Plague deaths.
DELHI ...	...	Delhi City	10	5
		Delhi District	3	3
		TOTAL	13	8
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	37	33
		Gogo Port	3	3
		Ahmedabad City	12	8
		Ahmedabad District	467	383
		Kaira District	2,290	1,475
		Surat Town and Port	14	15
		Surat District	50	40
		Broach Port	71	50
		Broach District	47	34
		Thana District	62	24
	Central	Ahmednagar District	46	34
		West Khandesh District	72	[illegible]5
		East Khandesh District	63	57
		Poona Town	16	16
		Poona District	69	44
		Nasik District	41	29
		Satara District	129	90
		Sholapur Town	40	38
		Sholapur District	91	66
	Southern	Kolaba District	11	11
		Ratnagiri Port	7	7
		Bankot Port	.	2
		Ratnagiri District	31	26
		Belgaum District	362*	257*
		Kanara District	3	8

*For two weeks.

In the returns for the weeks ending 23rd February and 7th March 1918, the following additions should be made —

Week ending 23rd February 1918 ... { Hubli Town 5 cases, 5 deaths.
Dharwar District 2[illegible]2 cases, 189 deaths.

Week ending 7th March 1918 ... { Panch Mahals District 211 cases, 170 deaths.
Hyderabad City [illegible] cases, 52 deaths.
Hyderabad District 88 cases, 40 deaths.
Sawantwadi State, 2 cases, 1 death.
Mahi Kantha Agency 190 cases, 158 deaths.
Rewa Kantha Agency 211 cases, 169 deaths.

Presidency or Province.	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Sind	Karachi Town and Port	24	16
		Karachi District	28	1
		Shikarpur City	12	5
		Sukkur District	157	87
	Political Charges	Baroda State	1,694	1,306
		Bhavnagar Port	1	2
		Mangrol Port	4	4
		Nawanagar Port	289	249
		Jafrabad Port	30	20
		Salay Port	3	2
		Porbundar Port	5	4
		Kathiawar Agency	785	567
		Kolhapur and Southern Mahratta Country States	132	107
		Cambay State	64	46
		Satara Agency	14	10
		Surat Agency	11	3
		Palanpur Agency	9	9
		Mandvi Port	13	9
		Mundra Port	1	1
		Cutch State	58	58
		Shrivardhan Port	21	22
		Total	7,338	5,282
Madras Presidency	...	Anantapur District	121 (a)	94 (a)
		Bellary District	151 (b)	108 (b)
		Coimbatore District	67 (b)	45 (c)
		Mangalore Port	12	8
		Kurnool District	10	10
		Cuddapah District	17	13
		Tanjore District	1 (a)	...
		Salem Town	26	19
		Salem District	109 (d)	77 (d)
		Vizagapatam Port	53	47
	...	Total	567	421
Bengal Presidency	Presidency.	Calcutta District	4	4
		24 Parganas District	4	4
		Total	8	8

(a) One imported. (b) Four imported. (c) Two imported. (d) Three imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BIHAR AND ORISSA	Patna	Patna City	53	53
		Patna District	549	468
		Gaya Town	46	46
		Gaya District	218	165
		Shahabad District	428	388
	Tirhut	Saran District	976	858
		Champaran District	23	21
		Muzaffurpur District	354	339
		Darbhanga Town	47	41
		Darbhanga District	427	379
	Bhagalpur	Monghyr District	212	155
		Bhagalpur Town	12	12
		Bhagalpur District	55	49
	Ranchi	Hazaribagh District	30	13
		Ranchi District	1	1
		Palamau District	2	4
		Manbhum District	1	2
		TOTAL	3,429	2,989
UNITED PROVINCES	Meerut	Saharanpur City	3	2
		Saharanpur District	21	16
		Muzaffarnagar District	100	77
		Meerut City	2	2
		Meerut District	58	45
		Bulandshahr District	30	22
	Agra	Aligarh City	146	107
		Aligarh District	337	238
		Hathras City	14	14
		Muttra City	2	1
		Muttra District	15	40
		Agra City	65	65
		Agra District	21	21
		Mainpuri District	188	188
		Etah District	12	3
	Rohilkhand	Bareilly City	1	1
		Bareilly District	10	10
		Bijnor District	20	20
		Budaun District	7	7
		Moradabad District	197	146
		Shahjahanpur District	1	1
		Pilibhit District	3	1

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Allahabad	Furrukhabad City	15	15
		Furrukhabad District	151	139
		Etawa District	196	196
		Cawnpore City	124	124
		Cawnpore District	491	491
		Fatehpur District	283	285
		Allahabad City	88	88
		Allahabad District	302	302
	Jhansi	Jhansi District	93	87
		Jalaun District	490	371
		Hamirpur District	1	2
		Banda District	4	*4
	Benares	Benares City	53	52
		Benares District	188	162
		Mirzapur District	109	99
		Jaunpur District	744	780
		Ghazipur District	771	728
		Ballia District	1,015	954
	Gorakhpur	Gorakhpur City	41	35
		Gorakhpur District	1,216	1,193
		Basti District	181	161
		Azamgarh District	1,645	1397
	Lucknow	Lucknow City	33	34
		Lucknow District	157	157
		Unao District	672	605
		Rae Bareli District	39	206
		Sitapur District	234	178
		Hardoi District	195	144
		Khori District	21	14
	Fyzabad	Fyzabad City	2	2
		Fyzabad District	163	135
		Gonda District	174	181
		Bahraich District	1	1
		Sultanpur District	181	155
		Partabgarh District	245	207
		Bara Banki District	261	257
		TOTAL	12,132	10958
PUNJAB	Ambala	Hissar District	139	101
		Rohtak District	129	115
		Gurgaon District	141	136
		Karnal District	9	9
		Ambala District	241	165

*One imported.

In the return for the week ending 9th March 1918, the following additions should be made :—

Mymensingh District 4 cases, 4 deaths
Muzaffarpur District 168 cases, 168 deaths.
Santal Parganas District 11 cases, 2 deaths
Pilibhit District Nil cases, 2 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Kangra District	5	2
		Hoshiarpur District	42	2
		Jullundur City	18	7
		Jullundur District	670	474
		Ludhiana District	2,306	1,193
		Ferozepore District	52	34
	Lahore	Lahore City	17	15
		Lahore District	1,380	1,110
		Amritsar City	43	31
		Amritsar District	379	217
		Gurdaspur District	101	79
		Gujranwala District	160	162
	Rawalpindi	Gujrat District	204	91
		Shahpur District	18	4
		Jhelum District	164	148
		Rawalpindi District	109	83
		Attock District	26	16
	Multan	Montgomery District	53	29
		Lyallpur District	70	59
		Multan District	171	161
		Dera Ghazi Khan District	...	1
	Native States	Patiala State	779	779
		Kapurthala State	287	153
		Kalsia State	40	23
		Nabha State	123	117
		Jind State	11	6
		Bahawalpur State	170	180
		TOTAL	7,057	5,692
BURMA	Pegu	Rangoon Town	102	96
		Hanthawaddy District	19	17
		Tharrawaddy District	33	33
		Pegu District	3	3
		Prome District	6	6
	Irrawaddy	Bassein Town	18	17
		Henzada District	21	21
		Myaungmya District	5	5
		Pyapon District	5	14

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BURMA	Tenasserim	Toungoo District	8	10
		Thaton District	13	13
		Moulmein Town	5	4
		Amherst District	8	6
	Sagaing	Sagaing District	3	2
		Shwebo District	8	8
		Lower Chindwin District	2	...
	Magwe	Magwe District	7	4
		Minbu District	2	2
	Mandalay	Mandalay Town	44	43
		Bhamo District	8	6
		Katha District	8	6
	Meiktila	Meiktila District	1	2
		Yamethin District	2	2
		Myingyan District	29	29
		TOTAL	355	348
CENTRAL PROVINCES	Nagpur	Nagpur Town	46	36
		Nagpur District	17	13
		Bhandara District	19	11
		Wardha District	10	5
		Chanda District	1	1
	Jubbulpore	Jubbulpore Town	18	15
		Jubbulpore Cantonment	3	3
		Jubbulpore District	40	23
		Saugor District	54	55
		Damoh District	40	31
		Seoni District	33	23
		Mandla District	14	8
	Nerbudda	Hoshangabad District	25	14
		Nimar District	43	40
		Narsinghpur District	50	41
		Betul District	19	12
		Chhindwara District	6	5
	Chhatisgarh	Raipur District	10	10
	Berar	Amraoti District	138	103
		Akola District	53	38
		Buldana District	55	31
		TOTAL	706	527

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MYSORE STATE	...	Bangalore Civil and Military Station	80	37
		Bangalore City	4	4
		Bangalore District	47	55
		Mysore District	21	20
		Hassan District	6	3
		Kadur District	19	11
		Chitaldroog District	8	6
		Tumkur District	13	11
		Kolar District	69	52
		TOTAL	228	179
HYDERABAD STATE	...	Aurangabad District	7	7
		Bir District	137	131
		Parbhani District	4	8
		Nander District	91	79
		Gulbarga District	18	16
		Raichur District	132	108
		Usmanabad District	110	89
		Bidar District	54	41
		Medak District	119	102
		Nizamabad District	89	89
		Mahbubnagar District	...	1
		Atrafibalda Sarfikhas District	40	43
		TOTAL	751	667
CENTRAL INDIA	...	Indore State	2[illegible]0*	128*
		Gwalior State	801*	673*
		Paoni State	4	6
		Bhopal State	80	65
		Dhar State	7	3
		Jaora State	33	23
		Rewa State	4	2
		Rajgarh State	14	16
		Datia State	46	44
		Samthar State	40	24
		Orchha State	9	4
		Dewas Town (Senior)	2	1
		Dewas State (Senior)	25	24
		Dewas Town (Junior)	1	1
		Dewas State (Junior)	...	1
		Narsingarh State	23	17
		Khilchipur State	1†	1†
		Sitamau State	4	2
		Sailana State	1	2
		TOTAL	1,325	1,[illegible]34

* Includes figures of previous weeks.

† Imported.

Presidency or Province.	Division.	Districts, States, Towns of 50 000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA	...	Ajmer City	13	6
		Ajmer District	95	76
		Alwar State	557	474
		Jaipur City	4	4
		Jaipur State	622	604
		Bharatpur State	553	417
		Jhalawar State	25	23
		Kotah State	774	587
		Karauli State	89	20
		Mewar State	549	504
		Tonk State	46	36
		Jodhpur City	437	437
		Marwar State	917	779
		Shahpura State	87	18
		Bikaner State	114	101
		Dholpur State	2	3
		Banswara State.	64	59
		Partabgarh State	6	11
		Erinpura State	1	...
		TOTAL	4,855	4,190
N.-W. F. PROVINCE	...	Peshawar District	1	...
		Hazara District	1	1
		TOTAL	2	1
KASHMIR	...	Jammu Province	176	78
		TOTAL	176	78
		GRAND TOTAL	39,840	32,382

During the week ending March 9, the plague mortality of India was 165 in excess of that of the previous week. This insignificant increase is most satisfactory at a time of the year when diffusion of infection is usually most rapid. The decrease in reported plague mortality of 947 in the Bombay Presidency and 970 in Rajputana and an increase of 1,400 in the Punjab are the most noteworthy features of this week's statement. The considerable increase in mortality reported from Central India is more apparent than real, being due to the inclusion of belated returns from Gwalior and Indore.

SIMLA:
The 29th March 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 23rd March 1918.

Burma.—Slight showers fell in several districts in Upper Burma. Cultivation of spring crops is proceeding and reaping of miscellaneous crops is approaching completion. Standing crops are in good condition. Cattle are generally healthy. The price of unhusked rice at Rangoon remains unchanged and is below normal. The market for white rice is very weak at Rs. 220 for specials.

Assam.—The weather was seasonable and generally favourable to standing crops. Harvesting of mustard has been practically finished and the outturn is fair. Pressing of sugarcane, pruning of tea and ploughing for autumn and broadcast winter rice and jute continue. Sowing of autumn rice is going on. The outturn of sugarcane is fair to good. Cattle disease is reported from four districts. The price of common rice has fallen slightly.

Bengal.—During the week there were light to moderate showers in most parts of the Province. More rain is urgently needed for agricultural operations and for the growth of the standing crops. Harvesting of spring crops is proceeding. Sowing of jute and autumn rice is going on. Cattle disease is reported from eight districts. The average price of common rice has fallen by about 1.16 per cent as compared with that of the previous week.

Bihar and Orissa.—Light rain was fairly general over the Province. Pressing of sugarcane is approaching completion. Harvesting of spring crops, planting of sugarcane and preparation of lands for the next season's crops continue. Standing crops are generally doing well. The price of common rice has risen in five districts, fallen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from 16 districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—The rainfall was general throughout the Province. With a few exceptions it was beneficial to crops generally, though injurious to mango and *mahua*. Sowing and preparation of fields for sugarcane, harvesting of spring crops, irrigation of extra crops and extraction of opium continue. Standing crops have been damaged slightly by hail in places. Elsewhere they are flourishing. Agricultural stock is doing well. Fodder is still dear in places. Prices tend to fall.

Punjab.—Light to moderate rain was general and was useful. The fall was fairly heavy in the central and submontane tracts. Rain was yet in time for unirrigated crops which have greatly improved. The condition of wheat and other crops is average to good on irrigated and below average to average on unirrigated areas. Sowings of extra spring crops and sugarcane continue and are below normal to normal. Rapeseed is being reaped in some districts and the expected yield is below normal to normal. Cattle are healthy but fodder is scarce in some districts. Prices are generally stationary and range between warning and scarcity rates except in the southeast where they are between normal and warning rates. Price of wheat:—Rawalpindi 6¼, Lahore 7¾, Ferozepore 8¼, Ambala 8¾ and Lyallpur 9¼ seers per rupee.

North-West Frontier Province.—Beneficial rain fell throughout the Province. Prospects of spring crops are generally average. Sowings of tobacco, sugarcane and extra spring crops have commenced in some places and are proceeding normally. The price of wheat in Peshawar was 7¾ and in Dera Ismail Khan 9⅜ seers per rupee.

Jammu.—Report not received.

Kashmir.—Report not received.

Rajputana.—The weather was cloudy and cool. Irrigation of spring crops is nearing completion. Harvesting is proceeding. Prospects are good. Cattle are in good condition. Prices are falling.

Central India.—Showers were received in Gwalior, Indore and Bundelkhand and hail storm occurred in the Alampur pargana of the Indore State. Spring crops are being irrigated and harvested. Lands are being prepared for autumn crops in the Southern States. The condition of standing crops and their probable outturn are fair to good. Agricultural stock is generally in good condition. Scarcity of fodder is reported in some parganas of Gwalior. Prices are high.

Central Provinces.—The weather has been unusually cool for this season and occasionally cloudy. Four districts received light showers. Reaping of spring crops is in full swing and threshing has begun in several districts. The estimated yield is reported to be good in Chhattisgarh, fair in Berar except Amraoti, fair to good in Nagpur and parts of the Jubbulpore and Nerbudda divisions and poor in Seoni, Hoshangabad, Betul, Chindwara, Amraoti and the Harsud tahsil in the Nimar district. Prices of wheat and gram have fallen slightly.

Feudatory States :—Spring crops are being cut.

Bombay.—Slight rain fell during the week in parts of Sind, Thana, Kolaba and Kolhapur. Standing crops are in good condition except for slight damage by rain in parts of Karachi, by rats and insects in parts of Hyderabad, Thar and Parkar and by adverse winds in the Upper Sind Frontier. Harvesting of spring crops continues. Picking of cotton is progressing in Gujarat, West Khandesh, the Karnatak, Kathiawar, Baroda, Cutch and Kolhapur. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—Slight showers were received in parts of Nalgonda. Harvesting of spring crops continues. The condition of crops is as that reported last week. Late rice is in fair to good condition. It suffered from blight in parts of Nalgonda. Cattle are healthy. Prices of grains are practically unchanged but *juar* sells at 5 seers per rupee in the Parbhani and Bidar districts.

Mysore.—The week was rainless. Standing crops are in good condition. Harvesting of dry and wet crops is proceeding with outturn fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather is hot. Picking of coffee and threshing of rice are nearing completion. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was generally rainless. Standing crops are in fair to good condition generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowing of paddy, sugarcane and dry crops is proceeding normally. The condition of cattle is generally good. Prices are fairly steady.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 28th March 1918, based on the Indian Daily Weather Reports of the period.

1. Weather was disturbed over nearly the whole of northern India during the first half of the week, and rain fell in the North-West Frontier Province, Kashmir, the Punjab, the United Provinces and northeast India. Another disturbance entered northwest India at the close of the week and gave rain in Baluchistan and the extreme north. Thundershowers occurred in the Peninsula.

2. *Burma.*—Light rain fell at a few stations.

Northeast India, including Orissa.—Rainfall was nearly general in east Assam and east Bengal on the 21st, 22nd and 24th, and in Chota Nagpur on the 21st.

The United Provinces, Central India and the Central Provinces.—Nearly general rain fell in the west of the United Provinces on the 21st.

Northwest India.—There was nearly general rain in the Punjab and the North-West Frontier Province on the 21st and 22nd. Local precipitation occurred in Kashmir and north Baluchistan.

The Peninsula.—Scattered thundershowers were reported.

3. The chief amounts of precipitation were as follows :—

March 21st. Silchar and Cherrapunji each 1·68", Cox's Bazar 2·35", Chittagong 2·66", Barisal 1·34", Balasore 0·98", Lucknow 0·30", Meerut 0·37", Sialkot 1·21", Murree 0·97" and Khushab 0·46".

" 22nd. Sibsagar 1·50", Dibrugarh 1·13", Barisal 1·29", Jessore 1·10", Simla 0·97", Ludhiana 1·14", Lahore 0·92", Sialkot 1·29", Rawalpindi 2·58". Murree 2·48", Cherat 2·82", Peshawar 1·29" and Sonamarg 1·55".

" 23rd. Madura 1·80".

" 24th. False Point 0·95", Jessore 1·72" Chittagong 1·02" and Cox's Bazar 0·92".

" 25th. Hanamkonda 1·74", Hyderabad (Deccan) 0·80" and Mysore 1·10".

" 26th. Robat 0·47".

" 27th. Chitaldrug 0·69" and Madura 1·30".

4. The week's rainfall was 20 per cent. or more in excess in the Bay Islands, Bengal, Orissa, Chota Nagpur, the United Provinces West, the Punjab, the North-West Frontier Province, Hyderabad South, Mysore, Madras Southeast, the Madras Deccan and the Madras Coast North; and was 20 per cent. or more in defect in Lower Burma, Kashmir, Central India East, Berar, the Central Provinces, the Bombay Deccan and Hyderabad North. No rain usually falls at this time of year in Sind, Rajputana East, Gujarat, Central India West and the Konkan; in the remaining divisions rainfall was within 20 per cent. of the normal.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Konkan, the Bombay Deccan, Mysore, the Madras Deccan and the Madras Coast North. It is 20 per cent or more in defect in Upper Burma, Bengal, Bihar and Orissa, the United Provinces, the Punjab Southwest, Rajputana, Gujarat, Central India, Berar, the Central Provinces and Hyderabad North; and differs from the normal by less than 20 per cent. in the remaining divisions.

Division.	Rainfall data for week ending on 28th March 1918.			Rainfall data from 30th November 1917 to 28th March 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
Bay Islands	0·4	0·3	+0·1	14·1	10·5	+3·6	+34	+34
Lower Burma	0·1	0·2	—0·1	2·2	2·0	+0·2	+10	+17
Upper Burma	0·1	0·1	0	0·7	1·4	—0·7	—50	—54
Assam	1·4	1·3	+0·1	5·9	6·2	—0·3	—5	—8
Bengal	1·5	0·5	+1·0	1·7	3·2	—1·5	—47	—93
Orissa	0·8	0·3	+0·5	0·9	2·9	—2·0	—69	—96
Chota Nagpur	0·3	0·2	+0·1	0·5	3·6	—3·1	—86	—94
Bihar	0·1	0·1	0	0·1	1·8	—1·7	—94	—100
United Provinces, East	0·1	0·1	0	0·4	2·0	—1·6	—80	—84
United Provinces, West	0·2	0·1	+0·1	1·2	3·4	—2·2	—65	—70
Punjab, East and North	1·4	0·2	+1·2	4·1	4·3	—0·2	—5	—34
Punjab, South-West	0·5	0·1	+0·4	1·7	2·4	—0·7	—29	—48
Kashmir	0·8	1·2	—0·4	9·3	10·8	—1·5	—14	—11
N.-W. Frontier Province	0·8	0·3	+0·5	3·5	3·8	—0·3	—8	—23
Baluchistan	0·2	0·2	0	5·0	4·6	+0·4	+9	+9
Sind	0	0	0	0·9	1·0	—0·1	—10	—10
Rajputana, West	0·1	0·1	0	0·2	1·0	—0·8	—80	89
Rajputana, East	0	0	0	0·1	1·1	—1·0	—91	—91
Gujarat	0	0	0	0	0·1	—0·1	—100	—100
Central India, West	0	0	0	0·1	0·7	—0·6	—86	—86
Central India, East	0	0·1	—0·1	0·4	2·2	—1·8	—82	—81
Berar	0	0·1	—0·1	0·1	1·6	—1·5	—94	—93
Central Provinces, West	0	0·1	—0·1	0·5	1·8	—1·3	—72	—71
Central Provinces, East	0·1	0·2	—0·1	1·2	2·7	—1·5	—56	—56
Konkan	0	0	0	0·3	0·1	+0·2	+200	+200
Bombay Deccan	0	0·1	—0·1	0·6	0·5	+0·1	+20	+50
Hyderabad, North	0	0·1	—0·1	0·1	1·1	—1·0	—91	—90
Hyderabad, South	0·9	0·1	+0·8	1·3	1·1	+0·2	+18	—60
Mysore	0·9	0·1	+0·8	2·7	0·9	+1·8	+200	+125
Malabar	0·3	0·3	0	3·8	3·3	+0·5	+15	+17
Madras, South-East	0·5	0·1	+0·4	7·6	6·8	+0·8	+12	+6
Madras Deccan	0·3	0	+0·3	1·1	0·8	+0·3	+37	0
Madras Coast, North	0·2	0·1	+0·1	3·7	2·8	+0·9	+32	+30

GILBERT T. WALKER,
Director-General of Observatories.

R. A. MANT,
Secretary to the Government of India.

SIMLA;
Dated the 28th March 1918.

Statement of Approximate Gross Earnings of Indian Railways.

Printed and Published for the GOVERNMENT OF INDIA *at the* GOVERNMENT CENTRAL PRINTING OFFICE, *Simla.*

REGISTERED No. L. 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 30, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Thursday, the 14th March, 1918.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., Viceroy and Governor General, *presiding*, and 59 Members, of whom 52 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. Srinivasa Sastri asked :—

The trade in goat and sheep skins.

1. "(*a*) Is it a fact that the entire Indian trade in raw goat and sheep skins has been captured by the American tanners and manufacturers, consequent on the Indian Government's embargo on tanned skins?

(*b*) Has the tanning of goat and sheep skins in Indian tanneries been prohibited with the object of increasing the production of tanned hides in those tanneries for War Office requirements?"

The Hon'ble Sir George Barnes replied :—

"(*a*) The answer to the first part of the question is in the negative.

The export trade in Indian raw skins to the United States of America has been an important trade for many years. During the five years from 1909-10 to 19[illegible] [illegible] the average annual export was 548,259 cwts., of which the United States took [illegible] cwts.

[*Sir George Barnes; Mr. Srinivasa Sastri.*] [14TH MARCH, 1918.]

From January to December 1917, the year in which the prohibition of tanning of skins in Madras and Bombay was enforced, exports from India of raw skins totalled 460,711 cwts, of which the United States took 370,942 cwts.

(*b*) The answer to the second part of the question is in the affirmative, except that the prohibition in question extends to the Madras and Bombay Presidencies only. The object of the prohibition is also to conserve for hide tanners the whole of the resources of suitable tanning bark, which are insufficient for the production of the full number of tanned hides required by the War Office."

The Hon'ble Mr. Srinivasa Sastri asked :—

Government profiteering in leather.

2. "(*a*) Have the Government of India perused the following passage taken from an article, headed 'Government Profiteering' in the issue of *Shoe and Leather Record*, dated 3rd August, 1917, page 18 :—

'In the Memorandum on War Office contracts reviewed in the *Record* of July 6th, 1917, it was officially stated that East India kips which cost the Department 1*s.* 4½*d.* per lb. were sorted, the best taken for Army work and the rejection sold at 2*s.* 8*d.* per lb. We asked at the time whether this was profiteering, and we repeat the question. The truth which stands plainly revealed is that the demand for leather is so strong that there is an enormous margin between the cost of production, when properly controlled, and the price which the public can be made to pay. This is a fact upon which no public department should be permitted to trade.'

(*b*) Is it a fact that the margin between the cost price to the Indian Munitions Board in India and the War Office auction price in London of Indian tanned hides has increased since July last by more than 50 per cent.?"

The Hon'ble Sir George Barnes replied :—

"(*a*) The Government of India have seen the article referred to in the first part of this question.

(*b*) With regard to the second part of the question, the Government of India have no detailed information as to the disposal in England of such tanned hides from India as have been found unsuitable for Army work. They understand, however, that the greater part of the non-Army selection hides are being utilized in the manufacture of standard boots in England, which are a war-time necessity, and that these hides have not for some time past been offered for sale by public auction."

The Hon'ble Mr. Srinivasa Sastri asked :—

Purchase of tanned hides by the Munitions Board.

3. "(*a*) Does the purchase of tanned hides by the Indian Munitions Board go beyond the requirements of the War Office for Army purposes?

(*b*) If so, do Government propose to consider the desirability of ordering that all such excess purchases should be stopped?"

The Hon'ble Sir George Barnes replied :—

"(*a*) In reply to the first part of this question, the War Office requirements of tanned hides have not yet been reached, in spite of the phenomenal increase in tanning of hides in Indian tanneries. The Munitions Board is purchasing all selections and weights of tanned hides in Madras and Bombay, since the complete control of the outturn of the tanneries is essential to ensure the maximum production of leather suitable for Army purposes. Prices are so adjusted as to make it more advantageous for tanners to tan hides suitable for Army work than inferior selections.

(*b*) Government do not propose to discontinue purchasing non-Army selections, as the result of this would inevitably be a falling off in the quantity of leather suitable for Army work."

[14TH MARCH, 1918.] [*Mr. Srinivasa Sastri ; Sir George Barnes.*]

The Hon'ble Mr. Srinivasa Sastri asked :—

Tanners of hides.

4. " Is it a fact that tanners of hides have been hard hit by the ruinously low prices offered to them and by means of the rigid assortments of their production for purposes of valuation ? "

The Hon'ble Sir George Barnes replied :—

" The answer is in the negative. Government's inquiries show that a few tanners have recently failed to secure a profit, owing principally to indiscriminate purchases of raw hides; but they are satisfied that at present prices for raw hides and tanning bark hide tanners should be assured of good profits."

The Hon'ble Mr. Srinivasa Sastri asked :-

Government control over raw hides.

5. " Is it a fact—

(*a*) That the *Southern India Chamber of Commerce*, Madras, sent the following telegraphic representation to the Government of India on the 17th August, 1917 :—

'Regarding order in writing, 19th June, requiring hides to be clean, fleshed and free from unnecessary material, Madras tanneries complain that the tanning of hides and buffs as now required works out to a loss of one rupee on each hide and that raw and wet hides at Cawnpore and Calcutta are not available at reduced prices. As it is, tanneries are turning out only half the quantities they were doing two months before. Therefore they ask either for an increase of two annas per lb. in the purchase price of tanned hides, or for the price of raw hides at Calcutta and Cawnpore being brought down by one rupee a hide. If neither arrangement is made immediately, they inform us that tanning operations will stop ; ' and

(*b*) that the Indian Munitions Board, in their telegram of 3rd September, 1917, replied as follows :—

'Your telegram 17th August, tanned hides. Question of further control raw hides prices is being carefully considered by Government.'

(*c*) Will Government be pleased to state whether any reduction in raw hide purchases has since been effected as a result of the consideration promised ? "

The Hon'ble Sir George Barnes replied :—

" The answer to the first and second portions of the Hon'ble Member's question is in the affirmative.

With regard to the third part of the question raw hide prices at the principal markets have been appreciably reduced as a result of Government control. So far from the Southern India Chamber's anticipation of a falling off in the outturn of tanned hides being realised, the actual outturn has more than doubled within the last year, and the present outturn is more than three times as great as before the introduction of the Government purchase scheme. Exports of raw hides in the same period have been greatly reduced."

The Hon'ble Mr. Srinivasa Sastri asked :—

Tanning materials.

6. " With reference to the statement made by His Excellency the Viceroy on the occasion of the opening of the Madras Exhibition in December last, that 'Government is prepared to intervene more directly in obtaining for tanners their supplies at fair rates if the existing agencies are unable to deal with the situation,' will the Government of India be pleased to state how it is proposed to meet the difficulties of tanners in respect of the supplies and prices of raw hides and tanning materials ? "

[*Sir George Barnes; Mr. Srinivasa Sastri; Sir William Meyer; Mir Asad Ali, Khan Bahadur; Mr. G. S. Khaparde.*] [14TH MARCH, 1918.]

The Hon'ble Sir George Barnes replied :—

"Government is controlling prices and selections of raw hides at the two principal markets of Calcutta and Cawnpore; at the former through a Government Committee of firms, and at the latter through the Deputy Controller for Hides, Cawnpore. Large quantities of suitable hides have already been sent to Madras and Bombay from Calcutta for sale to Indian tanners at prices which should leave a large margin of profit.

The control of tanning materials is being effected at Bombay through the Deputy Controller for Hides, Bombay, who arranges for supplies for Bombay tanners, and at Madras through the Controller for Tanning Materials. The latter officer, with the assistance of the Madras Government, is arranging for a scheme of greatly-increased control of tanning bark resources."

The Hon'ble Mr. Srinivasa Sastri asked :—

Duties and powers of the Auditor-General.

7. "Will Government be pleased to lay on the table the correspondence (if any) that passed between the Government of India and the Secretary of State on the question of securing independence of audit and the reconstitution and definition of the duties and powers of the Auditor-General?"

The Hon'ble Sir William Meyer replied :—

"A copy of the correspondence* is placed on the table."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Food grains used in the manufacture of alcohol.

8. "Will Government be pleased to state for each of the last five years—

(*a*) the total quantity of food grains used in the manufacture of beer and kindred liquor in this country; and

(*b*) the quantity of alcohol (in gallons) used for commercial and industrial purposes?"

The Hon'ble Sir George Barnes replied :—

"There are no figures available which would enable me to answer the first part of the Hon'ble Member's question.

With regard to the second part, alcohol used for commercial and industrial purposes has only been shown separately in the statistics for the last two years. I am laying on the table a statement † of the amounts of rectified and denatured spirits issued in the various Provinces during the years 1915-16 and 1916-17, which I hope will give the Hon'ble Member the information he desires."

The Hon'ble Mr. G. S. Khaparde asked :—

Income-tax cases reported in the "Tribune."

9. "(*a*) Has the attention of Government been drawn to the following Income-tax cases published on page 6 of the issue of the *Tribune*, dated the 8th February, 1918:—

(*i*) The order of the Income-tax Collector in objection case No. 84-86 of 1917 in which the Collector, after noticing the fact that the objector produced no accounts alleging that he had none and disbelieving him on the strength of the statements of the Illaquadar and Lambardar, proceeds to discuss the objection with the following remark :—

'He has three sons and will not enlist one of them. He has also not subscribed to any war fund or war loan although he could easily do so.'

(*ii*) The order of the Income-tax Collector in objection case No. 43-170 of 1917 in which the Collector, after referring to the admission of the objector that he went towards Sind and did business there, proceeds to dismiss the objection with the following remark :—

'Up to date he has not helped even by a single pice any of the war or Red Cross funds. He has produced no accounts, and I cannot take his verbal

* *Vide* Appendix A. † *Vide* Appendix B.

[14TH MARCH, 1918.] [*Mr. G. S. Khaparde; Sir William Meyer; Rai Sita Nath Ray Bahadur; Sir George Barnes.*]

statement as to his income. The Lambardars and Illaquadars testify to his income and I accept their version.'

(*iii*) The order of the Income-tax Collector in objection case No. 134-146 of 1917 in which the Collector, after stating the facts and holding that the assessment was made by the Tahsildar after careful inquiry, disposes of the objection with the remark :—

'He (the objector) is a miser and has not helped with a single pice in any war fund or loan. He says he has no proper accounts. It is clear he wishes to conceal his true income and will not therefore produce his accounts. Objection dismissed."

(*iv*) The order passed by the Income-tax Collector in objection case No. 21-42 of 1917 in which the Collector, after noticing that the objector is a Sahukar, has a fair money-lending business, has obtained decrees in Courts, but has not produced accounts and says that he has none, disposes of the case with the following remark :—

'The objector has so far not helped in any way towards the war and has not subscribed a single pice to any war fund or war loan. His objection is dismissed. He has not even given a 'Statement.'

(*b*) Do Government intend to ascertain whether the above objection cases have been correctly reported, and, if correct, to take any notice of the manner in which, and the propriety of the remarks with which, the said Income-tax Collector disposed of the same?'

The Hon'ble Sir William Meyer replied :—

"The Government of India have no information as to the facts alleged and the question should be put in the Legislative Council of the Punjab Government with which Government the detailed administration of the Income-tax Act in the Punjab and the control of Income-tax Collectors in that Province rest."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Ship-building in India.

10. " (*a*) Will Government be pleased to state what progress has been made in forming a Ship-building Branch of the Indian Munitions Board with a view to examine the possibilities of ship-building in India?

(*b*) Are Government aware that in his evidence before the Industrial Commission, Sir Vithaldas Thackersey said that the establishment of the ship-building industry was necessary to further Indian trade and industries after the war?

(*c*) Are ship-building concerns subsidised in Japan? Do Government intend subsidising ship-building concerns in India with a view to encourage the establishment of the hip-building industry? "

The Hon'ble Sir George Barnes replied :—

" (*a*) A Ship-building Branch of the Indian Munitions Board has recently been formed. It is in charge of an officer whose services have been borrowed from the Admiralty to take control, and who is now engaged in examining the possibilities of ship-building in India.

(*b*) The Government of India have not yet received the full evidence recorded by the Industrial Commission, but they understand that Sir Vithaldas Thackersey did express the view stated in the second part of the Hon'ble Member's question.

(*c*) The Government of India are not aware whether ship-building concerns are subsidised in Japan. Until they have received the report of the Controller of Ship-building, they cannot consider the last question raised by the Hon'ble Member."

Mr. Surendra Nath Bannerjea; Sir William Vincent.] [14TH MARCH, 1918.]

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Rule 12-A of the Defence of India (Consolidation) Rules, 1915.

11. "Will Govérnment be pleased to place on the table all papers relating to the promulgation of Rule 12-A of the Defence of India (Consolidation) Rules, 1915 ?"

The Hon'ble Sir William Vincent replied :—

"Government do not think it would be in the public interest to place on the table all papers relating to the promulgation of Rule 12-A of the Defence of India Rules, but I would like to give the Council some explanation of the circumstances in which it was introduced. Towards the end of 1915 it was found necessary to detain certain persons pending the issue of orders against them under the Defence of India Rules or Regulation III of 1818. Government, while recognising that this was essential, were of opinion that there was nothing specifically providing for it in the existing rules, and they determined therefore to introduce Rule 12-A in order to make it legal. If there is any further information on the subject which the Hon'ble Member desires, and I can, without divulging the contents of confidential papers give him, I shall be happy to do so if he will see me personally."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Case of the hunger striker in gaol at Amraoti.

12. "(*a*) Has the attention of Government been drawn to the following letter which appeared in the *Amrita Bazar Patrika* of the 14th February, 1918 :—

'You are aware that one of the interned gentlemen (hunger-strikers) is in gaol at Amraoti. He is in a wretched condition. For a long time he refused to take any food, but when he became unconscious on account of fatigue artificial means were tried to feed him. For a time he pulled on and took food. The situation seems to have been very intolerable to him, for he actually attempted suicide. I am informed that on the 24th of this month (January) he contrived to hang himself. He was provided in his room with water, chair, and table and his clothes. He tied his *dhoties* to each other and, throwing them over one of the beams in his room, made a noose for himself. Then placing the chair on the table he stood on the chair and put the noose round his neck and kicked away the chair. That made noise, and attracted the watchman's attention. In the meantime the knot of the *dhoti* gave way and he fell on the floor with his hands and feet bound, almost unconscious. His life was however, saved. He is now removed to another cell generally used for murderers and convicts of that kind.'

(*b*) Are the facts as stated above substantially correct, and is it the case that the political detenu referred to attempted to commit suicide ?

(*c*) Has he been removed to a cell 'generally used for murderers and convicts of that kind' ?"

The Hon'ble Sir William Vincent replied :—

"(*a*), (*b*) and (*c*). The report in question is substantially correct. In consequence of his persistent refusal to take food the detenu's physical condition was considerably reduced, when, to save his life, resort was had to artificial feeding. He had abandoned his hunger-strike and his health was improving when he attempted to commit suicide. As he threatened to repeat the attempt, he was placed in a cell adjoining the condemned cells in order that the warder on duty there might be at hand to prevent him from doing so. Orders have issued for his removal therefrom, and arrangements are being made for his transfer to Bihar and Orissa."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

"May I put a suplementary question ? Was any inquiry made as to the circumstances under which he attempted to commit suicide ?"

[14TH MARCH, 1918.] [*Sir William Vincent; Rai Bahadur B. D. Shukul; Sir Claude Hill; Sir William Meyer.*]

The Hon'ble Sir William Vincent replied :—

" I am afraid I must ask for notice of the question. I have no doubt that inquiry was made, but I cannot remember the details on the subject."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Agricultural implements

13. " (*a*) What is the number of improved agricultural implements sold in each Province during the last ten years ?

(*b*) Are Government aware that the demand for improved agricultural machines has increased, that the present supply is not adequate, and that the exorbitant prices of imported machinery are prohibitive ?

(*c*) If so, will Government take necessary steps to establish workshops in this country to cope with the increasing demand ?"

The Hon'ble Sir Claude Hill replied :—

" (*a*) A statement* is laid on the table giving the information asked for in part (*a*) of the question so far as it is available.

(*b*) It is true that the demand has increased, and that this increase, coupled with the growing scarcity of raw materials, especially iron and steel, has caused a general rise in prices.

(*c*) Government workshops for the manufacture of agricultural implements already exist in Bombay, Madras and the United Provinces, and one has recently been sanctioned in the Punjab Each of these Provinces employs an Agricultural Engineer, whose duty it is to supervise the manufacture of such implements, and the establishment of similar workshops in other Provinces must naturally await the appointment of Agricultural Engineers, regarding which I would invite the Hon'ble Member's attention to my reply to the question which he asked on the 6th of February. Government workshops cannot, however, attempt to supply the whole demand, and we may hope that the large expansion that may be expected in the future will be met by private."

THE INDIAN INCOME-TAX BILL.

11-15 A.M.

The Hon'ble Sir William Meyer :—" My Lord, I beg to move that the Report of the Select Committee on the Bill to consolidate and amend the law relating to income-tax be taken into consideration.

" I referred at some length in my speeches on the 6th of February, when introducing the Bill, to the objects with which it had been framed and replied to some general criticisms which had been made. Since then, the Bill has been very carefully and fully considered in the Select Committee. The Committee has made a very clear and full report, and I think that we are greatly indebted to its members for their capable, willing and useful assistance. Also, in presenting the Committee's Report on the 5th of March, I made some supplementary remarks, chiefly by way of further explanation— a sort of popular exposition if I may so put it— of the new system which it is proposed to adopt in respect of revising assessments which have been made with reference to the figures of previous years.

" I have only one remark that I need make now It has been represented to me that it would be a very graceful concession to the soldiers and officers of the Indian Army who have won such special distinction as to have obtained admission to the Order of British India or to the Order of Merit, or to have received the Victoria Cross or the Military Cross, that the money allowances which accompany these distinctions should not be assessed to income-tax. I am most ready to accept this suggestion, and I propose to carry it into effect under the powers vested in the Government of India by clause 44 of the present Bill".

*Not included in these Proceedings

[*Mr. Khaparde.*] [14TH MARCH, 1918.]

The Hon'ble Mr. Khaparde :—"My Lord, I beg to move that this Bill, as amended by the Select Committee, be republished.

"My reasons for proposing this are seven, and I shall proceed in their order. My first point is that this Bill was not sufficiently published and was not published in time to admit of the officers and public bodies concerned making their representations. The dates of publication are given at the end of the Report of the Select Committee and, trying to analyse those dates, I find that the students of the Government of India Gazette had only 101 days within which to study the Bill and make their representations on it. Others had a smaller number of days. I believe the Central Provinces, which is the province from which I come, had only 37 days within which to read this Bill and submit their opinions. If this was so in the case of officers, I humbly submit that public bodies would take a much longer time to think about it. They would not have the machinery readily to call a meeting together, nor would they be in a position to consider all these matters at one and the same sitting. The longest time that anybody had to think of this Bill was, as I said, 101 days, and the shortest time that they had to think of it was 37 days. That is for those who are students of English and who can read in English. As to those who depend on the vernacular entirely, it will be bound that the shortest time in their case was 15 days, and the longest time was about 46 days. It will be seen from the dates which are given at the end of the Report that the public had very little or in fact no opportunity of discussing this Bill, understanding its contents and taking a note as to its bearings on their interests. This is not a fact that I merely complain about; it will be found that the Punjab Administration also complains of the shortness of time given to them to think over this Bill.

"I do not propose reading the whole of it out, but from page 17 of the paper it will be seen that the Punjab Government say the Bill is of a very far-reaching nature, in the words of the Statement of Objects and Reasons, and so on, and yet the time allowed for obtaining opinions, for considering those opinions when obtained, and for formulating the views of Local Governments is, if the X'mas holidays be excluded, merely five weeks. 'It is obvious that in such conditions, and with the pressure of their urgent work, it is impossible for either the Local Government or its officers to give the subject adequate consideration, and the Lieutenant-Governor feels bound to point out the dangers attending legislation rushed through in this manner.' I submit, my Lord, that this is an expression of opinion as strong as anybody would like to make it, and the complaint of the Punjab Government is a general complaint. I have felt it myself and many people have felt it the same way. In fact there are telegrams received and letters received, all of them complaining more or less of the shortness of time allowed for consideration, and asking for more time. I should not have brought this amendment if I did not feel that the Bill is really of a very serious nature and having very far-reaching consequences. It might be said to begin with the cradle of a man and to end with his funeral; it covers him in all his activities and it deals with all possible conditions. This remark of mine can be easily seen to be justified when it is remembered that it concerns the joint Hindu family, that it concerns the taxability of a married woman, the taxability of a person following a profession. I do not know whether our incomes as we come here to attend this Council and get a few rupees a day, whether that does not come within one of these far-reaching sections. My Lord, this Bill is of a very far-reaching nature, not merely touching trade or agriculture, but even family life and marital relations; and a Bill dealing with all these conditions does require some amount of time for consideration. Then the next point which I wish to urge, and I hope it will be taken into favourable consideration, is that this Bill is of a very highly contentious character. As such I think it is not quite suitable to be discussed during war time. There is no urgency about it. There is no deficit that we have got to meet. Its object is not to raise money. That it does not seek to raise money has been stated both in the Statement of Objects and Reasons, and also at the end of the Report of the Select Committee. So, obviously, it is a matter that can wait, and if it can wait, so much the better, because being of an unusual nature people

[14TH MARCH, 1918.] [*Mr. Khaparde.*]

would like to understand it more, and I am sure it will be found easier to work—if at all accepted in the end—that people have had discussions over it and people know where they stand. As it is, if my motion does not meet with the approval of Council and is not carried, you will be practically passing a Bill without the knowledge of anybody at all—at any rate, in the case of people depending for their knowledge on the vernaculars. The time that has been given is so short that it will practically amount to passing the Bill without the knowledge of the large majority of the people who have to pay under it; and in that way it will have all the disadvantages of legislation without knowledge. The people will entertain all sorts of misapprehensions about it; officers will find it very difficult to administer, and misunderstanding may arise. It is not desirable that all these things should take place. My Lord, highly contentious as the Bill is and liable to be misunderstood, it is complicated by a further fact, and that is, that even a philosophical mind will find itself puzzled in considering the various sections of the Bill. It is called an Income-tax Bill, and yet it seeks to tax property, and it really is a Property Tax Bill, and it is carried so far that even vacant houses appear to come within its scope. By the rules it is said that power will be given to executive officers and income-tax collectors to grant exemptions or to grant compensation and so on. So this is not only an Income-tax Bill, but it is also a Property Tax Bill. Now, a property tax, though at one time it was the favourite tax, is now condemned almost universally; and this combination of property and income-tax in one and the same Bill is rather puzzling, to say the least of it. There is a further objection I feel to it, and that objection is that this Bill seeks to move in something like an indirect manner. If it is intended that agricultural incomes should be taxed, then nothing like bringing forward a straightforward Bill, so to say, and giving time for people to look into the Bill and for this Council to consider it and pass it. But that is not the case. In this Bill it is not intended to tax agricultural incomes. In fact, it is said that they are not going to be taxed under section 4. As this matter will be discussed later on under one of my other amendments, I will not say any more about it here, except merely to say that this Bill is to a certain extent puzzling in its nature. The great object of this Bill is said to be to consolidate the law; and a further object is to improve the machinery. Now this machinery improving is something which always frightens me, as this is an age and a civilisation in which we bother about machinery too much. In fact, we know that for eating one ounce of food one generally requires some few tons of furniture; if you take into account all the knives and forks and plates and other things for eating one ounce of food, ten tons of furniture would be a very moderate estimate. In the same way, for collecting a few rupees you require a large machinery; and in the opinions that were circulated I find that various officers have complained that all these things will make a great deal of work, and the Commissioners will find it very heavy work getting through all the appeals that will be carried to them; district officers will be worried and the unfortunate Collector, or whoever it is who will deal with it in the first instance, will be burdened with civil and criminal inquiries of every sort touching on every department of life. So this is a Bill which, I humbly submit, will promote a great deal of inquiry and a great deal of work. One officer in Bombay—Mr. Shepherd is the name of the gentleman, I believe—says that the establishment necessary for administering the Act will be nearly trebled if not quadrupled ; and it is likely that three-fourths of the proceeds will go in working expenses, and only one-fourth be left, a sum which will be hardly worth taking into consideration. I may have to refer to this later on when I speak on another of my amendments ; but I only mention it here as a reason why this Bill should not be passed now. A further reason for demanding this delay is that this Bill has been amended very considerably in Select Committee. A new system has been introduced, as was briefly mentioned by the Hon'ble Finance Minister ; and the extent of it has been changed.

"There is also a summary procedure added, and I have to move an amendment that section 37 of the Act should be retained. So your Lordship will

[*Mr. Khaparde; Sir William Meyer.*] [14TH MARCH, 1918.]

see that this Bill has been practically remodelled very considerably, and it is desirable that the world should know in what directions and in what points it has been remodelled. All these reasons put together I humbly submit make out a good case for this Bill being re-published and the public given further time to consider its details and its mechanism, and possibly also to make any observations even on its principle. For these reasons, my Lord, I humbly beg to move that the Bill be re-published. It is not a war measure and so there is no harm done in waiting a few months. This waiting a few months will have the advantage of informing the people concerned, and they will feel that at any rate they have been heard and their views have been considered before any decision was arrived at; whereas if the Bill is passed in the state in which it is at present, the people will have a grievance, it may be a wrong kind of grievance, but still a real grievance, that their views have not been brought before the Council and that those views have not been considered. With these remarks, I propose that the Bill be re-published."

11-32 A.M. **The Hon'ble Sir William Meyer:**—"My Lord, my Hon'ble friend stands forward as an advocate of delay on the ground that sufficient time has not been given for the consideration of this Bill. I think he made it a point of personal grievance that he had had only 37 days to read it himself. I would ask him how many days he would require for a really long Bill, re-casting, for example, the Indian Penal Code or the Civil Procedure Code. He said that in other cases there had been 101 days allowed, but even that does not meet with his satisfaction. He quoted with evident sympathy, a sympathy which, perhaps, I may say he always does not feel for Provincial Governments, the wail of the Punjab Government that they only had five weeks to consider the Bill. Well, I may say perhaps, without divulging confidences, that in our discussions on the subject of constitutional reforms, we have had now and then a representation from a Local Government that the time was rather short to consider these important matters; so I am quite confident that my Hon'ble friend, his state of mind being what it is, will presently move a Resolution that the scheme of constitutional reforms be postponed until all the Local Governments shall have had fuller time to consider it.

"I must point out that it is not as if this Bill has been newly sprung upon the Local Governments; they had been referred to so early as March 1917 on the subject of the revision of the existing Act. We only framed our Bill after most careful consideration of what the Local Governments and various other people said to us on this subject. So that it is not really a valid complaint that the Local Governments have not had time adequately to consider this Bill, in the shaping of which they themselves have had a very considerable voice. The Hon'ble Member referred to the Bill as dealing with a man's life from his cradle to his funeral. I have no doubt that when the Angel of Death appears to him, he will, in accordance with his action this morning, put in a protest on the ground that the time allowed to him had been much too short.

"Now he refers to this Bill as a new measure of a highly contentious character. He does not seem to be aware of the old Act. This Bill is a Bill to replace the old Act, II of 1886, the Act now existing, and to improve the machinery and clear up doubtful matters. Subject to one exception, which will undoubtedly be fully discussed in this Council, in regard to the way in which agricultural income is dealt with under clause 4, there is no new principle. My Hon'ble friend talks about measures to the detriment of the Hindu joint family. The Hindu joint family is provided for in section 3 of the existing Act. He complains of the provision for taxing houses as taxing property which is not income. What, of course, we tax is the income derived from house property, and, if my Hon'ble friend refers to section 24 of the existing Act, he will find that there is provision there for taxing income from houses. Well, as it is perfectly clear that if my Hon'ble friend had had to pay income-tax himself, he would have studied the law under which he was paying. I can only conclude that by some regrettable oversight on the part of the Central Provinces

[14TH MARCH, 1918.] [*Sir William Meyer.*]

authorities he has not been asked to pay income-tax hitherto, and I trust that under the new Bill that oversight will be promptly repaired.

"He spoke also of the cost of collection as going to swallow up all the proceeds of the Bill. I have explained more than once that we are not introducing this Bill for the purpose of getting revenue, though we expect incidentally a certain amount of extra revenue from it, but we are introducing it in order to get a more just and equitable distribution of taxes; to remove those sore feelings that have been very much to the front whenever we have had under consideration any income-tax enhancement, that under the present machinery with its water-tight compartments and so on a man who is honest, and puts up his accounts readily, pays more than the man who does not. We want to remedy that and to make our procedure as equitable and uniform as possible. I certainly agree with what the Bombay official whom the Hon'ble Mover quoted said, that as income-tax grows more complex—and it does naturally grow more complex with the commercial and industrial development of the country—you must have a larger income-tax staff. But that is not a source of loss to the public exchequer. What we found in Bombay, for instance, was that the special Income-tax Collector has paid his cost over and over again by increased collections, and at the same time has kept on very good terms with the commercial community.

"Then the Hon'ble Mover talks of the way in which the Bill has been altered. Well, if you look at the portions of the Bill now printed in italics, it certainly does seem at first sight to have been subjected to considerable alteration. But any one who studies the Bill will see that the real amount of alteration is not large, and such alterations as have been made uniformly not to the detriment of the tax-payer but to his advantage. Wherever we have made alterations in Select Committee, it has been to help the assessee, to remove grievances which were put before us.

"Then as regards the question of the year of assessment, as one might call it loosely, and the way in which a man's assessment should be calculated, the existing Act provides for that. It says 'You pay primarily on the basis of your takings of the year before, but in certain circumstances you can get it re-adjusted.' We wanted originally to make this more simple, by saying 'Pay each year on the takings of the year before.' That, however, provoked a good deal of criticism from the commercial classes. So to meet the views of those who would be most affected, we have practically restored the principle of the existing Act. Only whereas section 33 of the existing Act is a one-sided measure, which was only to the benefit of the assessee and in no way to the benefit of the Government, we have provided for a re-assessment which will enable us to be just to both parties. And recognising that that system of assessment in two stages, as one might call it, would not be desirable for small folk, we have made a special provision for such cases by means of a summary procedure.

"I suppose my Hon'ble friend realises that, if his motion is accepted, it would mean that the Income-tax Bill could not possibly be taken up this Session, and that therefore it would not come into effect as regard the coming year, 1918-19. If there was anything in it which would justify an adjournment in this way, I would not oppose it, but, as I maintain most emphatically, there is nothing to justify such an adjournment; on the other hand, the commercial public have much to gain by the new Bill which is generally admitted to be a material improvement on the old Act in regard to greater clearness and the greater uniformity it lays down in regard to methods of assessment and so on.

"The Hon'ble Mr. Khaparde wants to give the public a fresh opportunity for putting in objections. I may tell him that the public, or some members of the public, will always object to any taxation, especially income-tax taxation, so that however much you may remodel your Bill, even if you got an absolutely perfect enactment, you will still find some persons criticising it.

"For these reasons, my Lord, I am unable in any way to accept the Hon'ble Mr. Khaparde's amendment."

[*Sir George Lowndes; Mr. Khaparde.*] [14TH MARCH, 1918.]

11-43 A.M. **The Hon'ble Sir George Lowndes** :—"My Lord, I should like to add one word to the remarks of my colleague Sir William Meyer. It seems to me that there is a point of principle involved in my Hon'ble friend Mr. Khaparde's speech. As it appears to me when this Council has had a Bill before it and has referred it to Select Committee by a unanimous vote of the Council—I believe Mr. Khaparde was present at the motion and he certainly did not object—I assume he voted for it. In these circumstances, I say, it is impossible to move now to re-publish the Bill, except on the sole ground that the Committee has so altered it that it is not the same Bill that was published before. There can be no other reasons. The reason he gives that there should be more time to consider the Bill appears to me, if I may say so, bad. The Council has considered it and has ordered the Bill to be referred to Select Committee, and it has been considered by the Committee. The only rational ground on which, I suggest to the Council, my Hon'ble friend could ask for the re-publication of the Bill after it has been to Select Committee is that the Bill as it emerges from Select Committee is not the same Bill that went in there. The Select Committee on this Bill was a particularly large and particularly strong one; they unanimously recommended that re-publication was not necessary, and I venture to think the Council, under such circumstances, would be very wise to follow the advice of their Committee."

The motion to re-publish was put and negatived.

The motion that the Report of the Select Committee be taken into consideration was then put and agreed to.

11-45 A.M. **The Hon'ble Mr. Khaparde** :—"My Lord, my next amendment is to move :—

'That in clause 3 (*1*) for the words 'under this Act' the following shall be substituted :—'under the provisions hereinafter contained in the Act'.

The clause will then read :—

'Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India or is under the provisions hereinafter contained in the Act deemed to accrue or arise or to be received in British India.'

"At first sight it may appear that my amendment is merely verbal substituting a few words for others, and that also struck me, but it will be seen that the few words that I propose to substitute for those in the existing Act are of a far-reaching character. It is like this. In Madras, the question was raised whether income earned outside British India and not remitted to British India is liable to be taxed at all under this Act. The Advocate-General gave the opinion that it was liable to be taxed, and the Board of Revenue was of opinion that it was not liable to be taxed. The matter appears to have been represented to the Government of India, and they gave two rulings, saying that income would not be taxed and should not be taxed, and words 'under the present Act' leave this point vague. The word that makes the difficulty is the word 'deemed'. The words 'deemed under this Act' and 'deemed under the provisions hereinafter contained in the Act' would make all the difference; 'deemed under this Act' would be an expression that would be general, and were it allowed to stand the provisions of this Act would be left aside and only the policy of the Act would be considered. Whereas if the provisions were specifically mentioned and referred to, then whoever holds that income earned outside British India but not remitted to British India is still liable to be taxed, would have to bring it under one or other section of the Act. That makes the difference. I am advised and myself think that if these words are introduced, it would be clear that incomes earned outside British India would not be taxed, whereas if these words are left vague, it would be a matter of contention and perhaps of a reference to Courts hereafter. My experience is that these cases are likely to arise because people living in British India and doing a little business here sometimes have *jagir* lands or *inam* lands in adjoining Natives States. In these cases oftentimes the income in Natives States is so small that it is seldom remitted to British India, and the people who live there manage to exist with what they

[14TH MARCH, 1918.] [*Mr. Khaparde; Sir George Lowndes; Mr. K. K. Chanda; Sir William Meyer; Rai Sita Nath Ray Bahadur.*]

earn from *jagir* and *inam* lands, whether that income is again to be included under the income-tax is the question. There are two cases pending in the High Court of Madras and there are likely to be more. I should like the point made clear in this way, and perhaps this amendment, which really looks verbal, will have real significance to Government. I recommend this amendment to the Council."

The Hon'ble Sir George Lowndes:—" My Lord, when I first read the Hon'ble Mr. Khaparde's amendment, I confess I was of the same opinion as he said he was when he read his own amendment, that it was merely a verbal one. I have every sympathy with anyone who wishes to make an Act clearer, but I am afraid I am still of the same opinion. There is no deep-laid plot to get rid of an iniquitous Madras decision as to what income is taxable and what is not. I really cannot see that any difference is made by the proposal to substitute for the phrase 'under this Act' the words 'under the provisions hereinafter contained in the Act.' I think that it amounts to the same thing, but if it will really give any pleasure to my Hon'ble friend, then I suggest in the spirit of compromise that we split the difference, and instead of saying 'under this Act' that we say 'under the provisions of this Act' I think that is a fair concession. It will be just half of the words and, if I may say so, the whole of the sense." 11-50 A.M.

The Hon'ble Mr. Khaparde:—" Sir, I accept the words 'under the provisions of this Act' as suggested by the Hon'ble Member."

The motion was put and agreed to.

The Hon'ble Mr. K. K. Chanda:—" My Lord, I beg to move the small amendment which stands in my name in clause 3 (*2*) (*viii*) for substituting the word 'or' for the word 'and.' It is a very small thing and I will explain it in a moment. 11-53 A.M.

" The clause as it stands reads thus:—

'Any receipts not being receipts arising from business or the exercise of a profession, vocation or occupation, which are of a casual and non-recurring nature and are not by way of addition to the remuneration of an employee.'

" I may be wrong, my Lord, but my view of the clause as it stands is that it provides that receipts shall be exempt from the operation of income-tax if they satisfy two conditions. In the first place, the receipts must be 'casual and non-recurring.' This is exactly in accordance with the English practice which is not to tax casual profits as distinguished from ordinary business or professional profit. But, my Lord, the clause imposes another condition which you do not find in England. It is this that the receipts 'are not by way of addition to the remuneration of an employee.' That is to say the insertion of the word 'and' restricts the operation of exemption to one class only, namely 'employee.' The same receipts which will be exempt in the case of an employee will not be exempt in the case of a merchant, a zemindar or professional man. I do not see, my Lord, any cogent reason in favour of this differentiation. I propose to amplify the scope of the exemption so as to make it applicable to all, and this will be effected by substituting 'or' for 'and.' This is my amendment, my Lord, and I trust that the Government and the Council will see their way to accept it."

The Hon'ble Sir William Meyer:—" My Lord, in the spirit of reasonableness to which my Hon'ble friend referred just now and which is observed by this Government, I am quite ready to accept the word 'or' for the word 'and' after the words 'non-recurring nature'". 11-54 A.M.

The motion was put and agreed to.

The Hon'ble Rai Sita Nath Ray Bahadur:—" My Lord, I beg to move a small amendment that in clause 4 (*1*), the words from 'but 11-55 A.M.

[*Rai Sita Nath Ray Bahadur.*] [14TH MARCH, 1918.]

the net amount' to 'under this Act' in the Income-tax Bill be omitted. While we are indeed very thankful to Government for recognising as heretofore the principle that agricultural income should be exempted from the scope of the Income-tax Act, I regret to find that an amendment which we moved in the Select Committee for the omission of the latter part of clause 4 was not accepted by the Committee I am, therefore, obliged to move this amendment that, in calculating an assessee's income from other sources, his agricultural income should not be taken into account. Unless this amendment is accepted, the result of the inclusion of the agricultural income into the aggregate income of an assessee from other sources would be to raise the rate at which assessment would be made on non-agricultural income. It would have an indirect effect on the income of zemindars though it would not tax them directly, and, therefore, I say that considering the very small gain that it would bring to the public exchequer, it is not proper to create a feeling among the zemindars that they are going to be taxed in an indirect way. There is also this feeling that it is a thin end of the wedge, if I may use that expression ; that it is something like a feeler in order to ascertain whether the zemindars are prepared for a new provision which is anticipated in the shape of a tax upon the agricultural income. Under these circumstances, considering the very small gain that would accrue to the public exchequer by the adoption of this procedure, my humble request is that the Government would be well advised to ignore it altogether. The zemindars are fighting not so much on account of any heavy burden this innovation would impose on agricultural income, but on the question of principle underlying it. Their contention is that, having exempted agricultural income from the operation of the Act, you should not attempt to touch it in an indirect way. However, the indirect effect, I must distinctly mention, the indirect effect so far as agricultural income is concerned would be so small that it would be unwise on our part to raise the cry about the inviolability of the permanent settlement.

"I may incidentally mention that if it is considered proper, as suggested also by my Hon'ble friend Mr. Khaparde, to impose a direct tax on agricultural incomes, it would be much better to consult public opinion and the opinion of the zemindars. Not only the Government would be quite justified in imposing the tax, but I am sure considering the exigencies the zemindars would acquiesce in such a proposal. Therefore my suggestion is if there is any idea to tax the zemindars it would be much better to take public opinion before taxing agricultural income in an indirect way.

"Another effect of this indirect attempt to tax agricultural income, I fear, would be that it would go to discourage some of the zemindars who are inclined to embark on commercial and industrial enterprises. Take, for instance, the case of a zemindar whose zemindary income is, say, Rs. 2,25,000 a year and his income from commercial or industrial pursuits is Rs. 25,000; he would be called upon to pay an income-tax and a super-tax on Rs. 25,000 at the rate of four annas in the rupee. If that income which arose from his zemindary had not been taken into account then he would have been called on to pay only at the rate of one anna in the rupee. At a time when India cries aloud for the development of industries and commerce, we can hardly contemplate with equanimity the prospect of landholders fighting shy of industrial enterprises. With the Munitions Board attempting to give an impetus to the existing industries and the Industries Commission collecting and sifting information about the industrial potentialities of this country, new hopes have filled our hearts and new aspirations have sprung up about the industrial regeneration of the country. The landholding classes have realised the responsibilities that their wealth and position in the country have imposed upon them and instances are not wanting in which zemindars like my esteemed friend to my left (Maharaja Sir Manindra Chandra Nandi) have come forward to be pioneers if not captains of industry. This is certainly not the proper time to impose a fresh tax on agricultural income and thereby dissuade a large, influential and well-to-do section of the people from taking part in the industrial and commercial development of the country.

[14TH MARCH, 1918.] [*Rai Sita Nath Ray Bahadur; Sir William Meyer.*]

"With these few words I beg to move that the latter part of clause 4, commencing from 'but' and ending 'under this Act' should be omitted."

The Hon'ble Sir William Meyer:—"My Lord, perhaps if I rise now it will make the subsequent course of the debate more clear. I congratulate my Hon'ble friend on his rather novel appearance as the champion of the landed interests. I had always looked on him as rather a pillar of commerce! And I may also point out that he has proposed to leave out only one portion of the clause, so that the second portion of the clause would still remain. 'Agricultural income,' he will have it, 'shall not be chargeable to income-tax,......but in any province in which a basis has been definitely laid down for the assessment of such income for the purpose of cesses, ... net agricultural income for the purposes of this Act shall be ascertained on that basis, etc.' 12-2 P.M.

"But I will not lay stress on that because, I think, it is perfectly clear that what my Hon'ble friend means..."

The Hon'ble Rai Sitanath Ray Bahadur:—"May I interrupt? If this portion of clause 4 is omitted, then the second portion will go out of itself."

The Hon'ble Sir William Meyer:—"Well, the Hon'ble Member did not say so. However, I do not want to raise a mere technicality, and of course one understands that the whole of clause 4 is really obnoxious to the Hon'ble mover. The reasons for putting forward this clause were set forth in the Statement of Objects and Reasons on the Bill in my speech of the 6th February introducing the Bill, and my further reply speech on that date, and in paragraph 7 of the Select Committee's Report. There can be no question of breach of faith *quâ* the permanent settlement or land tenures generally, since as I indicated in my speech on 6th February, incomes from land were directly assessed in the early sixties. At present, however, we are not doing anything towards direct assessment, but merely providing that, where a man derives considerable income from land and at the same time has income from other sources, he shall not in respect of the latter income get the advantage of favourable low rates of taxation which were intended only for those who are not well-off. As I explained on a previous reference to this matter, that question has come to the front in connection with the gradation rates at which our income-tax has been levied in the last two years. In other words, the rich man, looking to his wealth as a whole, must not get the benefit of a special rate of taxation provided for the benefit of the poor man. An instance of what might happen in this way was given in paragraph 7 of the Select Committee's Report, where it was shown that without this clause a man with a large agricultural income and small receipts from other sources might pay on the latter at the rate of 4 pies intended for the poorest class of assessees. I will add an instance of a less extreme description. If a landholder, having a lakh of rupees from land, has Rs. 10,000 other income, under the present Act he would pay Rs. 312½ on the latter at the 6 pies rate. It is now proposed that, having regard to his landed income, he should pay Rs. 625 at the rate of one anna in the rupee. There is no taxation on his agricultural income as such. He merely pays at an equitable rate on income which is not agricultural. I am not impressed by the Hon'ble Mover's wail that if we taxed the landlord on what he derives from industrial enterprises at the same rate at which we tax other citizens, he would not invest in industrial enterprises. We always hear that sort of thing when there is any taxation proposed. We heard a good deal about it in connection with the Super-tax Bill last year. In England, they heard about it constantly in connection with their successive revisions of income-tax. We are always told that the would-be investor is such a touchy person that if you put a little extra tax on him, he would rather not invest at all, but let his money lie idle. I give the investor, whether he is a landlord or not, credit for more sense. If he sees there is a profit to be made or if he has a patriotic interest in some local industry, he will not be deterred

[*Sir William Meyer.*] [14TH MARCH, 1918.]

because he pays the same rate of income-tax on his profits as other citizens do. It will be observed too, from clause 4 (*1*) that even in determining the gradation rate in respect of taxable income, we leave out of account all agricultural income not exceeding Rs. 1,000, so that we thereby sweep away the mass of ordinary ryots and tenants. It is only in the case of a really well-to-do agriculturist that his agricultural income in excess of Rs. 1,000 will be taken into consideration.

"It has been suggested that clause 4 is a prelude to a tax on land. It is nothing of the sort. I indicated in paragraph 60 of my speech introducing the Financial Statement for the current year, 1917-18, that the Government might possibly in future have to raise more revenue from land. I cannot pledge the future at present, but if we had wanted to do this in present circumstances, we should have done it in a direct way. As, however, I indicated in introducing the Financial Statement for 1918-19, we do not want to impose any further taxation at present. This proposal has no reference to increase of taxation, but is brought forward merely as a matter of equity to improve the machinery of our existing Act, and to prevent the rich man getting the benefit of a poor man's rates on taxable income, because though his taxable income as such may be small, he has a larger amount of non-taxable income. As I said in my speech of 6th February, one of the objects we have had in view here, as in other matters, is to remedy unequal assessment on persons of equal means: no more no less. This furnishes an answer to a suggestion that has been made to me privately that this clause should be understood to be a war measure only. That is quite impossible. It is a part of the permanent machinery of the Act which will apply with equal justice, war or no war. If the Government had wanted more money for war purposes, we should have asked for that money direct.

"It has also been suggested to me that, as a counter concession, a promise should be made to reduce hereafter the income-tax rates in Schedule I. That is out of the question for the reasons stated in paragraph 33 of the Select Committee's Report. The existing rates must continue at present. The question of altering them hereafter in one direction or another must be left to the Government of the day as a budgetary matter, we cannot touch it now.

"Reference has also been made to the services that landholders have done and are doing for us in various ways, in connection with recruiting, for example. I fully appreciate those services, but I would remind my Hon'ble friends of the land-owning classes that it is a question of *noblesse oblige;* that property has its duties as well as its rights. Nor have the Government been unmindful of the interests of the landholders. I would remind the Council that from 1905-06 onwards, we have relieved them by sweeping away the *patwari* and famine cesses, and village service cesses of various kinds.

"It has been suggested to me that the action of Government would be misinterpreted as a beginning of an attack on agricultural incomes. I have already given reasons to show that nothing of this sort is intended; and as regards the political effects of the measure, I may say that, although the Local Governments were duly consulted, not one of them took exception to the proposal on equitable or political grounds. Indeed the measure was actively suggested by two of them.

"But, my Lord, in view of the opposition which has been excited among representatives of the landowning classes, the Government have determined to leave this matter to the free decision of the Council. We emphatically hold, as I have said, that the proposal is one which is absolutely just; that if the Council throw it aside, they will lend themselves to the charge of preferring the interests of the rich to those of the poor, and stereotype a system under which a rich man deriving the bulk of his income from land, the taxation of which as such is outside the purview of the Bill, is also to get an unfair advantage in the matter of gradation rates over a poor man whose income is all, or almost all, of a taxable character. As I have said, we propose to leave these considerations to the Council. There will be no cracking of the Government whip, and though officials can speak and vote, they will do so with full liberty

[14TH MARCH, 1918.] [*Sir William Meyer; Sir Gangadhar Chitnavis.*]

of conscience. They can approve or disapprove of the proposal according to their own judgment."

The Hon'ble Sir Gangadhar Chitnavis:—"My Lord, my position in regard to this amendment is clear from the Note of Dissent subject to which I have signed the Report of the Select Committee. Mature consideration only confirms the suspicion that in the evolution of legislation, to which we are accustomed in India, the provision now sought to be embodied in clause 4 may sooner or later, in spite of present assurances, lead to the imposition of the income-tax upon agricultural incomes also. The clause easily lends itself, as stated by the Hon'ble Mover, to such an expansion, and few Finance Members will be able to resist the temptation of exploiting such a productive source of revenue, however opposed that policy may be to the policy followed by Government for so many years past My Lord, I again repeat what the Hon'ble Rai Sita Nath Ray Bahadur has said, that if Government want to have such a clause as a war measure few landlords, with all their record of sacrifice and patriotic zeal in the great cause of the Empire, would have opposed it, even though acquiescence would have involved the abandonment of a principle and cherished right for the time being.

12-12 P.M.

"Now, my Lord, agricultural income has so long been, directly or indirectly, excluded from calculation in operations under the Income-tax Act, not from any misconception about the scope and meaning of the provisions of that Act. The Hon'ble the Finance Member reminded the Council the other day that agricultural income was liable to assessment under the Income-tax Act of the early sixties of the last century. If that income then was expressly excluded from computation in the later Act of the eighties, the exclusion, it cannot but be said, was provided for advisedly, and must have been based upon some sound principle. It does not, also, appear that there was any criticism of such an exclusion when that exclusion was made. It is, moreover, quite clear that on the present occasion, when this provision has been inserted, those who have done so do not seem to have been very happy when they made it. They felt the impropriety of their action and, with a view to allay suspicion, have expressly premised this clause with a provision that agricultural income as such will not be assessed to income-tax. I am glad that in putting this clearly in the clause they have not only repeated but confirmed the practice hitherto followed. When the exclusion was first made the consideration that was then paramount in their minds was that, apart from other considerations, it would have been imprudent to tax India's greatest, nay, chief industry, agriculture, when it already pays tax in the shape of revenue and cesses. It must also be borne in mind that it was immediately after the Mutiny that agricultural income was taxed. It was a time of exceptional difficulty; and it was, with a view to meeting extraordinary expenditure, that this was done, and it was taken off as soon as the necessity had disappeared. No serious attempt has been made, my Lord, to demonstrate how the principle of exclusion is unsound So far as can be gathered from the Statement of Objects and Reasons, and the discussions since its introduction, two considerations appear to underlie the clause. In the first place, the adoption of the principle of graduation in assessment is supposed to have so changed the situation that the exclusion involves inequalities in assessment and hardship upon the other classes; in the next place, the inequalities are so great that they would lead to public clamour. Now, in judging of the position, Hon'ble Members will bear in mind that abstract principles, however just or sound, are not the determining factors in legislation. Laws must be suited to the genius, habits, and traditions of the people, and must in all cases be modified by special circumstances. In order to secure public co-operation, they should likewise follow the lines of least resistance. It is a point worth consideration that the existing provision about exclusion of agricultural income is justified by the fact that India is an agricultural country. It was this provision which probably reconciled people to the income-tax, as otherwise the bulk of the people who pay the land-revenue and cesses would have been doubly taxed. It offered some protection to the 80 per cent. of the

[*Sir Gangadhar Chitnavis; Raja Sir Rampal Singh.*] [14TH MARCH, 1918.]

people, and has been appreciated by them. A graduated scale of income-tax cannot possibly be responsible for inequalities of assessment of a graver nature than those very often possible under the existing law. It is also worthy of note that the principle of graduation has been embodied in our Income-tax Act from the first. The rates were 4 pies per rupee for smaller incomes and 5 pies for larger incomes. And it is remarkable that not a voice was heard against a system under which such inequalities were possible and for a certainty were noticeable—inequalities as is obvious, far greater than any which the development of the principle of graduation can cause. The new scale has been in operation for two years. And yet how many complaints about unequal assessment have been heard during this time? There has never been any public clamour, except perhaps against the whole imposition and the lowness of the minimum. The apprehended hardship to the general tax-payer cannot justify a departure in policy—when even if there is any hardship at all—it is so little felt that nobody has even thought of complaining about it publicly before now.

"My Lord, clause 4 is also to be condemned for the cogent reason that it defeats the object of Government as set out in the Statement of Objects and Reasons. We are assured that the object is not to tax agricultural income, but the clause will have the sure effect of taxing, indirectly it is true, but taxing all the same, such income. The difference between the lower rate charged upon non-agricultural income at present and the higher rate to be charged under the new provision by taking into account agricultural income is an indirect tax upon agricultural income The broad fact cannot be disguised by any subtlety in argument. In business practice this excess rate will have to be deducted from income for which it becomes assessable, and thus defeats the principle carefully laid down and repeated in the first part of the clause that agricultural income will not be assessed. If it is deducted from the other income, then the tax is subject to the anomaly that the assessee will be made to pay more than what others similarly circumstanced will have to pay.

"My Lord, the tax is also objectionable on account of the fact that ascertainment of agricultural income, even for the purposes of fixing a rate, will lead to much greater harassment and inquisitorial inquiry than the ascertainment of non-agricultural income, and will be a constant source of trouble and harassment to the assessees, whose number, according to the present Bill, will be much greater now than before. It is remarkable how harshly this system of inquisitorial proceeding works in Prussia. Reinach, in a discussion in the French Chamber of Deputies in 1908, stated that in Prussia they have been obliged to resort, for purposes of inquiry in connection with income-tax assessment, to an intolerable espionage and a degrading system of informers. They interrogate caterers, neighbours, servants, children; they keep account of the dinners that are given and of the cigars that are offered to the guests. It is with a view to save people from such obnoxious inquiries and to minimise the worries from income-tax assessment of such a large class as the agriculturists, who already periodically suffer from the harassment of settlement staff at the time of every settlement, and who already pay land-revenue and cesses, that I beg to support the amendment"

12-20 P.M. **The Hon'ble Raja Sir Rampal Singh**:—"My Lord, in rising to extend my whole-hearted support to the amendment moved by my Hon'ble friend, Rai Bahadur Sita Nath Roy, I cannot help expressing my regret on the contentious provision embodied in the latter portion of section 4 (*1*) of the Bill and on the controversy which it has given rise to. I am glad the responsibility of framing this provision in a consolidating Bill does not rest upon any of the non-official Members of this Council, and I could only wish that the Government would have been better advised not to have made a departure from the principle they have been adhering to, by initiating in the above-mentioned section a new method—rather a novel method—of determining the rate of assessment on assessable incomes of agricultural and landowning classes. It will show in what direction the wind is blowing, and will agitate and open the eyes of those who as a class, I should say, a most important, serviceable and loyal class in this country, have been slumbering under a

[14TH MARCH, 1918.] [*Raja Sir Rampal Singh.*]

sense of self-complacency that justice will run on its even course, and that the protection of their rights does not require any exertion on their part for their maintenance. They have implicit confidence in the sense of the justice of Government and are still under the impression that no agitation is needed to obtain it.

"My Lord, in 1886, while introducing the License Tax Amendment Bill, Sir Auckland Colvin quoted a passage of Sir John Strachey, which runs thus :—

'It would be hardly possible to maintain the cesses on the land if the tax on the trades were abolished. It might be more possible to defend the abolition of cesses on land and the maintenance of the tax on trades,' and then said 'what was said by Sir John Strachey in 1880 is equally applicable now.' My Lord, in 1918, we are told by the Hon'ble Finance Member in charge of the Bill that 'Even if we were to tax agricultural profits now—which we are not proposing to do—it would be a mere question of expediency.' Mark what a change! A marvellous change! In fact quite a reversal in the policy within a period of 31 years.

"My Lord, the objectionable portion of section 4 (*1*) has given rise to much anxiety and uneasiness and will be a cause of discontent to the land-holders if allowed to stand in the Bill when it passes into Law. The very day when the Bill was introduced in this Council, serious objection was taken to this provision, and since then that opposition had still more gained strength by the facts that have come to light from the Financial Statement and by the strong disapproval with which it has been received by our constituencies

"It is said, my Lord, that the Bill does not aim at raising money but in effect it does, and at a time when no special necessity for such an addition to our finances has been definitely shown to the Council. We have not to face any deficit this year, and it is expected that no financial difficulties will have to be met next year. I will not dilate more on this point as the inadvisability of adding more burden upon the shoulders of the people, whether by direct or indirect taxation, under these circumstances was forcibly urged upon the Council when the Bill was introduced.

"My Lord, I will not at present say anything whether land is sacred and should remain immune from further such like imposts and whether the land revenue is land tax or rent These are subtle questions requiring the ingenuity of political economists for solution. But I cannot refrain from stating one fact—a bare fact—and inviting the attention of the Council and your Excellency's Government towards it. It is this that the landholding class—no matter whether of temporarily settled or of permanently settled areas—do claim strongly and rightly that no direct or indirect encroachment can justly be made upon the customary margin of profits that they were enjoying before the advent of the British rule and that was implicity or explicitly guaranteed to them by the engagements into which they entered with the Government. I will not enter into that history. It is a long story Now, my Lord, the above mentioned provision of the Bill does encroach upon that right. My Hon'ble friend will urge that it is not proposed to add any tax on land, I fail to comprehend how, when agricultural incomes will be taken into account in determining rates of assessment, it is not taxing land, indirectly though it may be. Had this been a War measure we would have submitted to it without raising a voice because we are pledged, and in our own interest, to loyally co-operate with the British Government in bringing this war to a victorious end; but this is not the case. The Bill, which we are about to pass, will stand on the Statute-book permanently.

"My Lord, a great principle is involved in the section above referred to, and I feel I am justly entitled to beg the Council to accept the amendment that has been moved. It is not in the interest of big landholders that I am speaking. Small and petty landed proprietors, whose number is very considerable and even tenants and cultivators would be affected more adversely and harshly by the said provision than big Zamindars. Even heavily encumbered

[*Raja Sir Rampal Singh*] [14TH MARCH, 1918.]

proprietors will not escape from the purview of the section. Petty proprietors realising the unreliability and the vicissitudes to which their properties are subjected, have begun to enter into other professions and businesses as well. It would be an easy matter for assessing officers to bring to the prescribed minimum their agricultural incomes by adding together the rents they realise from their tenants and the estimated value of their agricultural produce from their *sir* lands under their cultivation for assessing their non-agricultural incomes with higher rates than otherwise they would have been assessed. Similar will be the fate of tenants and cultivators. Big proprietors may better be left out of consideration because they are gradually becoming an eyesore to the socialistic tendencies of the present age. Is it not in-explicable, my Lord, that on one side the Government prompted by the beneficent motives of duty affords relief through the agency of the Court of Wards to encumbered proprietors and on the other side by the above mentioned section will add the burden of taxation over them ? I am afraid and my fears are based on the experience that I have of such matters that the said provision will give a good handle to patwaries, kanungos, and others to harass the people of the rural areas by over-estimating the profits of agricultural produce in order to make non-agricultural incomes liable to be assessed by higher rates.

"I admit, My Lord, that land was taxed under the Income-tax Act of 1860, and similar might have been the case in subsequent Acts My submission is, and on strong grounds, that the principle of levying income-tax on land was a wrong principle, and the Government themselves changed it and rectified that error in 1886 by the Income-tax Act of that year. Unless there be any special, emergent and imperative necessity, my further submission is that it will be improper for the Council to repeat a bad precedent of 1860 which the Government themselves have discarded in 1886.

"I may, in passing remind the Council that 1886 was a deficit year, while this is a surplus year. In that year the Government were under the urgent necessity of augmenting their resources. But on the consideration that every bit of land was taxed with land-revenue and cess, even under those circumstances justice prevailed and the incomes from land were deliberately excluded from further taxation under the Income-Tax Act.

"My Lord, whenever the question of levying any further tax on landholders arises, it is more than often forgotten what further unavoidable charges besides revenue and cesses they have to meet from their incomes, and what services they have to render to the State entailing still further calls upon their purse

"My Lord, the Hon'ble Member in charge of the Bill has laid great stress on equalising the rates of assessment on landholding classes with those on other assessees. I am afraid the Hon'ble Member has not paid due regard to all these considerations. The argument of equity and justice pressed so forcibly and ostensibly in support of this provision does not hold good. Was there no thought paid to equity and justice when agricultural incomes were excluded from the purview of the Income-Tax Act of 1886? That Act, too, provided for a graduated rate of assessment From the speech delivered by Sir Auckland Colvin at the time of introducing that Bill from which I have already made a quotation above, it is apparent that that Act was passed to make rates equitable. Land is separately taxed with land-revenue, and the income arising therefrom is only an income accruing after the payment of a tax or rent or by whatever name it may be called, and so an Income-Tax Act ought not to apply to such incomes either directly or indirectly. Are not the cesses and rates on every land owner, from the smallest to the biggest, a kind of income-tax in another shape ? If that is not so, I question the justice of their levy. In the end, with due respect I must express my surprise for there being no provision in the Bill for determining the rates of assessment of the assessable incomes of those who may have large properties and incomes outside British India.

"My Lord, will things be allowed to come to such a pass as far as the land owning classes are concerned as to make the old Indian saying more or less applicable that eight pumpkins for sale and 9 tax gatherers to take one each."

[14TH MARCH, 1918.] [*Maharaja Sir Manindra Chandra Nandi, of Kasimbazar.*]

The Hon'ble Maharaja Sir Manindra Chandra Nandi of Kasimbazar :—" My Lord, I beg to accord my heartiest support to the amendment which is now before us. It appears to me that two quite different principles have been sought to be incorporated in section 4 of the Bill to consolidate and amend the law relating to income-tax The section begins by stating that 'agricultural income shall not be chargeable to income-tax,' but it continues to lay down the provision that 'such income in excess of R1,000 which has been received by an assessee in the previous year shall be taken into account in determining the rate at which the tax shall be levied on any income otherwise chargeable to income-tax under the Act'. Now, my Lord, I beg to state that these two are not consistent propositions, and should not find a place in any Act which does not seek to cast to the winds the elementary principles of jurisprudence. Sir William Meyer cannot in the same breath and in the same section of an Act exempt agricultural income from the operation of the income-tax, and also include it within the other incomes of a person for the purpose of raising the rates at which such an assessee should be called upon to pay the tax in question. It is no statesmanship to blow hot and cold at the same time. If Sir William Meyer or the Government of India are anxious to tap anybody's agricultural income, they should do it in a more frank and straightforward manner rather than by laying down a proposition, to begin with, to the effect that such incomes shall not be chargeable to income-tax. My Lord, in a country like India, a straightforward policy always appeals, and every man who has any large agricultural income would be only too glad to come forward to help the State at a time of difficulty if only the Government would want it in the right way. But Sir William Meyer distinctly has given us to understand that he does not intend to raise money or revenue by this new Act Then why, my Lord, should an income which is to be exempted on principle from the income-tax be made to swell the figures, though in a very indirect and inadequate way, of that tax? Underlying the section in question there run, therefore, two conflicting ideas which can neither be reconciled nor justified. Their juxtaposition in the same Act would be a blot on our Statute-book.

12-34 P.M.

"My Lord, my second reason for supporting this amendment is based on the higher ground of equity. We have been told, my Lord, that this Act has been framed only with a view to consolidate the law on the subject, to remove inequalities in the incidence of the income-tax, and to re-adjust existing anomalies and differences. My Lord, in bringing agricultural income within the purview of the Act for the purpose of determining rates of assessment, the authors of this Act have evidently forgotten two very important conditions of Indian life. One is that agricultural income does not at present possess any immunity from taxation, for, in addition to the payment of the necessary land-revenue, which in some parts of the country comes to nearly 50 per cent of the actual income, it is also chargeable to road-cess and public works cess and some other minor cesses, and, as such, it does not escape from contributing towards the cost of the administration, and there is therefore no injustice to remove when it is not directly chargeable to income-tax. Agricultural income, from time immemorial, has been associated with many heavy and onerous domestic and social liabilities in the economy of Indian life, while incomes from the professions, trade, commerce or industries are comparatively free from them and are not chargeable to any other Imperial or Provincial tax. That makes a world of difference in India, and should be duly taken-note of by all men who are entrusted with the task of making legislations for us. Far from removing any unwholesome privilege, the Act would only be adding to the burdens of an already too overburdened community. In that sense, section 4 seeks to violate a golden rule of equity and can claim no moral justification. The second important condition of Indian life which the framers of this Act seem to have overlooked is the tradition of inviolability which has prompted and inspired owners of permanently settled estates in the country to turn, in the language of Kaye, the author of a very interesting history of the East India Company, large tracts of waste and forest

[*Maharaja Sir Manindra Chandra Nandi, of Kasimbazar; Rai Bahadur B. D. Shukul.*] [14TH MARCH, 1918.]

lands into cultivated areas, and to free, as the late Mr. Rames Chandra Dutt so clearly proved, whole provinces from the grip of periodic famines. My Lord, I myself do not think that the Bengal Regulation I of 1793 is such a sacrosant document as, for reasons of state, cannot be tampered with, but if it has at all got to be treated as any other ordinary law of the land, let it be done on very sufficient grounds and in a very straight and frank way.

"My Lord, in section 4 of Lord Cornwallis' famous Regulation of 1793 occur the following words: 'no alteration will be made which they (the Zamindars, etc.), have respectively engaged to pay, but they and their heirs and lawful successors will be allowed to hold their estates at *such* assessment for ever.' My Lord, I will not try to read into this clause any interpretation of my own, for the words 'will be allowed to hold their estates at such assessment for ever' cannot be twisted to bear any other meaning than Lord Cornwallis had of them in India and Pitt in England. The understanding behind the words is too serious to be lightly thrown away for the purpose of an indirect and insufficient assessment or under cover of removing inequalities or adjusting incidence of taxation.

"My Lord, three important points emerge out of the discussion on this subject. The one is that agricultural income enjoys no such immunity from taxation which may be construed into a grievance by any class of people in this country The second is that section 4 contravenes some of the most well-known principles of jurisprudence and equity, and the third is that it treats with very scant courtesy one of the most important charters given by some of the earliest founders of the Indian Empire to men of my class. I would, therefore, ask the treasury benches to be so good as to accept the amendment now before the Council, and remove the sense of uneasiness which has exercised our mind for some weeks past over this unfortunate section"

12-48 P.M. **The Hon'ble Rai Bahadur B. D. Shukul:**—"My Lord, in offering a few observations on this amendment, I may at the very outset point out that I do not belong to the permanent settled areas. Hence, I refrain from touching on that aspect of the question as to how it would affect the landholding classes there. I come from the temporary settled areas, and I think it to be my duty to convince this Council as to how unfairly the operations of this Act will affect those residing in such areas. With due deference to what has fallen from the Hon'ble Finance Member in his reply to the Hon'ble Mover, I beg to submit that I am still left unconvinced of the cogency of his arguments.

"It is unfortunate, my Lord, that the Government should have seen their way to insist upon retaining this clause which is of so controversial a nature, at this time of strain and general anxiety. The whole body of landholders from one end of the country to the other are opposed to it. Since the introduction of this measure, we have received a number of letters, representations and telegrams from the various bodies representing the interests of agricultural classes in this country. They are all unanimously opposed to this clause on principle and they strongly press for its deletion. They regard it as highly prejudicial to the agricultural and industrial interests of the country and think it most inequitable. I further wish to point out to this Council that this is not merely the opinion of the interested agricultural classes, rather this is what has been clearly urged by some of the respectable Chambers of Commerce who have given expression to their opinion in a similar strain. The Bengal Chamber of Commerce state that 'the policy adopted in the Bill cannot be justified by any principle of equity. The Committee strongly protests against the principle of bringing the agricultural income in any way within the purview of this Act.' They further go on to state that 'the Committee have observed with satisfaction that people having large agricultural incomes have been extending their activities to industrial and commercial lines. The action of the Government as proposed in the Bill will have a chilling effect on such

[14TH MARCH, 1918.] [*Rai Bahadur B. D. Shukul.*]

activities and restrict their extension on other than agricultural lines.' Similarly, the Southern India Chamber of Commerce express as their deliberate opinion that it will be neither just nor expedient to subject him (cultivator) to the vexatious interference and inquisition of income tax officers, a course which in our opinion is bound to aggravate agrarian discontent.

"My Lord, after having received definite and clear opinions like these from altogether disinterested bodies, and after the emphatic protests entered at the time of the reference of the Bill to the Select Committee, not only by the Landholder members of this Council, but also by our talented friends representing other interests, such as the Hon'ble Pandit Madan Mohan Malaviya, Mr. Surendra Nath Bannerjea and Mr. Khaparde, this objectionable clause would be deleted from the Bill by the Select Committee, and it is a matter of keen disappointment to us all that the same has not been done. The Select Committee has thought it fit to retain this clause on the ground that 'It is a necessity, if graduated income-tax is collected on an equitable basis.' The Hon'ble Finance Member has reiterated the same argument just now. With regard to this I have only to point out that with a view to be fair and just to one interest, you should not be unjust to the other. So far as the agricultural income is concerned the principle of graduated amount is already applied to it automatically in the temporary settled areas. At the time of the fixation of rents and revenues, the persons holding different kinds of lands have to pay varying rates according to different soil—units, fixed by the Settlement Officers. The owners and occupiers of inferior lands have to pay a less amount for the same area than that paid by the holders of superior ones. Then, again, the tenants and landholders are classified according to their financial conditions under different heads, namely, A, B, C, and D and the average rate arrived at is reduced in the case of such tenants and landholders as are not in good condition. Is this not a fact? Is this not in itself a graduated scale? Let any one acquainted with the working of the Settlement machinery contradict this and I shall bow to his decision. When the wealthier landholders have already to pay higher rates than those who are not so well-off, I fail to understand how could the same income be fairly taken into account again for the purpose of graduating the income-tax in the case of taxable incomes.

"My Lord, I hope the representatives of other interests in this Council will not object to the deletion of this clause. They will not please forget, as pointed out by the Hon'ble Maharajah of Kasimbazar, that we the agriculturists including Zamindars and Tenants have already to part with more than 50 per cent. of our agricultural profits to the State, in the shape of land-revenue and have further to pay other cesses, such as Education cess, Road cess, and Post Office cess. Can any one say that the proceeds from these imposts have been utilized solely for the benefits of the agriculturists? Is it not a fact that a substantial portion of these go to add to the comforts and conveniences of other classes and have the cultivators ever grudged that? Thus in view of the the fact that landholders have already to pay more than other classes and that they have various other obligations to discharge towards their poorer tenants during the time of famine and distress which others have not, is it not a real hardship to them that they should be compelled to pay more than other business-men, simply because of their agricultural incomes? Well, my Lord, we are again and again being reminded that the agricultural incomes will still continue under exemption; they will only be taken into account for the purpose of determining the rate of assessment on the taxable income and the landholders will not be losers, and this is what we are unable to understand: Will not a landholder business-man have to pay an additional rate over and above what would be paid by a non-landholding business-man? To illustrate this an instance may be given of two persons—A and B both carrying on the same business and deriving the same income, say Rs. 10,000, of these A happens to be a landholder, with a gross agricultural income of Rs. 50,000. Under the present income-tax, both will have to pay at the same rate and the same amount, namely, Rs. 468 at 9 pies per rupee but under the proposed Bill A, who is a landlord, will have to pay Rs. 3,750 at the rate of one anna per rupee, while B, who is not a landlord, will pay Rs. 468

[*Rai Bahadur B. D. Shukul; Khan Bahadur Saiyed Allahando Shah.*] [14TH MARCH, 1918.]

only. Thus, although agricultural incomes are said to be exempted, yet in fact they have been indirectly taxed to the extent of Rs. 3,282 nearly 7 per cent. of the agricultural profits and this is what we take a very strong exception to, as a matter of principle.

"I have to say one word more as regards the aspersions cast against the landholders with regard to our attitude of opposition towards this particular clause of the Bill. It is said that at this time of trial, when the Empire is involved in a deadly struggle; and stands in need of more money, the landholders are unwilling to accept this clause, as they do not wish that their pockets should be affected. Well, my Lord, I emphatically say that it is not so. So far as the Statement of Objects and Reasons of this piece of legislation can reveal, this Bill has not been introduced as a war measure to raise more funds. But if that be so, let the Hon'ble Member in charge of the Bill state frankly that he wants more money for the exigencies of the war, and I on behalf of my landholder friends here in this Council and outside will assure him that a statement to that effect will disarm all oppositions and we will be prepared to subject ourselves to as much additional burdens, as may be necessary, for the successful prosecution of the war. But it is because we honestly believe that this is not a war-measure, because we think that the introduction of this novel principle is merely a thin end of the wedge and has come to stay permanently in the Statute-book, and because we notice that it has already caused a great mischief by creating alarm amongst the agricultural classes that we have opposed it, and we earnestly hope that the clause will be deleted even at this belated stage."

12-58 P.M.

The Hon'ble Khan Bahadur Saiyed Allahando Shah:—"My Lord, the amendment proposed by my friend the Hon'ble Rai Sita Nath Ray Bahadur has my fullest support. The last portion of section 4 which provides that agricultural income above Rs. 1,000 shall be taken into account in determining the rate at which the tax shall be levied on any income otherwise chargeable to income-tax, will form a source of hardship and harassment to the agriculturists. The net agricultural income of the zamindar represents his net profit after he has paid a heavy land-tax on his gross income. As it has already been taxed once, it should not be taxed again. Besides, the income-tax officers are generally strict in their assessment. They being generally Revenue Officers, zamindars are afraid of them and would not dare to appeal against their assessment. The measure thus, my Lord, will prove to be a source of harassment for them. Generally the zamindars for want of purchasers store their produce to avoid consequent loss which will accrue to them by selling it at very low rates, and sell it only when the rates are favourable. It often happens that in this way they suffer also a loss. Their necessities are numerous and when the Government demand is pressing, they sell their produce at whatever rates they can get for them. I am afraid that this transaction of the cultivator will be considered by the income-tax assessing department as trade transactions, and this ordinary income from the sale of produce of land will be considered as the zamindar's income from business sources, and he will thus be liable to income-tax on it, thereby adding to the already overburdened and meagre means of the tiller of the soil. The zamindars in my part of the province are a class of persons who have not benefited from the Sarkar on auspicious occasions, such as the Coronation Durbar of the King-Emperor, and they are always liable to enhancements of land-revenue on the occasion of every periodical settlement which comes after every ten or twenty years. The zamindars generally being ignorant and illiterate do not appeal against assessments, and whatever tax is levied or whatever they lose in the sale of the produce of land they accept it resignedly. I commend their condition to your Lordship's notice, and in strongly supporting my Hon'ble friend's motion, beg to submit it for your Lordship's acceptance, and trust it will be accepted by Government so that zamindars may not have any anxiety or harassment at the hands of income-tax officials."

[14TH MARCH, 1918.] [*Mr. Sastri.*]

The Hon'ble Mr. Sastri :—" My Lord, my Hon'ble friend Mr. Shukul made an appeal to those in the Council who represent interest other than the landed interest. I do not represent the landed interest, but what other interest I represent it is difficult even for me to say. I own no land and pay no land-tax. I make no income which comes within the Hon'ble the Finance Member's sweep. I pay no income-tax. I contribute, so far as I can see, nothing to the State except a certain amount of agitation, which I am firmly persuaded is entirely wholesome. Yet I do not wish, like many who have not, to deprive those that have of what they have or any part of it. I wish to be just to everybody. Looking at the Bill with an impartial eye, I am unable to discover that it violates any pledges given by Government or that it presses unduly on the landed interest. Agricultural incomes have been long exempt from income-tax and under the Bill as I see it they will be still exempt from the income-tax. But it is asserted that they are indirectly taxed. Are they? I am honestly trying to find out whether agricultural incomes are even indirectly taxed. I am unable to persuade myself that the answer is a fair affirmative. What I find under the Act is that people who have incomes from two sources, one of them agricultural, have their income reckoned in a certain way and the effect of it is that on their taxable income they will have to pay income-tax at a higher rate than if they had no agricultural income. Now, my Lord, that does not mean that agricultural income is indirectly taxed. It is merely taken into calculation. It does not mean that a landlord who has other income will be obliged under the new Act to take anything out of his agricultural income. The worst which will happen to him, even if the highest part of the Schedule is applied, is that he will have to pay under the taxable non-agricultural income one anna in the rupee. Now it seems to me that it is no justification for saying that the agricultural income is indirectly taxed. But perhaps what is meant is this. Although it has not been stated, in my search for the truth I am endeavouring to put it to myself in this way. Perhaps what they mean is that the State has a certain claim on sources of income, and when that claim is satisfied, the State has to ignore what is left of that source of income. If agricultural incomes once pay to the State what is required of them, whether in the permanently settled or in the temporarily settled areas, then when the land-tax has been paid, the Government ought entirely to ignore the balance of the income that is left over; Government have no right to think of it at all. That is to say, when a man has paid in respect of his land, whatever is due to the State, he must be considered to have no agricultural income at all for other taxation. Well, there may be something in that, and I have not heard from the Hon'ble the Finance Minister any reply to that argument. If we say that agricultural incomes are indirectly taxed, it seems to me to be an over-statement of the case. But if the case is as I have stated now that even in respect of the income-tax Government has no right to consider the agricultural income in respect of which the State demand is already fully satisfied, there has been still no answer to it. But although the answer to it has not been given, it occurs to me that there has been surely a certain amount of inequality in the working of the income-tax which the amendment under the Bill now seeks to remedy.

"I think, my Lord, the equity of the case requires that the amendment suggested by the Hon'ble Finance Minister in clause 4 should go through. And in respect of agricultural incomes I am aware that the landlords here have put it to us clearly that if the State is in real need of money, or if the money raised from them under the Act is going to be applied to purposes like primary education or local sanitation which they have at heart as much as anybody else, they would have no objection to the tax. Their objection seems to receive additional force because it is made part of the income-tax, and how income-tax is spent nobody seems to know precisely because it forms a part of the general revenue. Now to these objections it is very difficult to give a satisfactory answer, but I reckon, my Lord, that it will be difficult to give a satisfactory answer in respect of any taxation to which people object. The Hon'ble Finance Minister referred to the way in which all taxation is resisted

[*Mr. Sastri; Mr. Muhammad Ali Jinnah.*] [14TH MARCH, 1918.]

by people who have to pay it, and one remembers the way in which landlords in England resisted the super-tax when it was imposed a few years ago, using expressions like spoliator, plunderer, confiscator, and many in the enjoyment of princely incomes, who never knew what to do with their incomes, were heard to say in both Houses, 'well, all our incomes are taxed away by Mr. Lloyd George.' Now we have not heard to-day, I am happy to think, grievous exaggerations of that kind, and I am in a position to pay a compliment to my landlord friends that in their protests to-day they have shown a great deal of moderation. I say I appreciate that; but notwithstanding my appreciation, I am unable to sympathise with their standpoint. I still think that as they are in a position to pay more than others, the State is laying no undue burden on them in asking that their agricultural incomes should be merely taken into account when the amount of their taxable income is reckoned up."

1-3 P.M. **The Hon'ble Mr. Muhammad Ali Jinnah:**—"My Lord, I entirely agree with Mr. Sastri that the landholders have put their case before the Council with great moderation. Nobody desires that the landholders, or the zemindars, because they happen to be rich or because they happen to have plenty of money, should be taxed or attacked in season and out of season, for raising the revenue, but, my Lord, I must on this occasion speak out my own conviction with reference to clause 4. It seems to me, my Lord, that the provisions of clause 4 have been very much misunderstood by the landholders who are my colleagues in this Council and also outside.

"It is said that the Government is not frank. It is said that you are not going at this business in a straight manner; it is said that it is a breach of faith and breach of Permanent Settlement and violation of what was said by Lord Cornwallis Well, my Lord, I cannot support any of these allegations. As far as the question of the Bengal Regulation and Permanent Settlement is concerned I shall deal with it later on, but I see no want of frankness, I see nothing but straightforward business. Here is the Bill, clause 4 speaks for itself The Government have placed it before us and the country. Any one who reads that clause can see at once what the object of it is. Of course I do not wish, my Lord, to be a champion of the Government, but I think, in fairness it might be said that clause 4 is very clear, and what does it mean? It means a very simple thing indeed. It says, in the first instance, that agricultural income is not chargeable to income-tax. That does not mean, if I may remind my Hon'ble friends there, that the agricultural income is not chargeable for ever, it only means under this Act and nothing more. But while making that clear, otherwise it may lead to some confusion or it may drag in the agricultural income also, it says, "but it shall be taken into account for the purpose of assessing income," other than agricultural income, so as to get a higher rate. Well now, in the Statement of Objects and Reasons annexed to the Bill it is made very clear as to what the object of this clause was. It says this—

> 'But with the present system of income-tax gradation, under which an assessee's rate of assessment increases in accordance with his means, it is obviously equitable that in assessing the rate on which a person should pay on his non-agricultural income, his income from agriculture should be taken into account. Otherwise a wealthy landlord possessed also of some non-agricultural income might pay on latter at rates intended only for the poor.'

Accordingly the Bill provides for the 'inclusion of net agricultural income' in 'total income.' Therefore the object of this clause is a very simple one. The normal rate of income-tax under this graduated scale is one anna, but a concession is made in a graduated scale in favour of the poor, and if you look at the scale, which is given in the Bill, it is clear how it runs. You start with 4 pies in the rupee and you go up to one anna according to the income varying from Rs. 2,000 to 25,000. The whole object of that is that the normal rate is one anna, but there is a concession made in favour of the poor. Well now I have not yet heard first of all why the zemindars, who get large incomes, should not pay at the normal rate of one anna, and that is a question which the oponents of this clause 4 have got to answer. It is not correct to say that they will have to pay super-tax as far as I understand this Bill. The question of super-tax is not touched by clause 4.

[14TH MARCH, 1918.] [Mr. Muhammad Ali Jinnah.]

All that they will be liable for under the Act would be to pay at the rate of one anna at the very most and nothing more. Therefore, my Lord, it seems to me that the Bill, looked at from that point of view, and that is the only point of view it seems to me it is, to use the words of the opponents, in consonance with the principles of jurisprudence and equity and not opposed to them at all. But grave fear in the minds of my Hon'ble colleagues here is that this is, as it were the thin end of the wedge, and that it is doing something indirectly which you dare not do directly. Well, now, my Lord, if this is equitable, if this is just as I have already explained that in my opinion it is, what is the answer to it? On what ground can this be resisted? The ground that is put forward in the first instance is that agricultural income is not taxable, and therefore what you cannot do directly, you should not do indirectly. Now is this so. Is land not taxable?

"Now, my Lord, I may remind the Council that in 1860 the Income-Tax Act was passed, and that Act included income derived from land, which was taxed directly. I wish this question had not been raised by the zemindars and I wish that they had not put their case so high as they have done. But as, my Lord, they have done it, I think an answer is necessary, and I will point out that when that Act of 1860 was passed the Government, who then had before them the Regulation of 1793 took this position. This is what was said on behalf of the Government by Mr. Sconce; I refer to the proceedings of the Council in 1860 'Now in the first place he would ask the Council to look to the terms of Regulation I of 1793 which legalised the settlement of estates in Bengal. The declaration made by this law was this, that the zemindars, their heirs, and successors should hold their estates for ever at the assessment which by the Settlement they had engaged to pay; and the clear purpose of this declaration he took to be that the re-assessment of the estates in question was for ever barred: Regulation I, of 1793 undoubtedly was an ample and complete guarantee that no re-settlement of the estates referred to in the Law should ever take effect; but, on the other hand, it seemed to him that the Law gave no guarantee that the proprietors of those estates should never be called upon to aid in the relief of the future necessities of this Government, by contributing according to their means or incomes. It was almost superfluous to say that no such provision was contained in Regulation I of 1793 which, he might repeat, did no more than perpetuate the Revenue Settlement which had been already executed.'

"Then, my Lord, he further goes on to say—

'But it seemed to him that the arguments relied upon to support the claims of zemindars to be exempted from the present Bill pointed more to the rights vested respectively in the State and in zemindars previous to the Permanent Settlement than to that Settlement itself; for example, in the petition presented to this Council by the proprietors of Permanently Settled Estates, it was stated that the revenue paid to the Government was a deduction made from the gains of landowners; and again, in the 20th paragraph of the same petition, that the tax (that is, the revenue) was taken from the landowner for all time, and was a permanent diminution of his property and capital. The right asserted by the zemindars in these words seemed to him to go to the root of the matter. Was the revenue assessed a tax in the sense here asserted, that is, a deduction charged upon the profits or gains of zemindars and diminishing their gains to the same extent, or was it levied in virtue of a substantive and paramount title vested in the State? The Law of 1793, he thought, left no doubt on this point. Let him refer the Council first to Regulation 19 of 1793, of which the first words were these, that—

'By the ancient law of the country, the ruling power is entitled to a certain proportion of the produce of every *beegah* of land, demandable in money or kind, according to local custom.'

'Here obviously the right to revenue from land was said to be inherent in the State and not to be a deduction by way of tax from the profit of the proprietor of land, and the Council will find the same fact brought out in still stronger light in Regulation VIII of 1793.'

"Now, my Lord, if this position is a correct one, then the argument that has been advanced, and rather emphatically advanced, namely, that the Government of this country has no right to tax agricultural income, cannot stand, because it is quite clear that in 1860 it was so done. Then, my Lord,

[*Mr. Muhammad Ali Jinnah ; Mr. S. N. Bannerjea.*] [14TH MARCH, 1918.]

it does not stop there. This Act of 1860 ceased to operate in 1865. As I understand, my Lord, that the Income-tax Act is really brought into operation because the State requires money and this is one of the modes of raising the revenue which the State requires, as soon as that necessity disappeared the Act ceased to operate in 1865. Then, my Lord, in 1867, the Act was again brought into operation, and that Act excluded agricultural income. But again in 1869 what is known as the Certificate-tax Act was converted into a general Income-tax Act and that again included agricultural income...."

The Hon'ble Mr. S. N. Bannerjea :—"Did that Act exclude agricultural income?"

The Hon'ble Mr. M. A. Jinnah :—"No. The 1867 Act excluded agricultural income, but the 1869 Act included it again.

"Then, my Lord, it seems that again there was no Act in operation for some time. But in 1877 the License-tax Act was brought into operation and then in 1886 that License-tax Act was amended and the Income-tax Act of 1886 came into operation. Therefore, my Lord, one of the arguments which was advanced by my Hon'ble friend the Maharaja of Kassimbazar, namely, that this was a violation of the Permanent Settlement, cannot stand. The next argument, with which I have already dealt, was that clause 4 is opposed to the principles of jurisprudence and equity, and cannot stand. His next argument was that this will give no immunity to the agricultural income, which really comes to the same thing. Therefore, my Lord, I submit that no case has been made out on that ground at all.

"Then it is said that if this Bill comes into operation there will be a tremendous harassment caused to the landlords in the working of the Act. Well, my Lord, so far as that is concerned, I see that an amendment has already been made in that clause by the Select Committee which probably will, to a very great extent, remove that complaint. But still if there is a certain amount of difficulty in carrying out this Act, then, my Lord, if Hon'ble Members were anxious and really wished to avoid that, I am sure, if they had brought in an amendment which would have appealed to this Council, that amendment would have been accepted. But it seems to me, my Lord, that that is merely one of the arguments employed in order to get rid of clause 4, and it does not seem to me to be a real grievance. If it was a real grievance, I am quite sure that, with the experience at the back of so many Hon'ble Members, an amendment would have been brought in to put that difficulty or that danger right.

"Well then, my Lord, what is the other ground on which this clause should not be accepted by this Council. These are the only important arguments. But then the Hon'ble Mr. Shukul said if it was necessary, if the State required money for the purpose of the war or some other exigency of the State, he would be only too glad to acquiesce in this clause 4. It is quite correct, as far as I understand, to say that this clause was not introduced for the purpose of getting money. I believe, and as far as I can make out, very little money will after all come into the coffers of Government through this provision. He said that if it was necessary for the prosecution of the war the Government should have come forward and said so, and probably in that case they might even directly tax agricultural income, and I am sure Mr. Shukul would be glad and many other landholders would be only too glad, to submit to it. But just as you would submit to that, may I not appeal to my Hon'ble friends here that you should also consider whether it is equitable, whether it is just, whether it is fair and, if so, should you not submit to that? On what ground can you say it is not fair, it is not equitable; and if it is fair, if it is equitable, and just as you would submit to the demands of the war, so you must submit to the claims of justice. If here you have an income-tax, which has for its principle the graduated tax, then by what reason can you say that a landholder who has got a large income from agricultural sources should not pay the higher rate? Then, my Lord, it was said that you will prevent industry and commerce being helped by

[14TH MARCH, 1918.] [*Mr. M. A. Jinnah; Sir George Lowndes; Pandit Madan Mohan Malaviya.*]

landholders. Well to that the Hon'ble Member in charge of the Bill has already replied. But, my Lord, it is not going to be such a severe calamity after all, because really it will only affect those landholders who have got large incomes; it will not affect the landholders who have small incomes. If you have a small income, you will not be taxed; but if you have a big agricultural income and at the same time are making money in other directions, in industry, in commerce or money-lending, etc., and your total income is Rs. 25,000 and upwards, then you are required to pay at the rate of one anna. I really cannot see why my friends should grudge paying at the normal rates and why they should raise all sorts of fears which are quite unnecessary; nor do I understand why they should have raised such a huge issue at this moment as to whether the Permanent Settlement can be touched or cannot be touched, or whether agricultural income can be taxed or not.

"My Lord, I oppose this amendment entirely."

The Council here adjourned for Lunch till 2-35 P.M.

2-35 P.M.

The Hon'ble Sir George Lowndes:—"My Lord, I welcome the opportunity of speaking on this amendment, because I am confident that the provision which we have made in the Bill by clause 4 is a just one, because, in my view, it is essential to the fair working of a graduated income-tax in this country, and lastly, because it is a matter of great importance to the Government to know what attitude is to be taken in this Council upon a question of such importance, and if I may say so, at a moment of such importance in the politics of India. I propose to refer in the first place to the speech that was made, when the Bill was introduced, by my friend the Hon'ble Pandit Madan Mohan Malaviya. The Hon'ble Pandit charged us, if I may use the word, with bringing in this clause as a device for further taxation. I use his own word. My Lord, that is language which the Government must repudiate......"

The Hon'ble Pandit Madan Mohan Malaviya:—"May I rise to a point of order, my Lord, to point out that my friend is not quoting me correctly? I said if you want to tax agricultural incomes, tax it in a straightforward manner and not indirectly as you are doing."

The Hon'ble Sir George Lowndes:—"I will read the words to which I referred and I think I shall be justified in what I said. They are:—'By this device the rate of taxation for persons who happen to be the unfortunate recipients of an income from agricultural sources is raised.' 'Device' is the word which contains the sting to which I alluded. I say this is not a device for raising taxation, is not a device of any kind at all. The reason for the insertion of this clause in the Bill is a very simple one. So long as we had the old Income-tax Act of 1886 everybody was taxed at the same rate and agricultural income was exempted; it was not material to deal with agricultural income at all. But the moment you go a step beyond that and have a graduated income-tax, it is essential to say one way or the other how agricultural incomes are to be treated. You have either to give them the benefit of what is really an exemption intended for the poor, or you have to bring them in as we have brought them in under clause 4 of the Bill. The scheme of the Bill, as has been rightly and sympathetically pointed out by my Hon'ble friend, Mr. Jinnah, is, that we propose to tax at the general rate of one anna all round, exactly in the same manner as under the English Income-tax there is one rate for everybody, with exemptions for poor people below that rate; we have adopted the same principle, though not in the same form of words. In this Act the principle is that the one anna rate is the main rate applicable, and that those who are poorer should receive certain exemptions. This appears from the fact that the companies pay at the one anna rate, that firms pay at the one anna rate; that is the main rate. The lower rates are alleviations in favour of the poorer people and smaller incomes. Therefore, we were faced

[*Sir George Lowndes.*] [14TH MARCH, 1918.]

at the very outset in drafting this Bill with the question, 'Are we to allow agricultural incomes to come in under these abatements for the relief of the poorer people, or are we to treat their possessors on the natural and logical basis that being rich men they should not have advantage of the relief which was intended for the poor? Now, that is the genesis, the whole genesis and the only genesis of this clause. There was no device in it to obtain further taxation by indirect means, nor indeed do we suppose that we shall get any great additional revenue by it. That had nothing to do with the object of the clause. The object of the clause was to meet this difficulty. Directly you get a graduated income-tax, you have got to do one thing or the other, to treat the big landowners as if they were poor men or to treat them as if they were rich men and leave them to come in at the one anna rate or any lower rate according to their station in life and the goods that have been bestowed upon them. My Lord, that is all that I think I need say in answer to the Hon'ble Pandit's speech. It was a good debating point no doubt to say that this, assuming it to be a device for taxation, ought not to have been brought in an ordinary Bill; that we ought to have waited till after the Financial Statement was made, ought to have treated it as a finance Bill to raise further taxation; but that only means that the Hon'ble Pandit's objection would be removed if we had brought in clause 4 as a separate Bill by itself. I am sure the Council would not desire that such a subterfuge as that should be adopted.

"Passing on to the more important points that arise on this amendment, one cannot help noticing that there are among the non-official Members of the Council to-day at least two parties. There is a party of progressives and, if I may use the term, a party of the landlords. I can make no other division, the line of cleavage is an illogical one and perhaps an unfortunate one, but it seems to have been very clearly marked by Hon'ble Members who have already spoken on this amendment. To what I would call the party of progress and from whom I expect sympathy in every thing I say to-day, I shall say very little. To the party of landowners, or rather of landlords as I prefer to put it, for that is the real party, there are many things I desire to say in the short time that is available to-day. The great argument that has been used is that this is the thin end of the wedge. One expects it, it is a natural argument, and I hope to meet it as frankly as it has been raised. Is it the thin end of the wedge? Yes and No. It is the thin end of the wedge certainly if that means that if clause 4 is to find its place in the Act, which I hope we shall pass, the unreasonably favoured position which the landlords now occupy under the existing Income-tax Act, now that a graduated scale has been introduced, will be put an end to. To that extent it is the thin end of the wedge, and it is a wedge that I hope may be driven home to the hilt. But if it means that this is merely a prelude to the taxation of agricultural incomes generally then I say it is not. My Hon'ble friend, the Finance Member, has told the Council more than once that there is no present intention, no present intention whatever, of taxing agricultural incomes. But the Council will remember the note of warning that was sounded by him last year and repeated this year. If necessity arises to tax agricultural incomes, then these great sources of wealth in this country, for the necessities of the war or for other important expenditure, must be tapped. I understand from my landlord friends in this Council that there is no objection to taxation on these lines. But inasmuch as there is no present intention of taxing agricultural incomes, the argument of the thin end of the wedge has no real application. That has been emphasized by my Hon'ble colleagues speaking on behalf of Government.

"Speaking for myself, however, I have no hesitation in saying in this Council that additional taxation upon the larger incomes in this country, from whatever source derived, will come under any form of popular government that we may have in the future of India. It will come as surely as night follows day. We have been told over and over again of the poverty of the people. Do you believe, does any Hon'ble Member of this Council believe, that if you put the strings in the hands of these poverty-stricken people they

[14TH MARCH, 1918] [*Sir George Lowndes; Rai Sita Nath Ray Bahadur.*]

will spare the rich, that they will not tighten up taxation on every source of income which is enjoyed by the rich? Will they spare (if I may use the expression which my friend Raja Rampal Singh used), will they spare the landlord's 'customary margin of profit?' Do you think that that is likely? Are a number of the landholder Members of this Council contemplating, with the earnest hopes and the aspirations that they have, that we are going to make an advance towards popular government in India? Have you all asked for it, have you pressed it? If you have, surely you have counted the cost. No popular form of government came to any country yet without an increase of taxation upon the rich. It is the popular party that taxes the rich for the poor, and you cannot look forward to any advance in the polity of India towards that goal, to which we all in this Council aspire, without heavier taxation. Taxation must come, taxation will come and taxation ought to come, for it is only under a popular form of government that you can get real taxation of the rich for the benefit of the poor. Therefore that party in this Council, be they landlords only or be they also progressives, must face this as an absolutely essential necessity of any progress towards popular government.

"My Lord, I remember a certain historical document which has been very much before us recently, and as I look round this Council and see the faces of many of the signatories of that document, I wonder whether there will be 19 Indian Members who will vote for clause 4 of this Bill. This is at all events some test of the earnestness of their protestations You will be judged in the future by your deeds and not by your words. If you on paper claim to advance towards popular government, and repent the moment you find that popular government means additional taxation upon the the richer classes of the country, if you are going to rebel at the first prick of the public needs of which this clause is only prophetic I tremble to think what attitude will be taken by a new Council here under different conditions, when popular measures of taxation are brought before it. This is a question of very great importance.

"It will not be, I venture to predict, a bureaucratic government that will lay a heavier burden upon landed incomes, but when you have any form of popular government in this country the rich will not escape taxation on account of their landed interests. When I look at Bengal and remember the difficulties of arranging for the future of the province because more than 100 years ago the increasing incomes of Bengal were pledged away; when I am told in this Council that that is a pledge which is binding on any government beyond recall, I wonder how progress in Bengal is to be achieved. Do you think that the great incomes in Bengal will in future be exempt? I shall not be here, but I venture to prophesy that they will not. One of the first moves of a popular government will be to put taxation upon those shoulders that are best able to bear it. Income means what a man has in his pocket after he has paid all the costs of earning it,—what he has to spend. If he has a big pocket and it is full, a popular Government will not ask where the money came from; they will tax it. They will want the money and they will have it. I say to my landlord friends in this Council it is unwise to look forward to any form of popular government as I believe they do and to kick at the first prick of taxation. My Hon'ble friend Mr. Sita Nath Ray used the argument 'do not do this, you will get so very little by it.' But, my Lord, if we are to get very little are not the great landlords going to pay very little ...?"

The Hon'ble Rai Sita Nath Ray Bahadur:—"May I rise to a point of order to ask whether this discussion as to whether the progressive party will kick at the pricks is relevant to the question before us?"

The Hon'ble Sir George Lowndes:—"I am content to leave the Council to judge between me and my Hon'ble friend. I was saying that if we are to get very little, which I frankly believe to be the case, then the great landlords are going to pay very little, and I say that it is the first tiny prick that they are kicking at now.

[*Sir George Lowndes.*] [14TH MARCH, 1918]

This to me is a very great unwisdom. I do hope, and it is my last word in this connection at all events, that Members will not in the future come to their Council merely to support class interests, to defend themselves against every shadowy infringement of their class rights, I want them to come here as representatives who will 'watch and safeguard the interests of the masses and the agricultural population with whom they are in closer touch than any European officer, however sympathetic he may be.' Some of my Hon'ble friends will recognise the quotation. I say that if we are here merely to fight for our own class interests and to fight for our own pockets, we shall not be doing the great things for India which have been so often promised.

"Now, my Lord, I pass on to the definite arguments that have been used in support of this, to me very unfortunate opposition. I will deal first with a speech that was made here by my Hon'ble friend Mr. Bannerjea. He spoke of this Bill when it was first introduced with his usual fire and eloquence, but I thought at the time that it was prostituted to an unworthy cause. He asked very definitely for an answer from the Government whether this was not a breach of a pledge, a breach of a guarantee. My Hon'ble friend Mr. Jinnah has answered that question, but my Hon'ble friend asked for an answer from the Government, and, so far as I represent the Government, I give it to him as straight as he asked for it. I have no hesitation in saying that in my opinion there is no shadow of a breach of pledge. The words used by my Hon'ble friend were 'that when a solemn contract has been made on behalf of Government that pledge and that contract are never departed from.' I fully stand by those words, but I say that the solemn contract has not been made in this case, and if it has not, no pledge will be violated by the passing of clause 4 of this Bill. My task has been made easy by my Hon'ble friend Mr. Jinnah as he dealt with this question very fully, but I would just remind the Council of the position This pledge is said to have been given in 1793, when Lord Cornwallis' Proclamation was made and was embodied in the Regulation which has been referred to. Now the words of that Proclamation, in the first place, are significant in themselves. It declared that the *jama* which had been assessed on the lands of zemindars and other actual proprietors was fixed for ever. There is no mistake about the word used The word 'taxation' was not used or referred to in any way. *Jama* is the word which found a place in the Proclamation and Regulation, and we all know what *jama* is. Now has the *jama* ever been increased yet? I do not know what your popular Government will do, I am not dealing with that. But, as I say, have we altered, have we attempted to alter, or are we now attempting to alter it? I say in the next place that this is not even indirect taxation of the landlords. That contention was met by two of my Hon'ble friends, Mr. Shastri and Mr. Jinnah, who pointed that this is not in any sense indirect taxation. What the landholder has in his right-hand pocket, as representing his agricultural income, will remain there, but we are going to take a little more from the left-hand pocket which contains his taxable income. We are going to leave in his right pocket the over-flow of rupees and gold mohurs which are derived from the land. We do not want them; but we are going to take a little more out of his other pocket. That is not indirect taxation of the right-hand pocket. But supposing it was an indirect taxation of the landlord, how can we be precluded from doing so by this supposed pledge? Hon'ble Members of this Council know that in 1793 income-tax was not thought of anywhere in the British Empire—not merely in India, but not even in the British Islands. The first Income-tax Bill was brought in by Pitt in 1798, five years after Lord Cornwallis' Proclamation; the first Income-tax Act in India was enacted in 1860. How when you make a pledge in 1793 that the *jama* shall not be increased can it be suggested for a moment that you are prejudging what you may have to do more than a hundred years later by way of taxation? It is not an increase of the *jama*; it is not even an indirect increase of it Surely this argument on the score of breach of pledge cannot hold water for a moment. Pitt's Income-tax Bill was introduced in 1798, and it is interesting to follow the debate on it. The great orators of those days took very much the same point against it which has been taken here about the pledge. It was said it was a breach of faith by the

[14TH MARCH, 1918.] [*Sir George Lowndes.*]

Government. They spoke then not for the landed classes, but for the funded classes, people who owned fortunes in the funds and who had paid large sums for annuities which Government had undertaken to pay them. They said 'This is a gross breach of faith; we have a pledge from you that we shall have these annuities which we have bought from you that we shall have the whole sum; and here you are taking away a part of it in the shape of income-tax.' Fox put forward this argument with all the eloquence that he was worth. The answer to it was possibly two-fold. The direct answer which was made by Pitt was this. He said 'If you call this a breach of the pledge that we gave when we promised to pay you so much on your annuities, can you tell me what form of taxation there is open to us? Can you tell me of any form of taxation which will not be indirect taxation on these annuities?' And I put the same question to the Council to-day. Can you tell me any form of indirect taxation or direct taxation which will not be in itself taxation on the pockets of the landholders? Put a tax on to tea, put a tax on to coffee, put a tax on to cotton goods, put a tax on to anything, he will have to pay it out of one pocket or the other. In that sense every form of taxation must be indirect taxation of income from land of whatever character it is. Therefore, I say, as was said in Parliament when the first Income-tax Act was introduced, this is not a breach of the pledge. If it is indirect taxation of the land, it is not within the pledge which was given, and the pledge does not come into our consideration to-day. The other answer that was given in Parliament was that the Income-tax Act of 1798 was carried by, I think, 170 and odd votes to 50, and that I hope will be the answer that will be given to the same argument in this Council to-day.

"So far with regard to the argument of the pledge, and of course this argument can only be used in respect of permanently settled land. It cannot be used with regard to temporarily settled lands, and therefore an entirely new argument on behalf of temporarily settled lands has to be brought up. It has been advanced by my Hon'ble friend Mr. Shukul both on a previous occasion and again to-day. The argument that is brought up against this clause on behalf of temporarily settled lands is that the land is already over-burdened with taxation. I forget the exact words of my Hon'ble friend, but I think I have quoted them correctly. My Lord, is that so? Can you say that a man who, when he has paid all the expenses of his land and has got an income of, say, over a lakh of rupees still in that right-hand pocket, can you say that he is such a poor man, so heavily taxed already that we ought not to take another pie from him? Surely not. That is an argument, I suggest to the Council, which is inapplicable even to the temporarily settled lands, and nobody can venture to use it with regard to the permanently settled lands. There you have the huge incomes which have been derived from the increased value of the lands since 1793, and no one can suggest that taxation there on the land is overburdensome. Therefore, I say that argument cannot be applied to the permanently settled lands, and it is not applied to them. It is used only as an argument in regard to the temporarily settled lands. But surely the answer to that at once is we are not proposing to tax the people who have little incomes. We are not proposing to tax a man who has a thousand rupees only from his land—and that will cover nearly the whole class of the smaller landholders—he will be left out of account altogether. It is only when a man gets into several thousand rupees that he will feel the burden of this at all; he will not feel it when he gets one thousand or even 2,000 rupees. It is only when his agricultural income, *plus* his commercial income, brings him over the larger margins that he will feel it at all, and therefore it can only press in any way on those who have great incomes. And does it behove the men in possession of great incomes from the land to come and say 'We are very poor, you should not tax us?' Surely there is no force in that argument.

"Then my Hon'ble friend Mr. Shukul said that this tax will be oppressive to agriculture. Surely it will not. The large incomes of the landholders are not really derived from agricultural operations; they are derived from rents, and that is why I said some few minutes ago the term I would prefer to use would

be landlords and not landholders. The big incomes which will be hit by this clause, which does not give them the exemption which we are giving to the poor man, will be those of the landlords, not the agriculturists. I say frankly, I feel confident, that there will be no burden laid upon the culture of the land by this clause. There was also an argument which I was surprised to hear from the Hon'ble Mr. Surendra Nath Bannerjea on a previous occasion. He said that to solve their difficulties the landlords will pass the tax on to the tenants. My Hon'ble friend can tell a great deal better than I can whether that is possible under the Bengal Tenancy Act. He can tell better than I can whether the ryots in Bengal are of such a meek character that they will pay for the great landlords without complaining; but I confess I was surprised to hear the argument from my Hon'ble friend. The argument I would have expected from him was, 'if you are going to do this, tighten up the machinery of the Tenancy Act, make it quite certain that the rich will not pass the tax on to the poor.' And if there is any danger of the tax being passed on by the rich to the poor I am sure this Government will be sympathetic to any measure which may be introduced in order to prevent that result being attained......................."

The Hon'ble Rai Sitanath Ray Bahadur:—"May I assure the Hon'ble Member that the zemindars will do nothing of the kind."

The Hon'ble Sir George Lowndes:—"My Lord, if I could hear the Hon'ble Member better I might be able to reply to him, as well as to Mr. Bannerjea, but I have nothing to add. No doubt other Hon'ble Members will be able to meet anything I have put unfairly in my argument.

"I only desire to add one word. When I talk of the party of progress and so on it is not in any sense of mockery, but because I feel very deeply on this subject. It means a great deal to me, I am earnestly sympathetic with any reasonable ideas for the progress in the government of this country, and I do ask my Hon'ble friends to pause, whether they are themselves landlords or whether they are only those who are prepared to support the landlords, to pause before on this occasion they record a vote in favour of this amendment. I have seen in various publications that have reached me lately advertisements of the collected speeches of many of my Hon'ble friends. I hope that among those of men with whose aspirations I have the greatest sympathy, for whose eloquence I have the greatest respect, future editions will not have to perpetuate public speeches which acclaim the interests of the landlord class as against those of that coming '*people*' whom they hope to represent in this Council."

3-5 P.M.

The Hon'ble Mr. Surendra Nath Bannerjea:—"My Lord, my Hon'ble friend who has just sat down began by saying that there were in this Council the party of progress and the party of landlords. I think my Hon'ble friend would have been franker and more candid if he had just slightly changed his phraseology, and had observed that there were two parties, the party of progress and the party of re-action, the party of the landlords being identical with the party of re-action on the present occasion. My Lord, I belong, at any rate in connection with this amendment, to the party of landlords, and if I am to be told that I belong to the party of re-action because of my conviction in this matter, I may say this in reply, that this is the first time in my life-history when an indictment of this kind has been levelled against me. My Lord, I have always held aloft the banner of progress; I have incurred odium; I have incurred the resentment of the powerful; I have faced the penalties of prison-life in the discharge of those duties which I believe to be identified with the progress of the motherland, and I repel with indignation any suggestion which seems to imply that I belong to the party of re-action. My Lord, if in my heart of hearts and as the result of my deliberate conviction I feel that my friend's amendment has to be supported, am I to be diverted by one hairbreadth from my conviction and the verdict of my judgment by an

[14TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea; Sir George Lowndes.*]

allegation of this kind? I hope the record of my public life will enable me to face the charge now brought and perform my duty manfully in this Council.

"Then, my Lord, we have been told a great deal about popular government, and we have been reminded that when popular government comes, it will be necessary for us to impose additional taxation. Nobody is more cognisant of that fact than the leaders of the popular party. We know additional taxation will be a weapon in our hands for the purpose of helping forward the progress of the country. A foreign bureaucracy hesitates to impose taxes; an indigenous and popular government will feel no hesitation to do so, and why not? Because all taxes will be imposed with the concurrence of the people. Suppose we tax the zemindars, suppose we make a breach of the Permanent Settlement—I do not say that we shall ever do so, but suppose we do it—it will be with their concurrence, with their support (laughter)—I think that laughter is a bit uncalled for, and I will tell you my reasons for it. Babu Jai Kishen Mookerji, one of the most capable zemindars that ever lived, was assailed with the proposition that the income-tax involved injustice to the Government and the people. He said 'Very well, you buy us up; give us the market price of our properties. Most of us have purchased those properties; you buy us up and then there will be no quarrel between us and the Government.' Is that a very indefensible proposition? Is it a very absurd proposition to suggest to the zemindars, in view of the progressive and advancing interests of the country, 'here is the money for your landed properties according to the market value, take that money and give us the land, and give us the unearned increment which belongs to that land.' Is that an unreasonable proposition? I do not think so. Therefore the existence of the permanent settlement is no bar to the progressive expansion of our revenues that may be necessary for the purposes of popular government. And if it is necessary to go beyond the permanent settlement and impose taxes, we shall do it because we prize self-government and we are prepared to pay the price of self-government. It cannot be had for nothing. Everything has to be paid for in this world of God's providence, and we are prepared to pay the price of the inestimable boon of self-government. I do hope my Hon'ble friend the Law Member will help us in the matter of acquiring self-government. He has expressed great sympathy with the question of constitutional reform that is now pending. I do hope and trust that the enthusiasm which he has displayed to-day in regard to self-government will materialise in recommendations that will fulfil that great object.

"Then, my Lord, it was observed that there was no breach of the permanent settlement involved. I think my Hon'ble friend made that observation—no breach of the permanent settlement in connection with the clause in regard to which my Hon'ble friend has moved his amendment. I think that observation, if I may say so with all respect, is absolutely irrelevant, for the simple reason that I for my part—I am not speaking for my friends—so far as this particular Bill is concerned, do not take my stand upon the Permanent Settlement, and, therefore, the question of a breach of the Permanent Settlement does not come in at all You say in the Statement of Objects and Reasons that agricultural incomes are exempted. I take my stand on that. The question of the Permanent Settlement is beside the point altogether. I do not wish to go into the dusty and musty literature to which my Hon'ble friend has referred............"

The Hon'ble Sir George Lowndes:—"My Lord, may I be allowed to say that I only answered a question of the Hon'ble Mr. Bannerjea. I thought he wanted the question answered."

The Hon'ble Mr. S. N. Bannerjea:—"Those were in the days when my mind was unilluminated about this matter. I do not want to trouble the Council or myself with those broader considerations. When the time for the revision of the Permanent Settlement comes, if it does at all come, we shall discuss it; but, for the present, let us not be diverted by extraneous

[*Mr. Surendra Nath Bannerjea.*] [14TH MARCH, 1918.]

considerations of that kind. In this Bill you say that agricultural incomes are exempted and you do not propose to tax them. I say that you do tax these incomes indirectly, and that is the whole contention between myself and the Government. I am sorry the Hon'ble Mr. Sastri is not here. I am obtuse enough not to be able to follow him into the niceties of his metaphysical reasoning. I do say that you cannot dispute the position that you indirectly tax agricultural incomes under this Bill, because you take agricultural incomes into account to swell the volume of the whole income of a man and then levy a super-tax according to the higher rate upon his earnings swelled by his agricultural income. But for the agricultural income he would not be taxed to the same extent as he will be now. To a commonsense man like myself, not comprehending the niceties of metaphysical reasoning, this does seem to me to be an indirect taxation of agricultural incomes. Therefore, I say that in taxing agricultural incomes, with that express statement made in the Statement of Objects and Reasons, you stand self-contradicted, and you ought not to do it. That is reason number one. Call me a reactionary if you like, but that is a strong ground with me.

"Then, my Lord, here is a fact which you cannot ignore, that there is genuine concern, anxiety, and alarm among the zemindars of all the Provinces of India. Here is my friend,* belonging to a princely family and the representative of the founder of his house who was associated with the establishment of the British Empire in Bengal. There are gentlemen from the United Provinces, from the Punjab, from the Central Provinces, zemindars from different parts of India, all united in condemning this particular section, and there is such a genuine ring of sincerity, alarm, and anxiety in the language that they have used to-day. It may be that the alarm is unfounded, but that is not the question. We are here as administrators and statesmen. We have to take note of feeling as a fact of administration. Be it illusory or be it well-founded, there is that feeling, and I appeal to this Council not to ignore it. They feel a sense of real concern and anxiety. They say it is the thin end of the wedge. Rightly or wrongly I do not care, there is that feeling. Do you dispute it? I do not, because it is expressed in language the sincerity of which cannot be mistaken. I think that is a fact which we ought to take note of, coming as that feeling does from those who have been rightly described as the bulwark of the British Indian Empire, patriotic, loyal, devoted men who will stand by the Empire at any sacrifice, any hazard, any cost. And these are the men whom you disconcert and fill with alarm by a measure of this kind. Is this wise, is this expedient, is this statesmanlike especially at a juncture like the present? Therefore, I say I object to this provision of the Bill and, if popular Government is endangered by it, I am sorry, but I must do my duty.

"Then, my Lord, something has been said about the justice of this re-adjustment. Well, my Lord, I am an ardent student of Edmund Burke, the prince of political philosophers, and one of the greatest men that England or Ireland ever produced. In one of those illuminating passages which abound in his works he tells us that there is such a thing as temperance in truth, temperance in justice. You may be fired with enthusiasm for justice and truth, and sublime things of that kind. But you are men of the world, you are statesmen, you are administrators. Expediency is the great law which we follow, and the claims of justice have sometimes to be postponed in deference to the demands of expediency. In view of the present state of things, in view of what is going on around us, in view of the feeling that has been aroused, I ask is it expedient that you should embody in the law a section like this which will spread alarm and anxiety among the landed classes throughout the length and breadth of this country? I appeal to the Council to take into consideration these facts. Let us not be carried away by sublime considerations. Circumstances determine the action of the practical politician. Descend from heaven to earth and do things as practical administrators, and I am sure you will accept the amendment of my Hon'ble friend."

*The Hon'ble the Maharaja of Kassimbazar.

[14TH MARCH, 1918.] [*Khan Bahadur Mian Muhammad Shafi.*]

The Hon'ble Khan Bahadur Mian Muhammad Shafi:— 3-17 P.M.

"A distinguished advocate and a very able speaker like the Hon'ble the Law Member very naturally to-day availed himself of that species of advocacy with which we are familiar, *i.e.*, whenever we have to advocate a particular case, to avail ourselves of the professed sentiments of our opponent, however those sentiments may ordinarily be opposed to our own convictions, in order to strengthen our case on that particular occasion. He will, I hope, pardon me when I say that in the eloquent word-picture which he has painted before us to-day of what India is going to be in the distant future, I have heard words which present to my ears a great deal of resemblance to the telegrams which we have recently been receiving about what is going on in Russia.

"Well, my Lord, whatever the state of affairs in this country years hence may or may not be, I, as a practical politician, am concerned with the actual state of things as they exist to-day. And, looking at the state of things which actually does exist to-day, I have the utmost confidence in saying that the framers of clause 4 and the majority of the Select Committee would, if they had only considered the question, not from a purely theoretical point of view, but from the point of view of its practical results and the surrounding circumstances, have come to the conclusion that this clause involves unmerited hardship to a class of persons whose welfare and whose contentment have hitherto been the foremost concern of the British Government in India, that the provision embodied in this clause is absolutely inopportune and, looked at from a purely political point of view, it involves consequences in the highest degree detrimental to British interests.

"My Lord, before I develop this position I wish, at this stage, to make it absolutely clear that I fully and gladly acknowledge that the framers of clause 4, as well as the majority of the Select Committee, were not guided and were not influenced by any ulterior motive. I further gladly recognise that the provision embodied in this clause is, according to their honest convictions, one consistent with equity and justice. But where they have erred in putting forward their case to-day is this, they seem to have adopted this position, that it lies on us, the supporters of this amendment, to make out a case for it while, according to every principle of law as well as of commonsense, it is for those who seek to impose fresh taxation to justify their position. It is for them to make out a case. It is for them to show the necessity which has resulted in their putting forward fresh proposals with regard to additional taxation; and it is for them to show how those proposals are just and equitable. Argument based on assumptions, argument based on debatable propositions will not succeed in substantiating a case when you have to establish a case to the satisfaction of the Court or the Tribunal before which you are pleading your cause. It is from this point of view, and this point of view alone, together with the actually existing conditions in this country, that I propose to examine clause 4.

"Now, my Lord, I said that no justification whatsoever has been put forward for the provision embodied in clause 4. To-day in the speeches to which we have listened with respect and with attention, what has been repeated over and over again in different words and in multifarious forms is what the Select Committee have stated in their report; and I propose to invite the attention of Hon'ble Members to what they have actually said. This is the justification, according to the majority of the Select Committee, for the latter portion of clause 4 as embodied in this Act:—

'Our colleagues, Mr. Sitanath Ray, Sir G. M. Chitnavis and Sardar Sundar Singh, object to the principle of clause 4 by which agricultural income is taken into consideration for the purpose of determining the rate on other chargeable income. They have recorded their views in a separate minute, but, as far as the rest of the Committee are concerned, we are clearly of opinion that such an arrangement is a necessity if graduated income-tax is to be collected on an equitable basis. It seems to us quite unjustifiable that a person whose net agricultural income is 10 lakhs, and whose income from business is Rs. 1,000, should pay on the Rs. 1,000, at the rate of 4 pies, while a trader whose sole income is Rs. 25,000 from trade will pay on that income at the one-anna rate.'

"Now these lines constitute the justification in full for the provision embodied in the second portion of clause 4; and as I said all the speeches to

[*Khan Bahadur Mian Muhammad Shafi.*] [14TH MARCH, 1918.]

which we have listened to-day have been variations of the arguments that the majority of the Select Committee have put forward.

"Now the arguments are two. First, the Select Committee considered it unfair that landlords possessing incomes of 10 lakhs and above should not pay into the public exchequer in the same manner at the higher rate as persons who derive their incomes from non-agricultural sources do. And in the second place, they thought that if the graduated system of income-tax is to be equitable, this provision must be embodied in the enactment. These are the two principal grounds justifying the inclusion of the second portion of clause 4.

"Now, so far as the first argument is concerned, I respectfully submit that it is based on an entire misapprehension of the facts of the case. I must make it clear that I hold no brief for the Permanent Settlement landlords. I come from a province in which Permanent Settlement is unknown. We have in the Punjab periodical revision of settlements every ten or fifteen years in some districts, every twenty years in other districts. The same is the case in the North-West Frontier Province, Baluchistan, Bombay, Madras, the Central Provinces, the larger portion of the United Provinces of Agra and Oudh, and also in portions of Bihar and Orissa. It is clear, therefore, that the permanently settled zemindars constitute but an infinitesimal portion of the landed classes in this country. I am concerned mainly not with permanently settled zemindars nor with large landed proprietors, but with the vast agricultural middle classes in this country; and it should be remembered that the incidence of taxation, so far as this clause is concerned, will fall mainly and principally upon these agricultural middle classes. For every single large landed proprietor that you will tax under this clause there will be hundreds and hundreds of middle class land-owners in this country who will come within the provision of this clause.

"The second assumption which is made when this argument is put forward is this that the income derived by agriculturists, as the result of spending money and labour upon their lands, is not taxed at all. The two cases are not at all parallel. The non-agricultural section of our population pay nothing else—at any rate, into the Imperial exchequer—except income-tax; while the agricultural classes in this country—classes which have been recognised to be the backbone of the British Raj—have all along been paying, according to theory, 50 per cent of the income derived by them from their land and in practice a little less but always in excess of the highest rate which the income-taxpayer, even the supertax-payer under the Income-tax Bill—has to pay. Over and above this contribution which they make to the public exchequer in the form of land-revenue, they have to pay rates and cesses, including—and I invite the attention of Hon'ble Members to this particularly—even an education cess. That is to say, the agricultural portion of our population has not only been contributing the major portion, so far as the revenues and taxes of this country are concerned, to the public exchequer, but the children of the non-agricultural classes have been educated at the expense of the agricultural classes.

"The argument that the rich cannot be favoured to the prejudice of the poor does not apply. I am not speaking on behalf of the landed aristocracy of this country: I am speaking more on behalf of the agricultural middle classes who cannot, under these circumstances when a large slice out of their income already goes into the public exchequer, by any means whatsoever be characterised as rich. Then it is said: 'But under a system of graduated income-tax it would be inequitable not to introduce a provision like this; otherwise the system will not be equitable.' That argument again, I respectfully submit, is based on a misconception of the actual state of things. We have, so far as the agricultural classes are concerned, three kinds of land, and these lands are sometimes owned by one and the same person, and sometimes by different persons. We have, first, the *Bárani* land, the crops on which depend entirely upon rain water. Then we have what are called the *Chábi* lands, that is to say, the agricultural owner of this land digs a well at his own expense, to which the State contributes nothing either of labour or money, and as soon as the land is irrigated by this well, then the land-revenue on the well-irrigated land is at once enhanced owing to the enhanced productive power of the land. That

[14TH MARCH, 1918.] [*Khan Bahadur Mian Muhammad Shafi.*]

is an excess which the agriculturists have to pay. Then you have the highest grade of land and that is *Nehri* land; as soon as land begins to be irrigated by canal water, although the agriculturist has to pay *Abiyana*, that is to say the water-rate, to the Irrigation authorities, he pays that to the department as the price of the water that he gets, yet as soon as the land becomes a little more productive by reason of the application of canal water, he has to pay a still higher rate in land-revenue into the public exchequer. The land-revenue system is, thus, itself a graduated system, and it is a graduated payment which he is already making into the public exchequer. Call it tax, call it the traditional due of the Government, that is a question into which I do not propose to enter. It is a debatable point, and one debatable point can never strengthen another debatable point when the latter point is in issue. Therefore, I do not propose to enter into that matter. I say, therefore, that the argument that both branches of the argument, as given in the Select Committee's report, are based on a misconception of the actual state of things, and on assumptions for which there is no foundation.

"Then, my Lord, is this provision opportune? I beg to draw your Lordship's attention in particular to this part of the argument. In this time of crisis, when the Empire has had to face a situation unparalleled in the history of the world, who is it who has come forward to the help of the Government here in India at this critical juncture? My Lord, it is this very class of land-owners on whose behalf I am pleading to-day who have supplied you with all the recruits constituting the British Indian Expeditionary Force. And remember, my Lord, that this furnishing of recruits by this class of land-owners is something which has cost them a good deal. Every zaildar, every lambardar, every middle-class land-owner who, because of his patriotic feeling and because of his abiding and traditional loyalty to the British Crown, has furnished recruits to the Government, has had to pay for every single recruit from his own pocket money which has gone into the pockets of the families that the recruits have left behind them here. I know I am personally aware of this fact, because I have had a great deal to do with the work which has been going on in the Punjab. And remember, my Lord, that it is agricultural income out of which this money is spent. My Lord, at this time, when the war has reached a very critical stage, I say, is it opportune to enact a law of this kind? As a sincere well-wisher of the British Government my humble but earnest advice to Government is, that this is not the time when additional taxation should be placed upon the shoulders of those very classes who are doing all that lies in their power to help the Government at this critical juncture.

"My Lord, the third argument which I put before the Council is this: that looked at from a purely political point of view, this provision is in the highest degree prejudicial to British interests. That is an argument which is still more worthy of your Lordship's consideration. I do not propose to dwell on this part of the case. I will not say what is in my mind in such clear words as I, under different circumstances, might have used; but this much I may say, that by the enactment of this provision there will be a great deal of room for misconceptions and misapprehension not only of what the Government has done actually, but what the Government intends to do. And, my Lord, the opportunities which will be furnished by the results of this measure will be taken advantage of by certain classes of people. Taxation as was observed by the Hon'ble Finance Minister is not always welcome. It creates, naturally creates, a certain amount of discontent, and that discontent which this taxation will create amongst agricultural classes will be taken advantage of by persons who are not always well-inclined to the existing state of things and mischief will be created. As a sincere well-wisher of the British Government, I warn the Government of it. I say, my Lord, that this is not the time, this is not the occasion, for introducing into this Council measures of this kind. I was sorry to hear the Hon'ble Law Member say that we were fighting for class interests, and that we were fighting for our pockets—let me tell him that so far as I am concerned the major portion of my income is derived from my professional practice, and I am already paying super-tax on that, so that this new provision does not in

[*Khan Bahadur Mian Muhammad Shafi ; Mr. M. N. Hogg ; Dr. Tej Bahadur Sapru.*] [14TH MARCH, 1918.]

any way touch my pocket. Nor in this Council do I represent the agricultural classes, but I represent the Muhammadan community of the Punjab. It seems to me, my Lord, that under a representative form of government if there is a Member of this Council who represents a particular class or a particular interest, provided he has the good of the State at heart, provided he takes up a position which is perfectly consistent with his loyalty and with his good-will towards the Government, there is no sin in advocating the interests of the class he represents; in fact, it is his duty to do so. My Lord, with these few remarks, I support the amendment moved by my Hon'ble friend Mr. Sitanath Ray."

3-40 P. M.

The Hon'ble Mr. M. N. Hogg :—"My Lord, like the Hon'ble Mr. Sastri, I have endeavoured to approach this question with an open mind and from an impartial standpoint, and I have arrived at very much the same conclusions as he has told us he arrived at this morning. I had intended to put a few points on this question before the Council for consideration, but most of them have already been placed with great clearness by the Hon'ble Mr. Sastri and the Hon'ble Mr. Jinnah, and I therefore do not wish to repeat them. I will content myself with associating myself with the remarks which have fallen from both those Hon'ble Members. But there is just one point which I should like to refer to in the remarks of the last speaker (Mr. Shafi). He has pleaded for the middle-class agriculturist and landowner. I do not know exactly what size of income he had in mind; but I just worked out what difference this new clause would make to a man who had an income of Rs. 5,000 a year from land and Rs. 2,500 from other sources. The new clause would make a difference of Rs. 10. Well, Rs. 10 is something undoubtedly—I do not suppose he would necessarily like paying it—but is it such a hardship, that it is going to have all the dire consequences with which the Hon'ble Mr. Shafi threatens us? With these few words I desire to support the clause as it stands."

3-41 P. M.

The Hon'ble Dr. Tej Bahadur Sapru :—"My Lord, I have known a Chief Justice who after hearing the case for the prosecution called upon the counsel for the defence, and, after hearing the counsel for the defence, said to him that whatever doubts were left in his mind with regard to the guilt of the accused had been removed by the arguments of the counsel for the defence.

"I have had the privilege of hearing the arguments of my landlord friends to-day with the utmost possible interest. I have also had the privilege of listening to the arguments advanced by two of their distinguished advocates. One of them certainly is a gentleman whom I have been accustomed to look upon as my political leader since my political life commenced. The more I reflect upon the arguments that have been advanced by my distinguished leader Mr. Surendra Nath Bannerjea the more do I feel that I ought not to support the cause which he has so eloquently advocated here. My Lord, the Hon'ble Sir George Lowndes referred to the prospect of popular government. I do not make a grievance of that. I personally believe that that was a very relevant part of the argument which he addressed to us this afternoon. My Lord, my Hon'ble friend and leader the Hon'ble Mr. S. N. Bannerjea said that when popular government came he had no doubt whatsoever that if it was necessary to abolish the Permanent Settlement, it would be possible to do so with the full consent and concurrence of the zamindars. I have great respect for the eloquence of the Hon'ble Mr. S. N. Bannerjea, and I speak with all the sincerity that I am capable of when I say that I have been and am a warm and ardent admirer of him. But, my Lord, living as I do in the twentieth century, I am not prepared to credit Mr. Bannerjea with the power of miracles. If popular government comes, and if Mr. Bannerjea is able to convince my friends the landlords of the desirability of abolishing the Permanent Settlement, I shall look upon him as a gentleman endowed with the power of performing miracles in the twentieth century. Now, I think it is best that we should not deceive ourselves in regard to these matters. I entirely agree......"

[14TH MARCH, 1918.] [*Mr. S. N. Bannerjea; Dr. Tej Bahadur Sapru.*]

The Hon'ble Mr. S. N. Bannerjea:—"May I rise to make a correction. I did not say abolishing the Permanent Settlement. I referred to the policy of the State buying up the landlords—paying the value of their property."

The Hon'ble Dr. Tej Bahadur Sapru:—"Even that would be nothing short of a miracle to my mind, though I stand corrected. I may be permitted to observe that in my own humble way I happen to belong to what has been described as the party of progressives. I and my family happen to be small zemindars and, although politics have grown thick upon me, yet the instincts of the zemindar are not wholly extinct. I therefore, with the utmost respect for the zemindars, do feel that they will not consent to be parties to anything that affects the Permanant Settlement or diminishes their sources of income. I do not blame them for that, none of us would be willing to subject ourselves to a process like that if it affected our own profession or if it affected our callings. I am only referring to an elementary fact of human nature.

"Then, my Lord, I was going to say that it is not right that we should deceive ourselves in this matter. I think Sir George Lowndes was right in saying that there are two parties in this Council, and, indeed, there are two parties in the world outside in India, the party of progressives and the party of landlords, or the party of those who represent vested interests. My Lord, if popular government is to come, I do venture to think that those of us who believe in vested interests must be prepared to receive some rude shocks. I have been a very ardent advocate of popular government, and I am wedded to these ideas and to these beliefs, and I for one do not hesitate to say that my conception of popular government is not the government of any particular party or of any particular interests. By popular government I understand a government of the people which seeks to secure the interests of the majority irrespective of any pecuniary inconveniences that may result to any minority however strong, powerful or influential they may be. Perhaps I have digressed from my point. My Hon'ble friend Mr. Sita Nath Ray in the opening portion of his speech, if I may be permitted to say so, gave away the whole case. He said 'Oh!, well, after all the gain to the State would be very small.' I hope I am quoting him correctly. If the gain is to be such a small one as he thinks it is going to be, may I ask in all humility why then enter the lists at all, why raise a thunderstorm? But it has been said that there are two main objections to clause 4. The first objection is that it imposes indirect taxation, and the second is that the present Bill does in a manner, if not directly, seek to violate the pledges which have been given to the landlords by the British Government. Let us examine all the provisions of this clause as they stand in the Bill itself. The first few words in the clause seem to my mind to be quite clear; no question of interpretation arises with regard to them. The words are 'agricultural income shall not be chargeable to income-tax'. If I were asked as a lawyer to interpret those words, I would say that they meant that under no circumstances shall agricultural income be charged to any income-tax under the provisions of this Act. It is, however, said that the sting lies in what follows in the next clause, which runs as follows:—

'But the net amount of such income in excess of R1,000 which has been received by an assessee in the previous year shall be taken into account in determining the rate at which the tax shall be levied on any income otherwise chargeable to income-tax under this Act.'

Does this really amount to indirect taxation? I have honestly tried to follow the arguments that have been adduced on the other side, but I regret to say that I am not able to appreciate the force of those arguments. It is not agricultural income which will be made the subject of any assessment; it is non-agricultural income which will continue to be assessed, but assessed at a higher rate of taxation. I do not certainly call that an indirect way of taxing income. If the zemindars are so very anxious about it they can certainly keep the agricultural income apart, and then they will pay the increased rate of

[*Dr. Tej Bahadur Sapru ; Rai Sita Nath Ray Bahadur ; His Excellency the President.*] [14TH MARCH, 1918.]

tax out of their non-agricultural income, which really means nothing more and nothing less than this, that the savings to them from the non-agricultural income would be somewhat less under the provisions of this Bill than they would have been if the provisions of this clause had not come into force. As regards the fairness or equity of this provision, I should have thought that it was an elementary principle of taxation, especially of income-tax, that the capacity of a man to pay is the real test. The graduated scale of income-tax having been admitted as the basic policy by the Government of India, I think it is only fair and equitable that those who can afford to pay more should be called upon to pay more than those who can afford to pay less. Now, it is perfectly true that the zemindars have got to pay land-revenue and certain cesses. But then the tax under the provisions of this clause is sought to be levied upon the savings, and the increase, I venture to think, under the provisions of this Bill will not be such that they can suffer any real hardship. Look at the scale which is provided there. The Schedule says, and my Hon'ble friend Mr. Jinnah took pains to point out that, the normal rate of taxation is one anna in the rupee, and it is only in the case of poorer people that exemption is given. Well, I venture to think that the number of people who will be affected by this clause, certainly in my province, will not be very large, indeed. I find that the number of men in my province who pay income-tax is not over 40 or 46 thousand, and out of these, I believe, only about, twenty or twenty-five thousand will be affected. Therefore, my Lord, I submit that if you bear in mind the basic principle of the capacity to pay, I do not think there is much room for grumbling on the ground of this clause being inequitable or unjust.

"Then with regard to the pledges, I think my Hon'ble friend Mr. Jinnah very effectively disposed of that part of the argument. I do not feel myself called upon to enter into any elaborate discussion as to the Permanent Settlement, but I do certainly think with Mr. Jinnah that it was not part of the agreement arrived at at that time between the Government and the landlords that the landlords would not at any time be called upon to make any further contribution that it might be necessary for the State to require of them at any time in the future. I have not read that Regulation in the light in which it has been sought to be interpreted to-day by the zemindars, and I do think that the argument which is founded on that Regulation is not by any means valid or convincing. I agree with my Hon'ble friend Sir George Lowndes, if I may be permitted to say so, that all that it secures is permanence in the *jama*. It does secure nothing more than that, and, so far as permanency in the *jama* is concerned, I do not think that by any stretch of imagination the provisions of clause 4 can be said to affect it.

"Then, my Lord, there was one more argument which was addressed by my Hon'ble friend Mr. Sita Nath Ray, and with your Lordship's permission I will very briefly notice that. It was suggested by my friend that one certain consequence of clause 4 would be that landlords would not find themselves in a position to promote and further industries. May I ask, my Lord, in all humility, how many industries have been promoted and furthered by the zemindars under the present system when they are not called upon to pay any tax on their agricultural incomes ? I do not know anything of Bengal ; but, speaking of my own province, I venture to say with some degree of confidence that the number of zemindars who have promoted or furthered industries in the real sense of the word can be counted on the fingers of one's hands . . ."

The Hon'ble Rai Sita Nath Ray Bahadur :—" May I point out, my Lord, that my Hon'ble friend the Maharaja of Kassimbazar has spent several lakhs on commercial and industrial enterprises "

His Excellency the President :—" Order, order."

The Hon'ble Dr. Tej Bahadur Sapru:—" My Lord, I should not be misunderstood on that subject. I do not deny for a moment that there are

[14TH MARCH, 1918.] [*Dr. Tej Bahadur Sapru ; Sir John Campbell.*]

zemindars and there have been zemindars who have made some investments in industrial enterprises. But look at their enormous income and look at the large numbers of zemindars in Bengal and in the United Provinces and in some other parts of the country, and then look at the output with which they can be credited in this matter. I do not think that they can justly claim to be captains of industry in any part of India. Well, so far as trade and commerce are concerned, we know that in Bengal it is the Marwari community which has got practically the monopoly so far as the Indian population is concerned. But I do not wish to fight my friends of Bengal. I am only concerned with my province, and I do say that that claim has yet to be established.

"Now, my Lord, I leave my friend Mr. Sita Nath Ray and just try to meet one of the arguments which has been addressed this afternoon by another advocate of the cause of agricultural classes—I refer to my Hon'ble friend Mr. Shafi. He has not tried to advocate the cause of the big zemindars, but he has espoused the cause of the small agriculturists in the Punjab. I sympathise with my Hon'ble friend, but may I ask how many zemindars, small agriculturists in the province of the Punjab, and, so far as I know, Punjab is a province of small zemindars, will be really affected by the provisions of this clause I ? have not got the figures before me, but I think that the number of small agriculturists who also have other sources of income must be very small indeed in the Punjab, as I have no doubt is the case in other parts of India. Therefore, my Lord, it seems to me that there is not any very serious danger of the small agricultural Punjab population being injuriously affected by the provisions of this clause.

"Now, my Lord, lastly, there is one more point which I would venture to notice very briefly, and that is, a point which was raised by the Hon'ble the Maharaja of Kassimbazar. In the course of his speech the Hon'ble the Maharaja Saheb said, to use his own words, 'that the provisions of this Bill are against juristic principles.' My Lord, I have all this time been trying to analyse the provisions of this Bill, particularly the provisions of this clause, and I do not find what jurisprudence has got to do with clause 4. Of course, I can understand a reference to equity in the consideration of this clause, but I cannot understand what jurisprudence has got to do with it. Let us, therefore, not confuse the issue. The issue to my mind is a very simple one, and it is this. Are those people who, having regard to their capacity can pay more, to be exempted merely because, according to certain opinion, agricultural income should be considered to be sacrosanct ? I have no hesitation in answering that question in the negative."

The Hon'ble Sir John Campbell :—"My Lord, I should like to explain that I was a member of the Select Committee on this Bill and signed the majority report, and I do not wish to resile from the position that there can be no doubt of the theoretical equity of considering agricultural incomes in arriving at the rate at which a man's total income should be assessed to income-tax. But I should like to state what my objections to clause 4 are, as they have not yet been mentioned in this Council to-day. As a revenue official I am mainly concerned with the immense amount of work which is going to be thrown upon the revenue authorities, of my own Province at any rate, in arriving at suitable formulæ for the definition and assessment of 'net agricultural income.' Three seemingly simple words, but which have for the last three months been puzzling men who have been studying rent and revenue problems for the last thirty years. It is unnecessary to trouble this Council with the technical difficulties that exist in arriving at a satisfactory definition of 'net agricultural income;' but I can assure Hon'ble Members that they exist, and that they will not be removed by the insertion in the Bill of the new second paragraph to this clause of the Bill nor by the amendment which is to be moved by the Hon'ble Mr. Sarma. Even if formulæ are arrived at which satisfy the revenue authorities and the Government of India I would invite the attention of the Council to the mass of work which will be thrown upon Collectors in applying the formulæ to the incomes of hundreds, if not thousands, of assessees. And all for the sake of what ? Not for the sake of securing additional

4 P.M.

[*Sir John Campbell ; Pandit M. M. Malaviya.*] [14TH MARCH, 1918.]

income to the State, but for the sake of removing a theoretical inequality. Further, having arrived at our definition of 'net agricultural income' which will satisfy the Government, are we certain that it will be equally acceptable to the assessees? If not, what will be the result? They will claim, under section 51, that their case shall be referred to the High Court for a decision as to the proper interpretation of the Act and the rules made thereunder; and we shall then have the edifying spectacle of the work of the High Courts being dislocated while Bench and Bar waste time over the correct meaning of the apparently simple words 'net agricultural income.' My Lord, I have had the honour of serving on the Select Committee, as I have already said, for the consideration of this Bill; a committee full of financial experts, legal experts and commercial experts, but mine has been the voice of one crying in the wilderness when trying to explain the difficulties which will crop up in working the Act for the unfortunate and already over-burdened Revenue official, and therefore I have laid some of the difficulties before this Council."

The Hon'ble Pandit M. M. Malaviya:—"My Lord, I regret to think there has been a great deal of heat imported into the discussion of this measure to-day, and that both on the Government side and on the side of the zamindars. I must say I was not prepared to find Sir George Lowndes take up the attitude that he did, and I must also say that I was not prepared to hear my zamindar friends exaggerate the effect of the present measure to the extent that some of them did in their speeches, and imagining consequences of a very evil character which would arise if the provision were passed into law. I do still think, my Lord, that the matter might and ought to be considered in a cool manner and in a manner as much removed from the feeling that there are two parties working here, one the party of vested interests, and the other the party of progress, but from the point of view of what is right and proper and what is the proper procedure to adopt in a consolidating and amending Act. In speaking on this proposed measure when the Bill was introduced I said what I beg leave to quote to you. I said:—

'The Hon'ble Finance Member says this Bill is not a Bill which is designed, either by altering the rate of tax, or otherwise, to raise money.'

He emphasized that point very clearly. He said section 4 lays down that agricultural income shall not be chargeable to income-tax. Then I went on to say, my Lord, that the net amount of income in excess of Rs. 1,000 which had been received by an assessee in the year of assessment was to be taken into account in determining the rate at which the taxation was to be leviable on any income under this Act, and I went on to say that by this device the rate of taxation had been increased. I did not use the word 'device' in any offensive sense, and I am sorry the Hon'ble Law Member should have taken it in that sense. I use it just as he used the word 'subterfuge' in saying that my suggestion that a separate Bill should be introduced would have been a subterfuge. I am sure I did not use the word device in any other sense. Then I said, by this device the rate of taxation would be raised. You say clearly that agricultural income shall be exempted from taxation. Then you go on in the same paragraph and say yes, but the agricultural income above Rs. 1,000 shall be taken into account in determining the rate at which income-tax shall be paid on the non-agricultural income. Now, if a man has a non-agricultural income, and that happens to be below a certain figure, he will pay his tax on that non-agricultural income. If you say that agricultural income is exempt, then you ought to obliterate the existence of that income from your mind, but you have no right, no justification for saying in one breath that agricultural income shall be exempt, while in the same breath you say 'I will take that into account in determining the rate at which you will pay the tax.' The non-agriculturist pays the income-tax according to the Schedule. The agriculturist is to pay the income-tax on non-agricultural income according to the higher rate for what reason? For no other offence, for no other virtue than that he happens to possess an agricultural income. I say with great respect, but with great clearness, that this is taking agricultural income into account, and

[14TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

that is indirectly taxing that agricultural income. My point was, and I repeat it, that this is not the right way to do it.

"My Lord, I am not opposed to taxation. I recognise the need of taxation as much as my Hon'ble friend Sir George Lowndes, but I want that taxation to be introduced in the right spirit, and I am sure in that my friend will agree. In dealing with the question what did I say? I said 'I do not think, my Lord, that that is the right way to proceed about this business of raising the rate of taxation which is to be paid by persons who are in possession of large incomes. I think the straighter course would be for those in charge to say, money is needed and ask the people to contribute.' I still maintain that that would be the right way. What has been the result? Many questions of great importance have been raised, and the question has been taken up from the point of view of how it will affect the Permanent Settlement, and how it will not affect the Permanent Settlement. Many and learned speeches have been delivered as if the issue before the Council to-day was whether the Permanent Settlement in Bengal should be touched. And my Hon'ble friend Sir George Lowndes has made an appeal which looked more like an appeal to the jury than to the judge when he told us how our future position would be affected by the voting which we shall record to-day. I want to take these two points: first, the question of the Permanent Settlement. My friend, Mr. Jinnah, referred to that question and he has quoted from the Proceedings of 1860. Before I refer to that I should like to make it clear that I am here as no advocate of the zemindars and no advocate of any parties.

"I hope with the light that God has given me to advocate what is right for the zemindar as well as for the poor. I am not opposed to the zemindar because he happens to be a zemindar. I do want to plead the cause of my poor countrymen because they are the bulk of the people, and their happiness has been the object of my ardent desire throughout my life But I do submit, my Lord, that not even to benefit the bulk of my poor countrymen, would I do an act of injustice to my countrymen who belong to the zemindar class.

"What is the position with regard to the Permanent Settlement? I do not think it should have been raised, but it having been raised, I wish to draw attention to the fact, because it seems to me that both in the speech of the Hon'ble Sir George Lowndes and in the speech of the Hon'ble Mr. Jinnah, the importance which attaches to that Permanent Settlement was somewhat lightly dealt with. The Hon'ble Mr Jinnah quoted from the speech of Mr. Sconce in which he discussed this question. Mr. Sconce said :—

'The declaration made by this law (Regulation I of 1793) came to this, that the zemindars, their heirs, and successors should hold their estates for ever at the assessment which by the Settlement they had engaged to pay; and the clear purport of this declaration he took to be that the re-assessment of the estates in question was for ever barred.'

He went on to say :—

'It seemed to him that the law gave no guarantee that the proprietors of those estates should never be called upon to aid in the relief of the future necessities of this Government by contributing according to their means and incomes.'

In the same speech Mr. Sconce quoted the words of the Governor General (Lord Cornwallis) in his Minute. They are as follows :—

'By reserving the collection of the internal duties of commerce Government may at all times appropriate to itself a share of the accumulating wealth of its subjects without their being sensible of it.'

"So that what he had in mind when he said that they might be called upon later on to contribute according to their means and incomes to the necessities of the State was not that the revenue should be raised, but that incomes should be derived from internal duties on commerce and other sources of income which it was expected that the accumulating wealth of the zemindars would enable them to gather.

"I submit, therefore, my Lord, that that question should not have been taken up as if that was the issue before this Council.

[*Pandit M. M. Malaviya; Sir George Lowndes.*] [14TH MARCH, 1918.]

"Then, the Hon'ble Sir George Lowndes told us that this provision is fair and equitable, and he supported it because he thought it was fair and equitable. Now, my Lord, we may agree to differ on that point. I have very great respect for the Hon'ble Sir George Lowndes, but it is possible for us to differ without any disrespect or discourtesy.

"But the third thing which he said, my Lord, calls for a little consideration. He said the attitude of the Council to-day on this important question at this important juncture was a matter of some concern to him. We know that the Hon'ble Sir George Lowndes has a real and deep sympathy with our aspirations for progress. We respect him for it. But let me assure him that no considerations of progress ought to deviate any Member of this Council from the course of duty which he thinks right and justice dictate. And, if it is right and just to oppose the provision which has been introduced to-day, though that provision might bring in a little added income to the Government, I hope Members of this Council will discharge their duty without any consideration of how their conduct is to be judged.

"And now, my Lord, my friend said there were two parties in this Council, the party of progress and the party of the landlords. There is nothing of the kind. There are landlords who have expressed their adhesion to the party of progress, to which we have the honour some of us to belong. In that party we have no other desire than that the progress in this country should be on sound and equitable lines, administering justice on the basis of the administration that has been laid down and endeavouring to carry out that object in a better way, if possible.

"My friend said 'Remember, in any form of popular government there must be a great deal of extra taxation.' My Lord, we are thankful to him for reminding us of it. If we have studied any books on History, Economics or Political Science, that truth has been ingrained in us. We know that every popular government means greater expenditure. We are longing for the time when we shall be put in power to raise further taxation. We know that many of the measures of progress, which we desire for our country, will entail increasing expenditure. We know that other countries which have advanced have greatly increased their expenditure, but we know also that they have increased their revenue. We are looking forward to being able to increase our expenditure and, correspondingly, to increase our revenue. We are not afraid of levying taxation. We pray God that we may have the opportunity, when, sitting along with the Members of Government, we shall be able to press our views sufficiently strongly to be able to raise the standard of expenditure in order that the standard of national income may be promoted. My Lord, the form of government which will come will not find us wanting in that direction. To-day the simple question before the Council is this. The Government have told us that this Bill has not been introduced with a view to raise revenue. It has been introduced, as the Hon'ble Sir John Campbell has reminded us, in order to remove a theoretical inequality. Some of us feel that this is not the right way to remove what is regarded as a theoretical inequality. Some of us go further and doubt whether there is a theoretical inequality at all. My Lord, the view has already been expressed by some Members that the agricultural income is the net profit of the zemindar after he has paid the tax which he has to pay upon the gross income. The Hon'ble Mr. Jinnah referred to a portion of the speech of Mr. Sconce in which he said that from all time it had been recognised that the State had a right to receive a share of the produce of the soil. Nobody questions that, the State has always been recognised in India to have a right to a portion of the produce of the soil. So it is to-day. But thereby the position of the proprietor is not placed in doubt. The proprietor is there. He contributes a certain portion of his produce as tax to Government. If my friends will refer to the original books of the Hindus, from which the idea is taken, it is there spoken of as *kara*, a tax. It is not that the State has a right to it. My friend shakes his head . . . ."

The Hon'ble Sir George Lowndes:—"Certainly, my Lord, I shake my head. I have always understood—I may be wrong—that land-revenue consisted partly of tax and partly of rent."

[14TH MARCH, 1918.] [*Pandit M. M. Malaviya; Mr. F. J. Monahan Mr. S. N. Bannerjea.*]

The Hon'ble Pandit M. M. Malaviya:—"In so far as the right of the State to receive a portion of the produce of the soil is concerned, it is distinctly spoken of as *kara*, as a tax, call it rent or whatever name you like. Now, I submit, that it does not necessarily raise the question of proprietorship. The whole point before us is that the zemindar or the agriculturist does pay a certain amount in the shape of land-revenue and rent. Having paid that, the balance left to him is net profit. You want that he should pay a second tax upon that net profit. If the exigencies of the Government and the State demand that he should be called upon to do so, by all means do so. Introduce a Bill for that, say that you recognise that the tax is being paid already upon that land, and say that still, in the interests of the State, it is necessary that he should pay a further and second tax, and, if the necessities of the situation make them feel that this should be done, I expect there will be many zemindars who will give their assent to such a proposal. But what I submit is that, when you speak of an inequality, there is a mistake, a wrong idea running in the minds of those who speak of it. You say an agriculturist has an income of Rs. 10,000: that is, he has an income from non-agricultural sources of Rs. 5,000, and he has an income of Rs. 5,000 from agricultural sources. Very well. And you say he pays only on Rs. 5,000. You want that the other Rs. 5,000 also should be taken into account in determining the rate. You do so because you say the non-agriculturist has an income of Rs. 10,000, and he pays a tax for the whole Rs. 10,000. But, my Lord, let it be remembered that of the Rs. 10,000 which has made the agriculturist's total income, the Rs. 5,000 derived from agricultural sources is the net profit left to him after having paid the tax. Either this proposition is true or it is not. If it is not correct, then I am wasting the time of the Council. If it is correct and cannot be answered—and I should like to know if it can be answered—then I submit you propose, not to remove an inequality, but to place the agriculturist under a disadvantage,—that is to say, you tax him a second time in an indirect way under the proposed clause when he has already paid a tax upon his agricultural income. That is the entire position. I wish the Government would take these facts into consideration, and I wish that they would examine the question from the point of view of what is right and proper, and what is the right and proper way of doing it. If this unfortunate clause has raised so much heat and discussion here to-day—heat and discussion into which even my Hon'ble friend the Law Member has been drawn—then I submit, my Lord, the Government ought to pause and think whether it is right to pass it at this Council. I hope the matter will receive consideration."

The Hon'ble Mr. F. J. Monahan:—"My Lord, some of my Hon'ble colleagues from Bengal are jealous guardians—and I dare say they have some justification for being jealous—of the inviolability of the permanent settlement of Bengal at a time when that institution is subjected to a good deal of not very well informed criticism; but really and truly I do not think that this clause 4 of the Bill has got anything to do with permanent settlement. I was glad to hear my friend the Hon'ble Rai Bahadur Sitanath Ray say that he did not regard clause 4 as a breach of the inviolability of the permanent settlement; and I was also glad to hear my friend the Hon'ble Mr. Surendra Nath Bannerjea say that he did not take his stand on the permanent settlement. I have a kind of recollection that in the speech which he made on the 6th of February, my Hon'ble friend took rather a strong stand on the permanent settlement. But I understand him to have said that before he obtained illumination............"

4-21 P. M.

The Hon'ble Mr. S. N. Bannerjea:—"Quite so".

The Hon'ble Mr. F. J. Monahan:—"Well, I congratulate my Hon'ble friend on the illumination he has gained between the 6th February and the 14th March. The Hon'ble Mr. Jinnah has explained very clearly the grounds for the view that the permanent settlement is no bar to imposing an income-tax on agricultural income in permanently settled districts; and that view is

[*Mr. F. J. Monahan; Sir George Lowndes.*] [14TH MARCH, 1918.]

supported by the great authority of the Hon'ble Sir George Lowndes, and *pace* the Hon'ble Pandit Madan Mohan Malaviya, two Acts of Parliament have at different times imposed income-tax on agricultural income in permanently settled districts. I mean Acts of the Government of India, not Parliament; I should say the legislature of this country. I take it that view is correct. The Hon'ble Sir George Lowndes goes further and suggests that if there were a popular government in Bengal it would at once set aside the pledge given at the time of the permanent settlement. This question of the permanent settlement in Bengal is sometimes talked about as if the only people interested in maintaining the permanent settlement were a small class of zemindars........"

The Hon'ble Sir George Lowndes:—"My Lord, the Hon'ble Mr. Monahan has misunderstood me. I did not suggest for a moment that a popular government would set aside permanent settlement, but that they would not be debarred by the permanent settlement from taxing the big landlords. That is all I intended to say."

The Hon'ble Mr. F. J. Monahan:—"I beg the Hon'ble Member's pardon; but I was only going to say that as regards these questions of taxation which a popular government might impose, I wonder sometimes what the result would be; because, as I say, the class interested in the permanent settlement as it exists in Bengal is not a small class of large landlords but a very large class—you may say, quite a population of people, comprising landlords, tenants of different degrees,—a large and not uninfluential class, and it would be curious to know what the result would be. However, as I said, I do not think that these questions—the question of the propriety or the legality of imposing income-tax in permanently settled districts on agricultural income, or the possibility of taxation being imposed on such incomes in the event of a system of popular government being introduced—I do not think that these questions are very closely connected with the question of this section 4 of the Bill or the amendment under consideration. I am afraid that if Hon'ble Members are not satisfied by the speeches that have been made by the Hon'ble Sir William Meyer, the Hon'ble Sir George Lowndes and others, that this is not a tax, directly or indirectly, on agricultural income or a prelude to such taxation, I shall not be able to convince them; but what I should like to point out is, that this principle of taking agricultural income into consideration in the assessment of income-tax is not altogether a new one. At any rate, in Bengal, it was laid down and recognised a very long time ago—shortly after the passing of the Income-tax Act of 1886—that agricultural income might and should be taken into account in determining the question of whether a person was liable to income-tax at all, and also in determining the question of the rate at which he should be assessed in certain cases. Section 5, sub-section (*1*) of Act II of 1886, sub-heads (*a*) and (*b*), exempted agricultural income from tax; and sub-head (*j*) of the same sub-section exempted any person whose income from all sources was less than R500 per annum. We know the limit was raised to a thousand rupees in 1903. Well, the Board of Revenue in Bengal laid down that the expression 'income from all sources' means all sources whether taxable or not. That was laid down by the Board of Revenue in Bengal in September 1886, and it seems to be the obvious meaning of the sub-head. Then when we come to the Second Schedule of the Act, we see how this principle was applied. I think it was my friend the Hon'ble Sir Hugh Bray who in his speech the other day pointed out that there were things about income-tax that might escape attention on a cursory perusal of the Act, and that is partly due to the fact that certain things in the important Second Schedule have usually been printed in very small print. That is no doubt unavoidable; but if we look at Part I of the Second Schedule of the Act (dealing with salaries and pensions), it was laid down that, if the income amounted to Rs. 2,000 per annum, the rate of assessment shall be five pies in the rupee, and that if the income was less than Rs. 2,000 per annum, it should be 4 pies in the rupee; that is to say that if a person had an income or salary of less than Rs. 500 per annum and along with that agricultural income raising his total income from all sources to Rs. 500 per annum or over, he was

[14TH MARCH, 1918.] [*Mr. F. J. Monahan.*]

liable to be taxed on his small salary at the rate of 4 pies in the rupee. Of course, the amount of income and the amount of tax involved in that construction of the Schedule was not large, but still the principle was there. Then with regard to Part II—profits of companies—the question did not arise because the tax was levied on the profits of the company, and under that Act individual shareholders could not claim refunds if their total income was less than the taxable minimum. When we come to Part III—interest on securities—the rate of tax prescribed was 5 pies in the rupee, unless the owner of the securities produced a certificate signed by the Collector that his annual income from all sources was less than Rs. 500, in which case no deduction should be made from the interest, or unless he produced a like certificate that his income from all sources was less than Rs. 2,000, in which case the rate was to be 4 pies in the rupee. There again, before he could get a certificate he had to show that his income from all sources including agricultural income was less than Rs. 500 or less than Rs. 2,000, as the case might be. When we come to Part IV of the Schedule—other sources of income,—the difficulty arises. The second column of this part of the Schedule prescribing the rates at which the tax should be assessed on incomes of different amounts was worded in this way 'Not less than Rs. 500 but less than Rs. 750 the tax shall be Rs. 10.' So that under that part the amount of tax from Rs. 500 to Rs. 750 was Rs. 10. But for any income under that Part of less than Rs. 500 there was no rate and no amount prescribed. It was different in the case of salaries, and the Board of Revenue in Bengal laid down that as the rates specified in Part IV for incomes under that Part of less than Rs. 500 was *nil*; a person with an income of less than Rs. 500 under Part IV should not pay any tax on that income, although his total income might come to Rs. 500 or more. Well, when the Act of 1886 was amended by the Act of 1916, there was a change in the rates of tax which was effected by an amendment of the Second Schedule, and under that Act there was the same point about income falling under Part IV. The Schedule lays down that if the income is not less than Rs. 1,000 but less than Rs. 1,250 the tax shall be Rs. 20. In the Schedule of the Act of 1886 as amended by the Act of 1916, the rate of assessment for salaries is stated in the same way. It says if the income amounts to Rs. 1,000 per annum or Rs. 83-5-4 per month, but is less than Rs. 2,000 per annum the tax is 4 pies in the rupee. But here again in this Schedule in Part II, which deals with profits of companies the proviso says 'provided that a shareholder in a company who satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the share of profits was received was less than any one as the case may be of the amounts tabulated below, shall be entitled to a refund of so much', and, similarly, in the proviso to Part III. Under that also an assessee wishing to get a refund had to satisfy the Collector that his annual income from all sources in the last preceding income-tax year was less than a certain amount. So that as it appears to me this clause 4 of the present Bill does not really introduce a new principle, but it applies universally and uniformly the principle which was already laid down in the law before, but which, owing to certain difficulties in the wording of the Second Schedule (or possibly there may have been some difference of interpretation in different provinces, I do not know about that),—at any rate the principle had not been uniformly applied, and this Bill applies it uniformly. It seems to me to be a just and equitable principle, and I hope it will commend itself to the Council. Of course, I say this subject to any practical difficulty that there may be in regard to giving effect to it in the United Provinces, owing to the technical difficulties to which the Hon'ble Sir John Campbell has just referred. I do not know anything about that. But as far as I am aware in Bengal, there should not be any practical difficulty, having regard to the second part of the clause, which says that the net agricultural income is to be ascertained on the same basis on which the annual value of land is determined for the purposes of a cess on land. I do not think there will be any difficulty in giving effect to that in Bengal. I confess I am a little surprised to hear that there is this difficulty in the United Provinces where I have always been led to believe that land records were complete for the whole province, whereas for a large part of Bengal we have not got them; but, in spite of that,

[*Mr. F. J. Monahan ; Rao Bahadur B. N. Sarma ; Sir Gangadhar Chitnavis ; His Excellency the President.*] [14TH MARCH, 1918.]

we have got material in the returns obtained and records kept for purposes of assessment of cess with the help of which I think effect can be given without much difficulty to this clause."

4-40 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, the Hon'ble Mr. Shafi has joined the other Members supporting the amendment ; he has drawn pointed attention to the doubtful wisdom of the majority of the Select Committee in adding clause 4, or rather in not removing clause 4 from the Bill as it originally stood. I feel, therefore, that it is absolutely necessary for me, as being the only Indian Member who has supported the majority, to vindicate my position, and I hope I shall be able to show that as honest men we could not have arrived at any other decision than the one at which we have arrived. We may have been wrong in our conclusions, but we felt that we could not in justice to the taxpayer......"

The Hon'ble Sir Gangadhar Chitnavis :—" I rise to a point of order, my Lord. Does Mr. Sarma mean to say that the others who have signed the note of dissent are dishonest ? "

His Excellency the President :—" I am sure Mr. Sarma did not mean that."

The Hon'ble Rao Bahadur B. N. Sarma :—"I never meant anything of that sort ; I am sorry if any words of mine lent colour to such an impression. Only such of us as have joined the majority report have felt that we could not do anything other than what we have done. Now, I may state that I am a small landholder and that the success of this amendment may perhaps be useful to me personally on some occasions, and I respectfully ask Sir George Lowndes not to be so unkind to all landlords as to group them together and draw a distinction between the two parties here, the party of progressives and the party of landlords. He might very well have put it as a party of progressives and a party of vested interests, the composition of the parties changing from time to time according to the subjects with which the Council may be dealing at the time. Now the point before the Council is, whether, having regard to the basic principle on which income-tax is levied in all civilised countries, there was any reasonable ground for the Select Committee to exclude agricultural incomes altogether for the purposes of the Income-tax Act. Hon'ble Members may remember that the basic principle is not one of taxing property, but one of taxation of incomes, so the argument that a particular property might have been taxed once and might stand a chance of being taxed a second time, has no application whatever in a consideration of the principles on which the income-tax administration is to be guided. Houses in towns and elsewhere pay a heavy house-tax in municipalities and a smaller tax in unions, a tax ranging from 16 to 25 per cent., and yet we have brought house-incomes within the purview of this tax. Businessmen and professionalmen pay a heavy professional tax on the professions they exercise; they have not sought exemption and cannot seek it under the provisions of the Income-tax Act. Assuming for argument's sake that land has been taxed and in a heavy manner, there seems to be no ground for exempting it from the Income-tax Act; but if the Government have, for reasons of policy into which the Select Committee did not enter, exempted landed incomes altogether, they cannot be accused of not having extended their exemption in all particulars and under all circumstances. Landholders would, I think, have to be thankful to the Government and would have to be thankful to the Select Committee in that they did not follow the principle of income-tax administration to their logical limits and bring landed incomes within the purview of the Income-tax Act. The question is whether landed incomes, having been taxed already in the manner described by various Hon'ble Members, it was right that we should indirectly tax landed income by putting on taxable incomes a higher rate than was originally

[14TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

intended. My Lord, if the principle I have contended for is correct if a man receives a taxable income which he can spend for his own purposes, whether he receives if from land, houses, business or profession, would not and ought not to matter, so long as it is within the category on which the administration can levy a tax. We will take it that Rs. 3,000 is the income from the land and Rs. 7,000 from other sources, Rs. 10,000 is the total income on which he is justly assessable, and he has to pay a tax on that Rs. 10,000. The legislature have chosen to exempt Rs. 3,000, the agricultural income, therefore the tax on Rs. 7,000, the other income, is at the usual rate at which he would have to pay if the whole Rs. 10,000 was taxable; only care is taken that the Rs. 3,000 does not pay any income-tax. If you regard the normal rate of taxation as one anna in the rupee, I think there can be absolutely no complaint of any kind, the digressive principle being applied in the case of the smaller incomes. If one anna is the normal rate of taxation, on what principle can a person, who has an income of Rs. 10,000, ask for exemption? Can it be simply because his income happens to be derived from one category or another? Let us take the normal rate of taxation to be 4 pies with a progressive scale rising to one anna. Even then, I submit, that the principle I have contended for shows clearly when a man has to pay his tax on his whole income; only on certain grounds of policy all the income is not taxed. With regard to the grounds of policy urged, I think the Select Committee could not have gone into that part of the question. It is one of policy into which it was not their business to enter. They could not do otherwise than enact the provisions in the Bill as they stand before the Council to-day. Whether your Excellency's Government would be disposed under the provisions of section 44 to exempt landlords on account of their various acts of loyalty during the last few years is a question of expediency, of policy, which it is not for the Council to consider. Then, again, I would ask my friends to consider briefly whether they are not asking the Council to perpetrate an act of injustice, injustice as between landlords and the poorer tax-payers. Take taxation during the last few years. We have had a duty on salt, a tax on exports and imports. We have had increased taxation in a number of ways, and it has risen from 82 millions to 110 millions. Where does land come in except to bear its share of increased general taxation? It is true that landlords have come loyally forward to help the Government in numerous ways, and whilst Government are thankful for the same, how could the Select Committee exempt a particular class, having regard to the fact that if money does not come from persons who have justly to pay, it will have to be taken from the pockets of the poor, who have been heavily taxed and who will have to pay a little more if the balance is to be made up. As to whether it would effect in a very large measure numerous classes of persons is another point to which some attention was paid in previous speeches. Speaking for Madras, with which province I am fairly familiar, I may state that in regard to *riotwari pattadars* there would not be very many coming within the clutches of this Act unless they happen to be very rich people getting large taxable incomes; I mean from the purely agricultural point of view, the number of persons paying a revenue on more than Rs. 1,000 to Government is very limited indeed. We have not temporarily settled zamindars except in one or two districts; there are permanently settled zamindars in the district from which I come. Government and the people have to be thankful for their services to the district; although there may be some agitation against the Act, once they really understand it, there would be no difficulty in their appreciating the justice of this special piece of legislation. I have felt it, my Lord, that it is the duty of those who understand a little of the principles of taxation to support Government in measures of this sort where there is some misunderstanding owing to ignorance. I fully realise that no mere possession of knowledge would completely prevent a little of self from asserting itself, but still, I think, it is our duty, and that is the reason why I have ventured to speak to-day in the manner in which I have done. Of course, I feel sure that the Government is sufficiently strong to stand between vested interests and the poor if there be occasion for it, and if they do so in this particular I think they should only be congratulated on that, and I feel sure they will not be deterred from any consideration in doing their duty.

Rao Bahadur B. N. Sarma; Raja of Kanika.] [14TH MARCH, 1918.]

I also feel that all the greater is the duty which rests upon us in supporting Government, and I hope the landlords will not feel that there is any real cause for alarm as to whether agricultural incomes would be taxed hereafter under the provisions of the Income-tax Act by reason of this enactment. That question does not really arise under the provisions of this clause, and I think they have raised a thunderstorm without any reason with perhaps not altogether desirable consequences to themselves."

The Hon'ble Raja of Kanika:—" My Lord, I beg to support the amendment moved by my friend Rai Sita Nath Ray Bahadur. I may begin, my Lord, by congratulating the Hon'ble the Finance Member on his having secured an excellent champion in the person of the Hon'ble Mr. Jinnah. Indeed, my Lord, the Hon'ble Mr. Jinnah so forcibly championed the cause of the Government that I very much doubted if anything was left for the Government to add. I had no intention of speaking about the Permanent Settlement, but since Mr. Jinnah referred to it and since the Hon'ble Sir George Lowndes has supplemented his remarks, it is necessary to give a reply to it. I shall, however, leave the Government with its good fortune in having got Mr. Jinnah as their spokesman, and I proceed, my Lord, to place before the Council certain facts to show how and why the landlords are feeling extremely apprehensive with regard to the question now before the Council.

" The landlords as a body, my Lord, have no desire to be obstructive, and nothing is further from their mind than to manufacture unreal grievances. The present Bill, however, has caused a feeling of intense uneasiness in all parts of the country, and this apprehension, if I may so, is not without justification.

" It is quite true, my Lord, that there is no question of a breach of faith, in the sense that the Permanent Settlement, as yet, is not openly threatened. But I will venture to put before this Council two pertinent points: first, that the recent trend of Government's action is such as to excite a very reasonable apprehension in the minds of the landlords as to the ultimate stability of the Permanent Settlement and then, secondly, I shall try to show the inequity and the injustice of the present clause 4 of the Bill which is now sought to be passed into law.

" The Permanent Settlement, my Lord, is one of those solemn engagements which must stand for all ages to come, and no Government, unless it chooses to imitate the Prussian Statecraft, will ever think of setting it aside as a 'scrap of paper.' No, my Lord, in the new world in which we are living and in the newer world that is yet to be—God grant it might come soon—scraps of paper, such as the Permanent Settlement undoubtedly is, have acquired a new sanctity and a new sanction. It is no doubt true that as yet there is no thought even of abolishing or even attacking it. But the policy of the Government as expressed from time to time for the last few decades *does* give the landlords great cause for anxiety. I will venture to give a few specific instances. The Right Hon'ble James Wilson, the first Finance Minister of India, speaking in the Council on the 18th February, 1860, in introducing the first Financial Statement emphatically asserted that the landlords had absolutely no right to claim exemption from further taxes in spite of the Permanent Settlement, and the whole claim was, as he put it, 'illusive.' I will not trouble the Council by quoting long extracts from his speech especially after the Hon'ble Mr. Jinnah did so. Any one could easily refer to it. But I beg to say that Mr. Wilson proved his position by quoting long extracts from the Minute of Lords Cornwallis of the 3rd July, 1790, forgetting that the zemindars of Bengal and Bihar take their stand not on any Minute but really upon the Proclamation which became Regulation I of 1793. It is by that Regulation that the landlords stand or fall, and it is under that Regulation that they claim exemption from any further encroachments upon them by way of new taxation. I do wish the Hon'ble Mr. Jinnah had referred to the terms of the Regulations a little more in detail. He would have found there that the assessment was declared to be irrevocable, and that no further encroachments were to be made upon the landlords by any persons whom the Court of

[14TH MARCH, 1918.]	[*Raja of Kanika ; Sir William Meyer.*]

Directors might hereafter appoint to the administration of their affairs in India.

"In spite of the above, however, the first Income-tax Act of 1860 deliberately taxed all landed profits and the same procedure was continued in other Acts. Then the next move on the part of the Government to which I want to refer was the imposition of cesses on land for local works. The question was keenly discussed from about 1869 to 1871 whether such local cesses could be legitimately imposed upon the landlords in spite of the Permanent Settlement, and the controversy became so keen that that matter had at last to be referred to the Secretary of State.

"Here, again, the interests of the landlords went to the wall, and the Secretary of State decided in favour of the proposed local cesses which were accordingly imposed throughout the country. The landlords have now got to pay, in addition to the land-revenue, the heavy cesses and have still to look pleasant.

"I will not weary the Council by tracing the history of this tendency very much in detail. Suffice it to say that in 1886, the principle of the exemption of agricultural incomes from the income-tax was acknowledged and recognised by law. But after a long halt, recent years have again exhibited this tendency on the part of the Government in a very pronounced form. Last year Sir William Meyer, in introducing the Financial Statement, while refraining from imposing additional taxation on agricultural incomes, said that 'we can give no pledge that we shall refrain from doing so hereafter should future necessities oblige us to take this course.' This ominous declaration is regarded, my Lord, by landlords throughout the country as only an instance of coming events casting their long shadows beforehand. Then comes the present Bill which, though it does not openly and directly tax agricultural incomes, does so indirectly."

"Take again, my Lord, Sir William Meyer's statement in this Council on the 6th February last. 'Even if we are to tax agricultural profits now,' he remarked, 'which we are not proposing to do, it would be a mere question of expediency'. This dangerous doctrine of expediency, my Lord, can make or unmake miracles. There is nothing possible or impossible on the face of the earth which 'expediency' cannot justify. Some of the opinions collected by the Government on the present Bill and also what we have heard from Sir George Lowndes and other Members to-day reveal the same tendency. These statements, my Lord, give just cause for alarm to the landlords. These statements—each of them quite emphatic by itself—when taken together are deemed strong enough to shape the shadows of any coming move and the landlords might be pardoned, my Lord, if after Sir William Meyer's repetition of the theory of expediency even to-day, they think that the present Bill is an attempt to drive in the thin end of the wedge so as to ensure freedom for action in the future . . ."

The Hon'ble Sir William Meyer :—" I rise to a point of order. I think that when, as a man of honour, I said in my opening speech about the clause that there was no such intention, I am entitled that the Hon'ble Member should take that from me and not impugn my honour."

The Hon'ble the Raja of Kanika :—" Yes, I said that as it does not tax agricultural income at all, there is no breach of faith, as I said in the beginning. Agricultural income is already very heavily taxed in the shape of land revenue—in some cases amounting to 50 per cent. or so. I wonder how the other classes of the community would relish the idea of a 50 per cent. income-tax, and it would be most inequitable to subject it to fresh taxation again, however indirectly the attempt might be made. It would in fact be a double taxation of the same thing, or with the cesses I might say it would amount to a triple taxation of the same commodity, and I leave it to the Council to judge whether it would be fair and just.

"I also agree with the Hon'ble Mr. Shafi that the present is of all times the most inopportune for raising such a keenly controversial question. We have

[*Raja of Kanika ; Sir James Walker.*] [14TH MARCH, 1918.]

plenty of such questions on our hands just now, and I believe it would be both just and politic to let the present matter await solution until after the end of the war.

" The landlords, my Lord, could understand the necessity of the clause if the Government of India had been faced by a temporary necessity of finding more money for the supreme task of financing the war. No such justification has, however, been put forward for the clause. On the contrary, the Government has just demonstrated that it could realise a surplus in the fourth year of a world-wide war, and, what is more, they can as readily budget for a surplus at the end of the fifth year of the war. What then is the justification for this penal clause against the landlords ? It is the permanent feature of the Bill which has given rise to the grave apprehensions of the landlords. We appeal to your Lordship's Government, therefore, to accept the amendment and thus to remove the most objectionable part of clause 4 in the Bill.

" With these words, my Lord, I beg to support the amendment."

The Hon'ble Sir James Walker :—" My Lord, I first saw this clause last summer. It was not sprung on us quite so rapidly as the Hon'ble Mr. Khaparde has suggested. I did not at all like the clause. But I disliked it, not because it purports to remove an anomaly due to the introduction of graduated taxation, but because in itself it stereotyped the exemption of agricultural income from income-tax, and did that in a consolidating and amending Act. My Lord, I did not anticipate that the portion of the clause, which is the subject of this amendment, would have excited the opposition that it has done. I really did not think that Members would desire that our income-tax law should offer matter as it were for a riddle—'When is a rich man not a rich man ? ' The answer being—' When his riches are agricultural.' I think the equity of the clause has been very well demonstrated by other speakers already. The Hon'ble Mr. Jinnah, among other Members, referred to the history of the several Income-tax Acts. I may notice that there is a clear and concise note on the subject in the Imperial Gazetteer of India, and that brings out one principle noticeably. It is not only in the Act immediately after the mutiny, but in other Acts that income-tax was taken on agricultural income. In most cases when that was not done, a *quid pro quo* was taken in the shape of a cess. I think that was done when the present Act of 1886 was passed, and subsequently when that cess was remitted to the landlords, only a very small relief was given to the income-tax payers—that is to say, only the lowest class of incomes of from Rs. 500 to below Rs. 1,000 were given exemption.

" My Lord, I have no personal experience of the permanent settlement, but the case of the *patels* in the Mahratta country is rather interesting to refer to. These *patels* under Indian administration were practically farmers or publicans of land-revenue, and to some extent they had vested interests, but in most cases not very great. The British Government gave them proprietary rights. There were other publicans and *thekadars* who also had a certain amount of hereditary connection, but they got no such concession. I never heard it argued, for instance, that an abkari *thekadar*, who has paid heavy license fees and heavy still-head duties, should get exemption of income-tax on his next profit on that account. My Lord, my own crude opinions on this subject have been reprinted in Paper No. I, and, as we have been given the privilege of speaking and voting freely, it is necessary to come to some decision as to how I am to vote. My own feeling is that, after the ventilation of views that we have had in this discussion, I have no hesitation whatever in opposing the amendment and in supporting the clause. I think any misapprehensions which might have been caused by this stereotyping of an exemption, which has gone on for over 30 years, have been removed by the discussion we have had to-day. I therefore oppose the amendment.

" There is one word I should like to add with regard to the difficulties mentioned by Sir John Campbell. I agree with him that there may be some difficulty in the framing of rules, but with our system of land-revenue settlement, I do not think there would be much difficulty in working the said rules.

" With these words, I oppose the amendment ? "

[14TH MARCH, 1918.] [*Sardar Bahadur Sardar Sundar Singh Majithia.*]

The Hon'ble Sardar Bahadur Sardar Sundar Singh Majithia :—" My Lord, as a member of the Select Committee I had the unpleasant duty to differ from my Hon'ble Colleagues so far as the principle underlying the provision of section 4 of the Bill, under discussion, is concerned, and I think it is due from me to the Council that I should give the reasons of my dissent. The provision of section 4 takes away from the proprietors and tillers of the land what has been rightly conceded to them from time immemorial in so far as it indirectly taxes his income twice. My Hon'ble Colleagues on the Select Committee have based their decision, as they say, on the basis of justice and equity, and in support of their contention they have given an example which to a casual observer puts the case somewhat strongly. But, my Lord, they have evidently ignored the fact that the net agricultural income had already borne its share of Government demand. I would strongly urge that, where an income has already borne its share of taxation, it should not be brought under taxation again on the plea of calculation of the total income of an assessee, and it was on this consideration that agricultural income has so far remained exempt from the income-tax assessment. The instance of 1860 was due to special circumstances of the Mutiny of 1857. 5-9 P.M.

" I may say at once that if the exigencies of the State now demanded more money on account of this gigantic war, I would not stand against the imposition. The provisions of the Act of 1860 were repealed, and I would submit that it would not be right to revive it again. It has to be borne in mind that the zemindar gets his net income after deducting the expenses of his cultivation, and after meeting all these demands he is then assessed his land revenue, which demand goes up to 50 per cent. of his net income. He has besides to pay cesses. On the other hand, a trader earns his income from trade and from other sources and has perhaps, for the purposes of his trade, to pay between 6 to 15 per cent. by way of interest on his capital, where it happens to be a borrowed one, while, as submitted above, the zemindar has paid nearly half of his total income from land. I, therefore, fail to see how the two cases could be considered to be parallel. The zemindar has no capital of his own at his command and has not anything to fall back upon, and very often has to face the vagaries of the weather. In seasons of drought and consequent failure of his crops, he only gets by way of concession from Government the abatement of Government demand or only a fraction of it in total remission. The zemindar's capital consists as it does of his stock of cattle and is of a perishable nature. So, on a calamity happening or overtaking him, he finds himself in a tight corner. In such a case he has to go to the moneylender for putting him on his legs, with the result that once in his clutches he is for the rest of his life not able to free himself from the burden of his debts. The indebtedness of the zemindars generally is proverbial, and Government have had to come to their rescue and enactments like the Land Alienation Act have had to be placed on the Statute-book of India for their protection.

" It appears that Government is aiming at taxation of those who are able to pay and perhaps are considered to be very well off. But the majority of agriculturists, at any rate in my Province, are not so fortunately placed.

" Even from the point of view of equity and justice, the taxing of an income which has borne its share of the State demand is not right. Then, my Lord, take the case of a zemindar who has an income of Rs. 1,000 from other sources and has an agricultural income of Rs. 10,000. So, on his Rs. 1,000, he shall have to pay at the rate of nine pies a rupee, whereas the ordinary rate payable by a non-zemindar having an income of Rs. 1,000 would be four pies. This places the zemindar at a disadvantage so far as this tax is concerned, because on his Rs. 9,000 the zemindar has paid nearly 50 per cent. already and he will have to pay on his Rs. 1,000 on the nine-pie rate. To place all parties and all incomes on a basis of equity I may claim that it would be fair if land-revenue was abolished and a general taxation were introduced in the country. That would be really placing the taxation on all incomes from all sources on the basis of equity.

[*Sardar Bahadur Sardar Sundar Singh Majithia; Sir Robert Clegg; Mr. E. H. C. Walsh.*] [14TH MARCH, 1918.]

"We know when the limit of Rs. 500 was raised to Rs. 1,000, what was the attitude of the income-tax assessing officer. No appreciable relief was afforded to the general tax-payer. Only those whose income was taxed at the source, such as men drawing salaries received some relief; but in the case of others, the tax-payers of Rs. 500 income were invariably included in the list of persons having an income of Rs. 1,000. In the case of landholders who do not keep any accounts of their income and expenditure and have no account books, the harassment of the petty official would be very trying. It would besides, my Lord, open a door for corrupt underlings and place temptation in their way. Everyone knows what a zemindar has to pay besides his usual dues of land-revenue to some underlings in some departments, and these expenses are such that could not be properly vouched for. I am therefore afraid it will be extremely difficult to correctly gauge the net income of a zemindar and would entail a good deal of worry and trouble to him. The majority of zamindars are illiterate and as such easily misled as to the intentions of Government in this respect, and endeavours would be made to lead them to think that they are being unduly taxed. It will afford to the agitator a ready handle to stir up feelings which would be undesirable from political points of view and may cause unnecessary worry and trouble to law-abiding citizens of the Empire. So, for political reasons, I consider the provision undesirable.

"Another point that I would like to bring to the notice of your Lordship and of the Council is, that it will discourage zemindars from adding to their estates small useful industries. We have indigo concerns and small sugar factories attached to some small estates, and if the small profits of these agricultural concerns are to be taxed at a higher rate owing to the other agricultural income of the zemindar being taken into consideration, it will naturally kill those industries My Lord, indigo could not stand the competition with the synthetic dye and the sugar industry has to face a similar competition with bounty-fed sugar of foreign countries, and the charging of a higher rate of tax consequently will prove the last straw on the camel's back. So, for the sake of these concerns, I think it will be unwise to include agricultural income for the purposes of ascertaining the rate of tax chargeable on other incomes of a zemindar. For reasons of justice, equity and for the saving of these minor industries, and lastly for political reasons, the provisions of the section are fraught with undesirable results. I would, therefore, strongly urge the acceptance of the amendment proposed by my Hon'ble friend, Rai Sita Nath Ray Bahadur."

The Hon'ble Sir Robert Clegg :—"I have one or two observations to make, your Excellency. In theory, I think, clause 4 is unassailable and I do not think that any objection can be urged against it on the ground of justice and equity; but I think there are practical considerations which should not be ignored. Personally, I agree to a great extent with what the Hon'ble Mr. Shafi said. I am not aware of any great complaint of injustice in the existing law, speaking for my own Presidency. The clause is not a revenue-producing measure, and we have heard to-day of a great deal of opposition on the part of landed proprietors to it. I do not think that the alteration of the existing practice is of such vital importance as to justify it in the face of such opposition. In Madras, the zemindars have in these anxious times been staunch supporters of Government, and I am opposed to doing anything which tends to diminish their support. I have been listening to the various speeches to find some proof of the necessity for this clause, but, to my mind, the necessity has not been made out. Therefore, on the grounds of practical expediency, I must support the amendment."

The Hon'ble Mr. E. H. C. Walsh :—"My Lord, as the Hon'ble the Finance Member has said that official Members on this Bill are at liberty to vote according to their own feeling, I should like to make one or two remarks as to the reason why I must oppose this amendment.

[14TH MARCH, 1918.] [*Mr. E. H. C. Walsh.*]

"In the first place, I agree entirely with what has been said by the Hon'ble the Finance Member that the proposal that rich men who derive their money from the land should pay income-tax on their income from other sources at the same rate as rich men who derive the whole of their money from other sources is just and equitable.

"Two objections have been urged against this principle. In the first place, it has been suggested by some speakers as regards Bengal, and it equally affects my province, that it would be a breach of the spirit if not of the letter of the Permanent Settlement. I need, perhaps, hardly make any remarks on that head when the representative of the landholders of my province has definitely said that they would consider it to be no breach of the Permanent Settlement. But, as the fact has been stated and may be considered to have some force in it, I would repeat what has been already so clearly stated by the Hon'ble Sir George Lowndes, that what the Permanent Settlement did in 1793 was to fix in perpetuity the *jama* that was then assessed on each estate, and never undertook that the holders should not be liable to taxation in respect of the income they derived from their estates. This is also clearly shown by the fact which has already been pointed out that previous to the present Act of 1886, income derived from land was for some time assessed to income-tax and at the present time is also assessed to other cesses and taxes in addition to the land-revenue.

"The other objection, which applies with more force to the greater part of India in which the Permanent Settlement is not in force, is that the land is at present so heavily taxed in the form of land-revenue that it is unjust that it should bear, even indirectly, any further taxation whatever. The reply to this objection is that in India the State is held to possess the sovereign right of ownership of the land, and that land-revenue is money paid for the use of land, and is consequently of the nature of rent rather than of taxation. The Hon'ble Mr. Shafi has said that the point is debatable I think, however, that the history of land tenure in India shows that the above view is correct.

"There is one point that was taken up by the Hon'ble Sir Robert Clegg, that although everybody may admit the justice of the provision of section 4, yet it is not expedient, because it may be misrepresented and may in consequence lead zamindars who hitherto have been particularly loyal in supporting the Government to assume a less sympathetic and loyal attitude towards them. Speaking with regard to the part of the country with which I am acquainted, I think the zamindars and landholders generally, when they fully consider the justice of this liability, will not be affected in any way in their loyal and sympathetic support of Government. I entirely agree with all that the Hon'ble Mr. Shafi has said about the assistance that has been given by zamindars to Government in the matter of recruiting and other war work and the pecuniary assistance which they have given to their tenants to induce them to enlist. In my own province, too, this has been done by many private zamindars, amongst whom I would mention my Hon'ble colleague the Raja of Kanika; and also I may say, as representing the Court of Wards, that many Court of Wards estates under the management of the Board of Revenue have offered special concessions in regard to rent to induce their tenants to join the labour corps and in other ways to help the Government. But I do not consider that these efforts are likely to be lessened by this tax, which is obviously a fair and equitable one

"There is one other point which the Hon'ble Sir John Campbell has pointed out, namely, that the provision in clause 2 as to the method of arriving at the annual value of land may cause trouble in its application to the United Provinces. As regards Bihar, I should like to say, as has already been said by the Hon'ble Mr. Monahan for Bengal, that we shall have no trouble in this respect, because under our Road Cess Act we have already a basis of annual value on which we can work.

"There is one other point to which I need only allude briefly, as it has already been mentioned by the Hon'ble Mr. Monahan. It is that even if this were indirectly a tax on income derived from land, it is not introducing

[*Mr. E. H. C. Walsh; Nawab Saiyed Nawab Ali Chaudhri; Mr. S. N. Bannerjea; The Vice-President.*] [14TH MARCH, 1918.]

an entirely new principle, because, under section 5 (*j*) of the existing Act, the income from all sources, which under the instructions of the Bengal Board of Revenue, which have been in force since 1886, include non-taxable sources of income, namely, income derived from land, have to be taken into consideration in deciding whether a man is liable to income-tax.

"I think, my Lord, that at this stage of the debate these are the only points which I need lay before the Council, which, I think, are all of them material as to the decision which should be come to in regard to this amendment"

At this stage the Chair was taken by the Hon'ble the Vice-President.

The Hon'ble Nawab Saiyed Nawab Ali Chaudhri:—"Sir, I did not venture to speak on the last occasion when the Bill to consolidate and amend the law relating to Income-tax was introduced by the Hon'ble Sir William Meyer, simply for the reason that I was not quite sure how the position of the landlords was affected by the change. The wording of clause 4 is very cleverly put so as not to arouse any suspicion to a casual reader, but when we come to analyse the section we cannot help construing it in the light of a fresh and a new taxation on the landlords—not by a separate Bill but by the amendment of an existing system. Most of the Members who spoke on the last occasion on the subject could not definitely estimate the scope and extent of clause 4. They were vague in their attempts to analyse the real meaning of the section and asked the Government to declare its intention.

"The Hon'ble Member in charge of the portfolio was pleased to state, and the Hon'ble Mr. Jinnah endorsed his opinion, that the object of this unique departure was to make the income-tax taxation more equitable. I do not understand how the clause makes the taxation more equitable when the effect of the section is to make the landlords pay twice over to the Government

"The yearly revenue that a zamindar pays to the Government for holding the land may be very well styled a tax on his income from the land; though it had been fixed for ever by the solemn pledge of Lord Cornwallis in the Provinces of Bengal, Bihar and Orissa.

"Sir, we have been charged by the Hon'ble Finance Member with escaping taxation and living on the rest of the community. But does our revenue to the Government count for nothing? I can give instances without number where zamindars on account of the old settlement pay a considerable portion of their zamindari income to the Government, sometimes as high as two-thirds of their collection, and the case of the Maharaja of Burdwan is a living example. And, Sir, if in addition to the Government revenue still further inroads be made on our income from land, it would mean a deathblow to agricultural investment.

"It was during the reign of Akbar the Great that the idea of a permanent settlement appears to have been decided upon as a protective measure against the unstable short-period system of revenue. The policy inaugurated by Akbar was continued by the British Government until under Lord Cornwallis it was decided after mature deliberation that the assessment then demanded should be fixed in perpetuity as it was hoped that by making the revenue demand permanent the landlords would be induced to make improvements and in many ways benefit the country.

"Sir, it is unnecessary to remind the Government of the solemn pledges entered into by Lord Cornwallis with the zemindars of Bengal on the subject of permanent settlement. I do not go so far as the Hon'ble Mr. Bannerjea went in asserting roundly that the Government intends to break its faith......"

The Hon'ble Mr. S. N. Bannerjea:—"I did not say that at all."

The Hon'ble the Vice-President:—"I am sure you did not"

[14TH MARCH, 1918.] [*Nawab Saiyed Nawab Ali Chaudhri; Khan Zulfikar Ali Khan; Sir William Meyer; the Vice-President.*]

The Hon'ble Nawab Saiyed Nawab Ali Chaudhri:— "There has been a good deal of adverse criticism on the soundness of the Permanent Settlement, and several unsuccessful attempts were made on different occasions to compel the Government to retract their word. But, my Lord, this policy of Lord Cornwallis brought into being a class of men on whom the Government could rely in the time of stress and difficulty.

"The generous treatment accorded to them was not forgotten, and whenever the occasion demanded they proved a tower of strength and support to the Government; and, my Lord, if this taxation is a temporary measure to meet the exigencies of war, I am sure it will receive the hearty support of the landlords who have hitherto cheerfully responded to all demands made upon their material resources as well as personal services. But if it is going to be a permanent measure merely to rope in the defaulters in the category of which the landlords are to be unjustly included, I beg to protest against such inclusion."

5-30 P.M.

The Hon'ble Khan Zulfikar Ali Khan:— "Sir, as practically all the arguments against the second half of clause 4 have been produced by the previous Hon'ble Members in their eloquent speeches, it is useless for me to traverse the same ground. But in loyalty to the class, which I have the honour to represent, I must not keep silent on this occasion, and must represent to the Council the interests which are jeopardised by the proposed measure put forward by the Finance Member. It seems to me, Sir, that a strange misconception exists that the landlords, whenever their pocket is touched, raise a fearful howl and that by shedding crocodile's tears they try to escape that responsibility. I strongly protest against that misconception, and I assert with all the force that I can command that the landholders bear more than their share of the burdens of the State. Truth does not become stale by repetition, and when I say that the landlords are liable to be charged up to 50 per cent. on their net profits, they pay more than any class that is called upon to pay income-tax. Besides, that, whenever any of these people live in urban areas they pay cesses and other municipal taxes which the urban classes pay. It cannot be ignored that the expenses of the landlords are daily rising not only in the management of their farms, but also in their personal needs; the expenses in connection with the contingencies of life of an agricultural farmer are daily increasing. I can say without hesitation that it is the agriculturist who feeds most of the concerns of life, and it is he who is called upon to provide funds for so many undertakings of the State. The ultimate burden falls upon him How can it be said then with any show of logic that these people do not pay their legitimate share of the expenses? The other day when we had an informal conversation with the Hon'ble Sir William Meyer about this Bill, he indicated two chief and principal reasons which actuated him in getting through this measure. The first was this, that the landholders were rich and the second that they enjoyed a fixed tenure for a number of years, whereas the ordinary people, the poor people as he called them, were liable to taxation every year......"

The Hon'ble Sir William Meyer:— "I must protest against the Hon'ble Member's distortion of what I said. I mentioned these facts in the course of a long conversation, but I did not take my stand on them. I took my stand on what I said this morning, on grounds of general justice and equity".

The Hon'ble the Vice-President:—"I think the Hon'ble Member would be well advised if he did not refer to any private conversation outside the Council."

The Hon'ble Khan Zulfikar Ali Khan:—"Well, Sir, I was referring to a private conversation and I am sorry that he does not want me to bring it forward. But one of the arguments which he then adduced he still holds......"

[*The Vice-President ; Khan Zulfikar Ali Khan ; Sir William Meyer.*] [13TH MARCH, 1918.]

The Hon'ble the Vice-President :—"I think it is better that the Hon'ble Member should not refer to any private conversation outside the Council. We have had here to-day sufficient arguments on this question to which he can refer without bringing in arguments used in a private conversation outside the Council."

The Hon'ble Khan Zulfikar Ali Khan :—"I am referring to the arguments which have been brought forward in this Council."

The Hon'ble the Vice-President :—"You are quite in order in doing that."

The Hon'ble Khan Zulfikar Ali Khan :—"The argument which he brought forward in this Council in his speech was that the landlords were rich and they could afford to pay and there was no reason why they should not be taxed......"

The Hon'ble Sir William Meyer :—"I did nothing of the sort. I said that if a man was a rich man and a landlord and had at the same time income from other sources he ought to pay on that income from other sources with reference to his general wealth. I did not say that all landholders were rich or that all landholders ought to pay more."

The Hon'ble Khan Zulfikar Ali Khan :—"Well, Sir, I take the Hon'ble Finance Minister's word and say that the income from agricultural sources would be taken into consideration to fix the rate for income-tax to be levied henceforth. As regards this argument, it is a debatable point whether a landholder is rich because the standard of affluence cannot be definitely prescribed.

"It is his income from the land which is to be accounted towards fixing the rate. Has the Finance Member considered the disabilities of a landholder during the course of the year, the vicissitudes of the seasons, calamities of weather, etc.? Has he considered these points in taking as his basis the income which a landholder on the average derives from the land? I beg to say, Sir, that the income of a landholder is not what it used to be 30 or 40 years ago. His expenses have enormously risen in farm management; the expenses of husbandry have enormously risen, and it cannot be said that he enjoys the same means as he did 40 years ago.

"There is one point which I want to impress upon the Council and that is this, that the landholder is very unfortunately situated as regards professional men or traders. Professional men under stress of adverse circumstances add to their fees and charge enhanced rates to their clients; the trader can add to his prices which the purchaser must pay in order to live a comfortable life. In this manner the professional man as well as the trader both escape the burden which the agriculturist pays. Would it, therefore, be fair to say that the landholder escapes, with the smallest amount of payment, the burdens of the State. Now, taking the political aspects of the question into consideration may I urge on the attention of the Council that this class have supplied the men who have served the Empire under these dire conditions. They have contributed towards the expenses of the war. It is the land-holding class whose relatives have died for the Empire in East Africa, in Flanders, in Gallipoli, in Mesopotamia and elsewhere. I can say with feelings of pride, as regards my own province, that we, Punjabis, have supplied men and money for the Empire to an extent that no other province has so far done. I cast no aspersion on other provinces. I believe they are doing well in other spheres, but what I beg to urge is this that the landholding classes all over the country are doing all that they can to forward the cause of the Empire. British officials in India in the past have produced men of remarkable talent, it is they who have built up the Empire by winning the love of the people by their tactful and generous treatment, and I have every reason to

[14TH MARCH, 1918.] [*Khan Zulfikar Ali Khan ; Mr. Khaparde.*]

believe that they are animated by the same spirit now. I hope that in the treatment of this question an exhibition of this spirit towards the people who have served the Empire with their blood and money will be given."

The Hon'ble Mr. Khaparde.—"I did not speak in the early part to this debate, because I have an amendment in my own name on the same point. After hearing this whole debate it appears to me that I had better state briefly what I have to say on the subject, taking care not to reiterate the arguments that have been urged. What few arguments are left I shall urge now. Before doing so I shall attempt to define my position. As regards being a landlord, my position or my claim may be regarded as strong or as weak as that of the household fly to be called a bird. It has got wings and it can fly, but it all depends on the investigator to class it along with birds or with land worms. I am in the position not exactly of that of a landlord and not exactly not a landlord. I have a few fields. The difficulty in my position is, therefore, one of classification. In this Council there are landlords and progressives. I think that anyone acquainted with me will not hesitate to put me among the progressives, and perhaps a little further. Anyhow I take it that I am a progressive. On the other hand, I am a little bit of a landlord myself. I earnestly believe that the second part of this clause 4 is really very objectionable. It is for this reason and for no other that I support the present amendment. There are two points which appear to have been forgotten, one of them fortunately has been brought up in the opinions coming from Bombay, a very high officer brings that up; he has had long experience of income-tax administration in the city of Bombay and the mofussil. That is a very important point. In India, rightly or wrongly, there is an inherited idea that a man's income ought never to be disclosed. As is said in the South, nine things ought never to be disclosed. Among them 'one's own income' comes very high.

5-47 P.M.

"This rule has come into existence for centuries, and it is followed at the present time. Just as in English life nobody speaks of anything, but the weather on first acquaintance and it takes a long time to make a reference to matters of a private nature, so in India you make inquiries of all kinds, but you never allude to the income of a person. That is an inherited notion, and it is a deep-rooted notion. I firmly believe that by calling upon every one to declare his income you create a hardship. A large number of people, I am not one of them, trade on their credit, as is done in England also, and for them to have to disclose their income and their various means of livelihood is a real hardship.

At this stage the Chair was resumed by His Excellency the President.

"There is another point about this, my Lord. It has been pointed out in a book which I procured from the Imperial Library—I take it that this book is a standard work of some kind—it has been pointed out in that book that income-tax evén in America and elsewhere, in fact wherever it has been imposed, has led to a great deal of hard swearing. People do not want to disclose their incomes : sometimes they do not keep their accounts ; oftentimes they have not got a clear notion of it themselves, but anyhow they go on, and try to avoid mentioning their income. In India, unfortunately, it is believed that this kind of temptation should not be thrown in the way of the common people, more especially when their inherited instinct of not disclosing one's income will be working upon them. There is also a third trouble about them which, I am glad to find, has found strong support from an experienced gentleman like the Hon'ble Sir John Campbell. He knows the difficulties that the revenue authorities would experience, and the Bombay people have complained of them. There is a fourth one, and it has not been mentioned up to this time, and that is that in agriculture, as I have found it from personal experience, the closer the supervision that a man can give to the manangement of his farm the better is the income from it, and then as you hire services more and more you get less and less, and so that, in course of time, becomes ruinous, if you go beyond a certain point in acquiring land, and this accounts for the proverbial indebtedness of the peasant class. I have seen in my province there are some *jahagirdars* who may be deemed

[*Mr. Khaparde; His Excellency the President; Sir William Meyer.*] [14TH MARCH, 1918.]

as large zemindars, there are peasant proprietors and *ryotwari* tenants, and I am one of those *ryotwari* tenants—that in agriculture as your business extends your expenses also correspondingly increase. You begin with a field or two, and then you go on adding to the number of your fields and so every acre that you cultivate increases the cost of cultivation. Later on supervision costs a great deal. Lastly, it comes to this, that if you go beyond a certain point you will see that agriculture does not pay. Practically people stick to fields, not because it pays them, but because it gives them a social status. If a man has no land in my part of the country he is looked upon more or less as an outsider; he is not considered as a local citizen; and so, in order to keep up his position, to hold up his head among his people and to sit in the village *Chowdi* to have the gossip of the day, it is quite necessary for him to have some agricultural lands. Now, it will be said that these small people will be excluded. I humbly submit that these people will not be excluded for this simple reason that these poor people, though they have got a few fields, are the descendants of large and ancient families and they have enough of lands so as to appear as rich people in the world, but as a matter of fact they are not, and their farms do not pay. But if you go into their accounts, will you deduct their expenses of cultivation, will you deduct their expenses of supervision, will you deduct also the diverse changes and fluctuations in the market? If those are all deducted I think the inquiring officer will come to the conclusion that agriculture does not pay and that the tenants have nothing to pay, and he will get absolutely nothing out of these landholders. So it comes to be that agriculture is one of those industries, if industry it really is, in which a man does appear opulent: he appears to have capital; he appears to have fields; he appears to have servants; but as a matter of fact he really has got no capital, and if you look into his accounts you will see that he never had much cash at all and lives by borrowing. That accounts for the zemindars in my part of the country being indebted. *Jahagirdar* is another name for a respectable person who may be very near the brink of being declared insolvent or somewhat in that difficult position. So these are considerations which weigh a great deal, and I hope the Council will kindly take all these facts into consideration before voting on this amendment. I of course support this amendment though I have another amendment standing against my name."

His Excellency the President :—"With the indulgence of the Council I am sure Hon'ble Members will wish to hear what the Hon'ble Sir William Meyer has to say."

The Hon'ble Sir William Meyer :—"I thought I had a right to make a final speech."

His Excellency the President :—"Only with the indulgence of the Council."

The Hon'ble Sir William Meyer :—"I do not want to trespass on the time of the Council at this hour. I do not want to go back on what I said in the opening part of this long debate that, so far as Government is concerned, we leave it to the Council. I just want to correct a few misstatements that have been made, particularly by the Hon'ble Khan Zulfikar Ali Khan. In the first place, he tried to rouse the commiseration of the Council for the poor landholders of the Punjab. He said the Government took 50 per cent. of the net profits of their assessments. The Hon'ble Member knows perfectly well that that is only theoretically so, but that, as a matter of fact, the Government takes much less than that.

"Then he talked of the landholders of the Punjab, the cultivating classes being much worse off now than they were 40 years ago. I challenge that as a direct misstatement of facts. If the Hon'ble Member will take the trouble to study the prices of land sales in the Punjab he will see that land sells many, many times above its assessment, and that the prices are increasing. That shows that the cultivators instead of getting worse off are infinitely better off...."

[14TH MARCH, 1918.] [*Khan Zulfikar Ali Khan; Sir William Meyer; Rai Sita Nath Ray Bahadur.*]

The Hon'ble Khan Zulfikar Ali Khan:—"May I rise to a point of order. What I meant was this, that the expenses of agriculturists in the Punjab as regards the management of their farms and their own personal expenses are increasing, and not that they are getting poorer."

The Hon'ble Sir William Meyer:—"If the cultivator's expenses are increasing, it is perfectly obvious from the sale figures of land that his net profits are increasing in far greater proportion, and if the cultivator is poor then the case does not apply; he has not got any money to lay out on investments and produce 'other sources' of income. If he is well off then the case comes under clause 4.

"I should like to remind the Council exactly what the position is. We will take the case of a land-holder who is, as my Hon'ble friend Mr. Shafi has informed us with a certain amount of pardonable pride as regards himself making Rs. 25,000 and upwards outside the land. The position is not altered in the least by clause 4. He pays one anna on his income outside the land, and he will pay that in any case. Then, again, if a man is making nothing out of the land, or if he is making less than a thousand rupees out of the land, the operation of clause 4 does not come in. It only applies when people are making money out of the land, when their net agricultural income exceeds Rs. 1,000, and at same time is within the gradation scale rising from 4 pies to 9 pies of Schedule I. As regards the net agricultural income in excess of Rs. 1,000 you add that simply for the purpose of seeing whether, having regard to his income as a whole, the man should pay 4 pies, 6 pies or 9 pies or whatever it may be, and on Rs. 25,000 in any case it will be one anna.

"As regards Sir John Campbell's argument that there would be an enormous amount of work thrown on him and his officers by this clause 4, as I think Mr. Monahan said, I always understood that the United Provinces officials prided themselves on knowing all that there was to know about the circumstances of their agricultural people. It appears that this is so no longer, if Sir John Campbell's statement is to be accepted. But I would observe that the Government of the United Provinces took no such argument, so that either the Lieutenant-Governor did not agree with the view taken by Sir John Campbell, or, without disagreeing with him, he thinks Sir John Campbell and his officers might safely undertake more work.

"I do not wish to dwell on the arguments *pro* and *con* and the general arguments of principle because they have been sufficiently dealt with by other people."

The Hon'ble Rai Sitanath Ray Bahadur:—"My Lord, after the warmth and heat displayed by some of the official Members and their new-born partizans, and the language used even by men who have hitherto been credited with the possession of a reasonably sweet temper, I really hesitate in giving a reply, or to return the compliment in the same spirit as has been used by some of my Hon'ble Colleagues. If it were entirely left to me, I would have, to speak the truth, retired from this unequal contest. But having given notice of the amendment in question, I cannot now withdraw it without stultifying myself and prejudicing the case of the zemindars very seriously. However, I am really surprised and grieved to find that because some of us thought fit to oppose this section, our loyalty should be questioned or we should be charged with unnecessarily obstructing the Government in its attempt to find more money.

6 P.M.

"However, I beg to say that I witnessed a unique spectacle this day on the one hand of an attempted rapprochement between some of the official Members and the so-called progressive party, who have hitherto been called the party of Home Rulers, if not something worse, and of extending the right hand of fellowship to them for the purpose of enlisting their sympathy and capturing their votes, and on the other hand of decrying and condemning the very zemindars, who have always been called loyalists and who have hitherto always stood and will always stand by the Government and who have always been at the beck and call of Government, and who have in different ways contributed very liberally and generously to all the funds raised within the last four years for war purposes and subscribed liberally to the War Loan.

[*Rai Sita Nath Ray Bahadur ; Mr. M. A. Jinnah.*] [14TH MARCH, 1918.]

"The Hon'ble the Finance Member has expressed some surprise at my assuming a new rôle, but I may say for his information that, though not possessing such large estates as are possessed by my Hon'ble friend the Maharaja of Kassimbazar, I am the possessor of a few acres of land here and there, and I have spoken in that capacity in Bengal several times, and have always taken a prominent part in the discussion of questions affecting zemindari. And I beg to add for the purpose of relieving his anxiety about myself, that I champion not the cause of any particular class, but the cause of equity and stand up for a principle which has been recognised by Government in all previous enactments. I have not raised a cry over the inviolability of the Permanent Settlement, but must say that the principle so long recognised should not be ignored.

"I congratulate the Hon'ble Mr. Jinnah on his assuming the rôle of the official Member in this matter, but I refrain from ascribing any motive to him as he always does in this Council. Agricultural income was only once included in the scope of the income-tax. I wish to correct a mistake which crept into the speech I made first. The first Income-tax Act was passed in 1860, and amended in 1862, when agricultural income was first taxed, with the consent of the Maharaja of Burdwan who was at that time the representative of the zemindars. That was done as an emergency measure to meet the expenses of the Mutiny. But it was repealed in 1867 and since then agricultural income has never been taxed.........".

The Hon'ble Mr. M. A. Jinnah :—May I rise to a point of order, my Lord. I do not think the Hon'ble Member is quite correct. There was an Act passed in 1869, which included agricultural income.

The Hon'ble Rai Sita Nath Ray Bahadur :—After this I have nothing further to say. I leave the question in the hands of the Council.

The motion was put and the Council divided as follows :—

Ayes—30.

H. E. the Commander-in-Chief.
The Hon'ble Sir G. M. Chitnavis.
" Mr. S. N. Bannerjea.
" Sir John Campbell.
" Pandit M. M. Malaviya.
" Sir John Wood.
" Mr. H. Sharp.
" Major-General A. H. Bingley.
" Sir Hamilton Grant.
" Mr. C. H. Kesteven.
" Surgeon-General W. R. Edwards.
" Colonel A. J. Caruana.
" Mir Asad Ali Khan Bahadur.
" Sir Robert Clegg.
" Rai Sita Nath Ray Bahadur.
" Maharaja Sir Manindra Chandra Nandi.
" Nawab Ali Chaudhri Khan Bahadur.
" Rai Krishna Sahai Bahadur, the Raja of Kanika.
" Mr. C. A. Kincaid.
" Khan Bahadur Allahando Shah.
" Sir J. S. Donald.
" Rajah Sir Rampal Singh.
" Khan Bahadur Mian Muhammad Shafi.
" Khan Zulfikar Ali Khan.
" Sardar Sunder Singh.
" Mr. P. J. Fagan.
" Mr. G. S. Khaparde.
" Rai B. D. Shukul Bahadur.
" Mr. K. K. Chanda.

Noes—25.

The Hon'ble Sir W. Meyer.
" Sir C. Hill.
" Sir S. Nair.
" Sir G. Lowndes.
" Sir G. Barnes.
" Sir R. Gillan.
" Dr. T. B. Sapru.
" Sir J. DuBoulay.
" Mr. A. H. Ley.
" Sir E. Maclagan
" Mr. R. A. Mant.
" Mr. H. F. Howard.
" Mr. G. B. H. Fell.
" Mr. F. C. Rose.
" Mr. A. P. Muddiman.
" Mr. S. Sastri.
" Mr. B. N. Sarma.
" Sir D. Wacha.
" Mr M. N. Hogg.
" Mr. M. A. Jinnah.
" Mr. F. J. Monahan.
" Mr. E. H. C. Walsh.
" Sir James Walker.
" Mr. A. W. Botham.
" Lt.-Colonel S. L. Aplin.

The amendment was accordingly accepted.

[14TH MARCH, 1918.] [*His Excellency the President ; Mr. Khaparde ; Sir William Meyer ; Rao Bahadur B. N. Sarma ; Mr. K. K. Chanda.*]

His Excellency the President :—"I think it would be for the convenience of Council if I were to state that I propose to sit in this Chair until this Bill is finished."

The Hon'ble Mr. Khaparde :—" After the result of the voting on the previous amendment, I shall withdraw my* amendment." 6-5 P.M.

The Hon'ble Sir William Meyer :—" I would only point out that, strictly speaking, as the Hon'ble Mr. Sita Nath Ray's amendment did not cover sub-clause (*2*) of clause 4 of the Bill, sub-clause (*2*) stands. But, of course, in view of the voting just now, we will withdraw that sub-clause."

The Hon'ble Mr. Khaparde :—" I will withdraw my †amendment, because it is probable that sub-clause (*2*) will be dropped now, in view of the voting that has taken place on the amendment of the Hon'ble Rai Sita Nath Ray Bahadur."

The Hon'ble Sir William Meyer :—" Quite so ; that is what I said."

The motions were by leave, withdrawn.

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I withdraw my amendment.

'That in clause 4, sub-clause (*2*) be omitted, and in clause 43, sub-clause (*2*), the words 'subject to the provisions of section 4' be omitted, and after the word 'income' the following words be inserted, namely :—

'but in making any such rule for any area in which a basis has been definitely laid down by or under any enactment for the ascertainment of the annual value of the land regard shall be had to that basis.' "

The motion was by leave, withdrawn.

The Hon'ble Mr. K. K. Chanda :—" My Lord, I beg to move as an amendment. 6-10 P.M.

'That in clause 8, after the words 'Income drived from house property in respect of the' the words 'net rent actually received or when there is any doubt about the actual rent the' shall be inserted.

" My Lord, the position is this. The clause as it stands in the Bill says :—

'The tax shall be payable by an assessee under the head 'Income derived from house property' in respect of the *bonâ fide* annual value of any house property of which he is the owner.' And for the purposes of this section 'annual value' is defined as follows :—

'annual value' shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year.'

" I submit, my Lord, that the clause as it stands means that I shall be taxed not on the actual income I derive from the house, but on the income which the assessor thinks I ought to get from the house or 'the sum for which the property might reasonably be expected to let from year to year.' I think, my Lord, that is hardly fair. House rent is not a thing that is fixed for ever. It depends upon many circumstances that vary from time to time and the position of the parties sometimes. Therefore, if I am to be taxed not on the actual rent I receive but on the rent which the assessor thinks that I ought to receive, I submit that I shall be taxed for a thing which I do not get or it may be for less than I actually get. Sometimes it may be that I may get more and sometimes less. I shall give one instance that occurred in this very city. Last year I wrote to my Hon'ble friend Mr. Muddiman asking him kindly to let me have a separate house as I intended to bring my family here. He replied that all the houses available had been disposed of and he sent me a list of house owners. So I wrote to these parties, and one reply I received was a telegram from a lady, which said 'House available at rent of Rs. 3,000 for ten days, payable in advance.' I sent the telegram to Mr. Muddiman in original ..."

* That in clause 4 (*1*) for the words from 'but the net amount' to 'under this Act' the following shall be substituted :—

'and shall not be taken into consideration directly or otherwise in determining the rate at which the tax shall be levied on any income chargeable to income-tax under this Act.'

† 'That sub-clause (*2*) of clause 4 be omitted.'

[*Mr. A. P. Muddiman ; Mr. K. K. Chanda ; Sir William Meyer.*] [14TH MARCH, 1918.]

The Hon'ble Mr. A. P. Muddiman :—" I hope the Hon'ble Member does not suggest that I was a party to that proposal. "

The Hon'ble Mr. K. K. Chanda :—" I beg the Hon'ble Member's pardon ; I did not mean that. Ten days aferwards I received another telegram from the lady saying that she had made a mistake. She thought I was attending the Princes' Conference, and evidently she thought I was a Prince of Assam, the Raja of the Khasia and Jaintia Hills probably. When she discovered her mistake she brought the rent down to Rs. 250. Suppose that I was able to pay the rent she demanded, how would she be taxed ? Not on the amount of rupees three thousand she would get, but what should be the rent according to the assessor which would probably be in the neighbourhood of rupees two hundred and fifty monthly.

" It is obvious that there would be no reason to tax her on, a lesser amount : but that will happen according to the clause as it stands.

" My submission is, my Lord, that the assessment ought to be not on, the annual value of the house to be assessed by the assessor, but on the net rent which I derive from it if that can be found out. Where there is no means of finding that out, of course you may fall back on the definition given of 'annual value' in the clause. In this matter, my Lord, I am fortunate to find that I have the support of the Hon'ble Mr. Hailey. In his minute to the Government of India on this matter he says the same thing. He says :—

'This section introduces a new principle in that it bases the assessment on annual value instead of income. 'Annual value' as experience in Municipal house-tax assessment proves, is a matter of very great difficulty to determine, and the effort of the Municipal Committee to do so leads to constant appeals."

" I submit, my Lord, this amendment to the acceptance of the Council."

6-13 P.M. **The Hon'ble Sir William Meyer** :—" The objection to the Hon'ble Member's proposal, which has a certain specious air about it, is that it would enable a house-owner who rents his house at a nominal sum to a relative to evade income-tax. A man may let his house at what we call a peppercorn rent in England to his nephew, his second cousin and all the rest of it, and next to no rent will be shown. The Hon'ble Member says he wants by his amendment to substitute net rent. That apparently would leave all the other clauses in action. The remaining clauses are to temper the full rent in respect of certain matters.

" I think it is absolutely the sound system—the system in England, the system everywhere I know—that in calculating house-rent you disregard these *benami* transactions, and you take the rent at what it is likely to be on a commercial basis. For these reasons I cannot accept the amendment."

The motion was put and negatived.

6-16 P.M. **The Hon'ble Mr. K. K. Chanda** :—" My Lord, the next amendment that I propose also relates to the same clause to which I wish to add the following proviso :—

'Provided that where the property is in the occupation of the owner the amount to be assessed as annual value of such property shall not exceed 10 per cent. of the aggregate income of the owner of the property.'

At this late hour I shall not detain the Council by any lengthy remarks of mine, but I should like to read to the Council the opinion of the Punjab Government on the subject of this amendment which I adopt. They say :—

'In some of the older cities and towns there are descendants of families formerly of good position but now decaying, who live on meagre incomes in capacious dwellings, occupying large and valuable sites and representing the last relics of their former splendour. The annual value of such houses would maintain them in a proper state of repair. The Lieutenant-Governor considers that some special powers should be given for dealing with cases of the nature described. Possibly a rule on the lines of rule 7 of the Government of India, Finance and Commerce Department, Notification No. 2763, dated 6th June 1890, as subsequently amended, limiting the amount to be assessed on account of the building occupied by the owner to 10 per cent. of the aggregate income of the owner from all sources might meet the case.'

[14TH MARCH, 1918.] [*Mr. K. K. Chanda; Sir William Meyer; Rao Bahadur B. N. Sarma; Sir George Lowndes.*]

"There is also the testimony to the same effect in the Census Report of Volume I, Pt. I of 1901, of Sir Edward Gait at page 23 where he speaks of decayed ancient families.

'Struggling to keep up appearances in an ancestral house built in more prosperous times.'

With these words, I submit, my Lord, this amendment to the acceptance of the Council."

The Hon'ble Sir William Meyer :—"As the Hon'ble Member says, this limit that he wants to impose was brought in by the Government of India departmentally in a Notification of 1890. He now wants to stereotype it in the law. Well, having regard to the opinion expressed by the Punjab Government and other authorities that we consulted, that we owe consideration to decayed families living in their old ancestral homes, I accept this amendment. 6-18 P.M.

The motion was put and agreed to.

The Hon'ble Rao Bahadur B. N. Sarma :—"My Lord, I beg to propose that at the end of clause 8, the following words shall be inserted :— 6-20 P.M.

'Where the tenant undertakes to pay the land-revenue, local rates or municipal taxes in respect of the premises.'

With this addition the clause will stand thus :—

'For the purposes of this section and section 9 the expression 'annual value' shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year, where the tenant undertake to pay the land-revenue, local rates or municipal taxes in respect of the premises.'

"The position I wish to ha clearly expressed by means of my amendment is this: that you should x the income really at the disposal of the assessee. If a thousand rupees is is income and he pays Rs. 160 in the shape of taxes, the income at his disposal is really Rs. 840. Of course he cannot plead any private expenses in the way of abatement; but I think these are just deductions, and on the faculty theory on which the income-tax is based, I think he ought to be taxed on the amount at his dispcsal. To a certain extent it may be contended that the language of the section as it stands supports that contention, because if the tenant agrees to pay a certain amount of rent after paying the taxes, then certainly under this section, as it stands, the owner of the house will not be liable to taxation except to the extent of the rent that he receives from the tenant. But it might be contended that inasmuch as there is a specific exemption in section 9, and there is no exemption in section 8, that it was not the intention of the legislature to exclude the taxes under section 8. I wanted to make that perfectly clear. There is no real difference in principle between income derived for purposes of section 8 and for purposes of section 9. I therefore hope that the Government will be able to accept the amendment."

The Hon'ble Sir George Lowndes :—"My Lord, I am afraid this is an amendment which the Government cannot accept. Personally I find some difficulty in understanding it. So far as it refers to land-revenue, land-revenue is already deducted before income-tax is assessed. So far as local rates and municipal taxes are concerned, it is a thing which is never allowed off house property in England or, I believe, anywhere else. Municipal taxes are a purely personal expense. You may have a house with water laid on, municipal water, and if you pay rates for it, that is paying for something in addition to the house. Supposing you have no water laid on you have to provide it otherwise. The man who gets water from a municipality will be allowed the municipal tax; the other who does not get it will receive no allowance. As far as I can understand it that is what my Hon'ble friend means. It is almost an absurdity. These local rates are just like personal expenses for which we do not allow abatement of income-tax. They are like the expenses for servants, motor cars, clothes, or anything of that sort. Expenditure on such things as municipal scavenging, 6-23 P.M.

[*Sir George Lowndes; Mr. K. K. Chanda; Rao Bahadur B. N. Sarma.*] [14TH MARCH, 1918.]

etc., are treated as purely personal expenses and are not allowed in England. We do not propose to allow it out here."

The motion was put and negatived.

6-27 P.M. **The Hon'ble Mr. K. K. Chanda:**—"My Lord, this amendment is a small one.

'That in clause 12 (2), after the words 'the life of his wife,' the words, 'or his children or to make provision for their education or marriage expenses,' shall be inserted.

"In clause 12(*2*) provision is made for excluding from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife. My amendment seeks to insert after this 'or his children or to make provision for their education or marriage expenses.' We find there is a similar provision in clause 6(*1*)(*ii*) in favour of Government servants. I submit, my Lord, that provision should be made with regard to children in the case of the other sections of the community also."

6-30 P.M. **The Hon'ble Sir George Lowndes:**—"My Lord, this is a point that was very carefully considered in Select Committee, and the Select Committee were unanimously of opinion that we ought not to make allowance for insuring children. Here, again, we had before us the English practice where provision for the education of children is not allowed. It is quite obvious why. A man can, of course, put aside a considerable portion of his income in this way which escapes taxation. We have followed the English practice; we considered the point and thought it ought not to be allowed."

6-31 P.M. **The Hon'ble Mr. K. K. Chanda:**—"May I say one word, my Lord, in reply? I find in clause 6 (*1*) (*ii*) the following:—

'any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children provided that the sum so deducted shall not exceed one-sixth of the salary.'

"It does not appear why this has been made in favour of Government servants and not in favour of other people."

6-32 P.M. **The Hon'ble Sir George Lowndes:**—"My Lord, I think I may be allowed to tell the Hon'ble Member why. It was because in the one case it is a compulsory deduction; the man does not get it. Government deducts something from his salary, and therefore he does not get it; therefore it is not his income and therefore we have to allow it. When it is a purely voluntary payment as in the case of a provision for children's education, etc., the money is his own property which he can deal with as he likes, and the case is quite different."

The motion was put and negatived.

6-33 P.M. **The Hon'ble Rao Bahadur B. N. Sarma:**—"My Lord, I beg to propose the amendment which stands against my name, and that is an addition to clause 14. The amendment runs thus:—

'That at the end of clause 14 the following proviso shall be inserted:—

'Provided further that, subject to such rules as may be framed in this behalf as to the return to be made where the assessee is an undivided Hindu family the tax payable by an undivided Hindu family on the aggregate taxable income of that family, shall be the total of the sums which would be payable by the several members of the family entitled to a share of such income if the family became divided on the 1st April of the year of assessment.'

"It might seem formidable when read, but I think the principle underlying it is very simple, and I think there is justice in support of it. I have briefly described in my note of dissent the reasons which urged me to record that note in favour of the amendment which I now propose. It seems to me, my Lord, that we depart widely from the principle on which we have based the whole Act, in treating for all purposes a Hindu family as a unit for purposes of assessment. I say we have departed from the faculty theory or from the

[14TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

ability theory completely thereby doing injustice to Hindus, and I shall explain how it is so. If four brothers constituting a Hindu family have an income of Rs. 1,000 and are treated as a unit, they will be taxed at 4 pies in the rupee. If they are separate each one gets an income of only Rs. 250 and none of the brothers is therefore liable to taxation. If a person gets an income of Rs. 999 he is not liable to taxation whether he be a separated Hindu, Muhammadan or Parsi, but if he happens to be a member of an undivided Hindu family getting Rs. 1,000, when he is less able to pay the tax, his share of the income being only Rs. 250, if he happens to be one of four brothers and when four members have to be supported on that income of Rs. 1,000, he is liable to taxation. As the family will be taxed, I do not think the framers of the Bill ever intended such consequences. Then, again, in the matter of the grade of taxation also the Act works injustice. If a family described above is getting an income of Rs. 3,200 it has to pay at the higher rate, but will escape taxation altogether if it be divided, each getting only Rs. 800. It may be said that for some purposes a Hindu family has got advantages, and consequently it must be reconciled to certain disadvantages also in being treated as a unit. I submit for purposes of taxation there are no advantages whatsoever, and the doctrine of survivorship that is generally invoked in favour of the family being a unit and a corporation, does not apply generally to all Hindu families. In the case of a Bengal Dayabhaga family that doctrine does not apply; its members are tenants in common and each one is entitled to a share; they are tenants in common in the eye of the law and their heirs succeed, there is no survivorship. In the case of others let us see how far they are benefited by this doctrine of survivorship. A death may occur in a generation. In the case of persons who have to pay probate and administration duties that is a ground on which a distinction has been sought to be drawn; the duty is 2½ or 3 per cent. That will have to be paid, say, once in 15, 20 or 30 years. Well, a Hindu family where the doctrine of survivorship applies is supposed to escape that. Not always but apart from that, the family has to pay at the lowest rate 2 per cent. every year and in general it will have to pay without including interest 60 per cent. in 30 years. Consequently, my Lord, the argument that families which are not Hindus are subjected to certain forms of taxation has no force. I submit, therefore, that on grounds of justice, as well as on the principle of income-tax administration, Hindu families ought to be treated exactly on the same footing as Muhammadan families or Parsi families or Christian families. My Lord, it is said that for administrative purposes there might be inconvenience in ascertaining what shares the several members of a Hindu family may be entitled to at any particular moment, that it would necessitate an annual inquiry. In the first place, we have provided in the case of firms an inquiry, of course where the firms are registered. Similarly, there can be no difficulty whatsoever in ascertaining who are the members of a particular Hindu family at the moment you want to tax them. But I would go further and state that the provisions enabling the Government to make rules render the administration of the Income-tax Act perfectly easy. I have provided that Government should take power to compel members of a Hindu family who wish to be treated for the purposes of taxation as a firm to make returns showing the number of shares each person is entitled to, and how many have to sign returns before any benefit can be obtained from the provisions of this clause. If Government should say that where there is a doubt as to what each member is entitled to, where there is any dispute, they would treat the whole family as a unit for the purposes of taxation, there would be perfect justice; and rules can provide as to the signing of returns by adult members showing exactly how the position stands at any particular moment. There is absolutely no administrative reason whatsoever why a Hindu family should be treated on a different footing from a Muhammadan family or a Parsi family. One word more. There are very delicate inquiries that would have to be instituted if a Hindu family is to be treated as a unit for all purposes; there is the question of self-acquisitions in the case of undivided families; there are questions of salaries and professional earnings of individual members. Those would have to be decided if the whole family is to be treated as a unit;

[*Rao Bahadur B. N. Sarma; Sir George Lowndes; Mr. K. K. Chanda; His Excellency the President.*] [14TH MARCH, 1918.]

whereas under my amendment there would be no such inquiry needed. The law as it stands would lead to the disruption of Hindu families and would penalise the Hindu family system. It may be said that the Act of 1886 has worked without any great hardship for a number of years, and a question may be asked why objection should be raised now. The answer is clear; we have introduced a graduated system of heavy taxation, and therefore several inconveniences which were not so obvious in the earlier state of the law would become accentuated under the law as it is to be enacted. Besides the fact of people bearing an evil for a long time is no justification whatever for injustice being done to them, especially when the injustice is pointed out. I hope the Hon'ble the Finance Member and the Council will be in a position to accept the amendment."

6-42 P.M. **The Hon'ble Sir George Lowndes**:—"My Lord, this raises a very debatable question which we have talked about in this Council on the Super-tax Act. It is impossible to accept this amendment, but we are quite willing that the Hon'ble Member's proposal should be circulated to Local Governments, and when we know what their views are, to reconsider the section. We cannot accept the amendment at present; it has never gone to Local Governments in connection with the Income-tax Bill, and it is a point which requires very careful consideration before it can be accepted. This course may very well meet my friend Mr. Sarma's views. Government are quite willing to give a promise that if the clause is carried in its present form, the question will be reconsidered when the next occasion arises. If necessary, an amendment can be made in the Act next Session."

The Hon'ble Rao Bahadur B. N. Sarma:—"I accept that and beg to withdraw the amendment."

The motion was by leave withdrawn.

The Hon'ble Mr. K. K. Chanda:—"My Lord, I am sorry to detain the Council at this late hour, but this is the last amendment I shall propose......"

His Excellency the President:—"Is that an undertaking, Mr. Chanda?"

6-44 P.M. **The Hon'ble Mr. K. K. Chanda**:—"Yes, my Lord, I propose an amendment—

'That in clause 15 (*3*) for the words from 'deduct income-tax' to 'specified in Schedule I' the words 'deduct such income-tax, if any, which the owner of the security may be liable to pay and at such rate as the Collector of the place where he resides or has his place of business may have determined' shall be substituted.'

The matter stands thus: any person whoever he may be, no matter what his income may be, who presents a security for getting interest shall be assumed to be the possessor of an income of Rs. 25,000 a year, and income-tax is deducted from that interest. The maximum rate is one anna on the rupee and it is payable on Rs. 25,000 and above. What is the effect of that? I can give one case and could give others. There is a Bengali lady residing in Benares, her whole income is the interest on Government securities of Rs. 500 which her husband left her. That is her income for the whole year. What will be the effect of the clause as it stands at present? She will present this to the Treasury officer at Benares, income-tax will be deducted at one anna in the rupee, assuming that she is worth Rs. 25,000 a year. This is a typical case and I could give others from my experience as other Hon'ble Members could also give. That is enough to show the hardship. No doubt there is a remedy provided for in this Bill. Clause 37 says 'If the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15 satisfies the Collector that his total income in the previous year was less than any one, as the case may be, of the amounts specified in Schedule II, he shall

[14TH MARCH, 1918.] [*Mr. K. K. Chanda; Mr. S. N. Bannerjea; Sir William Meyer.*]

be entitled to a refund of a sum calculated on such dividend, share of profits or interest at the rates specified in the same Schedule against each such amount.

" Now what does the remedy amount to ? The lady after having had the amount deducted from the interest has to satisfy the Collector, and what does this involve ? She must move the Collector and engage a lawyer, and her lawyer must produce evidence and prove a negative, that is to say, that she is not worth Rs. 25,000. She will have to produce evidence in Benares and also from the district from which she came. The Council can easily imagine what that means. Therefore the remedy provided in the Bill comes to nothing. My submission is that there is great hardship to poor people. Let her be taxed if she is really liable to be taxed, but my amendment proposes the words 'deduct such income-tax, if any, which the owner of the security may be liable to pay and at such rate as the Collector of the place, where he resides or has his place of business, may have determined.' I do not dispute that tax on securities should be deducted at the source that is the place where interest is secured at such rate as the Collector may determine.

" I submit, my Lord, this amendment for acceptance by Council. "

The Hon'ble Mr. S. N. Bannerjea :—" My Lord, I mentioned this matter to the Hon'ble Sir William Meyer and pointed out that it was a real grievance. It is felt very largely by a number of poor Hindu widows who have securities of Rs. 500 to Rs. 1,000. Interest is deducted and they have to apply for a refund ; they have not the means of doing so, and that is really hard. I hope the Government will see their way to accept the proposal." 6-47 P.M.

The Hon'ble Sir William Meyer :—" I cannot accept the amendment as it stands. It would cause, as far as Government and other securities are concerned, a great amount of trouble and it is quite impracticable. It would prevent the Public Debt Office from paying over any interest due to the individual holder of a security unless and until it was ascertained from the Collector the rate of tax leviable. As a method of facilitating the system of refunds, it is thus impracticable. Its only result would be to hold up the payment of interest on securities for an indefinite time, while throwing upon the Public Debt Office a volume of work which they would rightly refuse to undertake. The Hon'ble Mr. Chanda has also entirely ignored the case of bearer bonds, as regards which no information as to the actual holder would be available to the person paying interest. 6-48 P.M.

" As regards the question of facilitating refunds under our present system, I have interested myself in this matter for a couple of years, and I will read the gist of some of the rules which the Bombay Government framed on the subject, and which we commended to other Local Governments. As we have had no complaints on the subject since, I take it that the system now works smoothly.

" In the case of a promissory note, debenture stock or other security of the Government of India, the owner of a security claiming a refund on the ground that his total income warrants a lesser rate than one anna, must present to the Collector an application showing his income from all sources, and a statement showing the details of the Government of India securities held by him. On receipt of that application and the statement, the Collector, after making such inquiries as he may deem necessary as to the total income of the applicant, can issue a certificate of refund, if he is satisfied that the applicant is liable to tax at less than one anna in the rupee.

" If the applicant hands over the certificate of refund to the person empowered to pay the interest on the security of the Government of India, that is the Public Debt Office, then the Public Debt Office will deduct as income-tax from the interest due on such security, only the amount which follows on what the Collector has adjudged to be the rate of income-tax, the man has to pay, and will refund any previous over-payment.

" If an applicant fails to go to the Collector and get a certificate of refund in this way, then he can get a refund later on, but after some delay which the

[*Sir William Meyer; Sir George Lowndes; His Excellency the President; Mr. K. K. Chanda; Rao Bahadur B. N. Sarma.*] [14TH MARCH, 1918.]

other system would have obviated. Special rules have also been made in the case of *purdanashin* ladies.

"As I have said, we have had no complaints of late. There used to be complaints before. So I submit that such valid grievances as there were, have been rectified by these rules, whereas the amendment proposed, of course with very good intentions, by the Hon'ble Mr. Chanda would, if I may use a slang expression, put the fat in the fire again."

6-54 P.M. **The Hon'ble Sir George Lowndes**:—"I should like to assure my Hon'ble friend, Mr. Bannerjea, that I have personally taken great interest in this question in order to devise some means of remedying the hardship to which he referred. I am satisfied, after a good deal of consideration, that the only possible way of dealing with it is the way my Hon'ble friend, the Finance Member, has proposed. If people will not go to the Collector and get a certificate, we cannot help them. They must do that. But I think that any Member interested in this question will see that it is quite impossible to have a sort of preliminary assessment every time when any is to be paid by the Public Debt Office. I can only say that this is not possible."

The motion was put and negatived.

His Excellency the President:—"Does the Hon'ble Member want to move the next amendment?"

The Hon'ble Mr. K. K. Chanda:—I do not want to move the next *amendment.

The motion was, by leave, withdrawn.

6-57 P.M. **The Hon'ble Mr. Rao Bahadur B. N. Sarma**:—"My Lord, the next amendment that I wish to move is in clause 18, and it reads thus:—

After clause 18 the following clause shall be inserted :—

'18-A. The Local Government shall from time to time appoint in each district or part of a district two or more persons who are not Government servants, who shall be styled assessors, for the purpose of assisting the Collector in any inquiry under section 18. It shall be optional to any person, who has been served with a notice under section 18, to require that his cause shall be adjudged by the Collector and assessors, and on such application the Collector and two assessors selected in the prescribed manner, where more than two have been appointed, shall, after examining such accounts and documents as the Collector may require and hearing any evidence the assessee may produce and such other evidence as the Collector may require by an order in writing, determine the amount of the assessment. In the case of a difference of opinion the opinion of the majority shall prevail.'

"The object of this amendment is to associate with the Collector two or more assessors for the purpose of determining the amount at which an assessee is to be assessed to income-tax where the assessee requires that such a procedure should be adopted. This procedure is not novel to India and it obtains in several countries including the United Kingdom. The object of it is to interpose an authority between the tax gatherer and the assessee so that a balance may be preserved and nobody's interest may suffer. The criticism that can be levelled against the present administrative methods provided for India is that the representative of the State is also a judge both in the original stages as well as in appeals, and howsoever honestly a person may strive to do his duty, under those circumstances, it cannot always be possible for him to do

* That after clause 16 the following clause shall be inserted :—

'16-A. (1) The person responsible for paying any income chargeable under the head 'Interest on securities' shall within fifteen days from the 31st day of March in each year deliver or cause to be delivered to the Collector of the District a return in the prescribed form showing all persons who are owners of securities earning interest in his district and the amount of interest respectively payable to them.

(2) After receipt of the above return the Collector will proceed to inquire, in accordance with the provisions of clause 17 (2) or clause 17 (3) and clause 18, and determine the total income of the assessee for the previous year and assess the sum payable by the assessee for the year in which the return is made on the basis of such determination and inform the person responsible for paying the interest on the securities the rate at which income-tax, if any, is to be deducted from such interest.'

C

[14TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Sir William Meyer.*]

so, and even if he does so there is some suspicion in the mind of the assessee that the authority has been biased against him and in favour of the tax-receiving authority. There were numerous complaints in the earlier stages of the Income-tax Act administration that there was absolutely no chance of justice being obtained when once the Collector or assessing authority determined as to what the amount of the income was. All sorts of questions were put to the assessee who was asked to prove a negative. Of course, it is impossible for the assessee to do so, and it was felt useless to do so, and that the inquiry was a farce. Of course, complaints were not so numerous when the assessed limit was raised. But we have to foresee, as a legislative assembly, the dangers ahead especially in view of the fact that income-tax is becoming a very important source of revenue and is being more and more largely looked forward to as a source from which the exigencies of the State are to be met.

"It was only a million and odd a few years ago. It is now 6 millions and odd, and in troublous times it may be a source of temptation for getting a large revenue. Officers may not yield to the temptation, but still there would be legitimate suspicion in the minds of the assessees. I said therefore it will be respecting the elementary notions of justice to interpose an authority between the Collector and the assessee. It was by way of a compromise that I have arrived at the scheme which I propose in this clause. I want to follow the analogy of the Land Acquisition Acts, where along with the judge assessors are associated for the purpose of determining the amount of compensation that has to be paid. I will cite a few passages as to the law in other countries to show that what I am seeking here is not an unreasonable proposition, is not a visionary proposition. At page 250, Seligman on Income-tax, the position in the United Kingdom is described as follows:—

'The original assessment of the tax, it will be remembered, is placed in the hands of appointees and the Land Tax Commissioners, and these Land Tax Commissioners are non-salaried representatives of the local gentry, the tax-payers feeling that their interests are looked after by their own representatives and yet the interests of the State are guarded by careful supervision on the part of representatives of the Central Government. On the one hand, too much bureaucracy is eliminated, and on the other the risk of inadequate yield is averted.'

"Then in Germany, a country in quoting from which I shall stand at a disadvantage, the position is very nearly the same:—

'The majority of the Assessment Commission are elected, while the minority, including however the Chairman, are appointed by the Government.'

"And then appeal is permitted to a special Commission, one of which exists in every governmental district. This Appeal Commission is composed of members partly appointed by the Government, partly elected. In the case of the smaller tax-payers, that is up to 3,000 marks, no declaration is required, but an additional administrative body known as the Preliminary Valuation Commission is introduced. This Commission is also composed partly of appointed and partly of elected members, and is presided over by the village head or an appointee of the officials. The Assessment Commission is composed of a President named by the Minister of Finance, and of the members half are elected and half are appointed by the Government. The same thing obtains in Italy and other places, and, in 1860, a provision analogous to this provision was made by the Government of India in this country. I therefore submit, my Lord, that it is in the interests of the Government themselves, in order that they may not be misunderstood, that their motives may not be misconstrued, that they should interpose a body independent of their executive, to inspire confidence in the people that the Act will be administered justly and equitably."

7-4 P.M.

The Hon'ble Sir William Meyer:—"The object the Hon'ble Member has in view recalls to my mind a Resolution moved in the Legislative Council by a Madras representative, my friend the Hon'ble Mr. Rayaningar. Mr. Rayaningar, in January 1914, moved a Resolution recommending that Local Governments should be consulted as to the desirability of establishing Advisory Boards, nominated by the Revenue heads of districts, to assist

[*Sir William Meyer.*] [14TH MARCH, 1918.]

officials in the work of assessments under the Income-tax Act. At the same time some of the other Indian Members, those engaged in high commerce for instance, were very emphatic in their opposition. I remember Sir Ibrahim Rahimtoola opposing the idea very strongly. However, we accepted the Resolution on the ground that it was advisable to consult Local Governments, and through them public opinion, as to the practicability and expediency of adopting this method of assessment. Now I will read parts of the Government of India Resolution issued in August 1915 after the views of all the Local Governments had been received :—

'The Government of India have now received the views of all Local Governments and Administrations on the subject, and it is found that the proposal has been widely canvassed and unhesitatingly condemned by practically all who were consulted. The general conclusion arrived at is that the creation of formal Advisory Boards would not improve the accuracy of assessment and would tend to make the tax more unpopular.'

"The chief objections advanced are summarised below :—

I. 'It is widely felt that business men would have the strongest objection to the disclosure of their accounts, and consequently of information regarding their financial credit and methods of business, to a Board composed of their neighbours and possibly including trade rivals. It is an accepted principle of Income-tax law that information of this kind, while necessary for purposes of assessment, should be regarded as absolutely confidential as between the State and the tax-payer, and the maintenance of this principle would be seriously endangered by the proposed system of assessment.

II. 'The principal utility of the proposed Boards would by hypothesis lie in their local and personal knowledge. It would therefore be necessary to appoint a special Board in each area of assessment.' That is what the Hon'ble Member who moved the present amendment proposed. 'The authorities consulted anticipate the utmost difficulty in obtaining men possessing the requisite standing and sense of public responsibility. This difficulty would be specially great in rural areas. It is also urged that, apart from other considerations, the frequent prevalence of local factions would enhance the difficulty of securing a Board which would command the confidence both of Government and the assessees.

III. 'The proposed Advisory Boards would be exposed to conflicting influences, the sense of their duty to Government on the one hand and, on the other, pressure implied or expressed on the part of the assessees, with many of whom they would necessarily have some personal or business relations. The position would be most difficult to sustain, and it is generally believed that qualified men would be reluctant to undertake the task.

IV. 'It is represented that private individuals are often found by experience to be unwilling to take the responsibility of tendering advice in a formal and public way.

V. 'The introduction of Advisory Boards would tend to weaken the sense of responsibility of the official Income-tax Collector. The duties which he performs are necessarily of an inquisitorial and somewhat distasteful nature, and it would not be an altogether unnatural result if he should display a tendency to throw as much responsibility as possible on the shoulders of the Advisory Boards.

'These opinions,' the Resolution went on to say, 'appear to the Government of India to be conclusive, and they do not therefore propose to take any further steps in the direction of requiring Local Governments to constitute formal Advisory Boards for the assessment of the tax.'

'The Government of India, however, do not desire to interfere with the existing practice by which non-official agency is widely employed in an informal manner in connection with income-tax assessments. It appears from the recent correspondence with Local Governments that in every province the assessing officer is required to seek information from persons likely to be acquainted with the circumstances of those already on the assessment roll, or who might be brought on it. In towns municipal commissioners and leading representatives of the different communities and of commercial and industrial interests are consulted; and in rural areas headmen, *zaildars*, and village *panchayats* where these exist. In one or two provinces small committee consisting of influential citizens, representative traders and manufacturers, are *informally* associated with Government officials in the work of assessment. The information thus collected is recorded confidentially by the Government assessing officer, and a further feature of the arrangements generally obtaining is that in each case efforts are made to obtain information from a number of independent sources with the object of correcting or eliminating as far as possible biased or inaccurate statements. Or, again, where questions of accounts

[14TH MARCH, 1918.]   [*Sir William Meyer ; Mr. S. N. Bannerjea.*]

are concerned, the assessee may be permitted, if he so desires, to have his books examined by a non-official commission and care is taken to select for such commissions gentlemen well qualified by their knowledge of business, their familiarity with systems of accounts, and by a reputation for trustworthiness.'

It will be observed that the non-official commission is merely advisory, and the Collector is the final authority subject to such appeals as lie against his decision.

'These expedients,' the Resolution continued, 'are legitimate and suitable, and it is understood that they have proved of material assistance in the work of assessing the tax. The matter, however, is one with which Provincial Governments are competent to deal, and it is unnecessary for the Government of India to do more than indicate their general approval of the methods employed, leaving it to Local Governments to maintain and develop the existing procedure on practical lines suited to the varying circumstances of the communities with whom the assessing officer has to deal.'

"Well, I stood by the policy enunciated in 1915 and I entirely stand by it now. We want, as far as possible, to get non-official association with the Collectors' assessments, but it must be of an informal and elastic character. At the present stage, having regard to the unanimous condemnation expressed of Mr. Rayaningar's proposed Advisory Boards, I cannot be a party to putting any hard and fast instructions into the Bill. Mr. Sarma would say that it is only optional. If the assessee does not like his accounts getting too well known, he need not apply for the services of assessors; he can deal with the Collector only. If he does not mind his circumstances being more widely known, then he can apply for assessors. But the assessors are not to be advisory, as assessors in a Sessions Court are. They are actually a commission of equal rank with the Collector, who would merely be *primus inter pares*, because I understand if the two assessors outvoted the Collector they would carry the day. Well, we cannot lay down any hard and fast rule of that description in the Bill. I am quite ready, as I said, to stand by the instructions issued in 1915, to emphasize them if need be; but not to have this cut and dried scheme."

The Hon'ble Mr. S. N. Banerjea :—"My Lord, I am able to confirm a good deal of what my Hon'ble friend the Finance Minister has said with reference to the practice which is now followed in some parts of the country. I have some experience in the matter. Well, the Income-tax Deputy Collector comes to the representatives of the village and makes inquiries as to the financial position of those persons in regard to whom there might be some doubts, and the local gentry are always too willing to give the Deputy Collector such assistance as may lie in their power. I am in a position to say that that is done, and I myself have sometimes been asked by the Deputy Collector of the 24-Parganas to give information—not as a spy certainly—with reference to various persons who live in the same place where I live, especially with reference to those who claim exemption. That is the point upon which they especially want information. My suggestion would be, my Lord, to have that principle, which is already in operation, extended and whether it might not be possible in places where there are men capable of giving information to obtain this sort of information upon a more extended and systematic scale than is done at present. It would be quite an informal matter, but still if it is done informally I think the principle would be at work, and eventually it might lead to the creation of the Advisory Boards for which my friend contends. I desire to throw out this suggestion for the consideration of the Hon'ble the Finance Minister." 7-13 P.M.

The Hon'ble Sir William Meyer :—"I just want to be quite sure of the Hon'ble Member's meaning. Do I understand the Hon'ble Member to suggest that we should inquire again of Local Governments, with reference to the part of the Resolution I read out about the informal employment of non-official agency. That, when the new law comes into operation, we should refer to this Resolution and ask them whether they can take any further steps ?" 7-14 P.

[*Mr. S. N. Bannerjea ; Sir William Meyer ; His Excellency the President ; Rao Bahadur B. N. Sarma ; Rao Bahadur B. D. Shukul ; Mr. K. K. Chanda ; Mr. Khaparde.*] [14TH MARCH, 1918.]

The Hon'ble Mr. S. N. Banerjea :—" That is my suggestion."

Th Hon'ble Sir William Meyer :—" I should be quite ready to meet the Hon'ble Member in that way."

His Excellency the President :—" Does that meet you, Mr. Sarma ?"

7-15 P.M. **The Hon'ble Rao Bahadur B. N. Sarma :** —" Well, my Lord, I may say that I have no option but to accept what little concession may be shown. All that I may be permitted to state is, that possibly this Advisory Board system may lead sometimes to abuses and difficulties attendant on espionage, and, consequently, it may not always be possible to form Advisory Boards in the manner that is sometimes advocated. I quite see that. But the proposition that I have suggested is not for the formation of Advisory Boards, whose assistance it is open to the Collector to seek if he pleases, and whose advice it is optional with him to accept or reject. What I wanted was the association of assessors and commissioners in the position of judges, in the manner which obtains in other parts of the world. If the Local Governments were unable to accept the suggestions with regard to Advisory Boards I respectfully submit that the question of my proposition does not fall on the authority of the Local Governments, because they were never consulted on the question as to whether it would be possible to appoint commissioners to perform the functions which are being performed in other parts of the world. It may be that the Governments would say emphatically 'no.' I can quite understand that. The Local Governments may disagree with the suggestion that I have made ; I have not much hope there. Still the opinions that have been quoted do not go to support that.

" Then the Hon'ble the Finance Minister has already noticed the other point, namely, that it is optional with the assessee and so objection might sometimes be taken that commercial men would not care to have their accounts looked into. That objection would not prevail. But having regard to what has been said by the Hon'ble the Finance Member I shall leave it there, in the hope that he will see his way to asking Local Governments whether the suggestion made in this amendment is capable of practical adoption."

The motion was, by leave, withdrawn.

His Excellency the President :—" Do you wish to press your amendment,* Mr. Shukul ? "

The Hon'ble Rai Bahadur B. D. Shukul :—" No, I do not wish to press it."

The motion was, by leave, withdrawn.

The Hon'ble Mr. K. K. Chanda :—" I withdraw the next two amendments† standing in my name."

The motions were, by leave, withdrawn.

7-16 P.M. **The Hon'ble Mr. Khaparde :**—" This is a very small amendment‡. I believe it is implied in the section and I only want to make it clear."

7-17 P.M. **The Hon'ble Sir William Meyer :**—" I am ready to accept that amendment."

The motion was put and agreed to.

---

* That at the end of clause 18 (3) the following words be added, namely :—
'with the aid of two or more non-official local assessors appointed in accordance with the rules framed under section 43 of this Act.'

† That in clause 22 the word 'enhancement' be omitted, and that the following proviso be added to clause 22 :—
'Provided that where the Commissioner enhances the assessment the assessee will have a right of appeal to the Chief Revenue Authority.'

‡ That at the end of the proviso to clause 23 the following shall be inserted ;—
'either in person or by pleader.'

[14TH MARCH, 1918.] [*Rai Bahadur B. D. Shukul ; Mr. Khaparde ; Sir William Meyer.*]

The Hon'ble Rai Bahadur B. D. Shukul :—" My Lord, I withdraw my amendment which runs as follows :—

'That in clause 30 (*1*), for the words 'to the best of his judgment' the words 'with the aid of two or more non-official local assessors appointed in accordance with the rules framed under section 43 of this Act' shall be substituted.' "

The motion was, by leave, withdrawn.

7-19 P.M. **The Hon'ble Mr. Khaparde** :—" This also, my Lord, is I submit a very small amendment.* There is in the existing law section 31 which empowers the Collector to compromise any claims for such time as he chooses to, and I think this section is very useful. In working the Act there may be contentious matters ; there may be accounts to be gone into and all that sort of thing, and the Collector, if such questions arose, might reasonably be allowed to settle them provisionally until they are adjudicated upon. That is part of the existing law, and I wish it to be retained as section 30-A. It will facilitate the working of the Act."

7-21 P.M. **The Hon'ble Sir William Meyer** :—" Well, we have not wiped out section 31 altogether as my Hon'ble friend appears to think, but we have changed its position in the Bill. After all this composition clause is not part of the primary machinery of the Act. It is merely a convenient method, an expediency method. Instead of making an assessment on A. or B. or C. every year, you say 'If your circumstances do not change very much, as a matter of convenience to you—and incidentally as a matter of convenience to the State—I will compound with you for three years or whatever it may be.' I say that is a relatively minor question of machinery, and so we thought it better to put it in the Miscellaneous Chapter under the rule-making powers. If my Hon'ble friend will turn to clause 43 of the Bill, sub-clause (*2*), he will find that such rules may provide for a system of composition of assessments and prescribe the conditions under which a Collector may enter into composition with assessees as to their assessment. So that I think the spirit of his amendment is really met."

The Hon'ble Mr. Khaparde :—" I was aware of that. My idea of it is that if the provision was embodied in the Act itself it would work better than if it was left to the rules. As it stands, it may happen that in some parts composition will be put in the rules, while in other parts it may not be put in the rules, and it was to obviate this that I brought forward my amendment."

The Hon'ble Sir William Meyer :—" Then my answer is that we thought over all that before the Bill was introduced, and we came to the conclusion, as I said, that composition was a matter of pure expediency, and it was desirable to relegate it to a minor place. For instance, when we enhanced the rates of taxation under the existing Act, two years ago we found that a certain number of people had been hurriedly entering into compositions in the sure and certain hope that they would thus be able to escape the effects of the increased assessment that intelligent anticipation showed them might be hanging over them. Well, it was not a sure and certain hope, because we had a special amending section, stating that section 31 should not apply, should be null and void, when there were alterations in the rates of assessment. That showed us among other things the inconvenience of having a purely expediency procedure put on the same level as the principal factors in the Act ; and so I stand by our method of relegating it to the rule-making powers."

The Hon'ble Mr. Khaparde :—" Then in that case I withdraw the amendment."

The motion was, by leave, withdrawn.

---

*'That after clause 30 a clause reproducing the provisions of section 31 of the Indian Income-tax Act, 1886, shall be inserted as clause 30-A.'

[*Mr. K. K. Chanda ; Rao Bahadur B. N. Sarma ; His Excellency the President ; Sir George Lowndes ; Mr. Khaparde ; Sir William Meyer.*] [14TH MARCH, 1918.]

The Hon'ble Mr. K. K. Chanda :—" My Lord, I withdraw my amendments."*

The motions were, by leave, withdrawn.

The Hon'ble Rao Bahadur B. N. Sarma :—" I withdraw my amendment† as section 4 has been amended and this is a consequential amendment."

His Excellency the President :—" Is that so ?"

The Hon'ble Sir George Lowndes :—" That is so, my Lord. The Hon'ble Mr. Sarma's last amendment falls under the undivided family head."

The motion was, by leave, withdrawn.

7-24 P.M. **The Hon'ble Mr. Khaparde** :—" This also is a little verbal amendment. I want to omit in clause 51 (*1*) the words ' unless it (that is, the Chief Revenue-authority) is satisfied that the application is frivolous or that a reference is unnecessary' which seem to me to be wrong. I submit, my Lord, that if power is given to the Court to assess and fix the costs on a man needlessly insisting on a reference, I believe these words may be omitted. That was my object. Where punishment is to be provided against a person who proposes to make a reference without any cause, the punishment comes naturally by the Court awarding costs against him. With these words I hope my amendment will meet with the approval of the Hon'ble Member."

7-25 P.M. **The Hon'ble Sir William Meyer** :—"We considered this matter very fully in Select Committee, and we came to the conclusion that this condition was a very proper and reasonable one. We do not want to bar any reasonable application to the High Court from the Chief Revenue-authority ; this was an idea which originated really with the Government in the original Bill ; but we do want to save the time of the High Courts from being wasted by frivolous and unnecessary applications. Any lawyer who is in this Council, as well as any person who has had a certain amount of worldly experience, will know that unfortunately there are certain people who are absolutely bent on making frivolous and vexatious applications, who have not the sense of due proportion. I may perhaps tell the Council a little story in this connection which happened many years ago. I was quite a young officer and a military man, a much older man than myself, was in the same station. He asked me to come with him to *chota hazri* one day and he consulted me about a case in which he had some property at Ootacamund, and in regard to which a suit he had brought had been thrown out by the local Subordinate Judge ; and he said to me ' Can I appeal ?' ' Well,' I said, 'I do not know much about civil matters, but looking at the Civil Procedure Code I do not think you can : the judgment is final.' ' Oh ' he said, ' cannot I appeal to the High Court on the ground that the Subordinate Judge was corrupt ?' I said, ' No doubt the High Court would take a petition into account on those grounds, but it is a very serious charge to make : what evidence have you against the Subordinate-Judge ?' ' Oh,' he said, ' he must be corrupt or he would not have given the case against me !' Well, you have a certain number of men of that class to take into account, and it is not sufficient, as my Hon'ble friend the mover suggests, to have costs given against them. They do not mind costs very often. They enjoy the litigation, and in the meantime the time of the High Court has been wasted. So I must decline to accept this amendment, and I consider that the Bill should remain as it stands, and that the Chief Revenue-authority should have discretionary power to reject frivolous or unnecessary references. By an unnecessary

---

* 1. ' That in clause 35 after the words and figures " section 21 " the words " the Commissioner may in his discretion direct the Collector to and " shall be inserted ' and

2. ' That in clause 37, sub-clause (*c*) and the words " or please see formula interest " shall be omitted.'

† That after sub-clause (*f*) of clause 43 (*2*), the following sub-clause shall be inserted :—

' (*ff*) prescribe the manner in which a return is to be made, and the person by whom it should be signed, where the assessee is an undivided Hindu family.'

[14TH MARCH, 1918.] [*Sir William Meyer ; Sir George Lowndes ; Pandit M. M. Malaviya ; His Excellency the President.*]

reference I mean—to give an obvious instance—a reference in regard to which the matter has already been decided quite clearly, or sufficiently clearly by analogy to render it an absolute waste of time to go up to the High Court again."

The motion was, by leave, withdrawn.

The Hon'ble Sir George Lowndes :—" My Lord, there is a small amendment standing in my name which runs as follows :— 7-27 P.M.

'That in clause 53 after the existing proviso, the following shall be inserted, namely :—

'Provided, further, that such repeal shall not affect the Super-tax Act, 1917, and any provisions of the said enactments which have been applied or incorporated by reference in the said Act shall, for the purposes of that Act, continue to be in force.'

We had hoped to have been able to bring in an amending Super-tax Act this year, but the Income-tax Act has been such a serious labour and we are getting so near the end of the Session that this will not be possible. We are therefore compelled to keep alive the old Income-tax Act, upon which the Super-tax Act is based, for another year. The amendment which I have the honour to move is to prolong the life of this antiquated and hoary Act for one year more for this special purpose only."

The motion was put and agreed to.

The Hon'ble Sir William Meyer :—" My Lord, I now move that the Bill as amended be passed. I should like to say how much we are indebted, in regard to the framing of this Bill and the consultations that had previously arisen as to its scope, to Sir George Lowndes and Mr. Muddiman, I cannot exaggerate the assistance, the ready and willing assistance, they have given us. 7-30 P.M.

"I think that, whatever difference of opinion there may have been between individual Members and ourselves as to particular clauses of this Bill, we may take credit to ourselves as a Council that the Bill, with its amendments, which is about to be passed is a great improvement on the existing Act, and that it will be a matter of great comfort to the assessees as well as to those who have to assess them. I move that the Bill be passed."

The Hon'ble Pandit M. M. Malaviya :—" My Lord, I join the Hon'ble the Finance Member in what he has said. I think we can take credit that this Bill has been passed in the form in which it has been. There is only one matter to which I should like to draw attention, and it is one which should give special satisfaction to our friend, the Hon'ble Sir George Lowndes, and that is an analysis of the voting which took place on clause 4 to-day. The result should gratify him, and every one who is interested in the future work of this Council. My Lord, the official Members of this Council were told that they were free to vote on that clause according to their judgment. The result has been that among the 30 Members who voted in favour of the amendment to clause 4, 12 were officials and of the 18 non-officials........." 7-31 P.M.

His Excellency the President :—" I do not wish to stop the Hon'ble Member, but this is hardly germane to the motion that we have before us, moved by the Hon'ble Sir William Meyer."

The Hon'ble Pandit M. M. Malaviya :—" I bow to your Lordship's ruling, but I submit that on a motion that a Bill be passed we are entitled to comment on matters which arise out of the Bill. I will of course bow to your Lordship's ruling, but that has been the practice, my Lord."

His Excellency the President :—" I have expressed my wish to the Hon'ble Member ; the Hon'ble Member can see the clock."

[*Pandit M. M. Malaviya ; Mr. Jinnah ; Mr. S. N. Bannerjea ; His Excellency the President ; Mr. M. N. Hogg.*] [14TH MARCH, 1918.]

The Hon'ble Pandit M. M. Malaviya :—"I bow to your Lordship's wish."

7-33 P.M. **The Hon'ble Mr. Jinnah** :—"My Lord, I congratulate the Government in consolidating the various Acts on the subject that were separate and scattered till now, because it will be most convenient for the public as well as everybody concerned with it that this law should be consolidated in the form of one Act. My Lord, before this Bill is passed, I should like to say a few words, and I cannot allow the Bill to be passed without saying a few words. The Hon'ble Mr. Sita Nath Ray, said that I played an official rôle, in opposing his amendment and he congratulated me upon it. Well, my Lord, I differ from him in that opinion...... "

The Hon'ble Mr. S. N. Bannerjea :—"I rise to a point of order, your Excellency. The motion is that the Bill be passed. Is it open to any Hon'ble Member to reply to observations which have been made in the course of the debate. I rise to a point of order because my friend, Mr. Sitanath Ray is not here. Is it relevant to the motion that is before the Council that the Bill be passed to refer to a discussion which has already taken place and to recriminations which I think ought to be...... "

His Excellency the President :—"The Hon'ble Member has risen before recriminations had begun. I am sure Mr. Jinnah will refrain from them. "

The Hon'ble Mr. Jinnah :—"I was not going to indulge in any recriminations at all. All that I was going to say was this, and I am sure that my friend Mr. Bannerjea will endorse it, that it would be a matter of regret that any representative of the people in this Council should 'play an official role.' It is not a matter for congratulation, but I think that Mr. Sita Nath Ray has judged me, my Lord, by his own standard."

7-35 .M.P **The Hon'ble Mr. M. N. Hogg** :—"My Lord, owing to the lateness of the hour I will not take up the time of the Council by making any remarks about the changes that have been made in the Bill in Select Committee; but I just wish to take this opportunity of acknowledging the very fair and accommodating spirit in which the views of those whom I represent have been met by Government in Select Committee. "

The motion was put and agreed to.

The Council adjourned to Monday, the 18th March, at 11 A. M.

A. P. MUDDIMAN,
Secretary to the Government of India, Legislative Department.

DELHI :
The 25th March, 1918.

APPENDIX A.

[Referred to in answer to Question No. 7.]

Correspondence with the Secretary of State for India on the subject of the separation of the functions of the Comptroller and Auditor-General.

Copy of despatch to the Secretary of State for India No. 186, dated the 11th July 1912.

As your Lordship is, no doubt, aware we have had under our particular examination for some time various questions relating to the improvement of audit and financial control in this country. The whole subject has for various reasons assumed of late a peculiar importance. The financial powers of the Government of India, for instance, have been defined with a new precision, and the issue of the Audit Resolution has added considerably to the powers and responsibility of our Accounts officers. The amalgamation of the Public Works with the Civil accounts again, by bringing into an immediate comparison two systems which had long developed in practical independence, has introduced new ideas of audit which are certain to have far-reaching consequences. Nor is the interest in the subject which has been aroused in this and in other ways confined to official circles; it has shown itself, as your Lordship will see from the records of the last two sessions, in the debates of our Legislative Council. We are convinced that we are on the threshold of a complete re-organisation of our audit system which, inasmuch as it will not only reinforce financial control in its different stages, but will re-act on every administrative department in India, may be described as perhaps the most important and urgent of the reforms which now press themselves on our attention. To clear the way for this reform and ensure for it a lasting effect the first and essential step is to provide a full-time and highly efficient head of the audit and accounts department. Our present Comptroller and Auditor-General is not only an auditor: he is a financial officer, burdened with many treasury functions of an executive nature. It is high time that these divergent duties should be divided and at the same time that the status of our chief audit officer should be enhanced in full proportion to the importance of his functions, and it is with a view to securing these objects that we have now the honour to address your Lordship.

2. In order to explain the exact position now occupied by the Comptroller and Auditor-General it is desirable, in the first instance, to refer briefly to the previous history of his department. Up to the time of the Mutiny the system of audit and account was wanting in cohesion. Each Presidency had its own system and its own staff, and, in the absence of uniformity of classification in the accounts prepared in each Presidency, there was, apart from other defects, no proper system for compiling the general accounts for India as a whole. The first reform of this system was initiated by a despatch from the Court of Directors in 1856, and consisted in an assimilation of the procedure prevailing in the different Presidencies, the formation of a general department of audit and account, and the creation of a post of "Accountant-General to the Government of India." In 1860 a Board of audit was formed, of which the first Member and President was the Accountant-General to the Government of India, who was to be known as Auditor-General of India. This Board, however, had a short existence. The audit system also continued to be very confused, and in 1865 a fresh inquiry into the whole matter was undertaken. As a result of this inquiry, the respective responsibilities of the administrative and the accounts departments were more clearly defined: accounts work was divided, the primary stage being assigned to treasuries, and the final stage to the Accounts office; and, in short, the department took on very much the shape which it retains to the present day. Its head was then styled Comptroller-General of Accounts, his duties being—

(1) the management of the public debt, pending the transfer of the duty to the Bank of Bengal;

(2) supervision of the accounts of treasuries under officers immediately subordinate to the Government of India; and

(3) administration of the central office of account, this item covering the whole duties of the Auditor-General as exercising the appropriation audit.

3. In 1870 the management of the Paper Currency was transferred from the officers of the Mint Department, to whom it had formerly been entrusted, to the Accounts Department, and it was resolved that the Comptroller-General of Accounts should be Head Commissioner of the Department of Issue of the Government Paper Currency. In 1880, on the introduction of a system of test audit to the offices not only of Civil but also of other accounts, it was arranged that this should be conducted through officers of the Comptroller-General, designated Deputy Auditors-General; the present form of the appropriation report was at that time introduced, and the title of Comptroller-General was changed to Comptroller and Auditor-General. Since then the status and title of the office have remained unaltered, but various changes have taken place in the duties attaching to it. Thus the detailed work of the Public Debt Office has been made over to the Bank of Bengal, though the general supervision and control of this work remain with the Comptroller-General, and new duties have been imposed by the Indian Securities Act, the Administrator-General's Act and the custody of securities lodged with Government officers. Under orders of 1882 he is associated with the Financial Secretary in the work of checking and compiling the budget and Financial Statements. And finally the scope of his duties as an Accounts Officer has been very greatly increased. The main addition to his work and responsibilities has resulted from the amalgamation of the Public Works with the Civil Accounts to which we have already referred; but he has further to audit the books of Government Presses and he is at present in charge of the accounts of the Military Works Services.

4. Apart therefore altogether from audit and accounts the Comptroller-General has at present multifarious duties to perform. They are:—

(1) The administration of the currency department,

(2) The administration of coinage,

(3) Control of Ways and Means including public loans,

(4) Custody of securities and disposal of public debt questions,

(5) Association with the Financial Secretary in the work of estimates, etc.,

(6) Submission to the Finance Department of opinions on questions of exchange, money market, purchase of silver, gold and silver reserve etc.,

(7) Preparation of Financial Statistics, Resource Estimates and other monthly returns,

and his audit and account functions are growing in extent, in complexity and importance day by day.

5. The position seems to us to be a very serious one. To take first the financial side of the question, we are impressed with the fact that, in almost every branch of what we may call our treasury business, important problems are awaiting attention and investigation which it is a physical impossibility for the Finance Department and the Comptroller-General, as at present equipped, to afford to them. Thus in the case of our annual loans it is highly probable that a treasury expert in close touch with the chief markets throughout India would enable us to make our flotations in this country more elastic and more profitable, thereby reducing the amount to be borrowed in sterling at tangibly higher rates. The management of our Public Debt again is a matter in which we feel the need of an expert advice. There is every indication that it will soon be necessary for Government to take a much more active part in the direction of the Public Debt offices, unless they are prepared to agree to give to the Presidency Banks a higher remuneration for the work and the accompanying liabilities which are thrown upon them. Further we have not yet been able to take in hand the question of simplifying the form of the Promissory notes which we issue as security for our loans, though this matter is one which vitally effects the popularity of our

Government paper. In connection with our Currency notes also there is much to be studied, with special reference to the effect of our new universal notes (and incidentally of our currency transfers) on the mechanism for private trade remittances inside India—a subject of which a more detailed knowledge than we are at present in a position to obtain is essential. Of the problems which may at any one time be indicated, it is true no doubt that some are only of temporary importance. But fresh problems are always coming forward. In matters of currency and finance these are of exceptional complexity. They have to be studied not only theoretically but on the basis of inquiry into actual conditions. For any thoroughgoing investigation of this kind we feel that at present our Finance Department is very inadequately equipped: it is not given the necessary material, and we feel it to be essential to give it further assistance.

6. The audit side of the question is, if possible, of even greater importance. The defects of our present system are obvious. There is a fundamental difference, we may premise, between the organisation in England and in this country. In England control is largely departmental; that is to say, there is in each department an accounting officer with a proper establishment whose duty it is to secure financial regularity and see that the expenditure of the department proceeds in accordance with Parliamentary sanctions, while the Comptroller-General with a comparatively small staff re-checks to an extent which varies in different cases the departmental accounts. In this country, on the other hand, the whole work of accounting and audit may be said to be extra-departmental and is conducted by a separate set of officers, independent of departments and subordinate only to the Government of India in the Finance Department. It is true that treasuries, which are our units of account and are under the revenue authorities, effect a certain classification of receipts and disbursements; but after this rough preliminary sorting the matter is taken in hand by the accounts department. It collects practically all the primary documents; it arranges, classifies and compiles the whole of the Government accounts; it audits at the same time against vouchers and certificates, against sanctions and against budget grants. The bulk of the work is enormous, and it has gone on increasing from year to year. To cope with it our establishments have been enlarged and it is possible that in the process the necessity of preserving a due proportion in the supervising and gazetted ranks has not sufficiently been borne in mind. It is certain at any rate that at the present time the department is overburdened with the mass of men of comparatively small intelligence in the lower grades. At the same time, and perhaps in consequence of this fact, the complexity of our codes has gone on increasing. Every trivial point has to be provided for by a set rule; nothing is left to discretion or judgment. The whole tendency of this evolution is mechanical. Everyone from the low paid auditor to the gazetted officer is swamped with work, and in a system of this kind it is work of a peculiarly uninteresting and deadening description. The auditor so far has undoubtedly paid too much attention to his tithe of mint and anise and cummin, and has neglected the weightier matters of the law. He is regarded therefore at the present time with irritation rather than with respect. The continuance of this state of things cannot be tolerated. Audit must be restored to its proper position; a new spirit must be infused into the department; it must be brought more into touch with realities; it must abandon unnecessary details; and at the same time develop the range of its activities and strengthen its position in various directions in which its work, while of very much greater importance, has been seriously neglected.

7. It will be obvious that for thoroughgoing reform of system which we contemplate it will be necessary to have a full-time officer at the head of the audit department. But the need of such an officer will not disappear when the reform has been accomplished; the need will be permanent. In comparing the position of the Comptroller-General under past conditions and in the future the first point no doubt to be made is the great increase in the volume of his work; the amalgamation of the Public Works with the Civil accounts in itself has raised the number of officers under his orders from 72 to 140. But more important than the increase in the volume of work is the change in its character. Even in the past it is true that the Comptroller-General has been nominally the head of all the accounts, but in reality his supremacy was established only

over the Civil side of the department, and his connection with the great spending departments the accounts of which were under independent officers, such as the Accountant-General, Public Works Department, was very slight. All this has been changed by the amalgamation and by the new movement in audit to which it has given rise. Already the Public Works accounts have been added to his charge and this includes the Railway Department, the audit of which presents problems of first-class importance and great complexity. Here we have made a beginning. The Army has still to be dealt with. But, whatever may be the exact form given to the organisation in the different departments, it may be accepted as certain that the Comptroller-General of the future will be the final and effective authority in all matters of accounts and audit. The change in the conception of his position is fundamental.

8. We have no hesitation therefore in saying that for the proper performance of the duties now allotted to the Comptroller-General two experts are required. We require an expert financial adviser to Government and an expert in audit aud accounts. The interests involved are on both sides of the most serious importance, and it is false economy to entrust them all to a single officer, who, it is perfectly certain, will be incapable of covering the whole field with the thoroughness, the grasp of principle and at the same time the detailed knowledge which are essential in matters of this importance. We should like to add as a subsidiary but none the less important point that under present conditions the Comptroller-General is inevitably tied down to his headquarters in Calcutta. Whichever side of his duties is regarded, the result is unfortunate. The financial adviser to Government should move freely about India; he should be known to all the prominent commercial men; he should have every opportunity of making himself familiar with local conditions all through the country. Similarly the chief accounts officer should not depend for his knowledge of local offices, as he must do at present, on the reports of his Deputy Auditor-General. He should himself be in touch with the wishes, the complaints, and the views of his subordinate officers. Much also we are sure would be gained if he were in a position to know and discuss matters with the administrative officers in different provinces. In all questions of this kind, whether of pure finance or of audit and accounting, the advantage to be gained by personal intercourse is none the less substantial if its results do not admit of accurate statement, but under present conditions it is an advantage which is impossible of attainment.

9. It is worth while perhaps to point out that even forty years ago when the administration of the Paper Currency was transferred to the Accounts Department, the arrangement was not regarded as an ideal one. Even then the Government of India recognised that it was desirable to have a separate head of the Currency Department, but the state of their finances at the time was such that they found it impossible to incur the expense of new appointment and it may have been in this view that the appointment of the Comptroller-General as Head Commissioner of Paper Currency was declared to be until further orders. In any case what in 1870 was regarded as desirable has to-day clearly become inevitable, and we think that the whole of the purely financial business which the Comptroller-General transacts at present must be taken over by the Finance Department. This would involve the transfer of the following branches of work, so far as they are conducted in India :—

Mint and Assay;

Paper Currency Department including the Currency offices and the management of the Currency Reserve;

Council Bills and all questions connected with Exchange, including the management of the Gold Standard Reserve;

Rupee Loans;

Public Debt Offices;

Resource (or Ways and Means);

Treasury transfers;

Deposit and custody of securities.

To assist us with this extra work, we propose to appoint a special officer, who will make these subjects his own, who will be in steady touch with the Indian money market and financial opinion, and who will undertake the detailed executive work which is not at present referred to the Finance Department. He would be an officer of that department, either an accounts officer with special aptitude for this class of work, or of the Indian Civil Service, preferably with previous training in our Secretariat acquired in the post of Under or Deputy Secretary; and he would be assisted by a junior officer, either of the Indian Civil Service or of the Accounts Department. He would take over the sections of the Comptroller-General's office which at present deal with the class of work that we have mentioned. We consider that a suitable designation for this officer would be "Comptroller of Currency," though this does not cannote all the functions that he will exercise. Thus it will be necessary to appoint him to be 'Head Commissioner of the Paper Currency' under Act II of 1910, and he will be specially empowered under the Charitable Endowments Act. In regard to pay, it will, we think, suffice, if the incumbents are accounts officers, to give them their grade pay in the Department, with local allowances of Rs. 200 and Rs. 100, respectively; if they are not in the graded list of the Finance Department, we suggest that their emoluments may suitably be fixed at Rs. 2,500—100—3,000 and Rs. 1,000—50—1,250, respectively.

10. If this separation of functions is accepted, it remains to consider the position of the chief audit officer in India when he is left with nothing but the semi-judicial functions of audit and accounting to perform. In the past the Auditor-General and his staff have been under the executive control of the Government of India in the Finance Department, but while that position was intelligible when these were largely financial officers with large and responsible duties in the realm of resource, currency and other branches of pure finance, it will cease to be either intelligible or defensible when those duties fall from the Auditor-General and leave him a pure and simple auditor and account officer. We are prepared also, and indeed we consider it essential, to increase substantially the status of our chief audit officer. We propose therefore—

(1) That the Auditor-General should be appointed by the Governor-General, and that he should be removeable from office only by the Governor-General. This is already the practice, but we think it right that it should be definitely and permanently recognised as one of the conditions of the appointment;

(2) that he should have the right of direct access to the Governor-General; and

(3) that he should draw a consolidated pay of Rs. 5,000 per mensem without Exchange Compensation Allowance.

11. In making these proposals we have not overlooked the fact that we had some difficulty in 1907 in persuading your predecessor to accept a proposal to raise the pay of the Comptroller and Auditor-General from a fixed pay of Rs. 3,500 to a pay of Rs. 3,500—100—4,000. The conditions, however, have been radically changed since that time. We have pointed out that the work of the chief audit officer has been greatly increased, and it is not an answer to this argument to say that he will now be relieved of his treasury duties, for it is plain that this relief will do no more than place him in a position to give to his audit work the attention which its high importance demands but which in the past has been impossible. We have noted also the change in the quality of his work; but we should like to supplement what we have already said on this point by a reference to the character of the Appropriation Report. In the past this report has been confined practically to a laborious comparison of figures, and though this comparison secured one of the principal requirements of audit by checking expenditure against budget grants, it is admitted that the report has not been of much authority and has received little attention. Our intention is that in future it should deal in a much more direct manner with audit objections of all kinds which seem to the Comptroller-General to be of sufficient importance to be brought prominently to the notice of superior authority, and we think that it should be addressed to the Secretary of State, being forwarded through the Government of India for the record of any observations

which they may desire to make. The writing of the report under these new conditions will be a difficult and delicate task. But the broadest and most general ground on which we base our proposals is the high importance of improving and strengthening audit in India, and the first and essential step is to confer on the head of the department, from whom it cannot fail to take its general tone, a status commensurate with the important and difficult duties which he will have to perform. In England we understand that the post of Comptroller and Auditor-General is one of the most highly paid and most esteemed in the Civil Service, and in this country where the position of our Finance Department is by no means so strong as that of the Treasury at Home, while the extra-departmental influences, the force of public opinion and the strict examination of accounts by a Parliamentary Committee which re-enforce the efforts of the auditor in securing financial regularity are absent, the case for strengthening the position of the chief auditor is even more conclusive. Yet at present our Comptroller and Auditor-General draws a pay which is less than the pay of the Secretaries to the Government of India; he ranks as a matter of precedence only just above Commissioners of divisions (in their respective charges) and Chief Secretaries to Local Governments, and he is in fact a subordinate of the Finance Department. The position thus assigned to him appears to be in a high degree inadequate. We have proposed therefore to make it plain that in future the Comptroller-General is to be subordinate only to the Governor-General, and to give him the right of direct access to His Excellency. It is necessary also to enhance his pay, and, as we consider that he should be recognised as one of the highest officials in India, we cannot recommend any pay of less than Rs. 5,000 a month as sufficient. We should like to add, as we have pointed out in the first paragraph of this despatch, that the subject which we have been discussing is one which engages much public attention; and as it has been raised already in resolutions and questions in the Legislative Council, it is almost certain that it will again be pressed on us in the coming cold weather. We mention this, however, merely as an additional argument for deciding the matter without delay. Our proposals are in no way a concession to pressure from without. They have been gradually evolved after a searching examination of the merits of the case. They are essential in our judgment for the reform and proper maintenance of our audit system, and we sincerely trust that they will commend themselves to your Lordship.

12. Two minor points remain for consideration. The first is what title should be given to the new chief audit officer. He might be called simply "Auditor-General," and it is true that there is not in this country the same historical justification or meaning in the term Comptroller-General which exists in England. On the other hand, it is not the case as might be supposed that in India the double title refers to the combination in the same appointment of executive or financial and of audit functions. There is no special reason therefore for making a change, and on the whole we should prefer that the chief audit officer should continue to be known as Comptroller and Auditor-General. The second point is concerned with the sources of recruitment for the post. At present the appointment is generally restricted to members of the Indian Civil Service employed in the accounts department; but it may be given to a non-civilian officer of that department, in which case the approval of the Secretary of State is necessary, or occasionally to an Indian Civil Service officer outside it. No change in the field of recruitment is therefore necessary, but we think it must be recognised that if the status of the post is raised, as we propose, the chances of an accounts officer being selected may be considerably reduced. The result is one which we regret. It will be noted however that the department will gain whenever one of its members is appointed. It will gain further by the new appointment of Comptroller of Currency for which its members will be eligible. It is doubtful therefore whether on the whole its prospect will be unfavourably affected, and, as the prizes of the service will be increased, recruitment should be aided rather than embarrassed. In any case we cannot undertake even ordinarily to make our selections within the department; indeed it may be suggested that there would be a distinct danger of the work again becoming stereotyped unless fresh blood were occasionally brought into it. But apart from this the whole of our case rests on the conviction that the work is of first-rate importance and responsibility. Our proposals will, we believe, enable us to obtain the services of a first-class officer,

and it would be wasteful to employ one of mediocre capacity when better men are available. Experience of the actual work will always be a point in favour of officers employed in the department; but ability and other qualities will have to be considered, and the appointment must go to the man, wherever he may be found, who is best fitted for it.

13. The financial effect of our proposals would be as follows. At present the office of the Controller and Auditor-General consists, apart from that officer, of a Deputy Comptroller-General, two Assistant Comptrollers-General and a Chief Superintendent. After the proposed division of duties, we think that the Comptroller-General should retain a Deputy Comptroller-General and a Chief Superintendent, while, as already explained, the Comptroller of Currency should have an Assistant. The comparison will then be—

Present Scale.

	Rs.	Rs.
Comptroller-General	3,500—4,000	3,833⅓
Deputy Comptroller-General	1,500—1,800	1,700
Assistant Comptroller-General	300—1,250	847½
Ditto ditto	300—1,250	847½
Chief Superintendent	450—600	562½
Total	...	7,790⅚

Proposed Scale.

	Minimum cost.		Maximum cost.	
	Rs.	Rs.	Rs.	Rs.
Comptroller-General	5,000	5,000	5,000	5,000
Deputy-Comptroller-General	1,500—1,800	1,700	1,500—1,800	1,700
Chief Superintendent	450—600	562½	450—600	562½
Comptroller of Currency	Pay as an Accountant-General, Class III, Rs. 2,250 *plus* a local allowance of Rs. 200.	2,450	2,500—100—3,000	2,833⅓
Assistant to Comptroller of Currency	Pay Rs. 300—1,250 *plus* a local allowance of Rs. 100.	947½	1,000—50—1,250	1,156¼
Total	...	10,660	...	11,252⅙

The net increase in cost will thus amount to Rs. 34,430 per annum as a minimum or Rs. 41,660 as a maximum.

Copy of telegram from the Secretary of State for India, dated the 9th October 1912.

Please see your despatch No. 186 of the 11th July. I am in favour of the separation of functions while reserving judgment as to salaries; but in view of what was said by your Finance Member in the Imperial Legislative Council Debate on the 22nd March last, it is necessary for me to consider further the question of independent status. I doubt advisability of making him subordinate to the Governor-General as distinct from Governor-General in Council. Please let me have your views on the merits of the proposal that he should be appointed and removable only by the Secretary of State. Objection in correspondence ending with your letter No. 300, dated 19th September 1901, was largely on ground of expense which will no longer apply if additional posts are to be created in any case. It will be necessary, whatever be the decision, to define his functions carefully and especially to decide whether he shall continue to take part in the compilation of estimates and accounts. I doubt whether this would be compatible with the position of an officer not under the orders of the Government of India. I shall be glad to have your views by despatch on these points.

Copy of despatch to the Secretary of State for India, No. 31, dated the 7th February 1913.

We have the honour to reply to Your Lordship's telegram of the 9th October last, in which, with reference to our despatch of the 11th July 1912, you ask for an expression of our further views on the question of the position and duties of our Comptroller and Auditor-General. You were in favour, you said in that telegram, of the separation of functions which we had proposed, though you reserved judgment as to the salaries of the two new posts to be created; but you desired to have our opinion on the proposal that the chief Audit officer should be appointed and removable only by the Secretary of State; you doubted whether it was advisable to make him subordinate to the Governor-General as distinct from the Governor-General in Council, and you referred to the necessity of carefully defining his functions with reference more particularly to the compilation of estimates and accounts, a duty which you thought might not be compatible with the position of an officer not under the orders of the Government of India.

2. The main question now for discussion, which may be described briefly as the question of the independence of the Comptroller and Auditor-General, is one of which, we need scarcely assure Your Lordship, we recognised the importance and to which we gave our most careful consideration before we addressed to you our despatch of July last. Our position in this matter is as follows. We do not fail to recognise that, since the Secretary of State is the final authority for the sanction and control of Indian expenditure, there is some theoretic force in the contention that the Auditor-General should be independent of the Government of India and subordinate only to Your Lordship. An arrangement on this basis would place our Auditor-General in an analogous position to that occupied by the corresponding officer in the United Kingdom. But there are such serious differences in the respective circumstances that we consider this analogy to be in a large degree misleading. In the first place, it has to be remembered that, while in England the system of accounting is departmental, and the Comptroller-General is only an auditor, in India audit and accounting are combined. The characteristic of the English system is that the departmental auditor is subordinate to the head of his Department; he cannot give a reference to an outside authority. In India the officer who corresponds to the English departmental auditor is an Accounts officer directly under the Finance Department and independent of the Department whose accounts he audits. He has also, if an Accountant-General, power, without reference to any higher authority, of requiring a reference to the Secretary of State. Again, in England, the Comptroller-General is an original auditor and applies his audit direct through his own staff: whereas in India the original audit is delegated to a number of local officers and the duty of the Comptroller-General is chiefly supervision. The Indian system in fact is based on the independence of the departmental officer in relation to the Department whose accounts he audits, while in the English system there is no independent officer until we reach the Comptroller-General at the summit. It follows that the case for independence of the English Comptroller-General rests on quite different and on much stronger grounds than the case for independence of the Indian Comptroller and Auditor-General. If the latter were made independent of our Government, the Audit Department as a whole would be subject to far less control by the executive than is the case in England. Not only would this be so, but there would be the further very serious practical objection that the Comptroller and Auditor-General would be separated by so great a distance from the only authority to whom he would be responsible. He would be subject to no control by the Government of India. At the same time the control exercised over him from London by the Secretary of State could be neither immediate nor effective. It would be exceedingly difficult for the Secretary of State to decide the merits of cases in which the Government of India might have cause for complaint against an attitude of excessive meticulousness or a tendency to unnecessary interference on the part of the Auditor-General. Such an attitude has been one of the conspicuous defects of our Audit Department in the past, and we cannot but feel that should our Comptroller and Auditor-General be made altogether independent

of our Government, the tendency might well be for this spirit to increase rather than to diminish. We do not for a moment suggest that the Secretary of State would wish to encourage such an attitude on the part of the Auditor-General, but he would naturally feel it incumbent on him to support his officer unless a very clear case were shown against him and the situation would be one with which it would be peculiary difficult to deal by correspondence. The same may be said in a lesser degree in regard to the Auditor-General's performance of his general administrative duties and the routine of daily business. These could hardly come to the notice of the Secretary of State and yet might well be of importance in forming an opinion regarding the administration of the Department. Apart from actual misconduct, it would be difficult for the Government of India to prove to the satisfaction of the Secretary of State that the condition of the Audit Department was so seriously defective as to call for the appointment of a new Comptroller and Auditor-General. Bearing these possibilities in mind we venture to think that should it be eventually decided to make the Comptroller and Auditor-General independent of the Government of India, it would be necessary at the same time to introduce into our administration a system of Audit officers under the control of the Department whose accounts they audit analogous to that in force in England. We recognise the objections to this course on the ground of expense, but we see no other method of adequately meeting the situation which would be created. There is also the further difficulty that it would appear necessary for our Comptroller and Auditor-General to continue, as at present, to be concerned in the compilation of our estimates and accounts, a point to which Your Lordship refers in your telegram under reply. He would in this capacity be under the orders of the Government of India, while in the performance of his audit functions he would be entirely independent of his Government. We cannot consider that such an arrangement would be either logical or likely to work satisfactorily.

3. The defects of our present system of audit were fully explained to Your Lordship in paragraph 6 of our despatch of July 11, 1912, and we need not detail them again here. The immediate necessity, to our mind, is that those defects should be remedied, and it is clear that the essential factor for the attainment of this object is that our Auditor-General should be able to devote his whole time to audit estimates and accounts only, and that he should be the best man we can secure for the work. The reform of the Department is a work of great magnitude and difficulty. It will require for its completion both an intimate knowledge of the details of the work and great abilities. For these reasons we have urged on Your Lordship the separation of the functions of the Comptroller-General and Auditor-General from those of the Comptroller of Currency and have suggested a large salary for the former officer. Even when, as we hope, the reform of the Comptroller and Auditor-General's Branch will have been achieved, it will still be a matter of great importance to have a large area of choice for the post of Auditor-General. But should the Auditor-General be made independent of the Government of India, with the corollary that he is to look for no further promotion or appointment at our hands, it is obvious that our area of selection will be seriously narrowed. Our ablest financial officers who may legitimately entertain hopes of promotion to the highest posts in our Government may not be tempted even by a high salary to accept the post on such terms. On the other hand, we see no reason to suppose either that lack of independence has contributed to the present defects of our system or that its removal would aid in their improvement. In so far as the independence of the Auditor-General would have any influence on the question it would rather tend, for the reasons we have given above, to retard the process of reform which we wish to initiate.

4. We are not aware of any evidence to show that the Comptroller-General has in the past been embarrassed by a sense of dependence on the Government of India, or that his position has militated against the proper discharge of his audit functions. If such had been the case we agree that there would have been strong grounds for making him independent of our Government. What we propose, however, will greatly raise his status and position. We propose, a point with which we deal more fully further on in this despatch, that he should be appointed by, and removable only by, the Governor-General, and that he

should have the right of direct access to His Excellency. We also propose that his salary should be raised to Rs. 5,000 and we greatly hope that Your Lordship will be able to agree to this suggestion. We consider that if these proposals are accepted, the Comptroller and Auditor-General will occupy a position which should remove all fear of his being impeded by improper pressure in the exercise of his duties.

5. Lastly, we feel constrained to invite Your Lordship's attention to the political aspect of the case which to our mind cannot be left out of account. Whatever may be the theoretical arguments in favour of an independent Auditor we cannot help feeling that such independence will inevitably be interpreted as an admission that the Governor-General and the Government of India either have proved themselves incapable of controlling, or that doubts are entertained regarding their desire or ability to control, expenditure in India. The implication is one no doubt which Your Lordship would repudiate; but we have to consider how the matter will appear to the outside world, and on the broadest grounds we doubt the expediency of appointing in India any officer whom it is declared to be necessary, for the reasons we have indicated, to place outside the control of the Government of India. The step, it is clear to us, would be derogatory to the position both of the Government of India and especially of the Governor-General, and we need not emphasise to Your Lordship the very serious objections to the adoption of a measure which might produce so unfortunate a result. For all these reasons we adhere to the opinion which we formed when the matter was first considered by us. Our Hon'ble Colleague, Sir Guy Fleetwood Wilson, is, however, unable on this question to subscribe to the views of the majority of the Council; and we have accordingly to append to the despatch a Minute of Dissent which he has recorded.

6. As regards the relationship of the Comptroller and Auditor-General to the Governor-General, we regret that we appear to have conveyed to Your Lordship a wrong impressions of our intentions. We did not mean to propose that this officer should cease to be under the orders of the Government of India. Our substantial proposals were two in number. We desired in the first place to have it recognised as a definite and permanent condition of the appointment that the Comptroller and Auditor-General should be appointed by the Governor-General and should be removable from office only by the Governor-General; secondly, we wished to give him the right of direct access to His Excellency. These matters are indeed within our own powers, but we thought it desirable to mention them in order to show the manner in which, apart from the pay of the appointment, we proposed that the position of the Comptroller and Auditor-General, which we regarded as inadequate, should be improved. It will be necessary to examine in detail the division of functions between the Comptroller and Auditor-General and the new Comptroller of Currency which we gave in broad outline in paragraph 9 of our despatch of 11th July 1912, and this work we shall undertake as soon as we have Your Lordship's final orders. As we have explained in an earlier paragraph of this despatch, we consider that special difficulties would arise in regard to the accounts work of the Comptroller and Auditor-General if he were made independent of the Government of India; but should Your Lordship be able to accept the proposals contained in our despatch of July 11th last, we think it will be clear from the explanation we have now given that in the assignment of duties to the Comptroller and Auditor-General, no difficulty of a constitutional nature, such as that referred to in your telegram, need be anticipated in connection with the compilation of accounts and estimates.

7. To sum up. Our whole proposals, as set forth in our despatch of July 11th, were based on the necessity of improving audit methods as now practised in this country. The defects of these methods, we consider, have no connection with the dependence or independence of the Comptroller and Auditor-General; the important factor has rather been his want of time, because of the other heavy work with which he has hitherto been charged, to supervise that audit sufficiently and to purge it of its tendency, if not to swallow camels, at least to strain at gnats. Our proposed reforms are calculated to give our Comptroller and Auditor-General higher authority and more leisure; while, as a result of the larger salary and better status offered to him, we shall be able to command a

higher standard of ability for the post. By these means we shall hope to secure those results which your Lordship and ourselves alike desire. On the other hand, we cannot but consider that to make the Comptroller-General independent of our Government would be to confer no additional facility for securing the reforms of which we are in need, but would rather have the opposite effect; while in some quarters it might be interpreted as indicating that the change made was required to obviate defects, which have not been shown to exist, and which have no relation to those which actually do exist and which we are endeavouring to remove.

Minute of dissent by the Hon'ble Sir Guy Fleetwood Wilson.

I regret to be in opposition on this question to the majority of the Council; but a principle of paramount importance is involved, and the duty of supporting it leaves me no option but to record my dissent.

2. This principle is that the Auditor-General should be subordinate to no other than the authority finally responsible for the sanctioning of the expenditure which he audits. An auditor is a judicial officer. Primarily his duty is to determine what authority should sanction the expenditure involved. It is essential that the conditions of his office should enable him to discharge this duty without fear or favour, and this he is not in a position to do, so long as he is dependent on an authority whose orders, under the rules prescribed for his guidance he may have to challenge.

3. The validity of this principle is admitted by all, but the conclusions reached are different because of the varying degree of importance which is attached to it. My Hon'ble Colleagues seem ready to depart from it because of certain inconvenience which they foresee in its application to Indian conditions. I deny that there is any real inconvenience; but even if there be and it is far more serious than it is alleged to be, in view of the enormous importance of the principle at stake, that inconvenience should be faced.

4. This is not a serious objection. Control from a distance is an incident common to many service appointments, and experience shows that it can be made fully efficient. What evidently is feared is an audit not too facile but too meticulous and severe. An unreasonable audit would immediately reveal itself as such in the reports and audit objections, and the Secretary of State, as responsible finally not only for the expenditure but for the whole administration of India, would be the first to take exception to his chief auditor assuming the attitude of mere obstruction. The objection taken approximates a suggestion that the Secretary of State will be unable to restrain his subordinate or adjust a truly independent audit to the necessities of Indian administration.

5. It is alleged that the political effect of the proposal has to be considered, but I cannot admit that the argument is weighty. If a limitation of powers is derogatory to the position of the Government of India, it exists already. Their financial powers are derived from the Secretary of State and extend no further than he authorises. From this position, the constitutional validity of which cannot be denied, the independence of the Comptroller-General follows as a necessary and inevitable consequence.

6. We cannot ensure that the head of the Government of India will always be determined to uphold the purity and independence of financial criticism. The combination of a Governor-General impatient of financial control and a complaisant Auditor-General is a contingency which, under the scheme preferred by my Hon'ble Colleagues, is as possible as it is certain to result in the imposition of Parliamentary control to a degree which may render Indian Administration well high unworkable.

7. I record this minute primarily as head of the Finance Department and responsible therefore for financial regularity; but I write it none the less as a member of the Government of India. As such I wish to consolidate our position. It is not sufficient that we should have a conscience void of offence; it must be made patent that we are above suspicion. It is wholly in our own interest to strengthen and insist on the independence of audit, and we must be

able to point to an audit authority over which we have no executive influence or control.

8. It is not only wrong to postpone the issue presented to us; it is dangerous. If the reform of audit is our objective, the first essential is to remove an admitted and serious weakness in the position of the chief officer of the department from whom the whole of the audit work must take its tone and quality. Indian expenditure is now exposed to the fierce glare of hostile criticism in India and at home. Honest and sound finance has become essential to our very existence, and the only way to insure honest and sound finance is to subject the expenditure to the search-light of independent audit.

GUY FLEETWOOD WILSON.

4th February 1913.

Copy of telegram from the Secretary of State for India, dated the 10th September 1913.

Please refer to your despatch of February 7th, 1913, No. 31, I am still considering questions relating to Chief Officer of Audit and decision may for some time be delayed. Meantime, I sanction appointments of Controller of Currency and Assistant and, as recommended in your despatch No. 186 of July 11th, 1912, abolition of two appointments of Assistant Comptroller-General. Functions of Controller of Currency to be as in paragraph 9 of same despatch subject to any modifications necessary after examination mentioned in paragraph 6 of your despatch of February 7th, No. 31.

Copy of despatch from the Secretary of State for India, No. 149-Financial, dated the 28th November 1913.

Comptroller and Auditor-General and Controller of Currency.

I have now to communicate to you the result of my consideration of the proposals regarding the position of the Comptroller and Auditor-General discussed in the correspondence noted in the margin.*

* Letter from Government of India, No. 186, dated the 11th July 1912.
Telegram from Secretary of State, dated the 9th October 1912.
Letter from the Government of India, No. 31, dated the 7th February 1913.

2. In your letter of the 11th July 1912, you submitted a series of proposals of which the most important may be summarised as follows:—(*A*) that the Comptroller and Auditor-General should be relieved of part of his present duties which would be transferred to an officer to be known as Controller of Currency; (*B*) that the branches of work to be transferred to the new officer should be those connected with Mint and Assay, Paper Currency, Council Bills, Exchange, Gold Standard Reserve, Rupee Loans, Public Debt Offices, Resource (or Ways and Means), Treasury, Transfers, and Deposit and Custody of Securities; and that the duties to be retained by the Comptroller and Auditor-General should be those of Audit and Account; (*C*) that in order to improve the status of the Comptroller and Auditor-General, he should be appointed by the Governor-General (not the Governor-General in Council) and removable from office only by him should have the right of direct access to the Governor-General, and should draw consolidated pay of Rs. 5,000 per mensem, without exchange compensation allowance; and that his annual Appropriation Report should be addressed to the Secretary of State, being forwarded through the Government of India with their observations.

3. The ground for proposal (*A*) is the growth of the duties now performed by the Comptroller and Auditor-General and the desirability of relieving him so that he may have time to prepare proposals for necessary reforms and to arrange for their introduction. I am convinced of the importance of this, and I so informed you in my relegram of the 9th October 1912,

4. I felt it necessary, however, to consider further the question of the status of the Comptroller and Auditor-General, with special reference to his dependence on, or independence of, the Government of India, and the closely connected question of his retaining the duties of an accounts officer—duties which must necessarily be performed under the orders of the Government of India. The reasons necessitating special consideration of these questions are that, as is observed in your letter of the 7th February 1913, there is some theoretic force—I should have preferred to say "considerable force"—in the contention that that chief audit officer should be independent of the Government whose accounts he audits, and that this view has been to a considerable extent countenanced in the public utterances of high officers speaking on behalf of the Government. I would specially refer to the remarks made by Sir G. Fleetwood Wilson in the Imperial Legislative Council on the 25th January 1912, to his reply to Mr Gokhale's question on the 22nd March 1912, and to the remarks by the Parliamentary Under Secretary of State for India in the House of Commons on the 30th July 1912.

5. In your letter of the 7th February 1913, you submit to me the result of your consideration of questions (*B*) and (*C*), you are against any change which would make the Comptroller and Auditor-General independent of the Government of India. You, therefore, adhere to the proposals made in your letter of the 11th July 1912, regarding the method of his appointment and the retention by him of the duties of an account officer in addition of those of audit. Your reasons may be summarised as follows:—(1) You consider that the appointment of an auditor independent of the Government of India would involve the corollary that he was to look for no further promotion or appointment by the Government of India, and would thus narrow the area of selection and be detrimental to efficiency. (2) You are not aware of evidence to show that the dependence of the Comptroller and Auditor-General on the Government of India as in the past militated against the proper discharge of his audit functions. (3) You are impressed by the political objections to the appointment of an independent auditor which you say would "inevitably be interpreted as an admission that the Governor-General and the Government of India, either have proved themselves incapable of controlling, or that doubts are entertained regarding their desire or ability to control, expenditure in India." (4) The appointment of an independent Chief Officer of Audit would, or might, necessitate the creation, at considerable expense, of a spearate audit staff, whereas duties of account and audit are now performed by one staff. Your views are not shared by Sir Guy Fleetwood Wilson, who has recorded a dissent in which he expresses the opinion that a condition essential to the proper discharge of the duties of audit is wanting so long as the officer responsible for those duties "is dependent on an authority whose orders under the rules prescribed for his guidance he may have to challenge," and that the Government of India in their own interest ought to be in a position "to point to an audit authuority over which they have no executive influence or control."

6. The arguments summarised in the preceding paragraph seem to me to be of unequal force. The considerations mentioned by Sir Guy Fleetwood Wilson are of the highest consequence, while the inconvenience that might result from carrying out the reform that he advocates is, to my mind, somewhat overstated.

I grant the value of a large field of choice in the selection of an Auditor General, but I consider that this will be secured by the status and salary proposed for the post. The post will necessarily be one where exceptional continuity of tenure will be expected, and which will not ordinarily be regarded as a stepping stone on the path of official advancement. This must equally be the case, and the possibility of exceptional promotion of an Auditor-General will equally exist, whatever be the authority by which he is appointed.

As regards the absence of distinct evidence that any evil results or shortcomings have resulted from the past subordination of the Auditor-General to the Financial Department, the argument is at best inconclusive, and I am unable to attach much weight to it.

More serious are the apprehensions, if they are well founded, that the political authority and prestige of the Government of India would suffer from

the appointment of a Chief Officer of Audit wholly independent of that Government and accountable only to the Secretary of State. But I confess myself unable to share your view that the prestige of the Government of India would be affected in the manner suggested. There are other high officers in India who are neither appointed nor removable by the Government of India, but whose independence in these respects of that Government is not detrimental to its dignity and authority. Independence, in fact, in this connection is not absolute, but is relative to the proper discharge of certain duties. I think that the independence of the Auditor-General should be secured to such extent as is required for the proper discharge of the special functions, and as satifies the criterion expressed in the words quoted from your late Finance Member; and I am satisfied that this is compatible with the most scrupulous maintenance of the position and respect due to the Government of India. I desire, accordingly, to make such arrangements regarding the conditions of appointment to the post and of its tenure, as will harmonise with this intention, and also with the retention, for the present at any rate, of the existing system, under which Audit duties and Accounts duties are performed by the same staff, and the chief Audit Officer in India is also the chief Officer of Accounts and is necessarily under the orders of the Government of India in respect of the latter branch of his duties.

7. The best method of dealing with the question subject to these governing principles appears to me to be that the Comptroller and Audit or-General shall, like a Lieutenant-Governor, be appointed by the Governor-General subject to the approval of higher authority. In the case of a Lieutenant-Governor, the higher authority who gives approval is the Sovereign, but in the case of a financial appointment of this character it will be more appropriate that the approving authority shall be the Secretary of State in Council. I have accordingly decided—

(1) to sanction the appointments proposed in paragraph 13 of your letter of the 11th July 1912, No. 186, at the salaries there stated. (In my telegram of 10th September, I conveyed to you my sanction to the creation of the appointments of Controller of Currency and Assistant Controller, and to the abolition of two appointments of Assistant Comptroller-General;)

(2) to approve the division of functions between the Comptroller and Auditor-General and the Controller of Currency proposed in that letter, subject to the decision by you (the result of which would be reported to me in due course) of the questions of detail mentioned in paragraph 6 of your letter of the 7th February, No. 31;

(3) that the Comptroller and Auditor-General shall be appointed by the Governor-General, subject to the approval of the Secretary of State in Council;

(4) that he shall not be promoted, transferred, punished or dismissed, except with the approval of the Secretary of State in Council; and that, failing promotion, transfer and dismissal, he shall hold office until required by the rules of his service to retire or until he resigns or is invalided;

(5) that the annual Appropriation Report shall be addressed to the Secretary of State in Council and shall be forwarded to him by the Government of India, with any observations that they may wish to make, within a period to be specified;

(6) that the relative precedence shall be reconsidered with reference to his enhanced salary and status.

8. The duties of the Comptroller and Auditor-General in his capacity as Chief Officer of Audit will be generally the same as now, but it may at any time hereafter be necessary to require him to take part in the audit of revenue as well as in that of expenditure, just as the corresponding officer in the United Kingdom may be required by the Treasury under 29 and 30 Victoria, chapter 39, section 33, to examine and audit the account of the Revenue Departments. It should be made clear that the duty of initiating

improvements and of carrying out all approved extensions of audit control is part of the ordinary duties of the post of Comptroller and Auditor-General, as now reconstituted.

9. I shall be glad to receive in due course a recommendation as to the officer to be appointed in pursuance of the decision above, and your proposals as to paragraph 7 (5) and (6).

Copy of telegram to the Secretary of State for India, No. 2297-A., dated the 22nd December 1913.

Your despatch No. 149 of 28th November. Comptroller-General. It is doubtful how far exact distribution of functions between Auditor-General and Controller of Currency previously proposed by us can be fully adhered to with due regard to certain indirect results of constitution of two appointments, *e.g.*, effect on budgetting, etc. This question is now being examined in detail and, pending submission of proposals regarding exact range of transferred work, we ask permission to refrain from immediate action on foregoing despatch.

Copy of telegram from the Secretary of State for India, dated the 6th January 1914.

Your telegram, dated 22nd December. Comptroller-General. I agree.

Copy of despatch to the Secretary of State for India, No 210, dated the 25th June 1914.

In our telegram of the 22nd December 1913, we asked your Lordship's permission to refrain from taking immediate action on the orders contained in your despatch No. 149, dated the 28th November 1913, regarding the position and functions of the Comptroller and Auditor-General. We explained that it was doubtful how far the previous proposals for the distribution of work between this officer and the Controller of Currency could be fully adhered to, and we promised to submit further recommendations regarding the exact range of the work to be made over to the latter. This was agreed to in your Lordship's telegram of the 6th January 1914.

2. In the original proposals contained in our despatch No. 186, dated the 11th July 1912, regarding the splitting up of the functions then performed by the Comptroller and Auditor-General, we gave a broad indication of the nature of the work which would be transferred to the new officer. As soon, however, as the Controller of Currency took up his appointment, and the question arose of putting the scheme into practical effect, the necessity became apparent for a more exact delimitation of the functions to be assigned to the two officers. We then made a careful examination, in consultation with the present Comptroller-General and Controller of Currency, of the details of all the branches of work hitherto preformed by the former, and we now state the conclusions at which we have arrived.

3. The whole question turns upon the issue as to which of these two officers should give the Government of India that assistance in budget matters which has formerly been supplied by the Comptroller-General. It is recognised that accounts work must be entirely in the hands of the Comptroller and Auditor-General, and what may be called resource work entirely in the hands of the Controller of Currency. That being so, it is obvious that the latter officer must have at any rate some part, even if it be only in supplying the necessary data, in the examination of our estimates from the point of view of the ways and means arrangements for the year. In some respects, indeed, his share must be the more important, for, though it will be theoretically possible to leave to the Comptroller-General the task of dealing with some of the departmental estimates, such as those relating to the Army, on the basis of data supplied by

the Controller of Currency, it is clear that the general ways and means estimate is one for which the latter officer must undertake practically the entire responsibility. Further, there is another important standpoint from which the Controller of Currency can give the Government of India valuable advice during the preparation of the budget, namely, as an expert officer in touch with trade conditions ; in that direction his assistance would in any case be required in dealing with such heads as the railways and customs estimates, and to some extent with those relating to savings bank deposits and opium.

4. For these reasons it is, we think, clear that in any event a large share of the budget work must fall upon the Controller of Currency, and while it might still be possible to assign the remainder to the Comptroller-General, the line of demarcation would be difficult to define, and there would be some loss of economy in regard both to establishments and to the time and work of the two officers. We conclude, therefore, that the only practicable course is to relieve the Comptroller-General entirely of functions connected with the budget, and to transfer them to the Controller of Currency.

5. If this decision meets with your Lordship's approval, we are of opinion that it will necessitate some re-adjustment in the salaries to be assigned to the two officers. As regards the Controller of Currency, the present sanctioned pay is Rs. 2,500—100—3,000 when the post is held by an officer of the Indian Civil Service, while an incumbent drawn from the Accounts Department is to receive his grade pay in the department with a local allowance of Rs. 200 a month For the following reasons, we propose that in the former case the pay should now be raised to Rs. 3,000—125—3,500 a month. In the first place the transfer of duties proposed above will throw on the Controller a good deal of additional and responsible work which was not contemplated when we put forward our original proposals, and will involve his residence for at least two months in Delhi during the winter season. Secondly, we are now of opinion that the pay originally proposed was in itself hardly sufficient. The duties of the post will necessitate extensive touring ; it will be necessary at the same time for the incumbent to maintain a residence at his actual headquarters in Calcutta ; and the conditions generaly will be expensive. Thirdly, the duties already definitely assigned to the Controller of Currency, and those which we now propose to transfer to him, are highly responsible, and, in particular, they will bring him into a relation of some administrative superiority to other officers whose pay is in excess of that now sanctioned for himself. Accountants-General, for example, rise to a pay of Rs. 2,750 a month, with a possible local allowance of Rs 250, while a senior Mint Master can rise to a pay of Rs. 3,000 a month. Finally, an officer of the capacity and special experience required for this important post will usually be found to possess a standing and prospects for which the pay at present sanctioned is hardly a sufficient equivalent.

6 We should also prefer, on a reconsideration of our previous proposals, to allow the same pay to an incumbent drawn from the Accounts Department. It will be obvious that the arguments in favour of a higher rate apply with hardly less force in this case, and any officer of the Accounts Department appointed to the post is sure to be of high standing and of quite exceptional merit.

7. The pay of the Comptroller and Auditor-General himself was fixed by Your Lordship at Rs. 5,000 a month on our recommendation, and with reference to our previous proposals as to the distribution of work. We have now proposed that he should be relieved of an important portion of the work which it was previously proposed to assign to him. We think that this consideration justifies a somewhat lower rate of pay, and we suggest for Your Lordship's consideration the rate of Rs. 4 500 a month. We would add that while the Comptroller-General will also be a touring officer, he will have a permanent headquarters at Delhi and will thus be to a large extent free from the heavy social obligations and other expenses usually attaching to the highest paid appointments in India.

8. We have also found it necessary to re-examine in detail, and from a practical standpoint, the question of the establishments to be allotted to the Comptroller and Auditor-General and the Controller of Currency, respectively,

in consultation with the present Comptroller-General, whose conclusions are embodied in the memorandum * which forms an appendix to this despatch. We regret to find that the previous proposals were unduly sanguine in respect of the staff and establishments required. Even under the old system, the work was growing at a rate which it was unlikely that the then existing staff could cope with, and, with the creation of the new Currency appointment and the greater attention that will now be given to Currency and connected matters, the work must inevitably grow. We are satisfied that the revised proposals, which Mr. Gauntlett has worked out in considerable detail and with great care, and after consulting the Controller of Currency in so far as the latter is concerned, have been framed as economically as possible, and we commend them to Your Lordship's approval. They may be summarised as follows, the comparison being made with the staff and establishment which existed when the proposals made in our despatch No. 186, dated the 11th July 1912, were placed before Your Lordship :—

* Not printed.

——		Cost per month.					
		Rs.	A.	P.	Rs.	A.	P.
Increase—							
1 Superintendent on Rs. 450		450	0	0			
1 local allowance of Rs. 150	150						
2 local allowances of Rs. 100 each	200						
		350	0	0			
3 Assistant Superintendents on Rs.	150	450	0	0			
1 Clerk on Rs. 150 „	150						
2 Clerks on Rs. 100 „	200						
1 Clerk on Rs. 80 „	80						
4 Clerks on Rs. 60 „	240						
2 Clerks on Rs. 50 „	100						
1 Clerk on Rs. 40 „	40						
1 Clerk on Rs. 60—8—100 „	90						
		900	0	0			
Menial establishment		51	12	0			
					2,201	12	0
Decrease—							
1 Chief Superintendent on Rs. 450—30—600		562	8	0			
2 local allowances for Superintendents, Rs 50 each		100	0	0	662	8	0
Net increase		...			1,539	4	0

9. If the foregoing proposals be accepted the total cost of the re-organisation scheme will be Rs. 5,672$\frac{7}{12}$ a month, as shown below :—

	Rs.
Increase of pay of Comptroller and Auditor-General from Rs. 3,500—100—4,000 to Rs. 4,500 a month	666$\frac{2}{3}$
Increased cost of establishment (as shown in paragraph 8 above)	1,539$\frac{1}{4}$
Pay of Controller of Currency (average)	3,366$\frac{3}{4}$
Local allowance to Assistant Controller of Currency	100
Total	5,672$\frac{7}{12}$

10. It is probable that, on taking over the full-budget work from the Comptroller-General, the Controller of Currency will require, during the first year or two, the assistance of an expert officer of the Accounts Department during the greater part of the cold weather. We propose to provide for this by placing an officer of the existing cadre on special duty, from time to time, as may be necessary.

11. In conclusion we desire to advert to certain general aspects of the important change which is about to be introduced. The foregoing proposals, so far as they affect the functions of the Comptroller and Auditor-General, will relieve him of duties not strictly connected with audit and accounts in the

discharge of which he would have been subject to the control and criticism of the Government of India. They are thus, we think, entirely in the spirit of Your Lordship's previous decisions, the aim of which is to guarantee his independence and enhance his prestige. We accept these decisions cordially and with every desire to secure from them the maximum of administrative advantage; and, from this point of view, we think it would be beneficial if, at the outset of the new arrangements, Your Lordship would formulate some general pronouncement as to the manner in which the Auditor-General's functions are to be performed under the new conditions. We are reluctant to assume that nothing further is contemplated than a scale of pay and a relationship to the Secretary of State such as will serve to dispel any vague—and as we believe unfounded—idea that the Auditor-General is exposed to undue influence from the executive authorities in this country. This, in our view, would be a very narrow interpretation of the spirit of the new departure. Some indication of the attitude which we should like to see adopted has already been given in our recent proposals,* to which you have assented, for the grant of larger powers to audit officers in regard to objections on trifling matters, and also for the grant of authority to the Auditor-General to waive petty references to the Secretary of State in certain classes of cases. Underlying all the strictness which is admittedly necessary to the due performance of audit functions, there should, we think, be a constant appreciation on the part of the audit officer himself of the fact that efficient audit is only valuable as an instrument of efficient and economical administration, and that methods of interpretation and procedure, which may convert audit into an actual impediment to administration, should either be relaxed in the exercise of such discretion as Your Lordship may be prepared in the future to confer upon the Auditor-General, or be brought to notice with a view to the introduction, under proper sanction, of a better practice. Audit, again, should not confine itself to externals, but should bring to light those defects and possibilities of improvement which are beyond the scope of mechanical rules. On such lines, the rulings of the Auditor-General, as the final appellate authority on audit matters, and his right of addressing Your Lordship freely in his annual appropriation reports may well become the means of working gradually to a broader practice and tradition than now prevail; and in order to secure Your Lordship's full knowledge and concurrence at every stage, we propose, when the new appointment has been created, to transmit half-yearly a complete printed record of the Auditor-General's rulings in the preceding six months.

* Despatch to the Secretary of State, No. 44-Financial, dated the 13th February 1914.
Despatch from the Secretary of State, No. 38-Financial, dated the 20th March 1914.
Despatch to the Secretary of State, No. 95-Financial, dated the 27th March 1914.
Despatch from the Secretary of State, No. 60-Financial, dated the 15th May 1914.

12. As regards his relationship to ourselves, the Comptroller and Auditor-General will now, in the capacity of an Audit officer, be an independent authority, and will check and bring to notice all real irregularities, and, in particular, all matters in which the sanction of the Secretary of State is required. We shall welcome any added protection which may be obtained from increased efficiency in this direction, though at the same time we should deprecate the adoption of a captious and critical attitude, which would lead to trouble and irritation outweighing the advantages to be expected from the new arrangements. As an officer of account, the Comptroller and Auditor-General remains an officer of the Government of India, and it will be his duty as hitherto, to give the utmost possible assistance in this direction. As the administrative head of a large department, the duties of which are not solely confined to audit, he will recognize that his department is still subject to the ultimate and on occasion the detailed control of the Government of India in regard to all matters of personnel, postings, discipline, and so forth. We, on our part, shall recognize the weight which must be attached to his position as the head of the department and as the officer responsible for audit efficiency.

13. We must explain, however, that, in making these remarks, we have no intention of reflecting on the present Comptroller and Auditor-General, whose action has not been in any way open to criticisms and apprehensions of the kind indicated above. But we think it advisable, on the initiation of the new system, to have clear understanding which will tend to prevent in the future

an undue and exaggerated formalism which would not be in the ultimate public interest.

14. We shall address Your Lordship later, with reference to paragraph 9 of your despatch of the 28th November 1913, in regard to the definite selection of an officer for the Comptroller and Auditor-Generalship (Mr. Gauntlett who now holds the post is at present substantive *pro tem.* only) and shall at the same time communicate His Excellency the Viceroy's views as to the relative precedence to be assigned to him.

Copy of a despatch from the Secretary of State for India, No. 82-Financial dated the 31st July 1914.

Pay, status and duties of the Comptroller and Auditor-General and the Controller of Currency.

I have considered in Council your letter in the Finance Department, No. 210, dated the 25th June 1914, regarding the pay, status, and duties to be attached to the post of Comptroller and Auditor-General and Controller of Currency.

2. On further consideration you have come to the conclusion that it will be necessary to assign to the latter appointment a larger share of the duties hitherto discharged by the Comptroller-General and Head Commissioner of Currency than was at first contemplated, especially as regards budget work, and you accordingly recommend for the Controller of Currency a higher salary and for the Comptroller and Auditor-General a somewhat lower one than you proposed in your Finance despatch No. 186 of the 11th July 1912.

3. I recognise the force of the reasons given for these modifications of your original proposals, and sanction a salary of Rs. 4,500 a month, without exchange compensation allowance, for the Comptroller and Auditor-General and one of Rs. 3,000—125—3,500, without exchange compensation allowance, for the Controller of Currency, to be drawn by that officer whether he be a member of the Indian Civil Service or an officer of the Accounts Department.

4. I may remark that in view of the many subjects to be dealt with by the latter officer besides Currency, including matter so little akin to it as budget work, the title of Controller of Currency seems hardly to express adequately the scope of his duties. You may perhaps think it worthwhile to devise a more comprehensive designation.

5 In paragraph 11 of your letter you ask me to formulate some general pronouncement as to the manner in which the Auditor-General's functions are to be performed under the new conditions. The objects to which you attach importance are, as I understand, first, that discussion arising out of audit objections in petty cases should be as far as practicable avoided, and in any event not unduly prolonged; secondly, that the work of the Auditor-General and his department should not be confined to raising objections to expenditure or financial procedure on the ground that they are not covered by, or at variance with, the sanctions, or rules that should have been observed, but should also be directed, within suitable limits, to making suggestions tending towards economy in the expenditure of public money. I am in sympathy with both objects.

6. With a view to attaining the first, what is necessary appears to be the grant under proper regulations of discretion to the Auditor-General and officers under him to refrain from raising, or to withdraw, objections which might be sustained to particular items of expenditure on the ground of insufficient sanction or minor irregularity. I appreciate the value of the reduction that can in this way be made in the number of references on unimportant cases to myself, the Government of India, or Local Governments; and, as you remind me, I willingly agreed in two recent decisions to the grant of discretionary powers intended to have this effect in particular classes of cases. I have no doubt that it will be found from time to time that further reduction of petty references can be advantageously effected by enlargement either of the sanctioning powers of administrative authorities or of the discretionary powers of the Auditor-General and other Audit officers. I shall always

be prepared to give careful consideration to recommendations made by you for action in this direction ; and I regard it as within the functions of the Auditor-General to submit, for your consideration, suggestions, based on his experience, that appear likely to be of use to you in formulating such recommendations.

7. The second object that you have in mind is connected with duties falling outside the scope of audit work in its narrower sense. It has been authoritatively recognised in this country that such duties should not be excluded from the province of the Chief Officer of Audit.* It has also been recognised that their discharge requires very great discretion since there is a risk that, in bringing to light what you appropriately describe as "defects and possibilities of improvement which are beyond the scope of mechanical rules," an Audit Officer may trench on the province of administrative authorities. With regard to India, I have come to the conclusion that I cannot with advantage say more at the present stage than that I regard the Chief Officer of Audit as at liberty to go beyond the sphere of audit work in its narrower sense when by doing so he can call the attention of the Government of India or the Secretary of State to the possibility of economy or financial regularity in the disbursement of public money, and that I rely on him, when doing so, to exercise the judgment needed to avoid the risk mentioned above. From your letter under reply, I anticipate that the Government of India will not desire that his discretion should be too closely fettered ; but, if in any case they hold that he has allowed himself too wide a scope, it will be open to them to represent their views to the Secretary of State, for his comments and decision.

*See "Epitome of the Reports from the Committees of Public Accounts, etc." Ordered by the House of Commons to be printed 9th February 1911, page 2[illegible]7 ; and Report from the Select Committee of the House of Commons on Public Expenditure, 1903, page v.

8. If, in your opinion, the above statement gives sufficient and suitable guidance regarding the matter to which it relates, you are at liberty to communicate it to the Auditor-General. Otherwise, you will doubtless consult me further on the subject.

APPENDIX B.

[*Referred to in answer to Question No. 8.*]

Issues in Imperial Gallons.

	Rectified spirits.		Denatured spirits.	
	1915-16.	1916-17.	1915-16.	1916-17.
Madras	27,874	1,082	17,794	24,343
Bombay	20,107	23,324	8,002	9,461
Bengal	34,303	17,299	55,610	56,221
Burma	179	154	119	161
Bihar and Orissa	(a)	25	(a)	2,635
United Provinces	3,607	4,524	10,853	11,562
Punjab	646	585	17,462	16,800
North-West Frontier Province	152	125	2,071	2,213
Central Provinces	65	63	2,141	2,833
Assam	(a)	2	1,290	1,330
Delhi	23	28	7,623	6,247
Baluchistan	20	20	830	1,124
Ajmer-Merwara	38	136	7	414
Coorg	(a)	(a)	74	89

(*a*) Figures not available.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Monday, the 18th March, 1918.

PRESENT :

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding*, and 59 Members, of whom 54 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Stoppage by the Coal Controller of wagons to certain collieries.

1. " (*a*) Is it a fact that the Coal Controller stopped the supply of wagons to a number of collieries on and from the 1st January, 1918, and that the ground for such non-supply of wagons is alleged to be the refusal in each case of the officer in charge of the colliery concerned to supply information verbally asked for from him by the State Railway Coal Superintendent or his Assistants ?

(*b*) Did the Coal Controller ask for, or take any step to obtain, any information about any colliery from its proprietor or its managing agents, as the case may be, before he issued orders stopping supply of wagons to the collieries ?

(*c*) Is it not a fact that there is a general order issued by colliery proprietors and the managing agents to their colliery managers and officers in charge of collieries, prohibiting them to supply any information regarding the colliery to anybody without their permission, and that the colliery proprietors and managing agents of some of the collieries referred to in (*a*) have submitted to the Coal Controller that such information was never wanted from the officer in charge of the colliery by either the Coal Superintendent or his Assistants ?

(*d*) Do Government support the action of the Coal Controller ?

[*Rai Bahadur Krishna Sahay ; Sir George Barnes.*] [18TH MARCH, 1918.]

(*e*) Do Government propose to compensate the collieries concerned for any loss occasioned by the order of the Coal Controller stopping the supply of wagons to them ? "

The Hon'ble Sir George Barnes replied :—

" (*a*) Yes.

(*b*) A request was sent to the collieries concerned to supply the information withheld.

(*c*) The Coal Controller reports that he is not aware of any such order, and the Government of India have no information on the subject.

(*d*) Yes.

(*e*) No."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Restriction of the output and despatch of coal from certain collieries.

2. " (*a*) Is it a fact that the output and despatch of coal from a number of collieries were restricted by the order of the Coal Controller on and from 1st January, 1918 ?

(*b*) Will Government state the reasons for such order ?

(*c*) Are Government aware :—

(*i*) that some of the collieries on which the order was imposed were under contract with the Bengal-Nagpur Railway to supply coal to them ;

(*ii*) that the raisings and despatch of coal from these collieries have been restricted to so low a figure that they are not in a position to fulfil their contracts with the Bengal-Nagpur Railway ;

(*iii*) that, in consequence, the Bengal-Nagpur Railway ran so short of coal that they intercepted public coal in transit.

(*d*) Is it a fact that one of the reasons for the restriction of the output and despatch of coal from some collieries was to increase the output of superior coal by restricting and reducing the labour supply of the collieries working comparatively inferior coal ?

(*e*) Was the restriction imposed on the basis of the quality of coal raised in the several collieries ? If so, will Government lay on the table a statement showing the comparative value of coal raised from all the different collieries in the Jharia and Raneegunge fields ? "

The Hon'ble Sir George Barnes replied :—

" (*a*) Yes.

(*b*) The reason for the order was to ensure as large an output as possible of the better quality of coals, so that such tonnage of coal as could be transported by railways should be of the best economic value obtainable and thus go further as a steam raiser than the inferior quality coals.

(*c*)

(*i*) The answer is 'yes.'

(*ii*) & (*iii*) The restriction in the case of many collieries including the collieries mentioned by the Hon'ble Member has been modified, and I may add that their contracts with the Bengal-Nagpur Railway were so small that such restrictions as there were had nothing to do with the shortage of coal on that Railway.

(*d*) The answer is 'yes.'

(*e*) The answer to the first part of the question is 'yes'; the answer to the second part is that Government has no such statement available."

[18TH MARCH, 1918.] [*Rai Bahadur Krishna Sahay; Sir George Barnes.*]

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Statement showing the collieries whose output was restricted.

3. "Will Government lay on the table a statement showing the collieries on which orders of restriction of output and despatch was imposed, and the maximum quantities of coal which each of such collieries was allowed respectively to raise and despatch on and from 1st January 1918, and also any modifications that might have been subsequently made in the order of restriction?"

The Hon'ble Sir George Barnes replied :—

"A printed book* is laid on the table containing the list of collieries with restrictions modified up to date."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Conference at Calcutta re the coal trade.

4. "(*a*) On the 26th July 1916, did the Hon'ble Member for Commerce and Industry hold a Conference in Calcutta of the representatives of the coal trade and of important consumers of coal and of Railways?

(*b*) Is it a fact that serious apprehension was then entertained by Government that the supply of coal would fall short of the demand?

(*c*) At the Conference did the Hon'ble Member for Commerce and Industry urge the desirability of increasing the output of all kinds of coal?

(*d*) Are Government aware that since the Conference, and as a result of it, several collieries working second-class coal have been opened and new developments have been made in the existing second-class collieries at considerable expense?"

The Hon'ble Sir George Barnes replied :—

"I am afraid that the Hon'ble Member has not read the minutes, or referred to any report of the Conference held on the 26th July 1916, to which he refers in his question. The Conference was held to discuss measures which could be adopted to prevent congestion on the Railways, and whether coal would be available in the months when Railway traffic was expected to be slack. The general opinion expressed was that there would be sufficient coal for all purposes.

The answer to (*a*) is 'yes,' to (*b*) and (*c*) 'no,' and (*d*) consequently does not arise."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Losses sustained by collieries.

5. "Have Government inquired into, and made an estimate of, the loss which will be occasioned to the collieries concerned on account of the order of restriction of output and despatch imposed on them, and do Government propose to compensate such loss? If so, when and how?"

The Hon'ble Sir George Barnes replied :—

"I think that the Hon'ble Member is under an entirely wrong impression as to the action of the Coal Controller under his powers. As the Hon'ble Member is aware, the object of the Government throughout has been to prevent the diversion of labour from collieries producing the better class coals to new concerns which could only produce third class coals. When the powers of the Coal Controller came into being, a certain amount of diversion had already taken place. The Coal Controller has limited the exercise of his powers to preventing an increase of the diversion of labour which had already taken place. The pits or quarries producing the lower class coals were limited in their output to what they had been producing before the Coal Controller was appointed. Thus there have been no losses incurred except of possible and prospective profit, which of course cannot be taken into account. I would draw the Hon'ble Member's attention to the book which I laid on the table in answer to one of his previous questions. The details contained in that book

* Not included in these Proceedings.

[*Sir George Barnes; Rai Bahadur Krishna Sahay.*] [18TH MARCH, 1918.]

will show the Hon'ble Member the care with which the Coal Controller has done his work and the consideration which has been shown to all, even to the concerns which were producing coal of a quality which it was not to the public interest to produce. Subject to these remarks, the answer to all three parts of the Hon'ble Member's question is in the negative."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Soft coke.

6. " Is it a fact that some collieries have been restricted to despatch only soft coke ? "

The Hon'ble Sir George Barnes replied :—

" The answer is 'yes.' "

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Invidious treatment of certain collieries.

7. " Is it a fact that there are instances in which the output and raising of a colliery has been stopped, but its neighbouring collieries working the same seam and same quality of coal have been left unrestricted ? If so, will Government be pleased to state the reason for this differentiation ? "

The Hon'ble Sir George Barnes replied :—

" The answer is 'no' so far as the Government are aware."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

"Commerce" on the restrictions placed on the output and despatch of coal.

8. " (*a*) Has the attention of Government been drawn to the comment made on the action of the Coal Controller in paragraph 1st, column 3rd, page 4, of the Calcutta Journal 'Commerce' of 3rd January, 1918 ?

(*b*) Are Government aware that there is a strong feeling prevailing amongst a section of the coal trade that the restriction of output and despatch has not been imposed on an equitable basis ? "

The Hon'ble Sir George Barnes replied :—

" The answer to (*a*) is 'yes.' Government do not believe that there is any such feeling prevailing, as suggested by the part of the question marked (*b*), and they feel sure that if any such feeling exists, it is not well-founded. They believe that the Coal Controller has performed his very difficult duties with fairness to all concerned. "

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Mining Board to assist the Coal Controller.

9. " (*a*) Is it a fact that the Indian Mining Federation in a Special General Meeting held on the 4th December, 1917, adopted and submitted to the consideration of the Hon'ble Member for Commerce and Industry a resolution that—

'This meeting desires to express its regret that, in spite of the appeal to the Government to the contrary, the Coal Committee dissolved itself on the appointment of the Coal Controller, and most deeply and strongly feels the imperative necessity of assisting the Coal Controller with a Board consisting of the representatives of the Indian Mining Association, of the Indian Mining Federation and the several representative Chambers of Commerce of the different Provinces, the Agents of the East Indian Railway and Bengal-Nagpur Railway and the Mining Engineer to the Railway Board. Without the active co-operation of such an organisation it would be extremely difficult for the Coal Controller to discharge, unaided by the experience of the trade, the onerous duties of his post. The meeting, therefore, in view of the gravity of the present situation, venture to suggest to the Government to form a Board on the lines suggested above with the Coal Controller as its head,

[18TH MARCH, 1918.] [*Rai Bahadur Krishna Sahay; Sir George Barnes; Mir Asad Ali, Khan Bahadur; Sir C. Sankaran Nair.*]

to requisition and make purchases of coal for Government and Railway purposes, and to control and regulate the supply of coal, with further powers to initiate measures with the object of increasing the output of coal.'

(*b*) Is it a fact that at a Conference held by the Hon'ble Member for Commerce and Industry on the 15th January last in Calcutta, with the representatives of the Indian Mining Association, the Indian Mining Federation and the Coal Controller, Mr. L. Edwards, as spokesman of the representatives of the coal trade, submitted to the Hon'ble Member that the entire trade was unanimously of opinion that it was necessary that the restrictions imposed by the Coal Controller should all be withdrawn, and that the function of distribution of coal and of fixing the pit-mouth price of all coal, from time to time, should be undertaken by the Government in consultation with the coal trade?

(*c*) What action, if any, do Government propose to take with regard to the proposal made by the Indian Mining Federation in their above-mentioned resolution and the submission made by Mr. L. Edwards in the aforesaid Conference?"

The Hon'ble Sir George Barnes replied :—

"(*a*) A copy of the Resolution referred to was forwarded to Government.

(*b*) and (*c*) At the meeting referred to Mr. L. Edwards, the Chairman, stated at the outset that certain proposals had been agreed to at a meeting of the representatives of the Indian Mining Association and of the Indian Mining Federation prior to the meeting with myself. After full discussion with the representatives of both the Association and the Federation, it was unanimously agreed that the Coal Controller's scheme should be given a more extended trial, and that any question of the Government taking over the distribution of coal could not be considered until more knowledge had been gained from experience of the working of the Coal Controller's scheme."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Moslem representation on the Madras University.

10. "(*a*) Has the attention of Government been drawn to (*i*) the resolution passed at the last annual meeting at Madras of the Madras Presidency Moslem League, regarding the reservation of a fourth of the elected seats in the Senate of the Madras University for Muhammadans, and (*ii*) the resolution passed at the District Moslem Educational Conference at Vellore (Madras) on the 17th February, regarding the desirability of amending the Indian Universities Act, VIII of 1904, so as to create a separate electorate of registered Moslem graduates for electing their own representatives to the University Senate?

(*b*) If so, do Government propose to consider the advisability of introducing any such change at an early date in the Universities Act?"

The Hon'ble Sir C. Sankaran Nair replied :—

"(*a*) The Government has seen the latter but not the former of these resolutions.

(*b*) It is not proposed to make any amendments in the law regarding the constitution of University Senates pending receipt of the report of the Calcutta University Commission."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Railway survey between Yerragudipad and Atmakur.

11. "Will Government be pleased to state :—

(*a*) the result of the railway (metre gauge) survey between Yerragudipad and Atmakur in the Madras Presidency; and

(*b*) whether the survey line passes through or near the Banganapalle State, and if so, at what point?"

[*Sir Robert Gillan; Rai Sita Nath Ray Bahadur; Sir William Meyer; Sir Claude Hill.*] [18TH MARCH, 1918.]

The Hon'ble Sir Robert Gillan replied :—

" (*a*) The Yerragudipad-Atmakur Railway was surveyed in the years 1908 and 1909. The cost of the section from Yerragudipad to Nandyal, 71½ miles in length, was estimated at Rs. 40·85 lakhs, and the return on capital outlay at 2·08 per cent. The cost of the section from Nandyal to Atmakur, 30 miles in length, was estimated at Rs. 14·87 lakhs and the return on capital at 2·9 per cent.

(*b*) The line as surveyed runs for about ¾ of a mile of its length through the Banganapalle State near Cottapalle village."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

The Super-tax Act.

12. " (*a*) Was the following letter dated 25th August, 1917, sent by the Government of India in the Finance Department to the Secretary to the Government of the United Provinces :—

'In reply to your letter No. 647, dated the 6th August, 1917, I am directed to say that, in determining the assessment to super-tax of the income of a Hindu undivided family, the expenditure on the maintenance of the family should be taken against income which is exempt from super-tax in so far as it can be covered by such income.'

(*b*) Is Government aware that lawyers having been consulted have expressed the opinion that the method of assessment suggested in the letter is *ultra vires* and contravenes the provision of section 2, sub-clause (*b*) of the Super-tax Act, which enjoins that 'in the case of a Hindu undivided family, so much of the joint income of such family as has been actually expended or paid for the maintenance or other expenses of any member of such family or paid or finally allotted to any such member' should be deducted from the total assessable income accruing to the family from all sources ?

(*c*) Will the Government be pleased to consider the question of withdrawing the letter ? "

The Hon'ble Sir William Meyer replied :—

" (*a*) Yes.

(*b*) No.

(*c*) If a Hindu undivided family possessing income which is exempt from super-tax were permitted to charge the expenditure on the maintenance of the family not against that income but against income liable to the tax, it would obtain a double benefit which it was not the intention of the Super-tax Act to give. The Government of India do not therefore propose to withdraw their letter."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

The Imperial Agricultural Service.

13. " Will Government be pleased to state (*a*) how many Indians have been promoted to officiate in the Imperial Agricultural Service in the different Provinces during the last two years ; and

(*b*) whether any posts in that Service are still vacant, and, if so, why ? "

The Hon'ble Sir Claude Hill replied :—

" (*a*) A statement* is laid on the table giving the information asked for in part (*a*) of the question.

(*b*) There are at present several vacancies in the Imperial Agricultural Service, but the majority of these posts have been sanctioned by the Secretary of State, on the understanding that no steps will be taken to fill them until financial conditions materially improve, and until the necessary budget provision has been made and admitted. The Hon'ble Member's attention is

*Not included in these Proceedings.

[18TH MARCH, 1918.] [*Sir Claude Hill; Maharaja Sir Manindra Chandra Nandi; Sir Robert Gillan; Mr. Surendra Nath Bannerjea; Sir William Vincent.*]

also invited to my reply* to a similar question asked by the Hon'ble Rai Bahadur B. D. Shukul on the 6th February regarding the difficulties which have been experienced in securing suitable candidates during the war."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Case of Babu Probodh Chandra Banerjea.

14. "(*a*) Has the attention of Government been drawn to a paragraph in the 'Bengalee' of the 6th October, 1917, disclosing certain inaccuracies in the reply given by the Hon'ble Sir Robert Gillan to my question asked in this Council on the 19th September last regarding the treatment accorded to Babu Probodh Chandra Banerjee by Mr. B. F. Higman of the East Indian Railway on the 30th June last?

(*b*) Has the attention of Government been drawn to the statement in the said paragraph that an attempt was made by the Traffic authorities of the East Indian Railway to have Probodh Babu pronounced unfit for further service by suggesting to the Railway Company's Doctor that he was a victim to epileptic fits?

(*c*) If so, do Government propose to make an inquiry into the allegations contained in the said paragraph?"

The Hon'ble Sir Robert Gillan replied :—

"(*a*) Yes.

(*b*) I am assured that no attempt was made by the railway authorities to influence the opinion of the Doctor.

(*c*) The Government do not propose to make any further inquiry into the matter I may mention that three months' sick leave was sanctioned from 1st July 1917 and subsequently extended to seven months, and an additional five months has since been sanctioned on medical certificate."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Case of assault committed by Lieutenant Widdicombe.

15. "(*a*) Has the attention of Government been drawn to the case of assault committed by Lieutenant Widdicombe upon Rai Bahadur Sultan Singh of Delhi?

(*b*) Is it the case that upon the Rai Bahadur inquiring of Lieutenant Widdicombe regarding an assault committed upon his servant, Lieutenant Widdicombe struck him on the eye, smashing his eye glass?

(*c*) Is it the case that Lieutenant Widdicombe was convicted and fined Rs. 25 by the trying Magistrate for the offence committed by him?

(*d*) Do the authorities, Civil and Military propose to take any further action in this connection?"

The Hon'ble Sir William Vincent replied :—

"(*a*), (*b*), (*c*) A copy of the judgment† of the Magistrate who tried the case is laid upon the table, together with a copy of the orders passed by the Sessions Judge.

(*d*) Legal advice has been taken as to the propriety of making an application for revision to the Chief Court but is not favourable. Disciplinary action has been taken by the military authorities. I may add that Rai Bahadur Sultan Singh, who was informed of the action that was being taken, deprecated an application being made to the Chief Court."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Modification of the Universities Act, 1904.

16. "(*a*) Has the attention of Government been drawn to the recent Resolution of the Bombay University recommending to the Government of India certain changes in its constitution?

* *Vide* page 455 of Council Proceedings of 6th February, 1918.
† Not included in these Proceedings.

[*Mr. Surendra Nath Bannerjea; Sir C. Sankaran Nair; Sir George Barnes; Sir William Vincent.*] [18TH MARCH, 1918.]

(*b*) Is it the intention of Government to modify the Universities Act of 1904 so as to liberalise the constitutions of the Indian Universities ?"

The Hon'ble Sir C. Sankaran Nair replied :—

"(*a*) The answer is in the affirmative.

(*b*) The Government of India do not propose to undertake any alteration in the existing constitutions of the Indian Universities pending the receipt of the report of the Calcutta University Commission."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Cotton gambling.

17. "(*a*) Has the attention of Government been drawn to the following passage in a telegram that appeared in the *Englishman* of the 22nd February last purporting to be a message from the Associated Press;

'Bombay, February 20.

There is a general consensus of opinion that Government should take some action to check gambling in cotton, without which it will not be possible to reduce or control the prices of Indian cloth which is generally used by the poor masses in India. A contemporary states that the recent decision of the railway authorities, especially the Great Indian Peninsula administration, has greatly affected the local cotton market. Rumours of heavy speculation and gambling of all sorts is reported to be rife and an extraordinary state of things is said to have come into existence. Bulls and bears are operating fiercely A clique of the former is understood to have taken full advantage of the railways' decision and creating a difficult position because within a short time after the railway decision the market went from R50 to R80, while there was very little chance in overseas markets. Several people sold their cotton against holdings up-country, but as they were not able to get the same to Bombay, they were obliged to pay differences according to prices fixed for settlement purpose.'

(*b*) If what is stated above is substantially correct, do Government propose to take some action to check gambling in cotton, and will Government indicate what action, if any, they propose to take ?"

The Hon'ble Sir George Barnes replied :—

"(*a*) The answer is 'yes'.

With regard to (*b*) the matter has received and is receiving the anxious consideration of the Government of India. They have consulted the Bombay Government and have decided to appoint a strong Committee of persons interested in the trade in cotton cloth and in raw cotton from whom they hope to get both advice and assistance. As the Hon'ble Member will remember I gave the names of this Committee to Council a few days ago."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Shooting affair in a train at Wazirabad station.

18. "(*a*) Has the attention of Government been drawn to the reports which have been published in the newspapers regarding a shooting affair in a railway train at Wazirabad station on the 13th February last as a consequence of which a man lost his life ?

(*b*) In view of the public attention which this case has attracted, do Government propose to make an inquiry into it and place the facts of the case before the Council ?"

The Hon'ble Sir William Vincent replied :—

"I would draw the attention of the Hon'ble Member to the communiqué* issued by the Government of the Punjab, a copy of which is laid upon the table."

*Not included in these Proceedings.

[18TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea; Sir George Barnes.*]

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Rise in the price of Hessians.

19. "(*a*) Has the attention of Government been drawn to the steady rise in the price of hessian and has the price risen approximately from R10 per 100 yards in July last to R50 in February?

(*b*) Is it a fact that hessian is used for packing articles and for various domestic purposes?

(*c*) Do Government propose to take measures to restrict the rise in the price of hessian?"

The Hon'ble Sir George Barnes replied :—

"With regard to (*a*) a statement* is laid on the table giving market reports of actual sales during July, 1917 and February, 1918. The figures represent the prices of 40" 10½ oz. cloth, which is the standard hessian cloth. It will be seen that the prices for ready delivery were never so low as R10, but varied from R17-12-0 to R19-8-0 during July 1917 and from R49 to R58 during February 1918, and that the prices for forward delivery were considerably lower. The reason for the high prices paid for ready as compared with forward delivery is partly the keenness of the Overseas trade demand, accentuated by the extent of Government orders which absorb about 25 per cent of the Mills' output; partly the scarcity of freight space which has frequently to be filled at short notice with the result that purchases have to be made immediately on the allotment of shipping orders. The rate fixed for British Government orders is approximately R14 expressed in terms of this cloth.

(*b*) Hessian cloth is used principally for manufacture into bags for carrying produce, apart from its use for manufacture into sandbags for military purposes.

(*c*) In reply to the third part of the question the Government have no present intention of controlling the price of hessians."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

State prisoners confined under Regulation III of 1818.

20. "(*a*) Is it enjoined under Bengal Regulation III of 1818 that due attention should be paid to the health of every State prisoner confined under the said Regulation, and suitable provision made for his support according to his rank in life and to his own wants and those of his family?

(*b*) Will Government be pleased to lay on the table a statement showing Province by Province—

(*i*) the number of State prisoners detained under the Regulation since 4th August, 1914;

(*ii*) the places of their detention;

(*iii*) any variations in the prisoner's weight since detention in each case;

(*iv*) any instances in which symptoms of any constitutional diseases or mental derangement may have been developed during detention;

(*v*) age, occupation and earnings previous to detention in each case."

Reports on the conduct, health and comfort of State prisoners.

21. "(*a*) Does section 3 of Bengal Regulation III of 1818 require officers in whose custody State prisoners may be placed to submit reports on the conduct, health and comfort of such prisoners on the 1st January and the 1st of July of each year?

(*b*) If so, will Government be pleased to lay on the table all such reports received since August 1914, together with all orders of the Governor General in Council thereon?"

Appointment of visitors to State prisoners.

22. "(*a*) Is it a fact that appointments have been made of visitors of State prisoners under Bengal Regulation III of 1818?

(*b*) If so, will Government be pleased to make a statement showing, Province by Province, the names of such visitors, their professions, the places for which they have been appointed, their respective dates of appointment and

* Not included in these Proceedings.

[*Mr. Surendra Nath Bannerjea; Sir William Vincent.*] [18TH MARCH, 1918.]

the number of visits paid by each visitor to each individual State prisoner, and the purport of the reports made by each regarding the health of the prisoner visited and his treatment under the Regulation?"

Reports under Section 6 of Regulation III of 1818.

23. "(*a*) Have the Government received any reports under section 6 of Bengal Regulation III of 1818, or have any such reports been called for from any officer in whose custody State prisoners may have been placed, as to whether the degree of confinement to which any individual State prisoner was subjected appeared liable to injure his health, and as to whether the allowance fixed for his support was adequate to the supply of his own wants and those of his family?

(*b*) If so, will Government be pleased to lay on the table all such reports as may have been received since August 1914.

(*c*) In how many instances since August 1914 in each Province have State prisoners been kept in solitary confinement, and for what portion of the total days of confinement up to date?"

Treatment of State Prisoners.

24. "(*a*) Have the Government of India or any Local Government received any representations from any State prisoners relating to their treatment, health and comfort and the insufficiency of the allowance received by them?

(*b*) If so, will Government be pleased to state the purport of all such representations since August 1914 and the orders passed thereon?"

The Hon'ble Sir William Vincent replied:—

"I propose to answer this and the following four questions by the Hon'ble Member together. He has stated with substantial accuracy the provisions of Regulation III of 1818. A full history of every individual concerned is submitted to, and carefully considered by, the Government of India before a warrant is issued. After the issue of a warrant the Local Government submits two further reports. The first is the report, whether the degree of confinement to which the prisoner is subjected appears liable to injure his health. These reports have, with one exception, been in the negative sense. In that case orders were subsequently issued for the release of the individual in question.

The second report deals with the question of the allowances for the support of the prisoner and his family. As the wants of the prisoners are supplied by Government, no allowances have been granted for their personal maintenance. A large proportion of them were absconders or dependant upon their families for their maintenance; but allowances for their families have been granted in 37 cases From time to time representations have been received as to the adequacy of the allowances granted in particular cases, and these have formed the subject of further correspondence with Local Governments and revision when necessary. The further reports required by law are duly received by Government, and where any omission in this respect comes to the notice of the Government of India, the attention of the Local Government is drawn to the matter. In practically all cases the District Magistrates are the public officers appointed by Government to visit the prisoners at stated periods and to submit a report to Government regarding their health and treatment. These visits are paid monthly and any complaints are either dealt with on the spot or under the orders of the Local Government or, when necessary, under the orders of the Government of India.

The number of persons detained under the Regulation since August 1914, is 125. In the case of 10 the warrants have since been cancelled and orders have recently issued cancelling the warrants in 4 other cases.

The ages of the prisoners at the time their detention was ordered ranged from 19 to 43, the average being 26. Besides the complaints dealt with in the reports submitted by the appointed visitor already referred to, 9 petitions have been received from the prisoners themselves and one from a relation of a prisoner. In these cases due inquiry has been made through the Local Government and such orders passed as were deemed proper.

[18TH MARCH, 1918.] [*Sir William Vincent; Mr. Surendra Nath Bannerjea; Sir Dinshaw Wacha; Sir Robert Gillan.*]

A copy of the rules* in force regarding the nature of detention and other matters relating to these prisoners is laid upon the table: and attention is also drawn to the answer given by Sir R. Craddock to Mr. Basu in this Council on 16th February 1917 dealing with the character of their confinement.

These rules have recently been considerably relaxed particularly in the matter of the association and opportunities for exercise permissible to both classes of detenus. Further relaxations will be made where found desirable and compatible with the safe custody of the prisoners.

As regards instances in which the prisoners have appeared to have developed symptoms of constitutional disease or mental derangement, apart from trivial or temporary ailments which have yielded to treatment, the following cases have occurred. One prisoner developed tubercular trouble. He was thereupon transferred to another jail where he could have the benefit of a good hospital with a tubercular ward, and has since gained in weight. Symptoms of jaundice and biliary colic were detected in another prisoner and he was subsequently released from jail. Another prisoner showed slight symptoms of asthma. He was admitted to hospital and is reported to be doing well. A fourth prisoner suffered from dysentery and as it was thought a change would do him good he was transferred to another district. A fifth case of a prisoner who had suffered from asthma from childhood was recently reported to be in good health having completely recovered from his disease. In a sixth case a prisoner complained of shortsightedness. His eyes were tested by an optician and spectacles were supplied to him. In three cases symptoms of mental derangement were noticed. In two of these cases the men have been released from jail and in the third case the prisoner has been placed under treatment and observation in a Lunatic Asylum.

Government do not propose to lay upon the table copies of the various reports and complaints received or information as to the places of detention or other details asked for regarding the prisoners, as they do not think it is in the general interest to advertise them publicly. The compilation also of a statement regarding their weight, occupation and earnings would involve a disproportionate amount of correspondence, time and labour, but if the Hon'ble Member requires particular information about any individual, I shall be happy to supply it for his personal information. He is doubtless aware that these prisoners are at liberty to communicate with their relations.

The information I have given has involved the examination of an enormous volume of papers, and the investigations necessary could not in some cases be extended to the period since January 1st of this year."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

" May I point out that the Hon'ble Member has not answered that part of my question which refers to solitary confinement ? "

The Hon'ble Sir William Vincent replied :—

" I would refer the Hon'ble Member to the copy* of the rules which I am laying on the table."

The Hon'ble Sir Dinshaw Wacha asked :—

Earnings of railways.

25. " (*a*) Is it true or partially true that the railways exclusively managed by the State earn a less revenue compared to the earnings of the railways owned by the State but managed by Companies ?

(*b*) If the answer to (*a*) is in the affirmative, will Government be pleased to state the principal reason or reasons for this difference in the earnings ? "

The Hon'ble Sir Robert Gillan replied :—

" It is a fact that the railway systems worked by the State give in the aggregate a smaller return on capital expended than the systems worked by

* Not included in these Proceedings.

[*Sir Robert Gillan; Sir Dinshaw Wacha; His Excellency the Commander-in-Chief; Dr. Tej Bahadur Sapru; Sir C. Sankaran Nair.*] [18TH MARCH, 1918.]

Companies. I deprecate, however, any comparison being based on figures of this kind, because of the very varied conditions obtaining on different systems in respect of density of traffic, cost of coal, gradients and other factors, which would make any inference drawn from them entirely untrustworthy."

The Hon'ble Sir Dinshaw Wacha asked :—

Profits earned by companies which manage State Railways.

26. "Will Government be pleased to state what has been the share of the profits earned by each of the companies which have managed the railways owned by the State from 1910-11 to 1916-17?"

The Hon'ble Sir Robert Gillan replied :—

"It is understood that the question refers to the railways worked by what are generally known as the 'Guaranteed Companies.' These companies work railways which have been financed mainly by Government but towards the capital of which the companies have themselves contributed. The amounts paid to such companies as their share of profits during the period 1910-11 to 1916-17 are shown in the statement* which is laid on the table."

The Hon'ble Sir Dinshaw Wacha asked :—

Purchase of Stores.

27. "Will Government be pleased to state the value and nature of stores purchased from each individual or firm, specifying the name, in India, England and elsewhere, say for each of the six years commencing with 1911-12 and ending with 1916-17?"

His Excellency the Commander-in-Chief replied :—

"The Hon'ble Member's inquiry is, I presume, intended to refer only to purchases of stores for the Government of India; but even so it would be impossible to answer the question without the expenditure of a large amount of time and labour in the various departments concerned throughout India and the India Office. The research involved would probably be found to necessitate the employment of a special staff, and, in any case, the expenditure of the time and labour would not, in the opinion of the Government, be justified."

The Hon'ble Dr. Tej Bahadur Sapru asked :—

Re-organisation of the Educational Services.

28. "(*a*) Will Government be pleased to state whether replies have been received from Local Governments to the letter issued by the Education Department regarding the re-organisation of the Educational services? Will Government be pleased to place on the table such replies?

(*b*) Is it proposed to appoint some Indians to the Indian Educational Service in class 1 in the near future, and, if so, in what Provinces?"

The Hon'ble Sir C. Sankaran Nair replied :—

"(*a*) The Hon'ble Member's attention is drawn to the reply given on the 1st March 1918 to a similar question by the Hon'ble Mr. Srinivasa Sastri. Since then the reply of the United Provinces Government has been received, and copies are placed on the table. Replies from the Governments of Bengal and Madras and the Chief Commissioner of the Central Provinces have not yet been received.

(*b*) The Hon'ble Member's attention is invited to the reply† given to the Hon'ble Nawab Saiyed Nawab Ali Chaudhri on the 5th March 1918, regarding the proposals, which are under consideration, for appointing Indians to the existing permanent vacancies in the Indian Educational Service."

* *Vide* Appendix A to these Proceedings.
† *Vide* page 713 of Council Proceedings of 5th March 1918.

[18TH MARCH, 1918.] [*His Excellency the Commander-in-Chief; Mr. M. A. Jinnah; The Vice-President.*]

INDIAN DEFENCE FORCE BILL.

11-25 A.M.

His Excellency the Commander-in-Chief:—"Sir, I beg to move for leave to introduce a Bill to amend the Indian Defence Force Act, 1917."

The motion was put and agreed to.

His Excellency the Commander-in-Chief:—"Sir, it will be in the recollection of Council that last year the Hon'ble Mr. Sarma moved a Resolution in which he advocated the extension of the period within which candidates might offer themselves for enrolment under clause 12 (*1*) of the Indian Defence Force Act. In reply, it was explained that the maximum strength of the Indian portion of the Indian Defence Force was fixed with reference to the number that could be trained, armed and equipped, having regard to our commitments in the various theatres of war. As it was then anticipated that the numbers would be more than we could train and equip, the Government of India decided not to extend the statutory period. A promise, however, was made to re-examine the question this year when the training of the first batch of those who offered themselves for enrolment was completed, and further experience was thus gained to guide us in the way in which a force of this character could best be developed.

"As I remarked last year, the Government of India are fully in sympathy with those whose avocations prevent them from joining the regular army, but who are desirous of receiving some military training through the medium of the Indian Defence Force. I, therefore, watched the progress of the Force with great interest, and have done my best to assist and encourage its development. Results, as might have been expected, have been somewhat unequal. The numbers actually enrolled were a good deal less than anticipated, while the numbers rejected on medical grounds were higher, in spite of a considerable reduction of physical standards. Nevertheless, the results obtained have, in my opinion, been sufficiently encouraging to justify our going on with the scheme. We have actually in training, or which have completed their training, Indian units of the Defence Force in Calcutta, Madras, Poona, Lahore and Burma. As far as University corps are concerned, we have now got four units under training, namely, one in Bombay, one in Calcutta and Dacca combined and one in Allahabad. We thus have the nuclei of one mounted and several infantry organizations which should, in course of time, prove of considerable value, as the young men of which they are composed are quick to learn and ready to serve. Minor difficulties have arisen from time to time in the application of administrative details connected with the Force, and it is not always easy for us to adjust training conditions in University Corps so as to secure a reasonable standard of efficiency without interfering with studies and examinations. I am glad to say, however, that these difficulties, which must be always expected at the inception of a scheme of this sort, have been overcome, and by next year I hope to be able to report that the Force has been established on sound foundations and is making steady progress both in numbers and efficiency. The scope of the Bill which I am introducing is clearly stated in the Statement of Objects and Reasons, and calls for no additional remarks. The Bill will have the effect of removing existing restrictions on enlistment, and so enables us to obtain, and if necessary to extend, the Indian units of the force as suitable men offer themselves for service and as the military situation may demand.

"I now, Sir, beg to introduce the Bill."

11-30 A.M.

The Hon'ble Mr. M. A. Jinnah:—"Sir, I am sure...."

The Hon'ble the Vice-President:—"I understand that His Excellency will move to suspend the Rules of Business in order to allow the Bill

[*The Vice-President; His Excellency the Commander-in-Chief; Mr. M. A. Jinnah; Rao Bahadur B. N. Sarma; Mr. S. N. Bannerjea*] [18TH MARCH, 1918.]

to be taken into consideration. Perhaps it would be more convenient for the Hon'ble Mr. Jinnah, to make any remarks he wishes to make then. At present the Bill has only been introduced. I do not wish to prevent anyone who wishes to speak from doing so. I only suggest that the later stage will be more convenient."

11-31 A.M. **His Excellency the Commander-in-Chief** :—" I beg to move that the Rules of Business be suspended to admit of the Bill being taken into consideration."

The Hon'ble the Vice-President :—" I suspend the Rules of Business."

His Excellency the Commander-in-Chief :—" I beg, Sir, to move that the Bill be now taken into consideration."

The motion was put and agreed to.

His Excellency the Commander-in-Chief :—" I beg, Sir, to move that the Bill be passed."

11-32 A.M. **The Hon'ble Mr. M. A. Jinnah** :—" Sir, I am sure that the Council will welcome the decision of the Government to extend the period, as is intended by this Bill. I may say also—and I am sure that it will be endorsed by the public—that we rejoice very much indeed that the bar which hitherto existed against Indians holding the King's Commission has been removed.

" Sir, there are certain grievances and complaints which still exist, in connection with the formation of Indian units under the Act, but I have no doubt that His Excellency the Commander-in-Chief will, as we go on, put them right. I only wish to strike this note to-day—and I am sure that His Excellency the Commander-in-Chief knows better and perhaps is more alive to it than anybody else—that it is absolutely essential that the Government and the military authorities should recognise that we should have a citizen army as soon as possible, because India must recognise that there are possibilities of external as well as internal danger."

11-33 A.M. **The Hon'ble Rao Bahadur B. N. Sarma** :—" Sir, I am extremely thankful to His Excellency the Commander-in-Chief for having introduced a Bill to-day extending the period, in accordance with the promise which he held out when I moved a Resolution last year on the subject. My earnest hope is that the country will take advantage of the facilities now granted by the Government, and will join the Indian Defence Force in large numbers. I only wish to suggest, Sir, that the Government and His Excellency should, on the other hand, also see that adequate encouragement is given to the young men who wish to join the Defence Force by giving them facilities for training in the higher branches of military art, so that, if they should befit themselves for the task, they may be entrusted with the higher commands in the Indian Defence Force."

11-34 A.M. **The Hon'ble Mr. S. N. Bannerjea** :—" I wish to add just one observation to those which have fallen from my Hon'ble friends. I would like to state, for the information of His Excellency the Commander-in-Chief, that in some of the provinces the full complement has been made up—I think Bengal is in that position—and it is possible to get more men for the Defence Force from these provinces. Speaking of Bengal, I know that there is considerable enthusiasm among our young men, especially in the colleges, to enlist in this Force Would it not be possible for His Excellency the Commander-in-Chief to add to the number allowed to Bengal and Provinces similarly situated? I think our number is 1,000 for Bengal, Bihar and Orissa put together. This

[18TH MARCH, 1918.] [*Mr. S. N. Bannerjea; His Excellency the Commander-in-Chief; Mr. Sastri.*]

seems to me to be a very small number for three provinces. Would it not be possible, in view of the extension of time that has been granted, to raise the number, say, to 2,000. I throw out this suggestion for the consideration of His Excellency, in order that full advantage may be taken of the enthusiasm which exists in this connection."

11-35 A.M.

His Excellency the Commander-in-Chief :—" In reference to the observations which fell from the Hon'ble Mr. Jinnah, he can rest assured that I shall carefully consider the recommendations which he has made. I am in agreement with him that we want, as far as is possible, to ensure that our young men shall receive some form of training which will qualify them for service in a citizen army. He can also rest assured that, as far as I am able in my position as Commander-in-Chief, I will always give his suggestions my close attention.

" In respect of the higher training which is recommended by the Hon'ble Mr. Sarma, we have that in view of course. But we have to follow the main principle that you must learn to walk before you can run, and when we have established a good basis of training in the more elementary subjects, we shall certainly proceed to the higher training of those who have perfected themselves in the more elementary portions of their duties.

" In respect of the suggestions kindly offered to us by the Hon'ble Mr. Bannerjea, I should explain that in the equipping and raising of this Force we have always to consider what we can spare after providing for the needs of various theatres of war, more especially in respect of the essential requirements of a new organization, namely, instructors, equipment and other details of that kind, which are of the utmost importance. His suggestions will receive full attention, and, as far as we are able to comply with them, we shall do so."

The motion was put and agreed to.

RESOLUTION *RE* PENSION FOR CIVIL OFFICERS.

11-37 A.M.

The Hon'ble Mr. Sastri :—" Sir, I move that—

'This Council recommends to the Governor General in Council that a representation be made to the Secretary of State for India that the maximum pension limits fixed for Civil officers should not be increased.'

This Resolution does not deal with the Indian Civil Service whose annuities the Council had under its consideration in the last Simla Session. With regard to the other services the present rule is that whatever the salaries drawn by officers and however long they might have served, their pensions should in no case exceed Rs. 5,000 a year. The Public Services Commission recommend that this maximum limit of Rs. 5,000 be raised to Rs. 6,000, with an alteration of an important nature that, instead of the extra thousand being paid all at once, it should be paid by increments in the case of officers who retire after the twenty-fifth year of service, but who complete one or more years of service. In the case of officers who complete one year of service after the twenty-fifth, they recommend an additional pension of Rs 200 a year; in the case of officers who retire after two years, Rs. 400, and so on up to the end of the thirtieth year of service when the new maximum of Rs. 6,000 will be earned. This provision is estimated to cost about 9½ lakhs of rupees.

" There is also another recommendation which the Commission have made, and that is, with regard to a class of pensions called special additional pensions amounting to Rs. 1,000 a year extra paid in the case of officers who retire after having done to the State service in certain scheduled appointments which are of a high character as regards their responsibility. When in this class of post an officer has done three years of work and shown special energy and

[*Mr. Sastri; Mr. Kincaid.*] [18TH MARCH, 1918.]

efficiency, he is given an additional pension of Rs. 1,000 a year. The Commission recommend in the first place that the schedule of such offices of responsibility be increased considerably.

"In the second place, they recommend that instead of Rs. 1,000 per year this additional pension should be increased to Rs. 1,500 a year—with an alteration in this case as in the former of an important nature. For each year an officer of this class is to receive an additional pension of Rs. 300 a year; so that if in one of these appointments carrying high responsibility an officer puts in one additional year of service he gets for all the rest of his life an additional pension of Rs. 300 a year. This Rs. 300 is to be increased at the rate of Rs. 300 a year for five years until the maximum of Rs. 1,500 might be earned. This provision is estimated to cost 2 lakhs and three-quarters; so that these two provisions together will cost 12 lakhs a year to the State.

"Now, I submit, Sir, that there is no sufficient cause shown for the enhancement of these pensions. I have more than once before drawn attention to the need of great economy in the management of India's finances. An increase in the non-effective charges must be explained by very good reasons indeed. I am unable to read in the report any such weighty reasons. Twelve lakhs a year is a very considerable sum to spend merely on pensions. I have no doubt that every officer concerned would be able to make out what he would call a satisfactory case; but there is no country in the world which can afford to squander its money—not even the richest. When we consider further that for the part of these pensions which is paid out of India in gold-using countries, payment is at the rate of 1*s*-9*d*. a rupee—that is a privileged rate though the exchange value is 1*s*.-4*d*.—we have every reason to be careful as to the way in which these pensions ought to be added to.

"It may be said that there are inequalities in these pensions, that there are anomalies in the pension system which have got to be rectified. But in my opinion the rectification of anomalies and inequalities is something like the formation of a scientific frontier of which we used to hear sometime ago. Inequalities and anomalies may be rectified to-day, but they have a knack of turning up again to-morrow, probably in a worse form. Every time that we allow claims of this kind to be registered for favourable consideration, I am afraid the demands upon the State will grow. One suggestion that is made is, that the recruitment of officers of the stamp we require will be facilitated if we offer higher rates of pension. Not having been a Government servant myself, I am not able to say how far a young man wishing to enter a service—where even the service terms are very good—takes into calculation the amount of pension that he will earn at the end of his service, and whether the difference between Rs. 5,000 and Rs. 6,000 a year is so great that it would really improve the class of recruits that we are going to draw. I cannot resist the temptation of describing this as a luxury—an unjustifiable expenditure of money—that the Commission has recommended. Therefore, I move the Resolution which stands in my name."

11-46 A.M. **The Hon'ble Mr. Kincaid**:—"Sir, I rise to oppose this motion, but I hope the Council will understand that I do not do so as a representative of the Government of Bombay or acting under instructions in any way from that Government. I rise simply to oppose this Resolution as a private Member anxious to defend, so far as I can, the interest of those services which are affected by it.

"Now what are the facts of the case. In the year 1855, the Government of India, which was then the East India Company, fixed the pensions of their uncovenanted officers—a very convenient term which although it does not exist now I shall ask the leave of the Council to use during the course of my few remarks. They fixed the pensions of these uncovenanted officers at half the pay which they enjoyed before retirement, subject to a maximum of Rs. 5,000 a year, but in certain special cases where officers held highly placed appointments, they raised the maximum to Rs. 6,000. At the time these pensions were fixed, the value of the rupee was from 2*s*-2*d*. to 2*s*-6*d*. The price of commodities

[18TH MARCH, 1918.] [*Mr. Kincaid.*]

was low, the standard of living was far lower than it is now, and the number of large incomes both in India and in England was far smaller than it is at present. An uncovenanted officer was then able to save—a thing he can never do now—during his service in India, and it was not unreasonable for him to look forward to putting by enough money to give him an income of Rs. 2,500 in addition to the Rs. 5,000 pension. In view of the prices then existing of commodities and the standard of living then prevailing in England, I think I may say without fear of contradiction that a man who drew an income of Rs. 7,500 a year in 1855 was able to occupy a social standing quite equal to that occupied now by a man who has £2,000 a year.

"Since 1855, this rate of pension has never altered, but I am sorry to say the exchange value of the rupee has altered very considerably. In the eighties came the fall in the price of silver and the rupee went down to 1*s.* 1*d.* In the early nineties the Government of India fixed the exchange value of the rupee at 1*s.* 4*d.*, and as an alleviation of the inconveniences to which the uncovenanted services were exposed, they fixed the rate of pension at 1*s.* 9*d.* But still when you come to think of it, it was a very different prospect which they actually had to face from what they had looked forward to. Instead of getting £500 they were only getting £437. Ever since then, Sir, the price of commodities has gone on rising, the standard of living has gone on rising, and the number of small incomes both in India and in England has risen enormously. If we read the evidence given by the various gentlemen, both English and Indian, who gave evidence before the Public Services Commission in 1913, we find the burden of their song to be this: 'Whatever else you do for us, raise our pensions—they are too small; after living in India and serving India for 30 years, we cannot when we go home keep up the standard of living to which we are accustomed.' This was the gist both of the evidence given by Mr. Dutt, an Indian speaking on behalf of the Finance Department, and of the evidence given by British officers speaking on behalf of other departments. This evidence so influenced the Public Services Commission that they made certain recommendations—in the opinion of the Hon'ble Mover, they were exaggerated recommendations, in my humble opinion they are extremely modest recommendations. The first was that an officer after 25 years' service should be entitled to draw $\frac{25}{60}$ths of the pay he was getting at the time of retirement. The second recommendation was that the maximum for ordinary pensions should be raised from Rs. 5,000 to Rs. 6,000; and in the case of privileged pensions the Rs. 1,000 addition should be increased by another Rs. 500.

"Now, if we examine the first concession we see, Sir, that it is really no concession at all. As a matter of fact at present a man, if he gets a medical certificate can retire after 25 years' service on $\frac{25}{60}$ths of the salary he is actually drawing, and if he is not ill enough to get such a certificate, the $\frac{25}{60}$ths pension is so ridiculously small that he will make every effort to hang on if he possibly can for five more years so as to get his full pension. The Hon'ble Mover went into the details of the second and third recommendations, but broadly speaking they come to this, that a man instead of retiring on Rs. 5,000 after 30 years' service will retire on Rs. 6,000, and that an officer who has held a higher office instead of retiring on Rs. 6,000 will retire on Rs. 7,500. The Hon'ble Mover said that those are very big figures and that no Government can afford not to be economical in its disbursements. Well, that is a general proposition to which we all agree. But the real question is, whether the proposed pensions are excessive or not. A good test is afforded by a comparison with the pensions obtaining in the Home Civil Service. The Home Civil servant lives in his own beautiful country; he has not got to incur expensive trips across seven thousand miles to recruit his own health or that of his wife; he has not got to send his children away for education; he has not to make enormous remittances home at a ruinous rate of exchange; he has to undergo none of the partings, none of the separations, none of the miseries which have introduced such a lot of unhappiness into the lives of Anglo-Indians. Now, Sir, you would have thought that an officer who had done his service under such

[*Mr. Kincaid.*] [18TH MARCH, 1918.]

exceptional conditions would, when the time came for pension, be worse off than his Anglo-Indian brother. This Council will be surprised to hear that the exact contrary is the case. The Home Civil servant when he retires gets half of the pay he was getting when he retired, subject to no maximum whatever. He also gets under the Annuation Act of 1909, $\frac{1}{30}$th of his salary which he was drawing for every year of his service paid to him as a lump sum; that, Sir, is a valuable concession, because whether he lives or dies it forms a provision for his wife and children. Now, a concrete instance will make my meaning clear. Supposing your home civil servant was getting a salary of £2,000 a year. After 30 years' service he will get a pension of £1,000 a year; he will also get $\frac{30}{30}$ths of his pay as a lump sum that is to say, £2,000. Compare with this his unfortunate Anglo-Indian brother who is getting £2,000; he will get Rs. 6,000 paid at 1*s.* 9*d.* rate or £500, or half of what the Englishman gets, and he will get no lump sum whatever. So that if he dies the day after he gets his pension, his wife and children, so far as their claims against Government are concerned, are left absolutely destitute.

"Now, Sir, I have approached this subject from the Englishman's point of view. But the Indian's point of view is exactly the same when you come to think of it. The Indian in the superior ranks of the service has probably adopted English methods of living, English methods of housing; he wishes probably to send his sons to England for their education, and above all he does not get his pension paid at an exchange rate of 1*s.* 9*d.*; he only gets Rs. 5,000 a year at the current rate of exchange. I submit, therefore, that there is a very good case from the Indian point of view for increasing their pensions also. I have only dealt with the situation as existing up to 1913, the time when the Commission took their evidence. If the Council will excuse my introducing a personal experience into this debate, I was in England the whole of 1916, part of 1915 and part of 1917; and I can assure the Council that the unfortunate conditions which I referred to have been seriously aggravated by the existence of the war. I was drawing a nominal furlough allowance of £1,000 a year. Owing to the Income-tax which is 4 annas in the rupee and not one anna in the rupee as in India, I was actually paid by the Government only £680. Of course some of the deduction was due to cuttings for family pension, funds. But other men have to provide for their wives and children also. I can assure this Council that owing to the rise in the prices of commodities, the increase in the prices of travel and the difficulty of getting anything you wanted, I found it extremely difficult to make both ends meet; and if I, with a nominal salary, of £1,000 a year found it very difficult to live, what must be the difficulties of the unfortunate gentlemen who have to live on a nominal salary of £437 a year? Well, Sir, it may be said (I expected the Hon'ble Mover to suggest it and though he has not done so yet, he may do so in his reply) 'Oh, yes, that is all very well; possibly it may be right to increase the pensions of the civil servants; but there are in this country an enormous number of ill-paid subordinates whose pay at present is almost at starvation point and whose pay ought to be raised.' Well, Sir, I am also in agreement with this point; but I have a few figures which I shall show to this Council. If the 12 lakhs referred to by the Hon'ble Member as the cost at which these improvements of pensions of civil servants have been estimated, be devoted to enhancing the pay of such subordinates, it will produce little or no result. When I say ill-paid subordinates, I include specially the rank and file of the police, the most faithful, the most loyal and the most enduring body of men in the service of the Government of India to-day. I have not got the figures for the Government of India, but I have been able to get some figures from the Government of Bombay; at present there are in the rank and file (I exclude officers) of the Bombay district police, 23,000 men; if you add to that figure those in the Bombay city police, and those in the excise, preventive and salt and in the offices of the judicial and of the executive, that number comes to about double or 46,000. There are 10 administrations in India, some bigger, some smaller than my own presidency; and multiplying the figure by 10 we get 460,000; and dividing 12 lakhs by this figure you get a little under Rs. 4 per man; that means to say that if you devote these 12 lakhs to raising the pay of these subordinate employés, of the

[18TH MARCH, 1918.] [*Mr. Kincaid; Sir, James DuBoulay.*]

Government of India, each man will get a little less than Rs 3—a perfectly negligible amount—a year or about 4 annas per month. Well, Sir, I have always heard that it is an unsound policy to rob Peter to pay Paul, but to rob Peter to pay Paul and then find yourself unable to pay Paul strikes me as verging on the idiotic. It was only two or three days ago that the Hon'ble Mover urged on this Council, with the eloquence to which we are accustomed, that we should raise the age of candidates into the Police Service. He said he wanted no immature lads, half educated, only fit to pass the school-leaving examination; for his part he wanted India to have lads of the highest education, of the highest capacity, of the highest intelligence. Well, Sir, those are very excellent sentiments with which I do not suppose anybody will quarrel; but I would suggest to the Hon'ble Mover and some of his friends that lads of the highest education capacity and intelligence are after all only human beings; and when they hear that the Hon'ble Mover and his friends are constantly bringing forward in this Council Resolutions with the object of thwarting their interests and keeping their pensions down, as much as they possibly can, it is not very likely that they will respond to his amiable invitation. I will, therefore, for these reasons, ask the Council to reject this Resolution, and I would, in this appeal, specially include those gentlemen who represent the landowning interests, for whom many of us voted the other day. I would ask them to do so, to throw out this Resolution, not only because I consider it a bad or ill-judged Resolution, but as a tribute of confidence in those services which are affected by this Resolution, to the members of those services, men who have given their youth, their intelligence, their capacity, their industry, not half-heartedly, not grudgingly, but whole-heartedly, ungrudgingly and with both hands in the service of this country."

12 P. M.

The Hon'ble Sir James DuBoulay:—"Sir, the present Secretary of State when he was introducing the subject of the Public Services Commission to the notice of the House of Commons said that it was necessary to have a European element in most of the services. European officers must be given pay and prospects sufficient to induce them to join these services, and when good men have been trained and induced to join, they must be placed in positions of responsibility adequate to their merits. He said of the services, other than the civil service, that each of them had their grievances. In the following year talking on the same subject he said 'I do not want to say one word which would prejudge the conclusions, but I do want to say that we cannot go on governing India with a dissatisfied public service, and there is evidence that the recruiting sergeant is hampered by the evil reports which are brought home from India at this moment.' We had these allegations of dissatisfaction in the public services and suggestions that this dissatisfaction was interfering with recruitment. The Public Services Commission had to investigate the point. I submit, there was a far better course than for Government to take up such questions in a haphazard way according as each service became more vocal in the expression of its grievances. That procedure would, I think, have probably led to remedies of a very unequal character, and have probably involved Government in far greater expenditure than has been suggested by the Commission. Nobody can charge the Commission with haste or lack of diligence. They went to and fro in the country, they recorded reams of evidence, and their report is the result of long investigation and deliberation. I should like to read something they said about this subject, it comes under the head of 'Salary,' but I maintain that pension is only deferred salary. They went into the question of a rise in prices and put that on one side with these remarks:—

'Nor is it necessary that such calculations should be made, as they depend ultimately on the assumption that salaries should be kept at the same level for all time irrespective of the operation of the law of supply and demand. Such a position is untenable. The only safe criterion is that Government should pay so much and so much only to their employés as is necessary to obtain recruits of the right stamp, and to maintain them in such a degree of comfort and dignity as will shield them from temptation and keep them efficient for the term of their service. Whilst therefore we have noted the rise in prices that has taken place, we have not based on this any general recommendation.'

[*Sir James DuBoulay.*] [18TH MARCH, 1918.]

" Then they say about pensions.

'What affects us more is the consideration of the amount needed to make Government service reasonably attractive to recruits. In so far as the main body of officers is concerned, we see no reason to doubt that the present terms of pension are adequate. It is only in the case of highly placed officers that we see ground for reasonable complaint. Under Table A the maximum limits are operative against all officers who have less than 25 years' service, whose average emoluments are in excess of Rs. 1,000 a month at the time of retirement, and against all officers with 25 years' service or over whose average emoluments at the time of retirement exceed Rs. 833⅓ a month. Hence it follows that the higher an officer's rank in the service, the greater becomes the difference between his actual pension, as determined by the maximum limit, and the pension he would have received if it had been determined in accordance with the scale of 60ths without any maximum limit. Apart from this general consideration, we are impressed by the strong feeling of dissatisfaction with the present limit which is everywhere prevalent, and we are satisfied that, from the point of view of recruitment, some improvement of the existing conditions is needed.'

" The Hon'ble Mover of the Resolution has stated briefly what the actual recommendations of the Public Services Commission were, and I need not repeat them. But though the Commission proposed to enhance the maximum limits they also recommended that officers in several services should work longer before they earned their pensions, and they proposed to introduce certain other restrictions calculated to operate in favour of the general public. Their scheme really hangs together, and it is only fair to consider the rough with the smooth in it. This applies especially to their recommendations in regard to the special additional pensions for officers holding high appointments. I mean that though the maximum pay may be enhanced as I have pointed out, it will take longer to earn it. I would remind the Council too that it is not so long since in certain services officers of Government were entitled to earn an additional pension of Rs. 2,000; in fact, there are many officers still in the service who will be entitled to that amount if they are fortunate enough to attain to qualifying appointments. I therefore think that the recommendations of the Commission are not such an extraordinarily liberal advance on the pensionary arrangements which we have known as the Resolution before us would lead this Council to suppose. Government have not yet come to any conclusion on these proposals, and they have not considered the additions which the Commission proposed to the appointments in which special pensions can be earned. But I do think Council will recognise that there is some force in the contention which was so constantly reiterated before the Commission that it is unreasonable that men who have served Government in high appointments on high salaries should not receive on retirement some recognition of the more meritorious nature of their services. This contention, as the Hon'ble Mr. Kincaid said, was not confined to European officers. We had in it the evidence of Mr. Dutt, a high official in the Indian Finance Department and as time goes on and the Indianisation of the Services increases the number of Indians who will be affected in this matter will also increase. I consider that the existing system of pensions is a cheap one for Government, and as you have heard from the Hon'ble Mr. Kincaid it appears that in England the pension rules are much more liberal and there are there no maxima. It does not seem unreasonable to take a few more appointments of special responsibility and allow the incumbents the privilege of enjoying a small addition to their pensions over and above what can be attained by the average man. Last September in dealing with the question of the pension of the Indian Civil Service, the Hon'ble Mover of this Resolution referred to the serpent in the gardens of the daughters of Hesperus, who was the guardian of the golden apples that Juno gave to Jupiter. He may remember that it was one of the labours of Hercules to procure some of these apples, and I sometimes feel that the departments of the Government of India are in the position of Hercules. But there is one little point in which he fell into an inaccuracy, the guardian was not a serpent but a monstrous dragon. There is a good deal of historical dispute as to whether he had one head or a hundred. Hitherto, speaking for the Home Department, I have felt that in dealing with the dragon we have had only one head to deal with, and I have recognised in it the benevolent countenance of the Hon'ble the Finance Member. It fights fiercely when we try to get one of the golden apples,

[18TH MARCH, 1918.] [*Sir James DuBoulay; Mr. S. N. Bannerjea.*]

sometimes we get one, sometimes we fail. But I am afraid it is growing more heads and among others I recognise the kindly features of the Hon'ble Mover of the Resolution, sometimes the flashing eyes of my old friend Sir Dinshaw Wacha or the fiery tongue of the Hon'ble Mr. Surendra Nath Bannerjea. I feel and I think those Hon'ble Members who have in their youth stolen apples will recognise that the departments of the Government of India have a much more difficult task than they had. Fortunately some of these heads sometimes bite one another, as for instance when the other day I heard the Hon'ble Mr. Surendra Nath Bannerjea talking on some subject in which he was personally interested, and he referred to the question of £ *s. d.* as paltry, or when the Hon'ble Mir Asad Ali the other day attacked increased expenditure on the police, an expenditure which is devoted almost entirely to the improving of the pay and prospects of the subordinate ranks, a subject which the Hon'ble Mover of this Resolution has made his own . . . . "

The Hon'ble Mr. S. N. Bannerjea :—" I said it was paltry in connection with the military expenditure at a grave crisis of the Empire."

The Hon'ble Sir James DuBoulay :—" I forgot that it was applied in that sense.

" I cannot believe that the Hon'ble Mover of this Resolution will contend that there is anything unreasonable or extravagant in the proposals *per se* of the Public Services Commission. He has himself on a previous occasion admitted the truth of the ancient maxim that the labourer is worthy of his hire; he will hardly deny the increasingly high level of service rendered by these labourers to his country, but he must not judge them by his own high standard,—they do not as a class labour for the love of labour; they labour very hard, but they expect an adequate reward. Sir Mahadeo Chaubal put the position in a nutshell when he wrote 'the representatives of all the services inquired into put forth grievances about their hard and strenuous work (as one witness put it, 'burning the midnight oil the whole day long') and clamoured for better prospects.' I do not believe that the Hon'ble Mover would set up his judgment against that of the Commission, indeed, the other day when he was heckled for quoting Mr. Abdur Rahim as a man of authority because he sat on the Commission and then quoting the majority report, he rapidly took cover under the shelter of them both, but there is no such shelter for him here, for on this topic the Commission are almost unanimous in opposition to his views, and though Mr. Abdur Rahim saw no justification for granting any additional concessions in the minor point of special pensions, he was willing to go a long way with his colleagues on the general question of enhanced maxima.

" I think the Hon'ble Member in Simla argued strongly in favour of the subordinate services. He said money should not be spent on the superior services, but only on the rank and file; the Hon'ble Mr. Kincaid has put before you one aspect of that question. But I do feel that the Hon'ble Mover rather overlooks the enormous care and attention which is given to that matter by the Government of India. I do not wish to dwell on it at any great length, because the Hon'ble Member has not referred to it to-day, but he referred to it on a different occasion. We are constantly increasing the pay of the lower ranks of the various services. The Hon'ble Sir George Barnes mentioned in answer to a question the other day that Government have spent nine lakhs in the last four years in improving the pay of clerks, postmen and menials in the Postal Department, and again he told us that the approximate increase of pay in the large offices during the past fifteen years has been 32 per cent. in the case of clerks, and 57 per cent. in the case of postmen. The Hon'ble Sir William Vincent pointed out on Wednesday last that for 1912-13 the Government of India had spent Rs. 140 lakhs in improving the pay of the subordinate police-inspectors, sub-inspectors, head constables and constables,—and in the five years from 1912-13 to 1916-17 the expenditure on these classes had increased by another 41½ lakhs. I could go on quoting instances to show

[*Sir James DuBoulay; Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1918.]

that in every province there have been similar increases not only in the police but in most other services.

"Then, Sir, the Hon'ble Member has said that he regards this question of improved pensions as a question of luxury. I think it is begging the question to talk about luxuries. It is all a question of degree; and the difference of degree suggested by the Commission is a very small one. He recently told us that he objected to the cast iron organization of services whereby the servants of Governments acquire established rights, but he will recognise that the public must treat its servants well. They will not serve if they are liable to dismissal at the mere caprice of their employers; they will not serve unless they have some security of service; they will not serve if after years of labour they are not guaranteed the means of ending their days free from the sordid worries of penury and able to give their families the same start in life which they have themselves enjoyed. If they do not have prospects of that sort, the better men will boycott Government service, and that means that the whole tone of Government service will degenerate. I am sure that the Hon'ble Mover would not regard such a result with equanimity, and if that is the view of the Hon'ble Mover, I would ask this Council to dissociate themselves from it.

"That, Sir, is all I have to say. I have argued the case as if Government were about to accept the recommendations of the Commission. Whether they will do so or not, I cannot say. There are other recommendations of the report which will command their prior attention, but the Hon'ble Mover would have us set metes and bounds to this question of emoluments—and pension is nothing but a form of emoluments—and I maintain that that is trying to interfere with the laws of supply and demand. We cannot do it any more than King Canute could control the tides. Government have so far suspended their judgment upon the precise recommendations which the Commission have put forward, and I would ask this Council to do the same. Indeed, I almost hope that the Hon'ble Mover will not, now that he has ventilated the subject, wish to press his Resolution to a division."

12-18 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, it would be a very ungracious task on the part of any Hon'ble Member to ask the Government to pause before it accepts the recommendations of a responsible body with regard to the increase in the pensions paid to the Civil Servants, especially when it is urged that this demand comes not from one section of the service but from several sections, both Indian as well as European. It is also somewhat difficult to resist the argument that is generally advanced that the efficiency of the services would suffer unless the services are properly treated. But in calculating and relying upon these general considerations, it seems to me, Sir, that there is great danger that both the Government as well as the officials interested might over-step the bounds of economy and arrive at conclusions with regard to the increase of emoluments, for salaries and pensions are, as is rightly put, one branch of the subject of emoluments, ending in the division of any increase of revenue between the services.

"There seems also to be a desire on the part of several official members to bid for a combination amongst the rich somewhat to the detriment of the humble and poor taxpayer, and I can freely sympathise with the Finance Member's statement on a previous occasion that the only result of the appointment of Commissions would be an increase in expenditure all round. Well, the substantial question that has been raised is as to whether, under the circumstances of this country, a case has been so clearly made out for an increase in pensionary charges, having regard to the enormous growth in expenditure during the past few years, as to make it impossible for the Government to resist this recommendation of the Public Services Commission. I can understand that if there were reasonable proposals that the number of officers that are to be recruited are to be considerably limited, and that it is only the best and highest talent procurable in the United Kingdom that will be

[18TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Sir Hugh Bray.*]

recruited for these various services here, I can understand in those circumstances an increase being possibly allowed in the emoluments, having regard to the decrease in numbers. But no such proposals seem to be forthcoming in regard to the more important services, and we are face to face with this problem as to whether we can allow the pensionary charges to grow from time to time in the manner suggested. Hon'ble Members will note that the superannuation allowance and pensionary charges were in 1903-04 £2,822,000 as against £3,571,000 in 1918-19, or there has been an increase of 110 lakhs, or 25 per cent. within a space of 15 years, and we are asked to accept increases in various branches under various heads, the sum total of which would be really very formidable. In the case of the civil departments also the growth has been enormous. It has risen from £10 millions to £22 millions, and even excluding the increased charges on agriculture, medicine and education, amounting to about £5 millions, the increase in salaries paid to these various departments has also been very large. Under those circumstances, Sir, there is no use of making generalisations and stating that we cannot get the right type of material from England, if we are doubtful ourselves as to the efficacy of this value. One argument that has been advanced is that the recent change in the pensionary rules in the United Kingdom makes it possible for an Englishman to realise in his own country a somewhat higher scale of emolument than is possible in India. Well, I am somewhat doubtful about the matter. From 1-60th the scale has been reduced to 1-80th and half pension can be earned only after 40 years' service, and we have not also been told what is the average salary that is received by an Englishman in the various services corresponding to the services we are now considering. Even in first class services the emoluments do not exceed £1,000, and the pension charges cannot be much more than the pension charges that are paid to the higher officers in India. I will just quote a sentence from Dr. Heath's book on the British Services. Speaking of the provision made for British services and referring to the General Provident Fund he says :—

"This general Provident Fund, it will be seen, corresponds very favourably with the home pensionary system established by . . . ."

"So a comparison of the figures obtaining in England and in India, I think, does not warrant the assumption that the officers in India, when on retirement in England, will receive much less than what is being received by their comrades, who entered similar services at the same time, are receiving. And the argument based upon various charges incurred by officers in India in sending their families home, etc., seems to have no application in the case of pensions, for in the case of pensions, the gentlemen will be residing permanently in England with their families, and consequently their expenses would not be any greater than what their brother British officers would have to incur. And the rise of prices would only affect the lower scale. Anyhow, Sir, all that I urge is that, in the matter of increasing these emoluments, we shall have to wait till the war is over to see what the after-war values will be, and then only determine as to whether, consistently with the economic conditions of the country, we can increase the total salary and pension charges and as to whether, if we are compelled to increase the pension charges or emoluments, we should not at the same time reduce the number so that the net result may from the financial point of view not be prejudicial to India.

"I can understand the chagrin that various Members may feel at remarks which we Hon'ble Members are forced to make against our own wishes in the matter. But stern duty requires it, and we shall have to face the odium whether it is from our own men or from Britishers, and in whatever shape that dislike may be demonstrated either here or elsewhere."

12-28 P.M.

The Hon'ble Sir Hugh Bray :—"Sir, I should like to suggest that a discussion on this point is really almost futile. Here we are, with everybody else all over the world, putting up salaries, wasting our time discussing cutting them down. It is, as the Hon'ble Sir James DuBoulay

[*Sir Hugh Bray; Mr. S. Sastri.*] [18TH MARCH, 1918.]

rightly remarks, bidding the advancing waves retire. I think 60 per cent. or more of business concerns and banks have found that they have had to increase employés' salaries, and sometimes also pensions. I have recently myself within the last few weeks formed one of a special Committee to consider the emoluments of one of the services in this country. Originally the emoluments of that service were based more or less on the lines of the Indian Civil Service, but slightly less attractive, as that was considered enough, but now we have had to increase the pay of almost every post and create fresh highly paid posts, so that that service is now probably more attractive than that of the Civil Service, except in the matter of pensions which we could not. deal with because it needed an Actuary's report before we could deal with it But if the report admits of it pensions will very likely be increased also. While we are discussing this sort of thing everybody else is sweeping the market of the best men available and paying almost anything to get them."

12.29 P.M. **The Hon'ble Mr. S. Sastri**:—"There are only two or three remarks that I wish to make. The Hon'ble Mr. Kincaid said in reference to a possible objection that might be taken on behalf of the inferior services, that the 12 lakhs to which this Resolution refers will not go very far towards ameliorating their condition. That may be so. But when we consider the condition of the inferior ranks of the services, the problem is, from the financial point of view, very large. That only means that we must husband our resources with extreme care, that we must incur no expenditure that can possibly be avoided, and it strikes me, Sir, notwithstanding all that has been said, that this present item is one that may be avoided without serious loss.

"The Hon'ble Mr. Kincaid also observed by way of contrasting the Home Civil Servant with the Civil Servant out here that the question of expenditure when he goes home, the cost of the passages and the education of children and the hardships of a life in a climate like that of India with its incidental privations, sorrows and separations and so on, has got to be taken into consideration. I understood always that in fixing the salaries, emoluments, leave allowances and pensions of officers employed here, these were the very matters that were taken into consideration, and that is why a great disparity is now observable between the rates at which these services are paid in India and the rates at which the kindred services are paid anywhere else in the world, not excluding the United Kingdom. To bring them up again and again is to ask that we should give compensation in the shape of rupees for the domestic sorrows, privations and separation griefs, and so on. These are matters which are incommensurable, and I do hope that nobody will seriously advance the view that these things can be assuaged by the mere enhancement of pensions or other things of that kind.

"With regard to the question of Indians in the service, whose pensions also come under my Resolution, I would say this, that that does not deter me at all. The case of Indians seems to me to be absolutely without any title to consideration in this matter. Rupees 5,000 is quite good enough, I think, for retired officers in India. I know I shall incur their serious displeasure by saying this. But it is not only with regard to their pensions, but also with regard to their salaries that I hold the same unorthodox doctrine. It appears to me, Sir, the truth is that the Indians in these public services are setting up a standard more or less in imitation of the standards of the European employés of Government. It is not the natural standard that India would set up if we had no Europeans in our services. It is because Europeans coming out to India and occupying the higher ranks of the services have set up a very, very high scale of salaries that Indian officers also, coming more or less into line with them, desire that their salaries, their pensions and their furlough and leave allowances should all be settled on a similarly high level. That, I submit, is one of the evils to which the constant recurrence of these questions exposes the Indian Treasury. Every time an advantage is sought in the conditions of the European services, a similar advantage is sought in the conditions of the Indian services, and not always with equally good

[18TH MARCH, 1918.] [*Mr. Sastri; Sir James DuBoulay.*]

reasons; and it is found impossible to resist them. European officers themselves who advance their own claims find it difficult to set up a different standard for their Indian colleagues, and they naturally are not backward in seconding them. But, I think, in the interests of the Indian taxpayer both claims must be resisted, and we must make no difference whatever.

"With regard to the exchange difficulty to which the Hon'ble Mr. Kincaid referred, I will dispose of it by merely reading what the Commission themselves have said in regard to the matter. It runs: 'As in the case, however, of salaries, we attach little importance to arguments founded on a comparison between present and past conditions.' If the Commission did not see fit to pay any attention to that consideration I do not think this Council need.

"There is only one remark which fell from the Hon'ble Sir Hugh Bray to which I would refer before I resume my seat, and that is, the question of whether it is possible to resist these claims. I do not think I am wasting the time of this Council. I think these and other Resolutions of a similar character which we have discussed have enabled us to state the Indian taxpayer's point of view. I know that as yet the Indian taxpayer's point of view cannot prevail, and that the views of those who think that these claims are absolutely justified and well founded are more likely to prevail. We cannot, nevertheless, adopt the opinion which has been advanced by the Hon'ble Sir Hugh Bray that these were useless discussions. To him, foreseeing the result clearly, it does appear useless. To us, looking at the matter from our point of view, the debates do not seem to be useless because, although we know they cannot bear the fruit that we desire, they will at least enable us to have the satisfaction that we have stated the Indian taxpayer's point of view, and that we have not allowed the Government of India and its superior officers to be under any misapprehension whatsoever in regard to this matter."

The Hon'ble Sir James DuBoulay:—" I have only got a very few remarks to make, Sir. As regards what fell just this moment from the Hon'ble Mover about the constantly recurring frequency with which these matters are considered, I think I am right in saying that those questions have not been touched since 1855. They do not therefore seem to me to be of very frequent occurrence. 12-37 P.M.

" There was just one thing I wished to point out in regard to what the Hon'ble Mr. Sarma said. I looked at the figures of the revenues of India and the figures of the increase in pensionary charges, and I find that in the last 20 years the revenues of India have increased by 48 millions, or rather more than 76 per cent., and the pensionary charges in India have increased by rather over 100 per cent. These in England however have increased by only 5 per cent., and the total result is an increase of 35 per cent. That is to say, roughly, that the steady increase in the pensionary charges is not so great as the steady increase in the general revenues. And when we consider that it is the number of extra establishments which we constantly employ as the administration develops which has really increased the pensionary charges and not any increase in the pensions themselves, I do not think this criticism of that increase should influence our view that these proposals of the Public Services Commission are not fairly reasonable."

The motion was put and negatived.

RESOLUTION *RE* CADRE OF THE INDIAN CIVIL SERVICE NOT TO BE INCREASED.

The Hon'ble Mr. Sastri:—"This Resolution reads:— 12-39 P.M.

'This Council recommends to the Governor General in Council that the Government of India do represent to the Secretary of State for India, that the cadre of the Indian Civil Service be not increased as recommended by the Public Services Commission.'

[*Mr. Sastri.*] [18TH MARCH, 1918.]

"Sir, the cadre of the Indian Civil Service is calculated on the strength of superior officers required to fill what are known as the superior appointments. The superior appointments are those that involve a high degree of responsibility, or what the Commissioners call posts involving major responsibility. For these posts of course a certain number of additional officers are required.

"The young recruits require to be trained first and go through a cycle of small appointments involving minor responsibility before they can be put into charges of major responsibility. Then there is provision to be made for giving leave to officers and replacing them when abroad, and then also there are fresh recruits who have to be put into inferior appointments and undergo a period of training which is two years or so.

"Now, on account of these various necessities it is found that for every 100 superior appointments, 194·5 posts have to be reserved for the Indian Civil Service; that is, very nearly every officer who has to hold a superior post has to have an under-study for himself. It has also been calculated that the rate of decrement is 4·17, which is accordingly taken to regulate the recruitment of every year. Now, since superior appointments are the basic figure with regard to which our adjustments have got to be made, care must be taken to find out what a superior appointment is. Now a superior appointment has been defined to be an appointment which carries major responsibility. For practical purposes the Government of India have gone on the footing that a superior appointment is one which carries a salary of Rs. 1,000 and over. Now, there are many appointments—Justice Abdur Rahim puts the figure at 83—many appointments which carry a salary of Rs. 1,000 and over, but which cannot be correctly described as appointments of a superior nature involving major responsibility. The figure, therefore, has to be cut down by 83 or such other figure as the Government may arrive at as really affording the proper deduction on account of an improper grouping of appointments as superior which really are not superior. Then there is a four per cent. added to the list of superior appointments for the reason that there are some appointments which are only temporary, and that officers from the Indian Civil Service have got to be sent on deputation for other purposes. Now deputation for other purposes seems to be a very common thing in this service. The Commission say about them 'Vacancies of this last named character (that is, on deputation) are constantly recurring in the ordinary course of the administration, as when a census is held or a colonisation scheme is on foot or arrears have accumulated and have to be cleared off or a special inquiry is in progress, or the loan of an officer is made to a Ruling Chief.' Now, I do not say that such deputation is unnecessary. Some of these causes mentioned are of a grave nature and require that when officers are lent they should be officers from the best service we have got; and I am willing therefore that that provision should stand. But the Commission themselves have reported that 4 per cent. might be considered excessive, and it is worth while inquiring whether in the different provinces the deputation calculation is altogether correct.

"Then it would appear that the percentages already mentioned—for example, the 15·5 per cent. mentioned for the training reserve—are not strictly interpreted. There is a tendency to strain the meaning of these things in order to provide for a larger number of officers, especially of a junior grade. In Madras and in Bombay, such things have been done, and the result is an over-recruitment in some years, and when there is an over-recruitment, there is a block in the flow of promotion. When that is the case, Government have to pay extra allowances to officers whose expectations, although not founded in law, have been disappointed. Now, so far from there being a necessity for increasing the cadre of this service, some of us, looking at the matter from the non-expert's point of view, might think there was a good case made out for decreasing the cadre. For instance, in the evidence before the Public Services Commission, there came up two very important points. One of them was that we were appointing to the judicial posts in the country members of the Indian Civil Service without there being

[18TH MARCH, 1918.] [*Mr. Sastri.*]

an adequate justification for the practice. In other countries in England, for example, upon whose polity our polity is mostly modelled, no appointment of a merely judicial character would be given to a member of the Civil Service. All judicial appointments are there recruited from the open Bar; and as the Bar here confessedly has developed to a high level of efficiency, there is apparently no reason why all the judicial posts now reserved for the Indian Civil Service should not be taken out of the schedule and recruited from the open profession of the law. In this matter the Commission themselves have gone a certain length. They propose that in the future 40 posts for the whole of India should be taken out from the Indian Civil Service cadre and recruited from the Bar. Mr. Justice Abdur Rahim and Sir Mahadeo Chaubal go a little further Mr. Justice Abdur Rahim specially recommended that a third only of these appointments should continue to be filled by members of the Civil Service, and the rest recruited from the Bar. I am, however, an exponent of public opinion, and as the Hon'ble Sir James Du Boulay pointed out in the case of pensions, I am one of those who think that even Justice Abdur Rahim's recommendation in this respect was a little halting. I would recommend that in India the whole of the judicial appointments should be recruited hereafter from the Bar.

"The Commission themselves have, in the second instance, recommended that the Indian Civil Service need not henceforth go out of their proper sphere and seek to control the other services which hitherto they have been doing. They have controlled, for example, the Police; they have controlled the Agricultural service; they have controlled the Post Office; they are controlling to-day the Salt service everywhere, and the Land Records Department in Burma, Registration in some provinces, Co-operation everywhere. These are all now controlled by officers of the Indian Civil Service, and our contention is that it is not necessary. The Commission themselves have recommended that it is no longer necessary to bear on the cadre of the Indian Civil Service the Inspector-Generalship of Police. They make a similar recommendation with regard to the Directorship of Agriculture. But the effect of this they take away by recommending the creation of new posts, called Rural Commissioners, which seem to us, on the contrary, to be absolutely unnecessary. In the case of the other services, the Commission recommend the present practice mostly to continue; but we on the contrary are of opinion that it is not necessary to continue this practice as regards the other services. Those other services which I have mentioned are also well developed, and they could produce officers competent to be at their head. We, therefore, think that it is no longer necessary for these considerations to recruit the Indian Civil Service on nearly the same scale as hitherto. The Commission on the contrary have taken the complaints made that the work of the Civil Service officer has greatly increased, and they have attached very considerable importance to it—I fear, far too great importance—, and the result is that they are overwhelmed by the fear that the Indian Civil Service is over-worked on account of their increasing duties and we must afford them relief by cutting up their jurisdiction, introducing smaller districts and relieving the officers by creating others of equal grade. I will read to the Council the few sentences in which the Commission set forth this view.

'Additional officers should be appointed to keep pace with the increasing volume of litigation and they should be appointed promptly; at present the tendency is not to require relief until serious congestion has arisen; on the executive side there is greater difficulty. The troubles which are now experienced are confined mainly to the larger districts, and it is they which have as a rule the most historical associations. The process of dividing them is thus complicated and open to criticism. We think, however, that serious steps should be taken to grapple with the evil. Pending division, or if division is found to be impossible, extra district officers with full powers should be appointed, and additions should be made to the cadre of the Collectors with this object.'

"Now, it is the fear that that recommendation may be acted upon and large additions made to the cadre of the Indian Civil Service that has inspired the Resolution which I am just moving. There is considerable force in the argument that the work of the Civil Service officer in the districts is getting to be

[*Mr. Sastri; Sir William Vincent.*] [18TH MARCH, 1918.]

more and more difficult, to be more and more various, and that it taxes him more and more. It may, therefore, be necessary to give these officers considerable relief. But what is to be the nature of the relief? Is it by the creation of officers of equal grade, is it by the cutting up of our large districts into two or more districts, and appointing separate Collectors and separate Judges to each? I venture to think that that is not the only possible way of meeting the difficulty. I have no official experience unfortunately, and cannot therefores speak with any amount of detailed knowledge; but I would just hazard the proposition, because I have heard it supported by those who can speak with inside official knowledge—your higher civil service officer is occupied not altogether with work of a very high nature, that there is a large percentage of his work, which I cannot calculate to any nicety, which is of an inferior nature, and which he need not therefore personally trouble himself about, and which he can transfer to an officer of somewhat inferior grade, working under his personal supervision. The relief to an officer need not necessarily be given by cutting up his jurisdiction; it may, I think, with equal efficacy and with greater economy, be given by affording assistance to these officers in the shape of personal assistants, chosen from, say, the Provincial Civil Service. I think that recommendation, wherever it might be found necessary to give it effect, would be found as efficacious a method as increasing the cadre of the Indian Civil Service. That, briefly stated, Sir, is the reason why I put forward this Resolution.

"But, Sir, having disposed of this Resolution, I will now ask leave of the Council to draw their attention to the circumstance that this is the last Resolution of the series which have dealt with the services. We have not brought them forward out of wanton disregard for the valuable time of official Members; we have brought them forward at grave risk of misconstruction merely for the purpose of enabling Government to know what our precise point of view is, as we know they are dealing with this important subject We have moved, Sir, a large number of Resolutions of a more or less detailed character appertaining to all these services. One Resolution had the good fortune of being accepted by the Council; two others were withdrawn; one Resolution which I intended to bring forward, the one on education, I have refrained from bringing forward, because I feel that the educational services are in the hands of one to whom my feeble hands cannot bring additional strength. Our object I have already explained in moving these Resolutions. Our motives, I think, have been consistent with the preservation of the interests of the tax-payer and at the same time of the efficiency and high character of the services. Much has been said on both sides which may have caused misconstruction and a certain amount of annoyance; that has been to a large extent inseparable from the character of the subjects with which we have been dealing; but let me assure the Council that for my part there has been no ill-will, that nothing that has been said has hurt my feelings or induced me to believe that we have unnecessarily been considering thorny matters and accentuated racial feeling. I will only ask the officers of Government to consider that the question of the services is second only in importance to the question of constitutional reforms. They should take long views in these matters, and they should speed up the disposal of the very important detailed considerations that have arisen. I would ask them to consider the matter in a broad and in a liberal spirit, try to lay aside some of the hesitation and distrust which they usually feel, and take a bold and courageous view of affairs so as to meet in large measure the views that we have put forward. I venture to think, Sir, that we have not wasted the time of the Council, as some one said, in bringing forward these Resolutions."

12-59 P.M. **The Hon'ble Sir William Vincent:**—"Sir, I should like to begin by stating my entire agreement with the Hon'ble Member as to the present being an opportune time for bringing forward these Resolutions. In fact, if they had not been brought forward during the last Session or this Session, the Government might have been unfortunately obliged to decide many of these questions without having the views of this Council before them. For this

[18TH MARCH, 1918.] [*Sir William Vincent.*]

reason I welcome these Resolutions as affording Hon'ble Members an opportunity of putting forward their views.

"I gather that the Hon'ble Member considers that in his opinion the question of these Indian services is second only in importance to the question of constitutional reforms. I would remind him however that there is too another aspect. I agree in great measure with what he said; but the Council has to consider this also, that the very time when constitutional reforms are proposed is the last moment at which the administrative machinery should be weakened. Government may possibly afford to take risks in one direction, but not in many directions at the same time. That is a consideration which I would put forward for Members of this Council.

"Turning to the Resolution before Council, it would be impossible for me to deal adequately with the whole question of the cadre of the Civil Service without detaining the Council for an unreasonably long time. But, as I agree with a great deal of what has been said by the Hon'ble Member it will be the less necessary for me to do so. I will attempt to take up the points which he has taken up one by one. I will begin with the question of a Temporary Deputation Reserve of 4 per cent; this percentage was introduced in 1900 and was calculated on actual experience. I have the Despatch here which contains the materials upon which a decision was reached. I am quite prepared, however, to have these figures re-examined with a view to ascertaining whether, in fact, they are excessive.

"I proceed now to consider the question of special appointments. The Hon'ble Member has pointed out that the posts of Inspector-General of Police and that of Director of Agriculture will, if these recommendations of the Commission are approved, be removed from the cadre of the Indian Civil Service. As to the first of these appointments I may say that personally I am entirely in favour of the recommendation of the Commission, although I cannot pledge Government at this moment to accept it, because it is a matter on which we must hear the views of Provincial Governments. I may say, however, that at present in three provinces, the appointment of Inspector-General is held by a Police officer. In Burma, where the conditions are special, it is held by a military officer. The question of reserving that appointment for the Civil Service in other provinces will be examined. Wherever there is a capable officer to take up the position of Inspector-General, I have no doubt that Local Governments will be glad enough to appoint an officer of the Police service to the post. As to the post of Director of Agriculture, I feel I am in some difficulty. This is an office with which the Home Department is not directly concerned, and I cannot say what views the Revenue Department may have about it, but I can assure the Council that the question and the well considered views of the Commission will not be lost sight of. As regards the remaining appointments, those of the Director of Land Records and the Commissioner of Excise to which Mr. Justice Rahim referred, none of these are directly under the Home Department. I am aware that Mr. Justice Rahim suggested that another department to which the principle should be extended was the Northern India Salt Revenue, but in regard to the Land Records (Burma), Excise and the Survey (Madras) Departments, all he proposed was that the principle should be kept in view. He was not recommending, as I understand it, that Indian Civil Service officers should be excluded from these appointments. There remains the office of Inspector-General of Registration. In two provinces in which the work of this appointment is not combined with that of other departments the office is not held by a civilian, but in other provinces in some of which the Inspector-General does other work as well it is found convenient to employ civilians.

"The next point to which I should like to advert is the division of superior and inferior appointments. The Hon'ble Member was perfectly correct in his statement as to the method in which the service is recruited. Certain percentages for leave, reserve, training and deputation are added to the total of superior posts, the total cadre being 194 per cent. of the number of superior

[*Sir William Vincent; Mr. S. N. Bannerjea.*] [18TH MARCH, 1918.]

posts. One of the difficult questions that the Government of India will have to examine is whether the list of superior appointments is not at present calculated properly. On page 543 of the Public Services Commission's Report, Hon'ble Members will find 83 posts put down as superior posts which, in the opinion of Mr. Rahim, might well have been classified as inferior. Here, again, I cannot commit the Government of India because many of these appointments are provincial appointments. But I am prepared to say for myself that I think there is considerable force in the arguments put forward by Mr. Rahim that some of these superior posts might without detriment be transferred to the category of inferior posts, in which case there would be a proportional reduction in the cadre. I myself was also impressed with the remarks of Mr. Rahim as to the proper method of calculating what really is a superior post. He dwells chiefly on the point of independent responsibility, and in particular, refers to officers of the status of district judges and collectors as giving a fair test for ascertaining whether the post should be calculated as a superior post or not. I agree also with him that this Rs. 1,000 pay rule is an arbitrary one, and I am prepared to agree that the whole question will have to be re-examined. But, as I have said before, these are my personal opinions and I cannot give any undertaking that they will be accepted by Government.

"There is another way, however, in which, I think, something might be done to meet the views of the Hon'be Member, and that is in the direction of increasing the listed posts. The Hon'ble Member is aware that the Public Services Commission have recommended the reduction of the listed posts from 65, which is the present figure down to, I think, 41. Now I am one of those who view this with great misgiving recognising as I do that the present system of awarding promotion to officers in the provincial services is the only adequate way of rewarding those who have done us good service, that it leads to the recruitment of good officers, and, lastly, that it affords Government an opportunity of employing men of exceptional talent or ability in posts in which these talents can be fully utilised. But as I have said before these are personal views and I cannot promise that they will be accepted. I would remind the Council, however, that if the number of listed posts is increased *pro tanto* the cadre of the Indian Civil Service will be reduced.

"There is one point left and that is, that of District and Sessions Judges. Mr. Justice Rahim has devoted a large portion of his separate minute to the discussion of the relative value of Civilian and Barrister or Pleader Judges. I do not wish, unless I am forced to do so, to put forward the arguments which appear to me cogent in favour of the system which now prevails I have been for many years a Civilian Judge myself and have some knowledge of the advantages and disadvantages of that position. However, whatever my views may be on the subject, I am quite prepared to say, speaking again for myself and not committing the Government of India that the time has come for the recruitment of a substantial percentage of Judges from the Bar. As the experiment is tried, if it proves successful, the Government, if it accept this policy, will no doubt proceed with it further. Here again, however, the conditions of the different provinces will have to be considered. It has not been suggested, I am glad to say, by my Hon'ble friend that Civilian Judges have performed their duties inadequately or improperly, and I, therefore, need not defend them though, if there is any necessity of doing so, I should be quite prepared to undertake the task. I hope that the Hon'ble Member will realise, as I have done, that in expressing these opinions, I have shown at any rate the earnest desire of Government to examine these matters carefully, and that we are not approaching these recommendations in any unreasonable spirit. If, however, he presses to a division, I shall be compelled to oppose him."

1-12 P.M. **The Hon'ble Mr. S. N. Bannerjea** :—"Sir, I desire to congratulate the Hon'ble the Home Member on the sympathetic speech to which we have just listened. If the Hon'ble the Home Member has his own way in the Councils of the Government,—and I hope and trust he is masterful enough for that

[18TH MARCH, 1918.] [*Mr. S N. Bannerjea; Sir William Vincent.*]

purpose—then I have not the slightest doubt in my mind that we ought to accept the Resolution of my Hon'ble friend Mr. Sastri, because the effect of carrying out the views of the Hon'ble the Home Member would be to reduce the cadre of the Civil Service. Let me take one of his points, perhaps the main point that he has urged with so much emphasis, namely, that the number of listed appointments should be increased. The Public Services Commission recommended that they should be decreased from 63 to 41,—I think those are the figures. The Hon'ble the Home Member is in favour of raising the number of listed posts. What does that mean? It means that so many more appointments are to be withdrawn from the Civil Service, and the cadre is to be reduced. Then my Hon'ble friend has observed that he is distinctly in favour of the view that a substantial portion of the appointments of District Judges should be made from the Bar. I congratulate him on that statement. The only difference between my Hon'ble friend and ourselves is this, we want the whole loaf, and he gives us about ¾ths of it...."

The Hon'ble Sir William Vincent :—"Nothing of the sort."

The Hon'ble Mr. S. N. Bannerjea :—"Or half. If we cannot get ¾ths we shall be content with half. Well, if there is to be a substantial percentage of recruitment for District Judgeships from the Bar, that means a substantial reduction of the cadre of the Civil Service in the judicial branch of that service. I hope, therefore, having regard to these circumstances, the outlook seems to me to be hopeful. Sir, it appears to me that the time is fast coming, if it has not already come, when the Civil Service must be content to occupy the position of a supervising agency, and that the real work of the administration must be carried out by that service which is now known as the Provincial Service, manned chiefly by Indians Really, the Provincial Service has not been dealt with in the way that it should be. The real brunt of the work, judicial and administrative, in many branches, falls to the lot of the Provincial Civil Service. In the judicial branch the Provincial Service, I am talking of Bengal,—fills nearly 90 per cent. of the appointments, and I think I am not guilty of the slightest exaggeration when I say that in respect of ability, in respect of integrity, in respect of high conscientiousness in the discharge of its responsible duties, the Provincial Judicial Service will compare favourably with any other service of the same kind in the civilized world. I think I am able to refer to a statement made by Lord Selborne, who was better known as Sir Roundell Palmer, and who from his high place as a Member of the Judicial Committee of the Privy Council bore testimony to the high integrity and capacity of the Provincial Judicial Service. I desire to say to the rulers of India try us, and you will see that we are not wanting. You have tried us whole-heartedly perhaps in the Provincial Judicial Civil Service, and we have vindicated the qualities that we possess in the discharge of the duties belonging to that service. You have tried us slowly, inch by inch, and bit by bit, in the executive service, and there again we are showing our capacity. Take the case of Bengal. My friend has referred to the Inspectors General of Registration. It is now an appointment made over to the Provincial Civil Service. Now you know it as a matter of fact that the Inspectors General of Registration in Bengal have for some time been Indians, men who have shown the highest capacity and integrity in the discharge of their duties. Therefore, it seems to me that if the Provincial Civil Service is to be raised to the status to which it deserves to be raised, if it is to bear, as it ought to bear, the brunt of administration, judicial and executive in the times to come, and if the Civil Service is to be exalted—and not reduced, if it is to be exalted to the position of a supervising agency—I think we can do nothing better than accept my friend's Resolution, namely, that the cadre should be reduced, and I think having regard to the observations made by my Hon'ble friend, there ought to be practical unanimity about this Resolution. I do not know............"

The Hon'ble Sir William Vincent :—"May I explain, Sir? The Hon'ble Member says there will be practical unanimity on this Resolution."

[*Mr. S. N. Bannerjea; Mr. Sastri; Sir William Vincent; The Vice-President.*] [18TH MARCH, 1918.]

The Hon'ble Mr. Bannerjea :—" No, Sir, I did not say that at all. I said there ought to be practical unanimity. I think the two things are very different. One is an actual fact and the other is an aspiration to which I referred.

" I say that my Hon'ble friend did not permit me to finish my sentence. What I was going to say was this. I was expressing the hope that, if the Government had given the same permission to-day in respect of this Resolution which they did in respect of my friend's amendment on clause 4 of the Income-tax Bill, Hon'ble Members, after what my friend has said and released from official restrictions, would be in a position to vote as they thought best. That is my hope, that the restriction imposed on the Government benches would be withdrawn on this occasion in view of the expression of opinion which the Hon'ble the Home Member has placed before this Council. If that is done, I think, I may say with some little confidence, having regard to the great traditions of the Civil Service, that they will accept a reasonable view of the situation and vote in favour of my Hon'ble friend's Resolution."

1-19 P.M. **The Hon'ble Mr. Sastri.**—" Sir, the Hon'ble Sir William Vincent said that it would not be fair to saddle the Government at the present moment with too many big things. I quite agree. When I said that the question of the Public Services Commission and its recommendations is of importance next only to those of the constitutional reforms, what I meant was that the question of constitutional reforms, whatever solution it reaches, cannot be satisfactorily solved except by this additional matter being also solved. The reforms that may be brought into existence will all require that the services in India should be more considerably Indianised than they are, and that there should be greater economy in the administration, if possible.

" I consider therefore that the two are interrelated, that in order that the reforms may have their fullest effect, it is necessary also to Indianise the services as rapidly as may be compatible with the safety and efficiency of the services. But when I have said this, I have exhausted what I wish to say. The Hon'ble the Home Member has made a speech after which I do not think, I should be justified in inviting the judgment of the Council on this Resolution. If the Council is so good, I will ask leave to withdraw the Resolution."

1-21 P.M. **The Hon'ble Sir William Vincent** :—" Sir, I do not know whether granting the Hon'ble Member leave to withdraw the Resolution will prevent me from having an opportunity of replying to the Hon'ble Mr. Bannerjea, or whether I may have your permission to reply before this question is put."

The Hon'ble the Vice-President :—" I think the position is that the motion before the Council being that leave be given to withdraw the Resolution, no speech can be made except by leave. If leave to withdraw is not given, the Hon'ble Home Member will have an opportunity of replying in the ordinary course."

The Hon'ble Sir William Vincent :—" Sir, may I put it that the Hon'ble Member was allowed to reply to me and I am not allowed an opportunity of replying to him."

The Hon'ble the Vice-President :—" That is one of the difficulties of our procedure. The motion before the Council at present is that leave be given to withdraw the Resolution. If the Council would like to hear the Hon'ble Member I shall be happy to grant him the indulgence of speaking."

1-22 P.M. **The Hon'ble Mr. Sastri** :—" If it will make procedure regular, I am willing to withdraw my motion for leave to withdraw my resolution."

[18TH MARCH, 1918.] [*Sir William Vincent; Mr S N. Bannerjea; Rao Bahadur B. N. Sarma.*]

The Hon'ble Sir William Vincent:—"I only seek to answer one or two points which have been raised in the course of the debate; the first is the suggestion by the Hon'ble Mr Bannerjea that I should withdraw the restriction which is placed on officials to vote with the Government. Well, I doubt whether, if I did so, it would do the cause which he has at heart much good, but I may say that I could not personally undertake the responsibility for such a course. 1-23 P.M.

"I think also that, in his zeal, the Hon'ble Mr. Bannerjea put more into my words than I ever said or intended. For instance, he suggested that when I said a substantial proportion or fraction of judges should be recruited from the Bar I had contemplated 75 per cent., or 50 per cent. being so appointed. Now that is, if I may say so, a travesty of what I said. It is quite obvious that an experiment of this kind even if it is accepted by Government must be begun gradually. And I tried to make it clear that if it proved a success then it might be increased. But I ought to make it clear to the Council that I never suggested the figure, or anything approaching the figure, which the Hon'ble Member suggests, and I should be guilty of a grave omission if I allow any such misapprehension to exist in the Hon'ble Member's mind The Hon'ble Member also said that the Home Member has given up any idea of an increase in the cadre ..."

The Hon'ble Mr. S. N. Bannerjea:—"I did not put it in that way. I rise to correct. I said, in view of the speech of the Hon'ble Home Member, and the effect of that speech would be a reduction of the cadre, that is all." 1-24 P.M.

The Hon'ble Sir William Vincent:—"There would be very likely a reduction of cadre, if these proposals were adopted in some ways, but there will probably be a corresponding increase for the reasons given by the Public Services Commission. In dealing with that question of increases, I attempted to meet the points raised by the Hon'ble Mr. Sastri. By error I confess, I overlooked entirely this question of increased staff necessary in the event of new districts or new judgeships being created. I cannot give the Council any undertaking that, where necessary, districts will not be sub-divided or new judgeships created, and indeed, wherever there is an increase in the work, it follows necessarily that you must have more officers to do it. It is particularly in connection with the Province of Bengal, I believe, that this question of cutting up or dividing districts into two will arise, and I anticipate that the Local Government will, where they have not already done so, approach the Government of India on the subject, and that we shall have to give the necessary sanction for increasing the number of districts. Further, in those districts where the interests of the services render such a course essential, an increase in the cadre of the Civil Service will undoubtedly be necessary, but what I did suggest was that it may be possible to meet the Hon'ble Member by a certain amount of reduction in the particular direction to which he has referred." 1-25 P.M.

The motion was put and negatived.

The Council adjourned for Lunch till 2-30 P.M.

RESOLUTION *RE* EAST INDIAN RAILWAY COMPANY'S CONTRACT.

The Hon'ble Rao Bahadur B. N. Sarma:—"Mr Vice-President, I beg to move the Resolution that stands against my name:— 2-31 P.M.

'This Council recommends to the Governor General in Council that the contract with the East Indian Railway Company be determined by the 31st of December, 1919, and that the State do take over the management of that Railway system on and from that date.'

[*Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1918.]

"I am thankful to you, Sir, for the opportunity afforded to me to bring to the notice of the Council a subject of the highest immediate practical importance and to seek the opinion of the Council with a view to influence the ultimate decision of the Government on the subject. We miss in this Council the genial presence of Sir Ibrahim Rahimtullah. Every one knows that he was interesting himself in this subject, and it was partly at his instance that the Government were pleased to give notice to the railway company. It was understood that he was to have moved a Resolution on lines somewhat similar to the one on the Agenda, if he had continued to be a Member of this Council. Our loss is Bombay's gain and we congratulate that Presidency upon the elevation of Sir Ibrahim to the exalted office of Member of Council, and we should have been reconciled more easily to the translation of his activities to another sphere if he had handled this delicate and important subject in his customary perfect manner before he left the Council.

"I am painfully aware of my own imperfect knowledge of the subject I am dealing with, and I hope that the Council will be indulgent to me and not press the weakness of any arguments that I may advance against the soundness of my proposals.

"I ask the Council to recommend to the Government that they should cancel the contract with the East Indian Railway Company on the 31st of December, 1919, and I feel sure that when all the advantages resulting from such a course are weighed in the balance, it will be found that the Government has really no alternative but to take over the management of this railway from that date. I ask the Council to make this recommendation on several grounds, on the ground of financial economy, on the ground that it would be conducive to improving the general and industrial resources of the country, and on the ground that we shall make railway management really more effective and economical and beneficial to the general taxpayer, and I hope to be able to show that the arguments that are generally advanced in favour of Company management do not at any rate hold good in the case of management on the lines which prevail in India. But before I develop my argument, I may be permitted to state to the Council shortly how the position stands.

"The lines owned by the late East Indian Railway Company were purchased by the State in 1879, and all the contracts then subsisting between the Secretary of State and the Company, except those relating to debentures or debenture stock, were determined. The purchase price was £32,750,000 and it was provided that this should be paid in the form of a terminable annuity of the amount of £1,473,750, payable from the 1st of January 1880 to the 14th of February 1953. One-fifth of the annuity was deferred, and the holders of this portion, representing a capital sum of £6,550,000, constitute the present East India Company. Since the purchase certain State and Company branches were incorporated in the undertaking. The Government guaranteed interest in sterling at 4 per cent. per annum on the capital of £6,000,000 and the principal and interest on the debentures and debenture stock issued by the Company. The surplus profits in each half-year remaining after payment of interest and annuity charges and the contributions to the provident fund are divided between the Government and the Company in certain proportions. On the determination of the contract a portion of the annuity that has been determined will become payable for the period remaining up to the 14th February 1953. The Hon'ble Members will notice that there never has been a year since 1880 when the Company has not received surplus profits, and the total amount of such profits has amounted to about 709 lakhs up to the end of September 1907. The last dividend paid for the half year ending September last amounted to Rs. 15,69,000, or roughly Rs. 31 lakhs a year. The amount of profits received by the Company, if added to the interest at 4 per cent. which it might have earned, would amount to nearly 15½ crores. The whole 6½ million capital debt might thus have been wiped off several years ago, and a profit of over 6 crores would have remained for the benefit of the tax-payer if the Government had assumed the management, taking it

[18TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

that they could have managed it as efficiently as the Company. It may be noted in this connection that the surplus profits paid to the Companies generally throughout India were 115 lakhs in 1916-17, and the Budget figure for 1918-19 is a crore and sixty lakhs of rupees. It is open to Government to determine the contract on the 31st of December, 1919. As I have said, if the East Indian Railway Company is taken over in 1919, the Government will have to pay an annual sum of £294,750, equivalent to Rs. 44 lakhs and odd, till the year 1953. They are at present paying the interest charges amounting to £262,000 *plus* the share of the surplus profits, which, looking to the last three years' figures, are not below 24 lakhs, which means a total of 63 lakhs per annum. The Government will thus be saving 19 lakhs every year, and they will be able to wipe out the debt. If the latest figures were taken into consideration the saving would amount to 26 lakhs a year. The financial savings which would thus be effected afford a conclusive argument in favour of immediate assumption. Then the Government have also given, without being perhaps aware of it, one very strong reason in favour of State management being assumed in the immediate future, and that is this. They have considered for a very long time as to whether the statistical data which were furnished by the returns of the various companies would enable them to decide one way or the other as to whether State management or Company management is the more economical and beneficial course.

"And the Government in their circular letter, dated 27th June, confess that 'it is impossible to pass any definite finding upon statistical results. They have decided therefore to pursue the matter by an inquiry into the practical side of railway working founded upon every-day experience of those commercially interested in railways, in order to determine whether State or Company-managed lines have rendered the better service to the public.'

"Thus the only sure ground upon which rational conclusions could be arrived at does not help us in this matter, and, when we look at the immense financial gain to the State, I must humbly submit that the onus of proving that the continuance of the present state of things is beneficial to the country lies upon those who wish for such continuance.

"Hon'ble Members will also see that there is a wide difference between the so-called Company management which obtains in Europe and the Company management which obtains in India. In the United Kingdom, as well as in America, the railways are owned by Companies and managed by them. On the Continent of Europe there are several railways owned by the State. At one time they were managed by Companies, but it was found not profitable to do so, and they were taken over by the State for management purposes. One writer thus sums up the results of this management. He says:—

'It has been clearly demonstrated that in Continental Europe State railways, as a rule, furnish better transportation facilities and charge lower rates than do private Companies; that in connection with the State railway managements examined there exists practically nothing in the nature of a 'spoils system' to prevent them from securing efficient officials and employés; that graft and corruption are much less frequent in connection with State railways than with private ones; that travel is much safer on Government roads than on private lines; and lastly, that State railways, instead of being troubled with deficits which have to be made up from the hard-earned shekels of the tax-payer, in a large majority of cases, have made an entirely satisfactory financial showing, and in some cases, notably that of Prussia, have lightened the burden of the tax-payer enormously.'

"But we need not go to Continental countries for an example when we realise the position of these Companies in India. The Company runs no risk whatsoever. Private interest might induce Companies generally to exert themselves more than any State official would on behalf of the Government of the country; but here we find that the Government guarantees interest, furnishes the capital necessary for all improvements, supplies supervision and audit establishment in a large proportion, and on the Board of Directors they have their own man—an expert—who can veto the proceedings of the Board, fix the maxima and minima, the minima guaranteeing against any loss being sustained;

[*Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1918.]

and thus the Company system differs in very wide particulars from the system which is generally known as Company system in Europe.

"Further, there is this point to be said in favour of State management, that if a person who is a partner to the extent of 9-10ths or 14-15ths cannot efficiently manage a thing it cannot be said that a person who is only a partner to the extent of 1-15ths can do so.

"Then, again, we find that these Companies are really being managed by officials—retired Government officials who have lent their services to these Companies. It is curious to note that on an analysis it will be found that almost every railway system managed by Companies is being run by retired Government servants. You find on the present Board of Directors of the East Indian Railway Company three or four Government officials out of the seven Directors. The Chairman, Colonel Richard Gardiner, is a retired Royal Engineer, the Deputy Chairman, Sir David Barber, K.C.S.I., is a retired Finance Member, Sir Frederick Upcott, a Director of this Railway, who is also the Chairman of the Directors of the Assam-Bengal Railway, was in the past President of the Railway Board. It is noteworthy that the Managing Director of the Bengal-Nagpur Railway, Sir T. R. Wynne, the Chairmen of the Bombay, Baroda and Central India, Great Indian Peninsula, Madras and Southern Mahratta Railways, Assam-Bengal Railway, Burma Railway and the South Indian Railways were, in 1916-17, all retired Government servants receiving pensions from the Indian treasury. I would respectfully ask whether it would not have been possible for the Government, at a much cheaper cost, to have provided a managing agency if it was necessary to run these railway systems, on such a basis, and whether it is necessary to forego such a huge share of the railway profits for the benefit of these Companies which, I contend, do very little effective work in the shape of management. To quote the words of the Mackaye Commission in connection with the debenture railway companies about which they were speaking: 'the chief duties they perform consist in receiving the earnings of the line from Government and distributing them to the shareholders.'

"Then I would ask whether the work of purchasing stores and of finding employés cannot be better managed by the State than by the Railway Companies. I have already alluded to the fact that the East Indian Railway is really a monopolist railway. There are no parallel lines competing with this railway, and consequently some of the advantages which are associated with Company management, the chief of which is that emulation and competition leads to efficiency and low rates, do not obtain here. The argument derived from the advantages which must flow from a keen competition between rival companies and the reasoning based upon the personal enthusiasm and zeal of company officers in canvassing traffic, except perhaps in objectionable forms, do not avail us here; for the question with us, on this as well as on other lines, is how to meet the demands of a growing goods and passenger traffic. The overcrowding of trains and goods awaiting wagons needs not to be emphasised. There is no need to canvass traffic; the traffic is at the door of the railway companies.

"With regard to the facilities which companies afford for raising the required capital it has to be noted that the capital of the Company is only about 16½ million pounds expected to earn a profit of 160 lakhs besides receiving the interest thereon. With regard to the stock capital raised it only amounts to 26 millions out of an aggregate capital of 260 in the one case and 346 in the other, and the interest on this is guaranteed by Government. I will quote a few remarks from the Mackaye Commission's report pertinent to the subject.

'Direct Government borrowing is unquestionably the cheapest method of raising money, and if sufficient can be thus obtained without materially lowering the price of stock there is little reason to look to other methods.'

"Short term debentures are condemned, as it is stated that the raising of capital by debenture stock is more expensive than by the issue of Indian stock,

[18TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

because the debenture stock is less popular. An argument that is generally advanced is that companies are useful in the way of assisting Government in raising capital. I may say that there is little prospect after the war of getting large funds from investors in England, and we shall have to rely on the Indian investor more and more. Consequently this argument does not help those who advocate Company management.

"Then the argument based on political pressure does not apply in the case of a country governed like India, and I do not think it is necessary to say anything more on this subject which occupies many pages in books dealing with democratic countries. Of course, a little healthy pressure is needed in the interests of the tax-payer for the economic development of the country, and the companies are an insuperable obstacle.

"It is assumed in favour of Company management that there is some antagonism between the commercial principle upon which it is said that railways would be run in the one case and the methods which would be employed under State management. The management of the three State railways—Eastern Bengal, Oudh and Rohilkhand, and the North-Western—refute such a theory. The Bengal Government, the United Provinces Government, and the Punjab Government all with one voice show their satisfaction with the management of these railway systems under State management. Then the increase in the mileage of the Eastern Bengal and the North-Western seems to me to be smaller than in the case of the East Indian, being about 22 and 14 per cent. as against 25 per cent. in the case of the East Indian Railway. But in regard to the passenger traffic the State railways are in no way behind Company management in promoting passenger traffic or goods traffic. The passenger traffic of the Eastern Bengal Railway has doubled between 1905 and 1913-14, having increased from 18 millions to 36 millions. The same was the case in the North-Western Railway, the increase being from 30 to 61 millions, and in the Oudh and Rohilkhand from 10·7 to 21 millions; whereas in the East Indian Railway it was 25 to 41 millions, or an increase of 64 per cent. only. The percentage of goods traffic is similar in the case of State management; in the Eastern Bengal it was 81 per cent., in the Oudh and Rohilkhand 50 per cent., in the North-Western 70 per cent., whereas in the East Indian it was only 40 per cent. I am not going to push these figures very far, but such as they are they at any rate do support my theory that State management is not less efficient than Company management, and that the State does not abandon the commerical principle as soon as it takes over the management.

"Then, there is one strong point in favour of my proposal, and that is, that if the East Indian Railway be taken up the whole of Upper India from Peshawar to the Eastern border with a population of 150 millions would be under one single railway system with the tariff rate improved and simplified, and that is a very considerable and decided advantage in favour of the adoption of such a policy. The Mackaye Commission state: 'The railways in 1906-07, it is alleged, failed to deal satisfactorily with the traffic offering and we are satisfied that this was the case. The chief complaint has been regarding the inadequacy of the rolling stock. Some witnesses have suggested that the existing rolling stock is not worked with the greatest efficiency. There may be room for improvement in this respect.' And I believe the experience of Government in this war when they have placed the whole railway system under one management shows that wagons can be made to do more work than was possible under the different systems in pre-war days. This is what the Indian Mining Association says: 'One of the greatest difficulties in the system of Company management is the barrier it raises between different provinces of India a railway system preventing the economical handling of rolling stock and traffic.' Then I have said already that complicated tariffs would be simplified and there would be no rigidity in the rates. The general economic development can also be fostered, at any rate in the present state of the industrial development of the country, under State management more efficaciously than under Company management. Sir T. R. Wynne, speaking on behalf of Government on a previous motion of Sir

[*Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1918.]

Vithaldas Thackersey said that they had no power to alter the rates for the benefit of trade or industries. The Chief Commissioner, Central Provinces, says that good will result if it is brought home to the Railway Companies that rate wars are exasperating to the public and are frequently obnoxious to trade. As regards disputes about spheres of influence and about short circuits by the construction of new lines it is clearly essential that the Government of India should have a final say in the decision of such questions. Similar remarks are made (I shall not read them) by the United Provinces Government and by the Madras Government and by the Bombay Government also with regard to the need for very much greater control than obtains at present. If the Government are going to have greater control and provide the funds and have a board of directors presided over by their own men practically I fail to see where the difference is between the Company management system and the State management system except in the parting unnecessarily with a certain proportion of profits.

"Then, Sir, the powers of the Traffic Manager are enormous. Sir Frederick Lely says:—'The traffic manager wields an irresponsible power over the country commanded by his railway which should not be entrusted to any man, and least of all to one who, rightly from his own point of view, regards nothing but his master's dividend and certain wide limits set down by Government. By a slight re-adjustment of rates he can, and sometimes does, break down a flourishing trade or transfer it to another part of the country; he can, and sometimes does, crush a rising home manufacture in favour of a foreign customer. An amended Code of Civil Procedure occupies for days and months the wisest of the land, but is of less practical consequence to the people of a district than a new edition of their local goods traffic book.' And he cites various instances as to how the Bombay Government felt themselves absolutely helpless in assisting indigenous match factories and other factories in their growth against the obstruction of the Companies who felt legitimately perhaps that their interest was jeopardised. I may draw the attention of Hon'ble Members to the example quoted at page 97 of the book.

"Then another argument that is advanced is that Company management is more economical. If we turn to page 104 in Volume XIX you will find that the higher officers of Companies are paid very much higher salaries than the State pays similar officers, and the evidence also shows that in regard to the rest of the staff the pay is very nearly the same; again the Companies cannot manage to obtain the same efficient staff of engineers and other servants as the State does because the State has got certain advantages in the market which the Companies do not possess. Thus you find a less efficient staff, but more highly paid in controlling Company-managed railways. It is also clear that one of the arguments which were advanced against the employment of Indians in the higher ranks in the State railways was that in the Companies' service there was hardly any Indian in the higher ranks. It was stated in the evidence that in the Bengal and North-Western Railway there was one engineer out of 66, in the East Indian one out of 45, in the Bombay, Baroda and Central India 3 out of 58, and in the Great Indian Peninsula 4 out of 91, all these being Assistant Engineers and some of them only temporary engineers, whereas in the Eastern Bengal Railway the Chief Engineer was an Indian trained man, one of the deputies was also an Indian Engineer. I do not say the position is satisfactory on State railways, but it may be said clearly that the position is nearly hopeless with regard to Companies, although perhaps under the pressure of the approaching revision of contracts railway companies seem to appear to be a little more reasonable at present than they were in the past. Sir, therefore, from the point of view of the employment of Indians, from the point of economy, from the point of view of the industrial development of the country, you find that Company management is in no way superior but in many respects inferior to State management. That being so, the financial position clearly shifts the onus completely on to the other side, and it would be impossible, I think, under the circumstances for any one to contend that Government or the people would suffer by the East

[18TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Sir George Barnes.*]

Indian Railway Company, being taken over for management purposes by the Government. I may also advance another argument in support of my contention and that is that we shall acquire experience over a system which is homogenous and spreading over a wide area; and in length the Company and State lines would be about two-thirds and one-third, and there would be an opportunity of testing on a large scale the methods which at present prevail in India. What the future may bring forth it is difficult to say, but experience may show that changes are absolutely necessary in the methods of management. It may be said that there would be over-centralisation and that Government would not be able to cope with the increased work, but even now they have to make provision for supervision and Local Governments which at present are absolutely helpless in the matter may be utilised. It might be possible for this purpose to utilise the services of district boards or newly constituted paid boards. Surely there is enough mercantile talent available for the purpose. I hope, therefore, that the Council will unanimously adopt the suggestion I have made that the State should take over the management."

3-1 P.M.

The Hon'ble Sir George Barnes :—"I think, Sir, that it would be well that I should rise at once and tell the Council what the position of the Government is in regard to this matter. As the Hon'ble Member has just told us, this Resolution was originally put down by the Hon'ble Sir Ibrahim Rahimtoola for the September Session in Simla. The Resolution as it then stood, and as it now stands, was divided into two parts. The first part is that the Council recommends to the Governor-General in Council that the contract of the East Indian Railway be determined by the 31st December, 1919. The latter part of the Resolution is that the State do take over the management of that railway system from that date. Sir Ibrahim Rahimtoola said that he was quite willing to put down only the first part of the Resolution for the Simla Session. As regards the second part, he agreed that it should stand over and be dealt with in the Delhi Session. The first part accordingly was put down and disposed of. I promised Sir Ibrahim Rahimtoola in Simla that notice would be given to determine the contract, and notice was duly given in October, and the contract will be determined on the 31st December, 1919. Now the reason why I asked Sir Ibrahim Rahimtoola to postpone the second part of the Resolution was that the Government had in September last only just sent forward their recommendations in the previous month. As a matter of fact our Despatch was dated 17th August. Consequently the Despatch had probably not reached England, certainly there had been no time to consider it. In view of the remaining part of the Resolution which had been postponed until the Delhi Session, the Government telegraphed at the end of last year to the India Office inquiring what answer could be given to the pending Resolution in the Legislative Council, and inquiring whether they could give us an answer to our Despatch of August. The reply to our telegram was :—

'Your telegram dated December 6th. I am afraid that reply to your despatch dated August 17th cannot be promised by date named.'

I think that date named was the beginning of February. It went on—'It requires very careful consideration and must await Mr. Montagu's consideration on his return.' Well, the position to-day is that consideration of the whole question must stand over in England until the Secretary of State has returned to England. This seems to me not an unsatisfactory position so far as the Members of this Council are concerned as no decision has been arrived at, and no decision will be arrived at without hearing the views of everybody who wishes to express his views. The report of the debate to-day will of course be printed, and I can promise Members that it will be sent home and laid before the Secretary of State. Now, in these circumstances, there is really nothing that I can say to the Council except to point out exactly what the alternatives seem to be. There seem to be three alternative methods of dealing with the East Indian Railway, and each alternative has special advantages attaching to it. There

is first the alternative that the Hon'ble Member has put before the Council, namely, State management, the second alternative is the continuance of the present state of things, that is to say, management by a Company domiciled in England but subject to a large decrease in the share of profits taken by the annuitants. The third alternative is one which I do not think has been touched upon by the Hon'ble Mover of the Resolution, is management by a commercial Company domiciled in India with Rupee capital and a mixed Board of Europeans and Indians. Now, I do not propose to set up an argument, on one side or the other. I propose to leave that for members who feel strongly in favour of any one of these three alternatives. I hope that the Hon'ble Member will feel when this debate comes to a close that if it has elicited the opinions of members of the Council that result will have served his purpose, and I hope that he will not press the Resolution to a division but will ask the leave of the Council to withdraw it."

8-7 P.M. **The Hon'ble Maharaja Sir Manindra Chandra Nandy of Kassimbazar :—**" Sir, the East Indian Railway is one of the oldest and largest lines of railways in all Upper India. The first sod of this line was turned in 1852, during the time of Lord Dalhousie, and the first section, from Howrah to Pandua, was opened two years later. The line was constructed by a Company under a system of State guarantee, and though purchased by the Government by payment of annuities to shareholders, it is still being managed by a Company whose period of lease will terminate in December, 1919. Sir, the East Indian Railway Company has under its control nearly 3,000 miles of Railways, and its resources are vaster than even those of some of the minor Kingdoms and principalities of Europe. Nearly 72 crores of rupees have been invested in it, not an inconsiderable portion of which has gone to swell our national debt. Its net income comes to nearly six crores and a half a year, but it does not pay to the State more than two crores and a quarter annually. Sir, I beg to submit in the first instance that if the management of the Company were transferred to the State, the State certainly would make a much larger profit out of its working than the Company chooses to spare for it above its guaranteed interest. That would mean, Sir, additional prosperity of the people. In the second instance, the East Indian Railway Company is managed from London by a number of directors who very seldom come in touch with real public opinion of the Indian section of the community.

" Sir, if governing India from the Indian hill tops be so bad as described in the report of the Mesopotamian Commission, how much worse must the administration of a Company be whose headquarters are located in London ? Sir, in consequence of this isolation, the grievances of the Indian community, which are many and varied, including ill-treatment of Indian officers and passengers, do not reach the Board of Directors in London, and in consequence we are made to shift for ourselves as best as we may. I have got, Sir, a third submission to make. The East Indian Railway Company has an Agent in India, who has under him a Traffic Manager, a Chief Engineer, a Locomotive Superintendent, a Store-keeper and an Auditor, none of which offices has ever been filled, or is likely to be filled in the near future, by an Indian. But one of our main grievances in connection with the management of this Railway is not that no Indian has ever been able to reach the top of any department of the service of this Company, but that there are so few of them in its service enjoying a salary of even more than Rs. 300 a month. Sir, it is evidently a great slur on Indian intelligence : and if qualified Indians can now sit along with His Excellency the Viceroy in the highest Executive Council of the Empire, I really do not see why a large number of them should not be allowed to man the higher rungs of the services of this Company. Sir, I have no doubt that as soon as the management of the Company passes into the hands of the State, this grievance of the Indian people would vanish in no time. Taking all the above points together, I have no hesitation, Sir, in supporting the Resolution now under discussion. In conclusion, I would like to remind the Council

[18TH MARCH, 1918.] [*Maharaja Sir Manindra Chandra Nandy of Kasimbazar; Mir Asad Ali, Khan Bahadur; Rai Bahadur B. D. Shukul; Raja Sir Rampal Singh.*]

of the dictum laid down by John Stuart Mill more than half a century ago that 'in the particular circumstances of a given age or nation, there is scarcely anything really important to the general interest which it may not be desirable or even necessary, that the Government should take upon itself, not because private individuals cannot effectually perform it, but because they will not.'"

The Hon'ble Mir Asad Ali, Khan Bahadur :—"Sir, I rise to support the Resolution moved by my Hon'ble friend Mr. Sarma. The Hon'ble Mover has put his case so well before the Council that I do not think it necessary to detain the Council any longer by repeating the same arguments. As the Hon'ble Member in charge of the Department has expressed a wish to know the views of the Members, I beg to say that I am one of the supporters of this Resolution. I hope the Member in charge will place the proceedings of the debate before the Secretary of State with his favourable endorsement, for his acceptance." 3-12 P.M.

The Hon'ble Rai Bahadur B. D. Shukul :—"This Resolution has my whole-hearted support. In my opinion the interests of the people and the agricultural and industrial development of the country should be the highest objective and the guiding principle of the railway administration in this country. It is not possible to attain this high ideal so long as the railway administration continues to be under the management of the Companies. They are not amenable to Indian public opinion. 3-13 P.M.

"They are generally indifferent to the convenience and comforts of the great bulk of their travellers, namely, the 3rd class passengers, who contribute more than 88 per cent. of their yearly profits. The Government have already been managing nearly 8,000 miles of the railway lines under their direct control and the addition of a few more thousand miles, I do not think, will mean any particular inconvenience to the State. Rather the great advantage would be that the Government will have more money available, which, at present, goes to shareholders, in the shape of dividends, and the same could be more profitably utilized in the way of providing greater facilities for education and sanitation, which are the prime needs of the country at present and the progress of which has been greatly hampered owing to lack of funds Then there is a further and a great advantage, namely, the ill-treated passengers will have better opportunities to have their complaints heard and grievances redressed in a more effective manner and with greater promptitude than they at present have. For these reasons, Sir, I beg to support this Resolution."

The Hon'ble Raja Sir Rampal Singh :—"Mr. Vice-President, it is not without some diffidence that I rise to make a few observations in support of the Resolution moved by my Hon'ble friend Mr. Sarma. The question is of too technical a nature to enable me to form an independent opinion of my own. The opinions on the subject that I have come across are also of so conflicting a nature that no definite conclusion can be arrived at by a layman like myself. Therefore I venture to express my opinion on the matter only from a common sense point of view. The State is the owner of the line in question, but its management is in the hands of the East India Company under certain conditions. In accordance with those conditions the State has to provide expenditure needed for improvements, repairs etc. The East India Company gets a share of the net profits besides guaranteed interest on the deferred annuity amounting to £6,550,000 held by them. This share is a little above Rs. 28,00,000 in the year 1916-1917. Even if the question of determining the contract be simply decided on a consideration of £ *s. d.*, I would unhesitatingly say that the State ought to take 3-15 P.M.

[*Raja Sir Rampal Singh; Sir Hugh Bray.*] [18TH MARCH, 1918.]

over the management under direct control. There is no doubt the State exercises very great control over the management under the present conditions, but why should not the full net earnings come to the State instead of a portion going to add to the dividends of the shareholders of the Company. The State is already managing certain lines, and I desire that this department of the State should get developed and gradually all lines at present owned by the State but managed by Companies on its behalf may come under its direct management. Such management will be more amenable to public opinion and the people will have a potent voice in it. Besides that, I have reasons to believe that State management will more readily accommodate itself to the commercial and industrial requirements of the country than that of a Company which has other demands to satisfy. With these few words I beg to support the motion."

3-17 P.M. **The Hon'ble Sir Hugh Bray** :—"Sir, I think that I am not alone, although I seem to be alone so far in this Council, in thinking that the management of the East Indian Railway is the most efficient in India, and the State will do well to retain it or at the very worst, to retain it for the period of the war and one year afterwards pending further consideration of the subject. It is difficult to discuss the Resolution now before us without launching out into the sea, that very wide sea, of a discussion on the merits and demerits of State ownership and management of railways. In India, we have arrived at a compromise, and I think a happy compromise, of which the East Indian Railway is a favourable example. Personally I am in favour of Company management and Company ownership, because I believe it to be the most efficient, and I place efficiency first. But if we must have State ownership and State control, let it be limited on the lines very much for instance of the present arrangement with the East Indian Railway Company. What does my Hon'ble friend hope to achieve as the result of his proposal? Does he expect greater efficiency? He has told us that he expects financial economy, greater development and greater efficiency. Now, Sir, I look upon all these as pious but unjustified hopes. Any way he has attacked what is in my belief the best managed railway in India, and I do not think he will effect greater efficiency or greater development if he puts the management in the hands of the State. My Hon'ble friend has quoted a lot of figures by which he makes out that Government would have had tremendous funds to spend if it had undertaken the management of the East Indian Railway, but I submit with all deference that it is a very hypothetical argument. It does not follow that there would have been these profits if the State had managed the Railway.

"Then he says that the onus of proof lies on the people who want to continue the existing state of affairs. That does not seem to me quite fair. Surely, if anybody wishes to make a change it is for him to prove that the existing state of affairs is bad.

"Another point that he referred to was the striking fact that so many retired officials figured on the Boards of Railway Companies. Well, I submit that after they have retired they are quite independent and they have got there full scope and freedom as they are no longer under State control. Perhaps that is why the success of the Company is assured.

"There is one other possible argument put forward to support the claim of State management, and that relates to military reasons, but I do not think my friend referred to it. I dispute his efficiency, I dispute his economy and I dispute his contention that Government would have made profits which the Companies have made. So there remains, I think, only one object or result, and that is the political one. Now with the entry of politics into railway management, out goes efficiency and down goes revenue.

"The world is full of instances which prove this. If a railway belongs wholly or partially to the State or the people, it does not follow that the management of it for the State or for the people is best done by the State or

[18TH MARCH, 1918.] [*Sir Hugh Bray; Mr. Surendra Nath Bannerjea.*]

by the people, and experience elsewhere has shown that Parliamentary interference in the running of the railways has been not for the benefit of the people at large, but to satisfy local or sectional or even personal interests. There are duties to be performed by the State which are unsuited for popular interference. One is the judicial, and I maintain another is the management of railways, and the best way of guarding it from detrimental popular interference is to place the management under an independent body under sufficient control, with, if possible, an interest in the results. That I suggest is exactly what we have in the case of the East Indian Railway, and I find no reason for disturbing an arrangement that is working satisfactorily for all parties. I will, Sir, without undertaking a dissertation on the subject of State *versus* Company ownership and management quote a few of the, I think, accepted arguments in favour of the latter. They are disputed, I know, by my friend, but there are two sides to every question.

"Private enterprise is bolder, Companies are more flexible, more ready to take risks and, try experiments in new methods. A Company will raise money more easily, and, even if it should pay more for it, will, as a rule, make it go further. Railway management is essentially a commercial business requiring commercial aptitude and training. A railway man must keep abreast of his work and work at all hours. If he fails, that is under a company, a better man takes his place, whereas in a State system it is too often the case that seniority counts for more than merit or special qualification. There is no room, Sir, for the dilatory methods of a bureaucracy in railway management. Private Companies lead and have always taken the lead in inventions and improvements. It would be difficult to point to a single important invention or improvement, the introduction of which the world owes to a State railway. The Germans have written many books on railways, some of them valuable, but in practical operation they have taught the world nothing. Is it only a coincidence that they are State Railway officials? But I think most Members of this Council know the case for Company ownership and management fairly well. There has been a great deal written on the subject, and I will not weary them with more of it. On the other hand, what are the arguments against? I think my Hon'ble friend has mentioned a good many, but I do not find anything that is not, I think, answered and met by the control that is exercised by Government in this country as in the case of the East Indian Railway.

"I may perhaps suggest that this Resolution seems to me to come a little oddly from my Hon'ble friend from Madras. We in Bengal I think, rather look upon the East Indian Railway as ours, and we have it and the Eastern Bengal State Railway constantly before our eyes, and though comparisons are odious, and I intend no reflection on the officials of the Eastern Bengal State Railway, who are victims of a system, I think there are few of us who have any doubt whatever as to which railway is the best managed, few of us who would wish to see the present management of the East Indian Railway terminated and taken over by the State."

The Hon'ble Mr. Surendra Nath Bannerjea:—"Sir, I come from Bengal, and I regret to have to say that I entirely dissent from the view which has been put forward by my friend to my left. In comparing the East Indian Railway with the Eastern Bengal State Railway I am prepared to give the preference to the Eastern Bengal State Railway, and for the reason that I know it best. I am a daily passenger and I know the management of the Eastern Bengal State Railway has, and I will say this, it is excellent. But, on the other hand, when I have travelled by the East Indian Railway I have found that I am sometimes put to serious inconvenience, very serious inconvenience, and that is not only my complaint, but the complaint of other Indian passengers who travel by the same railway. Therefore our experiences differ in this matter, and if the experience of the Indian community were to be pitted against the experience of the European community (both of us are more or less representative men), I think it may be said that the experience of the great body of people who take advantage of the railways is against the management of the

3-25 P.M.

[Mr. Surendra Nath Bannerjea; Dr. Tej Bahadur Sapru.] [18TH MARCH, 1918.]

East Indian Railway by a Company. Again, it has been said by my friend that when politics enter a railway down goes the railway. I do not know that politics ever enter into railways. If you say that when Government control railways the revenue goes down, then I challenge the statement. Is it a fact that on the assumption of the administration of the Eastern Bengal Railway by the Government the revenues of that Railway have suffered? I think my Hon'ble friend the President of the Railway Board will be in a position to give me an answer in regard to that matter. But if there had been any serious decline of revenue I am quite sure the Government would not have continued the management of the line in its present condition. I am sure a change would have followed. I am sure Government would not quietly and silently have accepted a steady diminution of revenue. Therefore, I think that position is untenable—at any rate, it is not a proposition which can be proved by a reference to one or two facts. But there are these broad facts which I think support the Resolution of my Hon'ble friend. The profits of Company-managed railways must go into the pockets of the Company. The profits of Government-managed railways must go into the pockets of the tax-payer. Which is preferable, let the Council answer. I think that the profits of railways which have been financed by the State ought to find their way into our pockets, into the pockets of the State, swell the revenues of the State rather than those of the Companies

"Then, Sir, there is another very important fact which has to be borne in mind. The Government is daily becoming more and more amenable to the control of public opinion. Companies do not stand in that position. Therefore the more Government-managed railways we have the greater will be the control of public opinion over those managements, and that is already seen in the manner in which Government-managed railways are controlled For instance, one of the great inconveniences of the East Indian Railway Company—and all my friends must be in a position to testify to that fact—is that there is no adequate arrangement for providing refreshment for Hindu passengers. They are left to shift for themselves. Take the North-Western Railway, which is a State Railway, they have been able to make provision for that purpose. Why should not the East Indian Railway be able to make similar arrangements? They do not care to do it; public opinion has not sufficient control over them. If public opinion had the control, it would have been done long ago.

"Then, again, take the employment of Indians in the higher ranks of the East Indian Railway administration. Sir, I find it stated that there are (I have got the figures with me) only about a dozen Indians on the East Indian Railway drawing salaries ranging from Rs. 300 to Rs. 650 and none above Rs. 650. That is not the case with the Eastern Bengal State Railway, which runs for only about 200 miles. The Chief Engineer was an Indian, as my friend has pointed out, and some of the higher officials are Indians. You do not find that on the East Indian Railway line for no other reason than that public opinion has no control over it. Therefore, Sir, having regard to these circumstances I think the Resolution of my Hon'ble friend ought to be accepted.

"There is another consideration of the gravest importance. World-forces are all pointing to the nationalisation of every branch of the administration. The railways must be nationalised, and the first step towards nationalisation is the assumption of control by the Government and, as the Government will, I hope, be nationalised within a measurable distance of time, Indian opinion insists upon the management of railways being taken over by the Government, because it is the first definite step towards that nationalisation of railways to which we all aspire, and that in the best interests of the country."

3-31 P.M. **The Hon'ble Dr. Tej Bahadur Sapru**:—"Sir, I do not propose to make any speech. I will content myself by expressing my entire concurrence with my Hon'ble friend Mr. Sarma."

[18TH MARCH, 1918.] [*Mr. Sastri; Mr. K. K. Chanda; Sir Dinshaw Wacha; Mr. S. N. Bannerjea.*]

The Hon'ble Mr. Sastri:—"Sir, I likewise support the Hon'ble Mr. Sarma's Resolution." 3-31 P.M.

The Hon'ble Mr. K. K. Chanda:—"Sir, I wish to do the same, and will not detain the Council with any remarks." 3-32 P.M.

The Hon'ble Sir Dinshaw Wacha:—"I am not prepared on this subject to support the Hon'ble Mr. Sarma's Resolution. It may be a very good one, or it may be a very unuseful one; but I entirely agree with what has fallen from the Hon'ble Member for Commerce and Industry that the present is rather a premature time to discuss this question, when the whole Despatch which was sent some time ago to the Secretary of State is now before the India Council, and when some time must elapse before they are able to consider the whole question and give us the benefit of their own views. I know that Sir Ibrahim Rahimtoollah was very keen on this question, and that he had pressed this Council to accept his views. I know also, as a matter of fact, that the majority of my countrymen are in favour of State-managed railways. That is true, but apart from the prematurity of this Resolution, to me it seems to be a kind of what you would call a 'far cry.' There are very many cries taken up by my countrymen which, when analysed, broadly speaking, come to nothing. A variety of shibboleths are from time to time pronounced, political shibboleths, commercial shibboleths, industrial shibboleths, which when examined and analysed in all their multiplicity of details will be found to be hollow. They resolve themselves into dew. 3-33 P.M.

"Now, Sir, I do not pretend to any special expert knowledge of railways, but I may say that, like finance, I have studied railway literature for many years past—in fact, for the past 40 years. I have read also many great authorities on the one side and on the other. The Hon'ble Mr. Sarma has quoted some extracts from an authority, whose name he has not given, but I have also read a great many railway books by well-known authorities on the one side and on the other bearing on the railway administration of Germany, of Russia, of France, of the United States, and of England. There are books and books; there are also what you call interests and interests. There are class interests everywhere, in Europe, in the United States, and here. But a question of this character has to be considered on its own independent merits free from all class interests. We must, in the first place, have a very broad ground on which to stand and soar above all class interests and class biases, and the second thing necessary for us is to go upon a sure foundation, the foundation of facts. Those facts are of a very elaborate character, and, if we examine the merits and demerits of the question, we shall find that there is nothing special to choose between the one method of management and the other. I have tried to fathom these merits and demerits for a long time, and I have come to the conclusion that the millenium will not arrive nor will any of those advantages to which the Hon'ble Mr. Bannerjea has referred accrue if your railways are to be managed in future entirely by the State. I deny that the happy millenium will arrive. There are no miracles to follow. The State will manage just as the Companies manage. It is said that the State should manage the railways because it is right and that public opinion is backing them. If so, I should like to ask the Hon'ble Mr. Bannerjea whether the hammering away in this place yesterday and to-day, and even to-morrow, on the Public Services Commission has brought any good? Public opinion is there, but what have you been able to do . . . ?"

The Hon'ble Mr. S. N. Bannerjea:—"May I rise to correct a point. I did not say that I am right because public opinion is right I said I am right because I know it to be right. I am a daily passenger myself, and I have seen these things and felt them; I speak from personal experience."

The Hon'ble Sir Dinshaw Wacha:—"The Hon'ble Member's personal opinion is one thing. The question as to how far State-managed

railways are better or how far Company-managed railways are better is a very large and complex one and cannot be decided by the personal experience of a single man It is a very difficult and complicated question in my opinion, and it is no use discussing it in the light-hearted fashion that has been done here to-day.

"With very many of the points which the Hon'ble Sir Hugh Bray has brought to the notice of the Council I agree, because as a business man he fully knows many intricate matters connected with railways, and I think, therefore, that most business men will be able to agree more or less with Sir Hugh Bray, whatever the opinion of my ignorant countrymen may be to the contrary. If, Mr. Vice-President, my countrymen will study the history of railways better they will find that for years together the East Indian Railway was the mainstay of the Government when it was even managed by itself Of course, they do not know that, even after 1880, when the Government acquired the railway but leased it for managements. Why was this? Because it is the most efficiently-managed railway, and its efficiency can be decided in one way only, and that is by the results. There was the North-Western Railway which for years together was called the Cinderella of State Railways. The Railway owns many miles of lines and has a capital of something like 80 crores (the Hon'ble Sir George Barnes will correct me if I am wrong, I am speaking from memory) Take any Railway Administration Report. What will you find? For years together this the largest State Railway incurred losses after losses by lakhs It was State-managed without any interference from anybody; Government alone was the authority, and this is what happened. Well, Sir, other railways, even guaranteed railway companies, also made losses for years and years together. And who supported the Government and tried to diminish the burden of taxation? The East Indian Railway, and in a smaller degree the Rajputana-Malwa Railway. That is all up to 1904-05. These two railways gave you the bulk of the profits. Had these railways also been losing concerns, why the revenue would have suffered and you would have had to bear the burden of larger taxation than at present That is the point. If you read the history of each of the railways from the very beginning—they are given in the Railway Administration Reports and those who run may read—you will find that there is not much to choose between a State-managed railway and a Company-managed railway. Of course, there is the big cry about the discomfort to passengers and many other small things. I do not deny them. Those must be remedied. But what are these small things compared to the larger and statesman-like question that has been raised? I do admit that there is a cry about the passenger service. But can any one with confidence say that the passenger service on State-managed lines was not equally complained of? Both railways are the same in this respect. I do not think, Sir, that, unless there is a very thorough independent investigation by independent men, they can come to any decisive conclusion whether a State-managed railway is better or a Company-managed railway is better. Possibly they will be equipoised. But, situated as we are in India, and situated as the Government is with so many burdens and the demands made upon them for a variety of objects, specially Education and Sanitation, it will be far better for the Government, for a time at least, to let these two classes of railways go on working side by side and find out in that way which is more advantageous for the public. It is not a question of mere figures or statistics or of personal opinion. It is something more than that. My Hon'ble friend Mr. Sarma quoted so many per cent. of the East Indian Railway's profits. True. He has been quoting these figures for the last three years. But they are war figures, and when the war is ended you will find that all this revenue will collapse . . . ."

The Hon'ble Rao Bahadur B. N. Sarma:—"I quoted pre-war figures."

The Hon'ble Sir Dinshaw Wacha:—"Very well, you may take the pre-war figures; but even then you will find that all the years are not

[18TH MARCH, 1918.] [*Sir Dinshaw Wacha; Mr. M. A. Jinnah; Mr. S. N. Bannerjea.*]

regular. Sometimes a famine occurs, and famine brings more railway revenue than ordinary trade, because of the larger quantity of grain that has to be carried. Then, export trade is sometimes very heavy and at other times very small. When export trade is not very brisk railways suffer, while when export trade is large the railways do well. Even in recent years there had been railway *deficits*. All these are considerations which have to be taken into account. There are very many economic factors which have to be considered very seriously before we can come to any conclusion on this subject. I think, Sir, without taking up more of the time of Council that it would be wiser on the part of my friend the Hon'ble Mr. Sarma if he postponed his Resolution till, as the Hon'ble Sir George Barnes wisely said, this Despatch from the Secretary of State arrives and we know as a matter of fact what is the situation. If my personal opinion were taken, I do say that after studying this question very minutely, after studying the American, British, German and French railway systems, I say emphatically that Company management is the better of the two."

3-42 P.M.

The Hon'ble Mr. M. A. Jinnah :—" Sir, I am very sorry to say that I do not agree with the Hon'ble Sir Dinshaw Wacha in what he said, namely, that we should postpone an expression of opinion in this Council until the Government of India's Despatch has been dealt with by the Secretary of State for India. It is quite obvious that, whatever Despatch the Government of India have sent Home, they have made certain recommendations—certain definite recommendations. Those recommendations have gone to the Secretary of State for India for his decision; and they are under consideration. Surely after his decision is given it would be futile for us to discuss the subject in this Council and to express our opinion. Therefore it seems to me obvious that those who are competent to express an opinion on this question—which is a highly technical one—should express their opinion now.

"Now, Sir, I was very much amused and also instructed by two speeches to which I listened to-day on this Resolution, the one coming from the Hon'ble Sir Hugh Bray and the other from my friend the Hon'ble Mr. Bannerjea. The Hon'ble Sir Hugh Bray made out an excellent case for Company management on the ground that the Government is incompetent, that it is a bureaucratic Government and unable to manage railways. As I listened to him I really thought that, though it was his voice, the sentiments and views were those of my friend the Hon'ble Mr. Bannerjea. And when I listened to the Hon'ble Mr. Bannerjea, although I recognised his voice, the sentiments he expressed were Sir Hugh Bray's sentiments; because the Hon'ble Mr. Bannerjea contended that the Government was fair, that it managed everything efficiently, and that it listened to public opinion. But Mr. Bannerjea can bear personal testimony because he is a frequent traveller and passenger on the East Indian Railway...."

The Hon'ble Mr. S. N. Bannerjea :—" Daily."

The Hon'ble Mr. M. A. Jinnah :—" Daily; and the Hon'ble Sir Hugh Bray also is competent to express an opinion as a merchant, and a prominent commercial figure. It seems to me that there is a great deal to be said on both sides, namely, for the advocacy which favours State management and for the advocacy which favours Company management. Now all that I can say is this, that we know this, that public opinion in India, as far as one is able to ascertain, is certainly more in favour of State management than Company management; and what strikes me is this that if it is going to be Company management, and not State management, as a man of commonsense I should say that the Company should at least be domiciled in India and not in Great Britain. Therefore public opinion favours State management as best; but the next-best thing to that as it strikes me, although I am not competent to say whether State management is better,

[*Madan Mohan Malaviya.*] [18TH MARCH, 1918.]

or Company management is better, is that if it is going to be Company management, it should be by a Company domiciled in India."

3-46 P.M. **The Hon'ble Pandit Madan Mohan Malaviya** :—" Sir, I am sorry and surprised that after having listened to the speech of the Hon'ble the Member for Commerce and Industry the Hon'ble Sir Dinshaw Wacha should have disputed the propriety of the discussion which has been raised on the Resolution before the Council. I fear my Hon'ble friend has been exhibiting a little too much impatience over some of the recent discussions in this Council, and I regret to think that he has not been quite fair to his Colleagues who have raised these questions in dealing with them in the manner he has done. But I would not say anything more about that. My Hon'ble friend admits that the majority of our fellow-countrymen want State management; but he says they are cries of ignorance, as 'shibboleths' and so on. With all my respect for my Hon'ble friend I must say that he is mistaken in this view. Both he and the Hon'ble Sir Hugh Bray, whose views he endorsed, gave reasons for being in favour of the management of railways by Companies as against that by the State. But there was one outstanding point which neither of them answered, and that is that the State, *i.e.*, the public has to sacrifice a large revenue under Company management. The Company which is managing the East Indian Railway at present, under a lease from the Government, is receiving between 20 and 25 lakhs every year as its share of the surplus profits. After the Government has paid the interest which has been guaranteed on the Company's debentures, after it has paid all the working expenses, including the salaries of the Company's officers, and the expenses of its London Board, in addition to all these charges incurred in India and in England, the Company receives between 20 and 25 lakhs a year from Government for the mere management of the Railway. The total amount of the share of the surplus profits earned annually by the various Companies which are managing our State railways is over six times as much, and it has been steadily growing. In 1909-10 it was 48 lakhs; in 1916-17 it stood at 115 lakhs a year; in 1918-19 it has been budgetted at 160 lakhs a year. The surplus share of profits which we have been paying to the Companies is, therefore, a very considerable item. Now, we urge that the State should take up the management of State railways. There is no question here of the ownership of these railways. The Hon'ble Sir Hugh Bray is rather late in the day in saying that Companies should own railways in India. The State is the owner of all the trunk lines. Our whole contention is that as the State manages some of the railways which it owns, it should take the others also under its own direct management. This would result in 160 lakhs being saved on the basis of the present revenue. In the course of time this amount will steadily increase, and we desire that this increasing income should be secured to the people. If companies manage the railways the surplus share of profits is taken away from the people and the Government. We want that whatever profits are earned by railways, being contributed by the people, should go to the State exchequer and be available to the people through the State exchequer. That is the one argument which stands out above all others in the discussion. No reason has been suggested as to why we should continue to make this tremendous sacrifice of revenue.

"There is another point. The Hon'ble Sir Hugh Bray did not discuss military reasons, but they are important enough not to have escaped his attention. One disadvantage of the present system of Company management has been exhibited this year. As we know the Government thought it fit during the year to enhance railway fares. The revenue from this source has been very considerable, and a considerable sum of the profits has gone to the Companies. This has been a matter of serious complaint. If the people felt that at a time of war enhancements were made for the purposes of the war and went to the State exchequer, there would have been much less complaint than there has been now when people know that part of the profits which have been made in the interests of the State and in the public interest are to be shared by companies.

[18TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

"The Hon'ble Sir Hugh Bray has stated it as his opinion that the East Indian Railway is the best-managed, the most efficiently-managed Railway in India. I am sorry to say, Sir, that I cannot agree in that view. I have travelled a good deal in this country over the North-Western Railway, the Oudh and Rohilkhand Railway, the Eastern Bengal State Railway, and a greater deal over the East Indian Railway. I am sorry to say, but it has to be said, that if the Hon'ble Sir Hugh Bray inquires he will find that there is among Indian gentlemen, passengers from the 1st to the 3rd class, much complaint against the management of the East Indian Railway.

"The management of the Oudh and Rohilkhand Railway is immensely more popular. The management of the North-Western Railway is also much more popular. It attends better to the comforts and conveniences of Indian passengers, both Hindus and Muhammadans, and it treats them much better. In the Eastern Bengal State Railway also we have found that attention has been paid to the comfort of Indian passengers. But in the case of the East Indian Railway the complaints of the Indian public receive a poor response.

"My Hon'ble friend then dealt, Sir, with the three points which he said should be considered as determining for or against the one or the other kind of management. The first of these was efficiency. He thought it had not been proved that the State would be able to manage its railways more efficiently than they are managed by Companies. Well, we have got three instances to judge from, that of the North-Western, the Oudh and Rohilkhand and the Eastern Bengal State Railway. Has anything been said against the management of these railways? I do not know. The second point was economy. It has been shown by the Hon'ble Mr. Sarma, and it cannot be disputed, that the management of the Companies is more expensive than that of the State railways. I will give a few instances. The Agent of the East Indian Railway draws Rs. 3,500 a month; the Agent of the North-Western Railway, which is a State railway, draws Rs. 3,000 a month. The Traffic Manager of the East Indian Railway draws Rs. 2,500 a month; the Traffic Manager of the North-Western Railway, draws Rs. 2,000 a month. The Carriage and Wagon Superintendent draws Rs. 2,500 a month on the East Indian Railway, whereas he draws Rs. 2,000 a month on the North-Western Railway. I might mention that the open mileage of the East Indian Railway is only 2,813 miles, whereas that of the North-Western Railway is 5,434 miles. So in the matter of economy the management of the Company-managed railways has not been shown to be economical. On the contrary, I have shown that, in addition to all the working expenses and other charges, the surplus profits which are paid to Companies clearly make their management uneconomical. The third point urged by my Hon'ble friend was where is the guarantee that you will earn the same profits? And this argument was repeated by Sir Dinshaw Wacha. Well I ask where is the reason to apprehend that you will not earn the same profits? I submit there is every reason to think that we shall earn greater profits. If I may briefly refer, Sir, to some disadvantages, I say these block rates which are employed by one railway administration against another in order to divert traffic to its own route, even if the natural route should be by the line of another administration, constitutes the first serious complaint against the present system. The quotation of these block rates has been generally condemned as a hindrance to the natural flow of traffic, and as contrary to the general principle that all State railways should be treated as one concern. This arises simply from the fact that, though the railways belong to the State, their management has been entrusted to different Companies, which are each anxious to secure their own profits and therefore jealous of the sphere of influence of the other. These block rates are entirely anomalous and indefensible. The next disadvantage to which I would refer is the hire system for rolling stock interchanged between different lines. This prevents the utilisation of the surplus stock of one line upon another, and clearly works against economy, especially on occasions of large fairs, etc. If, instead of a separate stock for each State railway, there were a common stock for all State lines of the same gauge,

[*Pandit Madan Mohan Malaviya.*] [18TH MARCH, 1918.]

and properly distributed according to actual requirements, there should be large savings in the number of vehicles, reducing the capital cost, and in the empty haulage which is often resorted to in order to avoid the hire.

"Thirdly, the quotation of lower mileage rates to and from the ports than the rates for provincial or inter-provincial traffic. This encourages foreign trade and in many cases withholds necessary aid from indigenous industries.

"Fourthly, the contesting by the companies of claims for compensation for loss or damage to goods, etc., on evasive grounds, which the late General Richard Strachey remarked the Government could not very well do.

"If I may briefly sum up the comparative advantages and disadvantages of State management and Company management I would say : Firstly, the State management is amenable to the Government of India *in India* which can be influenced by the representatives of the people ; while the Companies' managements are directed by their boards sitting in London which are not in touch with the people, nor can they be influenced by the Government except to the extent to which they are bound by the express terms of their contracts. Secondly, State management naturally works in the interests of the public, while Company management aims at profits only. Thirdly, the treatment of Indian passengers and traders is generally better on State-managed lines than on Company-worked lines. Fourthly, as a matter of fact, State management is cheaper than that of the Companies; for instance, the salaries of higher officials given above are higher on the Company-managed lines than on Government-managed lines. Fifthly, profits made by the State are entirely used for the public benefit or towards the reduction of taxation; while the profits made by the Companies are divided between the Government and the shareholders of the Companies. Sixthly, Government have a larger field and employ a much larger number of expert officials than the individual companies, and are therefore in a position to obtain the best men on better terms than the companies do. As a matter of fact, companies often draw their officers from Government service by offering them higher emoluments. This tends to raise salaries. Seventhly, in the matter of raising funds, Government can obtain loans on cheaper terms than the companies. Eighthly, Government management is impartial in the employment of its servants, while companies' managements are partial to Europeans to the disadvantage of the children of the soil. Ninthly, divided interests created by the employment of different companies for the working of the State railways are responsible for irregularities which involve large sums of extra expenditure and serious inconvenience to the public. Among these I may mention the complicated tariffs of rates and fares which the Government of India have been trying in vain to get simplified for the last 40 years and more. The puzzling tariffs and differences in the general classification of goods on the different railways lead to overcharges and undercharges against the merchants and the general public, resulting in serious delays, annoyance, extra expense and correspondence in the settlement of claims on account thereof. Then the anomalous rates for goods charged in numerous cases are detrimental to the development of Indian industries and to the public generally. Sir William Clark admitted this on the occasion of the previous debate on the subject that this was entirely due to the employment of different companies. Difficulties experienced in the provision of carriage and wagon stock on occasions of large fairs and rushes of goods traffic on one railway while stock might be lying idle on other lines will be avoided; and the longer haulage of goods by circuitous routes created by competition between different railway administrations will also be avoided. Tenthly, frequent unreasonableness of companies and the present arrangement by which Governments in India have to reason with the companies' officers, who can always evade responsibility by an appeal to their Board of Directors, who correspond direct with the Secretary of State in London and use their personal influence with him to the detriment of the public. Attention has been drawn to this point by the Government of the United Provinces in paragraph 5 of their letter. This is a long-standing complaint; it was voiced over half-a-century ago by the Government of India in their Despatch No. 28 of the 22nd March, 1869, in which they wrote that

their decisions were not accepted as final in India, but were habitually referred to the Board of Directors in London.

"These, Sir, are some of the disadvantages of the present system. I have already indicated the advantages which will result if the railways will be managed under the direct control of the Government as one concern upon uniform principles instead of in different pieces, under different administrations with divided and conflicting interests. There would be one simple tariff of rates and fares and uniform classification of goods on all State railways, removing all the puzzling complications which nobody seems to understand at present It would remove also the block rates at present quoted by one administration against routes served by other administrations, and tend to greater economical and industrial development of the country, bringing peace, prosperity, and contentment to the people; and, above all, all surplus profits which are taken away by the companies will remain in the State treasury and reduce taxation.

"My Hon'ble friends, Sir Hugh Bray and Sir Dinshaw Wacha, have stated it as their opinion that the State management of railways will not be better than Company management. As against that I would invite the attention of Council to the opinions of General Richard Strachey and Colonel Conway Gordon, which they expressed before the Select Committee of the House of Commons in 1884.

"In answer to the question 'Will you now give the Committee your opinions regarding the disadvantages of having the Indian Railways worked by commercial companies ?' Colonel Conway Gordon said : 'First, that the object of a private company will naturally be to develop a dividend ; that as long as the maximum dividend be secured the company will be indifferent as to whether the dividend is derived from a small traffic at high rates, or a large traffic at low rates; secondly, that it may often be the true interests of a company as a dividend-seeking concern to charge as much high rates as may be sufficient to contract the export trade in some particular article of produce, or such rates for the carriage of coal as may tend to strangle the industries in other provinces; thirdly, that the desire to secure a good dividend on all occasions naturally tends to make the servants of a private company very cautious in trying experiments towards reducing rates and fares; fourthly, that every rupee taken out of the country by an English company in excess of the normal rates of interest on the State debt constitutes practically a direct tax on transit, which must, of course, have its effect on checking the export and import trade, and on the general development of the country; fifthly, that where a company is given a fixed guarantee of interest, as long as the net profits of the line are not in excess of the guaranteed rate of interest, there is no incentive towards economical working. These are all disadvantages.'

"He was then asked to state as a man having great experience of the working of railways, what were the advantages gained to the public by the State working the railways? and he replied: 'I think that the advantages of State working are, first, that it may often be to the advantage of the country as a whole for Government to lower a rate, and to work at the lowest possible margin of profit, thus accepting a slight fall in the railway receipts in order to secure an advantage in some other respect, either to encourage the export trade in some particular staple or to foster some new industry ; secondly, that it is to the advantage of every country, and particularly of India, that the railways should be worked so that they may pay no more than their working expenses, including interest at the normal rate on their capital, all additional profit being nothing more than a direct tax on transit; thirdly, that the Government has a larger selection of officers to choose from all of whom are more or less acquainted with the customs of the country.'

"I fear, Sir, I am exceeding my time, but if you will allow me a little more time . ."

The Hon'ble the Vice-President :—"If the Hon'ble Member wishes to continue he must really speak slower. I have been unable to follow him for the last ten minutes, and the Reporters must be in exactly the same position."

[*Pandit Madan Mohan Malaviya; Rai Bahadur Krishna Sahay.*] [18TH MARCH, 1918.]

The Hon'ble Pandit Madan Mohan Malaviya :—"Thank your, Sir, I will. I should like to draw attention to the evidence of General Strachey also. He was asked—'Then in point of fact you do not think railways can be worked more economically by companies than by the State?' and he replied: 'No, as a matter of economy I think not. I think our statistical returns give perfectly satisfactory results for State railways.' Another point that was put to him was—'You think the railways would be more likely to be of use to the public if in the hands of the Government than if in the hands of private companies,' and he stated—'I think the balance would be in that direction.' It was further put to him—'You think that the public might obtain greater advantages from the Government than they would be able to do from the companies?' and he replied—'I am sure they would.'

"These, Sir, are the opinions of gentlemen who held the highest positions in the management of Indian railways. I would also like to quote the opinion of Mr. Carl Vrooman from his book published by the Oxford University Press in 1910, from which the Hon'ble Mr. Sarma has partly quoted. After having compared the railway systems in Europe he arrived at a conclusion which is worthy of consideration. He says:—

'Thus after a careful survey of the results of government ownership of railways in the leading countries of continental Europe, we are forced irresistibly to the conclusion that these Government roads can boast of having given a better service and lower rates to the travelling and shipping public, and better pay and better conditions of labour to their employés than have the corporation railways of the same countries. In addition to all this, the financial results of these roads have been entirely creditable. In the long run no deficits have been created by any of the Government railway systems under consideration, and profits have been gained which have proven sufficient for all the requirements of the service including the payment of interest on their bonded indebtedness as well as a certain amount each year towards the liquidation of that debt.'

"I have done, Sir, in this matter that the interest of the general public should be the paramount consideration before the Government. The Hon'ble Sir George Barnes has assured us that the matter is going up before the Right Hon'ble the Secretary of State for his consideration and decision. I hope that the point will receive attention, and that the question will be decided from the point of view of whether there is any justification in the existing state of things for companies to be allowed to take away so large a share of the profits when the Government has guaranteed the interest on their debentures and pays all the working expenses, including the salaries of the officers. I hope with confidence that the recommendation that is contained in the Resolution will be finally accepted by Government."

The Hon'ble Rai Bahadur Krishna Sahay :—"Sir, I rise to support the Resolution. The question of State *versus* Company management of railways is a technical question. Most of the Members of this Council are not very well qualified to express any expert opinion on it. It is a fact, however, that this question was referred, I do not remember exactly by Local Governments or the Imperial Government, to various bodies and associations in all parts of the country. The opinions of these bodies were entirely in favour of management of railways by the State. In my province there is a notorious example of management of railways by a company, I refer to the Bengal and North-Western Railway. Practically there is no management. There is mismanagement from beginning to end. Sir, the Bengal and North-Western Railway is a bye-word for mismanagement throughout the province. There is, strictly speaking, no fixed time for trains to arrive at, or depart from, any station, there is no consideration shown for the convenience of passengers whether 1st class or 3rd class, there is no accommodation worth the name in any of the stations where gentlemen can rest for any time. The platforms of railway stations are under the sky, and during the rainy season a large number of people remain standing on the platform some time under heavy downpour until some

[18TH MARCH, 1918.] [*Rai Bahadur Krishna Sahay; The Vice-President; Rao Bahadur B. N. Sarma; Sir Dinshaw Wacha.*]

train arrives to carry them. This is, perhaps, an extreme instance of the management of railways by a company. The Bengal and North-Western Railway is, I suppose, an independent company. When a complaint is made as regards any matter connected with the railway it is not heard by anyone ! There is no one to listen to any grievances . . . ."

The Hon'ble the Vice-President :—" I think the Hon'ble Member is travelling outside the terms of the Resolution."

The Hon'ble Rai Bahadur Krishna Sahay :—" Sir, I support the Resolution."

The Hon'ble Rao Bahadur B. N. Sarma :—" Sir, the Hon'ble Sir Hugh Bray and the Hon'ble Sir Dinshaw Wacha have dealt at some length with the general advantages of the Company system of management, but they have not addressed any remarks on the distinction I have sought to draw between Company system proper and the so-called company system which obtains in India. The Hon'ble Sir Hugh Bray said 'the East Indian Railway is efficiently managed, why change it.' Assuming that the statement is correct, for it is not acknowledged by all, he does not go into detail to show that other railways are not worked equally satisfactorily. He does not show that on State-managed systems Government have incurred loss which they had to recoup from the general revenues. Assuming that the East Indian Railway manages its affairs efficiently, there is nothing to show that it would suffer under State management. This is what the Punjab Government said with regard to the North-Western Railway : 'The State management system on the whole gives satisfaction to the administration and to the people of the Punjab.' The Punjab Chamber say : 'The management of the Government system endeavours to do its best with the facilities at its disposal.'

4-8 P. M.

" There is the opinion of the commercial public as well as of the Government, I mean the Punjab Government. The United Provinces Government states—

'The State Railway within the Province lies between the two extremes; and the conclusion seems to be that while the very best Company management is superior to Government control, on the other hand, Government control is better than any, except thoroughly good Company management.'

" Then they invite attention to the necessity of ultimate control by the Supreme Government, as the Local Government has absolutely no control when the Company goes wrong. They say that there is absolute necessity for control over block rates, showing clearly that, although at certain times a Company may behave well, still if it does not behave well, even the Government is helpless and powerless in the matter. So if you tighten the control either by legislation or by other expedients it is no longer Company management, but it is State management really masquerading under the guise of Company management.

" Then with regard to the administration of the Eastern Bengal Railway, I do not see any reason why the State should not manage it on up-to-date lines. Then the argument that the revenue might suffer in the hands of the State, that so much profit would not have been earned, has not been substantiated ; while the figures go to show that there has been a progressive rise both in passenger and goods traffic on State-managed railways. The net earnings increased from £665,600 in 1905 to 1·1 million and odd in 1913 and 2·3 million in 1916-17 . . ."

The Hon'ble Sir Dinshaw Wacha :—" Which Railway is it ? "

The Hon'ble Rao Bahadur Sarma :—" The Eastern Bengal Railway. The revenue on the North-Western Railway increased from 2·1

[*Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1918.]

millions in 1905 to 2·8 millions in 1913 and 3·4 in 1916-17; and on the Oudh and Rohilkhand Railway it increased from £431,867 and odd in 1905 to £837,600 in 1913 and 1 million and odd in 1916-17. Therefore, there has been a progressive increase in the net revenue of those railways, and surely no one can say that State management is resulting in any loss to the tax-payer.

"Then with regard to the remarks made by my Hon'ble friend Sir Dinshaw Wacha that in old times the North-Western Railway was a burden to the tax-payer, he seems to forget that a good portion of that North-Western Railway is a strategic railway, that it is a military line, running through waste lands, and that no one ever looked to any profit on that portion of the railway, but the net results in recent times which accrued, taking the line which traverses the populous parts of the province into consideration, are satisfactory. Therefore, Sir, I think there is absolutely no force in the argument that under State management the revenues are likely to suffer.

"Then my Hon'ble friend seems to be assured that Company management of the railways has been satisfactory to the Government, and that nothing more need be done in the matter, whereas almost every Government asks the Government of India to take wider powers of control which, as I have said, would reduce the so-called liberty to a farce. This is what the United Provinces Government says:—

'The necessity for stronger powers of intervention has been brought home in this province in a very emphatic form by the frequent unreasonableness of one Railway administration. Instances of such unreasonableness would probably be materially decreased if the administering companies were domiciled in India. The present arrangements by which a Local Government has to reason with railway officers who can always evade responsibility by an appeal, real or imaginary, to their Board in London, are highly unsatisfactory, both to the Government and the Railway . . . . The present measure of control, for example, which is provided by the scales of maxima and minima rates, is apparently inadequate to regulate such matters as unfair block rates. A strong hand is also required over the competition between private companies for spheres of influence, and more particularly where the interests of great ports compete with those of inland provinces; but as new contracts are given, or existing contracts are revised, a much more efficient power of control ought to be reserved by the Supreme Government as an essential condition to the maintenance or extension of administration by companies.'

That does not seem to be satisfactory so far as Company management is concerned. The Madras Government believes that the Madras and Southern Mahratta Railway is the worst offender in the matter of overcrowding of third-class passengers, and if any change in the management is to be made it might be effected there. The Report of the Pilgrim Committee also show how helpless the Madras Government were to cope with the third-class passenger traffic; and recent experience also emphasises the fact that Branch line Companies cannot make any progress owing to the jealousy of the Guaranteed Railway Companies.

"Then the Bombay Government states:—

'There appears to be good ground for the impression that the Railway Companies are not responsive to representations regarding agricultural interests . . . Complaints are heard of the preference given to foreign produce with a long lead over local produce with a short lead and no effective remedy appears to lie elsewhere than in legislation.'

"Then, Sir, one more quotation and I shall have done on this point. Speaking of a factory in Ahmedabad which the Bombay Government tried to promote Sir Frederic Lely says:—

'The State Guaranteed Railway was giving a bounty to the foreign manufacturer equivalent to the whole cost of carriage between Bombay and Ahmedabad It would strain the powers of a Viceroy to do as much for a home trade. It is impossible to imagine his doing it, as the railway does, for a foreigner. On remonstrance by the Commissioner the Traffic Manager of the Bombay, Baroda and Central India Railway assented to some but little modification, but argued that 'any reduction in favour of Ahmedabad will kill our traffic in imported matches from Bombay, much against our interests. Competition with Karachi and Calcutta has forced us to quote lower rates from Bombay. The Bombay Government would give no help beyond the cynical advice to Mr. Munshi to supply his neighbours and not to extend his market.'

"Similarly, a match factory at Pilibhit does not seem to have fared better. Consequently, Sir, from the economic as well as from the point of view of agricultural interests, it seems to be necessary that Government should take much more control over Companies. If Government is going to do that for the Company, pay for its expenses, provide capital for the working lines, to make all the improvements, then why should not the Government do all these things themselves and not take all the profits instead of doing the whole work in the name of a Company adorned by the presence of certain pensioned officers on its staffs and giving it a share of the profits. The present arrangement seems to be absolutely indefensible, both in the interests of the country as well as of efficient administration. The Hon'ble Sir George Barnes asked me as to whether I should not have applied myself to the third alternative, namely, to the formation of another Company in India instead of taking over the East Indian Railway Company. I have deliberately refrained from taking up that question, because at present under rapidly changing conditions the best course is to take over the management of the line and work it, and if after a little experience it is found that there are inconveniences, if it be found that there are Indians and Europeans here forthcoming to take over the management, at not prohibitive cost, then by all means the change may be made. But the Resolution asks the Council to take over the management themselves in 1919, for if they do not do it now they cannot do it for some time longer, and with the increase in railway rates, with the growth of railway revenue, it seems to be indefensible to leave a share to a Company that does so little and can do so little.

"The Hon'ble Sir Dinshaw Wacha referred to his general experience, but has not addressed himself to the particular question on hand, and I do not think therefore it is necessary to refer at greater length to his criticisms, especially when the Bombay Millowners Association and Indian Chamber of Commerce support my proposals. He relies on State *versus* Company management, general theories......"

The Hon'ble Sir Dinshaw Wacha:—"I have deliberately refrained from saying anything."

The Hon'ble Rao Bahadur B. N. Sarma:—"I am glad that on this particular question Sir Dinshaw Wacha has no particular opinion to express."

The Hon'ble Sir Dinshaw Wacha:—"I have already expressed it to the Government."

The Hon'ble the Vice-President:—"Order, order."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir......"

The Hon'ble the Vice-President:—"I understood the Hon'ble Member had finished."

The Hon'ble Rao Bahadur B. N. Sarma:—"With your permission I may state that, having regard to the remarks of Sir George Barnes and feeling as I do that it is impossible for the Government to take up any other attitude, having sent up their recommendation to the Secretary of State, I must express my gratitude to the Council for permitting an expression of opinion which, I think, is in time. Having regard to the position and attitude of the Government, I beg leave to withdraw the Resolution."

[*The Vice-President; Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1918.]

The Hon'ble the Vice-President :—" Does the Hon'ble Member desire to withdraw his Resolution ? "

The Hon'ble Rao Bahadur B. N. Sarma :—" Yes ".

The Resolution was, by leave of the Council, withdrawn.

The Council adjourned to Tuesday, the 19th March at 11 A.M.

A. P. MUDDIMAN,

Secretary to the Government of India,
Legislative Department.

DELHI:
The 27th March, 1918.

APPENDIX A.

[Referred to in answer to Question No. 26.]

Statement showing payments on account of surplus profits to railway companies working State-owned lines from 1910-11 to 1916-17.

Railway companies.	1910-11.	1911-12.	1912-13.	1913-14	1914-15.	1915-16.	1916-17.	Total.
	R	R	R	R	R	R	R	R
Bengal-Nagpur . . .	9,06,899	9,62,626	20,27,872	5,67,500	14,60,290	8,20,897	10,29,642	77,75,726
Bombay, Baroda and Central India.	4,30,787	4,42,388	6,58,709	3,78,865	7,15,171	5,52,040	8,11,042	40,89,002
Burma	9,67,985	9,74,988	11,76,696	18,14,820	22,49,562	17,55,793	14,18,257	98,52,601
East Indian . . .	19,01,703	21,40,874	25,95,359	17,88,096	22,54,096	24,58,219	27,29,877	1,58,68,224
Great Indian Peninsula	4,60,763 } 566 }	2,11,081	6,30,327	3,08,487	4,01,512	63,799	5,20,228	25,96,713
Lucknow-Bareilly . .	80,364	73,720	69,919	1,24,870	43,013	16,434	62,313	4,70,633
Madras and Southern Mahratta.	8,33,668	11,51,280	16,44,270	7,05,909	17,59,306	16,73,507	26,90,008	1,04,57,948
South Indian . . .	7,04,966	3,16,684	3,55,046	1,03,999	1,64,538	1,73,598	4,28,835	22,47,666
Bengal and North-Western (Tirhoot).	2,01,276	2,85,109	4,47,456	2,96,483	2,53,006	2,34,486	2,69,183	19,86,999
Total .	64,88,977	65,08,700	96,05,654	55,88,529	93,00,494	77,48,773	1,00,54,380	5,52,95,50

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915. (5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 19th March, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding* and 56 Members, of whom 52 were Additional Members.

STATEMENT LAID ON THE TABLE.

The Hon'ble Sir C. Sankaran Nair :—" Sir, I lay on the table a statement regarding the amounts spent by the various Local Governments on anti-malarial measures during the last ten years, which was promised in reply to a question asked by the Hon'ble Maharaja Sir Manindra Chandra Nandi on the 5th September 1917." 11-6 A. M.

INDIAN SOLDIERS (LITIGATION) BILL.

The Hon'ble Sir William Vincent :—" Sir, I move that the Bill to consolidate and amend the law to provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions be taken into consideration. 11-7 A. M.

" I explained the objects of this Bill as fully as I could when I introduced it. There was then no indication of any disapproval on the part of the Council, and the only amendments that have been received do not in any way suggest that the principle of the Bill is disapproved; they rather seek to enlarge the privileges that are granted to soldiers under this Bill. In these circumstances, I do not think that I need add anything to what I said on the last occasion."

The motion was put and agreed to.

The Hon'ble Captain Ajab Khan :—" Sir, I beg to move the following amendment, that after clause 8, the following clause be inserted :— 11-8 A. M.

Postponement of proceedings against Indian soldier on leave.

' 9. When any document is produced before any Court by or on behalf of an Indian soldier who is a party to any proceeding in such Court purporting to be signed by his Commanding Officer and to the effect that such soldier—

[*Captain Ajab Khan ; Sir William Vincent ; Mr. M. A. Jinnah ; Mr. K. K. Chanda.*] [19TH MARCH, 1918.]

(*a*) is on leave of absence for a period not exceeding 2 months and is on the expiration of his leave to proceed on service out of India, or

(*b*) is on sick leave for a period not exceeding 3 months and is on the expiration of his leave to rejoin his unit with a view to proceeding on service out of India,

the Court shall postpone the proceeding as against such soldier in the manner provided in section 7.'

" I also beg to move that clauses 9 to 14 be re-numbered 10 to 15, and that in clause 11 for '9 or 10' '10 or 11' be substituted.

" Sir, the reason that prompted me to move these amendments is, that the protection embodied in the Act be extended to the Indian soldiers during their periods of leave which they usually get before proceeding on field service.

" Under the existing rules an Indian soldier usually gets leave for two months or less, as circumstances permit, before proceeding on active service. He similarly gets sick leave for three months or more, when he is invalided back to India, through wound, injury, or ill-health, from any of the overseas theatres of war.

" As the periods of such leave were not covered by any provision in the Act, I know of several instances in which wounded soldiers, who came home on sick leave to recruit their health, and who had a civil suit suspended against them, were immediately visited by that fairly expensive but unavoidable and unwelcome but indispensable guest, the civil court *piyadah* for service of summons in the suspended suit ; and in consequence of this the wounded soldier who got leave to rest and get fit for service again, had to hang about for days in the civil Courts for his suit.

"I hope, Sir, that in view of the facts, which I have briefly stated, this amendment will be accepted and the Indian soldier will not be harassed when he is on leave at his home before going on field service."

11-10 A. M.

The Hon'ble Sir William Vincent :—" Sir, the attitude of Government towards this amendment is that we are prepared to accept the experience of the Hon'ble Mover as proving the necessity for it, provided that there is no indication of disapproval from a substantial body of the Members of this Council.

"The Government see no reason *primâ facie* to refuse to grant to Indian soldiers the additional privilege which the Hon'ble Member seeks to obtain for them, and I realize that he is in a position to explain with greater accuracy than I can the actual difficulties which soldiers returning from service on leave encounter in this matter."

11-11 A. M.

The Hon'ble Mr. M. A. Jinnah :—" Sir, I am very pleased indeed to hear the view expressed by the Hon'ble the Home Member. It seems to me, Sir, that it is obvious that the object of this Act is to give protection to soldiers who are on active service, so that they may not be harassed with litigation during the period of the war. The object is stated in the preamble of the Bill, and it is quite clear that, if you are going to give them this protection while they are on active service, you should also see that they are not troubled with litigation when they come back to their district, either wounded or sick for a temporary period on leave with the intention of returning back to active service. I am sure that every non-official Member will support this amendment, and I will only say this that the Hon'ble Captain Ajab Khan, as the Hon'ble the Home Member himself said, is more conversant with this matter than anybody else, and therefore this amendment coming from him as it does ought to carry weight."

11-13 A. M.

The Hon'ble Mr. K. K. Chanda :—" Sir, I wish to support this amendment."

11-14 A. M.

The Hon'ble Sir William Vincent :—" May I inquire, Sir, whether all the amendments have been put as one. The Hon'ble Mover read more than one, I think, in his opening speech ? "

[19TH MARCH, 1918.] [*The Vice-President; Captain Ajab Khan; Sir William Vincent; Mr. S. N. Bannerjea.*]

The Hon'ble the Vice-President:—"There is only one substantive amendment: the others are merely consequential. If the Council accept the first amendment, the others being merely consequential amendments will follow as a matter of course."

The motion was put and agreed to.

The Hon'ble Captain Ajab Khan:—"Sir, the other amendments are only consequential on the first amendment, and I need not deal with them separately as the first amendment has been accepted."

The amendments were accordingly put and agreed to.

The Hon'ble Sir William Vincent:—"Sir, I now move that the Bill, as amended, be passed."

The motion was put and agreed to.

RESOLUTION *RE* INTERNMENTS UNDER THE DEFENCE OF INDIA ACT.

The Hon'ble Mr. S. N. Bannerjea:—"Sir, I have the honour to move the following Resolution:— 11-15 A. M.

'This Council recommends to the Governor General in Council that a Committee with an adequate Indian element thereon be appointed in each Province to inquire into and report upon:—

(1) all cases of internment under the Defence of India Act;

(2) all cases of detentions under Bengal Regulation III of 1818 and cognate Regulations in Madras and Bombay, and

(3) all cases of persons who may hereafter be dealt with under the aforesaid Act and Regulations, the Committee being empowered to make recommendations with regard to the health, allowance, place of detention and other matters relating to the prisoners referred to above.'

"Sir, I am anxious that there should be no misinterpretation as to the scope and purport of this Resolution. My Committee would be an advisory body, the final decision resting, as now, with the Government. What is sought for is to create a machinery that will help the Government in the performance of a delicate and difficult duty without in the smallest degree weakening its authority or impairing its sense of responsibility. Sir, this disposes of an objection which has sometimes been urged in regard to this Resolution, and I am sorry to have to say, by competent official authority, namely, that the effect of the appointment of an advisory body would be to take away from the responsibility of the Government. It will do nothing of the sort, I venture to submit. Sir, we are here in this Council as an advisory body. Do we in any way usurp the functions of Government or displace its authority? Barring our occasional frictions which I think only add to the relish of our debates, I claim that on the whole we perform a very useful and serviceable function. Sir, before I proceed any further, you will permit me to clear my ground and to guard against a misapprehension which this Resolution might give rise to. Sir, I wish it to be distinctly understood—and I trust that my Hon'ble friends on the Government benches will accept the assurance in the spirit in which it is offered—that we do not in the smallest degree desire to embarrass the Government or to handicap it in the performance of what indeed is one of the primary duties of Government, namely, the maintenance of law and order and the preservation of the security of life and property. Indeed, we want to co-operate with the Government, to help it to dissipate the mistrust and suspicion and the gathering clouds of uneasiness and unrest which the administration of the Defence of India Act and of the Regulation, under existing conditions, has created.

[*Mr. S. N. Bannerjea.*] [19TH MARCH, 1918.]

"Sir, it is useless to disguise the fact that the Government has assumed large and some say extraordinary powers in dealing with the situation which has arisen. Whether the Government was wise in assuming those powers, whether that was expedient or otherwise, that is not the question which confronts us to-day. Here are these powers, perhaps unthinkable under normal conditions but justified by the exigencies of war. These powers involve dispensing with the ordinary safeguards of judicial procedure to which we have been accustomed, which constitute the strongest guarantee of personal liberty and which we, the people of India, regard as being one of the noblest gifts of British rule. Sir, when you lock up a number of people, be they only a handful, without a trial, without confronting them with their witnesses, without giving them the opportunity of testing their credibility, you naturally create suspicion and mistrust. People in their ignorance, not knowing what you are doing, begin to believe that some of them must be innocent. This feeling grows, spreads, infects the whole community, and I am bound to say that among the younger and the more excitable section of the people, it fosters dissatisfaction and discontent. Time elapses, no improvement is perceptible, and the elders begin to participate in the same feeling. Why, Sir, the other day a public meeting was held at the Town Hall of Calcutta in order to appoint a vigilance committee to inquire into these cases; and among those who were present was the Hon'ble Sir B. C. Mitter, late Advocate-General of Bengal, and the venerable Sir Rash Behari Ghose, the prince of Indian jurists, whose public benefactions have made his name a household word in Bengal, lent the weight of his personality to the meeting and allowed himself to be placed on the committee. Young men, for the Act concerns them most, sometimes the hopes of their families, graduates and undergraduates, brilliant students of the Calcutta University, one of them an Ishan scholar, the first man of his year, have been snatched away from their homes without their parents and their guardians knowing the reason why. The mysteriousness of the proceedings adds to the concern, the anxiety and the alarm of those nearest and dearest to them. I have often been approached by Bengali fathers, and even Bengali mothers, begging of me to try to find out the causes of the arrest of their sons. Not long ago, a Bengali lady of the highest respectability, a Kulin Brahmin widow, called on me and besought me to do what I could in order that her son, an M.A. of the Calcutta University, might be sent to Mesopotamia so that he might fight the battles of his King and country, for to her the thought was intolerable that he should pine away and waste his life by inches in a malaria-stricken place in Bengal where he had been interned. Now, Sir, it seems to me that if you appoint an advisory committee consisting of men in whom the public have confidence, and if they are to inquire into these cases and record their verdicts, and if you publish those verdicts with or without a statement of the reasons, that would go a long way to allay the anxiety of parents and guardians, to soothe public feeling and to create a calmer atmosphere than what now prevails. The Government would lose nothing; it would gain a great deal for the administration of the Defence of India Act and of Regulation III would become far less unpopular than what it is at the present moment. Sir, I urge the appointment of the advisory committee not merely because it would produce a better feeling, but on the higher ground of practical expediency. It must not for one moment be supposed that the ordinary judicial safeguards which the law provides are the fads of lawyers and judges. They represent the accumulated wisdom of ages as being necessary in the interests of justice, and in order to guard against the commission of mistakes. No human institution is infallible. An administration is one long-drawn effort to commit as few mistakes as possible, or to avoid them altogether. Have you not been guilty of the gravest mistakes in the administration of the Defence of India Act? I am not talking of the Government of India, but of the Government as a whole, and my remarks are applicable in a special sense to the Government of Bengal. I say that they have been guilty of the gravest mistakes in the administration of this Act. Take the Sindubala case. These were two young women, belonging to the poorer middle class,

[19TH MARCH, 1918.] [*Mr. S. N. Bannerjea.*]

residing at Bankura in the presidency of Bengal. The Criminal Investigation Department in Calcutta, in searching the house of a political suspect, found a scrap of paper, more binding, more sacrosanct apparently than even Charters and Treaties ; the name ' Sindubala ' was written on that bit of paper ; forthwith they sent a wire to the District Superintendent of Police to arrest Sindubala. Unfortunately for that officer there were two Sindubalas. What was he to do ? He was quite equal to the occasion ; he cut the gordian knot, arrested both, knowing perfectly well that one of them must be innocent. But that is not all. These Sindubalas were *purdanashin* ladies, not accustomed to appear in public ; they were marched through the public streets from their homes to the zemindari cutchery, and again from the Bankura railway station to the Bankura jail. One of them was at the time in the family way. The other had a little child whom she carried to the jail. They were in confinement for a period of 13 or 14 days while the investigation was going on. They were then discharged as being absolutely innocent, without the shadow or a shade of suspicion being found against them. The Government felt itself in a somewhat awkward position. The Government issued a Communiqué ascribing the blunder to an error of judgment—error of judgment forsooth—which deprives respectable young women of their personal liberty and consigns them to the degradation of prison life. Sir, I can scarcely speak without feeling a sense of indignation in a matter like this. The honour of our families in Bengal, and elsewhere all the world over, is bound up with the honour of our women. If our women are discredited, dishonoured in any way, we feel the insult as a personal one ; that is the sentiment of the Bengali community to-day in connection with this Sindubala case. I know not what will happen to these two young women or their families. I know not whether their status or that of their families will suffer. I know not whether they will be degraded and outcasted owing to their having been imprisoned, and if they are, I should like to know who will pay the penalty for re-admission into caste. Sir, this case has produced a sense of consternation throughout the length and breadth of Bengal. If women can be treated in this way, what about the men ? What about the hundreds of young men (there are about 900 of them I learn from the latest figures) who are rotting in their places of internment in different parts of Bengal ? What guarantee is there that some of them have not been interned without any sort of evidence against them as guileless and guiltless as the Sindubalas ? The whole fabric of public confidence in the administration of these internments has been shaken to its foundations. Sir, I would have asked you to repeal the Act. Of course you would not do it, I am certain. But if you are not able to repeal it, the least thing that you can do is to appoint an advisory committee which would be a check upon vagaries of this kind. Let me proceed. I have not come to the end of this dismal story. I observed that the Sindubalas were arrested upon a telegram being sent to the District Superintendent of Police by the Criminal Investigation Department of Calcutta. There was no investigation, no inquiry, no examination of witnesses ; arrest first, and inquiry afterwards, in violation of all law and justice, and even of the canons of propriety and decency. Sir, I do not condemn the high and trusted police officials who have grossly erred in this matter. My feelings are, if anything, those of sympathy with them in their unfortunate position. They are the victims of a system which should be revised. But for that bad system they would not have acted in the way that they did. Trusted, honest, honourable men, anxious to safeguard the rights of personal liberty, they were hurried into a series of blunders by the illimitable and irresponsible powers with which they were vested. Irresponsible power always leads to abuse, and therefore in all earnestness do I appeal to the Hon'ble the Home Member to appoint an advisory committee. Sir, if we had such a committee I am perfectly certain that these unfortunate occurrences would not have happened, and that the Government would not have been put to the humiliating position of confessing to an error of judgment on the part of high and trusted officials in dealing with respectable women. Sir Reginald Craddock, speaking on the Bill almost to a day three years

[*Mr. S. N. Bannerjea.*] [19TH MARCH, 1918.]

ago, on the 18th March, 1915, said that no loyal or peaceful citizen need be alarmed at the introduction of the measure. We are all loyal and peaceful citizens here; I am one, I claim to be one though I do not know if my claim will be admitted. Sir Rash Bihari Ghose, Sir Benode Chunder Mitter, Rai Debendra Chundra Ghose, there are hosts of Bengalis who are loyal and peaceful citizens, and they have been alarmed, filled with consternation and forced to appoint a Vigilance Committee to inquire into these cases. I do hope, therefore, that my Hon'ble friend will accept the Resolution that I have the honour to move. Sir, in connection with this matter I have got some further cases, but I do not wish to elaborate the point. I should like however to mention the case, of Manindra Nath Sett who died of consumption. His relations had been informed only a few days before his death that he was keeping good health. This fact has been published and nobody, so far as I know, has contradicted it. One Hari Dass Dass committed suicide because he was practically starving. Government admitted that they got his letter a few days after his death. Sarada Charan Maitra died of malaria in the district of Jessore. A few days before his death he wrote to a friend who desired to see him not to come, as the place was malarial. The Committee of the Indian Association inquired into this matter. We have got 70 cases and if my Hon'ble friend wants to have them, I am prepared to place them at his disposal.

"I now pass on to the second part of the Resolution which deals with cases of detentions under Bengal Regulation III of 1818 and cognate Regulations in Madras and Bombay, that is Regulation II of 1819 of Madras and Regulation XXV of 1827 of Bombay, Regulation III is old and in the words of Lord Morley 'a rusty weapon' hung up in the armoury of the Government of India. It was taken down in 1908 to deal with some of our most prominent Swadeshi workers. Lord Morley never liked it, his whole nature revolted against it, and he only succumbed to the pressure of his official environments. Writing on the 4th of December, 1908, to Lord Minto, he says in his 'Recollections :'—

'One thing I do beseech you to avoid a single case of investigation in the absence of the accused. We may argue as much as we like about it and there may be no substantial injustice in it but it has an ugly continental, Austrian, Russian look about it.'

"I should like to ask my Hon'ble friend the Home Member if this part of the instructions of Lord Morley is being carried out in connection with the investigation of cases of prisoners under Regulation III of 1818? I should like to ask the question, but my Hon'ble friend may answer it or not as he pleases. Regulation III of 1818 says 'that due regard shall be paid to the health of prisoners and adequate provision made for the maintenance of themselves and their families in a manner befitting their rank and station.' I am bound to say that in 1908 this part of the Regulation was scrupulously followed except perhaps in the case of my esteemed friend, Baboo Krishna Kumar Mitter, who was confined in the Agra Jail, and whose health broke down in consequence. But since then there has been a change for the worse; possibly it may have arisen owing to the large number of persons dealt with under Regulation III, and to financial considerations arising therefrom. The Hon'ble Sir William Meyer keeps a tight hold over our purse strings; and perhaps in consequence of this consideration there has been a change in the manner of treatment of prisoners under Regulation III. But, Sir, there is no complaint, more persistent or more loud-mouthed than that these persons are kept in solitary cells. My Hon'ble friend the Home Member has been good enough to furnish me with the rules relating to the treatment of political prisoners. I find that one of the rules is as follows 'Prisoners shall be confined separately in cells and shall not be allowed to associate or communicate with criminal prisoners nor with each other except as provided below.' In other words, I am sorry to say that these rules sanction solitary confinement. Sir, political prisoners in England and in all parts of the civilised world are treated as first class misdemeanants, which means that they are subject to personal restraint; but all other forms of liberty are accorded to them. Solitary confinement is one of the severest

[19TH MARCH, 1918.] [*Mr. S. N. Bannerjea.*]

forms of punishment that can be awarded to a prisoner, and the Indian Penal Code provides that solitary confinement shall in no case exceed three months and in no case fourteen days at a time. But here are men kept in solitary confinement for months and months together. No wonder that you have these stories of the breakdown of health, stories of attempts at suicide, stories of nervous prostration. I earnestly appeal to my Hon'ble friend the Home Member to revise this part of the Regulation. Now these prisoners are not allowed access to newspapers. I think the reading of the *Bengalee* might do them good. But why interdict newspapers, why not take *The Times, The Manchester Guardian, The Daily Chronicle, The Daily News, The Illustrated London News, The Graphic, The War News*? Pile on books and newspapers so that they may pass a decent and comfortable life in their prison cells. Give them a modicum of books, otherwise a man would go mad in the circumstances in which they are placed. I do most earnestly appeal to my Hon'ble friend in the name of justice and humanity to revise this part of the rules For some little time I was a visitor to the Alipore Jail. Nothing impressed me more than the mercy and humanity that pervaded the British administration of jails. But this rule is in contradiction of the spirit of British administration in the matter of the treatment of prisoners. I do beseech my Hon'ble friend to revise this part of the Rules. I have referred to cases of an absolute breakdown of health ; I hold in my hand a petition addressed on behalf of Jyotish Chunder Ghosh, a lunatic confined in the lunatic asylum of Berhampore. The mother has addressed the petition to the Government of India. May I read one or two extracts. It says 'that after the memorial, dated the 9th February 1918, had been written, your Excellency's humble memorialists's brother Babu B. B. Mitter went to Berhampore on the 10th February last to see her son Jyotish Chunder Ghosh in the lunatic asylum after duly receiving permission from the Government' ; 'that when her brother went there Jyotish was lying straight on his back on a bedstead in the corridor of his cell. His look was vacant, his hair was almost all grown grey, his jaws were firmly closed, he could not speak, h's legs were stiff and crooked, most likely paralysed, he could not walk, he could not move his limbs, Jyotish could not recognise your Excellency's memorialist's brother, nor did he respond when called aloud by name. Babu B. B. Mitter tried to attract the sight of Jyotish from all directions but to no purpose'. The allegations are as grave as any allegation could be. The mother says that her son has to be artificially fed, that he has been lying on his back for a period of six months, that he is paralysed and comatose. Sir, Regulation III of 1818 says 'that on the 1st of January and the 1st of July of every year, health reports should be submitted regarding the prisoners detained.' I should like to know if there have been such health reports with regard to this prisoner, and I should deem it a favour if my Hon'ble friend were to lay them on the table if there are any. I feel certain that if we had an Advisory Committee, complaints of this kind would never have been made. Sir, in this connection I desire to say this, that in order to render effective the working of these Advisory Committees, it will be necessary to appoint non-official visitors, and you can have a large number of them. You have got your Municipal Commissioners, Members of Distr'ct Boards, Honorary Magistrates, all of them would be only too glad to visit and see these prisoners and make their reports. These reports would be a very valuable material for the Advisory Committee to work upon.

"Sir, our Act is based upon the English Act. Sir Reginald Craddock claimed that though more comprehensive in its operations it is less drastic. The statement is only true in one respect, and that is Home internments are not allowed under the English Act, they are permissible under our Act ; but in every other respect our Act suffers in comparison with the English Act. The English Act does not oust the jurisdiction of the High Court. Under the English Act no person can be interned without the intervention of an Advisory Committee presided over by a High Court Judge. I do not go so far as the

[*Mr. S. N. Bannerjea.*] [19TH MARCH, 1918.]

English Act. I claim much less, and I hope and trust my Hon'ble friend will see his way to accede to my request.

"Some objections have been raised to the appointment of an Advisory Committee, and with one of these objections I have already dealt. A second objection is that an Advisory Committee will not be able to deal with details. Surely they will be in a position to command the advice of experts; Government servants will help them; Government will be in a position to supplement their information on its own initiative with the means at its disposal. Then again, it has been said that members of the Advisory Committee would be exposed to the grave risk of assassination. That assumption is absolutely unfounded. We have got our special tribunals upon which Indian members sit. They try men for anarchical crimes; they have sentenced some of them for long terms of imprisonment, but they have never been exposed to any threats of violence.

"Lastly it is said that there is the Rowlatt Committee sitting, inquiring into a similar matter. I may point out that the function of the Rowlatt Committee is entirely different. The Rowlatt Committee deals with the question of the existence of a revolutionary conspiracy if any. My Committee will deal with individual cases, inquire as to whether the persons interned should be kept in internment or not. Sir, I claim that Lord Ronaldshay is on my side and he supports the appointment of an Advisory Committee. I will read an extract from His Lordship's speech:—It is taken from the Calcutta Gazette of 12th December 1917. His Lordship says:—

'But while I hold this belief I realise that there may be persons among the public who are genuinely apprehensive lest injustice should be done...... If however, it is suggested that a small Judicial Committee would be regarded as a more satisfactory form of safeguard against possible error on our part, we should be prepared in future to submit our cases against all persons whom we propose to place under restraint under the Defence of India Act, the Ingress Ordinance or Regulation III of 1818 to such a body consisting of two judges for their opinion? This would ensure that the case of every individual concerned was investigated and pronounced upon by an impartial body having no interest in his conviction.'

This is what I am asking for. Lord Ronaldshay is on our side. He says that the Committee should consist of two Judges. I have not indicated what according to my opinion ought to be the personnel of the Committee. But if I may be permitted to make a suggestion for the favourable consideration of my Hon'ble friend, I would say that the Committee should consist of three members, because two may be divided in their opinion. Two of them should be High Court Judges, one High Court Judge being an Indian not necessarily from the same province, and the third should be an Indian lawyer or educationist. The constitution of the Committee would involve expenditure, but when the Government has spent lakhs and lakhs upon the prosecution of political prisoners, it may spend a few thousand rupees to do them justice. I do not know that I should detain the Council any longer. I am sure if an Advisory Committee is appointed, it will help to soothe public feeling and ease the situation. It will do much more than that. It will go very far to undo the mischief wrought by the Sindhubala case, it will demonstrate the responsiveness of a great Government to the growing volume of public opinion on the subject, and restore the vanishing rays of hope and confidence to many a desolate and grief-stricken home in Bengal and elsewhere.

"I have a personal appeal to make to my Hon'ble friend the Home Member. He is a Bengal Civilian; I am sure he loves the people of Bengal. I desire to tell him this, that I know of no Act, the administration of which has within living memory caused wider dissatisfaction and discontent than that of the Defence of India Act. There is no feeling more deep-rooted in the heart of the Indian than love for his offspring. The Bengali father who has got a grown-up son reading in a college or school is haunted with the daily fear that he may be spirited away in a mysterious fashion and under the operation of a mysterious law. There is a sense of consternation abroad. The atmosphere is surcharged with the elements of distrust and suspicion. I appeal to my Hon'ble friend to remove them, to remove this feeling which sits like a nightmare on the troubled bosom of

[19TH MARCH, 1918.] [*Mr. S. N. Bannerjea ; Sir William Vincent.*]

our people and to take them into his confidence and that of the Government by appointing an Advisory Committee. Sir, the result of to-day's debate, I am sure, is awaited with interest and expectancy by large classes of the population in Bengal and elsewhere. May they not be disappointed. May the result represent a distinct advance towards the conciliation of public opinion in a matter in which the heart of the people has been so deeply stirred.

" It is in that hope, I may add, in that confidence that I have ventured to place this Resolution before the Council for their acceptance, and I am sure my anticipations will not be belied."

The Hon'ble Sir William Vincent :—" Sir, my Hon'ble friend, by the form in which he has cast his Resolution, recognises—and I congratulate him on his political acumen in this matter—that the special powers with which we have armed ourselves are a necessity in these troublous times, and he has confined himself to a recommendation which is directed to secure as far as may be that the innocent are not confounded with the guilty, that the measures of restraint imposed on these persons are as mild as the exigencies of the case permit, and that the health and welfare of persons against whom action is taken are carefully safeguarded. These, Sir, are objects which the Government always has had and always will have in view, and if we differ at all, I think it will be as to means and not as to aims. I believe that another matter in his mind—indeed he has said so—is the desire to satisfy public opinion that our machinery has been worked fairly and without undue harshness. Here, again, we are on a common platform. I, therefore, do not think it necessary to detail the general arguments which, in my judgment, have justified Government in using the powers it possesses to eradicate political crime, but I will refer to one aspect of the matter. I saw an article recently in a newspaper, a Calcutta paper I believe, in which the German-Indian plot was referred to as a joke. Sir, I wish it was or ever had been a laughing matter. It is not. Even at this present moment men are being tried for connection with that conspiracy in America and some have been convicted. I should have thought that the terrible events in Singapore in 1915, I should have thought that the serious conspiracy trials in India and Burma, would have afforded ample evidence to any one who sought the truth of the real and serious nature of these criminal conspiracies against the Government. I am glad that my Hon'ble Colleague has not taken up that attitude. Of conspiracies in India, also many of which are fostered by external assistance, the Council has abundant evidence in the numerous cases of murder and assassination and desperate crimes committed not only in the Mofussil but in the city of Calcutta, the chief commercial centre of India.

11-51 A.M.

" But, Sir, there is another side to this question. The Government may be satisfied with the reality of these plots and with the necessity of measures to repress them ; they may have excellent grounds for believing that the law is used considerately, but it remains to satisfy Indian opinion that, as a matter of fact, the machinery of the law is worked reasonably and fairly, and that these men who are under restraint are really men engaged in these conspiracies and that they cannot be released without prejudice to the public safety. Further, it is felt by many that systematic inquiries should be made to ascertain whether these persons have not, in the course of time, shown by their conduct that they have mended their ways to such an extent that their further detention is unnecessary. It is on this aspect of the case that I propose to address the Council.

" At present in every case—I say this with particular reference to the inquiries of my Hon'ble friend as to the steps taken by Government before any person is placed under restraint—before any warrant under Regulation III of 1918 is issued, a report is sent to the Government of India with a full history of the life of the person and of all the information against him, and this information is very carefully scrutinised. I myself, I may say, in addition to others, take part in this scrutiny. A full summary of each case is, when the warrant is issued, despatched to the Secretary of State for his information. In the case of persons upon whom restrictions are imposed under

[*Sir William Vincent.*] [19TH MARCH, 1918.]

the Defence of India rules the procedure is similar, though the action is taken by the Local Government and no report is submitted to the Secretary of State. The information in such cases is carefully examined by a judicial officer in accordance with the promise made by my predecessor last year. In fact, I can assure this Council that everything is done to ensure that no action is taken against any man unless we are convinced that there are grounds for believing that the imposition of restrictions is necessary, and that the person is directly implicated in a conspiracy which is responsible for violent crime. I should like also to inform the Council that the Local Government constantly and regularly re-examines and revises these cases, and wherever such a course is possible, relaxes or removes restrictions imposed. Thus, many who are at first domiciled away from their villages are subsequently allowed to live in their own homes subject only to minor restrictions, and when a detenu's conduct continues to improve, all restrictions are removed.

"Well, Sir, I cannot deny that in some cases mistakes have been made. The Hon'ble Member has referred in particular to this case of two ladies in Bankura, the Sindubalas. I think the very fact that the Government admitted the error at once is sufficient indication that they scrutinize these matters with great care. The Local Government did not seek in any way to mitigate or palliate the mistakes in this case. I can assure the Hon'ble Member that no one regrets this unfortunate incident more than the Government of India and the Local Government, and that they feel the greatest sympathy for these ladies for the ill-advised action which was taken against them. The Government of Bengal has made inquiries into this matter, full inquiries, and far from taking the attitude suggested by the Hon'ble Member, namely, that of sympathising with those officers who were responsible for their action, they have, as I understand, censured them. I do not deny, and I cannot deny, that there was a mistake made in that case, and I should be the last person to seek in any way to palliate it. But I do say that with the number of cases which the Government have to deal with, a certain number of mistakes is inevitable, and it is, I think, to the credit of the Bengal Government that this is the only case in which any mistake at all has been proved. At the same time, I also recognise that the very fact of such an occurrence having taken place has shaken the public confidence in the administration of this Act to a considerable extent. I am informed that many loyal and good citizens by reason of this mistake have had a suspicion created in their minds—there may have been similar mistakes in the past—and that some of the persons under restraint are not rightly confined. There is also a feeling in the minds of some that the system is one under which the police exercise too much power. Nor can the Government neglect the views of men whose opinion carries such weight, as those of the gentlemen named by my Hon'ble Colleague just now. Speaking for the Government, we believe that there is no ground whatever for the assertion that is frequently made that any of these men are confined without reason and without ample material to justify the orders. In Bengal, the Province in which the Hon'ble Mover is directly interested, a great part of the work in these cases has been done by an officer who, I think the Council will admit, is well known for his scrupulous fairness, honesty and ability, a man whose natural temperament is, while doing justice to love mercy, I mean Mr. J. G. Cumming, and I do not think that in this Council there is anyone who has any acquaintance with him who would believe that he would ever be a party to the imposition of unnecessary restraints on an innocent man. The officer now in charge of this work is also of equal ability, patience and impartiality, in whom the Government have every confidence. Nevertheless, as I have said, Government recognise that this feeling of alarm is widespread, and that there is a genuine desire in the minds of many like my Hon'ble friend that steps should be taken by Government to insure that the cases of men already interned and those against whom such action is contemplated, should be investigated by some independent authority, and it is for this reason mainly that he has agitated this question in Council.

[19TH MARCH, 1918.] [*Sir William Vincent; Mr. S. N. Bannerjea.*]

"His Resolution, if I may say so, raises two entirely separate points. It suggests that inquiries should be made into —

(1) the necessity and propriety of the orders restricting the liberty of individuals;

(2) the treatment of such persons when under restraint.

"It is quite clear, I think, that the agency which might be employed for the first inquiry would not necessarily be at all suitable for the second. I propose, therefore, to treat these questions separately

"I will deal first with the proposal in so far as it suggests a Committee for the purpose of inquiring into the necessity and propriety of individual orders of restriction. Here, again, we shall clear the issues if we consider matters first as regards future cases and then as to past cases.

"Now, as to future cases, His Excellency the Governor of Bengal in a recent speech, from which the Hon'ble the Mover, I think, made a quotation, announced what the intentions of the Government of Bengal are in respect of this matter. I need only say, at this stage, that the Government of India are in complete agreement with those proposals.

"Well, there remains the question of persons against whom action has been taken in Bengal since the Act came into force, and their number is very considerable. I have already told the Council that most of these cases have been examined by a judicial officer; but this does not, I gather, content my Hon'ble friend..........."

The Hon'ble Mr. S. N. Bannerjea:—"That is so."

The Hon'ble Sir William Vincent:—"Well, Sir, in view of the feeling on the subject, the Government of India are prepared to ask the Local Government to appoint a Committee consisting of one Indian and one English officer of judicial experience, of whom one at least shall, if possible, be a High Court Judge, or an officer who has served in that capacity, again to make careful inquiry into each case, to sift the materials on which the order of restraint or confinement is based, to consider any memorials that are put in on behalf of the persons whose cases are under investigation, and to advise the Government whether these orders are justified by this material that is placed before them. Further, this Committee will, in the case of a person for whose detention originally sufficient grounds are proved, inquire, so far as may be possible, whether by his subsequent conduct the detenu has shown such signs of reform or amendment that the removal of the restriction imposed on him is possible or whether, by reason of any other circumstance, this course is feasible without danger to the public tranquillity. For reasons which have been fully explained to this Council on former occasions, the inquiries of this body cannot be made in public and must be held *in camera*, and there can be no question of pleaders or advocates appearing before it. But this will, I hope, be the less necessary as every effort will be made to secure that the members are persons well able, without extraneous assistance, to sift and test the value of the evidence placed before them. The powers of the Committee will be advisory and confined to advice as to whether the material facts placed before it justify the imposition of restrictions, the nature of these restrictions being finally determined by the Local Government or, in the case of persons confined under Regulation III, by the Government of India.

"There is one more point in this connection to which I must refer. There are some cases, very few, I believe in which any investigation by a Committee might necessitate the disclosure of facts which concern our relations with foreign powers on matters of international importance, disclosures which might involve complications with foreign powers and the publication of information which we cannot divulge. The Government must reserve the right to decline to refer such cases to any Committee. I do not believe myself that there will

[*Sir William Vincent; Mr. S. N. Bannerjea.*] [19TH MARCH, 1918.]

be many such cases, certainly not under the Defence of India Act, and the intention of the Government of India is that this reservation shall be used as sparingly as possible.

"Well, in other Provinces the number of detenus is comparatively small, but we will ask Local Governments if a similar procedure cannot be followed there.

"I now turn to the second part of the Resolution which deals, as I said, with a separate point, namely, whether adequate care is taken to ensure that the health, welfare and comfort of detenus is properly attended to. I explained as fully as I could yesterday the action that is taken in regard to these detenus, and I laid a copy of the rules on the table, but I had better deal with particular points to which the Hon'ble Member has adverted. In the first place, he has referred to the possibility of financial stringency being in some way responsible for our not treating these people or their dependants more generously. I can scarcely believe that any Member here can accept that view, but, if it is necessary, I may assure the Council that there is no foundation whatever for such a suggestion. The Hon'ble Member went on to complain that newspapers and books were not supplied to these persons. Well, Sir, we have been in correspondence with the Government of Bengal on the subject of newspapers, and I may say that copies of one of the papers to which the Hon'ble Member referred, namely, the Weekly War News, are already provided for the use of the prisoners. As to books, I should like to read the rules. From what the Hon'ble Member said perhaps Council were under the impression that books are not supplied. Well, the rule runs thus—'Political prisoners should not be allowed to see or read newspapers, but books and magazines both in the vernacular and in English may be allowed from the jail library and from outside, provided they are passed by the Superintendent of the jail. In fact, it is desirable to encourage the perusal of suitable literature and, so far as may be practicable, facilities should be given for obtaining it'. That is the position in regard to books.

"I turn now to the question of the solitary cells. I think that the impression which the Hon'ble Member has created by his speech is not entirely correct. He has testified himself to the humanity of our jail administration in Bengal. I can assure the Council that the prisoners under Regulation III whom I have personally seen—and I saw, I think, about 20 or 30 of them—were treated, and rightly so treated, with very much more consideration than any other prisoners. The allegation of separate cells comes to this, that the prisoners are in small separate rooms side by side. In those rooms adequate furniture, books, papers and so on are provided. Ordinarily they are confined in these rooms, but during the day they are allowed to take exercise outside their cells for a period of one hour each morning and evening, and we have, as a matter of fact, asked the Local Government to consider if this time cannot be increased. Opportunities are also given to prisoners to practise any useful work in which they like to employ their time, such as carpentry. I may mention that among other things they were encouraged to go in for Swedish exercises.........."

The Hon'ble Mr. S. N. Bannerjea :—"Typewriting, that is a useful thing."

The Hon'ble Sir William Vincent :—"I am glad to receive confirmation of what I say from the Hon'ble Member. If we take such trouble to provide typewriters and encourage them to take Swedish exercises, is that consistent with the theory that they are confined in separate cells and subjected to ill-treatment? ...."

The Hon'ble Mr. S. N. Bannerjea :—"I did not use the word ill-treatment."

The Hon'ble Sir William Vincent :—" The Hon'ble Member did not say so, but it has been frequently suggested. I withdraw the remark so far as the Hon'ble Member is concerned.

" As regards communications with their parents and relatives I should like the Hon'ble Member one day to pay a visit to the office of Mr. Cumming or Mr. Stephenson and see the pains and patience taken in interviewing the parents and relations of those interned explaining to them exactly what has been done and encouraging them in every possible way to assist in reforming these young men."

The Hon'ble Mr. S. N. Bannerjea :—" May I say at once that I have often visited the offices of these gentlemen, and I can testify to the absolute accuracy of that statement."

The Hon'ble Sir William Vincent :—" Long hours are spent by Mr. Cumming and also by Mr. Stephenson in explaining the facts to the parents and guardians of these detenus."

The Hon'ble Mr. S. N. Bannerjea :—" I know that as a matter of fact."

The Hon'ble Sir William Vincent :—" Again, I must congratulate myself on having such valuable corroboration of what I say. Well, Sir, I think all that I have said makes it clear that the Government really is doing all it can to ensure the welfare of these persons.

" I admit, however, that here again there is a feeling that non-officials should be associated with the official agency in this matter, and we are prepared to do what is possible to meet public opinion in this matter. Though I hope that the Council will agree with me that any such agency must be entirely different from the agency appointed to inquire into the necessity of the orders. The persons concerned are detained under Regulation III in different jails and under the Defence of India Act in different localities, and no committee of Judges could without great inconvenience visit these centres, nor would they afford a suitable agency for that purpose. The Government of India propose however to ask Local Governments to appoint for each locality in which detenus are confined or restrained under this Act one or more non-official visitors to be associated with the official visitor to visit at short and regular intervals the men who are under restraint or detention, to ascertain that necessary measures are being taken for their health and welfare, to inquire into any complaints and ascertain if they are reasonable and well-founded, and to report directly the result of their inquiries to the Local Government with their recommendations. I ought to say here that in respect of Regulation III prisoners, proposals to this effect had already been made by the Government of Bengal. It would be unfair if I suggested that this action had not been taken by them of their own motion. And I may add that the Government of Bengal were, I think before we addressed them in connection with this Resolution, also considering the possibility of appointing some non-official agency in the case of persons upon whom restrictions have been imposed under the Defence of India Act.

" The personnel necessary to give effect to this proposal will be selected by the Local Governments, and I fear that in some cases there may be difficulty in securing suitable non-officials to undertake the duty. But in view of all that has been said in this Council and elsewhere the Government of India think it imperative that measures should be taken to satisfy public opinion that the welfare of these prisoners is being attended to. I am anxious that the views of the Government of India on this subject should not be misinterpreted. They have every confidence in the work of the officials to whom the duty of visiting these men has been entrusted, and they believe that these men are well tended. The charges that have been made from time to time, so far as the Government can ascertain—we have had charges but not from the Hon'ble Member—are unfounded. They recognise, however, that there is a considerable

[*Sir William Vincent.*] [19TH MARCH, 1918.]

amount of popular feeling in the matter, and they think it their duty to take such action as lies in their power to satisfy the public. I hope the Council will accept this as an indication of the desire of Government to meet non-official opinion in this matter, and I trust that the Hon'ble Mover will recognise that the Government of India have really gone as far as possible to meet his wishes. At the same time I ought to say that it is not our intention in any way to relax the efforts which have been made to maintain the public tranquillity, and I feel I ought at the same time to say a word or two about the great work which has been done by the Government of Bengal in combating these dangerous conspiracies. I think that Members of this Council realise that the measures taken have been successful. But I do fear that the public has not realised the great strain which has been put upon the Local Government by this work, or the very constant and anxious care which the local officers have exercised in using the powers vested in them by the law.

"I will only before I sit down, Sir, refer to one or two of the cases which the Hon'ble Member mentioned. I was prepared for the mention of some of these names. The first case is that of Manindra Nath Set. This a Press Communiqué which was issued by the Government of Bengal on the subject:—

'The attention of the Government has been called to an article in the *Amrita Bazar Patrika* on the 18th January 1918, regarding the death of a detenu Manidra Nath Set. It is suggested that Manindra Nath Set was arrested in consequence of a visit he paid to Hon'ble Mr. Cumming at Darjeeling to inquire about the arrest of his brother Sachindra; that he was then detained in jail an unusually long time, and that this detention had its effect on his constitution as phthisis developed soon after he left jail.

'The facts are these. It is quite untrue to suggest that Manindra Set was arrested for the reason alleged; he was arrested on the 28th August 1917, for quite different reasons. The first report about his health was made on the 11th September when the Superintendent of the Presidency Jail reported that he was under observation for insanity. Orders of domicile were passed on 26th September in accordance with which he would have forthwith been released from Jail; but the Jail authorities reported at the time that he was dangerous and not in a fit condition to be sent away alone; he was therefore kept under observation. On the 28th October Government received the report of the Police Surgeon that Manindra was not insane and that he was responsible for his action. At the same time a report from the Jail medical authorities was received that tuberculosis of the lungs was suspected in Manindra's case and that he himself had said that he was convinced he would die of phthisis like all his family. Endeavours were accordingly made at once to get a relative to take him to his house and look after him and after considerable difficulty a relative in Calcutta was induced to take him in for the time. This relative, however, suggested that Manindra might be sent to another relative, at Deoghur. (Deoghur, as the Hon'ble Member is aware, is a health resort) Manindra was therefore domiciled with his relative in Calcutta on the 4th November, and inquiries were made through the Bihar and Orissa Government whether the relative in Deoghur would take him in but this the relative subsequently refused to do. On the 6th November at the request of the relative with whom he had been domiciled in Calcutta who was unwilling to keep him any longer, Manindra was sent to the Medical College Hospital where he remained till his death.

'As regards the statement in the article in question that Manindra was pining during his illness to see his brother Sachindra, no request to this effect was received by Government.'

"Then there is the case of Jyotish—the last case I propose to read, becaue, if I proceed to examine the details of every case the discussion will be endless and in general all I need say is that we are satisfied that Local Governments make every inquiry possible and take every care with regard to these men. This is the statement that I have about Jyotish:—

'About three months after his arrest it was reported he was suffering from hallucination.'

"And here I should like to intervene for a moment and say that it has been unfortunately the case that many of these men are of weak intelligence, the very fact that they take so readily to these criminal courses is in itself an indication that their minds are not normal. For no normal man would join in such wild and wicked plots, nor be guilty of the desperate crimes of which my Hon'ble Colleague, living in Calcutta as he does, has full knowledge. Well, my statement continues:—

'He was melancholic and was under the delusion that the Criminal Investigation Department were trying to poison him. He refused all food. On the 27th March the

Government of Bengal wired that the prisoner's condition was bad and that Major Peebles, Superintendent of the Berhampur Lunatic Asylum, had been ordered to proceed to Rajshahi and examine him.

'Being suspected of lunacy he was transferred to the Berhampur Jail to be under the continuous observation of an expert there and as he refused to take food the authorities had to resort to forcible feeding. As a matter of fact during that process the prisoner gained 12 lbs. in weight. Also a man was put to keep him company all through the day and night. This prisoner noted that Jyotish refused to speak though he every now and then forgot the rôle he was playing and did something that was quite intelligent On the 10th May it was reported again that the prisoner was lying in a state of apparent coma, while his physical condition was good. The Government of India at once directed that he should be examined by a Medical Board consisting of Major Peebles and Lieutenant-Colonel Deare, and they, after careful examination, expressed it as their deliberate opinion that he was feigning insanity That was the opinion on which we moved him. They added that in his own interests it would be better to remove him to the asylum where his mental condition could be scientifically investigated.

'On the 26th September Major Peebles again wrote that Jyotish was feigning insanity and that he was in fair health otherwise. Captain Hume, who examined the prisoner on 25th February, could not say definitely whether he was insane or not'

"Well, the prisoner is still reported to be lying in this condition. He is fed and tended with the utmost patience, and the Government of India are now in communication with the Government of Bengal regarding any possible treatment which may improve his condition. We are arranging for a visit to this man by a non-official medical officer, although we believe our own men are doing everything possible. We are also inquiring whether his mother cannot be allowed to nurse him, and if in any way the treatment undergone is found to be unsuitable or if he can be liberated with safety, I can assure the Hon'ble Member we shall not hesitate to do what is possible.

"I have now finished. I have endeavoured to the best of my ability to convey to the Council the attitude of Government in this matter, and I hope that it will be understood and accepted that we are anxious to satisfy reasonable opinion in this matter. We know that there is a certain body of public opinion here in India, more particularly in Bengal, which nothing will satisfy. On the other hand, there are reasonable men whose minds are open to conviction; those reasonable and loyal citizens we do seek to convince that we are doing our best to satisfy the public that all possible action is taken to ensure the welfare of these prisoners and to ensure that the innocent are not confounded with the guilty. The Hon'ble Member will, in the circumstances, understand me when I say that I cannot accept the Resolution exactly as it stands, but I hope that this will meet him sufficiently."

The Hon'ble Maharaja Sir Manindra Chandra Nandy of Kasimbazar:—"Sir, the question of the operation of the Defence of India Act of 1915 and of Bengal Regulation III of 1818 has assumed a really serious aspect in the province where I and the Hon'ble Mover of this Resolution come from. In reply to a question recently put by a member in the Bengal Council, the total number of persons interned and deported under these Acts was given as nearly a thousand. Sir, the internment of such a large number of people has naturally affected thousands of families in Bengal and drawn towards these men the indiscriminating sympathy of perhaps the bulk of the educated community of my province. Now, Sir, most of us believe in the existence of a rather widespread conspiracy against law and order in Bengal, and also in the fact that crimes of a certain character have been greatly reduced by the operations of the Acts in question. The fact of the practical suppression of political dacoities and murders loudly proclaims the wisdom of the Defence of India Act and of the Bengal Regulation of a hundred years ago, but the public refuse to believe that all the men so far dealt with under these Acts are guilty people. At present, the whole responsibility of investigating into these crimes lie with the Criminal Investigation 12-22

[*Maharaja Sir Manindra Chandra Nandy; Sir Gangadhar Chitnavis; Mir Asad Ali, Khan Bahadur.*] [19TH MARCH, 1918.]

Department which, like other human institutions, cannot be considered to be infallible or above mistakes and suspicion. The men of the Criminal Investigation Department may be very clever people themselves, but they cannot claim the trained lawyer's skill and ability to sift evidence properly, and in consequence mistakes have occurred and are likely to occur over and over again. These mistakes actually put the Government in a very awkward position and, as Lord Ronaldshay stated so frankly in his Council a few days ago, the Government would do everything in their power to prevent their occurrence and not to give needless trouble or pain to the people. What is, therefore, wanted is to make the position of the Government unassailable, and to secure the confidence of the people in the administration of the Acts in question. I cannot suggest any better means of gaining that end than by the adoption by the Government of the Resolution so ably moved by the Hon'ble Mr. Surendra Nath Bannerjea. An advisory committee, composed of men in whom the people have confidence and who are not likely to be influenced by cooked police reports and are used to sift evidence properly, may influence public opinion greatly in favour of the impartial administration of the Acts in question, and may also take off a good deal of the sting from the acrid criticism now levelled against the Government out of sheer ignorance. Sir, the Defence of the Realm Act of England, after which model the Defence of India Act has been shaped, has given a statutory recognition to such a Committee in the United Kingdom as is suggested in Mr. Bannerjea's Resolution, besides allowing all persons arrested under the Act an opportunity of being tried by a Jury. Sir, to an Englishman these are only minimum safeguards : and if both of these cannot be extended in India, I hope, for the good name of the Government and with a view to promote trust of the people in their *bonâ fides*, the Government will see their way to accept Mr. Bannerjea's Resolution. That would relieve in a very large measure the tension in th· public mind in connection with the subject, and effectually prevent the Government being impugned, maligned and discredited before the public eye in season and out of season."

12-26 P.M. **The Hon'ble Sir Gangadhar Chitnavis** :—"Sir, we are glad that this Resolution has been virtually accepted by Government. It must be admitted that the main object of Government in enacting this Regulation is to combat anarchy and lawlessness. In doing so, it is possible that mistakes must and will sometimes occur; but the partial acceptance of this Resolution is in itself clear proof that Government are as anxious as the Hon'ble Mover himself to avoid mistakes, to arrange for necessary comforts and conveniences to persons detained and to secure public co-operation with a view to remove distrust and suspicion in the working of these regulations. It is therefore right that when we condemn Government for mistakes which they themselves sincerely admit and regret, we must be prepared to congratulate them on the success that they have been able to achieve in combating the main object these Regulations had in view, and also thank them for what they have done in spite of many difficulties in the interests of loyal and law-abiding citizens of this country."

12-27 P.M. **The Hon'ble Mir Asad Ali, Khan Bahadur** :—"Sir, after hearing the speeches of the Hon'ble Mover and the Hon'ble the Home Member and the sympathetic views taken by him, it is not necessary to say more, and it only remains for us to thank him for his sympathetic attitude. The Hon'ble Mr. Bannerjea's Resolution makes a modest proposal. It does not aim even at the slightest alteration of any clause or provision in the Defence of India Act or the deportation Regulations. It wants the defence to remain on the defensive and not assume the rôle of the offensive. It seeks to ensure the just and proper application of the Act or the Regulations to individual cases. It asks, therefore, for the appointment of a mixed committee of officials and non-officials.

"First, such public opinion as we have in this country desires to be satisfied in certain cases as to the justness of the enactment or enforcement of the

[19TH MARCH, 1918.] [*Mir Asad Ali, Khan Bahadur; Rai Bahadur B. D. Shukul; Mr. K. K. Chanda*]

Act as well as of the Regulations. Whether rightly or wrongly people have come to entertain a doubt as to their correct application in some cases. The sentiment is there, and it is growing stronger and stronger. In practical politics sentiment counts a good deal. With due deference to the authorities whose vast powers, resources and methods of investigation may unearth facts which otherwise can hardly be known to an unsuspecting public, I feel bound to remark that, even with the best of intentions, the best of officials are after all human, and are liable to err. They are no more infallible than non-officials are. Even should there be one unjust case for a hundred just cases, the effect that that single case would produce upon public opinion would be so great that no enlightened Government could afford to neglect it. Hence the Government should be prepared to satisfy public opinion. It may be that the Government have in their possession such assured information as may not be disclosed to the public in the interests of public safety. But they can furnish the proposed Committee with such information as might be let in the course of investigation, and thus help the Committee to arrive at safe and sound conclusions.

"Secondly, justice requires that the sacred personal rights of the individual should be protected from envy or malice which too often in the affairs of men may involve even absolutely innocent persons into unexpected trouble. I consider it is one of the functions of a civilised Government to protect and safeguard the personal rights of the individual.

"Thirdly, in the name of prestige which the Government values so much, and in the interests of efficiency of which the administration is so jealous, the Government should favour the appointment of the proposed Committee, so that there may be greater cordiality between the rulers and the ruled. Even where the prestige of the Government is assailed, the public will then voluntarily rush towards the support of constituted authority and help to maintain its prestige.

"Fourthly, the appointment of a Committee will go a great way in securing that public co-operation which the police badly miss to-day for want of mutual confidence between them and the people. With accurate knowledge of facts the public will be less and less disposed to stand aloof from police investigation of the right sort.

"For these reasons, I heartily support the Resolution before the Council, and trust that it will meet with the unanimous acceptance of the Council."

The Hon'ble Rai Bahadur B. D. Shukul :—"Sir, after the reply that has been received from the Hon'ble the Home Member, I have only to offer thanks to him on behalf of myself and that of the Province which I have the honour to represent, for the announcement he has made with regard to the appointment of a Committee as desired by the Hon'ble Mover. I am sure this announcement will be received by the whole country with a sense of great relief and gratitude. It will be a good thing if the benefits of inquiries with the aid of Advisory Boards will be extended to the existing cases, a course which will hardly leave any room for further complaint in this matter." 12-32 P.M.

The Hon'ble Mr. K. K. Chanda :—"Sir, after hearing the Hon'ble the Home Member's speech in reply to that of the Hon'ble Mover of the Resolution in which he so eloquently and abundantly made out a case for an Advisory Committee, one does not see the necessity of speaking at length on the Resolution or of making a speech. The Government is prepared to meet us half way, it offers to appoint a board of two judges, one of whom is to be an Indian and also to allow non-official visitors to visit these unfortunate young men For this concession, although it does not go the length we desire, I wish to thank the Government of India. We are grateful that the Government of India is not stationary but is moving and progressive. Last year when a Resolution was moved by Mr. Dadabhoy on similar lines to the present Resolution, I moved an amendment to it suggesting the appointment of 12-33 P. M.

[*Mr. K. K. Chanda; Mr. S. N. Bannerjea.*] [19TH MARCH, 1918.]

a Committee consisting of a High Court Judge and an Indian practising lawyer and a District Judge. But, Sir, the then Home Member, Sir Reginald Craddock refused to accept our suggestion and he interposed a high stone wall in front of us. To-day the Hon'ble Sir William Vincent accepts our suggestion and, although he has not removed the wall, the opening he makes is now fairly wide and will admit of a passage. If we again have to come before the Government in this matter, though I hope and sincerely trust there may be no need to do so,—but if unfortunately our grievances are not removed, we shall not cease to knock at the door—and then I feel sure that the door will fully be opened. I am sure that if on another occasion we do come up Sir William Vincent will absolutely remove the wall, and will grant our request in full. The Government of India have gone further and almost unasked have agreed to the appointment of non-official visitors. In this matter also the Government of India are moving, it was only the other day during the present Session that I suggested the appointment of such visitors through an interpellation. At that time the Government of India had not made up its mind and was waiting for the reply of Local Governments. To-day Sir William Vincent has been pleased to announce the appointment of non-official visitors. Looking to the attitude of Government in this matter to-day, one feels that if the Government was pleased to take this attitude before, what a world of difference it would have created. I feel sure that many homes in Bengal would not have been desolated, that many brilliant young men might have continued to be useful citizens, might for instance, have shed their blood on the plains of Mesopotamia, fighting for their King and Country. Many of them, alas! have unfortunately taken their lives with their own hands, or are inmates of lunatic asylums or are otherwise wrecks. Sir, we are grateful to Sir William Vincent for the decision as to the composition of the Committee, but we regret it in so far as he has not seen fit to accede to our request for the association of a non-official on this Committee. Speaking for myself, I confess I do not understand what the objection is. Surely there must be some non-official in whose integrity and judgment Sir William Vincent may have confidence. If it has been found possible to appoint non-officials on the Council of the Secretary of State, to appoint one on the Executive Council of the Government of India and as members of Provincial Councils,—not only so but if they could be appointed as judges of the special tribunals for trying these very cases, and what is more if one is associated with the Committee presided over by Mr. Justice Rowlatt who is inquiring into a much bigger question, Sir, I do not understand what reasonable objection there could be to the appointment of a non-official member to inquire into a particular case. However, Sir, I accept the decision with perfect gratitude and respect. I should, however, like to utter a word of caution on one point. The whole thing depends on the personnel of the Board, upon the persons who are appointed visitors. There are judges and judges as there are men and men. Unless you give us the very best men, those in whom the public have confidence, I am afraid the result will be worse than useless. I trust that Sir William Vincent will be pleased to consider it and appoint men who will carry weight in the country. With these words, Sir, I respectfully accept the decision of Government and associate myself with the Resolution ".

The Hon'ble Mr. S. N. Bannerjea :—" Sir, I think the one feeling that pervades the minds of non-official Indian Members on this occasion is one of deep thankfulness to the Government for the attitude which it has displayed in connection with my Resolution. Sir, I am quite sure that when the result of this debate is known, it will have a soothing effect on public opinion in Bengal and elsewhere. Public opinion has been in a state of consternation, I do not use the language of exaggeration, but I have not the slightest doubt that the Hon'ble the Home Member's speech will have a very ameliorating effect upon public opinion. Sir, my Resolution divides itself into two parts as the Hon'ble the Home Member pointed out. The first part suggests the appointment of an Advisory Committee, and in the second I make a recommendation that there should be visitors to visit prisoners confined under Regulation III and the Defence of India Act. I think

[19TH MARCH, 1918.] [*Mr. S. N. Bannerjea; Sir William Vincent.*]

my Hon'ble friend has substantially accepted my Resolution. The point of difference I shall presently indicate. I suggested in my speech, and not in the Resolution itself, that there should be three members on the Advisory Committee. My friend says two, and that is the recommendation of the Government of Bengal of Lord Ronaldshay, and an effort will be made, I understand, to obtain at least one High Court Judge, as a member of that Committee. I hope one High Court Judge will be a member of that Committee, and I do not think there will be any difficulty in obtaining a High Court Judge as a member of the Committee. We have a High Court Judge as a member of the revolutionary committee that is now sitting, from Madras and another has been brought out from England, and if my Hon'ble friend were to make a serious effort, I have not the slightest doubt that he will obtain a High Court Judge to sit as a member of the Advisory Committee. I need hardly point out that the personnel of the Committee is a matter of the greatest importance. If the personnel is satisfactory, public opinion will be soothed; if the personnel is unsatisfactory public opinion will be suspicious. Therefore, it is a matter of the first importance to see to it that the personnel is such as will inspire public confidence. And I should like to add a third member if my Hon'ble friend could possibly see his way to accept that suggestion, because there may be a division of opinion amongst the two, but if there are three, a settlement could be arrived at, and I think it would be a distinct advantage to have a third member if the Hon'ble the Home Member could see his way to accept that suggestion. It is a question of expense I am told, but I hope this consideration will not be permitted to stand in the way, and I would like to press this point upon the sympathetic consideration of the Hon'ble the Home Member.

"Well, Sir, then, with reference to the second part, namely, the Board of visitors, my Hon'ble friend has practically accepted my suggestion, that there will be non-official visitors to go and see these prisoners whether confined under Regulation III or under the Defence of India Act. I do not think that I shall be justified in detaining the Council any longer. Our feeling is one of deep thankfulness to the Government, and I offer my congratulations to the Hon'ble the Home Member for having seen his way to accede to a feeling which is uppermost in the minds of educated Indians throughout the length and breadth of the country. As my Hon'ble friend says, there may be some who will not be pleased but they do not count. I think all that Government need do is to conciliate the good, the true and the thinking and if that is done, I think the duty of the Government is fulfilled."

The Hon'ble Sir William Vincent:—"I have very little to add, Sir, to what I have already said. For the reasons which were given by the Hon'ble Sir Reginald Craddock in the debate last year which reasons appear to me to be very cogent, the question of appointing a non-official on to this tribunal must, I think, be decided in the negative. I do not wish to repeat those reasons, but I am satisfied myself, and I think I could satisfy the Council, that they are reasons which would commend themselves to any reasonable person. 12-43 P.M.

"I quite agree, however, with what both the Hon'ble Mr. Chanda and Mr. Bannerjea said that it is of great importance that the personnel of the Committee should be such as will command the confidence of the public, and I am quite sure that the Local Governments will bear this matter in mind.

"The other point to which the Hon'ble Member referred was the question of appointing three members instead of two on these committees, and I do not know if I should be divulging a confidence if I mention that the suggestion has been put to me from another source that an educational officer should be employed for this work. All I can say in regard to this proposal is, that I do

[*Sir William Vincent; Mr. S. N. Bannerjea.*] [19TH MARCH, 1918.]

not think that an educational officer would be of much use on these Advisory Committees as they will really be employed in investigating, examining and scrutinising the evidence that comes before them. But I will have the point put to Local Governments for consideration. I may say that many of these persons against whom action has been taken are men of middle age. We have some men of 40 interned, and I think it is a little too much to suppose that an educational officer would be able to influence men of that age; there are, however, many cases in which the persons against whom action has been taken are young men, and I will ask Local Governments to consider whether at least in the case of visiting committees,—and that I think will meet my Hon'ble friend's wishes,—an educationist should not be appointed as a visitor where such a course is possible......."

The Hon'ble Mr. S. N. Bannerjea:—"I could mention some names."

The Hon'ble Sir William Vincent:—"Then the Hon'ble Member went on to say that having conciliated Mr. Bannerjea we had conciliated Bengal. Was that the suggestion?"

The Hon'ble Mr. S. N. Bannerjea:—"I did not put it in that way. That is the Hon'ble Member's version."

The Hon'ble Sir William Vincent:—"I admit it is rather a perversion. However, I am glad to think that by anything we have done, we have been able to secure the approval of what I may call moderate opinion in that province, and I accept the assurance of my Hon'ble friend that that is so.

"Then my Hon'ble friend went on to say that as regards the visiting agency I have practically met all he asks. I was reminded of the old saying of an eminent judge that the word 'practically' always conceals a fraud, and I am not quite sure how far really I have met my Hon'ble friend or not. But what the Government intend to do is, I think, plain from what I stated, and if it in any degree satisfies the Hon'ble Member and the rest of this Council, I am more than content."

The Hon'ble Mr. S. N. Bannerjea:—"Sir, after what has fallen from the Hon'ble the Home Member I beg leave to withdraw the Resolution."

The Resolution was, by leave of the Council, withdrawn.

RESOLUTION *RE* APPOINTMENT OF AN INDIAN MEMBER TO THE NEXT IMPERIAL WAR CONFERENCE.

The Hon'ble Mr. S. N. Bannerjea:—"Sir, I beg to move that—

12-18 P. M.

'This Council recommends to the Governor General in Council that the Indian Members for the next Imperial War Conference be appointed on the recommendation of the elected members of the Imperial Legislative Council.'

"Sir, I do not think that this Resolution will take long. It will be in the recollection of Hon'ble Members that at the Simla Session of the Legislative Council my Hon'ble friend Mr. Shafi moved a Resolution recommending that India should be officially represented at the Imperial Conference, and that

[19TH MARCH, 1918.] [*Mr. S. N. Bannerjea.*]

a representation in that behalf be addressed to His Majesty's Government through the Right Hon'ble the Secretary of State for India. That Resolution was strongly supported by the then Viceroy (Lord Hardinge,) and it was unanimously accepted by the Council. As a result, in 1917, India was represented at the Imperial War Cabinet by the Secretary of State aided by an Indian deputation nominated by the Government of India. The Indian deputation consisted of His Highness the Maharaja of Bikaner, Sir Satyendra Prasanna Sinha, and Sir James Meston. The association of an Indian deputation in the deliberations of the highest Council in the Empire was a notable event in our annals and marked a new departure in our relations with the British Empire. The conduct of the deputation demonstrated that India was in every way worthy of the great confidence that was bestowed on her. The tact, judgment, practical capacity, and in the case of the Indian members, their loyalty and unflinching devotion to the British connection were the theme of universal praise and profoundly impressed the Imperial Conference. The Conference decided by a unanimous vote that India should henceforth be represented at every session of the Conference.

"That was a great, a distinct gain. In pursuance of that Resolution a deputation will soon leave India for the representation of this country. Sir, when the Indian deputation left India last year there was a general feeling in the country, which found expression in the public prints and in a question recently asked in the House of Commons, that the deputation had not behind it the imprimatur of the people and the high sanction of popular choice. It is with a view to remove this defect in the title of the coming deputation that I have ventured to submit this Resolution for the acceptance of this Council. The Resolution is that the Government of India should appoint the deputation, but subject to the recommendation of the elected members of this Council. I am well aware of the fact that the Indian representative of the deputation that will sit at the Imperial Conference will be the representative of the Government of India, and, being the representative of the Government of India, the Government of India must appoint him. We do not in the slightest degree want to interfere with the authority of the Government of India. He must be a nominee of the Government of India, but at the same time we want to support the choice of the Government by his election by the elected members of this Council. Sir, the effect of the acceptance of this Resolution would be to place the Indian member of the deputation somewhat approximately on the same footing with the Colonial representatives. The Colonial representatives are the members of the Colonial Governments, but they are also the elect of the people, the Governments being popular. Our representatives will be the nominees of the Government and, unless there is behind them the sanction of popular choice which I am anxious to secure, they would not be the colleagues of the Colonial representatives in the full sense, echoing the voice of the Government and of the people. This would be a distinct advantage to the Government. The Government will be the authority that appoints, only we want to have our share and our voice in the matter. We fortify the appointment of the Government by the choice of the elected members of the Legislative Council. It seems to me, Sir, that that is an eminently reasonable proposition and should be accepted by the Government, because it does not in the smallest degree take away from the authority or the decision of the Government, but strengthens that decision by the voice and the vote of the elected Members of this Council.

"Sir, in this connection there was a question and answer in the House of Commons. I will place them before the Council:

'In Commons to-day (25th March) Mr. Denham suggested that the Elected Members of the Legislative Council should be invited to select one of the representatives of India to attend the sitting of the Imperial War Cabinet in order to avoid the recurrence of the grievance of educated Indians last year.'

"There was a grievance last year and it found expression in the public prints, as I have just mentioned. Dr. Fisher replied that "the War Cabinet

[*Mr. S. N. Bannerjea; Mir Asad Ali, Khan Bahadur.*] [19TH MARCH, 1918.]

consisted of representatives of the Governments of the chief portions of the Empire and therefore it was impossible to adopt the suggestion.'

"Evidently the suggestion was that the appointment should be made by us, but we do not claim that at all. We only claim to have a voice in the making of the appointment. Therefore this answer of the Government does not preclude the acceptance of my Resolution. The Government is to appoint subject to the election made by the elected members of this Legislative Council. I do hope that, under the circumstances, my Resolution will be accepted. In fact, I am prepared to go a little further, and if the Government see its way to accept it, I would say, let us have a pannel of, say, a number of members elected by the elected members of this Council, and Government may pick and choose from that pannel.

"I do not know that I need detain the Council any longer. With these words I beg to move the Resolution."

12-56 P. M.

The Hon'ble Mir Asad Ali, Khan Bahadur :—"Sir, while taking exception to the form in which the Hon'ble Mr. Bannerjea's Resolution is worded, I fully sympathize with the object of the Resolution. By the 'Indian member for the next Imperial War Conference,' I suppose Mr. Bannerjea means an Indian representative chosen to assist in his advisory capacity, the Secretary of State for India on the Imperial War Conference 'formally agreed on the motion of the Prime Ministers of the great Dominions to modify its own constitution so as to permit of India being fully represented at all future Imperial Conferences,' we are not entitled, I presume, to send our own representatives to the Conference until its constitution is changed. We do hope that it will shortly be amended in the direction indicated. Until such time we must rest content that our representatives can be sent only in their advisory capacity, as was done last year. Since no Indian representative can have a vote in the Conference it is immaterial whether he is nominated by the Government either directly or on the recommendation of the elected members of this Council. Mr. Bannerjea evidently desires that the Government should be pleased to recognize the principle of election by appointing a representative recommended by the elected members of this Council. While no doubt or fear is entertained as to the excellence of the choice of the Government, patriotic feeling suggests a popular method of nomination.

"The Resolution, Sir, might have gone further and suggested the election of a non-official representative by the elected members of the Council. But it modestly suggests, for the ready acceptance of the Council, that the recommendation of the Council should influence the Government nomination of at least one Indian representative. Since it is to be, as it was, primarily a War Conference, it is but fitting in the nature of things that a popular representative should give expression to the popular feeling that India is prepared in these troublous times to share the burden of the Empire, and it shall be his duty as India's spokesman to pledge India to give her best and materially assist the Empire in all possible ways to achieve a glorious victory. In fact, such a loyal expression will come out with better grace of peoples representative. I do hope, therefore, that the elected members of this Council will be allowed the proud privilege of recommending to His Excellency the Viceroy one or two names of Indian representatives, one of whom he may be pleased to nominate to assist the Secretary of State for India on the Imperial War Conference. India's position and status within the Empire having been raised by admitting Indian representatives last year into the inner Counsels of the Imperial War Cabinet, as well as of the Imperial War Conference, it is but meet that India should be allowed the choice of nominating her representative. More words are not needed to commend this timely Resolution to your acceptance. I, therefore, desire to give my hearty support to Mr. Bannerjea's Resolution."

[19TH MARCH, 1918.] [*Sir William Vincent.*]

The Hon'ble Sir William Vincent:—"Sir, in answering this Resolution, I think there is very little to add to what was said by His Excellency when he addressed this Council on the 7th of February, 1917, and I will ask the Council to bear with me while I read what appear to me to be the relevant portions of that speech. His Excellency then said:— 1 P. M.

'Criticism has been made of the method of representation and the manner of selection of India's special delegates. I think our critics have misapprehended the nature of the Conference and of the representation. The Conference is of the Mother Country, the Dominions and India. Each Dominion is represented by its Prime Minister, and has but one voice in the Conference, but the Prime Ministers are permitted to bring with them such other Ministers as they may desire, and may invite these Ministers to speak on behalf of the Dominions on any particular question. It is obvious that in the case of India, so long as the Secretary of State is directly responsible to Parliament for the policy of the Indian Government, the Secretary of State must be the head of the Indian delegation, and the policy propounded by India must be the policy of the Secretary of State in Council, but I have the Secretary of State's assurance that he will be glad to leave his colleagues from India to speak, whenever possible, on behalf of India.'

'The Conference then being a Conference of Government, it follows that the responsibility for the choice of the representatives must rest with the Government. No Government could divest itself from that responsibility, and so in the case of India, the Secretary of State, in consultation with the Government of India, has chosen the three gentlemen whose names you know. The choice in fact goes beyond the promise made by Lord Hardinge in his speech of 22nd September, 1918.'

"The next paper to which I would refer in this connection is the declaration of the Prime Minister in the House of Commons. I have only a telegraphic summary of it. It is dated the 18th of May, 1917. He began by saying, that the Imperial War Cabinet was an important event and constituted a landmark in the constitutional history of the British Empire.' He went on to explain how great the success of that Cabinet had been and added:—

'As far as the Government were concerned they could state with confidence that the experiment had been a complete success and the Imperial War Cabinet was unanimous that the proceedings had been of such service not only to its members but to the Empire that it ought not to be allowed to fall into desuetude. Accordingly it was agreed that meetings should be held annually. The Imperial War Cabinet would consist of the British Premier and such of his colleagues as dealt with Imperial affairs, of Dominion Premiers or specially accredited representatives and an Indian representative appointed by the Government of India. The essence of the institution was that responsible heads of Governments of Empire with ministers specially entrusted with the conduct of Imperial policy would meet together at regular intervals to confer about foreign and Imperial policy and come to decisions regarding them.'

In a later part of the speech he said: 'It was felt, however, that the experiment of constituting Imperial Cabinet, in which India was represented, had been so fruitful in better understanding and unity of purposes and action that it ought to be perpetuated, and he believed that the proposal would commend itself to all the nations of Europe.'

"Well, Sir, on a later occasion than that, a few days later, in reply to a question by Mr. Charles Roberts as to what modifications in the position of India relative to the Empire were affected as a result of the Imperial Conference, the Secretary of State gave the following reply:—

'In answering my Hon'ble friend's question it will be convenient to consider together the results, so far as published, of the Imperial War Cabinet and the War Conference. As my Hon'ble friend is aware the Imperial War Conference recommended to the Governments concerned that steps should be taken to amend the constitution of the Imperial Conference so that India should be represented at future sittings with the same right of speech and vote as is accorded to the representatives of other Governments. Further, India will be represented at the annual session of the Imperial Cabinet by a nominee of the Government of India as well as by the Secretary of State for India who will sit as one of the British Ministers especially concerned with Imperial affairs.'

"This decision marked an immense advance in the position of India within the Empire.

"Well, the only other communication I have is the telegram to which reference was made by the Hon'ble Mr. Bannerjea. In that telegram, which

[*Sir William Vincent; Mr. Bannerjea; Pandit Madan Mohan Malaviya.*] [19TH MARCH, 1918.]

is dated the 5th of March, 1918, in answer to a question by Mr. Denman. Mr. Fisher replied 'that the War Cabinet consisted of Governments of chief portions of the Empire, and it was impossible to adopt the suggestion that one of the representatives of India should be selected by the elected members of the Legislative Council.'

"That, then, is the decision of His Majesty's Government, and in the face of that decision I do not think that it would be possible for me to accept this Resolution, and I trust that the Council will realize the position of the Government of India in the matter having regard to the very clear statement made by a Minister of His Majesty's Government. Indeed, I cannot help feeling the the Hon'ble Member is on this occasion rather beating his head against a wall...."

The Hon'ble Mr. Bannerjea:—"We always do that."

The Hon'ble Sir William Vincent:—"Well, on this occasion I am afraid it will serve no useful purpose.

"Then, the Hon'ble Member said: 'Oh! yes, you may continue to appoint a man, but we must really select him.' That is a form of *camouflage* which, I think, will deceive nobody. Either a man is appointed by the Government or he is selected by the Council. The two things are really different and incompatible. If the Council is to select the man, why then, well and good, let them do it; if Government is to nominate him, then surely the Government must be entitled to select any man in whom they have the greatest confidence, whether that person is the man selected by the members of the Legislative Council or not. In such circumstances, however deeply members of the Council may sympathise with the aspirations which prompt this Resolution, I fear that its acceptance by Government would not be consistent with the present constitution of the Imperial Conference, which is a Conference of those who are responsible for the Government of the different parts of the Empire; and I think a gentleman who had no such responsibility and who was selected by members of the Council, who, however eminent, are not responsible for the Government of India, would be out of place in an Imperial Conference of this character.

"I submit really that this Resolution is opposed to the logic of existing facts, and, on the part of the Government of India, I must oppose it. At the same time I hope that Members of Council will remember that on the occasion of the last War Cabinet the Government nominated an Indian who was not only in the confidence of the Government of India, but who also, I believe, commanded the respect and trust of Indians generally, a gentleman who a few years ago presided, if I am right in my recollection, over the National Congress, and whose liberal sentiments, loyalty, patriotism and devotion to his country are well known. I was glad to find that this view is endorsed by what the Hon'ble the Mover said, and I think that the Council will rest assured that the choice of the Government on this occasion will fall on less suitable a person."

1-9 P. M.

The Hon'ble Pandit Madan Mohan Malaviya:—"Sir, in view of the answer given by Mr. Fisher in the House of Commons, we were prepared to hear that the Government of India could not accept the Resolution. But I submit, Sir, that if the Government of India thought fit to make a recommendation to the British Cabinet that the matter might be reconsidered, they could do so without violence to any official propriety. However, I do not wish to argue the question now. I only want to make one thing clear, and that is that, whomsoever the Government of India may appoint, so long as that appointment is made by the Government of India, will not go as the representative of the Indian people. It is expected that at the Imperial Conference important fiscal questions will be considered; questions of Imperial Tariffs and Imperial Preference If this expectation is wrong, there is nothing more to be said about it. But if it should not be, I want to make it clear that we, the elected members of this Council, having a sense of our responsibility

[19TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya; Sir William Vincent; Mr. M. A. Jinnah.*]

to our people, feel that no representative appointed by the Government of India should be regarded as representing the people of India, and as being in a position to commit the country, directly or indirectly, to any fiscal policy including Imperial Tariffs, which may be discussed at the Conference.

"Our object in bringing this Resolution before the Government was to offer to co-operate with the Government in having the Indian point of view represented at the Conference. If the Government do not think that the time has come when this should be done, or do not care to see it done, we have nothing more to say about it. Only I want that it should be clear that the representative who goes will not represent the Indian point of view in the opinions which he will express. I have not one word to say against my esteemed friend..."

The Hon'ble Sir William Vincent.—"Does the Hon'ble Member say that Sir Satyendra Sinha does not represent the Indian point of view?"

The Hon'ble Pandit Madan Mohan Malaviya—"I was just going to say that, if my Hon'ble friend had waited half a minute. I have nothing to say against Sir Satyendra Sinha. We esteem him as a lawyer, a gentleman and a patriot. But even he will not be accepted by the people of this country as representing them, unless he is elected by their chosen representatives. That is the position. No one whosoever he may be, who goes to the Conference as a mere nominee of Government, should be regarded as a representative of the Indian people in the sense which I have indicated. The questions which will be discussed will be of very great importance, and I am anxious, as I am sure many of my Hon'ble friends are anxious, that the situation should be correctly understood."

The Hon'ble Mr. M. A. Jinnah:—"Sir, as we all know, the fate of this Resolution was sealed long before to-day in view of the answer that Mr. Fisher gave in Parliament. But, Sir, I must say I am not satisfied with the reasons that are advanced. I think, Sir, there is a confusion in regard to the Imperial Conference and the Imperial War Conference. It seems that there was an Imperial Conference which was in existence long before the Imperial War Conference came into existence; and I find from the proceedings of the Imperial War Conference of 1917 that the position was stated in this way by one of the members, who said: (1-11 P.M.)

'May I suggest that it will become necessary before we conclude to rescind the resolution of the Imperial Conference itself bearing upon the admission of the Indian representative, because to-day we have the Indian representatives here and they are here because this Conference is called, not under the name of the Imperial Conference but under another name so as to admit of the representatives of India attending. Now if some important subjects which affect India were to come up at an ordinary Imperial Conference, the present is a Conference which should clear the road so as to enable those representatives to be summoned as members of the Imperial Conference, or otherwise the Imperial Conference is faced with the difficulty that there is no record now of any resolution bearing on that matter of Indian representatives being summoned to the Imperial Conference.'

Therefore the two Conferences, namely, the Imperial Conference and the Imperial War Conference, are quite different.

"Sir, the Resolution that was passed by this Imperial War Conference is to the effect that arrangements should in the meanwhile be made to secure the representation of India on the Imperial Conference when it meets after the War; and the Resolution runs in the following words:

'That the Imperial War Conference desires to place on record its view that the resolution of the Imperial Conference of the 20th April 1907 should be modified to permit of India being fully represented at all future Imperial Conferences, and that the necessary steps should be taken to secure the assent of the various Governments in order that the next Imperial Conference may be summoned and constituted accordingly.'

"Sir, the Hon'ble Mr. Bannerjea referred to the Resolution which was passed in this Council, moved by the Hon'ble Mr. Shafi, but that Resolution was with

[*Mr. M. A. Jinnah; Dr. Tej Bahadur Sapru.*] [19TH MARCH, 1918.]

regard to the Imperial Conference. At that time there was no Imperial War Conference at all.

"Now, with regard to this Imperial War Conference with which we are concerned to-day—what is its object? The object of this Conference is stated by Mr. Long, the Secretary of State for the Colonies, and this is what he said.—

'They were engaged in a war, the greatest and the most terrible in history, and their object both in the Cabinet and in the Conference was to deal with the immediate war problems, with those which will arise on the conclusion of peace, and with any other questions which it may be desirable to discuss or decide as being of Imperial interest without delay.'

Now, I take that to be the object of the Imperial War Conference. This being the object, we have got to get representatives from different parts of the Empire on it. It is also clear that each Government has one vote, but all representatives have the right to speak. Therefore, so far as the voting is concerned, each Government has got one vote, and I take it that so far as India is concerned the Secretary of State for India will have that vote. But you find that from most parts of the Empire more than one person is represented on this Conference and is entitled to speak. You find, for instance, that there are 4 representatives from Canada. You have got the Prime Minister, the Minister of Overseas, the Minister of Public Works, the Minister of Marine, Fisheries and Naval Service. But it is said: That may be—there may be more than one representative, but who has nominated those representatives? And it is said that the Government in this country is the only body that can nominate like the Governments of the Dominions. But is there any analogy between the Government of the Dominions and the Government of India? Well, Sir, I will ask this question of the Hon'ble the Home Member. May I know why you are sending an Indian? Is the Indian who is going there to the War Conference to represent the views, the feelings and the sentiments of the people of India, or is he not? If that is so, then what is the best machinery by which he is to be selected? By the nomination of the Government of India as it is constituted? Is that the best machinery? That is the question that I put to the Council. Or would it not be the best way of ascertaining, whether he is a true representative of the people, to resort to another machinery, namely, the machinery of the votes of the representative men in this Council or if you like in all the Councils of India? That is only one method that is suggested. The point of this Resolution is this, that if an Indian is allowed to speak at the Imperial War Conference—mind you, he has no vote, he can only speak—he can only express his views. The Conference will be called upon to consider most important and vital questions affecting India during the progress of the war and after the war; then what objection is there to this Council saying 'Perfectly true; we have eventually got to have an Indian member on this War Conference, to express the views of the people, therefore let us have a man who really and truly represents the people.' Therefore, Sir, I cannot understand what difficulty there is in the way of the Government adopting a machinery—it is a pure question of machinery—by means of which you will choose a man who will command the confidence of the people and who the people feel is sure to represent their views properly and truly.".

1-20 P. M.

The Hon'ble Dr. Tej Bahadar Sapru:—"Sir, in the course of my speech on the budget last year I referred to this question and expressed the hope that on the next occasion the Government would see their way to allow the elected members of this Council to elect a representative of their own to the Imperial Conference. I must say, Sir, that the decision which has now been arrived at by the Government in this matter is extremely disappointing to us. Well, it has been asked by a paper, what right have the 27 gentlemen sitting in this Council to pose as the representatives of the people? And what right have they to elect a representative of their own to the Imperial Conference? Well, rightly or wrongly, the situation is that these

[19TH MARCH, 1918.] [*Dr. Tej Bahadur Sapru; Mr. S. N. Bannerjea.*]

27 gentlemen here are supposed to be the elected members of the Council as representatives of the people, and if their number is not larger the fault is not theirs. Well, it has further been pointed out that there is a material distinction between the case of India and the case of the Colonies. It is urged that it is the Colonial Governments who send their representatives there, and therefore the people here ought not to send a representative of their own. May I be permitted to point out that the Colonial Governments represent the people; the ministers who go there have got the vote of the people behind their back, and that cannot be said with regard to the representative of the Government of India As Mr. Jinnah has very pertinently asked, why is it that after all an Indian is sought to be sent? Surely the only object with which an Indian is sent, is that he would be able to put the Indian point of view before the Conference. Well, if that is considered desirable, then I respectfully submit that it seems also extremely desirable that the Indian who goes there goes with the confidence of the people. On these grounds, Sir, I would strongly support my friend the Hon'ble Mr. Bannerjea."

The Hon'ble Mr. S. N. Bannerjea:—"Sir, I am sorry that my Hon'ble friend the Home Member, has not been able to see his way to accept this Resolution. The point which he took up and upon which he mainly relied was that no Government could divest itself of its responsibility in this matter. We do not want the Government to divest itself of its responsibility at all. We want the Government to have that responsibility to the fullest measure; only we want in our own humble way to associate ourselves with that responsibility. Surely that does not mean a diminution of the measure of responsibility which the Government possesses in this direction. The Hon'ble the Home Member says that according to the logic of facts this Resolution is absolutely inadmissible. Sir, I am prepared to take my stand upon the logic of facts. But in these days since the war, facts are rapidly changing and everything is in a fluid state; why not this one too? The whole atmosphere is surcharged with the spirit of change; and that being so, why should we not move with the changing times, adapt ourselves to changing circumstances? Therefore, even upon the logic of facts I venture to submit that this Resolution should be accepted by the Government. 1-23 P.M.

"Then my Hon'ble friend says 'Oh, you are proceeding in a circumlocutory fashion. (He did not actually use the word 'subterfuge' but I think it was at the back of his mind.) If you want to elect, elect straightaway. But let not this sort of proceeding be resorted to.' I want to remind my Hon'ble friend that this sort of proceeding was exactly the sort of proceeding that the Government of India had recourse to before the Minto-Morley Reforms scheme came into operation Under the Statute of 1892 constituencies were allowed to elect, but the Government did not accept that election at all; in the Statute there was no mention of 'elected'. The Government continued as before to appoint the members thus elected. Cannot the Government have recourse to its own precedent and follow the same precedent that it adopted before? It is a familiar thing for Government to appoint after election. It used to do so in scores of cases before the Morley-Minto scheme. Why, then, hesitate now, in view of practically the unanimous demand on the part of the elected members of the Legislative Council? Government has followed the same procedure before and Government now says 'No, no. Go straight on to election if you want; but you are not going to have this circumlocutory procedure.' As Mr. Jinnah pointed out, if you want an Indian let him be one elected by the people having behind him the choice of popular sanction. That would strengthen his position. He would then not only be a nominee of the Government, but the representative of the people. He would go to the Conference in that double capacity and with that double weight; that is the capacity in which the Colonial members sit at the Conference, and that is the capacity in which we want our Indian representative to sit there. We want to approximate his position so

[*Mr. S. N. Bannerjea; Mr. M. A. Jinnah.*] [19TH MARCH, 1918.]

far as practicable to the position of the Colonial ministers who are the representatives of Government as well as the elected of the people. I am sorry that the Government should not see the cogency of our views in this matter and should not accept the Resolution which I have the honour to move "

The motion was put and at the request of the Hon'ble Mr. Jinnah the Council divided as follows :—

Ayes—16.

The Hon'ble Mr. S. N. Bannerjea.
" " Dr. T. B. Sapru.
" " Pandit M. M. Malaviya.
" " Mr. S. Sastri.
" " Mr. R. Ayyangar.
" " Mr. B. N. Sarma.
" " Mir Asad Ali, Khan Bahadur.
" " Mr. M. A. Jinnah.
" " Rai Sitanath Ray Bahadur.
" " Maharaja Sir M. C. Nandi of Kasimbazar.
" " Rai Krishna Sahay Bahadur.
" " Raja of Kanika.
" " Mr. Mazharul Haque.
" " Captain Ajab Khan.
" " Rai B. D. Shukul Bahadur.
" " Mr. K. K. Chanda.

Noes—39.

The Hon'ble Sir Claude Hill.
" " Sir Sankaran Nair.
" " Sir George Lowndes.
" " Sir George Barnes.
" " Sir William Vincent.
" " Sir Robert Gillan.
" " Sir Hugh Bray.
" " Sir John Campbell.
" " Sir John Wood.
" " Sir James DuBoulay.
" " Mr. A. H. Ley.
" " Mr. H. Sharp.
" " Sir Edward Maclagan.
" " Mr. R. A. Mant.
" " Mr. H. F. Howard.
" " Major-General A. H. Bingley.
" " Mr. G. B. H. Fell.
" " Mr. F. C. Rose.
" " Sir Hamilton Grant.
" " Mr. C. H. Kesteven.
" " Surgeon-General W. R. Edwards.
" " Colonel A. J. Caruana.
" " Mr. A. P. Muddiman.
" " Mr. W. M. Hailey.
" " Sir Robert Clegg.
" " Mr. F. J. Monahan.
" " Mr. Abdur Rahim.
" " Nawab Ali Chaudhri Khan Bahadur.
" " Mr. E. H. C. Walsh.
" " Khan Bahadur Allahando Shah.
" " Sir J. S. Donald.
" " Raja Sir Rampal Singh.
" " Khan Zulfikar Ali Khan.
" " Sardar Sundar Singh.
" " Mr. P. J. Fagan.
" " Sir James Walker.
" " Mr. A. W. Botham.
" " Lieutenant-Colonel S. L. Aplin
" " Maung Bah Too.

The Resolution was accordingly negatived.

The Council adjourned to Friday, the 22nd instant, at 11 A.M.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

DELHI :
The 27th March, 1918.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915. (5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Friday, the 22nd March, 1918.

PRESENT:

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., Viceroy and Governor General, *presiding*, and 57 Members, of whom 50 were Additional Members.

STATEMENTS LAID ON THE TABLE.

The Hon'ble Sir William Vincent laid on the table statements* regarding the working of Workman's Breach of Contract Act, 1859, which were promised in reply to a question asked by the Hon'ble Pandit Madan Mohan Malaviya on the 20th March, 1917.

The Hon'ble Sir C. Sankaran Nair laid on the table a copy* of correspondence regarding housing accommodation for the poorer classes in towns, which was promised in reply to a question asked by the Hon'ble Mr. Srinivasa Sastri on the 12th September, 1917.

The Hon'ble Sir William Vincent laid on the table a reply* regarding internments under the Defence of India Act, which was promised in reply to a question asked by the Hon'ble Rai Bahadur B. D. Shukul on the 27th February, 1918.

The Hon'ble Sir William Vincent laid on the table a statement* regarding suicides, etc., by State prisoners, which was promised in reply to a question asked by the Hon'ble Mr. Kamini Kumar Chanda on the 20th February, 1918.

The Hon'ble Sir William Vincent laid on the table a statement* regarding number of persons interned under the Defence of India Act, which was promised in reply to a question asked by the Hon'ble Rai Bahadur B. D. Shukul on the 27th February, 1918.

* Not included in these Proceedings.

Mr. K. V. Rangaswamy Ayyangar; Sir George Barnes.] [22ND MARCH, 1918.]

QUESTIONS AND ANSWERS.

The Hon'ble Mr. K. V. Rangaswamy Ayyangar asked :—

Qualifications required of Presidency Post Masters.

1. "(*a*) What definite qualifications, if any, are required of Presidency Post Masters ?

(*b*) Is it a fact that Superintendents are promoted to the appointments of Presidency Post Masters ? If so, are not first grade Superintendents and Post Masters on Rs. 500 to 600 considered eligible for these appointments ?

(*c*) How many Postmasterships on Rs. 500 and upwards are there, and how many of these appointments are held by men who were Superintendents ?"

The Hon'ble Sir George Barnes replied :—

"(*a*) The qualifications required of Presidency Postmasters are administrative ability and a thorough and practical knowledge of Post Office work in all its branches. Tact, resource and organising ability are also essential qualifications.

(*b*) Ordinarily Superintendents of post offices are not promoted to the grade of Presidency Postmasters, as the appointments of Deputy Postmasters-General are reserved for them. The selections for Presidency Postmasters are almost invariably made from among Postmasters drawing R600—800.

(*c*) There are five postmasterships on R500—20—600, two on R600—40—800, one Presidency Postmastership on R800—40—1,000 and two on R1,000—40—1,200. Two of these appointments are at present held by officers who once belonged to the Superintendents' line, namely, Rai Bahadur K. V. Lingham Pillai, Presidency Postmaster, Madras, and Mr. H. M. Richardson, Postmaster, Delhi."

The Hon'ble Mr. K. V. Rangaswamy Ayyangar asked :—

Appointments of Indians to the higher grades of the Postal Service.

2. "(*a*) Was an assurance given in this Council, in reply to a question by the late Mr. Gokhale, that Indians would get higher appointments in the Postal Service on attaining seniority of grade ?

(*b*) If so, will Government in view of such assurance be pleased to state how many Indians have since been appointed to higher posts in that service carrying a salary of Rs. 1,000 or more ? What is the percentage of such higher posts ?

(*c*) Has any Indian ever since the establishment of the Postal Department attained the rank of Postmaster General ?"

The Hon'ble Sir George Barnes replied :—

"(*a*) I think that the Hon'ble Member must be referring to the observations made by Sir Charles Stewart-Wilson, then Director General of the Post Offices, on a resolution moved by the late Mr. Gokhale at the meeting of Council held on March 11, 1911. These observations were as follows :—

* * * 'The Hon'ble Member and I may both hope that, as the largely increased numbers of Indians reach seniority in the Department, and we have a larger number of them to select from for the higher appointments, more will be so appointed, and I for one shall always be glad to see that their claims are not overlooked in any way.'

(*b*) Seven Indians have since been appointed to posts carrying a salary of Rs. 800 and above, which are reckoned as the higher administrative appointments of the Post Office. Of 28 such appointments five, or 18 per cent. are at the present time held by Indians. This small percentage is due solely to the fact that many of the Indians who in recent years have reached the superior grades in the Department entered as subordinates and had to retire before attaining sufficient seniority to permit of their claims being considered for the higher posts.

c

[22ND MARCH, 1918.] [*Sir George Barnes; Mr. K. V. Rangaswamy Ayyangar.*]

(*c*) Three Indians have held the appointment of Postmaster General, two of whom, Rai Bahadur Saligram and Khan Bahadur Cowasji J. Lalkaka, rose from the ranks of the Department, while the remaining Indian officer, Mr. Kavasji J. Badshah, was a member of the Indian Civil Service."

The Hon'ble Mr. K. V. Rangaswamy Ayyangar asked :—

Appointment of Mr. Hughes as Assistant Director General, Posts and Telegraphs.

3. " (*a*) What is the criterion by which the Director General, Posts and Telegraphs, selects an Assistant Director General? Is the selection confined to Superintendents or Postmasters or both?

(*b*) Was Mr. Hughes appointed Assistant Director General as a result of an appeal to the Government against his supersession by the late Rao Bahadur P. A. Charlu?

(*c*) Have any Superintendents been superseded by Mr. Hughes himself? If so, how many? And have any of the Superintendents thus superseded any chance of being appointed to the post of Assistant Director General?"

The Hon'ble Sir George Barnes replied :—

" (*a*) The selection for an Assistant Director Generalship is made from the officers in the higher grades of Superintendents and Postmasters, preference being given to those who possess special ability and aptitude for Secretarial work. The Director General nominates and Government appoints.

(*b*) Certainly not.

(*c*) Mr. Hughes superseded seven officers in the first grade of Superintendents. It is improbable that any of these seven officers will be selected hereafter for the appointment of Assistant Director General. Their sepersession for an Assistant Director General's appointment does not, however, debar them from promotion as Deputy Postmasters General, and in point of fact two of them have since been promoted to the rank of Deputy Postmaster General on Rs. 800."

The Hon'ble Mr. K. V. Rangaswamy Ayyangar asked :—

Appointment of Mr. C. D. Rae.

4. " (*a*) Is it a fact that Mr. C. D. Rae, Postmaster, Simla, was brought from another Department on 8th July 1908, as a clerk in the office of the Director General, Posts and Telegraphs, and appointed soon after to the grade of a Postmaster (R400—500), without having any previous experience of Post Office work?

(*b*) Did he supersede Postmasters on Rs. 300 to 400 and even Superintendents? If so, why?

(*c*) Is it not a fact that the pay of the Postmaster, Dacca, was especially transferred to the General Post Office, Calcutta, in order to give Mr. Rae another lift to the next higher grade (500 to 600) and is he not in consequence the senior man in that grade and eligible for promotion to the next higher grade?

(*d*) Has Mr. Rae been appointed Additional Assistant Director General on Rs. 800 and has he superseded Superintendents in the 1st and 2nd grades? If so, why?"

The Hon'ble Sir George Barnes replied :—

" (*a*) On the 8th October 1908 when the services of a competent assistant with a thorough knowledge of Secretarial work were required in the Director General's Office, Mr. C. D. Rae, who was drawing R300 in the Department of Commerce and Industry, and who had served previously in the Director General's Office, was transferred to that office on a pay of R300—400. Towards the middle of 1909 an energetic officer possessing superior qualifications was required for the Deputy Post Mastership of Calcutta, pay R400—500, to effect improvements in the working of the Calcutta General Post Office, and as no suitable officer, Indian or non-Indian, was then available in the line of postmasters, Sir Charles Stewart Wilson selected Mr. Rae to act in that appointment after giving him a special training in the Simla head office.

[*Sir George Barnes; Captain Ajab Khan; His Excellency the Commander-in-Chief; Mr. Abdur Rahim.*] [22ND MARCH, 1918.]

(*b*) Yes. Mr. Rae superseded all Post Masters drawing R300—400, as none of them was fitted for the appointment.

(*c*) The facts are as follows :—

In July 1913 Mr. Rae was the senior qualified officer fit for promotion to the R500—600 grade and in the ordinary course would have been given the appointment in that grade at Dacca. But as he could not conveniently be replaced in Calcutta, the pay of the Dacca Post Master was exchanged with that of the Deputy Post Master of Calcutta. This was done in order that Mr. Rae should not lose by being retained in Calcutta in the public interest.

(*d*) The answer is 'yes,' and the reason is that he was the best man for the post, and by his industry and ability had distinguished himself more than his fellows."

The Hon'ble Captain Ajab Khan asked :—

Changes introduced in the Indian Army.

5. " Will Government be pleased to lay on the table a list of the changes that have been introduced for the improvement of the Indian Army in the last three years ? "

His Excellency the Commander-in-Chief replied :—

" A list * of the principal changes referred to is placed on the table."

The Hon'ble Captain Ajab Khan asked :—

Temporary honorary appointments in the Indian Army.

6. " (*a*) With reference to No. 212 in the *Gazette of India* dated the 2nd February, 1918, under Army Department, Appointments, will Government be pleased to state what is the scope of these temporary honorary appointments ?

(*b*) Are the incumbents to be drafted into the Indian Army when they are qualified ? "

His Excellency the Commander-in-Chief replied :—

" (*a*) These temporary honorary appointments are made on the recommendation of the Local Governments for services connected with the war, more especially in regard to recruiting.

(*b*) No."

The Hon'ble Mr. Abdur Rahim asked :—

The Bihar riots.

7. " (*a*) Will Government be pleased to state :—

(*i*) the total strength of the Criminal Investigation Department in Bihar ;

(*ii*) the number of Hindus, Mohamedans and Christian officers of the same ;

(*iii*) whether the Criminal Investigation Department of Bihar gave any previous information to the Local Government of the recent riots which took place during the last Bakr-Id festival in the Gaya and Shahabad Districts, and if not, why such previous information was not given ;

(*iv*) if the Local Government did receive any such information from the Criminal Investigation Department, what steps did the Government take to protect the rights of the Mohamedans, religious and personal, and to prevent the apprehended disturbances ;

(*v*) whether the Government have taken any step, or are considering any measure, for the relief of the sufferers and recoupment of the losses sustained by them for the performance of their religious duties ;

(*vi*) the number of Hindu and Mohamedan police officers in the area affected by the riots ;

* Not included in these Proceedings.

[22ND MARCH, 1918.] [*Mr. Abdur Rahim; Sir William Vincent.*]

(*vii*) what precautionary measure Government have taken or are taking to prevent the recurrence of lawlessness and to protect the religious and personal rights of the Mohamedans of Bihar in future ?

(*b*) Is the Government in a position to state—

(*i*) the approximate number of rioters who took part in these disturbances;

(*ii*) the number of persons killed and wounded in these riots ;

(*iii*) the number of persons arrested in this connection ; and,

(*iv*) the number of persons already tried and convicted ? "

The Hon'ble Sir William Vincent replied :—

" (*a*) (*i*) and (*ii*). The total sanctioned strength of all ranks is 93 ; the actual strength is 79, distributed as follows :—

Hindus	51
Muhammadans	22
Christians	6

(*iii*) The Criminal Investigation Department obtained information that trouble was possible in all the districts of South Bihar except Patna ; but no definite information of the probability of rioting on a large scale was received and no trouble was anticipated in Shahabad. The riots were organised with such secrecy that it is understood that even the local Muhammadans had no warning of their imminence.

(*iv*) As a matter of general precaution the armed reserves of all districts had been brought up to full strength ; and detachments of military police were kept at Bhagalpur and Patna in readiness to move in any direction in which trouble might occur.

(*v*) Action is being taken, under Section 15A of the Police Act, to compensate those who lost property during the riots.

(*vi*) The numbers reported by the Local Government are :—

Hindus	290
Muhammadans	141

(*vii*) Four tribunals have been established under the Defence of India Act, for the trial of persons who are accused of participation in the riots. Exemplary sentences have been imposed on those persons proved to have taken a prominent part in those riots. The Local Government have also sanctioned the quartering of a large force of additional police in the affected area for a period of two years. This force will consist of 100 mounted police, 150 armed police, and 150 unarmed constables with the corresponding proportion of officers. It is expected that the mounted police at least will be fully equipped by the end of the present month. Pending the constitution of the force, a detachment of infantry and one squadron of cavalry have been retained at Arrah.

(*b*) (*i*) It is impossible to state even approximately the number of rioters who took part in the disturbances, but in the 172 cases instituted some 5,000—6,000 persons were named as having participated.

(*ii*) The numbers reported by the Local Government are as follows :—

Killed	41
Wounded	176

(*iii*) The total number of persons arrested is 3,878.

(*iv*) The number of those tried up to the 25th January 1918 was 893, of whom 614 were convicted. "

The Hon'ble Mr. Abdur Rahim asked:—

Telephonic connection between Delhi and Simla.

8. " (*a*) Will Government be pleased to state :—

(*i*) the actual cost of the existing telephonic connection between Delhi and Simla ; and

(*ii*) the income annually derived from this source since the establishment of the connection ;

[*Mr. Abdur Rahim; Sir George Barnes; Khan Bahadur Saiyed Allahando Shah.*] [22ND MARCH, 1918.]

(*b*) Are Government prepared to consider the advisability of establishing a similar telephonic connection between Calcutta and Darjeeling?"

The Hon'ble Sir George Barnes replied :—

"(*a*) (*i*) The capital cost of the three telephone trunk circuits between Delhi and Simla was four and a quarter lakhs of rupees.

(*ii*) The revenue derived from fees paid by the public for the use of the trunks in 1916 was Rs. 1,414 and in 1917 Rs. 2,172. These figures have no relation whatever to the total volume of business disposed of over the Delhi-Simla telephone lines, because these lines were erected primarily for the use of Government and are open to the Public only when not otherwise engaged.

(*b*) In view of the shortage of material the Government are not at the present time disposed to consider the establishment of a telephone trunk between Calcutta and Darjeeling, but the Government will be pleased to consider the question as soon as normal times return and material is again available."

The Hon'ble Khan Bahadur Saiyed Allahando Shah asked :—

9. "Will Government be pleased to state—

(*a*) The total number of Indian Superintendents of Post Offices in the Bombay Presidency; and of these, how many are Muhammadans?

(*b*) The total number of Indian Inspectors, Postmasters, and Deputy Postmasters, respectively, in that Presidency, and of these how many are Muhammadans?

(*c*) The total number of Indians in all these appointments in Sind, and how many of them are Muhammadans?

(*d*) The proportion of Muhammadans in the total population of Sind.

(*e*) Of the Superintendents of Post Offices in the Bombay Presidency, how many have been promoted from the ranks of Inspectors? And, if none have been promoted, the reason why no Inspector has been promoted to the rank of Superintendent?"

The Hon'ble Sir George Barnes replied :—

"(*a*) There are 16 Indian Superintendents of Post Offices in the Bombay Presidency, including Sind, of whom 2 are Mahomedans.

(*b*) In the Bombay Presidency, excluding Sind, the numbers of Indian Inspectors, Head Postmasters and Deputy Postmasters are 43, 20 and 17 respectively. Out of these 1 Inspector only is a Mahomedan.

(*c*) In Sind the numbers of Indian Inspectors, Head Postmasters and Deputy Postmasters are 4, 2 and 3 respectively, and of these 1 Inspector and 1 Deputy Postmaster are Mahomedans.

(*d*) The proportion is 75 per cent.

(*e*) In the Bombay Presidency 3 Superintendents of Post Offices have been promoted from the rank of Inspectors."

The Hon'ble Khan Bahadur Saiyed Allahando Shah asked :—

10. "Is it a fact that while in the remaining portion of the Bombay Presidency Inspectors of Post Offices have clerks to do their office work, Inspectors in Sind are not given any clerks? If this is so, will Government be pleased to state the reason for this distinction?"

The Hon'ble Sir George Barnes replied :—

"No. In no part of the Bombay Presidency are Inspectors of Post Offices given clerks to help them in their office work."

[22ND MARCH, 1918.] [*Mir Asad Ali, Khan Bahadur; Sir William Vincent; Sir C. Sankaran Nair; Mr. Surendra Nath Bannerjea.*]

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Securities deposited under the Press Act of 1910.

11. "Will Government be pleased to state, Province by Province, for each of the last three years :—

(*a*) the number of (*i*) monthly magazines or periodicals and (*ii*) weekly journals, for which securities were demanded under the Indian Press Act of 1910; and

(*b*) the number of such magazines and journals as have deposited securities under the Act?"

The Hon'ble Sir William Vincent replied :—

"A statement * is laid on the table giving the information desired by the Hon'ble Member."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Educational expenditure.

12. "Will Government be pleased to lay on the table a statement for each of the last five years, Province by Province, showing—

(*a*) recurring grants,

(*b*) non-recurring grants; and

(*c*) unspent balances,

in regard to educational expenditure?"

The Hon'ble Sir C. Sankaran Nair replied :—

"The statement† asked for is laid on the table."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Lord Morley's "Recollections" and deportation.

13. "(*a*) Has the attention of Government been drawn to the following observations made by Lord Morley while Secretary of State for India in a letter to the then Viceroy, Lord Minto, published in his "Recollections."

"At this point they have just sent me four press telegrams of yesterday. It startles me that even Lord Tchinovniks like your — and your — should so far forget that they are the servants and the agents of Parliament in a free country, and should dream that an S.S. could live one hour after the assembling of Parliament who should have assented to these new provisions. I see that — says that this drastic power of muzzling an agitator will save the necessity of 'urging deportation.' He must have forgotten what I very explicitly told him, that I would not sanction deportation except for a man of whom there was solid reason to believe that violent disorder was the direct and deliberately planned result of his action."

(Lord Morley's Recollections, Volume II, page 231.)

(*b*) Will Government be pleased to state the cases giving the names of the detenus and the acts of violence alleged against them, in which this principle has been applied?"

The Hon'ble Sir William Vincent replied :—

"Assassination and dacoity have been the direct and deliberately planned results of the revolutionary conspiracies in Bengal for connection with which certain persons are held as State prisoners under Regulation III of 1818. But the Government of India do not think it would be advisable to publish the details of each case."

* Not included in these Proceedings.

† *Vide* Appendix A.

[*Mr. Surendra Nath Bannerjea; Sir William Vincent; His Excellency the Commander-in-Chief.*] [22ND MARCH, 1918.]

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

14. "(*a*) Are Government aware that the prohibition of the Ramlila procession along the old route at Delhi last year caused great indignation among the Hindu population of Delhi?

(*b*) Do the Government of India intend to direct the local authorities to call a meeting of the leaders of the Hindu and Muhammadan communities and arrange a programme and time table for the Ramlila and Tazia processions to pass by the old route with a sufficient interval between them to avoid collision?"

The Hon'ble Sir William Vincent replied :—

"(*a*) The Government of India received lately a memorial from the members of the Ramlila Committee, Delhi, protesting against the decision of the local authorities in regard to the route of the procession. After a careful examination of the case from all points of view, the Government of India came to the conclusion that no solution could have been found which would have been fully acceptable to both the Hindu and Muhammadan communities, and would at the same time have offered adequate safeguards against a breach of the public peace. They considered that the decision of the local authorities was the best way in which the difficulty could have been met.

(*b*) The answer is in the negative. The invariable practice of local authorities, in Delhi and elsewhere, is to arrange meetings of the kind suggested by the Hon'ble Member in these cases. Many such meetings were called by the Deputy Commissioner of Delhi on the occasion to which the question refers. Nor could the Government of India in any case interfere beforehand with the discretion of the local authorities to determine the route to be followed, as it is the local authorities and not the Government of India who would be primarily responsible if the public peace and good order were broken."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

15. "(*a*) Is it a fact that British men-of-war were once built in India?

(*b*) Is it a fact that, in later years, wooden sea-going sailing ships have been built at Chittagong, Moulmein, Coconada, the Andaman Islands and other Indian ports: also that a sailing ship built at Chittagong within the past five years, and a steamer built in the Andaman Islands within the past twenty years, have had tonnage of nearly one thousand tons each?

(*c*) Have wooden sailing ships at any time been built and navigated with the aid of only such materials, labour, and appliances as are still procurable in India?

(*d*) Are wooden sailing ships, even of rough country-make, useful to the Empire at the present time in setting free steamers for other duties?

(*e*) Is this *swadeshi* ship-building industry capable of being assisted by the grant of liberal Government funds and the provision of additional facilities?

(*f*) Do Government intend to consider the question of placing a competent officer on special duty with ample funds and urgent orders to take immediate action to resuscitate the industry?"

His Excellency the Commander-in-Chief replied :—

"(*a*) Before wood was replaced by iron and steel, several vessels were constructed for the Navy in the Bombay Dockyard. The first was the 36-gun frigate "Pitt" built in 1805. Thereafter six ships of the line of 74-guns, and five of 80 to 84-guns were built. The composite brig "Fame" was constructed as late as 1889.

[22ND MARCH, 1918.] [*His Excellency the Commander-in-Chief; Mr. Surendra Nath Bannerjea; Sir William Vincent.*]

(*b*) Wooden sailing ships have been built at the places named. At present small wooden ships are being constructed at Chittagong, Moulmein, Calicut, Bombay, and Rangoon. With regard to the latter part of this clause the Government of India have not got precise information.

(*c*) The answer is believed to be in the affirmative.

(*d*) The Government of India are advised that wooden sailing vessels, of the kind that could be built in India under present conditions, would only be suitable for employment in coasting trading, and that the steam vessels which they would replace are, for the most part, themselves unsuitable for larger voyages.

(*e*) and (*f*) With regard to the last two clauses of the Hon'ble Member's question an officer with considerable experience in the construction of ships has been sent out recently by the Admiralty to India, and is now investigating the possibility of constructing vessels of various descriptions in this country. The Government of India propose to await his report before deciding whether any special action should be taken by Government towards the encouragement of the indigenous ship-building industry."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

16. "Are Government aware—

Holding of public meetings in Delhi.

(*a*) that the President of the Delhi Municipal Committee refused the use of the Town Hall for holding a public meeting of condolence on the death of Sir William Wedderburn, and again refused permission to use the Town Hall for holding a meeting of the Provincial Congress Committee to elect members of the Reception Committee for the next session of the Indian National Congress to be held at Delhi;

(*b*) that no public meeting in the open air can be held at Delhi after sunset without permission from the police, and that such sanction is usually withheld;

(*c*) that before this restriction was imposed by the District Magistrate of Delhi open air meetings were frequently held in the Queen's Gardens at Delhi, and there has been no risk of any breach of the peace?"

The Hon'ble Sir William Vincent replied :—

"(*a*) The Government of India are informed that on 26th September last the local Home Rule League was given the use of the Town Hall for a public meeting and this meeting was made the occasion for an attack on Government couched in unseemly language. In consequence of this when the use of the Hall was subsequently requested by the provincial Congress Committee on 27th and 29th January the use of the Hall was refused by the Secretary under orders from the President.

(*b*) and (*c*) In October, 1917, several public meetings were held in the Queen's Gardens, Delhi, at one of which the police had to interfere to prevent disorder. The District Magistrate consequently passed an order under the Police Act of 1861 that such meetings should for the future be held only under license; owing to the difficulty of controlling meetings after dusk, the licenses issued have stipulated that meetings should terminate at dusk. There is of course no restriction on holding meetings in other than public places."

The Hon'ble Mr. Surendra Nath Bannerjea :—

"I just want to put a supplementary question, my Lord. Is it not altogether better to allow public meetings to be held in preference to private meetings which cannot be controlled by the public authorities?"

The Hon'ble Sir William Vincent :—"May I ask, my Lord, if this question is within the rules?"

[*His Excellency the President; Sir William Vincent; Mr. Srinivasa Sastri; Sir C. Sankaran Nair; Mr. Kamini Kumar Chanda; His Excellency the Commander-in-Chief.*] [22ND MARCH, 1918.]

His Excellency the President:—"What is your point?"

The Hon'ble Sir William Vincent:—"I submit that the Hon'ble Member has asked me for an expression of opinion, and such a question is not in accordance with the rules."

His Excellency the President:—"I think that is so."

The Hon'ble Mr. Srinivasa Sastri asked:—

Conscience Clause in Educational Codes.

17. "Will Government be pleased to lay on the table the opinions received from Local Governments on the question of a conscience clause in Educational Codes?"

The Hon'ble Sir C. Sankaran Nair replied:—

"The opinions received were in every case confidential and cannot be placed *in extenso* on the table, but I lay on the table an abstract* which indicates the general character of the opinions received."

The Hon'ble Mr. Kamini Kumar Chanda asked:—

Placing of Government orders with Indian firms.

18. "(*a*) Has the attention of Government been drawn to the evidence of Mr. Karimbhoy A. Peerbhoy before the Industries Commission?

(*b*) Is it a fact that he stated—

(*i*) that in the matter of entrusting Government orders for tents and leather the authorities have a tendency 'to favour European firms to the detriment of Indian industries?'

(*ii*) that in the matter of Government orders the work entrusted to Indian firms 'is not in proportion to the work they are able to turn out,' and that firms 'able to turn out 6 annas are not given the work of a pie?'

(*iii*) that in placing orders for tents officials so arrange it that while Indian firms get orders for tents from 50 to 75 tents at a time and have often to sit idle for want of orders, European firms at Cawnpore get orders for 1,500 to 2,000 at a time?

(*c*) Do Government intend to take any action to test the truth of the allegations made and take such steps as may be desirable under the circumstances?"

His Excellency the Commander-in-Chief replied:—

"As regards (*a*) the answer is in the affirmative.

As regards (*b*) (*i*), (*ii*) and (*iii*) the answer is that Mr. Karimbhoy Adamji Peerbhoy did make the statements referred to.

The general policy of Government in matters of this kind is laid down in paragraph 13, Army Regulations, India, Volume III, in which are set forth the regulations in regard to Army contracts. These regulations enjoin the primary use of the resources of India, without discrimination between European and Indian firms. It is, as the Hon'ble Member is aware, the earnest desire of Government to stimulate local industries with a view to making India self-supporting, in so far as the resources of the country permit. The appointment of the Industries Commission and the subsequent creation of the Munitions Board afford the best possible proof of the intentions of Government in this respect. The military authorities are, however, responsible

*Vide Appendix B.

[22ND MARCH, 1918.] [*His Excellency the Commander-in-Chief; Mr. Kamini Kumar Chanda.*]

for seeing that all stores supplied to the Army are of proper quality, punctually delivered, and manufactured under conditions which facilitate inspection and supply. Strict compliance with these conditions is of special importance in war time, and if certain European firms received larger orders from time to time than certain Indian firms, it is because their manufacturing resources are in most cases better developed, and because experience has shown that they are generally more reliable in completing orders within contract time.

Orders are placed with European and Indian firms in accordance with what experience has shown to be the average manufacturing capacity of each concern. At the present time most of the Indian firms which manufacture military stores are being employed by Government. When, however, a firm, whether European or Indian, has been tried and has failed to complete a limited order in contract time, the conclusion drawn is that the capacity of that firm is unequal to what it has undertaken to perform, and additional orders are consequently placed elsewhere.

As regards (c) Government do not propose to take any action in the matter at present. More is required than the statement of a single individual to justify the delay to administrative work that would be entailed by instituting an inquiry of this kind in war time. The Government of India will, therefore, await the submission of the Industrial Commission's Report, which will, doubtless, deal with such mattters as part of the general scope of its inquiry."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Case of Babu Jyotish Chandra Ghose, a State prisoner.

19. " (1) Has the attention of Government been drawn to an article in the *Amrita Bazar Patrika* of the 8th February about the case of Babu Jyotish Chandra Ghose, now a State prisoner, under Bengal Regulation III of 1818, and a similar article in the *Bengalee* of 22nd February, giving publicity to a memorial said to have been addressed to His Excellency the Viceroy ?

(2) Is it true, as alleged in the said memorial, that Babu B. B. Mitra, maternal uncle of the State prisoner, visited him in the Berhampur Lunatic Asylum on the 10th February with Mr. W. S. Adie, District Magistrate of Murshidabad ?

(3) Is it true that it was then found that he had been lying straight on his back on a bedstead for the last six months with a vacant gaze fixed on the ceiling, supremely unconscious of his surroundings, failing to recognise even his near and dear relations, with jaws firmly closed, legs stiff and crooked, unable to move his limbs or even to speak, with the power of response to sensation deadened, and that he had been artificially fed for six months ?

(4) Is it a fact that the Bengal Government informed his mother that he was feigning insanity and that his physical condition was satisfactory ? If so, when was this reply given ? Was he all along kept in a solitary cell ?

(5) When was he made a prisoner and when was he admitted to the Lunatic Asylum ? Was any intimation given to the mother or other relations of this or of his showing signs of insanity ? If so, when and how ?

(6) Is it true, as alleged in the *Patrika*, that in reply to a letter from her the Hon'ble Mr. Cumming informed his mother on the 8th June that Jyotish was at Berhampur Jail, and that there was no objection to the relatives seeing him once a month for which application should be made to the Magistrate of Murshidabad ?

(7) Is it a fact that, although the letter from Mr. Cumming is dated 8th June, it was not sent for some time, and that the mother did not receive it before the 19th July ? Is it a fact that Jyotish showed signs of insanity before this, but that this fact was not communicated to her ?

(8) Is it a fact that immediately after receipt of Mr. Cumming's letter, that is, on the 25th July, Babu B. B. Mitra applied for permission to see Jyotish and enclosed a copy of Mr. Cumming's letter ? Did the Magistrate of Murshidabad then reply, 'I know nothing of you and your relationship to

[*Mr. Kamini Kumar Chanda; Sir William Vincent.*] [22ND MARCH, 1918.]

Jyotish Chandra Ghose. I cannot allow you the interview you suggest. I have received no intimation of any order of the Additional Secretary of which you enclose a copy ' ?

(9) Did he then see Mr. Cumming and state all that the Magistrate had said, on which Mr. Cumming said that through pressure of work no intimation was sent to the Magistrate of the order and then gave a printed note of permission bearing date the 13th August and which was as follows : 'Babu B. B. Mitra (mother's brother) is permitted to see Jyotish on the—at Berhampur. He should present this before the Magistrate, Berhampur or Murshidabad ? '

(10) Is it a fact that then Babu B. B. Mitra applied to the Magistrate early in September and asked for an interview about a week later and quoted the note, and that on his arrival found that the Magistrate had gone out and left no order about the interview, and that the officer in charge admitted inability to do anything ?

(11) Is it a fact that the Magistrate afterwards wrote to him that he could not allow the interview as he had not yet received any order ?

(12) Is it a fact that Mr. Cumming being appealed to again advised a fresh application to the Magistrate which was done on the 3rd December, and the reply received was that he must apply for a new order as the order quoted was three months old ?

(13) Was Jyotish before imprisonment a Professor in the Hugli College and some time in the Ripon College ?

(14) Is any allowance granted for the maintenance of his family ?

(15) Will Government be pleased to consider the question of even temporarily restoring him to his family for proper treatment under such conditions as the Government may be pleased to impose ? "

The Hon'ble Sir William Vincent replied :—

" I have had a statement* prepared giving the information required so far as it is available on the records of the Government of India. As it is rather long I propose to lay it upon the table."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Number of political dacoities committed since 1910.

20. " Will Government be pleased to give a list of murders, dacoities and other outrages committed or supposed to be committed by members of any revolutionary parties since 1910, the number of persons suspected in each case, the number sent up for trial, if any, and the result of such trial ? "

The Hon'ble Sir William Vincent replied :—

"A statement* is laid on the table embodying such information as is available. The cases shown under Bengal are only those in which the persons concerned have been placed on trial. The total number of outrages in that Presidency since 1910, which are referred to by the Hon'ble Member, is as follows :—

(*a*) dacoities	89
(*b*) murders	30
(*c*) attempted murders	1
(*d*) bomb outrages	9
(*e*) attempted dacoities	7

In addition in Bengal 74 persons were proceeded against for offences under the Arms or Explosive Substances Acts ; of these 56 were convicted and 18 acquitted or discharged."

* Not included in these Proceedings.

[22ND MARCH, 1918.] [*Maharaja Sir Manindra Chandra Nandi; Sir C. Sankaran Nair; Sir Gangadhar Chitnavis; Sir Claude Hill*]

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Money spent by District Board and Municipalities on Education.

21. "(*a*) Will Government be pleased to place on the table a statement showing, Province by Province, the amounts spent by District Boards and, Municipalities, respectively, during each of the last ten years, on—

(*i*) primary education,

(*ii*) secondary education, and

(*iii*) other educational objects?

(*b*) What proportion does each of these amounts represent of the total actual receipts and of the total expenditure of these bodies during each particular year?"

The Hon'ble Sir C. Sankaran Nair replied :—

"A statement* giving the information asked for so far as available is placed on the table. Separate figures for primary, secondary, and other education are not available in this connection, but it is hoped that the information supplied will meet the Hon'ble Member's wishes."

The Hon'ble Sir Gangadhar Chitnavis asked :—

Agricultural stock and food-supplies in India.

22. "(*a*) Has the attention of Government been drawn to the following passage in the leading article of the *Pioneer* of 9th March 1918 :—

'The meat problem is still more serious, since the diminution of supplies connotes an entrenchment on capital. For various reasons the agricultural stock of the world has been declining for some years, and the war has immensely quickened the rate of contraction. The huge demands of the various armies, the dearness of feeding stuffs and the large profits to be derived from the slaughter of young animals have created a grave situation. Mr. Hoover, the Food Controller of the United States, believes that we have been living for years on the capital of our flocks and herds, and he puts the decrease at the huge figure of 115 million beasts. His estimate may be a few millions in excess, but even allowing for this, it is clear that for many years the contraction in cereals cannot be compensated by the increased consumption of beef and mutton: some other sources must be tapped and there are some who believe that the resources of the land being limited in quantity, the best remedy lies in more effective exploitation of the wealth of the seas.'

(*b*) Will Government be pleased to state how India stands as regards its agricultural stock, in consequence of the war from 1914 to 1918?

(*c*) What steps, if any, do Government intend to take to prevent diminution in the cattle supply of the country in the interests of agriculture?

(*d*) Will Government supply all such information regularly in the official *Gazette*?

(*e*) Have any steps been taken by Government for the proper and scientific exploitation of the seas and rivers for improvement in fish supply?"

The Hon'ble Sir Claude Hill replied :—

"(*a*) The answer is in the affirmative.

(*b*) The information asked for is not available, as with two exceptions agricultural stock are not enumerated more frequently than once in five years in any province in India; and the next quinquennial census falls due in most provinces in 1919-20.

(*c*) No special steps are contemplated for the purpose indicated. The conditions depicted in the article quoted by the Hon'ble Member, as prevailing in Europe and America, are not the same in India, which, taken as a whole,

* *Vide* Appendix C.

[*Sir Claude Hill; Dr. Tej Bahadur Sapru; Sir Robert Gillan; Mr. Mazharul Haque*] [22ND MARCH, 1918.]

is not a meat-eating nor a meat-exporting country. The Government of India have no reason to believe that the general food shortage resulting from the war has had the effect of materially increasing the slaughter of cattle for indigenous consumption. So far as foreign consumption is concerned, I would point out that the export of slaughter cattle from British India has been prohibited since the 10th of August 1914. The improvement of the quality of the various breeds of Indian cattle is at present a more important problem than an increase in their number.

(*d*) It is not understood to what information the Hon'ble Member refers. The cattle census reports are published separately, and are too bulky for inclusion in the official gazettes.

(*e*) Yes. Fisheries Departments have been established with this object in Madras from 1905, in Bengal from 1907 and in the Punjab from 1911. The Bengal Department deals also with the fisheries of Bihar and Orissa. The reports of these Departments are published annually and contain all available information as to their proceedings."

The Hon'ble Dr. Tej Bahadur Sapru asked :—

Memorial from Indian guards of the Bengal and North-Western Railway.

23. "(*a*) Has the attention of Government been drawn to any memorial of Indian guards on the Bengal and North-Western Railway, setting forth their grievances, which was submitted to the Traffic Manager, Gorakhpur? If so, how has that memorial been disposed of?

(*b*) Is it a fact that an annual increment in their salary was sanctioned in 1907 and has now been stopped?

(*c*) Is it a fact that they are required to pay for their summer uniform? What is the practice on other lines?

(*d*) Is it also a fact that they are required to pay the rent for their quarters which other servants of the railway occupying similar positions are not?"

The Hon'ble Sir Robert Gillan replied :—

"(*a*) Government have received no memorial from the Indian guards on the Bengal and North Western Railway.

(*c*) The practice on State-worked railways and probably on the larger at any rate of the companies' systems is to provide summer clothing for their men.

(*d*) Guards do not get rent-free quarters on other systems.

The Government have no knowledge of the facts on the Bengal and North Western Railway."

The Hon'ble Mr. Mazharul Haque asked :—

Release of interned persons.

24. "(*a*) Have the cases of any other interned persons been inquired into as was promised by the Hon'ble the Home Member on 5th September, 1917, in his reply to a question of the Hon'ble Mr. Jinnah, in connection with the release of Mrs. Besant and her two colleagues? If the answer be in the affirmative, will Government be pleased to place on the table a list of any such person or persons who have been thus released?

(*b*) Will Government be pleased to place on the table a list of those interned persons whom the late Home Member, the Hon'ble Sir Reginald Craddock, on the 21st February, 1917, during the course of his speech on the Resolution of Mr. Dadabhoy regarding the amendment of the Rules under the Defence of India Act, 1915, characterised as 'openly and avowedly preaching or publishing ill-will among His Majesty's subjects, etc.,' as distinguished from 'secret conspirators.'

(*c*) Has any interned person so characterised by the Hon'ble Sir Reginald Craddock and in whose case the Hon'ble Sir William Vincent made the definite promise of inquiry referred to in part (*a*) been so far released?"

[22ND MARCH, 1918.] [*Sir William Vincent.*]

The Hon'ble Sir William Vincent replied :—

"Parts (*a*), (*b*) and (*c*) :—

The exact words of the undertaking to which the Hon'ble Member refers were as follows :—

The Government of India are prepared, subject to the same conditions, to take the same course (*i.e.*, to recommend Local Governments to remove restrictions under the Defence of India Rules) in regard to other persons upon whom restrictions have been placed under these rules merely by reason of their violent method of political agitation.

Inquiries were made in pursuance of that promise and such restrictions were cancelled in the case of the following :—

Mr. Karandikar.
Mr. Horniman.
Mr. Titus.
Mr. Kolhatkar.
Mr. Paranjpe.

The Hon'ble Member will see that he has not quoted me correctly in clause (*c*) of his question, but the only persons now interned under the Defence of India Rules who come under the precise category referred to by the Hon'ble Member in clause (*b*) of his question are—

Imamuddin Punjabi,
Swami Satya Dev,
Bairagi Tripathi, and
Nihal Singh."

USURIOUS LOANS BILL.

The Hon'ble Sir William Vincent :—" My Lord in moving that the Report of the Select Committee on the Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain be taken into consideration, I do not think that I need detain the Council at any length. I have already explained the provisions of this measure and its scope and object in detail last Sessions. I have every reason from the manner in which it was received on previous occasions, to assume that it has commanded the general approval of this Council. It has now been before a Select Committee, who have examined the details of the Bill if I may say so with great care, and made certain amendments which are fully explained in the Report which is before Hon'ble Members; I can add very little to that Report. 11-30 A. M.

" It will be seen that the question of prescribing a minimum rate of interest below which Courts should not go when deciding cases under the Act has, as I anticipated, been abandoned. This course was taken in view of the very weighty opinions expressed against prescribing any such minimum.

" Another point that was much discussed in Select Committee was the question whether this Bill should be given retrospective effect or not. I say, ' retrospective effect, ' but the use of that word was also the subject of some contention. My meaning is whether the Bill should apply to past transactions. Well, my Lord, there were many in the Select Committee who were in favour of including such transactions within the scope of the Bill, but the view of the majority was that, as this was a new and experimental measure, it was desirable not to expose it to attack on the ground that it was retrospective, and we finally decided the question in the negative.

" Another detail to which I should draw attention is the first proviso to sub-clause 3 (*1*). Fears were expressed that if no limits were placed on the power of the Court to reopen agreements under this clause, money-lenders' books and accounts for long periods, 30 and 40 years, and even 50 years, would

[*Sir William Vincent; Rao Bahadur B. N. Sarma; Khan Bahadur Mian Muhammad Shafi.*] [22ND MARCH, 1918.]

have to be periodically examined, and to obviate this difficulty, as far as possible, the Committee decided that the Court should not have power to reopen any agreement which purported to close previous dealings and create a new obligation if such agreement was made more than six years from the date of the transaction which is the subject of the suit. I am glad to say that, by making that modification in the Bill, we were, I think, able to secure unanimity in our report. The second proviso to the same sub-clause enacts that nothing in this Act shall affect any decree of a Court and will prevent any Civil Court acting under this law from re-opening decrees. It was suggested by, I think, the Hon'ble Rai Bahadur B. D. Shukul that a similar privilege should be extended to awards under the Co-operative Societies Act of 1911. On examination we found, however, that the power of arbitrators under that Act and the effect of such awards are not laid down in the Act itself, but are dependent on rules framed by the Local Government, and no provision for such awards could therefore be suitably inserted in the Bill. To meet the wishes of the Hon'ble Mover who put forward this suggestion, however, I undertook on behalf of the Government of India to draw the attention of Local Governments to this matter, so that they may, if necessary, direct that under section 1, sub-section (3), such awards shall be exempted from the provisions of the Act.

"Well, my Lord, I do not think there is anything else in this Bill to which I need draw special attention or which is not fully explained in the Report of the Select Committee, and all I need do is to commend the motion which I have just made to the favourable consideration of the Council."

The motion was put and agreed to.

11-25 A. M. **The Hon'ble Rao Bahadur B. N. Sarma** :—"My Lord, the object with which I gave notice of the amendment* which stands against my name is met to a very large extent by the amendment standing in the name of the Hon'ble Sir William Vincent, and as I am sure that amendment will be carried, I do not propose to press mine and I beg leave to withdraw it."

The motion was by leave withdrawn.

11-27 A. M. **The Hon'ble Sir William Vincent** :—" My Lord, I move that after the proviso to clause 3 (*1*) the following explanation be inserted, namely :—

'*Explanation.*—In the case of a suit brought on a series of transactions the expression 'the transaction' means, for the purposes of proviso (i), the first of such transactions.'

"This is merely a drafting amendment to prevent any mistake or uncertainty as to the date from which the period of six years which is specified in the clause shall run. Where a transaction consists of a single loan on any given date there is no difficulty in ascertaining the date of the transaction, but if there is a suit on a running account, there might be difficulty in interpreting the proviso; to meet that difficulty, I propose to insert this Explanation to make it clear that the date is to run from the first of the transactions which are the subject of the suit."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I now move that the Bill as amended be passed, and, in doing so, I should like to express my great gratitude both to the Legislative Department and to the non-official Members of this Council for the ready manner in which they have assisted me in the examination of this very difficult question."

11-29 A. M. **The Hon'ble Khan Bahadur Mian Muhammad Shafi**:—" My Lord, I rise to offer my respectful congratulations to your Excellency's Government on the successful passage through its various stages of a Bill which,

* That in proviso (*i*) to clause 3 (*1*), for the word "six" the word "three" be substituted.

[22ND MARCH, 1918.] [*Khan Bahadur Mian Muhammad Shafi.*]

when converted into law and placed upon our Statute-book is calculated to uproot a gigantic evil without involving hardship to those who are engaged in the pursuit of money-lending upon legitimate and equitable lines.

"The cordial reception given to this Bill on the day of its introduction in this Council by the representatives of all provinces and of all classes furnished conclusive proof, if proof was necessary, of the great need felt in the country for the introduction of a measure like this. And its subsequent circulation disclosed an overwhelming volume of opinion throughout the length and breadth of the country in support of this measure. With rare exceptions, almost all Local Governments, all High Courts, an overwhelming majority of executive and judicial officers, of public associations and of representative individuals have given their whole-hearted support to this Bill. Among this volume of opinion we have the opinions of judges like the Hon'ble Mr. Justice Seshagiri Ayyar, the Hon'ble Mr. Justice Banerji, the Hon'ble Mr. Justice Abdur Rahim, of lawyers like the Hon'ble Mr. T. Ranga Achariyar, of merchants like Rao Bahadur P. T. Chetti Garu, President of the Southern India Chamber of Commerce, and of Associations such as the Marwari Association of Calcutta, the Marwari Sabha of Khurja, the British Indian Association of Calcutta and the Madras High Court Vakils' Association warmly welcoming this measure. In fact, my Lord, some competent authorities, for instance, the Hon'ble Mr. Justice Banerji, of the Allahabad High Court, have expressed the opinion that the Bill does not go far enough towards uprooting this evil. But, as has been pointed out by the Hon'ble the Home Member, it was felt in the Select Committee that this being the first Imperial measure of its kind, it should be given a shape which would make it acceptable to all parties, so that it might go out of this Council with its unanimous blessing.

"My Lord, the law embodied in this Bill is in no way an innovation. As far back as five centuries before the commencement of the Christian era the Roman law-givers enacted in the Twelve Tables a provision laying down the maximum limit of interest realisable by money-lenders. The Hindu law-givers, as Hon'ble Members are aware, devised a rule called *Damdupat* under which the total amount of interest realisable could not exceed the principal sum originally lent by the creditor. And, as Hon'ble Members are aware, so far as the laws of Islam are concerned, they absolutely prohibit usury. In England, as far back as the reign of Edward the Confessor, an Act of Parliament was passed absolutely forbidding usury. Under the Canon Law loan on interest was punished as a sin, as is evidenced by 15 Edward III, c. 5. During the Tudor period an Act of Parliament, 37 Henry VIII, c 9, was passed which repealed all usury laws and fixed the legal rate of interest at 10 per cent. per annum. In 21 James I, c. 17 that rate was reduced to 8 per cent., in 12 Charles II, c. 13, to 6 per cent., and finally, in 12 Anne, c. 16, the rate was still further reduced to 5 per cent. Subsequently, owing chiefly to the writings of Hume, Adam Smith, and Bentham, the usury laws were abolished by several enactments which might be mentioned as follows:—

5 and 6 William IV, c. 41.

2 and 3 Victoria, c. 37.

17 and 18 Victoria, c. 90.

The injurious consequences of this abolition of all usury laws was felt all over England, and, finally, the Money-lending Commission of 1897 recommended severe restrictions on the mode of carrying on business by the class known as 'advertising money-lenders' and the Money-lenders Act of 1900, 63 and 64 Victoria, c. 41, and the Act of 1911, 1 and 2 George V, c. 38, were passed, which are at present the law in England.

"My Lord, even in this country since the advent of British rule steps have already been taken in the Sonthal Parganas to put down usury. Hon'ble Members may be aware of the Sonthal Parganas Settlement Regulation of 1872, section 6 of which lays down that, where a loan is advanced for a period of one year, the maximum interest realisable on that loan shall not exceed 25 per cent.; while, if the period of the loan covers a longer term, then the ancient

[*Khan Bahadur Mian Muhammad Shafi; Dr. Tej Bahadur Sapru.*] [22ND MARCH, 1918.]

Hindu rule of *Damdupat* applies in those Parganas. It is, therefore, perfectly clear that the law which we are now enacting is in no sense an innovation, but follows precedents, ancient as well as modern, and, in view of the overwhelming volume of opinion in favour of this measure, as evinced by the written opinions which have been received, I have not the slightest doubt that the Act will be welcomed all over the country.

"With these few words, my Lord, I support the motion placed before the Council by the Hon'ble the Home Member."

11-37 A.M. **The Hon'ble Dr. Tej Bahadur Sapru.**—"My Lord, at this stage of the Bill I do not propose to make a long speech. I have been a warm supporter of the measure from the day of its introduction, and as a member of the Select Committee it is a matter of great gratification to me to find that the Bill as it stands now meets practically all shades of opinion. I say all shades of opinion deliberately, because in certain quarters grave doubts had been expressed as to certain provisions of the Bill as it was originally introduced; but I think it may be said in fairness to the Hon'ble the Home Member that he has tried as much as it was possible for him to meet all possible objections that could have been urged.

"With regard to the character of this Bill, my Lord, as the Hon'ble Sir William Vincent has been pleased to point out to-day, one leading feature of the Bill as it has emerged from the Select Committee is that it limits the period within which the accounts settled can be re-opened. The clause as it stands now runs as follows :—

'Provided that in the exercise of these powers the Court shall not re-open any agreement purporting to close previous dealings and to create a new obligation which has been entered into by the parties or any persons from whom they claim at a date more than six years from the date of the transaction.'

"I am very glad that my Hon'ble friend Mr. Sarma has seen his way to withdraw the amendment which he intended to move in regard to this matter.

"My Lord, some doubt has also been expressed as to whether it would not have been proper to lay down a certain minimum and to take away the wide discretionary powers which have been given by this Bill to the Courts. My Lord, it has been said that the Courts require some guidance, and to leave the Courts in the possession of such large discretionary powers is not a very safe thing. My Lord, my experience of the subordinate Courts is that they have, generally speaking, exercised such discretionary powers as the Indian Statute Law has given them with great care and caution. In fact, they have already large powers of discretion given to them by several Acts of the Legislature. Take, for instance, the Specific Relief Act. The whole foundation of it is discretion, and I do not think it can be said by any man conversant with the work of the lower Courts that they have abused their powers or exercised the discretion vested in them by law otherwise than in a judicial and judicious manner.

"Therefore, my Lord, I have no grave doubts with regard to that matter. In this respect the Bill purports to follow the English model, and we have every confidence that what has been the well-settled practice in Courts in England with regard to the interpretation of the various phrases in the English Act will usually be followed in India.

"My Lord, I have nothing more to say except that I desire to congratulate the Hon'ble the Home Member upon the measure which he is now piloting through the Council. My Lord, I think the Bill is really a measure of a very beneficent character, and I have no doubt for my part that as time goes on even the opponents of to-day will be converted to the opinion that the measure is really one which is intended to give relief to many deserving debtors. My Lord, I anticipate no such fears as are entertained in certain quarters. I therefore strongly support the motion made by the Hon'ble the Home Member."

The motion was put and agreed to.

[22ND MARCH, 1918.] [*Major-General A. H. Bingley.*]

INDIAN ARMY (AMENDMENT) BILL.

The Hon'ble Major-General A. H. Bingley :—"I beg to move that the Report of the Select Committee on the Bill further to amend the Indian Army Act, 1911, be taken into consideration. 11-45 A.M.

"The amendments made by the Select Committee are few and not of great importance, and I trust they will commend themselves to this Council.

"In Select Committee one matter was mentioned which, however, could not be considered by the Committee as it was outside the scope of their terms of reference: I refer to the provisions of the Indian Army Act relating to corporal punishment by sentence of a Court-martial.

"Section 45 of the Indian Army Act provides that corporal punishment not exceeding thirty lashes shall be awardable by sentence of a Court-martial to a soldier under the rank of warrant officer—

(*a*) on active service for any offence;

(*b*) at any time for the offence specified in clause (*d*) of section 31 of the Act, that is to say, for the offence of theft in respect of Government or of regimental property or of the property of a person subject to Military Law; and

(*c*) at any time for a civil offence which is punishable with whipping under the law of British India.

"It is unnecessary for me to offer any special remarks regarding the offences referred to in clause (*c*); while those referred to in clause (*b*) are, so far as they go, cognate to those in clause (*c*), that is to say, they are offences of theft akin to some of those for which whipping is awardable under the ordinary law; and I need scarcely point out to this Council that, having regard to the conditions of life in the Army, when soldiers must constantly leave their property about, trusting to the honour of their comrades, stealing from a comrade in particular is rightly regarded as a peculiarly disgraceful offence.

"As regards clause (*a*), that is to say, for any offence when committed on active service; in practice the punishment is awarded in the case of such purely military offences as sleeping on post or quitting post without leave, committed by sentries (both of which offences are so grave as to be, on active service, punishable with death), for theft and cognate offences; for malingering; and for offences of an indecent or unnatural kind; and in the case of followers, in addition, for the offence of desertion, or of violence or gross insubordination to superiors. The Council are, doubtless, aware that we have large numbers of men employed in labour and porter corps on active service, and that a fair proportion of these are convicts on conditional release from the various jails in India. The alternative punishment in such cases as those to which I have just referred would be at the least a considerable period of rigorous imprisonment and at the most might be, in some cases, death. To a certain extent therefore corporal punishment may be regarded and in practice is employed as a measure of clemency.

"I have His Excellency the Commander-in-Chief's authority for saying that personally he has no sympathy with this form of punishment, which he considers is of a degrading nature; at the same time he is fully convinced that it would be highly detrimental to good order and to the interests of military discipline to do anything at the present time, which would restrict by legislation, the powers which we possess in this respect. His Excellency, however, is prepared, after the war, to reconsider the whole position and to make such recommendations to Government as may be necessary in this respect in the light of the experience gained in the war, and after obtaining the views of General Officers Commanding in the various theatres of operations in which Indian troops are employed. As an example of the Commander-in-Chief's personal attitude towards corporal punishment, I may inform the Council that some months ago His Excellency issued executive orders to the Army in India that:—*1st*, a sentence of corporal punishment

[*Major-General A. H. Bingley; Rao Bahadur B. N. Sarma; Sir William Meyer.*] [22ND MARCH, 1918.]

is not to be awarded under clause (*a*) of section 45 of the Indian Army Act, *i.e.*, for any offence committed 'on active service,' in any place in India (such as defended ports and certain frontier stations) where troops and followers are 'on active service' for the purposes of discipline, merely by reason of an order or direction to that effect; 2nd, that such a sentence passed in India shall not, if it does not require confirmation, be carried out unless and until it has received his approval, and that such a sentence, if it requires confirmation, shall be reserved for confirmation by himself; and 3rd, that a member of the Indian Defence Force enrolled under section 12 of the Indian Defence Force Act, 1917, shall not be tried by Court-martial for an offence under section 31 (*d*) of the Indian Army Act, or for a civil offence punishable with whipping under the law of British India, but shall, where trial is necessary, be handed over to the Civil Power for trial. It will thus be seen that, though power is retained under the Act to inflict corporal punishment in India as well as in the field, such power, in so far as India is concerned, is virtually in abeyance, as it can only be exercised with the sanction of His Excellency the Commander-in-Chief who is not in favour of this form of punishment as he regards it as contrary to the ideas of the present day."

The motion was put and agreed to.

11-42 A.M. **The Hon'ble Rao Bahadur B. N. Sarma** :—" My Lord, in view of the very sympathetic statement made by the Hon'ble Member and the assurance given by His Excellency the Commander-in-Chief that the question will be examined sympathetically after the war, I beg leave to withdraw the amendment* standing in my name."

The motion was by leave withdrawn.

11-49 A.M. **The Hon'ble Major-General A. H. Bingley** :—" My Lord, I beg leave to move that the Bill, as amended, be passed."

The motion was put and agreed to.

INDIAN COMPANIES RESTRICTION BILL.

11-50 A.M. **The Hon'ble Sir William Meyer** :—" My Lord, I rise to move that the Bill to control the withdrawal of capital from the money-market by companies be taken into consideration.

" I have already on more than one occasion—the last of which was when I moved for leave to introduce the Bill—given explanations as to the scope of the Bill and the way in which we intended to work it, and I should not ordinarily have said more in connection with this motion but for the fact that I have been receiving, and other people have been receiving, a good many excited telegrams from Indians in a variety of places which indicates that they have not taken the trouble to read the Bill or the explanations that have been made with reference thereto. The burden of their song is the impression that it is intended to put a complete stop on the issue of capital by companies.

" Well, of course I cannot admit arguments of that description. I have already explained, and I now repeat, that there is no intention to prohibit *en bloc* the flotations of those registered companies which come under the scope of the Bill. We merely say, as has been said in England and other countries at a much earlier stage of the war, and as we have said ourselves in regard to a variety of other matters of importance, that these flotations must hereafter require the license of the Government of India. I have also said, and I repeat it again, that when considering whether a license should be granted we shall bear in mind the following general propositions. *First*, is the enterprise likely to attract money which would otherwise go into Government loans and treasury bills? If it is not likely to attract such money, well then there is

---

* That in the Schedule to the Bill after the entry relating to section 43 of the Indian Army Act, 1911, the following entry be inserted :—

'Sections 45 and 46, the whole.'

[22ND MARCH, 1918.] [*Sir William Meyer; Rao Bahadur B. N. Sarma.*]

no objection to such a flotation. *Second,* even if the flotation is likely to attract money which would otherwise go into Government loans and treasury bills, might it be allowed, nevertheless, in these war circumstances as being of assistance in the speeding up of war material or as being likely to result in increase of other production which will save tonnage and imports into India? Again, if this proposition be established a license will be given.

"I have also said that we propose to obtain the assistance of advisory committees which will be established at the outset in Calcutta and Bombay, two great centres of Indian industry. If it proves to be the case that an advisory committee is desirable at some other centre I am quite ready to consider the establis ment of one, and I repeat that each advisory committee will contain a representative of Indian commerce.

"I want now to go a step further to allay the fears that have been expressed. We do not really want to interfere with small local companies, such as the Nidhis in Madras, and other quite local enterprises; and I am prepared to guarantee that we will give a license without further inquiry in the case of a company whose flotation might come under the Bill if the total flotation during the period the Bill is in force does not exceed one lakh of rupees. That will wipe out the small people and concentrate the real operation of the Bill on the important flotations which it is in the interests of the State in the present circumstances to control. With these explanations I now move that the Bill be taken into consideration."

The motion was put and agreed to.

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I beg to move the amendment that stands against my name that after clause 3 (2) of the Bill to control the withdrawal of capital from the money-market by companies, the following sub-clause be inserted:— 11-51 A.M.

'(3) A license shall not be refused under this section unless it appears clearly that the capital or increased capital proposed to be raised cannot be spent by the company advantageously during the continuance of the war and the company is unwilling to place the funds raised by them and which cannot be so spent at the disposal of the Government as a loan to be returned six months after the war with interest at the current rate.'

"My Lord, I move this amendment notwithstanding the remarks which have been made by the Hon'ble the Finance Member, because I think and believe that there is absolutely nothing detrimental in this amendment to the promotion of the object that Government have in view, consistently with the development of industries and commerce in India. I venture to go further and say that the acceptance of this amendment and the registration of companies when a license is granted subject to the conditions noted above would facilitate the object that the Hon'ble Member has at heart. I think we cannot be too grateful for the last assurance given by the Hon'ble the Finance Member that companies with a total capital of one lakh of rupees will be excluded from the purview of the Bill by executive order. That would, I think, meet the case; also where the unpaid calls which may be called up by any of the companies which are now existing do not exceed one lakh of rupees; various local industries of a minor character would then be saved, and I am sure there would not be hereafter the same objection to the passing of this measure as there would have been if there had been a general embargo on the flotation of all companies. But, my Lord, I think this amendment really would meet the object the Government of India have at heart while safeguarding the industrial interests of the country and for this reason. What do I provide here? Government need not give a license to persons who wish to float a company who do not comply with one of two conditions; firstly, they will have to show that they can advantageously spend the money they propose to raise for the benefit of the company, and, if that condition is fulfilled, I ask that a license should be given and that the other companies should be released from the provisions of the the Act. If the money cannot be advantageously spent by the company during

[*Rao Bahadur B. N. Sarma.*] [22ND MARCH, 1918.]

the continuance of the war, either owing to lack of machinery, lack of materials, or owing to other difficulties, then I say that the company must undertake to raise the capital and hand it over to the Government on the condition that the Government should return the capital at a reasonable rate of interest within six months of the war. If the company does not undertake to do this, then the license may be refused. But if either these two conditions are satisfied, I do not see any reasons whatever that Government can urge for refusing the license except the one solitary ground that though the company may usefully spend the capital newly raised, yet the needs of Government in financing the war prevent the flotation of a company or the raising of such capital. Now the question that confronts us in this aspect of the matter is this. Has the capital raised in this country during the last few years been really detrimental to the object which the Government has in view? I find that the money which has been invested in joint-stock Companies between the years 1903-04 to 1913-14 was on an average about £2,000,000, it never exceeded £4,000,000.

"Therefore, the normal rate at which the Indian commercial community has been able to absorb capital from the money-market is between £2 and £4 millions. My Lord, that ought not really to interfere with or hamper the operations of the Government. Then even taking the Savings Bank and Exchange Bank deposits the amount does not exceed more than a further two crores of rupees. Therefore, the sum total of the money which was ordinarily raisable before the war did not exceed about 5 to 6 crores of rupees. For such a paltry sum as that, is it necessary that the Government should take such wide powers as to impair to a certain extent the confidence of the people? Is it likely that, if the confidence of the people be impaired, the average investor would come forward to invest that money in Government securities? If business be carried on as usual, and if there be no such restrictions, I venture to submit that the Government are more likely to draw from the investors the money that they desire than by frightening them and showing them that the conditions are such that they might feel nervous about their position. Now take the example of last year. Last year notwithstanding the fact that there were no restrictions upon the raising of capital, the Government have by their own exertions been able to raise £35 millions. Therefore, the question of company flotation did not stand really in the way of the Government. I therefore submit that the confidence of the people in the Government would be less impaired by this amendment being accepted than if it were to go forth that there are reasons for which a Government would refuse a license notwithstanding the ability of the company to show that it can usefully spend the money upon its own concerns. Then, again, it was hoped that the advent of America into the war and the enormous sums that have been spent in England to help the allied Governments would render this experiment unnecessary.

"My next point is this, and that is an important point. Unless people are encouraged to form companies now for industrial purposes on a very large scale, it would be absolutely impossible to compete with foreign countries immediately the war is over. From the example of Great Britain in allowing the flotation of a company with a capital of 10 millions it is clear that the United Kingdom and every other country is feeling that after the war there will be a tremendous competition; and preparations are already being made in various countries to meet that competition. Under those circumstances, I would respectfully ask, would it be wise to prevent the registration of companies, inviting capital for developing the resources of the country, in order that the people may be able to meet the situation arising after the war is over. It is not an easy thing to float a company; you have to secure share-holders, collect capital and do so many other things; it will take an enormous amount of time, and unless we begin now, I do not think we shall be in time to meet the industrial competition even to the limited extent to which we might perhaps be prepared. On the other hand, is there anything detrimental to the interests of Government by allowing the registration of companies if they are prepared to hand over the money to the Government keeping only such portion of it in their hands as they can usefully spend themselves? I, therefore, submit that under no circumstances should the

[22ND MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Mr. Rangaswamy Ayyangar.*]

registration of a company be prohibited if the parties are reasonable enough to guarantee the loaning of their capital to the Government if they cannot spend it themselves. It is from that standpoint that I press this amendment upon the earnest attention of the Hon'ble the Finance Member and the Government. I think we shall not lose anything if there be a statutory guarantee that the Government would not trespass upon the legitimate rights of the public to improve the industries of the country, in safeguarding the interests of the war. Under normal circumstances, it would have been our stern duty to oppose a Bill of this description, but we all feel that it would be wrong on our part to embarrass the Government by taking up an attitude of opposition to Government at the present time. I therefore refrained from making any remarks at the preliminary stage lest I should be construed to set up an agitation, but we find that there is great dissatisfaction in the country, and we shall be failing in our duty if we do not ask the Government to accede to the wishes of the people by relaxing the restrictions in the manner I have indicated."

The Hon'ble Mr. Rangaswamy Ayyangar:—" My Lord, when the Bill was first foreshadowed in the budget speech of the Hon'ble the Finance Member, I sounded a note of alarm. Last year we had no restrictions on the issue of capital, and yet the War Loan far exceeded the careful calculations of the expert financiers, and when only 10 millions had been expected we realised 35 millions and more. No case was made out that the War Loan figure would have been greater had they then introduced such a restriction as the present one to control the withdrawal of capital from the money-market. The necessity for such a Bill this year has not been unquestionably proved. Further, may I respectfully invite the attention of Government to the fact that if the public come to know that the Government is forcing capital by legislation to be diverted to War Loan, there will be much apprehension and little success in the flotation of the loan, in spite of clause 3 of the Bill empowering the Governor General in Council to issue licenses for flotation of special companies. The Bill will certainly go to suppress the formation of new companies that the war may stimulate in India. The Industrial Commission would certainly be against such a Bill, and this Bill evidently has not been referred to them. This Bill contradicts the object that led to the appointment of the Industries Commission which, I take it, is for the promotion of indigenous industries. The capital issued for industrial development would be able to help the war, though indirectly, in a better way than the War Loan itself. If in industrially advanced countries they have enacted such laws the procedure should not be applied in the same way here. I am reminded in this connection of what the late Mr. Romesh Chunder Dutt regarded of the ways of the John Company who sought to cripple the weaving industry of India with a view to promote it when it was in its infancy in Manchester. Of course, there is this difference, that the present measure is in critical times and for what are considered to be Imperial necessities. But even without such an Act the rising industrial firms cannot compete with the Government in the matter of loans when the Government pays such a high rate of interest.

12-1 P.M.

" This Bill, my Lord, has been very unfairly received by the public and the press. I do not know if unpaid shares of Nidhis, Funds and those of mutual benefit associations (*kuttu chittus*) would also be affected by this Bill. If so, it will paralyse trade and everyday economy to a great extent.

" Let me take a few minutes to give an example of a small Railway Company. A line was constructed by the Tanjore District Board and when it was about to be opened, the company that should have supplied rolling-stock pleaded inability to do so. Seeing the difficulties of the District Board a new company was formed and the rolling stock was purchased. We have got the stock ready and to work the line we may require some more capital. It may be said that this special case may be licensed, but we have bitter experience of how some of the English Companies imagine themselves as rivals, and how their influence is used to withhold the license. Our efforts to form companies should be

[22ND MARCH, 1918.] [*Mr. K. V. Rangaswami Ayyangar; Mr. K. K. Chanda; Sir William Meyer.*]

encouraged on principles of economic right and not licensed as a matter of grace. The Bill would be injurious and I appeal to the Council at least to accept the amendment I support the first part of the amendment, though I do not understand the second part of it."

12-9 P.M. **The Hon'ble Mr. K. K. Chanda** :—" My Lord, when I came to this Council this morning I intended to associate myself with the amendment of my Hon'ble friend. I received a number of telegrams and other communications from a number of people in Assam asking me to urge the deletion of clause 3 (2) of this Bill. But after hearing the remarks of the Hon'ble the Finance Member, I think there are no real apprehensions about the effect of the clause, and I do not desire in any way to support this amendment, in view of the fact specially that this is a war measure."

12-10 P.M. **The Hon'ble Sir William Meyer** :—" I think I need not take any further notice of the remarks of the Hon'ble Mr. Rangaswamy Ayyangar, because he delivered to us his real purpose in the general debate on the Financial Statement. He objected to a War Loan next year altogether, on the ground that it would be counter to the interests of himself and his class. He is, therefore, quite out of Court in dealing with the present Bill except for motives which no other Member of this Council would, I think, support.

I am rather sorry my Hon'ble friend, Mr. Sarma, whose attitude is far different from that of the Hon'ble Mr. Ayyangar, has not followed the precept of the Hon'ble Mr. Chanda and withdrawn his amendment after he had heard my speech just now.

" I explained the way in which we proposed to work the Bill and I explained that we should give a license, as a matter of course, to small companies whose flotations would not exceed one lakh. But as long as we require licenses, the burden of proof, as is in every other case in which in the interests of the State a license is required, must obviously lie on the applicant. The Hon'ble Mr. Sarma would twist the thing round. He says the burden of proof must lie on the Government. The Government, he says, shall not refuse a license under this section unless it appears clear—clear to whom? to the would-be licensee?—that the capital, or increased capital proposed to be raised cannot be spent by the company advantageously—advantageously to whom? to the Company presumably—during the continuance of the war. A clause like that really means that the Government will be debarred from refusing a license at all. Then he goes on to say 'and unless the company is unwilling to place the funds raised by them and which cannot be so spent at the disposal of the Government as a loan to be returned six months after the war with interest at the current rate.' I explained the other day, in answer to the Hon'ble Mr. Hogg, that I thought the suggestion he then made was a very good one—that when a company wants to make a flotation, it might be a good thing to say, 'yes, make your flotation, but in the meantime you must deposit your funds with us.' But we cannot lay down that as an invariable rule in these times of war and financial stress. If it is necessary to have a license system at all—and I hold it is now absolutely necessary—it is necessary that the final discretion should rest with the Government.

"The Hon'ble Mr. Sarma dwelt on the small amounts of previous flotations in India. Well, Indian capital has been advancing enormously of late, as is shown by the response to our loan last year, and if my Hon'ble friend reads the newspapers outside Madras, as he doubtless does, he will see the way in which big companies in Bombay and Calcutta are proposing to float enterprises to take up crores of rupees. Some of those enterprises may be of such a sound character that, even having regard to war conditions, we would give them licenses. Others may be of a character to which we could not, having regard to the fundamental principle that we must conserve the resources of India as far as possible for the War Loan, give permission to go on with them. They would have to be delayed. My Hon'ble friend mentioned the example of the Home Government in allowing a certain

[22ND MARCH, 1918.] [*Sir William Meyer; Rao Bahadur B. N. Sarma.*]

Development Company to be floated. That is they gave them a license. If we think that the flotation of a company is in present circumstances in the interests of India, we shall certainly not refuse a license.

"I admit that in certain cases the system we propose will inconvenience certain capitalists. We cannot help that. I would remind the Council of a Resolution unanimously carried on the 24th of February 1915, which affirmed the unswerving resolution of Indians to support the honour, dignity and prestige of the Empire, regardless of the sacrifice it may entail on them. Surely my Hon'ble friend Mr. Sarma does not desire to treat that sacrifice on the basis of a limited liability company—to say the sacrifice shall be very limited indeed. I am sure that he really does not mean that, and I trust that, in view of the explanation I have given of the impossibility of accepting his amendment, he will see his way to withdraw it and let the Bill pass as it stands."

12-15 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—"My Lord, there does not seem to be much difference really between the Hon'ble Finance Member and myself. Certainly I do not want it to be understood that any of us are unwilling to do the best that the country can do in order to win the war. And the Hon'ble Finance Member is also equally emphatic in the view that if the company can show that they can raise the money and would hand it over under conditions referred to by the Hon'ble Mr. Hogg, to the Government, there would not be any real objection, unless those companies do mean to spend large portions of the capital which they raise on themselves during the continuance of the war. It comes to that practically. Well on analysis, I think, any large concern would require the use of so much machinery and organisation that if the war should not last long, there would be no chance of the money being usefully spent during the continuance of the war. Therefore the condition I have laid down would be really useful to the Government inasmuch as the company can be used for raising the capital and handing it over to the Government.

"It may be then asked, if there is no difference between us, why should not I withdraw the amendment? There is no question of onus here and nobody has suggested that there should be any resort to a civil Court. The language employed is for the purpose of placing on a statutory basis the intentions which the Government have in granting licenses, and I do not see any reason why the Government should fight shy of that. In practice, I feel sure that the acceptance of the amendment would inspire confidence in the people without really inconveniencing the Government. It is in that view, my Lord, and nothing more that I wish to press the amendment. If I had felt that the Government would be really embarrassed by the acceptance of this amendment or that any military operations or any economic operations would be hindered by its acceptance, I should certainly not have moved this amendment and would have withdrawn it. But feeling that I am not embarrassing the Government, but helping the Government, I still persist in my obstinate attitude, and I hope the Council will be able to accept the amendment."

The motion was put and negatived.

The Hon'ble Sir William Meyer :—"My Lord, I move now that the Bill be passed."

The motion was put and agreed to.

BUDGET FOR 1918-19.

12-19 P.M.

The Hon'ble Sir William Meyer :—"My Lord, I rise to present the Budget of the Government of India for 1918-19. The preliminary estimates which I laid before the Council on the 1st March have been revised in the light of our latest information. The Financial Secretary's Explanatory Memorandum has also been checked and brought up to date.

[*Sir William Meyer.*] [22ND MARCH, 1918.]

" 2. The final figures of the Revised Estimate for 1917-18 and of the Budget Estimate for 1918-19 are given in separate formal statements. The broad results of the revenue account are brought out in the table below in which I have also shown in brackets for convenience of comparison the figures (now superseded) which were given in the corresponding table appearing in paragraph 54 of my speech introducing the Financial Statement.

[In millions of pounds.]

	BUDGET, 1917-18.			REVISED, 1917-18.			BUDGET, 1918-19.		
	Imperial	Provincial.	Total.	**Imperial.**	Provincial.	Total.	**Imperial.**	Provincial.	Total.
Revenue . . .	**66·420**	32·151	98·871	**76·563** **(76·677)**	33·361 (33·721)	109·924 (110·401)	**74·303** **(73·990)**	34·887 (34·348)	109·190 (108·347)
Expenditure . .	**66·284**	32·549	98·833	**70·852** **(70·852)**	31·523 (31·168)	102·375 (102·320)	**71·721** **(71·708)**	34·756 34·443)	106·477 (106·151)
Surplus (+) or deficit (–).	**+·136**	–·098	+ ·038	**+5·711** **(+5·825)**	+1·838 (+2·256)	+7·549 (+8·081)	**+2·582** **(+2·291)**	+·131 (–·095)	+2·713 (+2·196)

" 3. The more important alterations in our figures occur under the entirely provincial or the 'divided' heads of revenue and expenditure. Thus, owing to the unsatisfactory conditions of the paddy market in Burma the Local Government has had to postpone land revenue collections to a considerable extent with the result that these are now expected to fall short of the previous estimates for the current year by £500,000, of which we anticipate that £400,000 will be realised during the course of next year. This affects both the Imperial and the Provincial estimates in each of the two years. There has been a similar postponement of a smaller amount, namely, £67,000 in Bombay. In the latter province, however, a large increase of £233,000 is now expected in the excise revenue for next year, against which we have allowed proposals made by the Local Government for additional expenditure mainly on education and sanitation. Under purely Imperial heads the largest changes in our estimates are an increase in the Customs revenue of about £76,000 in the current year, and £100,000 in the next year. I need not refer to other alterations as these are of relatively minor importance.

" 4. The net result of the above changes, in so far as the Imperial position is concerned, is to reduce the surplus for 1917-18 by £114,000 and to increase that for next year by £291,000, the surplus for 1918-19 now standing at £2,582,000. Of this latter improvement, however, about £183,000 represents revenue thrown forward from the current year, and £108,000 a real improvement.

" 5. These results would, so far as the ability to provide funds is concerned, permit the fulfilment of the conditional promise I made on the 9th instant with reference to a Resolution by my Hon'ble Friend Mr. Sarma, that if our final Budget figures justified it, we should be prepared to make a supplementary grant of £200,000 for technical and agricultural education. But, as I indicated on that occasion, the sanction of the India Office was also required, and though that has just been received, it has arrived too late to allow of the alteration in figures which the allotment of this sum would require. But I assure the Council that we shall make a supplementary allotment as soon as possible, and thus furnish substantial evidence of the reality which we attach to our new procedure in respect of discussion of the Financial Statement.

" 6. In the case of the provinces there will be a reduction in the surplus for 1917-18 of £418,000, but on the other hand the estimated deficit of £95,000 for 1918-19 will be converted into a surplus of £131,000, there being thus an improvement of £226,000. Concurrently with this conversion of the collective provincial deficit into a surplus, provision has been made for increased provincial expenditure next year to the extent of £313,000, this increase occurring mainly in Bombay where, as already stated, we have allowed the Local Government to apply the anticipated increase of £233,000 in excise receipts next year to beneficent expenditure, including £100,000 on education, £67,000 on

[22ND MARCH, 1918.] [*Sir William Meyer; His Excellency the President.*]

sanitation, and a like amount for grants to local bodies for other purposes. We have also allowed them to draw on their provincial balances during the current year to the extent of £30,000 for the last mentioned object. This is a very early fulfilment of the undertaking which I gave in connection with a resolution moved in the Council a short time ago to the effect that if later an improvement occurred in the provincial revenues we would consider very sympathetically the possibility of allowing the provinces to increase their outlay.

"7. Turning to ways and means, recent heavy demand for Treasury Bills in Bombay warrants an increase of £1,333,000 on our previous estimate for 1917-18, involving a corresponding increase in the estimated repayments of the same from fresh bills next year. There has also been an improvement in savings bank deposits, and a falling off in payments on account of foreign money orders. On the other hand, we expect to have to meet during the current year additional military outlay, mainly on stores, to the extent of £660,000; a considerable part of this will probably be recovered later, and the expenditure is meanwhile shown provisionally under the suspense head. As the net result of these and other less important alterations, we now expect that our cash balance in India at the end of the current year will be £16,522,000, or an increase of £553,000 on the figure adopted in the Financial Statement; while our closing balance for next year will stand at £12,273,000, being an increase of £1,153,000, over that previously taken and practically equivalent to the normal closing balance we look to.

"As regards England, the Secretary of State expects that his balance will be larger by £1,745,000 at the end of the current year and next, owing to additional and more prompt recoveries from the War Office and the Admiralty.

"8. This is the last occasion on which I shall address this Council as I shall have relinquished office before it re-assembles at Simla. I desire therefore to reiterate my heartfelt acknowledgment of the generous tribute to my work which fell from the lips of my non-official Colleagues in the general debate on the Financial Statement. Tributes such as these, giving the assurance that I am held to have done good service to India, are an ample recompense for my heavy and anxious labours. And, though I shall presently cease to serve her, my love for India will continue as long as my life lasts. I shall always hope and pray for her welfare, and follow with the keenest interest the developments that the coming years may have in store for her. I shall also follow with sympathetic attention the careers of my friends, official and non-official, with whom I have been associated in the Legislative Council. To those of them whom I shall not see again, I beg now to extend a cordial God-speed, and to wish them, each and all, a full measure of happiness and prosperity in the future."

His Excellency the President:—"I shall trouble the Council with very few words in closing this Session. We have put through some useful legislation which I hope will stand the test of time and prove of value. But the Spring Session is primarily the Financial Session, and I shall devote the greater part of my remarks to that topic. I should however like to draw your attention to a practice which we have inaugurated during our sittings this year, and which I hope to see greatly developed, and that is the practice of official Members taking a larger share in the debates and the proceedings of the Council. 12-28 P.M.

"I cannot but express my regret that this practice had not been adopted before, because it would have obviated some of the patent objections which have been raised to our present system. From the point of view of the Government of India, it is undoubtedly a waste of man-power and brain-capacity that we should place a number of distinguished officials on the Imperial Council and then refuse to avail ourselves of their knowledge and experience in our debates.

[*His Excellency the President.*] [22ND MARCH, 1918.]

"It is a constant source of irritation to the non-official Members that they are up against a silent phalanx of votes. Much of this soreness would, I feel sure, be removed if non-official Members were able to cross swords with official Members on the floor of the Council Chamber; if they found that they had to deal with men of flesh and blood of like passions with themselves, and not silent voting automata finding their way with machine-like precision and unfailing accuracy into the Government Division Lobby.

"I believe a great advance could be made to improve the present system, but I would remind Hon'ble Members that you cannot alter a practice or a system in a day; that Government must have power to carry its legislative proposals; and inasmuch as legislation is carried by votes, it cannot relinquish its hold on the official vote. But within these limits it is my desire more and more to give the official element a greater part in our deliberations and so give more reality to our proceedings.

"I feel sure that such a change would appeal generally to Hon'ble Members and more particularly to the official Members of the Council.

"I now turn to financial matters.

"Sir William Meyer has explained clearly to the Council the nature of our financial difficulties at the present time, the paramount importance of meeting adequately the calls on our resources which the war entails, and the specific advantages to India of meeting our war contribution as far as possible by loan proceeds in this country. In view, however, of the supreme importance of ensuring that the second Indian War Loan shall be as complete a success as the first, I wish to take the opportunity of saying a few words on the subject to this Council, and through them also to the wider public. The position is briefly that last year India promised to give £100 million or Rs. 150 crores to His Majesty's Government for the cost of the war. Of this amount, we have paid in cash to the Home Government Rs. 52 crores which were subscribed to the loan last year. Against the balance of India's contribution, namely, Rs. 98 crores, she has assumed responsibility for interest charges and repayment of a corresponding amount of the British War Loan. On this we have of course to pay interest in England.

"The advantages to India of paying off this balance as soon as possible and consequently of raising as much as possible by the second War Loan are in simple language as follows :—

(1) We require the money to spend in India in buying for the Empire and the Allies wheat, rice and other foodstuffs, jute, cotton, tea, hides, boots and shoes, tents and also other equipment. The sums so spent will directly benefit the cultivators and other producers in India.

(2) The money will by its application in this way be of the greatest use to His Majesty's Government, since it will be entirely devoted to expenditure necessary for the successful prosecution of the war. This is the simplest way in which I can put a rather complicated transaction. Actually we provide funds in India for the purchase of the above-mentioned commodities and other services and are repaid in London These repayments place the Secretary of State in funds in England, and enable him to make over to His Majesty's Government an amount equivalent to our loan proceeds here, thus extinguishing our liability for British War Loan of a corresponding amount.

(3) The reduction of our liability in this way reduces the amount of interest which we have to pay in England: interest will instead be paid in India to those who subscribe to the new War Loan. By this statement I am simply putting in popular language the well-recognised economic advantage of a country holding its own debt.

[22ND MARCH, 1918.] [*His Excellency the President.*]

(4) There is yet a further reason why it is highly desirable that we should obtain by the loan all the money that we can. More than one Hon'ble Member referred, during the course of the discussion on the Financial Statement, to the possible evils of currency inflation and to the large additions to the currency of the country which have been made in the last two years. Sir William Meyer was able to show that the additions to our currency had been in the circumstances necessary, and that a much larger contributory factor to the rise in prices was the enhanced world demand for essential products. But as my Hon'ble Colleague also indicated, such effect in this direction as might be due to increased currency issues might be reduced by the Government's drawing money back into its coffers by additional taxation or otherwise. Our reasons for not imposing additional taxation on the present occasion are briefly that we anticipate a considerable surplus next year, and that our difficulty arises not because our revenues do not cover our expenditure, but from the fact that, owing to causes over which we have and can have no control, a very large amount of our money has been transferred to England, and that we cannot at the present time bring this back and make it available for expenditure in India. Any sums which we could reasonably hope to raise by additional taxation would be relatively insignificant as compared with the huge abnormal payments which we have at the present time to make in this country, and the imposition of such taxation would in all probability affect our loan receipts to an extent out of all proportion to the proceeds of the taxation. To those who say that we are not helping to the utmost, I would reply that we *are* helping to the utmost of our ability. We believe that the most effective method of giving our help and of securing the object in view is that which we are adopting. It is, however, important to ensure that the Government shall receive back in the form of subscriptions to its loans as large a proportion as possible of the sums which it spends, since such receipts obviate the necessity of putting additional notes and rupees into circulation. It is, I think, evident that for every rupee subscribed to the loan, we shall be able to avoid the coining of a new rupee or the issue of an additional one-rupee note that would otherwise be necessary. Each rupee subscribed will thus either reduce the amount of new silver that we have to purchase, or else help to strengthen the metallic proportion of our Paper Currency Reserve.

"For all these reasons I confidently trust that India will once more rise to the occasion and equal, if not surpass, her previous effort. I feel too that I can look to Hon'ble Members of this Council for their whole-hearted help in our loan campaign. We are asking Local Governments, as on the last occasion, for their co-operation, and are suggesting to them the formation of unofficial propagandist committees on the lines of those which did such good work in connection with our first War Loan. The co-ordinated work of such committees can, however, very valuably be supplemented by volunteer propagandist work outside. As I said last year, we want propagandist work and the more unofficial that work, the more satisfactory will be its results. The persuasive efforts of Members of this Council will, I am sure, not in any sense be open to any possible objection on the ground of the employment of undue pressure to constrain unwilling people to subscribe to the loan. I fully agree with what has been said in this Council on that subject. We do not want compulsion at all, and, as I think Sir William Meyer added, it almost certainly in the long run does us more harm than good.

"In the debate which took place in this Council on March 8th, Hon'ble Members without exception paid their tribute to the services of Sir William Meyer and the manner in which he had surmounted the difficulties and financial

[*His Excellency the President.*] [22ND MARCH, 1918.]

problems with which he has been faced during these past years of war. I should like to take this opportunity of associating myself to the full with that tribute. I can only speak of men as I find them, and I say unhesitatingly, and I am sure my Colleagues will bear me out, that there is no man who has spent himself more freely in the cause of the Empire during these years than has Sir William Meyer. I sometimes think that the lucidity and simplicity with which he has presented his facts to us may have led to some failure to appreciate the difficulties underlying the problems with which he has been confronted. Sir William Meyer has always been ready to find funds for purposes which the military authorities have declared to be necessary for the prosecution of the war and, with the ever increasing scale of military outlay which it has been necessary to meet, there has never been any hesitation or reluctance on the part of Sir William in discharging the paramount duty of financing military demands to the full. In addition to his financial work, he has taken on his shoulders the Chairmanship of the Recruiting Board; he has given us invaluable help on the Defence Committee; and his labours in the ordinary work of the Government of India in the Executive Council have been assiduous and ungrudging. Let me remind the general public of one more thing. Sir William Meyer is responsible for presenting his budget proposals to the Governor General in Council, but when once they have been accepted, then they become the proposals of the Government as a whole for which we must take responsibility equally with the Finance Member. Sir William Meyer has been at times singled out for attack. I think I may say that we, his Colleagues, deeply resent this unfairness. No man in these grave times will dare to claim immunity from criticism, but equally I venture to say that all men who bear heavy responsibility have a right to ask that criticism should be tempered by charitableness.

"Let me now bid Hon'ble Members, who come from the ends of India, good-bye. You have learned during these past two months some of our difficulties. The war is still with us, and while it continues, we can hope for no respite from those difficulties But you know them and their causes, and I am confident that you will instruct your fellow-countrymen as to their why and wherefore. We have no cause for despondency. We know that if we are true to ourselves, victory lies ahead of us, but in the meantime until its dawn appears, there are the discomforts and inconveniences which are inseparable from war. You can teach the people better than we that these are only for a time and will vanish when sure and certain victory crowns our arms. It is a privilege for us that we live in these times; that, in however humble a way, each one of us can play his part in the great struggle of right against wrong. We have then all of us a special call to service at this moment, and I bid you who are going from here to scatter throughout India godspeed in this great service for your Sovereign and your country."

The Council adjourned *sine die.*

A. P. MUDDIMAN,

Secretary to the Government of India,
Legislative Department.

DELHI:
The 28th March 1918.

APPENDIX A.

[*Referred to in answer to Question No. 12.*]

Statement of Imperial Grants for Education made to Provinces during the years 1912-13 to 1916-17 and the approximate expenditure therefrom.

Statement of Imperial Grants for Education made to Provinces during the

[In thousand

PROVINCE.	Unspent balance of grant at the end of 1911-12		1912-13. Grant made in the year.		Total grant included in Provincial balance.		Expenditure in the year.		Unspent balance at the end of the year.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.
Madras	...	3,52	10,00	57,70	10,00	61,22	10,00	9,97	...	51,25
Bombay	...	7,37	7,75	46,75	7,75	54,12	3,37	8,77	4,38	45,35
Bengal	...	20,10	12,25	1,03,00	12,25	1,23,10	8,27	14,87	3,98	1,08,23
United Provinces	..	6,80	8,25	48,75	8,25	55,55	8,25	8,65	...	46,90
Punjab	...	7,16	4,60	29,75	4,60	36,91	4,60	8,61	...	28,30
Burma	...	6,10	3,00	25,75	3,00	31,85	1,34	4,15	1,66	27,70
Bihar and Orissa	...	2,90	5,30	36,75	5,30	39,65	3,95	3,54	1,35	36,11
Central Provinces	...	2,83	2,95	19,25	2,95	22,08	1,76	2,92	1,19	19,16
Assam	..	1,15	1,86	14,00	1,86	15,15	1,37	1,57	49	13,58
Coorg	...	...	3	37	3	37	3	37	...	...
North-West Frontier Province	...	...	75	4,49	75	4,49	75	4,49	...	...
Delhi	...	...	...	1,00	..	1,00	...	1,00	...	...
Baluchistan	...	...	...	63	...	63	...	63	...	...
Ajmer	...	..	...	19	...	19	...	17	...	2

years 1912-13 to 1916-17 and the approximate expenditure therefrom.

of rupees.]

1913-14.								1914-15.								
Grant made in the year.		*Total grant included in Provincial balance.*		*Expenditure in the year.*		*Unspent balance at end of the year.*		*Grant made in the year.*		*Total grant included in Provincial balance.*		*Expenditure in the year.*		*Unspent balance at end of the year.*		PROVINCE
Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	
16,84	...	16,84	51,25	16,84	18,08	...	33,17	18,50	17	18,50	33,31	18,50	14,00	...	19,34	Madras.
13,68	...	18,06	45,35	7,14	10,41	10,92	34,94	14,38	1	25,60	34,95	11,18	7,76	14,42	27,19	Bombay
25,81	...	29,79	1,08,23	16,77	16,35	13,02	91,88	27,31	11,11	40,33	1,02,99	19,24	24,71	21,09	78,28	Bengal.
14,77	5	14,77	46,95	14,77	13,03	..	33,92	15,90	12	15,90	34,04	15,90	8,89	...	25,15	United Provinces.
8,41	...	8,41	28,30	8,24	11,17	17	17,13	9,35	29	9,42	17,42	9,42	9,16	...	8,26	Punjab
6,07	...	7,73	27,70	5,81	5,19	1,92	22,51	6,92	...	8,84	22,51	5,95	6,11	2,89	16,40	Burma.
10,53	3	11,88	36,14	10,39	7,64	1,49	28,50	11,61	3	13,10	28,53	9,85	5,71	3,25	22,82	Bihar and Orissa.
5,64	...	6,93	19,16	2,56	2,05	4,37	17,11	6,14	15	10,41	17,26	7,06	7,25	3,35	10,01	Central Provinces.
3,68	...	4,12	13,58	78	5,19	3,34	8,39	3,98	...	7,32	8,39	3,26	5,54	4,06	2,85	Assam
14	...	14	...	13	...	1	...	14	27	14	27	14	24	...	3	Coorg.
1,76	1,00	1,76	1,00	1,76	1,00	...	...	2,33	...	2,33	...	2,33	...	...	...	North-West Frontier Province.
25	34	25	34	25	34	...	...	28	1,05	28	1,05	28	1,05	...	...	Delhi.
10	18	10	18	8	18	2	...	10	...	10	...	10	...	...	...	Baluchistan.
28	37	28	39	28	22	...	18	38	...	38	18	38	...	...	18	Ajmer.

Statement of Imperial Grants for Education made to Provinces during the

[In thousands

PROVINCE.	1915-16.							
	Grant made in the year.		*Total grant included in Provincial balance.*		*Expenditure in the year.*		*Unspent balance at end of the year.*	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.
Madras	18,50	...	18,50	19,34	18,29	2,71	21	16,63
Bombay	14,80	...	29,22	27,19	11,23	4,67	17,99	22,52
Bengal	27,31	1,40	48,40	79,68	22,83	14,45	25,57	65,23
United Provinces	15,97	62	15,97	25,77	15,97	2,46	...	23,31
Punjab	9,25	35	9,25	8,61	9,25	8,61	...	...
Burma	6,94	...	9,83	16,40	5,85	...	3,98	16,40
Bihar and Orissa	11,61	...	14,86	22,82	8,71	2,48	6,15	20,34
Central Provinces	6,14	...	9,49	10,01	8,48	4,31	1,01	5,70
Assam	3,98	...	8,04	2,85	4,29	2,21	3,75	64
Coorg	14	19	14	22	12	22	2	...
North-West Frontier Province	2,35	...	2,35	...	2,23	...	12	...
Delhi	28	39	28	39	28	39	...	...
Baluchistan	10	...	10	...	7	...	3	...
Ajmer	38	16	38	34	38	9	...	25

years 1912-13 to 1916-17 and the approximate expenditure therefrom—contd.

of rupees.]

1916-17.

Grant made in the year		Total grant included in Provincial balance.		Expenditure in the year.		Unspent balance at end of the year.		PROVINCE.
Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	Recurring.	Non-recurring.	
18,50	·21	18,71	16,84	18,34	3,42	37	13,42	Madras.
14 80	1	32,79	22,53	11,64	3,48	21,15	19,05	Bombay.
27,81	1,32	52,88	66,55	19,76	1,34	33,12	65,21	Bengal.
15,97	1,12	15,97	24,43	15,97	2,10	...	22,88	United Provinces.
9,55	...	9,55	...	9,55	...	...	...	Punjab.
6,94	...	10,92	16,40	6,07	...	4,85	16,40	Burma.
11,61	...	17,76	20,34	8,49	2,42	9,27	17,92	Bihar and Orissa.
6,14	...	7,15	5,70	7,15	1,85	...	3,85	Central Provinces.
3,98	...	7,73	64	3,88	64	3,85	...	Assam.
16	5	18	5	16	...	2	5	Coorg.
2,35	..	2,47	...	2,17	...	30	...	North-West Frontier Province.
28	1	28	1	28	1	...	...	Delhi.
10	...	13	...	10	...	3	...	Baluchistan.
42	25	42	50	40	20	2	30	Ajmer.

APPENDIX B.

[Referred to in Answer to Question No. 17.]

ABSTRACT OF OPINIONS RECEIVED FROM LOCAL GOVERNMENTS ON THE QUESTION OF A CONSCIENCE CLAUSE IN EDUCATIONAL CODES.

---

1. The following questions were laid before local Governments for opinion :—

(*i*) Is the absence of a conscience clause defensible on the principle of non-interference with the religious instruction imparted in aided schools and in view of the fact that the same treatment is accorded to all denominations ; or would the inclusion of the clause be more congruous with a principle of strict religious neutrality ?

(*ii*) In cases where it is found that Government could with the grant it gives to an aided school which imparts compulsory religious instruction and with the fees* the school receives, maintain as good an institution, might the conscience clause be insisted upon as an alternative to the establishment of a purely secular school ?

* After paying due regard to the capital expenditure incurred and the staff of the school.

(*iii*) In single school areas may a conscience clause be insisted upon or the opening of a new school encouraged as an alternative ? Where schools of different religions exist in a single area is there any adequate reason for insistence on a conscience clause ?

In respect of the above questions :—

(*i*) The United Provinces and Central Provinces consider that the absence of the clause is defensible on the principle of non-interference with the religious instruction imparted in schools. Punjab, Bihar and Orissa and Assam, to a certain extent, think its absence a departure from strict religious neutrality. The last-named province puts forward the proposal that neither aid nor recognition can be consistently afforded to any institution which Government would be debarred by their principle of strict religious neutrality from maintaining as a State institution.

(*ii*) Under certain circumstances which do not apply in that province, the Punjab agree with the suggestion. Burma doubt whether institutions of the same size as the Mission schools could be managed by public or secular agency with as little cost to public revenues as they are at present managed by the Missions. Bihar and Orissa and the Central Provinces agree with the suggestion, but point out that its application will be limited. The conditions which this consideration pre-supposes do not exist in Assam, and the local Administration says that even when a Mission institution is maintained entirely by fees and grants-in-aid Government could not maintain the same institution on a similar measure of efficiency at anything like the same cost.

(*iii*) In the United Provinces there is no district in which a Christian Mission holds the monopoly of education. No difficulties have arisen in respect of single school areas in the Punjab. In Burma the difficulties which occur in such areas frequently yield to the exercise of a certain amount of tact, but at times the locality is either compelled to maintain two schools, when one would be sufficient, or to attend religious instruction. In Bihar and Orissa the principle of a conscience clause in single school areas is applied in primary schools with the consent of the missionaries, and if the principle were enforced further it would apply only to one college and a few middle schools. In the Central Provinces there are practically no areas in which primary education is given only by Mission schools. So far as secondary education is concerned, the Chief Commissioner deprecates the introduction of a conscience clause in single school areas unless it is introduced in all aided schools. Assam agree with the suggestion mentioned by the Government of India.

2. The Government of India further asked for information on the following points :—

(*a*) How far is there a genuine demand for a conscience clause on the part of —

(*i*) Parents who object to their children being taught an alien faith ?

NOTE.—As the abstract prepared by the Government of India is not accepted by the Government of Bombay as an accurate representation of their opinions, reference to their views has been omitted from it and there has not been time to prepare a fresh abstract in consultation with them.

All provinces, including Madras, say that there is no genuine demand at present.

(ii) Indians who look upon its absence as a loss of national self-respect?

In Madras the demand is only by a few and in the United Provinces by the Indian press and by publicists who upbraid parents for what they term their slavish submission. In the other provinces there is no genuine demand and Bihar and Orissa and Assam say that there is no indication to show that the absence of the clause is considered a loss of national self-respect.

(b) What is the nature, generally speaking, of the religious instruction imparted?

(i) To what extent is there a system of universal prayer?

Generally speaking, prayer forms a part of the day's proceedings in Mission schools throughout the country.

(ii) How far do the authorities insist on a compulsory attendance of pupils at religious instruction?

In Madras, the United Provinces, Punjab, Bihar and Orissa, the North-West Frontier Province and Delhi attendance is compulsory. In the Central Provinces attendance is compulsory in schools other than Roman Catholic and in Roman Catholic schools only Christian pupils are expected to attend. In Burma pupils are not usually compelled to receive religious instruction. In Assam instruction is accepted as a part of the ordinary school curriculum and students attend as a matter of course.

(iii) What is the nature of the religious instruction given, other than prayer? Could the instruction imparted be termed definitely religious, or is it a system of moral instruction based on the Bible?

In all provinces except Bengal, which furnishes no information, and Coorg, where no such instruction is given except in one orphanage where the pupils are all Christians, the instruction is more or less definitely religious.

(iv) To what extent do parents value a system of religious training, even if imparted in the light of an alien faith?

In Madras, and the Central Provinces the attitude of the majority of parents is one of indifference. In the United Provinces it does not appear to be considered objectionable. In the Punjab it is appreciated even if imparted in the light of an alien faith. In Bihar and Orissa it is valued but Muhammadans dislike and attach little value to it if imparted on Christian lines. Hindus admit that some knowledge of the tenets of the Christian faith is desirable, but value is mainly attached to the moral atmosphere of mission schools. In Burma religious training is highly appreciated by parents, but they consider that it loses all its value if imparted in the light of an alien faith. In Assam the general feeling is that the smattering of religious instruction given by mission schools in Christian guise is better than no religious instruction at all. In the North-West Frontier Province Muhammadans disapprove of a purely secular form of instruction and the rapid increase in the number of aided Islamia schools providing facilities for Muhammadan parents to have their children educated in the tenets of their own faith bears this out. In Delhi apparently some value is attached to religious instruction, but the Chief Commissioner thinks that what is really valued in mission schools is their insistence on discipline, attention to regularity of conduct and their impartiality.

(c) Should a conscience clause be introduced, what would probably be the attitude of the missionaries?

(i) Would any of them close their institutions?

(ii) Would any of them relinquish their grants and continue to maintain their institutions on a purely private basis?

Practically all provinces (Bengal have not replied on this point) anticipate considerable opposition from missionary bodies. Madras, Burma and the Central Provinces do not think that many missions would stop their general educational work as a result of a conscience clause. Madras say that some may relinquish their grants but explain that no college or secondary school in that Presidency can be maintained on a purely private basis. The United Provinces and Bihar and Orissa think that the missionaries would abandon a number of institutions and concentrate all their resources on a few schools or colleges which they could finance without Government assistance. Punjab say that many mission schools would be closed and the remainder would lose in efficiency. Assam think that there would be no rapid closing down of schools, but that mission assistance on its present liberal lines would not continue for long. The Chief Commissioner, North-West Frontier Province, thinks it unlikely that the Church Missionary Society would continue to maintain its schools. The Chief Commissioner, Delhi, is of opinion that financial support from England and America would be largely withdrawn if a conscience clause is introduced and would be devoted either to missionary enterprise pure and simple or to hospital work. Such Governments as have referred to the question whether schools maintained by missions on a purely private basis would constitute an undesirable element, have replied in the negative.

3. On the general question all Provincial Governments, except Assam and the Central Provinces, who are by no means entirely in favour of it, deprecate the proposal being accepted, at the present time at any rate. The Lieutenant-Governor of Bihar and Orissa deprecates any definite policy either in favour of or against a conscience clause being laid down for the whole of India and suggests that if it is considered necessary to issue any orders they should merely give a general permission to make the proposed change and leave it to each local Government and Administration to take action if and when it is considered expedient to do so.

APPENDIX C.

[*Referred to in answer to Question No. 21.*]

Statement showing total income and total expenditure of District Boards and Municipal Boards and total expenditure incurred by them on education in the several provinces of British India for ten years, from 1907-08 to 1916-17.

DISTRICT BOARDS.

(*'Expenditure on education' includes expenditure from District Board funds, fees, subscriptions and endowments. There are no District Boards in Burma.*)

PROVINCE.	Year.	Total Income. A.	Total Expenditure. B.	Expenditure on Education. C.	Percentage of C. to A.	Percentage of C. to B.
		Rs.	Rs.	Rs.		
Madras	1907-08	1,50,70,506	1,47,97,450	19,89,358	13	13·5
	1908-09	1,51,26,211	1,58,51,056	23,99,749	15	15
	1909-10	1,52,77,794	1,55,77,998	14,41,655	9·4	9
	1910-11	1,57,83,208	1,53,78,341	14,48,570	9	9·4
	1911-12	1,73,06,019	1,64,24,757	15,46,478	8·9	9·4
	1912-13	1,97,82,327	1,82,94,687	21,06,046	10·6	11·5
	1913-14	2,24,37,763	1,97,50,278	27,62,197	12	13·9
	1914-15	2,09,95,854	2,10,86,400	32,90,883	10·9	10·8
	1915-16	1,90,95,353	2,03,62,727	34,20,789	17·8	16·8
	1916-17	1,91,64,145	1,87,17,465	32,97,390	17	17·6
Bombay	1907-08	64,06,069	62,61,991	10,30,110	16	16·4
	1908-09	64,97,809	67,04,591	12,46,824	19	18·6
	1909-10	68,78,715	69,28,480	12,07,847	17·5	17·4
	1910-11	68,32,039	68,61,111	12,59,166	18·4	18·3
	1911-12	71,77,472	73,62,819	12,45,410	17·3	16·9
	1912-13	76,06,220	77,88,841	13,65,673	18	17·5
	1913-14	83,89,701	78,39,590	11,74,193	14	15
	1914-15	82,10,862	83,19,875	11,47,722	13·9	13·8
	1915-16	77,20,348	83,48,297	14,26,711	18·5	17
	1916-17	77,20,348	83,48,297	10,99,470	14	13
Bengal	1907-08	79,38,862	79,29,121	11,69,191	14·7	14·7
	1908-09	78,76,020	85,45,417	11,95,118	15	14
	1909-10	74,93,721	72,80,293	11,79,047	15·7	16
	1910-11	78,09,239	76,53,355	12,07,102	15·4	15·7
	1911-12	67,29,752	66,02,340	15,45,169	22·9	23·4
	1912-13	71,70,761	65,46,036	18,09,165	25	27·6
	1913-14	1,07,30,777	85,82,326	24,96,931	23	29
	1914-15	91,84,121	97,28,951	27,17,654	29·6	27·9
	1915-16	97,17,251	1,04,72,066	25,57,168	26	24
	1916-17	97,03,126	99,38,213	25,01,908	25·8	25
United Provinces	1907-08	79,40,824	76,13,503	30,53,921	38·4	40
	1908-09	82,05,273	80,84,980	34,00,205	41·4	42
	1909-10	81,71,740	79,74,222	31,86,018	38·9	39·9
	1910-11	79,53,047	75,78,010	27,13,474	34	36
	1911-12	81,10,736	78,90,950	29,10,743	35·9	36·9
	1912-13	81,60,803	79,02,367	29,45,951	36	37
	1913-14	1,25,20,913	88,77,684	33,39,045	26·7	37·6
	1914-15	1,17,72,534	1,04,16,037	35,62,647	30	34
	1915-16	1,10,43,646	1,11,77,916	40,65,209	36·8	36·3
	1916-17	1,10,41,890	1,08,90,598	42,32,745	38·3	38·9
Punjab	1907-08	47,90,041	48,93,688	12,84,584	26·8	26
	1908-09	49,81,284	55,44,581	13,74,074	27·6	24·8
	1909-10	54,08,769	55,50,491	13,93,631	25·8	25
	1910-11	53,40,683	50,34,020	14,03,696	26	27·8
	1911-12	54,91,865	54,44,568	14,37,051	26	26·4
	1912-13	68,67,542	63,78,454	18,81,560	27·4	29·5
	1913-14	81,65,368	70,75,631	25,16,148	30·8	35·5
	1914-15	81,90,927	72,88,246	27,31,462	33	36
	1915-16	74,56,596	83,83,269	30,77,764	42·6	35·4
	1916-17	78,39,562	76,24,473	29,30,681	37	33
Eastern Bengal and Assam.	1907-08	50,90,362	59,94,418	14,16,649	27·8	23·6
	1908-09	55,65,078	57,33,771	16,39,947	29·5	28·6
	1909-10	50,17,285	54,82,629	14,60,241	29	26·6
	1910-11	51,45,126	52,61,786	14,95,787	29	28
Bihar and Orissa	1911-12	48,58,853	48,70,378	7,51,768	15·4	15·4
	1912-13	48,98,953	49,95,535	8,54,670	17·4	17
	1913-14	84,53,466	63,42,071	11,63,047	13·8	18
	1914-15	73,66,706	78,29,629	14,56,087	19·7	18·6
	1915-16	73,50,800	83,26,423	16,19,158	2[illegible]	19
	1916-17	79,03,874	76,74,152	16,43,427	20·8	21·4

Province.	Year.	Total Income. A.	Total Expenditure. B.	Expenditure on Education. C.	Percentage of C. to A.	Percentage of C. to B.
		Rs.	Rs.	Rs.		
Central Provinces and Berar	1907-08	27,10,287	28,53,634	9,19,424	33·9	32
	1908-09	26,58,703	33,43,861	11,73,885	44	35
	1909-10	27,35,624	26,61,482	10,65,612	39	40
	1910-11	27,18,044	24,88,337	11,04,490	40·6	44
	1911-12	30,61,945	27,31,668	12,07,971	39	44
	1912-13	33,54,960	31,24,112	13,88,445	41	44
	1913-14	37,38,220	35,18,083	14,14,402	37·8	40
	1914-15	36,51,511	36,12,639	15,41,786	42	42·7
	1915-16	37,44,253	39,97,403	17,56,205	46·9	43·9
	1916-17	37,31,092	37,78,186	16,53,937	44	43·8
Assam	1911-12	16,99,512	17,63,751	5,23,715	30·8	29·7
	1912-13	23,27,523	21,36,495	6,05,227	26	28
	1913-14	32,10,157	30,11,186	6,53,842	20·4	21·7
	1914-15	27,16,340	27,92,817	8,05,792	29·6	28·8
	1915-16	20,82,512	22,44,206	7,58,462	36	33·8
	1916-17	20,43,532	20,70,459	7,73,514	37·8	37
North-West Frontier Province.	1907-08	3,16,999	2,92,773	99,786	31·5	34
	1908-09	3,55,018	3,34,578	87,972	24·7	26
	1909-10	3,80,444	3,72,728	96,521	25·3	25·9
	1910-11	4,43,644	3,86,739	98,527	22	25
	1911-12	3,92,838	4,11,734	1,49,995	38	36
	1912-13	5,56,709	4,79,771	3,14,033	56	65·5
	1913-14	5,49,005	4,83,619	2,15,717	39	44·6
	1914-15	5,77,488	5,77,517	2,45,235	42·5	42·4
	1915-16	5,58,112	5,59,675	2,80,042	50	50
	1916-17	5,79,146	5,23,103	2,90,375	50	55·5
Coorg	1907-08	72,129	60,983	13,714	19	22·5
	1908-09	75,869	72,536	14,382	19	19·8
	1909-10	74,245	71,674	14,635	19·7	20·4
	1910-11	82,493	89,936	15,023	18	16·7
	1911-12	74,759	82,914	15,502	20·7	18·7
	1912-13	1,10,757	86,037	15,692	14	18
	1913-14	93,280	1,15,028	20,262	21·7	17·6
	1914-15	84,048	1,14,750	33,073	39	28·8
	1915-16	1,01,898	93,598	31,960	31	34
	1916-17	92,749	86,490	28,385	30·6	32·8
Delhi	1913-14	79,051	66,266	4,840	6	6
	1914-15	62,440	77,635	35,118	56	45
	1915-16	1,01,110	87,923	43,948	43	50
	1916-17	1,18,162	not available.	66,500	56	...

MUNICIPALITIES.

(Expenditure on education includes expenditure from Municipal funds, fees, subscriptions and endowments.)

PROVINCE.	Year.	Total Income A	Total Expenditure. B	Expenditure on Education. C	Percentage of C. to A.	Percentage of C. to B.
		Rs.	Rs.	Rs.		
Madras	1907-08	62,88,560	54,72,267	4,51,487	7·2	8·2
	1908-09	62, 2,674	62,00,392	5,46,303	8·8	9
	1909-10	68,65,556	72,78,040	4,77,062	7	6·5
	1910-11	79,75,390	84,21,380	4,92,475	6	5·8
	1911-12	84,30,905	88,83,049	4,82,176	5·7	5·7
	1912-13	1,12,61,837	90,87,293	6,05,448	5·4	6·6
	1913-14	1,14,73,179	1,14,17,331	7,73,896	6·8	6·8
	1914-15	1,00,31,091	1,00,93,853	10,90,459	10·8	10·8
	1915-16	1,03,05,979	1,05,18,266	11,29,606	10·9	10·7
	1916-17	1,07,84,931	1,19,36,824	9,54,497	8·8	8
Bombay	1907-08	1,61,54,404	1,62,21,595	8,80,585	5·4	5·4
	1908-09	1,70,64,641	1,80,41,729	9,33,859	5·5	5
	1909-10	1,89,16,842	1,95,12,615	9,68,517	5·	5
	1910-11	1,92,12,011	2,00,46,433	11,09,023	5·7	5·5
	1911-12	2,06,19,979	2,12,96,988	11,75,422	5·7	5·5
	1912-13	2,15,82,402	2,34,87,475	12,07,441	5·6	5
	1913-14	2,29,0 ,344	2,53,07,706	12,72,987	5·5	5
	1914-15	2,15,77,160	2,98,14,151	13,65,948	6·3	4·6
	1915-16	2,31,58,625	2,59,18,856	14,91,528	6·4	5·7
	1916-17	2,33,78,641	2,56,88,947	16,06,718	6·8	6
Bengal	1907-08	1,25,39,802	1,36,13,600	1,51,008	1·2	1·1
	1908-09	1,33,0 ,359	1,38,96,607	1,51,671	1·1	1·1
	1909-10	1,36,98,229	1,64,51,642	1,65,716	1·2	1
	1910-11	1,45,34,586	1,62,62,037	1,85,337	1·3	1·1
	1911-12	1,48,43,781	1,44,29,224	1,90,059	1·3	1·3
	1912-13	1,60,79,237	1,59,16,759	1,98,923	1·3	1·2
	1913-14	1,64,15,762	1,68,67,439	2,19,577	1·3	1·3
	1914-15	1,75,56,179	1,74,0 ,785	2,21,089	1·2	1·2
	1915-16	1,73,98,867	1,77,52,328	2,28,973	1·3	1·3
	1916-17	1,70,21,865	1,66,26,319	2,71,055	1·5	1·6
United Provinces	1907-08	66,07,058	74,15,485	2,49,877	3·8	3·4
	1908-09	65,5 ,555	70,62,901	2,97,001	4·5	4·2
	1909-10	69,22,946	67,48,230	3,42,043	4·6	4·8
	1910-11	73,23,645	73,94,739	3,37,220	4·6	4·6
	1911-12	90,10,297	75,72,314	3,76,680	4·2	5
	1912-13	88,85,859	88,58,384	3,95,026	4·4	4·4
	1913-14	99,98,464	90,54,553	5,22,946	5·2	5·7
	1914-15	88,71,233	95,71,710	5,36,910	6	5·6
	1915-16	94,42,263	92,49,993	4,95,911	5·2	5·3
	1916-17	97,64,196	93,27,340	5,84,909	6	6
Punjab	1907-08	55,16,239	55,17,554	3,80,583	7	7
	1908-09	55,57,956	55,67,819	4,12,700	7·4	7·4
	1909-10	58,42,633	54,88,121	4,47,901	7·6	8
	1910-11	61,94,838	59,32,979	5,11,283	8	8·6
	1911-12	68,61,547	65,26,576	4,85,570	7	7·4
	1912-13	81,84,068	71,23,772	5,77,258	7	8
	1913-14	73,85,300	61,59,132	6,55,001	8·6	10·6
	1914-15	81,67,771	67,58,117	6,85,768	9·5	10
	1915-16	68,80,986	70,29,861	7,58,437	11	10·8
	1916-17	78,75,682	70,55,136	8,10,103	10·3	11·5
Burma	1907-08	68,35,993	71,74,842	4,26,585	6	5·9
	1908-09	70,57,226	74,99,150	4,18,864	5·9	5·6
	1909-10	71,01,245	69,28,322	4,01,611	5·6	5.8
	1910-11	74,91,188	71,96,662	4,00,509	5·3	5·5
	1911-12	81,29,182	74,60,275	4,19,019	5	5·6
	1912-13	85,49,340	83,64,679	4,37,831	5	5
	1913-14	89,23,586	87,37,049	4,58,520	5	5
	1914-15	92,38,472	89,88,172	10,63,743	11·5	11·8
	1915-16	90,30,140	93,60,927	4,92,499	5·4	5
	1916-17	95,17,473	91,34,490	4,63,398	4·8	5

PROVINCE.	Year.	Total Income A	Total Expenditure. B	Expenditure on Education. C	Percentage of C. to A.	Percentage of C. to B.
		Rs.	Rs.	Rs.		
Eastern Bengal and Assam.	1907-08	14,65,908	14,54,962	45,367	3	3
	1908-09	14,20,795	15,31,411	54,499	3·8	3·6
	1909-10	16,77,719	18,47,838	66,547	4	3·6
	1910-11	16,71,233	16,32,214	63,489	3·8	3·9
Bihar and Orissa	1911-12	21,73,451	18,66,055	58,524	2·7	3
	1912-13	21,7[illegible],046	19,28,883	59,693	2·7	3
	1913-14	37,52,729	28,06,757	96,958	2·5	3·4
	1914 15	28,63,824	29,09,443	1,13,867	4	3·9
	1915-16	26,16,249	31,26,7[illegible]0	1,34,917	5	4·3
	1916-17	29,28,055	29,92,661	1,80,596	6	6
Central Provinces and Berar.	1907-08	20,81,241	23,78,955	1,93,440	9 3	8
	1908-09	21,63,235	23,05,407	1,91,559	9	8·3
	1909-10	24,30,682	25,20,147	1,89,034	8	7·5
	1910-11	25,20,695	27,83,676	2,13,312	8·4	7·6
	1911-12	26,46,530	29,20,516	2,93,146	11	10
	1912-13	32,26,953	30,50,762	3,69,866	11·4	12
	1913-14	31,62,928	31,38,807	3,53,253	11	11
	1914-15	33,09,175	36,59,336	4,26,725	12 9	11·7
	1915-16	32,90,7[illegible]3	36,44,486	5,3[illegible],473	16	14·7
	1916-17	34,23,390	34,80,447	5,58,145	16·3	16
Assam	1911-12	5,32,508	4,03,010	15,911	3	3·9
	1912-13	5,21,462	4,91,273	19,206	3·7	4
	1913-14	5,06,247	5,10,591	35,019	7	7
	1914-15	7,14,835	5,33,[illegible]67	43,951	6	8
	1915-16	4,70,568	5,68,375	44,358	9·4	7·8
	1916-17	4,70,568	5,68,375	34,192	7	6
North-West Frontier Province.	1907-08	5,47,293	5,06,642	60,883	11	12
	1908-09	5,8[illegible],746	5,13,[illegible]12	69,175	12	13
	1909-10	6,15,691	5,97,175	69,246	11	11·6
	1910-11	6,88,456	6,40,878	78,243	11·4	12
	1911-12	6,65,214	5,72,952	87,098	13	15
	1912-13	10,88,398	6,14,7[illegible]9	1,96,205	18	31·9
	1913-14	7,74,461	7,31,513	67,780	8·7	9
	1914-15	7,69,622	7,37,820	87,444	11·3	11·8
	1915-16	9,40,188	6,82,848	72,265	7 7	10·6
	1916-17	10,04,225	7,07,638	2,02,763	20	28·6
Coorg	1907-08	29,963	35,623	1,267	4	3·5
	1908-09	33,076	44,187	1,189	3 6	2·7
	1909-10	28,055	26,613	1,040	3·7	4
	1910-11	37,760	27,175	1,176	3	4·3
	1911-12	27,719	36,118	2,381	8·6	6·6
	1912-13	59,878	28,001	2,021	3·4	7
	1913-14	47,557	55,493	1,798	3·8	3
	1914-15	37,715	40,803	11,659	30·9	28·5
	1915-16	31,224	38,085	11,073	35·5	29
	1916-17	35,057	34,311	5,173	14·7	15
Delhi	1913-14	11,15,661	14,59,569	50,546	4·5	3·4
	1914-15	15,57,509	11,77,764	59,485	3·8	5
	1915-16	13,37,822	11,82,230	56,814	4	4·6
	1916-17	13,61,815	14,92,215	56,411	4	3·8

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th March, 1918.

On and after 30th March and until further notice, Part I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777-79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,

Secretary to the Government of India."

Rates of Subscription.	per annum.		
	R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage		8	0
Subscription for Supplement only		0	0
Postage		0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 30th March 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 18.

3584. G. T. Mawson. *Improvements in concrete floors.*

March 20.

3585. A. Woolley. *Improvements in buffers for railway vehicles and the like.*

March 22.

3586. G. A. Julius. *Improvements in race totalisators.*

3587. H. G. Carey. *Combined safety window catch and locking bolt.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India,* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3430. P. E. Billinghurst. *Improved method of extracting potash.*

3457. Dartnell and Devanayagam & Co. *improved oil press.*

3459. A Gafoor. *Improvements in portable baths.*

3505. A. N. Thorpe and E. Beecroft. *Improvements in communications between passengers and guards and drivers on railway trains or the like.*

3527. R. S. Hamilton. *Improvements in baskets*

3563. L. F. Bullot. *Improvements in the preservation of meat and other alimentary substances and in apparatus therefor.*

3566. Allen Bros. & Co. (India), Ld. *A new type of floor or terrace roof for warehouses, godowns, dwelling houses and the like.*

3568. H. & F. Match Machine Corporation. *Improvements in or relating to match making machines.*

3570. Castner-Kellner Alkali Co. Ld. and J. W. Moore. *Improvements in the manufacture of bleaching powder.*

3573. W. Draper. *Improvements in or appertaining to slubbing, intermediate and roving machines and doubling and twisting machines for use in the production of yarns and threads.*

3574. J. Hellen. *Improvements in metal wheels for vehicles.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3455. W. O. Whyte and D. Hunter. *Picker press and process of manufacture of leather pickers.*

3506. A. G. Dampier-Bennett. *Improvements in automatic air admission valves for internal combustion engines.*

3507. E. A. Ashcroft. *Improvements in the manufacture of potassium chloride from natural silicates, rocks, minerals, residues or wastes containing potash.*

3512. S. C. Jensen. *Safety device for small fire-arms.*

3515. S. C. Jensen. *Mechanism for extracting and ejecting spent cartridge cases in recoil guns and the like.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3128. Turner.
3323. Lavalette.
3332. Garbis.
3365. Billinton.
3373. Subrahmanya Iyer.
3384. Flint and Brown.
3389. Gafoor.

PATENTS SEALED.

2731. Allaun.
2732. Conklin.
2733. Conklin.
2818. Iyer.
2988. United Engineers L.
3058. Vickers Ld.
3227. Robert Stephenson & Co. (1914) Ld. and Goodall.
3299. McCay.
3317. Morrison.
3359. Marriott.
3394.} Wardrop & Stephen.
3412. Shaw.

RENEWAL FEES PAID.

437 of 1909. Gresham and anr. (To 19 March 1919.)
442 of 1909. La Societe Westinghouse Leblanc. (To 19 March 1919.)
480 of 1909. Ferguson. (To 22 March 1919.)
436 of 1910. Gilman and anr (To 20 March 1919.)
445 of 1910. Nier and anr. (To 22 March 1919.)
28 of 1911. McKenzie & Holland Ld and anr. (To 22 March 1919)
147 of 1912. Westly. (To 19 March 1919.)
1545 of 1914. General Electric Co. (To 23 March 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1905.

240, (New Inverted Incandescent Gas Lamp Co.).

1908.

89, (Robertson).

1911.

262, (Blair Atholl Aeroplane Syndicate Ld.). 263, (Blair Atholl Aeroplane Syndicate Ld.). 265, (Blair Atholl Aeroplane Syndicate Ld.). 380, (Dubern). 604, (Berthon and anr.).

1912.

658, (Van Riper).

1913.

1351, (De Lavandeyra and anr.). 1354, (de Bas.). 1357, (Campbell). 1358. (Ester, & Co. Ld.). 1359, (Rawlins). 1362, (Bartlett). 1364, (F. Revel Pere & Fils). 1365, (Simmen). 1366, (Simmen). 1369, (General Engineering & Construction Co. Ld.). 1370, (Marudisetya). 1372, (Pinder and anr.). 1374, (Lotbiniere). 1378, (Central Securities Co.).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.,* for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India.* These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office :—

	price.	
	Rs	a.
(a) Patent Office Handbook (Acts, Rules and instructions) . . .	1	0
(b) The Indian Patents and Designs Act, II of 1911	0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi) . . . . each	0	2
(d) The Indian Patents and Designs Rules, 1912	0	2
(e) Weekly Notifications (Extract from the *Gazette of India*) . . .	0	1
Annual Subscription with postage	3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)	2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	3	0
(h) Patent Office Journal (Issued quarterly) . . . . . . each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916 . . . . . each	1	0
(j) Specifications of Inventions . . . . each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

CEMETERY NOTICES.

Jubbulpore, the 8th March 1918.

Notice is hereby given that the monument to the memory of Grace Madeline Ellison in the Residency Cemetery at Sitabuldi, Nagpur, has fallen into ruinous condition, and that, unless it is restored in the meantime, the monument will be treated at the next repairs in such manner as the officer in charge of the Cemetery may decide to be necessary for the maintenance of the Cemetery in decent order.

C. PRICE,

Archdeacon of Nagpur.

Dated the 9th March 1918.

So that the two old Cemeteries at Chhiria Jhul, Lucknow, may be maintained in decent order, it is proposed to level certain masonry monuments which are past repair, subject to the conditions laid down in Rule 10, Appendix X 10, P. W. D. Code, Vol. III.

Any relatives of deceased persons buried in either of the above Cemeteries who may wish to renew such monuments are hereby invited to communicate with the undersigned officer in charge.

H. MENGRIS,

Civil Chaplain, Lucknow.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

M. Shaikh Mohammad Ismail . . . . . South Malaka, Allahabad.
M. Syed Mazhar-ul Hussain . . . . . 253A, Mohtashim Ganj, Allahabad.

AMBALA.

M. Mohd. Miyan Khan . . . . . . Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari . . . . The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari . . . . . Oriental Lodge, Ambala.
M. Anand Sarup . . . . Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil . Urdu Instructor, Officers' School, Ambala Cantonment.
*M. Mohd. Yaqub Khan (Munshi Fazil) . . Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma . . . . Young Officers' School of Instruction, Ambala Cantonment.
M. Chhote Lal . . . . Lalkurti Bazar, Ambala.
M. Jawala Parshad . . . . Regimental Munshi, Lalkurti Bazar, Ambala.

BANGALORE.

M. Mohd. Imdad Hussain . . . . . . 1, Gun Troop Road, Bangalore Cantonment.
M. Husain Mirza . . . . 1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib . . . . . 1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad . . . . . . 1, Gun Troop Road, Bangalore.
M. Ghulam Ahmed Sahib . . . . . 58, Dispensary Road, Bangalore (Cantonment).

BANNU.

M. Mul Chand Khurana, Munshi Alim . . . Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

M. Mohd. Arif . . . . . . Camp Bareilly.
M. Rashid Ahmad Khan . . . . Old City, Sailani, Bareilly.

BOMBAY.

Mr. H. M. Anwar . . . . Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande . . . . 570, Kasba Peth, Poona City.

CALCUTTA.

M. Reza Ali Wahshat, M.R.A.S. . . . . . 2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman . . . . 212/1, Linton Street, Calcutta.
M. Abdul Badi . . . . 5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab . . . . Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat . . . . . 5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal . . . . 25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar . . . . . . 1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat . . . . . 17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
M. Badruddin Ahmed, B.A. . . . . . 3, Elliot Lane, Calcutta.
*M. Mohd. Israil Khan . . . . . . 28/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali . . . . 11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan . . . . . . 88/1, Baitak Khana Road.
M. Daliluddin Ahmed . . . . 37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid . . . . 106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A. . . . . . 4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim . . . . 12, Damzen's Lane, Chinapara, Calcutta.
M. Nisar Ahmad Khan . . . . 49, Ice Factory Lane, Entally, Calcutta.
M. Mahmud Hasan Israili . . . . . . 11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi . . . . . 41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali . . . . . 41, Gardner Lane, Entally P. O., Calcutta.
M. Azherus Sadain . . . . 138/1, Karaya Road.
M. Abdul Habib Khan . . . . 44, Gora Chand Road, Entally P. O., Calcutta.
M. Waman Vishnu Vaidya . . . . . . C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.

CAWNPORE.

M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Aziz-ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M Syed Hadi Hussain	Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A.	Kabari Bazar, Ferozepore.
M. Harnam Da	Headmaster, Malwa Khalsa School, Ferozepore City

HAPUR.

M. S. Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa	Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

KASAULI.

M Anand Sarup	Depôt Munshi, Kasauli (summer only).

KOLHAPUR

Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.

LAHORE.

M. Sham Lal Bhargava	Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Mirau Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq	Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

M Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MADRAS.

M. Muhiddin Hussain Sahib	15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.

MEERUT.

M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut

MOZUFFERPORE.

M. Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad	Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M Bodh Raj	Regimental Munshi (summer only).

MUSSOORIE.

M R. Ahmad Fakhriey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . . . Mission Road, Quetta.
M. Sher Mohamed . . . . Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).
M. Fazl Elahi . . . . C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th February 1918.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE, CINCHONA FEBRIFUGE, RESIDUAL ALKALOID AND QUINOIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge both in powder and 3½ grain tablet forms and Cinchonidine can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. Quinoidine or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery .	29 ,,
For any quantity less than 6 lbs.	30 ,,

SULPHATE OF CINCHONIDINE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any quantity less than 6 lbs.	12 ,,

(Only small quantities available.)

CINCHONA FEBRIFUGE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	5 per lb
For any quantity less than 6 lbs.	6 ,,

CINCHONA FEBRIFUGE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For any quantity less than 6 lbs.	7 ,,

	Rs.
QUINOIDINE in non Tablet form and Residual Alkaloids	1 per lb.

QUINOIDINE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb
For quantities less than 6 lbs. in one delivery	7 ,,

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins
Cinchonidine is available in ¼-lb., ½-lb. and 1-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.
Quinoidine is available in 1-lb. tin.
Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Re.	A.	P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0	10	0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1	0	0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1	3	0

N.B.—Postage stamps are not accepted as revenue.

CIVIL ENGINEERING COLLEGE, SIBPUR.

NOTE.—The examination will be held on June 3rd, 4th and 5th, 1918, according to the following rules.

Revised regulations concerning the examination qualifying for admission to the Subordinate Accounts Branch for 4th grade, P. W. D.

[This examination is conducted for the benefit of candidates resident within Bengal, Bihar and Orissa, Burma and Assam. (*See Note B.*)]

SUBJECTS.

	Full marks.	Minimum pass marks.
Writing (neatness, clearness and rapidity)	100	50
Dictation (spelling, punctuation, &c.)	100	50
Arithmetic (the whole)	240	160
Mensuration (the whole)	60	30
Book-keeping (mercantile)	100	50
Geometry. (Euclid Books I and II) *(a)*	50	25
Essay writing *(b)*	100	50
TOTAL	750	...
Total required for passing	...	500

(a) Candidates will be expected to be familiar with all the propositions in the above books, and will also be expected to solve simple riders.

(b) Two or three simple subjects will as a rule be given, from which a candidate may choose one only. He should endeavour to excel in good sense, not in quantity. The standard is roughly equivalent to Matriculation or School Final.

1. The examination is held annually at the Civil Engineering College, Sibpur, on the first Monday in June. The examination will be conducted, either at the College, or by an Accountant-General (including the Government Engineer of Railway Accounts) in Bengal, Bihar and Orissa, Assam and Burma only. The examination will be *ipso facto* vitiated, if it be not held (begun and completed) on the dates fixed; but the officer who will conduct the examination may make his own arrangements with the candidates in regard to the *place* and *hour* of examination.

Candidates will not be examined in any of the Calcutta offices.

A candidate already in permanent Government employ * may be allowed to compete in the examination, even if he is more than 25 years of age, and may be appointed to an accountantship, if he passes it; but if he is not already in pensionable service, he will be eligible only for appointment to the non-pensionable establishment on State Railways.

* This term includes employment under Local Boards and foreign bodies, if such is pensionable by the British Government.

2. The candidate should apply to an Accountant-General not later than 30 days previous to the date fixed for the examination and obtain his consent to conduct the examination if examination at the College is not convenient. The application must bear the address of the candidate, must be accompanied by a fee of Rs. 10 and the following certificates and registration form duly filled in, and must be forwarded by him not direct to the Principal, but through the Accountant-General.

Certificates may be submitted in original, or true copies attested by an officer of the Engineer or Accounts Branch, but they will not be returned—

(1) A certificate of good character signed by applicant's immediate official superior, or by the instructor under whom he has been educated or by some other superior under whom he may have been brought up or employed or to whom he may be well known. (This certificate must have special reference to the two years immediately preceding the application.)

(2) A certificate of age, baptismal or of birth (not required, if the candidate is already in permanent Government employ).

(3) A certificate that the application is in the candidate's hand-writing.

NOTE A.—A candidate already in Government service should, in like manner, submit his application through his immediate official superior to an Accountant-General (including Government Examiner of Railway Accounts, qualified to hold the particular examination and should state whether he desires to be examined at the office of the Accountant-General concerned or at the College.

NOTE B.—The usual examination centres are (1) the Civil Engineering College, Sibpur, (2) Chittagong, (3) Ranchi, (4) The Bihar School of Engineering, Patna, (5) Rangoon, (6) Shillong, and (7) Simla for candidates in the Government of India offices, no others will be admitted at Simla.

(4) Registration statement containing the following information :—

(a) Name in full.

(b) Father's name.

(c) Nationality or class, *i. e.*, European, Anglo-Indian or Indian, of candidate ; and, if Indian, caste or tribe.

(d) Date of birth.

(e) Place of birth.

(f) Present address.

(g) Examinations passed.

(h) Thumb mark of candidate, left hand, to be made in the presence of a responsible person who knows candidate.

(k) Signature and address of above-mentioned witness.

It will rest with the Accountant-General (including Government Examiner of Railway Accounts) to whom the candidate submits his application, to decide on a consideration of the certificates submitted, whether the candidate should be allowed to appear for the examination, or whether his application should be rejected. The Accountant-General or the other officers referred to, will then forward to the Principal, for registration, the names of the accepted candidates, together with their registration statements, which should be signed by the Accountant-General. The registration statement should be carefully preserved by the Principal. The names of these candidates should be entered in a statement showing their ages and their addresses, and also showing where each candidate is to be examined, whether at the College or at the office of the Accountant-General. This statement, together with the fees, should be transmitted to the Principal not later than 15 days after the dates fixed in paragraph 2 for the submission of applications of candidates.

3. Examination papers that are issued for examination need not be returned.

4. Each examination is complete in itself. A candidate who has failed in an examination and presents himself for examination on a subsequent occasion, must undergo the full examination and furnish fresh a fee and certificates.

5. If from any cause a candidate fails to appear for the Examination, the fee paid will not be refunded.

6. It must be distinctly understood that the passing of this examination does not give any claim to an appointment, and that, in making appointments, preference will be given to qualified persons who are already employed in the department.

7. Passed candidates should apply, not to the Principal of the College nor to the Comptroller-General, but direct to the Accountant-General or Government Examiner of Railway Accounts in the province or railway under whom they may desire to be employed.

8. The Civil Engineering College acts solely as an examining body in reference to admission to the 4th grade of Accountants, Public Works Department.

9. Candidates for the 4th grade Accountantship Examination, who are not Government servants and over 25 years of age, are allowed to appear at the examination of the Sibpur College centre only, but even if successful, they are debarred from employment in the service of Government, and their names will be excluded from the list of passed candidates which is furnished to the Comptroller and Auditor-General.

10. Candidates over 25 years of age not in Government employ should apply in writing to the Principal of the Civil Engineering College not later than 30 days previous to the examination ; the application to be accompanied by a Treasury receipt for Rs. 10, and the registration statement prescribed in rule 2 (4).

NOTE (1).—The question papers of previous years are not published separately. Those of the preceding year are printed in the Civil Engineering College Calendar— price, annas 12 and annas 3 postage, which must be prepaid.

NOTE (2).—Candidates for the examination are not provided with accommodation in the College barracks, but arrangements for their meals can be made on payment in advance of annas 4 per meal to the Assistant Superintendent of the Mess.

NOTE (3).—As for qualifications for admission to the examinations, candidates should refer the matter to the Accountant-General of their province.

NOTE (4).—There are no classes at the Sibpur College for teaching Book-keeping.

B. HEATON,

Principal, Civil Engineering College, Sibpur.

Sibpur, the 26th February 1918.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 25th March 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd March 1918.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).			
				In India.			In England.		In His Majesty's Dominions.	In transit between India, England and His Majesty's Dominions.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Calcutta	45,16,160	29,62,25,419	30,07,41,579	1,72,59,706	8,77,21,142	22,39,665	67,50,000	...	...	...	...	(a) 9,99,99,946	(b) (c) 51,47,97,337	72,87,67,796	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53,11,56,571. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917, at a cost of R42 crores.
Cawnpore	...	3,24,59,220	3,24,59,220	86,07,783	83,06,962		..	.	..		..	..	..	1,69,14,745	
Lahore	...	8,39,90,294	8,39,90,294	1,41,63,382	1,23,98,918	..	.	..	...	..		.	..	2,65,62,300	
Bombay	45,93,665	35,98,67,091	36,44,59,756	3,64,40,842	15,91,77,754	50,13,983		.	..	..	..	..	..	20,06,32,579	
Karachi	..	4,68,01,280	4,68,01,280	64,25,710	26,50,740	..		..	...	..		.	..	90,76,450	
Madras	17,26,610	10,59,91,071	10,77,17,681	1,23,44,563	51,73,560	..	.	.	...		...	.	..	1,75,18,123	
Rangoon	...	7,51,87,265	7,51,87,265	1,16,60,417	48,60,570		.		...				...	1,65,20,987	
	1,08,35,435	1,00,05,21,640	1,01,13,57,075	10,69,02,403	28,02,89,646	72,53,648	67,50,000	...	...	...	...	9,99,99,946	51,47,97,337	1,01,59,92,980	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			40,22,845	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										86,58,750	
TOTAL CIRCULATION R			1,00,73,34,230									TOTAL RESERVE R		1,00,73,34,230	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 22nd March 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 22nd March 1918.

M. M. S. GUBBAY,
Controller of Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16th TO 22nd MARCH 1918.

(In Lakhs of Standard Tolas)

Name of Mints.	Coinage of British India Government Coins.													Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	6	2	...	8	7	...	7	2	(a) 11	13	2	28	...	...	...	...	...	...
Bombay	5[illegible]	...	...	51	42	...	43	...	67	3	2	72	...	...		...	...	

(a) Exclusive of 60 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT;
Calcutta, the 26th March 1918.

A. McCORMICK, LT.-COLONEL, R.E.,
Master of the Mint.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for January 1918 and of the Budget Estimate for the year 1917-18.

REVENUE AND RECEIPTS.	BUDGET ESTIMATE FOR 1917-18.			Receipts in January 1918.	RECEIPTS FROM 1ST APRIL 1917 TO 31ST JANUARY 1918.		
	Imperial.	Special.	TOTAL.		Imperial.	Special.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	...	22,77,000	22,77,000	725,232	...	19,90,248	19,90,248
II.—Opium	...	47,000	47,000	7,304	...	51,414	51,414
IV.—Stamps	...	7,25,000	7,25,000	72,076	...	5,70,483	5,70,483
V.—Excise	...	3,35,000	3,35,000	48,032	...	3,57,574	3,57,574
VI.—Provincial Rates	...	1,000	1,000	784	...	1,424	1,424
VII.—Customs	...	...	...	...	...	...	...
VIII.—Income Tax	6,000	2,50,000	2,56,000	55,589	4,446	2,31,514	2,35,960
IX.—Forest	...	2,42,000	2,42,000	10,516	...	2,15,281	2,15,281
X.—Registration	...	45,000	45,000	6,000	...	43,910	43,910
XI.—Tribute from Native States	...	...	...	...	...	...	...
XII.—Interest	30,000	...	30,000	8,462	26,351	...	26,351
XVIA.—Law and Justice—Courts of Law	...	2,30,000	2,30,000	17,198	...	1,93,702	1,93,702
XVIB.— Ditto —Jails	...	46,000	46,000	2,617	...	33,444	33,444
XVII.—Police	...	23,000	23,000	1,688	...	37,804	37,804
XIX.—Education	...	24,000	24,000	1,861	...	20,829	20,829
XXA.—Medical	...	1,000	1,000	—135	...	166	166
XXB.—Sanitation	...	...	...	—350	...	...	...
XXIA.—Agriculture	...	6,000	6,000	18	...	233	233
XXIB.—Scientific and other Miscellaneous Departments	...	...	...	6	...	107	107
XXII.—Receipts in aid of Superannuation, etc.	...	23,000	23,000	2,453	...	21,491	21,491
XXIII.—Stationery and Printing	...	23,000	23,000	82	...	17,866	17,866
XXV.—Miscellaneous	...	1,24,000	1,24,000	15,452	...	1,06,782	1,06,782
XXIX.—Irrigation—Major Works—Direct Receipts	9,03,000	4,08,000	13,11,000	48,363	4,00,160	4,00,161	8,00,321
XXX.—Irrigation—Minor Works and Navigation	...	...	...	...	...	...	...
XXXI.—Civil Works	...	1,59,000	1,59,000	19,329	...	1,29,297	1,29,297
TOTAL REVENUE AND RECEIPTS	9,39,000	49,89,000	59,28,000	10,42,576	4,30,957	44,23,730	48,54,687
Add—Debt Accounts	...	...	...	1,10,95,054	...	...	10,23,27,638
TOTAL	...	...	...	1,21,37,630	...	...	10,71,82,325
Opening Cash Balance	...	...	...	(a)21,77,851	...	...	(b)23,71,420
GRAND TOTAL	...	...	...	1,43,15,481	...	...	10,95,53,745

(b) On 1st April 1917. (a) On 1st January 1918.

H. M. C. TROTTER,
Accountant-General, Punjab.

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB,
LAHORE;
The 20th March 1918.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for January 1918 and of the Budget Estimate for the year 1917-18.

EXPENDITURE.	BUDGET ESTIMATE FOR 1917-18.			Disbursement in January 1918	DISBURSEMENT FROM 1ST APRIL 1917 TO 31ST JANUARY 1918.		
	Imperial.	Special.	TOTAL.		Imperial.	Special.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	14,000	13,000	27,000	1,615	9,551	9,552	19,103
2.—Assignments and Compensations	9,000	9,000	18,000	1,188	8,609	8,609	17,218
5.—Land Revenue	4,14,000	2,92,000	7,06,000	80,617	3,36,994	2,38,653	5,75,647
6.—Stamps	14,000	15,000	29,000	2,325	8,631	8,632	17,263
7.—Excise	9,000	8,000	17,000	1,199	6,616	6,616	13,232
10.—Income Tax	1,000	...	1,000	74	407	407	814
11.—Forest	70,000	71,000	1,11,000	11,245	42,512	42,512	85,024
12.—Registration	6,000	7,000	13,000	858	5,167	5,167	10,334
13.—Interest on Ordinary Debt	...	...	...	...	...	...	...
14.—Interest on other obligations	...	...	...	...	...	...	...
18.—General Administration	2,68,000	1,25,000	3,93,000	29,785	2,20,937	99,049	3,19,986
19A.—Law and Justice—Courts of Law	4,68,000	2,34,000	7,02,000	60,576	3,87,109	1,87,122	5,74,231
19B.— Ditto —Jails	1,51,000	1,52,000	3,03,000	58,307	1,42,156	1,42,156	2,84,312
20.—Police	12,50,000	12,49,000	24,99,000	2,10,797	10,65,735	10,65,735	21,31,470
22.—Education	3,16,000	3,15,000	6,31,000	25,380	2,45,863	2,45,863	4,91,726
23.—Ecclesiastical	57,000	...	57,000	6,358	49,882	...	49,882
24A.—Medical	1,01,000	85,000	1,86,000	14,316	87,855	71,793	1,59,648
24B.—Sanitation	1,20,000	1,19,000	2,39,000	11,473	63,228	63,229	1,26,457
25.—Political	26,17,000	24,36,000	50,53,000	4,44,340	17,83,424	16,55,854	34,39,278
26A.—Agriculture	76,000	77,000	1,53,000	3,131	27,158	27,158	54,316
26B.—Scientific and other Miscellaneous Departments	4,000	5,000	9,000	2,008	4,386	4,385	8,771
27.—Territorial and Political Pensions	61,000	...	61,000	2,607	36,926	...	36,926
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	83,000	89,000	1,78,000	15,484	74,333	74,333	1,48,666
30.—Stationery and Printing	61,000	61,000	1,22,000	3,950	39,792	39,791	79,583
32.—Miscellaneous	21,000	21,000	42,000	2,533	15,316	15,315	30,631
33.—Famine Relief	...	...	...	...	...	...	...
36.—Reduction or Avoidance of Debt	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	13,18,000	2,88,000	16,06,000	42,881	2,04,394	2,04,395	4,08,789
43.—Minor Works and Navigation	24,000	25,000	49,000	3,793	9,865	9,865	19,730
45.—Civil Works	13,84,000	13,78,000	27,62,000	2,37,495	6,29,446	6,29,447	12,58,893
TOTAL EXPENDITURE	89,23,000	70,74,000	1,59,97,000	12,74,638	55,06,292	48,55,638	1,03,61,930
Add—Debt Accounts	...	...	...	1,07,46,091	...	...	9,68,97,063
TOTAL	...	...	...	1,20,20,729	...	...	10,72,58,993
Balance on 31st January 1918	...	...	...	22,94,752	...	...	22,94,752
GRAND TOTAL	...	...	...	1,43,15,481	...	...	10,95,53,745

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;
LAHORE,
The 20th March 1918.

H. M. C. TROTTER,
Accountant-General, Punjab.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March 1918.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT.		INDIAN WAR LOAN.			GRAND TOTAL
		of 1842-43	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	Terminable Loan of 1915-16.	Conversion Loan of 1916-17.	5 per cent. War Loan 1929-1947.	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1922.	
Balance of 28th February 1918	27,46,300	93,95,800	3,91,34,800	1,44,33,500	63,36,500	19,85,900	7,12,86,500	2,500	10	7,67,500	3,600	3,800	7,48,10,300
Add—													
Amount of Loan Certificate transferred to Stock in London	...	...	10,000	...	...	...	10,000	...	...	...	...	...	10,000
Amount issued in London by Conversion under Notification No.	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th March 1918	...	1,900	600	500	...	700	3,700	...	...	...	...	...	3,700
TOTAL	27,46,300	93,97,700	3,91,45,400	1,44,34,000	63,36,500	19,86,600	7,13,00,200	2,500	100	7,67,500	3,600	3,800	7,48,24,000
Deduct—													
Amount written off in the London Registers	...	29,100	41,000	10,000	...	...	80,100	...	...	...	...	...	80,100
Balance on 15th March 1918	27,46,300	93,68,600	3,91,04,400	1,44,24,000	63,36,500	19,86,600	7,12,20,100	2,500	100	7,67,500	3,600	3,800	7,47,43,900

NOTE.—From 9th June 1867 to 15th Jan. 1918 Enfaced from India 12,420 lakhs, re-transferred from London 13,006 lakhs.
„ 16th Jan. 1918 „ 31st „ „ ditto ... ditto 2 „
„ 1st Feb. „ „ 15th Feb. „ ditto .. ditto 1 „
„ 16th „ „ „ 28th „ „ ditto .. ditto 12 „
„ 1st Mar. „ „ 15th Mar. „ ditto ... ditto 1 „

12,420 13,022

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 22nd March 1918.

N. H. Y. WARREN,
Secretary and Treasurer.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 21st March 1918.

No. 2174-*Home.*—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 16th March 1918 is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi .	225,471	92	73	165	104	78	182	...	1	5	80	13	60	1	22	...	26	18	44	38·05	41·97
	Notified Area	3,673	2	2	4	1	...	1	..	..	...	1	...	...	...	...	...	...	...	...	56·62	14·15
	Total .	229,144	94	75	169	105	78	183	..	1	5	81	13	60	1	22	...	26	18	44	38·36	41·52

The 22nd March 1918.

No. 2185-*Education.*—In accordance with the provisions of Section 24 of Act III of 1911, Punjab Municipal Act, it is hereby notified that the following person has been appointed, under section 12 of the said Act, a member of the Municipal Committee, Delhi, in the Delhi District.

Delhi, the 23rd March 1918.

No. 2217-*C. & I.*—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi District at the close of the half month ending 15th March 1918.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.		ITEMS.	Amount per Rupee.	
	Srs.	Chts.		Srs.	Chts.
			Gram (Cicer arietinum) (unhusked)	10	14
Wheat, white	7	6	Maize	...	
Barley—(The increase is due to the importation of Barley)	12	0	Arhar (Cajanus Indicus) (husked) (Dál)	10	0
Rice { Best sort	3	0	Firewood	55	0
Rice { Common sort	5	10	Salt { Wholesale	...	
Jowár (Andropogon sorghum)	...		Salt { Retail	10	
Bájra (Pennisetum typhoideum)	8	12	Gur	6	
Mandwa (Eleusine Coracana)	...		Cotton (unginned)	..	
Kangni (Setaria Italica)	...		Bejhar	12	

Statement showing prices current (wholesale) of food-grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 15th March 1918. (*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

WHOLESALE PRICE PER MAUND OF 82¾ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.			ITEMS.	Wholesale price in Rupees.		
	Rs.	A.	P.		Rs.	A.	P.
Rice, unhusked	...			Cotton seed	3	13	0
" husked	...			Ghi	64	0	0
Wheat, white	5	3	6	Flour (wheat)	5	8	0
Barley	3	4	0	Tobacco leaf (dry)	8	0	0
Oats	...			Turmeric (unground)	20	0	0
Jowar	...			Salt, Sambhar	3	12	0
Bajra	4	6	0	Raw hides (cow)	90	0	0
Maize	...			Bran	2	6	0
Gram	3	9	0	Grass (dry)	1	5	3
Arhar Dál	3	14	0	Bhusa (white)	1	5	0
Linseed	6	0	0	Jowar stalks	1	8	0
Rapeseed (Sarshaf)	5	0	0	Bengal coal	1	8	0
Poppy-seed	...			Kerosine oil (per tin, Victoria Brand)	2	13	6
Til (jinjili seed)	8	6	0	Plough bullocks, per pair	250	0	0
Sugar (raw), Gur Lawar	5	11	0	Sheep, per score	90	0	0
Cotton (cleaned)	...			Bejhar	3	4	0

No. 2220-*Home*.—Consequent on the resignation of Rai Sahib Lala Bala Pershad of the office of Honorary Magistrate of the first class, the Chief Commissioner, under the provisions of Section 12 of the Code of Criminal Procedure, 1898, V of 1898, is pleased to appoint Lala Rup Narain, Bar.-at-Law, a Magistrate of the first class, and to confer upon him the powers of a Magistrate of the first class in regard to cases generally to be exercised within the limits of the Delhi Municipality, with effect from the date on which Rai Sahib Lala Bala Pershad gives up office:—

Delhi, the 25th March 1918.

No. 2323-*Education*.—In exercise of the powers conferred by section 3 (3) of the Ancient Monuments Preservation Act, 1904, VII of 1904, the Chief Commissioner, Delhi, is pleased to withdraw Notification No. 293, dated the 11th January 1918, in so far as it relates to the undermentioned monument:—

District.	Name and description of monuments.	Situation.			
		North.	South.	East.	West.
Delhi	Zinatu-l-Masajid with compound around the mosque in Mauza Delhi.	Kothi of Begum of Pataudi State.	Metalled road leading to Masjid Ghat.	City wall	Metalled road.

No. 2324-*Education*.—In exercise of the powers conferred by section 3 (3) of the Ancient Monuments Preservation Act, 1904, VII of 1904, the Chief Commissioner, Delhi, is pleased to confirm Notification No. 293, dated the 11th January 1918, in so far as it relates to the undermentioned monuments, which are declared to be protected monuments within the meaning of the Act:—

District.	Name and description of monuments.	Situation.			
		North.	South.	East.	West.
Delhi	Gates and walls of Mubarakpur Kotla in village Mubarakpur Kotla.	Field Nos. 167 and 495.	Field Nos. 494 and Abadi.	Field Nos. 502, 504 and 505.	Field Nos. 199, 203 and 204.
	Tombs of Wadde Khan and Chote Khan, Mubarakpur Kotla.	Field No. 244	Field No. 244	Field No. 244	Field No. 244.
	Inchla Wali Gumti	Field No. 244	Field No. 244	Field No 244	Field No. 244.
	Kala Gumbad	Field No. 295	Field No. 301	Field No. 297	Field No. 302.
	Begumpuri Masjid in Begumpur village.	Boundary line of Kalo Sarai village.	Field Nos. 106, 105, 108 and 22.	Boundary line of Sarai Shahji and Field No. 108.	Field No. 18 Min 19 Min.
	Bijai Mandal neighbouring domes, building and Dalan to North of Begumpore in village Kallo Sarai.	Field No. 251 Pathway.	Field No. 253 Abadi.	Boundary line of Mauza Sarai Shahji.	Field Nos. 244, 243, 242, and 232.
	Old Baoli known as Diving Well in Mauza Mehrauli.	Pathway	Pathway	Pathway	House and shops of Gopi Nath Brahman.
	Jahaz Mahal in Mehrauli	Takia Din Ali Shah.	Embankment of Talab.	Gurgaon Road	Shamsi Talab.
	Walls, gates and bastions of Adilabad (Muhammadabad) and causeway leading thereto from Tughlaqabad.	Field Nos. 1786—821, 819, 817, 800, 797, 798, 790, 791, 1830—783, 1851—783, 780, 782, 771-769, 768-692, 687.	Field Nos. 1668, 899, 898, 897.	Field Nos. 695, 758, 756, 755, 754, 1668.	Field Nos. 896-895, 894-833, 89-768, 767-1781, 766-765, 764-763, 762-761, 1844—760 621.
	Nai ka Kot in Tughlaqabad	Field No. 1670	Field No. 1670	Field No. 1670	Field No. 1670.
	Tomb of Giyasu-d-Din, Tughlaqabad, walls and bastions gates and causeway, including the Tomb of Daud Khan.	Field Nos. 594	Field Nos. 949, 950, 951, 962.	Field Nos. 591, 870, 871, 864	Field Nos 963, 1208, 1209, 210, 1211, 589.

The 26th March 1918.

No. 2360-*Home*.—The following return of deaths registered in the Province of Delhi during the half month ending the 15th March 1918, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
			Death registered in the half month.										Infants under one year of age.			
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Remarks.
P. S. Alipur	22	25	...	...	2	12	...	9	1	...	1	...	9	4	13	
Nangloi	29	21	...	...	...	13	...	8	...	...	...	...	4	3	7	
Najafgarh	26	36	...	1	1	25	...	7	...	...	2	...	6	3	9	
Subzimundi	4	1	...	.	...	1	...	...	...	...	...	...	..	...	...	
Paharganj	1	2	...	...	...	1	...	...	...	...	1	...	...	...	...	
Mehrauli	31	23	...	...	...	11	...	10	...	...	2	1	6	3	9	
Raisina	17	28	...	...	1	18	...	8	...	...	1	..	3	5	8	
Shahdara	17	13	...	...	...	9	...	4	...	...	...	...	3	4	7	
New Cantonment	9	8	...	...	...	5	...	3	...	...	...	...	1	1	2	
Total of the District	156	157	...	1	4	95	...	49	1	...	7	1	32	23	55	

W. M. HAILEY,
Chief Commissioner, Delhi.

THE HON'BLE THE CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

DRAFT NOTIFICATION.

Quetta, the 19th March 1918.

No. 1148-*R*.—In exercise of the powers conferred by section 5 of the Scheduled Districts Act, 1874 (XIV of 1874), and with the previous sanction of the Governor General in Council, the Chief Commissioner of Baluchistan is pleased to extend to British Baluchistan, so much of the Indian Income-tax Act, 1918 (VII of 1918), as relates to the assessment and collection of income-tax on salaries received by persons who are in the service of, and paid by or on behalf of, Government or of a local authority established in the exercise of the powers of the Governor General in Council.

By order,

G. WALKER, Captain,
Secretary.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Abu, the 21st March 1918.

No. 673-*R*.-*P*.-75-13.—In continuation of Notification No. 2729, dated the 6th July 1917, Rai Shiv Charandas, Railway Magistrate, Rajputana is confirmed in his appointment substantively with effect from the 2nd December 1917.

By order,

H. G. RICHARDSON,

Police Assistant to the Agent to the Governor-General, Rajputana.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 18th March 1918.

No. 994-*R*.—Mr. H. G. R. Adie, an Extra Assistant Commissioner of the 4th grade having been recalled from the privilege leave granted to him in Notification No. 3693-R., dated the 27th December 1917, by the Hon'ble the Agent to the Governor-General is reported as Registrar of the office of the Hon'ble the Agent to the Governor-General with effect from the 14th March 1918, forenoon. The recall to duty was compulsory.

No. 995 *R*.—On relief by Mr. H. G. R. Adie, Bhai Kabul Singh, an Officiating Extra Assistant Commissioner of the 5th grade and Registrar of the office of the Hon'ble the Agent to the Governor-General, reverts to his appointment of Superintendent of the office of the Revenue Commissioner in Baluchistan with effect from the 14th March 1918, forenoon.

By order,

G. B. WALKER, Captain,

First Assistant.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 23rd March 1918.

No. 1175.—In exercise of the powers conferred by Section 3(*b*) of the Land Acquisition Act, 1894 (I of 1894) as applied to the District of Abu by Notification No. 2221-I. B., dated the 1st October 1917, of the Government of India in the Foreign and Political Department, the Hon'ble the Agent to the Governor-General in Rajputana is pleased to appoint the Resident, Western Rajputana States, within the District of Abu, to perform the functions of a Court under the Land Acquisition Act.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Hon'ble the Agent to the Governor-General, Rajputana.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 22nd March 1918.

No. 2.—Mr. G. W. Scriven, Assistant Engineer, passed the Lower Standard Examination in Hindustani on the 2nd October 1917.

R. R. GALES,

Agent, N. W. Railway.

TREASURE TROVE.

It is hereby notified under section 5 of the Indian Treasure Trove Act, VI of 1878, that on or about the 30th July 1917, treasure consisting of the undermentioned article was found by some people in a well known as Chaganti Timmaraju well in Geddanapalli, Peddapur Taluk.

Nature of the trove.	Approximate value.
A bronze idol of Sree Venugopalakristna in a standing posture with one leg crossed against the other with flute in two hands and Sankhu and Chakram in the other two. The whole body is coated with silver and the flute and the crown with gold.	Rs. 60

Weight of the idol is 782 tolas. Height is 16 inches.

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector, Godavari, at his office at Cocanada on 10th August 1918 with a view to the matter being enquired into and determined according to law.

OFFICE OF THE COLLECTOR, GODAVARI,
Cocanada, 19th March 1918.

Illegible,
for Collector.

DIRECTOR OF CRIMINAL INTELLIGENCE.

NOTIFICATION.

Delhi, the 22nd March 1918.

No. 1628-30.—In exercise of the powers delegated by the Government of India to the Director of Criminal Intelligence, Saiyid Abdul Hussain, Deputy Superintendent of Police, Criminal Intelligence Department, is granted privilege leave for three months, with effect from the 1st April 1918.

H. V. B. HARE-SCOTT,
Deputy Director, Central Intelligence Department.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the Head Quarters, Bombay Brigade, dated the 20th March 1918.

Name and rank—Constantino Gradvino, Prisoner of War.
Age—45 years.
Height—5 feet 9 inches.
Complexion—Shallow.
Hair—Dark grey. Dark beard and moustache.
Weight—11 stone 4 lbs.
Dressed in old blue cloth suit.
Wearing cap comforter, and old pair of shoes.
Fierce aspect.
Nationality—Greek.

A. H. JACKSON, Captain,
for Station Staff Officer, Bombay.

Report of a Deserter* or Absentee without leave from the 1st Garrison Battalion, Gordon Highlanders, dated at Rawalpindi, this 23rd day of March 1918.

Number, Rank and Name—S-16990, Private, Edward McNally.
Age—48 years.
Height—5 feet 7 inches.
Colour of—Complexion, dark; hair, brown; eyes, brown.
Trade—Dock labourer.
Date of enlistment—28th August 1914.
Place of enlistment—Not known.
Parish and county in which born—Not known.
Date of Desertion or absence—From Tattoo 18th March 1918.
Place of Desertion or absence—Rawalpindi, Punjab.
Marks—Nil.
Under 4 years' service.

A. D. Wood, Capt. and Adjt. *for* Lieutenant-Colonel,
Commanding 1st Garrison Battalion, Gordon Highlanders.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Dated the 16th March 1918.

No. 313.—Mr. Abdur Rahim Khan, Superintendent, Kalabagh Circle, Cis-Indus and Kalabagh Mines Division, is granted privilege leave for 5 days in extension of the period sanctioned in Notification No. 296, dated the 16th February 1918.

J. C. FERGUSSON,

Offg. Commissioner, Northern India Salt Revenue.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 22nd March 1918.

No 30.—In supersession of this office Notification No. 28, dated the 25th January 1918, Mr. T. F. Kitchen, Extra Assistant Superintendent, Survey of India, was granted privilege leave for 1 month with effect from the 4th March 1918 (instead of 1st March 1918 as previously notified) under Articles 246 and 260 of the Civil Service Regulations.

H. H. TURNER, LT.-COL., R.E.,

Superintendent, Map Publication.

The 28th March 1918.

No. 780.—Mr. F. C. Pilcher, Extra Assistant Superintendent, was granted special medical leave for 3 months from the 4th October 1917 and in continuation thereof leave on medical certificate for 1 month and 4 days, under the Government of India, Finance Department, letter No. 811-C. S. R., dated the 4th September 1917, and Article 336 of the Civil Service Regulations.

S. G. BURRARD, Colonel, R.E.,

Surveyor General of India.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Dated the 26th March 1918.

No. 2.—The 6 months' combined leave granted to Lieutenant-Colonel F. E. Swinton, I. M. S., Medical Store-keeper to Government, Bombay, in this office Notification No. 9, dated the 8th October 1917, is extended by 3 months on medical certificate.

H. F. CLEVELAND, Colonel, C.I.E., V.H.S.,

for Director-General, Indian Medical Service

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

No. 92 OF 1916.

Dated the 21st March 1918.

Re Shaik Shayem Ali and Shaik Kayem Ali, both residing at No. 116, Cotton Street, in Calcutta, and carrying on business at the said premises under the name, style and firm of Shaik Shayem Ali, Shaik Kayem Ali, traders.

To Creditor No. 4, Aras Ali Baharwalla of Tanti Bagan, Entally, 24-Pergunnahs.

To Creditor No. 7, Abdul Karim Munshi of Malda.

Take notice that, pursuant to an Order of Court made on the 27th day of February 1918, directing that notices for public examination of the abovenamed Insolvents be served on you by substituted service, the hearing of application for Public Examination of the abovenamed Insolvents stands adjourned to 9th April 1918 at 11 o'clock in the forenoon before the Registrar-in-Insolvency, High Court, Calcutta.

Summary Case.

No. 76 OF 1917.

Dated the 22nd March 1918.

Re Behari Lall Burdhan.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 37 OF 1918.

Dated the 23rd March 1918.

Re Ananga Mohan Haldar, lately residing at No. 19, Kapalitolla Lane, in the town of Calcutta, formerly a cashier in the employ of Messrs. Martin and Harris, of No. 8, Waterloo Street, Calcutta.

Ex parte. Frederick Lee—The Creditor.

Messrs. Newgie and De—Attorneys for the Creditor.

On the 19th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 38 OF 1918.

Dated the 21st March 1918.

Re Mohamed Jacoob, Abdulla Mohamed Jacoob and Joosub Mohamed Jacoob, residing and jointly carrying on business under the name and firm of Mohamed Jacoob & Co., as dealers in rice, gunnies, sugar and other country produce at No. 11, Amratolla Lane in the town of Calcutta, and also at Bolepur in the District of Burdwan and at Coconada in Madras.

Ex parte the Debtor. N. C. Bural and Pyne—Attorneys for the Insolvents.

On the 19th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 39 OF 1918.

Dated the 22nd March 1918.

Re Butto Krishna Saha alias Butto Krishna Sadkhan, residing at No. 6, Sitala Lane, Aheeritolla, in the town of Calcutta, and lately carrying on business as oil merchant at No. 140-2, Aheeritolla Street, in Calcutta aforesaid, at present without any occupation.

Ex parte the Debtor. Probodh Chandra Mitter—Attorney for the Insolvent.

On the 19th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, AJMER.

No. 46 OF 1918.

Mr. E. H. Harwood, Chargeman, Carriage Shops Deptt., No. 22, Ajmer,

Insolvent-Appellant,

against

		Debt. Rs.	A.	P.
1.	Ramchander through Jassa of Ajmer	682	0	0
2.	Sajan and Sons, " "	214	0	0
3.	Suleman & Co. " "	315	0	0
4.	Messrs. D. H. Brothers	19	0	0
5.	Harilal Surchand of Ajmer	200	0	0
6.	Reghnath since died represented by Moolchand of Ajmer	117	0	0
7.	Kanhialal through Sadaram of Nasirabad	195	0	0
8.	Kamruddin of Ajmer	79	10	0
9.	Kesturchand since died represented by Mangal Chand of Ajmer	31	0	0
10.		8	0	0
11.	Parbhulal, son of Harakchand of Ajmer	20	0	0

Application under section 11 of Act III of 1907.

The above application will be heard at 10 A.M. on the 19th April 1918. The creditors are hereby informed that they either must appear in person or through authorised agent to oppose the application. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court, this 12th day of March 1918.

S. ABDUL WAHED KHAN,
Judge, Insolvency Court, Ajmer.

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 270 OF 1917.

Dated the 19th March 1918.

Re Chhaganlal Gulabchand Sha of Bombay, Hindu inhabitant, residing at Gulalwadi, lately carrying on business as Cloth Merchant in partnership with Chhaganlal Hirji and Mukundrao Pandurang, under the name and firm of Popatlal Manilal, and now unemployed: an Insolvent.

Notice is hereby given that the order of adjudication made herein on the 1st day of June 1917 against the said Insolvent has been this day annulled.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the orders of adjudication made herein against the undermentioned Insolvents have been this day annulled.

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of the adjudication.		
					Day.	Month.	Year.
36—1916	Sakur Rahimtulla Memon	Mahomedan	Mahim, near Durga	Lately a Rice Broker and now unemployed	15th	January	1916
142—1916	Abdul Kadar Valad Abdul Wabi Shaik	"	New Nagpada	Lately an extra butler and now unemployed	8th	March	"
187—1916	Rustomji Dorabji Rointon	Parsi	Churni Road	Lately Owner of Taxi-cabs plying for hire and broker of Motor Cars and now unemployed.	30th	"	"
225—1916	Mahadeo Govind Joshi	Hindu	Kandewady	A clerk in the G. I. P. Railway	17th	April	"
248—1916	Haji Syed Moosa Munshi	Mahomedan	Duncan Road	Lately a private Tutor and now unemployed	1st	May	"
256—1916	Aga Mahamed Ismail Kazrani	"	Frere Road	Formerly a Speculator in Government Paper and now unemployed.	2nd	"	"
260—1916	Govindram Panalal Purohit	Hindu	Bhuleshwar	Lately a petty Ghee and Sugar Vendor and now a servant in the Employ of the Panchayet of the Jagadish Mandir.	2nd	June	"
261—1916	Ahmed Esmail Sayed	Mahomedan	Old Nagpada	Lately a dealer in Sundry goods in the name of Esmail Valli and now unemployed.	4th	May	"
263—1916	Framji *alias* Framroze Nanabhai Sukhadwalla *alias* Writer.	Parsi	Lower Colaba	Lately a Clerk in the employ of Messrs. Tata Sons & Co. and now unemployed.	5th	"	"
264—1916	Ramji Nagooji Worlikar	Hindu	Worli Koliwada	An Estate Broker	"	"	"
265—1916	Marwel Baptist Matray	East Indian	13th Elphinstone Road	A Sub-Inspector in the Bombay Municipality	8th	"	"
266—1916	Laxumon Ganpat *Alias* Laxumon Ramji Bamoogre.	Hindu	Lower Parel	A Carpenter in the B. B. & C. I. Railway	"	"	"

267—1916	Zubar Rahim Shaik	Mahomedan	Churney Wadi	A Fireman in the B., B. & C. I. Railway Co.	"	"	"
268—1916	Bai Itebha, widow of Magonlal Bulakhidas Sha.	Hindu	Kalbadevi Road	Unemployed	9th	"	"
272—1916	Hari Bapoo Kore	"	Dadar, Lady Jamsedji Road	A Carpenter	10th	"	"
273—1916	Nathoo Somar More	"	Dadar, Agar Bazar	A Carpenter	"	"	"
278—1916	Mansukhram Harilal Sha	"	Khara Keewa, Parsi Gully	Lately a dealer in Pearls and now a Broker in Jewellery.	15th	"	"
280—1916	Sirajudin Kamrudin Dhanshe	Mahomedan	Bhendy Bazar	Lately a dealer in mangoes and now unemployed	17th	May	"
287—1916	Ahmed Amir Shaik	"	Lower Parel	A Fireman in the B., B. & C. I. Railway	19th	"	"
289—1916	Dewji Shiwji Thacker	Hindu	Lalwady	Lately a dealer in cloth and now unemployed	29th	"	"
290—1916	Yesoo Gewria Dhutray	"	Elphinstone Roads	A Fireman in the B., B. & C. I. Railway	23rd	"	"
292—1916	Babool Pandoo More *alias* Bhandari and Uma Pandoo More *alias* Bhandari.	"	Mahim, Agar Bazar	1st Insolvent a carpenter in the G. I. P. Railway and 2nd Insolvent lately a carpenter in the Fazalbhai Mills and now unemployed.	"	"	"
301—1916	Sakharam Dowlatia Chowan	"	Mahim Bazar Road	Lately a workman in the Kastoorchand Mills, Limited and now unemployed.	5th	June	"
307—1916	Peter Jacob Michael and his wife Ruby *alias* Rebecca Michael.	East Indian	Jacob Circle	First Insolvent a clerk in the G. I. P. Railway, and the 2nd Insolvent unemployed.	18th	"	"
308—1916	James Daraswami	Native Christian	Elphinstone Road	A Gas Fitter in the G. I. P. Railway	"	"	"
309—1916	Lancelot Horace Wagstaff	European	Byculla	An Engine-Driver on the East Indian Railway Company and now unemployed.	"	"	"
311—1916	Ebrahim Abubakar Hasolkar	Mahomedan	Mazagone Balvedere Road	An Electrician in the Bombay Port Trust	12th	"	"
314—1916	Barik Gajanan Bhatker	Hindu	Dadar Kumbharwada	A Carpenter in the Mayer Sasoon Mills	"	"	"
317—1916	Jairam Soonder Pawaskar	"	No. 2, Gokoolgully, Dady Seth Agiary Lane.	A Goldsmith	"	"	"
318—1916	Velljee Mavji Lohar	"	Pydhowni No. 36-40	A Mukadam	"	"	"
320—1916	Rustom Ardeshir Ashburner	Parsi	Churney Road	Lately a Taxi-keeper and now unemployed	13th	"	"

Notice is hereby given that the orders of adjudication made herein against the undermentioned Insolvents have been this day annulled :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of the adjudication.		
					Day.	Month.	Year.
321—1916	Lalla Jiwa Koombhar	Hindu	Worli	Lately a dealer in vegetable and now a servant in the employ of Ata Gopal.	13th	June	1916
322—1916	Shaik Hason Shaik Boodhan	Mahomedan	Piru Hawildan Lane	Lately a petty dealer in trunks and now unemployed.	"	"	"
325—1916	Dewji Govind *alias* Gowan Surti	Hindu	Delisle Road	A Chipper in the B., B. & C. I. Railway	"	"	"
326—1916	Anandrao Ramrao Talpade	"	No. 1, Dadyseth Agiary Road	Formerly carrying on business in partnership with Nagindas Ranchhodas Shroff as Commission Agents under the name and style of H. Anandrao & Co., lately under the name and style of A. R. Talpade & Co. on his own account and now unemployed.	14th	"	"
328—1916	Gajanan Chinmaji Koombhar	"	Dana Bunder	Lately a loading and unloading contractor in partnership with Hariba Avdaji and others and now a servant in the employ of Kanji Jadhowji.	"	"	"
329—1916	Chhagan Jeewan Durji and Ramji Jeewan Durji.	"	Tardee, Dady Building	Lately doing business in partnership as dealers in Cloth and Tailors and now unemployed.	"	"	"
331—1916	Shamrao Atmaram Dhotre	"	No. 79, Khataswady Girgaum	Lately a Clerk in the employ of H. Atmaramji & Co. and now unemployed.	16th	"	"
332—1916	Sakharam Narayen Kajrolker	"	Ferguson Road	A Time-keeper in the employ of the Burma Oil Company.	"	"	"
335—1916	William Rotchell	European	Victoria Mansions, Ripon Road	An Inspector, Water Works, Bombay Municipality	17th	"	"
337—1916	Sylvester Jones	"	No. 158, Sankli Street, Byculla	A Gas Fitter in the G. I. P. Railway	19th	"	"
341—1916	Abdul Rehman Alli Moola Durji	Mahomedan	No. 485, Chuna Bhutly Pydhowni	Lately an Embroiderer and now unemployed	20th	"	"
342—1916	Jetha Dalichand Sha Sesmal Dalichand Sha and Jroop Dalichand Sha.	Hindu	Null Bazar, Kumbarwada 3rd Lane	Lately doing business in partnership with Gulabchand Moti Sha as Shroffs in the name of Dalichand Dewa & Co. and now unemployed.	22nd	"	"
344—1916	Narayen Laxumon Vaidya	"	Mohim near Gopi Talao	A Carpenter in the Bombay Woollen Mills at Dadar.	"	"	"

346—1916	Mathuradas Damodar Thacker	„	Holi Chakla	Formerly carrying on business as cotton merchant and Commission agent in partnership with Manek Gangajar and Lakhmibai, widow of Waghji Vallabhdas, under the name, style and firm of Waghji Vallabhdas and Company and an Estate Broker.	„	„	„
352—1916	Bhagwan Govind Majrekar	„	Lalwady	A Jobber in the employ of Morarji GocuIdas Mills.	23rd	„	„
353—1916	Joseph Wilcock	European	Railway Hotel, Grant Road	A Weaving Manager in the Hindustan Spinning and Weaving Mills, Company, Limited, Bombay.	24th	„	„
355—1916	Mahadev Laxumon Shelki	Hindu	Chinch Bander	Lately a loading and unloading contractor in partnership with Haribai Avdaji Shindo and others and now unemployed.	„	„	„
357—1916	Leslie Johnstone Carroll	European	Great Western Hotel	Lately serving in H. M.'s Army and now unemployed.	„	„	„
358—1916	Hari *alias* Harichand Singhoo Mangoli	Hindu	Mohim Bazar	A Carpenter in the B., B. & C. I. Railway Co.	26th	„	„
359—1916	Sarafally Moola Kikabhai Dawoodi Vora.	Mahomedan	Doctors Street	Lately a Building Contractor and now unemployed.	„	„	„
361—1916	Raghunath Waman Vessikar	Hindu	2nd Fanaswady	Lately a Goldsmith and now a servant in the employ of Madan Babaji Hatkar.	27th	„	„
362—1916	Govind Pandurang Jadow *alias* Lohar and Raghunath Pandurang Jadow *alias* Lohar.	„	3rd Kumbhar Lane	First Insolvent an Iron Smith and the second Insolvent a servant in the employ of Richardson and Cruddas.	„	„	„
365—1916	Dhondu Laxumon Pernankar	„	Naigaum	A Jobber in the Kohinoor Mills	28th	„	„
369—1916	Shaik Baban Shaik Oomer	Mahomedan	No. 50, New Nagpada	A Moulder in the B., B. & C. I. Railway Company	29th	„	„
370—1916	Mahadev Laxumonrao Salvi	Hindu	Chinchpugli	A Fitter in the Burma Oil Co., Ltd.	„	„	„
373—1916	Amoolakh Nawnarayen Purohit and Hemraj Nownarayen Purohit.	„	Bhaleshwar	Lately carrying on business in partnership with Nownarayen Utmalji, as speculators in silver, etc., and Brokers in speculation in the name of Amoolakh Nownarayen and now unemployed.	30th	„	„
374—1916	William Edmund Phillipowsky	Anglo-Indian	Waudby Road, Fort	A Telegraphist in the Government Central Telegraph Office, Bombay.	„	„	„
258—1916	Ammi Jiwa Pinjara	Mahomedan	Chinchpoogly	Fitter in the B., B. & C. I. Railway	3rd	May	„

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 19th day of March 1918.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
134—1918	Virji Chapsy Sha	Hindu	Vadala Road, Matunga	Dealer in grains, etc.	19th	March	1918	19th	March	1918
135—1918	Robert William Depenning	Anglo-Indian	Telegraph Quarters, Wandby Road.	Telegraphist, in the Government Central Telegraph Office.	20th	"	"	20th	"	"
136—1918	Dewji Govind *alias* Gowan Surti	Hindu	Delisle Road	Chipper in the B., B. & C. I. Railway at Parel (Foundry Shop).	"	"	"	"	"	"
120—1918	Makund Ramchandra Ranade	"	Girgaum	Formerly rice merchant and now clerk in the employ of the Indian Essential Oil Works Company of the India Trading Company.	13th	"	"	22nd	"	"
137—1918	Soodam Narayen Bhosle	"	Jacob Circle, Hanis Road	Lately servant in the employ of Hormusji Shapurji, and now unemployed.	22nd	"	"	"	"	"
138—1918	Jal Jiwanji Mehta	Parsi	Princess Street	Lately contractor for Electric Fittings and now Electrician in the Bombay Electric Supply and Tramway Company Ltd.	"	"	"	"	"	"
139—1918	Rustomji Cooverji Mistry	"	Fort, Bhoiwar Lane	Dealer in piece goods	23rd	"	"	23rd	"	"
140—1918	Fakirji Dhemji Sha Kapadia	"	Byculla	Lately fireman in the B., B. & C. I. Railway Company and now fireman in the G. I. P. Railway at Byculla Running Shed.	"	"	"	"	"	"
141—1918	Arthur Griffs	Anglo-Indian	Parel Lal Bag	Engine-driver in the B., B. & C. I. Railway Company.	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 25th day of March 1918.

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 48 OF 1918.

Rangoon, the 7th March 1918.

In the matter of Lim Chin Na, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Lim Chin Na, Merchant, carrying on business under the firm name and style of Hyap Hin at Nos. 36 and 37, Strand Market, Rangoon, on the 7th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Lim Chin Na.

CASE No. 49 OF 1918.

Rangoon, the 12th March 1918.

In the matter of Maung Htoon Tha, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Htoon Tha of No. 68, Kandawglay, Rangoon, on the 11th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Htoon Tha.

CASE No. 50 OF 1918.

Rangoon, the 12th March 1918.

In the matter of Maung Aye Maung, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Aye Maung of Kandawglay, Rangoon, on the 11th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Aye Maung.

CASE No. 51 OF 1918.

Rangoon, the 12th March 1918.

In the matter of V. R. Seethapathy Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. R. Seethapathy Naidu of No. 9, 126th Street, Rangoon, on the 12th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said V. R. Seethapathy Naidu.

CASE No. 52 OF 1918.

Rangoon, the 14th March 1918.

In the matter of Maung San Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung San Nyun, Paddy Broker of No. 108, Singapore Quarter, Pazundaung, Rangoon, on the 12th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung San Nyun.

CASE No. 156 OF 1916.

Rangoon, the 11th March 1918.

In the matter of Cassim Eusoof Bhymiah, unemployed, residing at No. 115, Bigandet Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Cassim Eusoof Bhymiah, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of March 1918.

CASE No. 226 OF 1917.

Rangoon, the 7th March 1918.

In the matter of Alexander Jacobs of No. 22, Dufferin Street, Botataung, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Alexander Jacobs, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1918.

CASE No. 232 OF 1917.

Rangoon, the 14th March 1918.

In the matter of Maung Po Toke, Broker of No. 18, 106th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Maung Po Toke, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 12th day of March 1918.

CASE No. 6 OF 1918.

Rangoon, the 14th March 1918.

In the matter of Akhan of New Busti, 63rd Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Akhan, an Insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 12th day of March 1918.

CASE No. 53 OF 1918.

Rangoon, the 18th March 1918.

In the matter of K. C. Mohamed Esoof, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by K. C. Mohamed Esoof, Salesman of No. 60, 123rd Street, Rangoon, on the 18th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said K. C. Mohamed Esoof.

CASE No. 54 OF 1918.

Rangoon, the 19th March 1918.

In the matter of Mohomed Hajee Moosa Lodia, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mohomed Hajee Moosa Lodia, Merchant, residing at No. 5, Mogul Street, Rangoon, on the 18th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mohomed Hajee Moosa Lodia.

CASE No. 56 OF 1918.

Rangoon, the 20th March 1918.

In the matter of James Steele, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by James Steele, Examiner, No. 18, Stockade Road, Rangoon, on the 20th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said James Steele.

CASE No. 57 OF 1918.

Rangoon, the 20th March 1918.

In the matter of Jenu Subramoney, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Jenu Subramoney Dhoby, No. 67, 19th Street, Rangoon, on the 20th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Jenu Subramoney.

CASE No. 58 OF 1918.

Rangoon, the 22nd March 1918.

In the matter of Joseph Roberts, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Joseph Roberts, No. B-61, Lower Kemmendine Road, Kemmendine, Rangoon, on the 21st day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Joseph Roberts.

CASE No. 59 OF 1918.

Rangoon, the 22nd March 1918.

In the matter of A. Ba Ba, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A. Ba Ba, of No. 68, Montgomery Street, Rangoon, on the 22nd day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. Ba Ba.

CASE No. 60 OF 1918.

Rangoon, the 22nd March 1918.

In the matter of Maung Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Nyun, of No. 30, Commissioner Road, Rangoon, on the 20th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma, on the 22nd day of March 1918, against the said Maung Nyun.

CASE No. 236 OF 1917.

Rangoon, the 21st March 1918.

In the matter of Peer Mahomed Khan, Trader of No. 20, 42nd Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Peer Mahomed Khan, an Insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of March 1918.

CASE No. 239 OF 1917.

Rangoon, the 21st March 1918.

In the matter of S. R. Singaram Pillay, No. 26, 40th Street, Rangoon.

Notice is hereby given that the order of this Court, adjudging the said S. R. Singaram Pillay, an Insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 20th day of March 1918.

MAUNG GYEE,

Offg. Registrar.

PUBLIC WORKS DEPARTMENT, DELHI.

NOTIFICATION.

Delhi, the 26th March 1918.

No. 1283.-*E.*—In exercise of the powers conferred by the Notification of the Government of India in the Public Works Department, No. 28, dated the 26th October 1914 and Section 36 (2) of the Indian Electricity Act. 1910 (IX of 1910) the Chief Commissioner is pleased to appoint Mr. W. F. Symes, Electrical Engineer, Delhi, to be the Electrical Inspector within the Province of Delhi, *vice* Mr. E. C. B. Walton, resigned, with effect from the forenoon of the 4th April 1918.

H. T. KEELING,

Secretary, P. W. D.

II E

POSTS AND TELEGRAPHS.

(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 22nd March 1918.

No. 990-*Ap*.—The following appointments are made with effect from the 1st April 1918:—

Mr. J. S. Buckner, Postmaster, Delhi, pay Rs. 500—600, to be Postmaster, Rangoon pay Rs 600—800 and to continue on field service;

Mr. H. M. Richardson, Postmaster, Simla, pay Rs. 500—600, to be Postmaster, Delhi, on his own pay and to act as Postmaster, Rangoon, *vice* Mr. J. S. Buckner;

Mr. S. H. Glackan, Postmaster, Karachi, pay Rs. 400—500, and sub. *pro tem.* Postmaster, Simla, to be Postmaster, Simla;

Rai Sahib Teja Singh, Postmaster, Amritsar, pay Rs. 400—500, to act as Postmaster, Delhi, *vice* Mr. H. M. Richardson;

Mr. E. W. Hawkins, Postmaster, Ambala, pay Rs. 300—400 and sub. *pro tem.* Postmaster, Allahabad, pay Rs. 400—500, to be Postmaster, Karachi, and to continue as sub. *pro tem.* Postmaster, Allahabad, on his own pay, *vice* Mr. V. W. Coombes;

Mr. E. R. Kellner, Postmaster, Chittagong, pay Rs. 300—400, to act as Postmaster, Amritsar, *vice* Rai Sahib Teja Singh;

Mr. Alla Din, Postmaster, Gujranwala, pay Rs. 200—300, and sub. *pro tem.* Deputy Postmaster, Lahore, to be Deputy Postmaster, Lahore;

Mr. Nagendra Nath Mukerji, Postmaster, Sylhet, pay Rs. 200—300, to act as Postmaster, Chittagong, *vice* Mr. E. R. Kellner.

Calcutta, the 23rd March 1918.

No. 1003-*Ap*.—Mr. Shamrao Balkrishna, Postmaster, Belgaum, pay Rs. 200—300, is appointed 2nd Assistant Postmaster, Bombay, pay Rs. 300—400, with effect from the 1st March 1918.

No. 1014-*Ap*.—Mr. H. R. MacLeod, Superintendent, R. M. S., officiating in the 4th grade, is granted an extension of privilege leave for nine days with effect from the 4th January 1918.

2. This supersedes this office Notification No. 709-Ap., dated the 27th February 1918.

W. MAXWELL,

Director-General of Posts and Telegraphs.

Calcutta, the 25th March 1918.

No. 1032-*Ap*.—Mr. K. S. Sheppard, Probationary Superintendent of post offices, Madras, is appointed sub. *pro tem.* Superintendent of post offices, 5th grade, with effect from the 26th May 1917 and until further orders.

No. 1035-*Ap*.—Mr. S. Schwanke, Postmaster, Raipur, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 28th February 1918 and until further orders.

No. 1039-*Ap*.—Mr. Walayet Hosain, Postmaster, Meerut, pay Rs. 300—400, is granted privilege leave for 28 days with effect from the 4th March 1918.

Mr. J. D. Pereira, Postmaster, Naini Tal, is appointed to officiate as Postmaster, Meerut, during the absence on privilege leave of Mr. Walayet Hosain, or until further orders.

No. 1060-*Ap*.—Mr. Syed Azharul Haq, Superintendent of post offices, sub. *pro tem.* in the 3rd grade, is granted privilege leave for 26 days with effect from the 6th March 1918.

Calcutta, the 26th March 1918.

No. 1085-*Ap*.—Mr. C. F. Saalfelt, Assistant Superintendent, Railway Mail Service, 1st grade and officiating Superintendent, Railway Mail Service, 5th grade, is granted an extension of privilege leave for one month with effect from the 28th February 1918.

G. R. CLARKE,

Offg. Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATIONS.

Calcutta, the 26th March 1918.

No. 1340-*E.-E.*—The following permanent promotions in the upper subordinate establishment (Engineering Branch) are sanctioned on probation for six months with effect from the date specified :—

Names.	From	To	With effect from
Mr. W. G. Bunyan . .	Deputy Superintendent. Engineering, 2nd class.	Deputy Superintendent, Engineering, 1st class, Pay Rs. 325—15—400.	1st December 1917.
„ R. M. Taylor . .	Deputy Superintendent, Engineering, 2nd class, sub. *pro tem.*	Deputy Superintendent, Engineering, 2nd class.	1st December 1917

No. 1345-*E.-E.*—The following reversion in the upper subordinate establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. J. L. Vieyra . .	Deputy Superintendent, Engineering, 2nd class, officiating.	Inspecting Telegraph Master.	5th March 1918.

G. R. CLARKE,

Offg. Director-General of Posts and Telegraphs.

THE RESIDENT AT BARODA.

Baroda, 25th March 1918.

No. 2962.—In exercise of the powers conferred by Section 19 of the Bombay Abkari Act, 1878 (Bombay Act V of 1878), as amended by Bombay Act XII of 1912, and as applied to the Cantonment of Baroda by the Notification of the Government of India in the Foreign Department, No. 162-I.B, dated the 28th January 1913, and in supersession of so much of the Residency Notification No. 8551, dated the 12th August 1913, as relates to the levy of duty on Ganja, the Resident at Baroda is pleased to direct that with effect from the 1st April 1918 a duty of Rs. 12-8-0 per seer shall be levied on all ganja imported into the Cantonment of Baroda.

Notification No. 5612, dated the 17th May 1915 is hereby cancelled.

K. S. FITZE,

Acting Resident at Baroda.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 25th March 1918.

LIABILITIES.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0
Reserve Fund Rs. 2,21,50,000 A. 0 P. 0; Transfer to Special Reserve Fund for Depreciation of Investments, *see below* 67,50,000 0 0	1,54,00,000	0	0
Reserve for Depreciation of Investments	67,50,000	0	0
Public Deposits at Head Office Rs. 3,24,54,132 A. 1 P. 5; Public Deposits at Branches 1,20,50,630 12 11	4,45,04,762	14	4
Other Deposits at Head Office and Branches	24,67,83,668	13	0
Bank Post Bills, etc.	12,86,128	4	0
Sundries	3,49,191	9	2
RUPEES	33,50,73,751	8	6

ASSETS.	Rs.	A.	P.
Government Securities	6,38,90,583	0	0
Other authorized Investments	1,32,18,570	0	0
Loans on Government and other authorized Securities	7,61,59,581	5	11
Accounts of Credit on Government and other authorized Securities	4,08,86,381	8	1
Bills discounted and purchased	3,96,13,579	11	9
Balances with other Banks	41,48,893	5	2
Bullion	......		
Dead Stock	28,74,617	15	9
Stamps	13,322	0	6
Sundries	5,94,378	5	11
	24,13,99,907	5	1
Cash and Currency Notes at Head Office* Rs. 4,90,55,998 A. 6 P. 11; Cash and Currency Notes at Branches† 4,46,17,845 12 6	9,36,73,844	3	5
RUPEES	33,50,73,751	8	6

* Includes Sovs. & ½ Sovs., value Rs. 3,77,767 8 0

† Do. do. do. „ 5,73,907 8 0

Rs. 9,51,675 0 0

BANK OF BENGAL;
Calcutta, 28th March 1918.

H. MITCHELL,
Chief Accountant.

Rate for Demand Loans 6 per cent.
Percentage 31·97.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co, Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Defence of India Rules (as amended up to 19th January 1918). Royal 8vo. Paper cover. As. 4 (1a.)

The Northern India Canal and Drainage Act, 1873 (Act VIII of 1873), as modified up to 1st December 1917. Royal 8vo. Stitched. As. 9 (1a.)

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal. Cloth. Rs. 2 (4a.)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-? (5a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratioides, Ham. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover As. 8 (1a.)

Forest Bulletin No. 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 11 (1a.)

PUBLIC WORKS DEPARTMENT.

Instructions to Tenderers.—Special Conditions of Contract Form of Tender for Electrical Works. Foolscap. Anna 1 (1a.)

Model General Specification for Electrical Works in Government Buildings as agreed to at the Third Conference of Electrical Engineers and Electric Inspectors to Government, 1918. Foolscap. As. 2 (1a.)

Report of the Public Works Department Re-organisation Committee, Volume I. Foolscap. Paper cover. Re. 1 (3a.)

Appendix to the Report of the Public Works Department Re-organisation Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and Madras with Appendices. Foolscap Paper cover. Rs. 3-12 (6a.)

Appendix to the Report of the Public Works Department Re-organisation Committee, Volume III.—Minutes of Evidence taken at Rangoon, Bankipur, Allahabad, Lahore and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a.)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4a.)

Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As. 8 (2a.)

Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th January 1918. Royal 8vo. Paper cover. As. 4 (1a.)

Statistics compiled from the Finance and Revenue Accounts of the Government of India.—Receipts and Disbursements of Home and Indian Accounts. From 1st April 1908 to 31st March 1916. Foolscap. Board. Rs. 2 (8a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Accounts relating to the Sea-borne Trade and Navigation of British India for the Calendar year 1917. Royal 8vo. Paper cover. As. 8 (1a.)

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10a.)

Census of Coal Consumption in India during 1916. Pies 6 (6p.)

Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)

Cotton Press Return, No. 7 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 15th December 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Cotton Pressing Factories and Cotton Spinning Mills in India, 1916-17. Foolscap Limp. Re. 1-10-0 (2a.)

Forecasts of Crops—

Final General Memorandum on the Cotton Crop of 1917-18. Pies 6 (6p.)
Final General Memorandum on the Groundnut Crop of the Season 1917-18. Pies 6 (6p.)
Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)
Final General Memorandum on the Rice Crop of 1917-18. Pies 6 (6p.)
Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6p.)
Final General Memorandum on the Sugarcane Crop of 1917-18. Pies 6 (6p.)
First Forecast : Winter Oilseeds (Rape, Mustard and Linseed), 1917-18. Pies 6 (6p.)
First Wheat Forecast, 1917-18. Pies 6 (6p.)
Second Rice Forecast, 1917-18. Pies 6 (6p.)
Second Wheat Forecast, 1917-18. Pies 6 (6p.)
Supplementary Memorandum on the Wheat Crop of 1917-18 (for the period ending 15th February). Pies 6 (6p.)
Third Cotton Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (*i.e.*, exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during January 1918.—Review of the Sea-borne Trade and Navigation of British India for the month of January 1918, and for the ten months ended January 1918. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during December 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during December 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eleven months, April to February of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Inland Trade (Rail and River-borne) of India. Twenty-eighth issue. Foolscap. Limp. Re. 1-12-0 (3a.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4a.)

Joint Stock Companies, January 1918. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of January 1918. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, January 1918. No. 10 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, July 1917. No. 4 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, November and December 1917. Nos. 8 and 9 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.) each.

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the week ending 2nd March 1918. Pies 6 (6p.).

Statistics of British India, Volume IV, Administrative, Judicial and Local Self-Government, 1915-16. Eighth issue. Foolscap. Limp. Re. 1-4 (4a.)

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1a. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the Second Half of January 1918. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 15th January 1918. Foolscap. As. 6 (1a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1a.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)

Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)

Classified List of the Military Works Services and Public Works Department Military Subordinates and Distribution Return of the Establishment of the Military Works Services, corrected up to 31st December 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)

Rules and Regulations for the Indian Defence Force (Provisional). Demy 8vo. Paper cover. Re. 1-8 (2a.)

Table Card: containing Table of Exercises for the Physical Training of Recruits and Trained Soldiers of the Indian Army. Pies 6 (6p.)

RAILWAY BOARD.

Railways in India.—Administration Report for the year 1916-17. Foolscap. Limp. **Volume I (Report).** Re. 1-8-0 (3a.) **Volume II (Appendices.)** Re. 1-8-0 (8a.); complete Rs. 3 (10a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statistical Abstract relating to British India from 1905-06 to 1914-15. Fiftieth number, 1917. Royal 8vo. Paper cover. As. 14 (3a.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVIII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XIX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXIV "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXVI "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2, (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1770; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 11 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-8 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I. Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete. Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (3a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries. February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 6 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper-cover. As. 3 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching, 1912 (with additions, 1914), India reprint, 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint, 1917. Re. 1-12 (6a.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a.)

Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 2 (1a.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (3a.)

Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)

Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915, Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.

Do. do. **Vol. XII, 1916, Nos. 1-3.** At Rs. 2.

Do. do. **Vol. XII, Nos. 4-6.** Rs. 2 per number.

Do. do. **Vol. XIII, Nos. 1-5.** At Rs. 2 each.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.

Do. **Vol. V, No. 3. Palas of Bengal.** With 12 plates. At Rs. 5.

Do. **Vol. V, Extra. Abors and Galongs. Part III.** At Rs. 2.

Do. **Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J.** Rs. 2-8.

Do. **Vol. V, No. 5. Miscellanea Ethnographica. Part III. 1. Weighing Apparatus from the Southern Shan States. By N. Annandale, D.Sc., F.A.S.B. 2. The "Bismer" in Russia. Dr. G. H. Meerwarth. Note on the Elementary Mechanics of Balances and Steelyards. By. H. G. Graves.** Re. 1-4.

Do. **Vol. V, No. 6. A Revision of the Lizards of the Genus Tachydromus. By G. A. Boulenger, LL.D., D.Sc., F.R.S.** Rs. 3.

Do. **Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc.** Rs. 4.

Do. **Vol. VI. Zoological Results of a Tour in the Far East. Part II.—Aquatic Hemiptera from the Tale Sap in Peninsular Siam. By C. A. Paiva. Aquatic Oligochaeta from Japan and China. By J. Stephenson, D.Sc. Hydrozoa and Cetenophora. By N. Annandale, D.Sc., F.A.S.B. Batrachia. By. N. Annandale, D.Sc., F.A.S.B.** Rs. 5. **Part III.—Hirudinea. By Dr. Asajiro Oka. Mollusca Nudibranchiata (Ascoglossa). By Sir Charles Eliot, M.A., K.C.M.G., C.B.** Re. 1-8.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.
Avadhan Kalpalata, Vol. I. Fasc. 12 and 13 at Re. 1 each. Rs. 2.
Akbarnama. (Eng.), Vol. 3. Fasc. 9. Re. 1-4.
Nyayabindu. (A Bilingual Index.) Re. 1.
A Catalogue of Palm-leaf and Selected Paper Manuscripts belonging to the Darbar Library, Nepal, Vol. 2. Rs. 3.
A Descriptive Catalogue of Sanskrit Manuscripts in the Government Collection. Rs. 2-8.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript.) Section I. Prose Chronicles: Part I. Jodhpur State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript Section I. Prose Chronicles: Part II. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript.) Section II. Bardic Poetry: Part I. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (Vacanica Rathora Ratana Singhaji ri Mahesadasota ri Khiriya Jaga ri Kahi.) Part I. Dingala Text with Notes and Glossary. Re. 1-8.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 3, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, J. Coggin Brown, M.Sc., M.Inst.M.M., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India, and A. M. Heron, B.Sc., F.G.S. Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India, on the Crystallography and Nomenclature of Hollandite (with plate 1). Geology and Ore Deposits of the Bawdwin Mines (with plates 2 to 8). Miscellaneous Notes—Monazite in Mergui and Tavoy. Re. 1.

A Bibliography of Indian Geology and Physical Geography with an annotated Index of Minerals of Economic Value, T. H. D. LaTouche, M.A., F.G.S., Fellow of the Asiatic Society of Bengal. Bibliography of Geology of India. Rs. 4.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douvillé. Le Crétacé et L'éocenè du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3 (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST SEPTEMBER 1917 TO 28TH FEBRUARY 1918.

Monthly Weather Review for October 1916. Re. 1.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The allotment letter No. 226B of the 5 per cent. Indian War Loan 1929—1947 for Rs. 200 originally standing in the name of Bhut Nath Nandi, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above allotment letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the above mentioned security.

BHUTNATH NANDI, Merchant,
Rajballav Saha's Lane, Ramkrishnapur, Howrah.

LOST.

The Government Promissory Note No. 158970 of the 3½ per cent. loan of 1854-55 for Rs. 1,000 (one thousand) originally standing in the name of Babu Bepin Behary Sen and last endorsed to Adwaita Charan Bose by whom it was not again endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public is hereby cautioned against purchasing or otherwise dealing with the abovementioned security.

ADWAITA CHARAN BOSE,
Government Pleader and Vice-Chairman, Darbhanga District Board.
Laheriasarai P. O. (Dist. Darbhanga.)

LAHERIASARAI,
The 6th March 1918.

LOST.

The undermentioned Interest Warrants issued in my name Nos. 176765, and 310105 dated 21st January 1918 of the 3½ per cent. loan of 1854-55 and 1865 for Rs. 98-7 and Rs. 32-13 respectively. The payment of the Warrants have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicates of the Warrants is about to be made to that Office.

Name of Proprietor—PROMODE NATH SINHA ROY, Zamindar,
Haripal.

REGISTERED No. L. 848.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, FRIDAY, MARCH 1, 1918.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SPEECH OF THE HONOURABLE FINANCE MEMBER PRESENTING THE FINANCIAL STATEMENT FOR 1918-19.

Speech of the Honourable Finance Member

INTRODUCING THE

FINANCIAL STATEMENT FOR 1918-19.

Introductory.

MY LORD,

I rise to present the Financial Statement for 1918-19, and as usual there will be no debate to-day. As regards subsequent discussion we are this year, as Your Excellency has already informed the Council at the opening of the session, introducing a modification in previous procedure which will, I think, be appreciated. We propose, that is, before dealing with particular portions of the estimates to have a general debate on the Financial Statement as a whole, which will enable Members to discuss and criticise to more effect than in the debate that has hitherto taken place on the final Budget, and will give greater reality to subsequent Resolutions which are admissible with reference to loan or taxation proposals and grants to Local Governments, or in the later compartment stage. This discussion will commence on the 8th March and we shall subsequently proceed to the stages at which specific Resolutions will be admissible.

The Budget in its final form, with such alterations in the Financial Statement as may be required by later information or suggested by the discussions in Council, will be presented on the 22nd March. After that there will be no further discussion, the lifeless Budget debate of previous years being superseded by the general discussion on the Financial Statement above referred to, which, as I have said, will enable criticisms to be put forward at a time when our proposals are in a less rigid state.

2. We must again, unfortunately, assume that the war will continue throughout the coming year. That means a continuance, in probably aggravated form, of some of the special problems which I shall presently have to describe to the Council; and as I have said on previous occasions the constantly changing circumstances of the war materially add to our difficulties in estimating. We must go cautiously, and when the results turn out better than we anticipated, it is a matter for congratulation and not for criticism.

3. The general situation I have now to describe is in many ways similar to that outlined in my speech last year. The revenue position is again excellent. Our Railway receipts have once more broken the record, and far exceeded the figure estimated in the current year's Budget. The result is that we are able to face with equanimity a considerable increase in military charges. Our financial embarrassments, as I shall presently show, are mainly due to ways and means questions. We have had to incur here on behalf of His Majesty's Government constantly increasing expenditure which is repaid to the Secretary of State at home. Simultaneously there is serious and growing demand on our resources to finance the shipment of materials required for the prosecution of the war, and of the food-stuffs which the Allies and many portions of the Empire are drawing from India. The account which I shall give later on of the calls which we have had to meet will be a sufficient indication of the anxieties which the year now coming to a close has brought with it. To meet these demands we have had to ask the trading and financial community to submit to restrictions on their operations, and to share to some extent in the general financial burden. I fully recognise and acknowledge the spirit of co-operation with which these restrictions have been accepted.

But I may quite legitimately claim that we on our part have at all times taken our full share in responding to the calls in question. We have been materially assisted in this endeavour to meet our responsibilities by the continued expansion in our currency note circulation, by the gratifying results which have been achieved by the War Loan, by the substantial success of our issue of post office cash certificates, and, latterly, by the material addition to our resources which we have received through the sales of Treasury Bills.

4. Our satisfactory revenue position is largely due to favourable agricultural conditions. The south-west monsoon of the current year was exceptionally bountiful and prolonged, and such damage as has been sustained by crops, as regards cotton for instance in some provinces, has been due not to deficiency of rainfall but to excess. The recent winter rains have been defective in the north and centre of India, but, speaking generally, the copious south-west monsoon has rendered this deficiency far less serious than would otherwise have been the case. I may add that the area under wheat, which shows an increase of 3 per cent. over the area finally reported last year, is the highest on record.

5. Trade conditions have on the whole been very satisfactory, in spite of the shackles placed upon them by difficulties in respect of railway transport and ocean and coasting freight, and the restrictions which military and political considerations have required us to impose on a variety of imports and exports. The total volume of the private sea-borne trade in 1916-17 was much the same as in 1915-16, though, as a consequence of the rise in prices, the recorded value shows an excess of about £40 million, of which one-third occurred under imports and two-thirds under exports. The excess of exports over imports reached the record figure of £54 million as against £40 million in 1915-16. The financing of this large excess at a time when the ordinary adjusting method of imports of specie on private account is precluded has been, and remains, one of the principal problems which we and the commercial community have had to face.

6. The current year, so far as this can be gauged from the figures of the first nine months, shows little variation from its predecessor. The exports and imports of merchandise show a balance of £38 million in favour of India—reduced to £24 million by private imports of gold, which, however, as I shall shortly explain, have been acquired by Government. Practically the whole of these gold imports have come to us from Japan and America, in liquidation of payments due from these countries for purchases of our products which they have not been able to adjust through exports of merchandise to India.

Speaking roughly, of £108 million of exports in the first nine months of this year—grain, pulse and flour represent £27 million ; raw and manufactured cotton £25 million ; raw and manufactured jute £21 million ; and tea and tanned hides between them £10 million. Over half our imports represent yarns and cotton goods, and sugar.

The available results of this year's trade operations have thus disproved the gloomy prophecies made in some quarters as to the prejudicial effect on trade of the restrictions which, for the reasons explained in my speech last year, we found ourselves compelled, in view of the larger interests involved, to impose on the Secretary of State's Council drawings. Similarly, there is nothing in the trade statistics to support analogous apprehensions that the raising of exchange in August last would re-act on our export trade. As I have said on previous occasions, these factors are of minor importance compared with the difficulties of obtaining freight, and cannot affect the demand for our produce and manufactures so long as war conditions secure these against the competition which India would ordinarily meet with in the world's markets.

Revised Estimate for 1917-18. Current Revenue and Expenditure.

7. The general position is brought out in the following table, which compares the current year's Budget and the Revised Estimate now put forward :—

[In millions of pounds.]

	Budget, 1917-18.			Revised, 1917-18.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	66·420	32·451	98·871	76·677	33·724	110·401
Expenditure . . .	66·284	32·549	98·833	70·852	31·468	102·320
Surplus (+) or deficit (—) .	+·136	—·098	+·038	+5·825	+2·256	+8·081

Revenue and Expenditure—Imperial.

8. As regards Imperial transactions, it will be observed that we are over £10 million better under revenue, while our expenditure has increased by about £4½ million, leading as a result to a surplus of £5·8 million against £136,000 estimated in the Budget.

9. Nearly half of the total increase in Revenue is due to *Railways*, which have once more broken the record in respect of receipts, in spite of the hampering of our sea-borne trade by scarcity of freight and other war restrictions, difficulties in respect of coal, continued deterioration (owing to lack of renewal facilities) of permanent-way and rolling-stock, and the pulling up of some lines to provide railway material for Mesopotamia. The following table compares the results as anticipated in the Budget with those now forecasted, and brings in for purposes of comparison the actuals for 1916-17 :—

[In millions of pounds.]

	1916-17.	Budget Estimate, 1917-18.	Revised Estimate, 1917-18.
Gross receipts	41·8	41·3*	45·5
Working expenses, including payments of surplus profits to Railway Companies	20·7	21·7	21·7
Net receipts	21·1	19·6*	23·8
Add—Receipts from Subsidised Companies and miscellaneous receipts in England.	0·2	0·1	0·2
Total receipts	21·3	19·7*	24·0
Deduct—Interest charges and some miscellaneous expenditure.	13·8	14·1	13·9
Net profit on Railways	7·5	5·6*	10·1

In framing the current year's Budget we allowed for a slight decrease under gross receipts as compared with the, at that time, record figures of 1916-17, and added to the working expenses in order to cope, as far as the circumstances of the war permitted us, with the demands under renewals caused by the heavy work imposed on our lines and rolling-stock. The very favourable agricultural conditions which India has enjoyed have more than counterbalanced the *prima facie* unfavourable factors referred to above, with the result that we have a large expansion in gross receipts; and as regards net profits, an excess over the Budget of £4·5 million.

10. We have also a considerable increase under gain by *Exchange*, which is mainly due to the fact that in August last the Secretary of State raised his rates for Council Bills to 1*s*. 5*d*. per rupee in the case of immediate telegraphic transfers, and 1*s*. $4\frac{29}{32}$*d*. in the case of other Council drafts. Before this, too, the figures had been 1*s*. 4¼*d*. and 1*s* $4\frac{5}{32}$*d*. respectively, *i.e.*, in excess of the normal 1*s*. 4*d*. we take for adjusting our rupee transactions in sterling.

On the other hand we have sustained actual loss on some of our rupee coinage by reason of high silver prices, and it has been decided to take this loss against our exchange gain and not to debit it to the Gold Standard Reserve, which was not intended to deal with a situation in which the bullion value of the rupee exceeded its value on coinage : allowing for this our total net gain under this head amounts to £1 million.

11. Under *Salt* we have an increase of nearly £1½ million,† due to large advance payments in Northern India to secure priority of issue from the stocks there. In November last these indents had so accumulated that it was estimated that it would

* These figures are less than those taken in the Budget by £500,000, the sum estimated as the proceeds of the small surcharge we levied this year on railway goods traffic. This surcharge was subsequently treated as a tax, and the proceeds brought to account under Head XXV—Miscellaneous. Consequently, for purposes of comparison, it is omitted here.

† I give round figures throughout.

take more than a year to clear them off, and accordingly the receipt of further indents was stopped, a measure which will be reflected in a reduction of revenue in 1918-19.

12. Under *Customs* we have an increase of over £1·7 million, due mainly to higher prices which affect our *ad valorem* duties. The increase is most marked under cotton piece-goods (£810,000), while tobacco, silver bullion, sugar, articles of food and drink and miscellaneous manufactured articles are also appreciably better. We have likewise increases of £150,000 under excise duty on cotton manufactures, and £120,000 under the export duty on rice.

13. Other heads of revenue which show material increase are :—

(1) *Posts and Telegraphs.*—£150,000, owing to favourable agricultural and trade conditions.

(2) *Mint.*—£390,000, due mainly to seigniorage charges on new rupee coinage, to cover the cost of Mint establishments and other coinage expenses.

(3) *Interest.*—£150,000, due mainly to temporary investment of the Secretary of State's large cash balances, and to fresh investments made on behalf of the Paper Currency Reserve.

In the Revised Estimate for 1916-17 and in the Budget for the current year we set aside, in all, £600,000 of the additional interest derived from our expanded Paper Currency Reserve investments for a Paper Currency Reserve Depreciation Fund, intended to make good the difference between the original purchase price of our consols holding in the Paper Currency Reserve and its value at current prices—*vide* paragraphs 12 and 53 of my speech introducing the last Financial Statement. The current year's Budget provision for this purpose amounted to £200,000: we now increase this to £450,000, which at present prices will raise the Depreciation Fund to the full limit required.

(4) *Income-Tax proper.*—£910,000, due to larger profits in various trades as a result of war conditions—of which £550,000 occurs under the Income tax head itself, while we realise £360,000 by special payments from the provinces. Income tax is a divided head, the proceeds of which are normally shared in equal proportions between Imperial and Provincial. But in order to obtain for the Government of India the full advantage of the increase in taxation imposed for Imperial purposes in 1916-17, the provinces have, as explained in paragraph 59 of my speech introducing the Financial Statement for that year, to pay to us what would normally have been their share of the proceeds of the additional taxation in question.

Against this, however, we have to set off a slight decrease of £70,000 under *Super-tax*, the receipts from which we estimated in the Budget at about £1⅓ million. This figure had to be taken very roughly, and it is satisfactory that it has been so closely worked up to.

(5) *Miscellaneous.*—£330,000, which includes £150,000 additional receipts in respect of the railway freight tax imposed this year (*vide* foot-note to paragraph 9), *i.e.*, the yield of the tax is now estimated at £650,000 instead of £½ million.

(6) *Excise.*—£180,000, owing to favourable agricultural conditions. The bulk of the increase under this head falls, however, to the provinces, and the above figure represents the Imperial share only.

14. The only revenue item which shows any considerable decrease is *Opium* (£320,000), owing to the fact that we were not able, without going below the upset price we had fixed, to dispose of as much as we anticipated at some of our monthly sales in Calcutta—by reason of freight and exchange difficulties, and the dealers having considerable stocks in hand. The loss would have been heavier but for some counterbalancing increase owing to additional supplies to the Straits Settlements Government.

15. The increase under Expenditure (£4·6 million) occurs chiefly under *Military charges.* The total net military expenditure for the current year was placed in the Budget at £25·9 million, including a reserve of about £700,000 to meet unforeseen charges. It is now estimated to amount to £28·8 million—an excess, that is, of £2·9 million. The increase over specific provision, which is due to war prepara-

tions and requirements, amounts therefore to £3·6 million and occurs mainly under the following items :—

(a)	Additional outlay on rifles and ammunition	£900,000
(b)	Grant of increased pay to British troops, following on the measures lately adopted by the Home Government . . .	£520,000
(c)	Larger expenditure on port defences, representing mainly the cost of mine-sweeping	£470,000
(d)	Increased expenditure on guns, machine gun squadrons and mechanical transport	£200,000
(e)	Increased railway charges in connection with larger movement of troops and stores	£140,000
(f)	Larger outlay on military works including frontier roads and hospital buildings	£710,000
(g)	Frontier operations, mainly connected with the Mahsud Expedition	£140,000
(h)	Formation of the Indian Munitions Board	£140,000

16. Under *Political* we have likewise an increase of expenditure on the South Persia Rifles, a corps raised to assist the Persian Government in maintaining order in tracts in which British interests are specially concerned with reference to present war conditions. While such conditions prevail, the cost of this corps is borne by ourselves and His Majesty's Government in equal proportions. It is now estimated that our moiety will amount to £900,000 for 1917-18, including £210,000 of expenditure which really belongs to 1916-17, but will be adjusted in the current year's accounts. Against this, however, we have a Budget provision of £300,000, thus reducing the real excess to £600,000. On the other hand, there is a saving on other political expenditure in Persia which reduces the total excess under this head to £440,000.

17. The only other material increases over the Budget are :—

(1) *Interest on debt.*—£690,000, due to provision for discount on our Treasury Bills. When we issue ordinary loans at a discount, the accounts procedure is to credit the receipts at par value and to show discount as an interest charge. We follow the same procedure in regard to Treasury Bills.

As regards outlay in connection with our war contribution of £100 million to His Majesty's Government, we set aside £6 million for recurring charges, in respect of this amount, including (a) interest on money raised by loan in India and made over to His Majesty's Government, (b) interest on the balance to be taken over in the shape of Home war debt; and (c) sinking fund provision. I explained in paragraph 58 of my speech introducing the last Financial Statement that we were provisionally debiting this amount to the head Interest, and on further consideration it has been decided to maintain this allocation. The fact that our war loan receipts in India have been so much larger than we anticipated does not affect the total here, since it involves a counter decrease in the Home war debt taken over and the interest thereon.

(2) *Miscellaneous.*—£520,000, the chief item being £400,000 on account of stores lost in transit between England and India.

18. We thus, as I have already said, obtain an Imperial surplus of £5·8 million against £136,000 taken in the Budget. This satisfactory result is due in the main to the favourable agricultural conditions with which we have been blessed, and their results as reflected in the still further advance of Railway earnings. Our betterment here, together with the improved Provincial balances to which I shall refer directly, has been of material assistance to us in dealing with the very difficult situation we have had to cope with in respect of ways and means transactions.

Revenue and Expenditure—Provincial.

19. We estimated in the Budget that the provinces, in the aggregate, would obtain a revenue of £32·4 million and spend £32·5 million, leaving a deficit of about £100,000, which would be made up from their balances. The present figures indicate a revenue of £33·7 million and an expenditure of £31·4 million, thus leading to an aggregate Provincial surplus of about £2·3 million.

The improvement under revenue, which is most marked in Bombay, the United Provinces, the Punjab and Bengal, occurs mainly under Excise (£540,000) and Forests (£400,000). There is also a nominal increase of £470,000 under Income Tax; but that is largely set off, as indicated in paragraph 13 (4), by a payment to the Government of India under the head Transfers between Imperial and Provincial.

The decrease of about £1 million under expenditure, which is largest in the Punjab, Bombay and Bengal, is due to anticipated lapses in Budget grants, mainly in respect of civil works, education, police, and the profits from the wheat purchase scheme of 1915 allotted for outlay on agricultural objects.

The aggregate Provincial surplus goes, of course, into our balances, to the credit of the provinces concerned.

Borrowing in 1917-18.

War loan operations.

20. Before going on to our ways and means transactions, I should like to say something about our borrowing operations in the current year.

Our net borrowing at Home is a *minus* quantity as, while raising no fresh money there, we have paid off £2·1 million in the shape of India Bonds and Railway Debentures falling due.

The War Loan we floated in India in various shapes was, as announced prior to its flotation, intended to be made over to His Majesty's Government for the purposes of the war, and to form part of India's total war contribution of £100 million which was offered with such general approval. The balance of the said £100 million was to be defrayed by our taking over a portion of the previously existing Home War debt.

21. Having regard to the anticipations of my expert advisers and the necessity for caution, I was unable, in connection with the current year's Budget, to estimate the total amount of the War Loan at more than £10 million, though I expressed the hope that this might be materially exceeded. That hope has been justified to an extent far beyond the anticipations of the most sanguine expert, as will be seen from the figures below, which are in millions of pounds.

Main Loan	26·6
Postal Section	2·9
Cash Certificates	6·6
Total	36·1

The figures under the main loan and its postal section represent actuals, payments having been closed on the 15th October, and they include, under the main loan, £4 million actually received in March 1917 (our loan, it will be remembered, started on the 15th of that month) and a little over £1 million allowed to be tendered in England, on certain special conditions, in the shape of Home Treasury Bills, which were exchanged for allotments in the Indian War Loan. The cash certificates, which were introduced as a permanent measure, continue to yield money. The actual receipts up to the end of January amounted to £6,400,000, and we estimate that £200,000 more will have been received in the last two months of the year.

This splendid response to our loan is due in great measure to the patriotic propagandist work of Provincial and District War Loan Committees working under the auspices of the Heads of Provincial Governments, as also to the cordial co-operation of the Presidency Banks, especially those of Bengal and Bombay. The Bank of Bengal made special arrangements for advancing money, to be repaid in gradual instalments, to persons who wished to subscribe to the loan but had not funds immediately available. The Government also assisted its officers in this respect by a scheme under which these were enabled to subscribe in ten monthly instalments to be deducted from their pay—a scheme which was supplemented by the Presidency Banks in regard to officers who wished to spread their payments over a longer period.

22. The surprising response to the loan had, however, one disadvantage. The Public Debt Office was absolutely overwhelmed by the volume of the work suddenly

thrown upon it, and in spite of the utmost exertions of the Bank of Bengal, which manages this office, and whose staff had previously been depleted by a number of its officers going to military service, there was considerable delay in the issue of scrip. I may say that steps have been taken to prevent any such complaint in respect of next year's loan by simplifying and decentralizing arrangements as far as possible.

23. Taking the various forms in which the loan might be subscribed to in the main section and its post office ancillary, the results are as follows :—

	[In millions of pounds.]
5 per cent. long-term Loan of 1929-47 .	8·3
5½ per cent. 3-year War Bonds . .	13·2
5½ per cent. 5-year War Bonds . .	8·0
Total .	29·5

It will be seen that, in spite of the conversion facilities it carried in regard to previous loans, less than one-third of the total was realised from the long-term loan, and that the 3-year short-term war bonds received a material preference over the 5-year.

It is interesting to note that the great bulk of the applications in all three issues were fully paid up, the percentage of such applications varying from 75 per cent. in the case of the long-term loan to 89 per cent. in the case of the 5-year bonds.

24. As regards the cash certificates, the nature of which was explained in my speech introducing the last Financial Statement, these have come to stay, and the results this year have been most gratifying, the total figure (£6·6 million, of which only about £300,000 was found by withdrawals from existing postal accounts) being in excess of any previous year's regular borrowing in India. It will be remembered, however, that, although the normal currency of our cash certificates is for 5 years, we undertake to repay them on demand, though of course at some sacrifice of interest. Such withdrawals, on the basis of the latest statistics, will amount to about £600,000, thus leaving the net receipts at £6 million.

I look forward with confidence to the continued operation of this scheme as establishing a valid and welcome *nexus* between Government and the really small investors; and as an illustration of this I may say that 6 per cent. of the subscriptions to the post office section of the loan came from people who put in Rs. 100 or less, and that the purchase of Rs. 10 cash certificates accounted for about 21 per cent. of the total receipts under that head up to the 15th October.

25. Taking the British provinces, in respect of the main and postal sections, and of the actuals already available as regards cash certificates, Bombay heads the list with a total subscription of 14 crores, followed by Bengal with nearly 12 crores, and by the Punjab with a little over 6. As a Madras officer, I must express my disappointment that my Presidency has not done as well, compared with others, as I expected, having allowed itself to be distanced not only by the United Provinces and the Punjab, but also by Burma. It has of course to be remembered that some of the subscriptions received in Calcutta and Bombay represented applications on behalf of subscribers residing in adjoining Provinces or States.

The loan was also most cordially subscribed to in the principal Native States Taking the figures for the main loan, 113 lakhs (in round figures) were received from Hyderabad, of which 75 lakhs came from His Exalted Highness the Nizam; 88 lakhs from His Highness the Maharaja Sindhia, 54 from Mysore, of which 35 lakhs were subscribed by the Darbar; and 31½ from His Highness the Gaekwar of Baroda; while Their Highnesses the Nawab of Bahawalpur and the Maharaja of Patiala subscribed 40 and 25 lakhs respectively.

It is not possible to state with any degree of statistical accuracy to what extent the loan receipts represented money which would otherwise have remained with, or been lodged in, banks. But there is no doubt that a considerable amount—especially under the cash certificates and the postal section of the main loan—represented money that would not have been so employed, but was specially drawn out by the loan stimulus.

26. At the time the loan was launched apprehensions were expressed in various quarters as to the prejudicial effect it would have on trade and commerce by drawing

off money from the banks. These anticipations have proved without foundation. The principle we adopted throughout was to leave the loan proceeds with the Presidency Banks, where they could be made available for trade purposes, until we actually needed them for disbursement, or the Banks specially requested their withdrawal; and the Presidency Banks on their side were ready to give assistance to other banks which might find themselves in temporary difficulties owing to the sudden withdrawal of their deposits.

The following figures will make our policy in regard to the loan receipts quite clear. In the third week of June these had swelled the Government balances with the Presidency Banks to nearly 24 crores, while by the end of September the balances had been gradually reduced to 8½ crores. But the withdrawals were employed, practically, to liquidate Council drafts, so the ultimate result was merely to transfer a portion of the Presidency Banks' holdings from public to private deposits.

The best proof of the success of the policy adopted was that when the payments to the main section of the loan closed in the middle of October, the Presidency Banks of Bengal and Bombay had such plethoric balances that we were able, without misgiving, to launch on the experiment in regard to Treasury Bills to which I shall now turn.

Treasury Bills.

27. The drain on our resources caused by heavy war payments for His Majesty's Government and the Secretary of State's Council bills led us, in the middle of October, to introduce a new experiment—the issue of short-term Treasury Bills, which could be taken at option for periods of 6, 9, or 12 months. It was suggested to us in some quarters that we might issue three-months bills also, but this would then have been undesirable, as the bills would have matured at a time when it would have been inconvenient for us to meet them. Since January, however, we have been issuing bills of this description.

The results have been very satisfactory. Including a special temporary loan we took from the Bank of Bombay on very favourable terms to ourselves, in addition to a large purchase of Treasury Bills by that institution, we have in this way raised £25⅓ million up to 15th February 1918, and we hope before 31st March to get up to a total figure of £30 million.

Revised Estimate for 1917-18. Ways and Means.

(1) India and England together.

28. As regards capital transactions, the following table reproduces the figures given in paragraph 72 of my speech introducing the Financial Statement for 1917-18, subject to certain modifications made in the final Budget and later:—

Outlay.		£ million.	*Resources.*	£ million.
Provincial deficit		0·1	Imperial surplus	0·1
Capital expenditure—			Unfunded debt	1·9
Railways	3·6			
Irrigation	0·6	4·5	Special war receipts	0·6
Delhi	0·3			
Discharge of debt		0·9	Credit for silver purchased in 1916-17	1·4
			Miscellaneous items	1·5
TOTAL		5·5	TOTAL	5·5

29. (1) The figures for War Loan transactions have been omitted, as in the case of the corresponding table in the last Financial Statement, since they will go to His Majesty's Government in part liquidation of our £100 million contribution.

(2) The figures do not follow the Budget in the following respects:—

(*a*) We then contemplated drawing on our balances in India to the extent of £3 million, corresponding to the estimated loan receipts during 1916-17. The present table is, however, squared without adopting this course, and to the extent to which our balances were in excess of the normal figure, these consisted of anticipatory war loan receipts which can be more conveniently dealt with in connection with the war loan figures as a whole.

(*b*) Miscellaneous items, £1·5 million.—The head Miscellaneous is made up of numerous entries, such as deposit transactions, etc., and it was anticipated at the time of the presentation of the Financial Statement that these would practically balance each other. Subsequently, however, the Secretary of State advised us that he expected to recover £1½ million less war expenditure in 1916-17, and a correspondingly larger amount in 1917-18 (*vide* paragraph 6 of my speech introducing the final Budget).

30. But the figures as we can now forecast them will stand thus:—

Outlay.		£ million.
Capital expenditure—		
Railways	3·1	
Irrigation	0·5	3·9
Delhi	0·3	
Discharge of debt*		2·7
Purchase of Home Treasury Bills		20·0
Credits in favour of Federal Reserve Bank of New York		2·7
Purchase of military stores and equipment awaiting allocation		2·1
Total		31·4

Resources.	£ million.
Receipts from Indian Treasury Bills, etc.	30·0
Imperial surplus	5·8
Provincial surplus	2·3
Net result of other transactions	0·6
Total	38·7

31. (1) The capital expenditure falls short of the Budget Estimate by £600,000, due mainly to lapses under railway expenditure at Home, which could not be fully made up by extra outlay here.

(2) The discharge of debt figure includes £570,000 in repayment—(*a*) of a temporary loan of £330,000 taken from the Maharaja Sindhia in 1914-15 and (*b*) of three instalments of £80,000 each of the Gwalior loan of 1887. In 1914-15 His Highness the Maharaja intimated to us in the most generous and patriotic way that he would postpone repayment of these instalments during the war, but in view of its prolongation it has been decided to take no further advantage of this concession.

The remaining amount (£2·1 million) is in respect of debt in London, and is for discharge of India Bonds (£500,000) and Railway Debentures which matured this year. It was originally proposed to renew the latter, but in view of the Secretary of State's favourable financial position they have been paid off.

(3) We have also had to incur expenditure to the extent of £2·1 million on the purchase of military stores and equipment in anticipation of demands either in India or from the Expeditionary forces. Pending their allocation to specific requirements, when the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government as the case may be, it has to be charged to a suspense head, thus reducing the resources available for general ways and means purposes.

(4) The Treasury Bills receipts and the Imperial and Provincial surpluses have already been explained, while the American 'credit' transaction is referred to later in paragraph 39.

32. The closing item in the 'Resources' column, which balances to £600,000, is the net result of transactions in respect of unfunded debt, special war receipts, credit for

* The discharge of debt is shown in statement C of the Financial Statement as amounting to £5·5 million: the difference between this sum and the figure given above represents rupee debt bearing interest at 3, 3½ and 4 per cent. which has been cancelled by the issue of a smaller face value of paper of the 5 per cent. long term Indian war loan 1929-1947 in connection with the conversion operations of 1917, and securities of the latter loan cancelled by purchase for the sinking fund constituted under the Loan notification. The amount of debt cancelled is shown in statement C as debt discharged by a *per contra* credit to the head "Deposits and Advances—Miscellaneous".

silver purchased but not yet obtained, and miscellaneous, which were shown separately in the statement in paragraph 28, and there totalled to £5·4 million.

(1) Apart from transactions connected with the transfer of the provident funds of certain Railway companies to Government which result in a credit of £300,000, unfunded debt is now estimated to bring us in £300,000 only, against £1·9 million contemplated in the Budget, owing to reduction in postal savings bank deposits by reason of the superior attractions of cash certificates and the postal section of the ordinary loan. There is no reason to regret this as it is of advantage to us to have deposits which are practically at call transferred to more permanent indebtedness. Cash certificates, I may say, come technically under unfunded debt, but it is convenient to deal with them in connection with the war loan, as the amount realised thereby is credited to His Majesty's Government like our war loan receipts proper.

(2) The adjusting credit in regard to silver is now altered to a debit of £200,000, as the amount outstanding at the end of the current year will exceed that at the beginning.

(3) Special war receipts are now estimated to produce £200,000 only, by reason of smaller receipts in connection with the employment of enemy ships.

(4) Miscellaneous items balance to *nil* as against an anticipated credit of £1½ million. This is due to—

(*a*) The amounts recoverable from His Majesty's Government in respect of 1916-17 having been less than anticipated.

(*b*) The fact that no recovery has yet been made, pending more definite compilation and adjustment of accounts, of the sums which under present arrangements constitute the share of His Majesty's Government in respect of the cost of the South Persia Rifles—*vide* paragraph 16.

33. It will thus be seen that, apart from the £20 million to be invested in Home Treasury Bills, which I will explain directly, we are about £27⅓ million to the good as compared with original anticipations, a result obtained mainly—

(*a*) By our having a large (combined) Imperial and Provincial surplus of £8·1 million, whereas in the Budget we expected these two items to balance to *nil*.

(*b*) By our receipts from Treasury Bills, including the temporary loan from the Bank of Bombay referred to in paragraph 27.

These results would lead up to an aggregate closing balance in India and England of £44 million as against about £17½ million taken in the Budget.

We have, however, arranged with the Secretary of State, on whose side, as I shall presently explain, the greater part of this balance has accrued, to reduce it by the purchase of £20 million of Home Treasury Bills, to be realised later in order to meet the special liabilities which will then come upon us.

34. Apart from our Treasury Bills, which mature in the coming year and which we propose to pay off or renew then, our position as regards temporary debt is as follows. In 1920 we have to pay off the three-year War Bonds issued this year amounting to about £13 million. In 1922 we have to pay the five-year War Bonds of 1917, amounting to about £8 million. Our this year cash certificates, amounting to £6 million net (after deducting amounts already repaid), will also fall due in 1922. In 1923, again, we have to pay off the loan of 1915, amounting to £3⅓ million: we have the option, however, of paying this in 1920. Moreover, our borrowing programme for next year will in all probability include the issue of short term bonds, and if we repeat bonds for three and five years, the former will mature in 1921, and the latter, and fresh cash certificates, in 1923.

Lastly, when peace conditions permit the resumption of the Railway Capital Programme on a scale necessary to provide adequately for requirements—and this will involve making up a lot of leeway in respect of the compulsory cutting down of that programme during the war—we shall probably find some difficulty in raising, on reasonable terms, the amount of capital which would be required.

We propose therefore, as against our temporary borrowings on Treasury Bills here, and in view of the satisfactory financial position of India as a whole, to invest £ 20 million in Home Treasury Bills in order to provide for the liabilities which in one way or another will come upon us shortly after the war is over.

35. This investment will, of course, help the Home Government *pro tanto* in providing funds for the war. And counting in investments from the Paper Currency and Gold Standard Reserves, we shall thus have put £32 million of fresh money into Home Treasury Bills this year, making in all, in addition to the £35 million we had already put in up to the end of 1916-17, a total of £67 million lent to the Home Government, and quite outside our special war contribution, since the war began. This will be increased by £16 million in the coming year through the additional investment against the Paper Currency Reserve proposed in paragraph 70.

(2) *India.*

36. But though our position, taking India and England together, is a decidedly satisfactory one, there is a most marked difference between the position in the two countries, owing to the very large war expenditure which we have to meet here and for which the Secretary of State receives payment in London, while we have also to defray large Council drawings, which he issues in the interests of India's export trade, the bulk of which at the present time consists of commodities of national importance. Owing, again, to the high price of, and keen competition for, silver, the Secretary of State has not been able to make counter-remittances to us in this form (for coinage) to anything like the extent that we had hoped for, while the necessity of conserving the central gold resources of the Empire has precluded his making alternative counter-remittances to us in that metal. America, too, has prohibited the export of gold and silver except under special licence since September 1917. Accordingly, while the Secretary of State's balances have been exceedingly high, our position has been one of constant anxiety. We should indeed have been in a very parlous state but for the facts that—

(*a*) Our War Loan receipts proved far in excess of the most sanguine estimates that could have been framed in advance of the loan. And though the receipts ultimately go to His Majesty's Government, that takes place by adjustment between the India Office and the Treasury in London, so we get the primary benefit of the money subscribed here.

(*b*) We are, as already indicated, obtaining £30 million from Indian Treasury Bills or their equivalent.

37. The difficulties of our position in India will appear more fully from the figures which follow.

In the current year's Budget we estimated that we should have to incur a repayable outlay of £39 million for war purposes, including £2·7 million for remittances to East Africa and expenditure on behalf of Australia and the Ministry of Munitions. Leaving out minor miscellaneous adjustments, we proposed to find this amount to the extent of £24½ million from revenue, representing ordinary Home charges in respect of current and capital expenditure; £10 million from the proceeds of the War Loan, including cash certificates; and about £4 million through purchase of silver by the Secretary of State. The Secretary of State was to finance himself for his ordinary requirements from the recoveries he obtained from the War Office, etc., and we were unable to make any specific provision for Council drawings, barring a sum of £½ million representing the difference between estimated outstandings at the beginning and at the end of the year. For the current Council drawings we had to trust to further purchase of silver by the Secretary of State and further investment from the Paper Currency Reserve.

38. The present state of things, taking actuals so far as they are available and anticipations in respect of the remainder of the year, is as follows.

(1) The outlay on behalf of His Majesty's Government, including as before remittances to East Africa and expenditure on behalf of Australia, the Admiralty and the Ministry of Munitions, amounts to no less than £66 million.

(2) The Secretary of State's drawings are expected to amount to £34·8 million, inclusive of special allotments to the Exchange Banks to enable them to finance tea and rice purchases for His Majesty's Food Controller, and other payments which are practically equivalent to Council bills. The latter category covers special finance which we provided in India in respect of wheat purchases negotiated for the Royal Commission on food supplies.

(3) We have further to provide funds for the purchase of tea for the War Office in Ceylon and of foodstuffs for that Colony in India, for coinage undertaken in India on behalf of Egypt, and for special remittances in connection with the war to Jeddah and other places. These various items amount together to £2 million.

(4) We have to meet increased liabilities for the payment of money orders issued by foreign countries on India to the extent of £5·3 million.

We thus get to the gigantic total (for India) of about £108 million, representing, in effect, remittances to England and other countries.

39. To this we have to add a further sum of £2·7 million which, under arrangements between His Majesty's Government and the United States, we have had to provide here in credits to the Federal Reserve Bank of New York for the benefit of American importers of jute and other Indian articles required in connection with the war, who would otherwise find it difficult to discharge their liabilities. This sum represents, in effect, an addition to the Secretary of State's ordinary Council drawings. On the other side, the American Government credits us with an equivalent amount in dollars, and we are assuming the realisation of this sum next year—*vide* paragraph 66 *infra*.

Our special liabilities for what may be called remittance purposes thus reach about £111 million, which is nearly half as much again as our total current revenue (Imperial) as now estimated, and about three and a half times as much as the Secretary of State's Council drawings in the last year of peace (1913-14), when we had, of course, no special war charges and the like to meet on behalf of His Majesty's Government and other British Administrations.

40. We have met, or will meet, this huge demand in the following ways—

(*a*) By proceeds in India of our War Loan, including £6 million (net) in cash certificates—about £34½ million. The loan produced an additional £1·1 million received in London under special conditions in the shape of Home Treasury Bills, but this is, of course, no use to us in India.

(*b*) By adding to £24½ million, put down in the Budget estimate as obtainable from revenue, the further sum of £7 million representing, approximately, improvements in revenue (Imperial and Provincial) arising in India : in all, therefore, £31½ million.

(*c*) By the obtainment of £30 million from Treasury Bills, including the special loan from the Bombay Presidency Bank referred to in paragraph 27.

(*d*) By fresh coinage of silver, or bullion awaiting coinage - £13·3 million.

(*e*) By profits from the Gold Standard Reserve in respect of rupee coinage—£1·4 million.

(*f*) By further investment in London on behalf of the Paper Currency Reserve, which sets free rupees on this side—£8·7 million. We took power last April to increase our Paper Currency investments by £8 million and had £1 million still in reserve against previous investing powers. Against this investments have been made to the extent of £8·7 million, leaving a balance of £300,000 which is available for further investment hereafter.

41. We thus work up to a total of over £119 million as against remittance liabilities of £111 million. But we have likewise to take into account the worseness in our miscellaneous capital transactions as described in paragraphs 31 (3) and 32, and the net result is that we shall have a closing balance in India of £16 million against £12·2 million taken in the Budget. As will be seen later, this surplus will be fully required next year.

I have not taken any account in the above calculations of the measures adopted in respect of compulsory acquisition of gold coming into India, for we have to pay for this gold ourselves. The good it does us is not in any direct increase of our resources, but in the concentration of the gold in the Currency Reserve as against future possibilities, and also in the fact that some of the notes in which we pay for the gold will probably remain in circulation instead of coming back for encashment in rupees.

(3) *England.*

42. I next turn to the Secretary of State's position. His resources for the year are now estimated as follows :—

[In millions of pounds]

(1)	Receipts from Council Bills, and on account of analogous payments, *vide* paragraph 38 (2) *	35·3
(2)	Recoveries from the War Office and the Ministry of Munitions, etc.†	65·0
(3)	Special recoveries in respect of our disbursements or remittances of funds in respect of Ceylon, Jeddah, Egypt, etc.	2·1
(4)	Increased receipts from the foreign money order transactions referred to in paragraph 38 (4)	5·3
(5)	Subscriptions to Indian War Loan in London in the form of Home Treasury Bills	1·1
	Total	108·8

43. As against this the Secretary of State will have to meet the following disbursements :—

(1)	Ordinary Home charges including capital expenditure outlay	25·0
(2)	For purchase of silver ‡	13·5
(3)	Payments to the Treasury of the net proceeds of the Indian War Loan§	35·1
(4)	Investment in Home Treasury Bills on behalf of the Paper Currency Reserve	8·7
(5)	Investment on behalf of Gold Standard Reserve from profits on coinage	1·4
(6)	Special investment of £20 million in Home Treasury Bills for the purpose indicated in paragraph 34	20·0
(7)	Discharge of India bonds and Railway debentures	2·1
(8)	Miscellaneous transactions	0·4
	Total	106·2

These transactions and adjustments lead up to a closing balance in London of £8 million.

Currency and Exchange Difficulties.

44. The figures I have cited in dealing with our ways and means operations during the course of this year evidence the nature and extent of the strain which these place on our resources. The subject is, however, one of such importance that I propose to turn now to its more general aspects, and to deal with the position more fully than by mere review of figures. The remittance operations to which I have referred have been on a scale abnormally huge as compared with the transactions of the country before the war. I will now explain as briefly as I can how these have tended to dislocate the mechanism of Government finance, and of trade finance also, owing to the intimate dependence of Indian trade on the financial machinery of Government. In normal times the remittances which the Secretary of State places at the disposal of trade through his Council drawings are required, so far as the

* This does not correspond exactly with the disbursement on our side estimated in paragraph 38, as the present figure includes some drawings which will be paid in India in 1918-19.

† This allows for sums which will be still outstanding at the close of the year.

‡ This figure differs somewhat from that given in paragraph 40(*d*) by reason of the fact that the Secretary of State pays for silver when he acquires it, whereas we do not get the benefit of it till it reaches India. Consequently, while the figures given in respect of his transactions relate to current purchases, those in respect of ours relate to receipts.

§ The gross receipts from our War loans in India and England together are shown at £36·1 million in paragraph 21, in accordance with the usual practice under which we credit the full face value of a loan under our Loans receipts, discount in respect of the actual rate of subscription being charged as interest expenditure which falls under current revenues transactions. But the net amount actually obtained, allowing for the fact that the long-term loan was issued at 95, and that our net cash certificate receipts are less than the gross by £600,000 (paragraph 24), is £35·1 million, and it is this amount that we pay over to the Home Government.

trade aspect of the matter is concerned, to settle only a portion of the surplus of exports of merchandise over imports, a substantial portion of the excess being discharged by the import of the precious metals by private agency. At the present time the position is aggravated not merely by the increased surplus of exports, but by the difficulty in effecting specie remittances. So, whereas ordinarily the primary object of the Secretary of State's Council drawings is to place him in funds to meet his expenditure in England, his large Council issues are at present made solely with the object of financing trade. His expenditure requirements would be covered nearly twice over by repayments made to him in London against the enormous disbursements made by us here on behalf of His Majesty's Government, these direct disbursements alone placing a very heavy strain on our resources.

45. Our primary difficulty, then, arises from the extent to which, as a result of these transactions, our resources have been transferred from India to England. In normal times it might have been possible for us, as it would be for the banks on behalf of trade, to deal with this problem by the import of specie, or, as a refinement on this method, by earmarking gold in London against the concurrent issue of notes from our Paper Currency Reserve in India. These expedients, or modifications of them, have indeed been adopted to an extent which is, I think, not generally realized. Our imports of purchased silver have, during 1916-17 and the current financial year, amounted to not less than £29 million. The maintenance of silver purchases, however, on a scale sufficient to settle the balance of indebtedness to India would obviously not have been a practical proposition, while since the outbreak of the war, the importation or the earmarking of gold by Government has been precluded by the interests of the Empire.

But though it has not been possible for us to earmark gold, we have adopted an alternative measure which, while it has a very similar effect from our point of view, is at the same time very helpful to the Home Government. We have taken powers to enable us, instead of earmarking gold for our Paper Currency Reserve against the issue of notes, to hold a portion of the Reserve in British Treasury Bills, which are the next best thing to gold. The effect of this transaction is that the Government of India provide, from their Indian resources, the money necessary for meeting the expenditure of the Home Government incurred in India, and they take repayment of a substantial portion of the amount so disbursed in the form of securities of the Home Government. In other words, we have lent to the Home Government for the time being the funds required for a considerable portion of their outlay in India, in the same way in which the United States grants loans to the Allies to cover the larger portion of their disbursements in America.

There is another and analogous method by which we have also to some extent been able to deal with the problem. I refer here to what I have previously said in regard to our War Loan, and to our Treasury Bills. The proceeds of these are received by us in India and are available for financing our disbursements here, while we are repaid in England for services against which these disbursements were originally made. A portion of the amount so recovered, representing the equivalent of the subscriptions to our War Loan is, of course, not lent to the Home Government, but is actually made over to them as a gift in cash.

46. It may perhaps be asked why we could not indefinitely continue the process of making payments in India in notes against purchases of British Treasury bills in England. The answer is, of course, that the extent to which we can issue notes is limited in two ways; in the first place by the extent to which the supplier of goods, or services, is prepared to receive notes in payment, while secondly we must maintain an adequate metallic backing to enable us to honour these notes promptly when presented. Any attempt to compel the acceptance of currency notes would react on public confidence and Government credit, and would result in the depreciation of our notes and the inflation of prices.

47. This fact brings me to another aspect of our difficulty. The great demand for Indian products and other services which has resulted in the large transfer of funds from India to England has also necessitated the issue in India of a large amount of currency to pay for such products, etc. The demand for these products at the same time tends to cause a rise in prices in India, in this way also affecting the amount of currency required. To the extent that these currency requirements

can be met by notes they have been so satisfied. The total of our active note circulation (*viz.*, excluding notes held in our Reserve Treasuries and by the head offices of the Presidency Banks), which is now 82 crores as against 50 crores before the war, is a definite indication of the progress which has been made in this way, and the further introduction of small value notes marks another definite step in the same direction. But ultimately the provision of metallic rupees is largely governed by the customs and prejudices of the Indian producer and artisan, and though these may be gradually modified, there is a definite limit to the extent to which a paper currency can in this country be substituted for coin.

Concurrently, then, with this large increase in our note issue, we must expect, and find, a very large demand for rupees. The net issues to the public during 1916-17 amounted to no less than 35 crores, while in the current year the net issues already amount to a further 24 crores, in addition to 8 crores (over £5 million) of sovereigns. That is 67 crores in all of issues of metallic currency since the commencement of the financial year 1916-17, or in rather less than two years. In normal years we could have hoped that a portion of the large volume of currency thus put into circulation for the purchase of agricultural produce and other supplies, for the payment of labour in mills and factories, and so on, would tend to return to the larger centres in payment for the imported commodities which the recipient classes consume. The contraction of imports caused by freight and other war difficulties, however, affects us in this way too, as well as from the point of view of our purely external exchange; and the net absorption would have been on an even larger scale had it not been for the fact that a certain quantity of our currency has returned to us in the form of subscriptions to our loans. Our requirements of silver have, therefore, been very great, and in attempting to satisfy them, the Secretary of State has been confronted with keen competition from other countries where also the economic position has entailed an increase in the silver currency. Such steps as we could take to eliminate competition by private importers with the Secretary of State we have taken, and I refer to them elsewhere. The fact, however, remains that the price of silver has in the last year been steadily advancing; and has for some time past, subject to some fluctuations, stood at a level at which the bullion value of the rupee exceeds its value as coin.

48. This advance in the price of silver involved an alteration in the exchange value of the rupee on the basis of the rates at which the Secretary of State sells his Councils. The immediate necessity for this measure arose out of the fact that it would be unjustifiable for Government to undertake, at material loss, the supply of the large amount of new rupee currency required at the present time; and I should like to emphasise that this action was reluctantly taken only when it became evident that the price of silver was unlikely for a considerable period to recede from a level at which loss would be entailed by the continued sale of Councils at 1*s.* 4*d.* It has been suggested that the potential loss was small and that it might legitimately be charged to the Gold Standard Reserve. I cannot accept either of these contentions. In the first place, the absorption of rupees during the years when the bullion value of the rupee was less than its face value affords no criterion of the probable demand on Government for rupees when, owing to a rise in the price of silver, it would become profitable to melt or to export them. In order to avoid loss from these causes as far as possible, we have, it is true, taken certain steps in the form of prohibitory legislation ; but though prohibitions of the kind may serve their object to some extent as temporary expedients, they cannot be expected to operate as a permanent check to the drain on our rupee currency which would certainly accompany a substantial and continued appreciation in the bullion value of the rupee over its face value. In fact the most important limitation which has previously existed on the possible demand on Government for the supply of rupees, *viz.*, that it is unprofitable to export or melt them, would be entirely removed. The only safeguard that a rise in the value of silver above what I may call the 'rupee melting point' will not result in the disappearance of rupees from circulation is such a modification in their external exchange value as to make their export unprofitable. Apart from this safeguard an indefinite and unlimited liability would be entailed, and it would be indefensible for the Government of India to accept this liability as a loss either to the Gold Standard Reserve or to Indian revenues generally.

49. The references which certain of our critics have made in this connection to the report of the Royal Commission on Indian Currency and Finance are, as I said in Bombay last October, based on an entire misapprehension of the Commission's conclusions. The main danger which the Commission had in view was the possibility of the exchange value of the rupee falling below 1*s.* 4*d*, and their report lends no support to the view that the Gold Standard Reserve should be drawn upon to make good unflinchingly loss entailed by adhering to the 1*s.* 4*d.* rate in the case of such a contingency as that which has now occurred. I quote from paragraph 79 of their report:—The object of the Gold Standard Reserve, they said, "is only to provide a reserve sufficient to convert into sterling such amount of rupees as may at any moment seek export; in other words, such amount as the owners require to exchange for sterling in order to settle debts due in sterling." With this object in view, they definitely recommended that the whole of the Gold Standard Reserve should be held in London so as to make it as efficient as possible for the purpose, a portion of the Reserve then held in India being transferred to London at the earliest possible opportunity. I give these references to show that the *dicta* of the Commission did not envisage a situation such as that which has since arisen. Their conclusions presupposed a totally different set of conditions and cannot be appealed to in support of a plea that the measures which it has been necessary to adopt are inconsistent with the Commission's findings and would not be endorsed by them.

50. I much regret any hardship imposed on our export trade by the increase which it has been necessary to make in the rate for Council drafts, and I am, of course, well aware that a rise in exchange would in ordinary conditions be prejudicial to that trade, like the limitations which the Secretary of State has found it necessary to impose on the volume of his Council drawings. Consequently, as I have repeatedly stated, we embark on any such action with the greatest reluctance, and simply to prevent greater evils. At the same time, while a rise in exchange tends, under ordinary conditions, to prejudice the export trade, it must be remembered that a country like India, which normally exports a considerably larger volume of commodities than she imports in order to discharge her external obligations—such as interest on her sterling debt, Home administrative charges, and outlay on stores and plant—gains by a measure which requires her debtors to pay more for the rupees in which their payments must eventually be liquidated. Or, to put the matter in another way, a rise in exchange means that a smaller amount of India's commodities, as expressed in rupees, will have to be sent abroad in order to provide for a specified amount of payments in sterling, and that she herself will have to pay less for the imports she obtains.

51. Further, in considering the effect on India of a rise in exchange at the present time, allowance must be made for the effect of the abnormal conditions now prevailing. While an Indian exporter would doubtless, in normal circumstances, be prejudicially affected by a rise in the external value of the rupee, which would make it more difficult for him to compete with producers in other countries, this proposition does not apply when no keen competition on the part of other producing countries exists, when there is a large and an unsatisfied demand for many of India's more important products, and when, as a result of freight difficulties, exporters are able to ship practically all the goods for which tonnage can be provided. Even if it be granted that, as a result of the rise in exchange, exporters are receiving somewhat lower rupee prices than they would otherwise have secured, it is an undoubted fact that the actual rupee prices obtained are, in the case of most commodities, substantially in excess of pre-war prices and that, in spite of such restrictions as it has been necessary to impose, rupee prices within India have risen and not fallen. That this is the case is due to the great demand for India's products from abroad and to the enormous rise in prices which has taken place in almost every country in the world which consumes these products. It is indeed probably the case that but for the various restrictions which have attended the special external demands for India's products during the war, internal prices would have risen to a level higher than that at which they at present stand. Even as it is, the great increase in internal prices has become a serious hardship to the poorer classes within India, and special measures have been necessary to deal with some aspects of this problem.

52. There is yet a further point which I would like to emphasise. India is not peculiar in being affected by exchange difficulties. Practically every country in

the world at the present time is undergoing embarrassment in some form or other in connection with its foreign exchanges; and I think we are entitled to take credit for the fact that, in spite of the special difficulties with which we have had to deal, our currency system has borne the strain on it so well, and that we have succeeded in regulating sterling exchange to the public advantage in a way which has been possible in very few other countries. Thus in the case of France, the present exchange rate as between Paris and London has not only departed from the normal gold point to at least the same extent as the external rupee exchange, but it is also liable to indefinite fluctuations. In Italy and many other countries the exchanges have diverged further from normal, and are liable to even greater fluctuations. In the case of India, if exchange had been left to find its own level under the normal laws of supply and demand, the rupee exchange would long ago have reached a far higher level than it has actually done.

I made observations of this description to the Indian Merchants' Chamber in Bombay last October, but I desire to repeat them here, through this Council, to a wider public.

53. In this endeavour to maintain stability in our exchange rate, we have received the valuable co-operation of the Exchange Banks and others. In particular, I can record with satisfaction that exports of national importance, to which, as is well known, special priority in finance is now given by the Exchange Banks, have not, in spite of difficulties, been retarded by any breakdown in the arrangements for their financing. We may yet have to call to a still larger extent for the co-operation of merchants and others who have homeward remittances to make, with the view of applying these more largely than in the past to the financing of these essentially national exports; and to such an appeal I have no doubt that we shall find an adequate response from those engaged in the import trade.

This co-operation being of the greatest value to us, we can, I think, reasonably require it to be given, and ask the banks and trade generally to submit in Imperial interests, and therefore for their own ultimate advantage, to a certain amount of control and inconvenience. After all, the bulk of the burden is being shouldered by Government. Apart from the £35 million which we have given outright to the Home Government in the form of cash in part liquidation of our war contribution, and in addition to our Gold Standard Reserve holdings and our ordinary Home Treasury balances, we shall by the end of the current year have accumulated in London £32 million of British Treasury Bills in the Paper Currency Reserve and £20 million in the special reserve referred to paragraph 34, or about £52 million of floating funds which we should be very glad to have in India.* Against these accumulations in England we have already undertaken in India a liability for about £30 million of short-term debt and £30 million of Treasury Bills. This "overbought position," as it would be described in banking terminology, will be further added to during the coming year. These facts are sometimes ignored by those who chafe under what they regard as arbitrary restrictions and who urge upon us that such restrictions could safely be removed or relaxed.

Budget Estimate for 1918-19. Current Revenue and Expenditure.

54. Assuming that next year's monsoon will be normal, the following statement compares the Revised Estimate for 1917-18 with the Budget Forecast for 1918-19.

[In millions of pounds.]

—	Revised, 1917-18.			Budget, 1918-19.		
	Imperial.	Provincial.	Total.	**Imperial.**	Provincial.	Total.
Revenue	**76·677**	33·724	110·401	**73·999**	34·348	108·347
Expenditure	**70·852**	31·468	102·320	**71·708**	34·443	106·151
Surplus (+) or deficit (−)	**+5·825**	+2·256	+8·081	**+2·291**	−·095	+2·196

* The £67 million referred to in paragraph 35 included Gold Standard Reserve transactions.

Revenue and Expenditure—Imperial.

55. It will thus be seen that we expect to be about £2⅝ million worse off under revenue, while the expenditure is about £800,000 more than in the current year, thus giving a surplus of £2·3 million against £5·8 million now expected for 1917-18.

56. The reduction in Revenue is primarily due to a decrease in *Salt* receipts (£1·9 million), and the elimination of gain by *Exchange*, estimated this year at £1 million net. To take credit for the latter would be gambling on a continuance of the present rates of exchange, which we have no desire to see maintained when the circumstances that justify them pass away, and we therefore, following precedent, leave it out of account in our budgetary anticipations.

The falling off under Salt is due to the stoppage of indents in Northern India, referred to in paragraph 11, which, in view of the state of stocks there, must continue for a considerable time.

57. As regards other heads, I give some remarks as to items which call for special comment.

The following table, which is on the lines of that given in paragraph 9 for the current year, shows the total *Railway* results for 1916-17, and those now estimated for 1917-18, and forecasted for 1918-19 :—

[In millions of pounds.]

—	1916-17.	Revised, 1917-18.	Budget, 1918-19.
Gross receipts	41·8	45·5	47·0
Working expenses, including payments of surplus profits to Railway Companies.	20·7	21·7	24·1
Net receipts	21·1	23·8	22·9
Add—Receipts from Subsidised Companies and miscellaneous receipts in England.	0·2	0·2	0·1
Total receipts	21·3	24·0	23·0
Deduct—Interest charges and some miscellaneous expenditure.	13·8	13·9	13·8
Net profit on Railways	7·5	10·1	9·2

In forecasting gross receipts for next year, we have to bear in mind that those of 1917-18 were swelled by an extraordinarily good monsoon, and that, with continued wear and tear of rolling-stock and absence of adequate facility for renewal, a time must come at which the railways cannot carry all the passengers and tonnage that they might otherwise convey. We think, therefore, that it is not safe to estimate for an increase of more than £1½ million on the Revised Estimate for the current year. On the other hand, we have to provide for an increase of nearly £2½ million under working expenses, including special renewals in order to provide, as far as circumstances permit us, for enabling the railways to bear the strain the present circumstances are putting upon them.

Taking minor alterations into account, we thus, as shown in the table, get to a final net profit on Railways of £9·2 million against £10·1 million now estimated for 1917-18 and £7·5 million in 1916-17—a decrease, that is, of £900,000 as compared with the current year.

58. *Interest* receipts show an increase of nearly £1½ million, with reference to the investment of £20 million in Home Treasury Bills indicated in paragraph 34, and the fact that the special Paper Currency Depreciation Fund, referred to in paragraph 13 (3), having now been made up to the total amount at present required, no further contributions thereto will be needed.

59. There is a decrease of £300,000 under *Miscellaneous*, the principal item leading to this result being £170,000 due to profits on the wheat scheme of 1915, which figure in the accounts for the current year and will not now recur. But so far as Imperial revenues are concerned, the decrease under this latter item will be counterbalanced by an almost like decrease in payments to the provinces under *Transfers between Imperial and Provincial*, since most of the wheat profits were passed on to the Local Governments under this head.

On the other hand, there is an increase here, by reason of a special recurring grant of £200,000 for the development of *primary education*, which we propose to make in supplement of that given this year for improving the pay and training of teachers in primary and secondary schools. We desire to give this fresh evidence of our concern for educational development, though the amount we can assign is but small by reason of the strain on our resources occasioned by the war. Apart from this too, as Your Excellency indicated in your opening speech, it is impossible to embark on large fresh commitments from Imperial funds till the future powers of local bodies, and the future relations of local, Provincial and Imperial finance, have been determined in connection with the scheme of Constitutional Reforms.

Nearly the whole of this grant will be distributed to the provinces, and these and other adjustments will result in the net payment from Imperial revenues under *Transfers between Imperial and Provincial* being about the same as in the current year.

60. (1) Under *Customs*, we anticipate about £410,000 less than now estimated for the current year, on the assumption that a decreased volume of trade, which will probably result from the shipping situation, will be largely countered by higher prices reflected in our *ad valorem* duties. It is necessarily a matter of increasing difficulty to forecast the manner in which war restrictions will affect our Customs revenue. We must, of course, expect the limitations imposed by freight scarcity and restrictions on production to continue in an accentuated form. On the other hand, the export restrictions from the United Kingdom may not impossibly be set off to an increasing extent by substitutes from other countries, *e.g.*, we are obtaining a larger amount of provisions from America and Australia, and, still more, by the higher level of prices. On the whole, therefore, we have come to the conclusion that it will be safe to take a somewhat smaller figure than the Revised Estimate of the current year, allowing for the fact that we can expect no receipts from private imports of silver in 1918-19.

(2) As regards *Income-tax* and *Super-tax* (taken together) we estimate an increase of about £170,000 over the receipts of the current year as shown in the Revised Estimate.

(3) *Posts and Telegraphs* are estimated to give us £290,000 more. But this is more than set-off by an increase of £330,000 under expenditure, due to expansion of the operations of the Department, an increase in pay of establishments with reference to war conditions, and increased price of stores and stationery.

61. Turning now to the Expenditure side, the net outlay under *Military Services* is estimated in the current year at £28·8 million. But various items of this are non-recurring or will recur in smaller proportion next year. In the former category figures this year's expenditure on rifles and ammunition (£1,450,000); the latter covers diminished expenditure in connection with the North-West Frontier (£370,000), purchase of Hotchkiss and Lewis guns, manufacture of ammunition, etc. (£170,000), and smaller provision for Home stores, Military Works, and Railway charges, etc. (£510,000).

On the other hand we have to take into account:—

(*a*) £550,000 extra for increased pay concessions to British troops—*vide* paragraph 15, item (*b*)—for a whole year instead of for a few months only as in the current year.

(*b*) £200,000 for introduction of the Station Hospital system for India and improvements of hospitals.

(*c*) £250,000 for extension of Ordnance factories.

The net result of these various changes is to bring the allocated 1918-19 expenditure up to £27·3 million, and to this we add a reserve of £1·7 million for charges at present unforeseen, so as to be in a position to meet additional outlay consequent on the war such as has come on us after the Budget was framed in the last two years. The total provision for net Military expenditure is thus £29 million.

62. India's share of the total expenditure on the South Persia Rifles which, as stated in paragraph 16, is shown under *Political*, is estimated at £750,000 for next year, against £900,000 this. The decrease is mainly due to non-recurrence of the adjustment which had to be made this year in respect of charges of 1916-17, *vide* paragraph 16 *supra*. But allowing for increase in other Political expenditure in Persia, the total figures under this head are £350,000 more than in the Revised.

63. (1) Our total charges in respect of the War debt remain at £6 million, including sinking funds of £270,000 in connection with this year's long term Indian issue (*vide* paragraph 81 of my speech introducing the last Financial Statement) and £470,000 in respect of the Home war debt taken over.

(2) Under *Miscellaneous* we get an improvement of £500,000 by reverting to the Budget figure for the current year and omitting the special increase in the Revised referred to in paragraph 17.

64. The final result, so far as it can at present be forecasted, is, as I have already said, a revenue surplus of £2·3 million. We shall need every penny of this—and more too if it should accrue to us—to meet our ways and means difficulties, and there can be no question, while war conditions continue, of reduction of taxation. On the other hand, as our difficulties arise on the way and means, and not on the revenue, side there is no present necessity for adding to the fresh imposts imposed during the last two years. We therefore keep our taxation on the existing level.

Revenue and Expenditure—Provincial.

65. The Provincial revenues are taken in the Budget at £34·3 million and the expenditure at £34·4 million. An increase of revenue is anticipated everywhere except in the United Provinces. The current year's revenue in these provinces has been inflated by special receipts from irrigation, and provision has been made for normal receipts in the coming year; part of the decline is also due to the omission of the non-recurring assignment made to provincial revenues in the current year from the profits of the wheat scheme. Assignments on the latter account have been made to other provinces also, but in their case the increase of revenue from normal growth is expected to exceed the deterioration arising from the omission of the assignments next year.

The result is, as I have said, that Provincial receipts and expenditure are nearly in equilibrium; but nevertheless the provinces can anticipate the spending of nearly £3 million more than they were able to lay out in the current year.

The financial situation has compelled us to keep in force the instructions to Local Governments I have referred to in previous speeches to refrain from new outlay which is not immediately necessary or remunerative, and to maintain their expenditure as far as possible within the limits of their current income. I have once more to acknowledge the loyalty with which the Local Governments are carrying out this policy, and the figures I have just cited show that the restriction has not been incompatible with reasonable increase in Provincial expenditure.

Budget Estimate for 1918-19. Ways and Means.

(1) India and England together.

66. Our ordinary capital transactions are estimated as follows:—

(In millions of pounds.)

Outlay.			*Resources.*	
Capital expenditure—			From balances	3·6
Railways	4·2		Net revenue surplus (Imperial and Provincial)	2·2
Irrigation	0·5	5·0	Unfunded debt, excluding cash certificates	1·2
Delhi	0·3		Special war receipts	0·2
Discharge of debt		5·9	Credit for silver purchased in 1917-18	1·0
Total		10·9	Net balance under Miscellaneous	*nil*
			Repayment of credits placed at the disposal of the Federal Reserve Bank of New York in 1917-18 —*vide* paragraph 39.	2·7
			Total	10·9

67. (1) The Railway and Irrigation expenditure follow the figures advised by the Departments concerned, the Railway outlay being put at about £1 million more than in the current year's Revised Estimate.

(2) Discharge of debt includes £3·1 million for payment of India Bonds and Railway Debentures which will mature in the coming year, £2·7 million for the repayment of the temporary loan taken from the Bank of Bombay in the current year, and £80,000 for the instalment of the Gwalior Loan of 1887.

(3) Allowing for the small Provincial deficit exhibited in paragraph 54, the net surplus, Imperial and Provincial, is £2·2 million.

(4) The statement includes nothing from Treasury Bills, as we assume that what we can thus obtain next year—say, about £27·3 million—will merely suffice to wipe out the similar obligations incurred during the current year.

Nor do we make any allowance here for ordinary loan receipts, since, as will be seen presently, it is proposed to apply what we can raise by loan in the coming year to the further liquidation of our £100 million contribution to the Home Government.

(5) Under Miscellaneous we provide for the anticipated recovery from the Home Government of their share of the expenditure on the South Persia Rifles for the period ending 31st March 1918—*vide* paragraph 32 (4) (*b*). But against this and other miscellaneous receipts, provision has to be made for the payment of Council bills amounting to £2 million which remain unpaid at the end of the current year. The final result is a *nil* adjustment in respect of Miscellaneous.

Our aggregate closing balance in India and England on the 31st March 1919 is estimated at £20½ million.

(2) *India.*

68. But though our position, taking India and England together, is quite satisfactory, the resources shown in paragraph 66 being the same as the liabilities, things are very different when we look at India alone. Our recoverable war expenditure for His Majesty's Government cannot be estimated at less than about £70½ million, while we have in addition to supply funds to East Africa to the extent of £2·8 million : in all therefore £73·2 million.

We shall also have to meet £2 million in respect of Council Bills drawn by the Secretary of State in the current year but not payable by us till after its close, and £2·7 million in respect of the temporary loan obtained from the Bank of Bombay which has to be repaid in 1918-19. Our liabilities thus come to £78 million.

69. Against this we have £22·1 million available from surplus of revenue over expenditure in India, and we anticipate getting £20 million by fresh borrowing, a measure on which I shall have more to say later. So far then, we have got £42 million, and are still £36 million to the bad, without making any allowance for fresh Council Bills.

70. We hope to meet this deficiency thus :—

(*a*) By specie remittances from the Secretary of State to the extent of £13 million, including £1 million in transit at the end of the current year.

(*b*) By further investment, as circumstances require it, of £16 million (24 crores) against the Paper Currency Reserve—or, if account be taken of the unutilised balance of our existing powers, of £16·3 million, thus giving us the command of an equal amount of money here. I shall later on introduce a Bill giving us the necessary power in this respect.

(*c*) By drawing £5 million from our balances in India which, as I have already stated, are expected to stand at £16 million at the close of the current year.

(*d*) We also expect that we shall obtain repayment during the next year of the credits for £2·7 million which we are placing at the disposal of the Federal Reserve Bank of New York during the current year. But that sum will be required for payments of foreign money orders, as remittances by this source must be assumed to continue next year, though, we may hope, not on the same scale as this year.

On these calculations and allowing for some minor adjustments, we should have a closing balance in India of about £11·1 million, which is a good deal less than the normal closing balance (£12¼ million) to which we usually look.

71. It will be observed that these calculations take no account of the Secretary of State's fresh Council drawings. We do not, of course, propose that these should be suspended—a measure which would produce very undesirable effects on Indian trade. On the contrary, we desire to meet Council drafts so far as we can, but the exposition I have given will show how difficult we shall find it to do this. All we can say at present, therefore, is that we shall endeavour to provide for Councils as far as our resources permit. We may, for example, be able to get more in the way of specie remittances than the figure mentioned above, and to the extent that acquisitions of specie will add to the proportion of metallic holdings in our Paper Currency Reserve, we may, as time goes on, be able to justify a further investment from this. Our loan transactions may give us more than it is at present safe to anticipate, and the same remark will apply, if the seasons are good, to our revenue receipts. But I have said enough, I think, to show how very uncertain is the position, and how absolutely necessary it is that we should conserve our resources as much as we possibly can.

(3) *England.*

72. Leaving out of account Council drawings, in regard to which, as I have said, we can make no definite provision at present, and allowing, for some recoveries from His Majesty's Government being still outstanding on 31st March 1918, the Secretary of State's resources for next year will consist of about £75 million in the shape of recoveries from His Majesty's Government for fresh and past war expenditure, and miscellaneous adjustments of an analogous character.

Against this he will have to make the following disbursements :—

	(In millions of pounds.)
Ordinary Home charges, including capital expenditure outlay . .	22·3
Payment to His Majesty's Government for proceeds of our new War loan .	20·0
Investment on behalf of Paper Currency Reserve	16·3
Payment for silver remittances (*a*)	12·0
Discharge of India bonds and Railway debentures	3·1
TOTAL .	73·7

There will thus be an increase in his closing balance, which is expected to stand at £9·3 million, as compared with £8 million with which the year opens. It is too early yet to contemplate definite utilisation of any portion of this balance by further special investment or otherwise.

Next year's borrowing.

73. I will conclude this portion of my speech with some further remarks as regards our borrowing next year. We propose, following this year's precedent, that the regular loan receipts, and those from cash certificates, shall all go to His Majesty's Government for the prosecution of the war in further redemption of our £100 million contribution.* We thus assist ourselves also, since the payment to His Majesty's Government is made by adjustment with the Secretary of State in London, while we get the primary benefit of the sums received in India.

74. As I have already said, the War Loan of this year, including cash certificates brought us in nearly £35 million in India. Next year's loan will again have no limit of amount, and I shall rejoice if we get results approaching to those of this year. The success of the 1917 loan was largely due to the splendid efforts made by Heads of Provinces and Provincial and Local Committees, and the Government of India look with grateful confidence to a renewal of these efforts in respect of the fresh War loan of 1918. But in framing Budget estimates I must proceed cautiously,

(*a*) See foot-note ‡ against paragraph 43. In this case the figure here given represents the Secretary of State's current purchases: that shown in paragraph 70 (*a*) is our estimated receipts, including amounts purchased in 1917-18 but which will only reach us next year.

and take into account that the very fact of this year's effort having been such a large one militates against the expectation of an equal harvest next year. It has to be remembered too that we also count on raising £27 million by Treasury Bills. For the purposes of the Budget estimates therefore and our ways and means calculations, and after consultation with my expert advisers, official and non-official, I do not think it safe to put down for the present a larger amount than £20 million for next year's War Loan, including cash certificates. But I repeat that this is regarded as a minimum amount, and that no one will be better pleased than I (and I can speak with equal confidence, on behalf of Your Excellency and the Government) if this estimate should be very largely exceeded, and India's effort should once more show that she derides the cautious calculations of her financiers.

I would impress on the Council and the public that the raising of a large war loan here produces three very material advantages to India and the Empire. *First.*—It gives His Majesty's Government fresh money for the conduct of the war in lieu of a mere readjustment of previous war expenditure, and thus makes India's war contribution still more useful. *Second.*—It assists the Government of India in obtaining funds for the financing of war expenditure here to meet the needs of His Majesty's Government. *Third.*—India profits economically by her war contribution being raised by internal borrowing, the interest on which is disbursed in this country, instead of by adjustment which involves payment of interest on a portion of the British debt.

The raising of a further sum of £20 million by loan in this country will bring our total contribution by fresh borrowing to more than half of the full £100 million for which we have made ourselves liable; and to the extent that we may obtain more than £20 million this proportion will be correspondingly increased. I may add that in order to eliminate as far as possible competition with our efforts in this direction, we shall shortly place restrictions on issues of capital in this country, except in so far as these are required for enterprises of national importance at the present time. I shall before long introduce the legislation necessary to give effect to this decision.

75. Having regard to present money conditions and the fact that we are obtaining funds at present by the issue of Treasury Bills, we do not propose to start the new loan immediately and it would be premature at present to commit ourselves as to the date of issue and the form which the loan shall take. I may, however, provisionally indicate that, having regard to the relative amounts obtained this year on the long term loan and from the short term war bonds, we are at present disinclined to issue a further long term loan in 1918. I think, after consulting those who are entitled to speak with most weight on this matter, that we shall be more likely to obtain an adequate response by concentrating ourselves on short term bonds. We might, for example, put out once more the 3-year and 5-year bonds, which were so successful this year, and add a further category of bonds having a somewhat longer period. We contemplate that outstanding Treasury Bills shall be received on suitable terms in subscription to the new loan.

The cash certificates will, of course, continue on their present footing.

76. I need only at present add a few words on the subject of premium bonds, which to some people seem a desirable method of adding to the attraction of our loans. I may say at once that I have no puritanical scruples in this matter, and that if I thought that the issue of premium bonds would bring us in any large amount of money which we should otherwise not obtain, I would do my best to get them sanctioned. I have, however, found that the general opinion of financial and commercial authorities entitled to speak with weight on this subject is that we should not obtain this result. It would *primâ facie* be impossible for us to issue a loan at a very small rate of interest (having regard to present market conditions) with the bulk of the inducements in prizes : that would be a gambling transaction which the Government ought not to take up. As regards the alternative of issuing a loan at a fair flat rate of interest, though somewhat below what we should otherwise have to pay, with supplementary prize inducements, the general opinion is that it would not work. Having regard to the present price of money, banks and serious investors are not likely to be satisfied with less than the rate of interest we had to pay this year on the remote chance of getting a prize ; while as regards those who like a flutter, the consensus of opinion is that they

prefer speculative share investments, which involve a considerable degree of real or imaginary skill and give them the constant stimulus of following the ups and downs of the market. These views receive corroboration from the fact that the recent premium bonds issue in Ceylon was a complete failure.

We have also the fact that the Committee which the Home Government appointed to consider the question of premium bonds advised that it was doubtful whether the additional funds thus obtainable would justify controversial legislation. That is our feeling also as regards India. The expedient would undoubtedly be resented by many on what they hold to be moral grounds, and I do not think that we should be justified in ignoring such scruples on a very problematic chance of making material sums which would not otherwise be obtainable. I cannot, therefore, advise that we should try this experiment.

Paper Currency and Gold Standard Reserves, and Exchange.

77. The following statement gives the total and active note circulation on the 1st February of each of the last five years, the active note circulation excluding the notes held in reserve treasuries and headquarter offices of the Presidency Banks:—

[In crores of rupees.]

Year.	Total Circulation.	Active Circulation.
1914	63·9	51·9
1915	60·3	45·1
1916	62·4	54·1
1917	84·4	67·9
1918	104·8	82·1

It will be seen that the 1917 figures, which were at that time a heavy 'record', have now been far passed, thus affording further testimony to the confidence the people have in our note issues, and to the effect of the measures taken in recent years towards making our notes more easily cashable. For it is an easily understood paradox that the more you increase facilities for ready encashment of notes, the greater is the confidence in their value and the fewer the occasions on which they are actually presented for encashment. This expansion of circulation has been of material assistance to us in our ways and means difficulties by enabling increasing investment from the Paper Currency Reserve.

78. As the Council are aware, till lately our lowest denomination of notes was Rs. 5, but we have now made the experiment of issuing still smaller notes for Re. 1 and Rs. 2½ respectively. The former were issued on the 1st December 1917 and the latter on 2nd January last, and at the outset the issues in India were confined to the three Presidency cities; while in order to enhance confidence in the notes, we have given special facilities for their encashment at local post offices. The results so far have been very satisfactory, the total issues having reached a value of R45 lakhs, and the encashments of R11 lakhs only, leaving a margin of R34 lakhs worth of these small notes actually in circulation. The success of the experiment has already warranted its extension to some of the other large cities.

It should be understood that though the area of issue is as yet limited, the Re. 1 and Rs. 2½ notes are received anywhere in payment of Government dues, and are encashable at all currency offices and treasuries in the same way as our other universal notes.

We have also sent about R4 lakhs worth of these notes to Mesopotamia, where the people are accustomed to minute paper currency. We are likewise, at the request of His Majesty's Government, sending about £500,000 worth to East Africa.

79. As regards the metallic portion of our Currency Reserve, on the 31st March last we held about £8 million of gold here and about £4½ million in England, or in all £12½ million. The figures now stand at £19 million and £½ million respectively, or in all £19½ million. I shall speak presently of the main transactions that have led to this result.

As regards silver, our holdings in the Paper Currency Reserve, including bullion under coinage, amounted on 31st March last to about 19 crores (or nearly £13 million). They at present stand at about 13½ crores (£9 million).

80. The increase in our gold and silver holdings together in spite of a further investment from the Paper Currency Reserve thus amounts to about £3 million. This has of course been made possible by the increase in our currency note circulation, the total of which now stands at 105 crores (£70 million) against 86 crores (about £57 million) at the beginning of the year.

At the beginning of the year we had invested about 56 per cent. of our holdings against total note issues. The present percentage is still about the same figure, with the advantage that nearly all our gold is now held in India ; and this enables us to contemplate the further investment indicated in paragraph 70 above.

81. In paragraph 34 of my speech introducing the last Financial Statement I explained that, with the object of relieving the strain on silver and of reducing the premium on gold, we had started selling a portion of the raw gold held at Bombay on behalf of the Bank of England, the gold bullion thus taken over by us being paid for by sovereigns from our Reserve in London. These sales were continued between 18th January and 26th April last, during which period we disposed of over £4 million of bullion. They were then discontinued because a transfer of gold to India from Australia and New Zealand, in exchange for our London holdings of gold, made it necessary for us to reserve those holdings for that purpose. The effect of these sales upon the silver position can only be vaguely estimated. Enquiries showed, however, that most of the gold which was sold found its way up-country and must have resulted in drawing into circulation a certain amount of rupees which those who ultimately acquired the gold would not otherwise have parted with.

82. Last April, again, in view of our then depleted stock of rupees we found it necessary to issue sovereigns in the hope of relieving the strain on our silver balances. The absorption of rupees in that month was over £4 million, and on 7th May our holding of silver in the Paper Currency Reserve amounted to about 13 crores only, which was the lowest point touched for over 10 years. What may be called the relief-issue of sovereigns, which continued till the end of August, amounted to about £5 million, the bulk being absorbed in the Punjab where they were utilised in the purchase of wheat. By that time our silver position had improved, and in accordance with our general policy of retaining our gold holdings as our second line of reserve, the necessity for further issues of gold thus disappeared. We have lately, however, had to recommence the issue of sovereigns with reference to a renewed depletion of our silver stocks.

83. Since June last we have been acquiring private imports of gold under the Gold Import Act, the provisions of which I explained in this Council on the 26th September 1917, and thereby raised our gold holdings by about £12 million. As I have already explained (paragraph 6) most of this gold has come to us from America and Japan. The gold so acquired was passed into the Paper Currency Reserve, an equivalent amount of notes being issued to the importers from whom it was obtained.

An analogous transaction, which has also had the effect of strengthening our gold holdings, is the arrangement recently arrived at between His Majesty's Government, Japan and ourselves under which, by the end of the current year, we shall have received £2 million of the Bank of England's gold held in Bombay. This amount is placed in the Paper Currency Reserve, and we issue against it an equivalent amount of notes to the nominees of the Japanese Government.

84. As the Council is aware, we have, besides taking over all private imports of gold, forbidden, since July last, the import and export of silver into or from India except on Government account. In respect of imports the object is to avoid private competition with the Secretary of State's purchases, and also to preclude private imports of this metal being used to obtain Indian money for the financing of exports not of primary war importance: as regards exports to conserve the stock of silver already in the country. We have, with a like object, forbidden the melting of rupees and sovereigns.

85. The Council is also aware that we have obtained permission from the Home Government to coin sovereigns in India, and although the establishment of a Gold Mint in Bombay for this purpose which will work as a branch of the Royal Mint in

London, has been delayed owing to the necessity of satisfying conditions laid down by the Home Treasury, the construction of our Mint is now in hand, and we hope that it will be issuing sovereigns by May. Its operations will extend in the first instance to the coinage of foreign coins and refined gold, but arrangements have been made to enable it to take up the coinage of unrefined gold also. In the meantime we have got coinage done for us in Australia, in pursuance of the arrangements I explained to the Council in my speech on 5th September last introducing the Paper Currency Amendment Bill, which subsequently passed into law as Act XIX of 1917, and we are now entitled to treat as part of our Currency Reserve gold held on our account in any part of His Majesty's Dominions, or in transit therefrom.

86. As regards silver prices, these stood at an average of nearly 37*d* per ounce in April, and had risen to an average of nearly 51*d* in September, the high watermark of 55 being reached towards the end of that month. This latter figure, which was largely due to speculation, was however not long maintained. In October the average price had fallen to 44*d* and in November to 43, at which level it has practically stood since.

The increase in silver prices led to alteration in the price at which the Secretary of State sells his Councils. I have dealt with this matter already, and need only refer briefly here to what I said in the Legislative Council on the 24th September in answer to a question by the Hon'ble Mr. Hogg, when, under the authority of the Secretary of State, I explained the conditions by which he is guided in fixing his Council rates. These rates are being, and will continue to be, based roughly on the price at which he is able to buy silver. He cannot be expected to sell rupees at appreciably less than their actual cost, but he intends to apply this principle with considerable latitude so as to avoid changes as far as possible. Once again I must emphasise that the measures adopted to meet an abnormal increase in the price of silver, caused in their turn by the special circumstances of the war, must in no way be considered as implying the abandonment of the policy of a fixed and stable exchange; that by selling his Councils at fixed rates the Secretary of State did all he could to keep exchange stable; that he only raised those rates in August last when the bullion price of the rupee made this necessary; and that the rise in external exchange has not in any way affected the internal parity of rupees and sovereigns, which remains at the standard rate of 15 to 1.

87. The following statement shows the holdings in the Gold Standard Reserve on the 1st April last, at the date of the last published statement, and as we expect them to stand on the 31st March.

[In thousands of pounds.]

—	Book credit in India.	Gold held in India.	Cash placed by the Secretary of State for India in Council at short notice.	Invested in London.	Total.
1st April 1917 . . .	181	103	6,001	25,406*	31,691
31st January 1918 . .	...	...	6,019	27,798†	33,817
As estimated on 31st March 1918.	...	...	6,000	28,316†	34,316

The increase in the total holding is due in part to the fresh rupee coinage we have had to undertake from silver purchased in the earlier months of the year; and the interest on previous investments is, as usual, added to the assets of the Fund.

The average rate of exchange in the current year calculated on the Secretary of State's drawings, will amount to 16·55 pence per rupee against 16·15 pence in 1916-17.

* This represents the value of the securities as on the 31st March 1917.

† This represents the value as on 30th September 1917 (the date of the last valuation) of the securities then held and the cost price of securities purchased since that date.

REMARKS ON CERTAIN SPECIAL HEADS.

A.—Military Services.

88. The table below shows the gross and net expenditure on military services for the coming year and the four years preceding :—

	Gross.					Net, i.e., deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	
	£	£	£	£	£	£
1914-15 . .	20,336,559	463,370	996,071	13,603	21,809,603	20,434,915
1915-16 . .	21,893,200	745,513	850,866	13,514	23,503,093	22,261,353
1916-17 . .	24,260,003	693,680	1,594,538	18,536	26,56[illegible],757	24,990,811
1917-18 (Budget) .	25,215,900	838,500	1,158,700	14,000	27,227,100	25,900,000
1917-18 (Revised) .	27,665,400	736,600	1,872,300	10,400	30,284,700	28,782,500
1918-19 (Budget) .	27,790,900	960,300	1,781,500	... *	30,532,700	29,000,000

89. I have already indicated in paragraph 15 the more important causes contributing to the increase in the Revised Estimate for 1917-18 as compared with the Budget. These account for about £3·2 million, and other minor factors for a further increase of about £0·8 million. On the other hand, there have been some savings, the most important of which are the lapse in the Home provision for construction of vessels for the Royal Indian Marine and credit for a dredger taken over by the War Office, amounting together to £157,000 ; reduction in food charges ; and reduction in the non-effective charges in India and England. The reserve of about £700,000 included in the current year's Budget to meet unforeseen expenditure must also of course be set off against the increase in specific expenditure to which I have referred.

90. The receipts have risen by £175,000, which is mainly accounted for by large sales of dairy produce to overseas forces, war hospitals, etc., and by the recovery of departmental charges on stores supplied by the Indian Munitions Board.

91. The Budget provision for next year has been fixed at £29 million. I have already (paragraph 61) explained the need for this large provision. It includes a reserve of £1,677,000 to meet charges which we cannot yet specifically foresee, but which, as the experience of preceding war years shows, are likely to come upon us in one way or another.

The head 'Special Defences' has been abolished with effect from 1st April 1918, and any remaining transactions will be adjusted under the head 'Military Works'

92. The total cash contributions from Indian Princes and others towards the cost of the war received this year amount to £428,000. His Excellency the Commander-in-Chief has also continued to receive considerable sums for the provision of motor ambulances and the like and the supply of comforts to the troops at the front.

93. The gross amount contributed from Indian revenues on account of the normal pay and charges of the military forces despatched out of India up to the end of 1917-18 may be taken at £28 million. Against this, however, must be set the cost of maintaining substituted British troops (Territorial and Garrison battalions) actually serving in India, which is borne by His Majesty's Government under the Resolution of the Houses of Parliament referred to in paragraph 39 of my last year's speech. Taking this into account, our total net contribution towards the cost of the war

* Closed as a separate sub-head—see paragraph 91.

in respect of the Expeditionary Forces is about £15¾ million to the end of the current year, to which another £4¾ million should be added in respect of 1918-19. And outside these adjustments, and taking our normal net military expenditure, on the basis of the 1913-14 figures (£19·9 million), at £20 million, we have had to incur an additional outlay, due almost entirely to the war, amounting to £16½ million up to the end of the current year, and £25½ million including the estimated expenditure for 1918-19.

B.—Expenditure from special grants for education, sanitation, etc., and financial position of Local Governments.

94. I give below a table similar to that in paragraph 111 of my speech last year, showing special grants made for these purposes from 1911-12 onwards and the extent to which they have been utilised.

(In thousands of pounds.)

—	Total grants given (1911-12 to 1918-19).		Total expenditure (1911-12 to 1918-19).	Balance expected to be available on 1st April 1919.
	Recurring.	Non-recurring.	*Non-recurring.	
(1) Education	1,146	3,290	2,436	854
(2) Sanitation	245	1,765	1,217	548
(3) Medical relief, etc.	...	58	58	...
(4) Agriculture, etc.	...	332	295	37
(5) Grants for other special purposes	...	1,556(a)	1,497	59
(6) Grants for general purposes (Discretionary grants).	...	667	407	260
TOTAL	1,391	7,668	5,910	1,758
Add—Savings on recurring grants during foregoing period about				883
Total amount expected to be available from special grants on the 1st April 1919				2,641

In view of war conditions, we have again had to ask Local Governments to restrict drawings on their balances, which include the unspent remainder of these special grants. But any outlay thus postponed is merely deferred till normal times return.

95. I have already reviewed in bulk the estimated Provincial receipts and expenditure for the current and the coming years. The total Provincial balances stood at £9·9 million on 1st April 1917 and are expected to amount to £12·1 million on 31st March 1919, the increase being due to excess of current revenue over expenditure in the present year. It will thus be seen that the provinces will have large scope for special beneficent expenditure when the war conditions which necessitate the conservation of their balances have passed away.

Moreover, we have under consideration, for application after the war is over and in connection with the scheme of Constitutional Reforms, a material advance in the direction of separating Imperial and Provincial finance, which will give the provinces larger and more independent resources, with further powers of supplementing these by taxation when such may be found necessary.

96. As I explained in connection with the Budget for the current year, we have taken steps to give the provinces more powers in the matter of specific items of expenditure, and we have under consideration, in connection with the scheme I have mentioned, the question of adding to these powers still further.

* Non-recurring figures only are given as the recurring grants are treated as having been fully worked up to, any savings obtained from those grants in particular years being added at the foot of the statement.

(a) Decrease as compared with last year's figures due to the Revised Estimate figure for the current year being less than the Budget forecast.

C.—Railways (Capital Outlay).

97. The following statement gives the figures of Railway capital expenditure, on State-owned lines included within the Railway programme, for the coming year and the four years preceding :—

——	1914-15.	1915-16.	1916-17.	1917-18, Revised.	1918-19, Budget.
	£	£	£	£	£
Open Lines including rolling stock	10,534,300	3,864,200	1,236,500	2,364,300	3,667,900
Lines under construction —					
(*a*) Started in previous years	898,800	627,100	245,700	27,700	534,400
(*b*) Started in current year	...	...	496,500	757,700	...
Total	11,433,100	4,491,300	1,978,700	3,149,700	4,202,300

98. The Revised Estimate for 1916-17 provided for a total outlay of about £1⅓ million as against a Budget allotment of £3 million. The actuals however come to nearly £2 million, as it was found possible, in the closing weeks of the year, to lay out more money than had previously been thought feasible.

In the current year we provided £3·6 million, but are not able to work fully up to this owing to the extreme difficulty of obtaining materials from England. Next year we provide £4·2 million, which represents the limit of what can be expended having regard to the present special conditions.

99. As was the case this year, it has not been possible to provide for the construction of any new lines, and our construction expenditure is almost entirely restricted to the completion of certain projects of military importance which were commenced during the current year.

We propose to spend £3⅔ million on open line capital works and equipment. A large proportion of this expenditure will be devoted to rolling stock, and the remainder to works of open line improvement necessitated by a heavy and increasing traffic.

100. The difficulties attendant on the raising of capital in the open market which I referred to last year still continue, with the result that new construction by Branch Line companies has now been altogether suspended, and work on certain projects already sanctioned, such as the Tinnevelly-Tiruchendur and Trichinopoly-Pudukottai lines, has had to be deferred.

The policy of proceeding as far as possible, *i.e.*, up to a stage short of actual flotation, with negotiations for the promotion of Branch Line companies after the war is being continued, and steps have also been taken to carry out surveys of new lines with a view to such projects being undertaken as soon as possible after the return of normal conditions.

101. The following figures show the capital outlay on all State lines up to the end of each year from 1914-15, and the net return obtained after deducting working expenses and interest charges :—

[Capital and profit figures in thousands of pounds]

——	1914-15.	1915-16.	1916-17.	1917-18, Revised.	1918-19, Budget.
Capital at charge at end of each year	361,560	364,858	365,483	367,310	370,114
Working profit from railways excluding interest charges.	15,614	17,797	21,148	23,959	22,924
Percentage of same to capital outlay	4·32	4·88	5·79	6·52	6·19
Final working profit after meeting interest charges.	2,158	4,075	7,482	10,175	9,202
Percentage of same to capital outlay	·60	1·12	2·05	2·77	2·49

102. The return on railway capital (excluding interest charges) was estimated in the current year's Budget at 5·47 per cent. We now estimate it at 6·52 in consequence of the large increase in net railway earnings which I have already dealt with in my review of the Revised Estimate. For next year we put it at 6·19 consequent on the smaller estimate of net earnings arrived at in the Budget.

The charges for interest in the current and ensuing years work out to 3·75 and 3·70 per cent. respectively on the capital outlay, so that the final net profit on railways is about 2¾ and 2½ per cent, respectively. These interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

D.—Irrigation (Capital outlay).

103. The financial position of our great irrigation undertakings may be gathered from the following table which brings up to date the information given in connection with previous Financial Statements. The figures are in thousands of pounds :—

Particulars.	1914-15.	1915-16.	1916-17.	1917-18 (Revised).	1918-19 (Budget).
1	2	3	4	5	6
Productive Works.					
Capital outlay to end of each year	35,777	36,603	37,120	37,630	38,104
Total receipts, including land revenue due to irrigation.	4,325	4,394	4,733	4,764	4,897
Total expenses, including interest on debt.	2,452	2,549	2,488	2,556	2,624
Net profit	1,873	1,845	2,245	2,208	2,273
Percentage of net profit to capital outlay.	5·24	5·04	6·05	5·87	5·97
Protective Works.					
Capital outlay to end of each year	5,345	5,853	6,166	6,513	6,897
Total receipts, including land revenue due to irrigation.	101	118	105	111	116
Total expenses, including interest on debt.	247	277	276	303	314
Net loss	146	159	171	192	198
Percentage of net loss to capital outlay	2·73	2·72	2·77	2·95	2·87
Minor Works and Navigation.					
Direct receipts	254	267	317	313	306
Expenditure	986	869	781	878	983
Net loss	732	602	464	565	677

104. The total length of main and branch canals and distributaries which had been constructed on irrigation works of all classes up to the end of the year 1916-17 amounted to 65,000 miles, and it is expected that this will have been increased by nearly 600 miles by the close of the present financial year. These channels command an area of about 52 million acres of culturable land, of which more than half was irrigated in 1916-17. It is estimated that some 25 million acres, or about a million acres less than last year, will be irrigated in the current year, the decrease being due to the copious monsoon, which diminished the demands on artificial irrigation.

105. In addition to the works actually in operation, 34 major works are either under construction, awaiting sanction or being examined by the professional advisers of Government. These are designed to command an additional culturable area of approximately 27 million acres, of which it is estimated that 11¼ millions will be irrigated annually, the capital cost involved being about £33 million.

106. Owing to the present financial stringency no new irrigation works of any magnitude were sanctioned during the current year. The investigation of several large projects was, however, continued, the most important being those relating to the Sukkur barrage on the Indus (Sind), the Sind Sagar Doab Canal (Punjab) and the Bhakra dam on the Sutlej (Punjab).

107. The Triple Canal project in the Punjab was declared complete on the 31st March 1917. It is anticipated that there will be a saving on the revised estimate of this work, amounting to about £690,000, and at the beginning of 1917 over a million acres had already been irrigated from these canals.

108. Development of important protective works in the Bombay Deccan continues to be hampered by difficulties in connection with the war, but good progress has been made on the Bhandardarra and Bhatgarh dams, as also on the Nira Right Bank canal.

Work on the Upper Swat canal in the North-West Frontier Province is practically complete, and the construction estimate will be closed on the 31st March 1918. The Tandula canal in the Central Provinces is also rapid y approaching completion.

109. In my speech of last year I referred to a project for the utilization of a portion of the water of the Sarda river in the United Provinces. The Local Government has recently sent up a comprehensive scheme for the utilization of the whole supply of the river in extensions of irrigation in Rohilkhand and Oudh. The estimated direct cost of the necessary works is over £5 million, and it is anticipated that the project would add more than 2 million acres to the irrigated area of the province.

E.—Delhi Expenditure (Capital outlay).

110. The expenditure during the current year under Head 51 is expected to amount to about £250,000 (Rs. 37 lakhs) as compared with a budget provision of £267,000 (Rs. 40 lakhs). The reduction is due to credits received for sale or transfer of materials to heads other than 51.

During the current year the aim has been to confine operations to such work on the central buildings and other features of the New City as can be carried out without the use of materials the price of which has been seriously affected by the war. A moderate rate of progress has been maintained in the case of Government House, the Secretariat buildings, the Viceroy's Court, and the great *Place.* Work has been put in hand on the construction of the Central Vista and on the erection of residential quarters for Indian clerks. A start has also been made on such portions of the storm water drainage scheme as do not involve the use of imported material. The larger schemes of sanitation, water supply, electric lighting and irrigation, which require the use of imported materials, have been left untouched. Considerable addition has been made to the stock of materials and tree planting operations on the roads have been pushed on.

It is expected that £267,000 (Rs. 40 lakhs) will be needed to carry on work on similar lines in 1918-19.

Retrospect and Conclusion.

111. This is the last Financial Statement which I shall have the honour to present to the Council. My tenure of office as Finance Member is drawing to its end, and it has been a particularly difficult and arduous one. When I took up my post I hoped that I might share the good fortune which my distinguished predecessor enjoyed in such ample measure. But *dis aliter visum*: in my first year I was beset with troubles arising out of the bank failures in 1913 in Northern India and an unsatisfactory monsoon; soon after that the war came upon us; and since then I have had to face a constant succession of difficult and abnormal circumstances.

I propose now to give a short summary of the most important events which have marked my term of office, for I think it is useful to have a retrospect of this sort, as showing us more clearly how we stand, not merely from year to year but taking a backward glance over the past.

112. I must ask the indulgence of the Council if, in this presentation of some of the events of the years during which I have had the honour of administering the finances of India, I permit myself to touch a personal note. When

in July 1913 I took up the post which I shall ere long relinquish, I envisaged various problems the solution of which I hoped to be able to advance during my tenure of office. Like almost all financial problems they were closely inter-related, and progress in any one direction was bound to react on the general situation as a whole and facilitate the solution of the remainder.

The first of these questions arose out of the periodical money stringency which is a characteristic of the busy trade months of the year. The problem is a complex one, and not capable of solution by the application of any single method. But it can be materially influenced by the more liberal release of Government funds at the busy time of the year so that these may then be available for trade. In presenting my first Budget, after a few months' tenure of office, I was able to inform the Council that we had secured the assent of the Secretary of State to a policy of making loans from our balances to the Presidency Banks during the busy seasons. As I then explained, it can only be through the agency of these Central banking institutions that Government can hope to secure an effective and wise application of such resources as they can make available at times of stringency. By continued action in this direction, as also by the creation and maintenance of more intimate relations with these leading institutions, it was my hope that it might be possible to help in the further development of the trade and commerce of the country.

A second set of questions was connected with our currency note system. The expansion of our note circulation, satisfactory as it was, was still impeded by certain restrictions. Apart from any other consideration, it was in any case imperative in a country like India, where the cheque is not likely for many years to attain any large vogue up-country, to encourage the use of the currency note as a medium of exchange.

Thirdly, as I indicated in connection with my first Budget, I recognised that if, as I hoped, my tenure of office as Finance Member was to see a vigorous programme of capital expenditure on Railways and Irrigation, a courageous policy of borrowing in India was indispensable. It was clear that the traditional method of relying solely on a handful of wealthy investors or on the established banking institutions would no longer suffice ; that it must give way to a policy which would establish a direct *nexus* between the State and the small investor; and that the attraction to fructifying purposes of the small savings of small people must form one of the objects to which our efforts should be bent.

113. Let me now endeavour to indicate briefly how far these hopes have been realised, and how far the events of the last three and a half years of war have assisted or impeded their realisation, or have compelled their modification or postponement.

I am able to record with satisfaction the measure of success which has attended my efforts to demonstrate the readiness of Government to secure, by a more liberal utilisation of its funds, relief to commercial and financial interests in times of stringency. It has been my consistent policy to give proof of this desire by making temporary loans (as has been done on occasion) to the Presidency Banks ; by leaving in deposit with them, till actually required by us, the proceeds of our public loans ; by avoiding as much as possible the lock-up of funds in our reserve treasuries ; and by the maintenance with the Presidency Banks of balances at all times considerably, and at certain periods far, in excess of the standards previously observed. It is largely owing to action of this character that it has been possible to secure the money market against the strain to which our war finance must otherwise have exposed it, and in particular to raise the large sums we have recently obtained by way of loan without materially inconveniencing the market. A striking feature of our financial operations in the last year has been the way in which money has tended to return to the larger trade centres, in other words the extent to which there has been an increase in the supplies of floating capital in these centres. It would be premature to attempt to analyse the causes of this change in Indian money market conditions, but I think it can reasonably be hoped that this change has come to stay, and that one result will be that it will tend to eliminate to some extent the excessive seasonal stringency which has been in the past a characteristic of our money market during certain months of the year.

114. It also justifies the hope that greater dependence may hereafter be placed on the Indian money market for the raising of the funds necessary for the develop-

ment of our railway and irrigation works, and it will likewise pave the way for the solution of the somewhat kindred question of the greater development of banking throughout the country. Let me here gratefully record my acknowledgment of the response which the Presidency Banks have extended to my desire to see the establishment of cordial and close relations between Government and them as representatives of the financial interests of the country. I have always looked on their Secretaries as non-official comrades, to be freely consulted in respect of loans and other matters affecting the money market, and I have met with ready and very valuable response in such cases.

115. An even greater degree of success than I dared hope has attended our efforts to secure the expansion of our currency note system. In the early months of the war, as the Council will recollect, the general dislocation of trade and finance brought about a temporary, though successfully met, run on our notes, while the restoration of confidence which followed on free and unrestricted payments in silver, pointed to the general soundness of our system and to the possibility of its further expansion by increases in the facilities for encashment. Accordingly, as I explained in my speech introducing the Financial Statement for 1916-17 (paragraphs 108-109), we proceeded with measures to secure the widest facilities for the exchange of silver against notes, not merely, as the law requires, at special currency centres, but at all district treasuries ; while we also made arrangements with the Presidency Banks for the issue and prompt encashment of notes at a number of their branches.

The results of these measures have been most gratifying, not only because they have made our currency notes more popular, but because they have enabled us to rely with greater boldness on this portion of our financial system to meet the added and continually growing demands on Government funds for the carrying on of the war and of our trade. Taking the figures as on 1st February, our gross circulation has increased, in round figures, from £42½ million in 1914 to £70 million in 1918; while the active circulation *i.e.*, that portion of the note circulation which is held outside the reserve treasuries and the head offices of the Presidency banks, has grown between the same dates from £34½ million to £54¾ million.

We have now initiated the experiment of issuing small notes for Rs. 2½ and Re. 1 which, as I have already said, promise to prove a material success The popularity of these notes will, I trust, increase as time goes on.

116. The metallic portion of our Paper Currency Reserve represented on the 1st February nearly 53 per cent. of the active circulation, which compares with a 96 per cent. proportion on the same date in 1914. This evidences the fact that we have, under the stress of war finance, travelled far beyond the recommendations of the Chamberlain Commission in regard to the composition of the Reserve. The total invested portion now stands at £ 41 million as compared with £9·3 million in 1914, and we contemplate, as I have already explained, a further increase to £57 million. With the return of normal conditions, the permanent composition of the Reserve will need to be considered with reference to the recommendations of the Commission; for the investments in British Government Treasury Bills made in recent times are only as a temporary war measure. Meanwhile, as regards the pre-war holding of consols in the Paper Currency Reserve, we have provided by the establishment of a depreciation fund against loss in present value as compared with their purchase price

117. Equally gratifying are the results which have attended our efforts in relying on the Indian market for our capital borrowings. In 1913-14, allowing for repayment of maturing obligations and including the borrowing transactions of railway companies managing State owned lines, we raised in all £4·7 million, of which £2·8 million were borrowed in England. In the current year, as in 1916-17, we have kept completely out of the London market. Indeed, we have gone further. We have this year discharged £2 million of previous sterling debt, while the sum total of our net Indian borrowings has reached what would have been in normal times a great figure for any country, and is a gigantic one for us, *viz.*, £65 million. I readily recognise that the borrowings of the current year have been abnormal, and specially stimulated by the patriotic consideration that—except as regards Treasury Bills, which are a new feature in Indian finance—the proceeds were to be handed over to His Majesty's Government for war purposes. It is also the case that the large and constant war disbursements by Government during the last two years have facilitated our borrowing

operations. But even making allowances for these special features, there is a most striking contrast between the borrowings of 1917-18 and those of 1913-14. And if we take the figures for a wider period—for the four years ending 1913-14 as compared with those for the four years ending 1917-18—and omit from the latter our short-term Treasury Bills, the contrast is still very marked. In the first period our net borrowings were £4·8 million in England and £5·9 million in India—in all £10·7 million. The second period gives a total of £49 million, of which all but £3 million have been raised in India.

Next year again, as I have already informed the Council, we hope to draw on the Indian loan market to the extent of at least £47 million in respect of our war borrowing and fresh Treasury Bills, the latter representing the discharge value of the bills outstanding at end of 1917-18.

118. We have further opened up new borrowing sources, and I refer here specially to the postal sections of the last three loans and to the cash certificates. The former method of utilising the Post Office to get into touch with the small investor was introduced for the first time in 1915-16 when it gave us £⅓ million; while in 1916-17 it yielded a little less. But this year the postal section of the War Loan produced nearly £3 million, a larger sum than we raised by ordinary methods in any year between 1907-08 and 1913-14; while the cash certificates will have given us in this first year of their issue about £6½ million (gross), a result exceeding those of any of our public loans before the present year. In all, in the three years since we started borrowing through the Post Office, we have been able, through this innovation, to attract funds to the extent of over £10 million, the bulk of which is new money which would not otherwise have found its way into the Government loan chest and has to a considerable extent been drawn from hoards and current savings. I should like in this connection to express to Sir William Maxwell and his Post Office staff my warm appreciation of the zeal and success with which they have co-operated with the Finance Department in the working of these new schemes.

119. Some portion of the funds thus obtained no doubt represents money which has been deflected from the ordinary postal savings bank deposits, and in so far as this cause accounts for the decrease in these latter deposits as compared with the pre-war figures, there is no need to regret diversion to a more permanent form of investment. Post Office deposits, it will be remembered, suffered considerably from the dislocation caused by the outbreak of the war, and though the ground lost has not yet been fully recovered, the present figure (£ 10·4 million) is already somewhat in excess of the amount at the close of 1914-15. This result has been facilitated by an increase in the permissible limit of individual depositors' holdings which was introduced in the first year of my tenure of my office.

120. In reviewing the events of the last four years, I have unfortunately to record a decrease in the provision for capital expenditure. In 1913-14 this provision was £14 million: in the year which is coming to a close we expect to spend less than a third of that amount, namely, £3·9 million. Irrigation capital outlay has dropped from £1·3 million to £½ million, owing to the completion of large projects, such as the Triple Canal scheme in the Punjab, and to the fact that further projects involving heavy outlay are not yet ready for execution. Under Railways the provision for capital outlay has fallen from £12·3 million in 1913-14, the highest figure yet touched, to £3·1 million in the current year and £4·2 million in the Budget for 1918-19. This is, of course, a consequence of the great struggle in which the Empire is now engaged. The war imposes on us the necessity for conservation of our resources, and it also precludes us, even if we had the funds, from obtaining the material we should require for a large railway programme. I have always regarded these necessities with profound regret. In connection with the Budget for 1914-15 I explained the efforts we had then made to keep the railway programme up to a standard of £12 million, and I had hoped that if times had remained peaceful and prosperous we should be able during my tenure of office to go beyond that figure; but here again Fate has willed otherwise. One of the main problems which will face my successor when peace returns will be consideration of the way to find money for making up the necessary lee-way under railways, more especially in view of the strain to which our present equipment has been exposed by the heavy traffic demands, and the impossibilities of regular and

thorough renewal of lines and rolling stock. So far as it has been in my power I have endeavoured to assist in the solution of this problem. The special investment of £20 million in Home Treasury Bills, to which I have referred in paragraph 34, has been made largely with a view to this contingency, so that it may provide a means of meeting the liabilities which will in one way or another come upon us after the war is over.

121. I will now make a few remarks on the various financial problems which have beset us during the last 3½ years. Briefly, the history of our war finance may be divided into two periods. The first period was marked, in India as elsewhere, by a general dislocation of trade and finance. We experienced a serious run on our savings bank deposits, and some panic encashment of our currency notes. There was a considerable demand for the remittance of money to London, and sterling drafts on London to the extent of £8¾ million had to be sold between August 1914 and January 1915 to maintain the exchange value of the rupee. This temporary want of confidence soon passed away, though it left as a legacy £14 million of temporary debt which we had to raise to meet our current requirements, *viz.*, £7 million from the Gold Standard Reserve, and £7 million raised by the Secretary of State in India Bills in lieu of a permanent loan of £4½ million which he had contemplated when the Budget for 1914-15 was framed. But it was not until the autumn of 1915, that is to say when rather more than a year had elapsed since the outbreak of the war, that the tide set in which was to bring with it entirely different, and by reason of their novelty peculiarly difficult, problems.

122. The first period, then, was one calling for the consolidation and conservation of our resources. With a serious decline in the values of and demand for our leading exports, with prices of foodstuffs at an abnormally high level, with trade in a state of general depression, and with public confidence only lately recovered from the first shock of the war, prudence clearly dictated postponement of additional taxation in spite of a considerable temporary deficit. Meanwhile we did what we could in the form of indirect assistance to the mother country. During 1915-16 we reduced our net Home borrowings for capital expenditure from an estimated sum of £5½ million to about £2 million, and we also paid off £3 million of our borrowings from the Gold Standard Reserve. The object which we set before ourselves during the first period of our war finance was to abstain as far as possible from drawing on the resources of the London market, and to make provision, by the curtailment of expenditure in this country, to meet possible military contingencies.

123. By the autumn of 1915, the effects of the dislocation which set in on the outbreak of the war had passed away. A considerable demand made itself felt, mainly as a result of war conditions, for the products of this country, and the export trade, which had been seriously curtailed, began to show a marked and growing revival. The circumstances attending this restoration of active trade conditions rendered possible not only a continuance of the policy of abstaining from borrowing in London, but also the imposition of additional taxation in India. Accordingly we proceeded to strengthen our position by a programme of taxation, introduced in the Budget of 1916-17, which included the revision of our import tariff, save as regards the important item of piecegoods ; the imposition of new duties on the exports of jute and tea ; a small addition to the salt tax ; and the enhancement and graduation of the income tax. And as a logical sequence of the last mentioned measure, the Council has now before it a Bill for the material improvement of our Income Tax machinery. We abstained from any fresh borrowing in England and paid off the £7 million of India Bills referred to above (paragraph 121) as well as some India Bonds which fell due for redemption in the ordinary course. We also cleared off the £ 4 million which we still owed to the Gold Standard Reserve.

124. We had now cleared the decks for further action, and in 1917-18 we felt able to take the step, which we had always hoped we might be in a position to take, of making a direct pecuniary contribution by India towards the prosecution of the war. As I have said, we had now discharged the temporary debt liabilities which we had been compelled to undertake by the dislocation of our finances caused by the war. The additional taxation imposed in the previous year had materially added to the strength of our finances, while the insistent demand for

exports from this country made it clear that we need not anticipate the prejudicial effect on exchange which would otherwise have been caused by borrowing a large amount in this country for the purpose of remittances to London. We were thus able, with general approval, to offer a special capital contribution of £100 million to His Majesty's Government towards the expenses of the war, and to meet the recurring charges which this offer entailed by the imposition of additional taxation estimated to produce at the outset £3⅓ million, the balance being provided by the surplus revenue which was accruing to us through the taxation of 1916-17. The new taxation took the form of :—

(*a*) A super-tax on incomes.

(*b*) An increase in the export tax on jute.

(*c*) A small surcharge on railway goods traffic.

(*d*) Raising of the import duty on cotton piecegoods to the general tariff rate, while maintaining at the lower previous level the excise duty on local cotton manufactures.

This last measure had the effect of removing, at any rate in large part, a grievance which had been felt for many years in India.

125. These new sources of revenue account in considerable measure for the fact that our Imperial revenue receipts in the current year are about £22 million more than in 1913-14. Of this increase about £9½ million is due to the additional taxation of the last two years, and of the remaining £12½ million about two-fifths is accounted for by increase in net profits on Railways, which have grown from about £4¾ million in 1913-14 to £10 million in 1917-18. Concomitantly with this increase in our revenue, we have, of course, to record an increase in Imperial expenditure, which is now £19 million higher than the figure for 1913-14. £9 million of this accrues under Military charges and is almost entirely due to the war, and £6 million represents the interest and sinking fund charges in respect of our war contribution of £100 million to His Majesty's Government. There is also an increase of over £1 million under Political charges, due to the war, including special expenditure in Persia and the cost of militia employed on the North-West frontier. Put in other words, a growth of £16 million in what may be called war charges has been met to the extent of £9½ million by taxation, while the balance has been found from other expansion of revenue.

126. This brief review of our war finance would be incomplete without reference to the magnitude and difficulty of our ways and means operations in the last two years. I have, however, dealt at some length with this matter in an earlier portion of my speech, and I need only now cite certain salient figures which will show how heavy this burden has been. War expenditure for His Majesty's Government and analogous items have involved us in a net outlay in India of £128 million during the last 3½ years. At the same time, we have had to meet heavy Council drawings representing the demand of trade for fresh funds in this country. These increased from £20 million in 1915-16 to £33 million in 1916-17, and will this year amount to about £35 million.

Repayment in respect of these transactions has been in England, and to find the requisite funds for our disbursements here has been a matter of great and growing difficulty and anxiety. A large portion of the sums reimbursed to us in London by His Majesty's Government on account of war outlay has been re-lent to them for war purposes by investment in their Treasury Bills. As I stated in an earlier part of my speech, these investments, which are of course quite apart from our gift of £100 million, will amount to £67 million at the end of the current year, while the further investment from our Paper Currency Reserve contemplated next year will add £16 million more.

127. I have already described the present composition of the Paper Currency Reserve, and need only add now that our Gold Standard Reserve at present stands at £34 million against £25½ million in 1913-14. This increase is, of course, mainly due to the coinage of silver in the last few years. Every effort has been made to obtain as ample supplies of silver for India as were available, and our recognition of the probable requirements in this respect was made at a date considerably earlier than

is generally known. In all, we have in the last four years coined £33 million worth of fresh rupees, which is double the amount coined in the similar period ending with 1913-14. That none of this coinage has been redundant is shown by the prompt way in which it has been absorbed.

128. It will be seen from these figures and remarks how much ground we have traversed during the last few years; and what strikes one first and last is the way in which the war has brought out the financial strength of India. No one could have imagined, for example, three years ago that we should be able, with a moderate increase of taxation, to offer His Majesty's Government £100 million as a special war contribution over and above the additional charges which the war has entailed on our own military budgets; that we could borrow in India anything like as much as we have done, raising, for example, more than one-third of the £100 million war contribution by direct loan in this country in a single year; or again, that we should have found it possible to meet, as we have done, the enormous demands for war supplies to His Majesty's Government and the immediate outlay they have involved. Generally favourable monsoons (taking the period as a whole and India as a whole) have assisted in bringing about this result. Our trade conditions, again, have been wonderfully prosperous, considering all the adverse circumstances which had to be faced, and have indeed led to the paradoxical result that the pecuniary resources of the Government of India have had to be strained to the utmost to meet the demands on us necessitated by the Secretary of State's Council drawings for the assistance of trade, coming as these did on the top of large war expenditure on behalf of the Home Government repaid in London.

129. My present speech and previous utterances of mine have given the Council some idea of the difficulties and anxieties which the war has brought about in the realm of Indian finance and the special expedients which had to be resorted to in order to meet a succession of most difficult and constantly changing situations, based on circumstances for which there was no precedent in the period of *pre-bellum* finance. I say *some* idea advisedly, because transactions which can be very briefly described in our annual Budget chronicles or in Press *communiqués* have often been the fruit of long and detailed labour and thought. For example, as regards the action taken in respect of the amount of the Secretary of State's weekly Council drawings and rates of exchange, communications exchanged at various times between us and the India Office would fill a respectable little book. I may say without the least exaggeration that since the war began I have never been free from acute anxieties in regard to one or more important matters with which the Finance Department is directly or indirectly concerned, and decisions have often had to be taken at very short notice. Looking back with present knowledge on this crowded past, I do not, of course, claim that everything that has been done was done in the best possible way.

'That man was vain, and false as vain,
Who said, were he ordained to run
His whole career of life again,
He would do all that he had done.'

And this applies equally to the short official life of the holder of a high office such as mine, especially in the circumstances of this kaleidoscopic war time when, in the financial sphere as well as in the military, the events of one year mock at the fears or hopes of the year before. But I have done my best to serve India in these troublous times: and I think I can claim that her interests have not suffered at my hands; that the difficulties which beset us have been adequately met; that our financial structure has well withstood the storms which have beaten upon it; and that efforts have been successfully made to strengthen its walls and foundations.

130. I should like to add that such credit as may be accorded to me in respect of the policy and actions of the last few years must be shared by my able lieutenants in the Finance Department. I owe a great deal, as I have always acknowledged, to their loyal and efficient co-operation, and they, in their turn, have been most ably seconded by those who work under them. I am indeed proud of the Department I am shortly to quit and in which I have myself served in a subordinate as well as in a directing capacity.

I must also acknowledge with grateful thanks the constant help and support I have received from Your Excellency and Lord Hardinge, and from my colleagues, past and present, on the Executive Council. For, though the fact seems to be rather ignored in some quarters, while the Finance Member has to propose action in respect of important questions of financial policy, the final decision, on this side, rests with the collective Government.

Lastly, I have to acknowledge with gratitude the support I have received from my non-official friends in the Legislative Council. Some of them have every now and then differed from me in regard to particular matters, but they have given me most welcome and helpful support in respect of financial policy as a whole, recognising that I love India and that her interests have ever been foremost in my thoughts.

W. S. MEYER.

Delhi, March 1st, 1918.

Printed and Published for the GOVT. OF INDIA *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. L. 848.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, FRIDAY, MARCH 1, 1918.

FINANCIAL STATEMENT

OF THE

GOVERNMENT OF INDIA

MARCH 1918.

ACCOUNTS	1916-17
REVISED ESTIMATES	1917-18
BUDGET ESTIMATES	1918-19

CONTENTS.

	PAGES
I.—GENERAL STATEMENT of the REVENUE and EXPENDITURE charged to REVENUE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	100—101
II.—GENERAL STATEMENT of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	102—103
A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND	104—105
B.—STATEMENT of the EXPENDITURE charged to the REVENUES of INDIA, in INDIA and in ENGLAND	106—109
C.—STATEMENT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	110—113
D.—STATEMENT of REVENUE, EXPENDITURE, and BALANCES of PROVINCIAL GOVERNMENTS .	114
E.—ABSTRACT STATEMENT of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	115

I.—General Statement of the Revenue and Expenditure charged to

	For details, vide Statement.	Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	22,041,265	22,218,200	22,191,100	22,358,500
Opium	„	3,160,005	3,389,300	3,068,500	3,191,800
Salt	„	4,826,230	3,972,900	5,432,800	3,492,200
Stamps	„	5,776,696	5,952,100	5,745,000	5,928,000
Excise	„	9,215,899	9,328,200	10,050,100	10,373,700
Customs	„	8,659,182	9,394,800	11,127,900	10,714,400
Income Tax	„	3,772,967	5,129,300	6,075,800	6,313,200
Other Heads	„	3,655,196	3,465,600	3,861,300	3,870,700
TOTAL PRINCIPAL HEADS	...	61,107,470	62,850,400	67,552,500	66,242,500
Interest	A	1,136,504	2,095,700	2,245,300	3,552,600
Posts and Telegraphs	„	4,174,607	4,345,700	4,492,100	4,782,800
Mint	„	689,866	139,100	530,700	376,000
Receipts by Civil Departments	„	1,739,713	1,706,300	1,920,100	1,956,100
Miscellaneous	„	847,580	743,000	2,599,900	1,295,200
Railways: Net Receipts	„	21,818,797	20,253,000	24,051,600	22,983,700
Irrigation	„	5,155,624	5,125,300	5,188,000	5,320,400
Other Public Works	„	309,373	285,200	318,900	304,900
Military Receipts	„	1,575,946	1,327,100	1,502,200	1,532,700
TOTAL REVENUE	...	98,050,430	98,870,800	110,401,800	108,346,900

DELHI,
FINANCE DEPARTMENT,
March 1, 1918.

M. F. GAUNTLETT,
Offg. Comptroller General.

Revenue, of the Government of India, in India and in England.

	For details, vide Statement.	Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	9,328,668	10,027,500	9,919,000	10,438,300
Interest	"	1,174,864	6,832,800	7,797,500	7,784,300
Posts and Telegraphs	"	3,441,387	3,601,900	3,599,000	3,931,400
Mint	"	167,411	108,600	179,800	170,000
Salaries and Expenses of Civil Departments	"	19,081,230	21,089,800	20,916,100	22,993,000
Miscellaneous Civil Charges	"	5,414,272	5,419,200	5,894,800	5,644,700
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways: Interest and Miscellaneous Charges	"	13,831,922	14,147,400	13,876,800	13,782,000
Irrigation	"	3,549,912	3,884,100	3,742,800	3,928,700
Other Public Works	"	4,618,535	5,544,800	5,110,500	5,945,600
Military Services	"	26,566,757	27,227,[illegible]00	30,284,700	30,532,700
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	88,174,958	98,833,200	102,820,000	10[illegible],150,700
Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.	End of B	2,397,302	240,300	2,322,900	351,400
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	...	*338,100*	*66,700*	*446,700*
TOTAL EXPENDITURE CHARGED TO REVENUE	...	90,572,260	98,735,400	104,576,200	10[illegible],055,400
SURPLUS	...	7,478,170	135,400	5,825,100	2,291,500
TOTAL	...	98,050,430	98,870,800	110,401,300	108,346,900

M. M. S. GUBBAY,
Controller of Currency.

H. F HOWARD,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.
		£	£	£	£
Surplus	C	7,478,170	135,400	5,825,100	2,291,500
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	"	...	...	—500,000	—250,000
Capital contributed by Native States towards construction of State Railways	"	66,667	66,700	66,700	33,300
Capital raised and deposited by Railway Companies (net)	"	555,431	318,600	...	...
TOTAL CAPITAL ACCOUNT RECEIPTS		622,098	385,300	—433,300	—216,700
Debt, Deposits and Advances—					
Permanent Debt (net incurred)	C	4,433,691	6,416,700	68,943,800	...
Temporary Debt (net incurred)	"	...	...	47,557,900	...
Unfunded Debt (net incurred)	"	1,474,857	1,926,700	9,383,200	1,215,300
Deposits and Advances (net)	"	...	787,900	...	3,912,800
Loans and Advances by Imperial Government (net Repayments)	"	2,451	...	...	...
Loans and Advances by Provincial Governments (net Repayments)	"	585,495	262,500	598,400	162,400
Loans to Local Boards for Railway Construction	"	8,020	8,300	...	8,700
Remittances (net)	"	1,651,160	...	...	2,000,000
Secretary of State's Bills drawn	"	9,669,240	...	25,258,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES		17,824,914	9,402,100	151,741,300	7,299,200
TOTAL RECEIPTS	...	25,925,182	9,922,800	157,133,100	9,374,000
Opening Balance—India	...	12,016,056	15,142,656	15,293,216	15,969,516
England	...	(a) 12,803,348	(a) 11,419,648	(a) 11,391,993	(a) 14,036,193
TOTAL	...	50,744,586	36,485,104	183,818,309	39,379,709

(a) Includes balances of the Gold Standard Reserve as shown

DELHI,
FINANCE DEPARTMENT,
March 1, 1918.

M. F. GAUNTLETT,
Offg. Comptroller General.

Government of India, in India and in England.

	For details, vide Statement.	Disbursements.			
		Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.
		£	£	£	£
Railway, Irrigation and other Capital not charged to Revenue—					
Outlay on Irrigation Works	C	512,083	600,000	501,500	466,700
Outlay on State Railways	"	1,872,348	3,224,200	3,023,400	3,704,400
Initial outlay on new Capital at Delhi	"	244,297	266,700	250,700	266,700
India's Financial Contribution to the War	"	...	...	100,000,000	...
Outlay of Railway Companies (net)	"	770,593	648,400	521,700	631,600
Capital raised and deposited by Railway Companies	"	...	...	772,300	2,242,400
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	3,399,321	4,739,300	105,072,600	7,311,800
Debt, Deposits and Advances—					
Permanent Debt (net discharged)	C	...	...	...	877,300
Temporary Debt (net discharged)	"	7,722,183	333,300	...	2,666,700
Deposits and Advances (net)	"	4,595,151	...	20,178,400	...
Loans and Advances by Imperial Government (net Advances)	"	...	120,700	3,100	59,500
Loans to Local Boards for Railway Construction	"	...	...	2,000	...
Remittances (net)	"	...	7,279,800	3,795,800	...
Secretary of State's Bills paid	"	8,342,722	466,700	24,760,700	2,060,000
TOTAL DEBT, DEPOSITS AND ADVANCES	...	20,660,056	8,200,500	48,740,000	5,663,500
TOTAL DISBURSEMENTS	...	24,059,377	12,939,800	153,812,600	12,975,300
Closing Balance—India	...	15,293,216	12,190,456	15,969,516	11,119,916
England	...	(a) 11,391,993	(a) 11,354,848	(a) 14,036,193	(a) 15,284,493
TOTAL	...	50,744,586	36,485,104	183,818,309	39,379,709

(a) See the notes on pages 112 and 113.

M. M. S GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

A —Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1916-1917.					REVISED	
				DISTRIBUTION OF TOTAL BETWEEN			
	India	England.	TOTAL.	Imperial.	Provincial.	India.	England.
Principal Heads of Revenue—	£	£	£	£	£	£	£
I.—Land Revenue	22,041,265	...	**22,041,265**	10,780,478	11,260,787	22,191,100	...
II.—Opium	3,160,005	...	**3,160,005**	3,160,005	...	3,068,500	...
III.—Salt	4,826,260	...	**4,826,260**	4,826,260	...	5,432,800	...
IV.—Stamps	5,776,696	...	**5,776,696**	2,940,614	2,836,082	5,745,000	...
V.—Excise	9,215,899	...	**9,215,899**	2,573,089	6,642,810	10,050,100	...
VI.—Provincial Rates	31,391	...	**31,391**	234	31,157	28,700	...
VII.—Customs	8,659,182	...	**8,659,182**	8,659,182	...	11,127,900	...
VIII.—Income Tax	3,772,967	...	**3,772,967**	2,053,215	1,719,752	6,075,800	...
IX.—Forest	2,470,795	...	**2,470,795**	96,687	2,374,108	2,681,400	...
X.—Registration	540,581	...	**540,581**	6,388	534,193	533,400	...
XI.—Tributes from Native States	612,429	...	**612,429**	612,429	...	617,800	...
TOTAL	61,107,470	...	**61,107,470**	35,708,581	25,398,889	67,552,500	...
XII.—Interest	861,246	275,258	**1,136,504**	794,810	341,694	922,900	1,322,400
XIII.—Posts and Telegraphs	4,153,236	21,371	**4,174,607**	4,174,607	...	4,444,200	47,800
XV.—Mint	689,866	...	**689,866**	689,866	...	530,700	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	414,799	...	**414,799**	29,639	385,160	435,100	...
XVI.—Law and Justice { Jails	345,725	...	**345,725**	47,795	297,930	388,600	...
XVII.—Police	154,984	54	**155,038**	5,497	149,541	133,100	...
XVIII.—Ports and Pilotage	123,419	...	**123,419**	...	123,419	105,300	...
XIX.—Education	298,278	...	**298,278**	15,281	282,997	322,300	...
XXA.—Medical	83,772	356	**84,128**	951	83,177	93,000	300
XXB.—Sanitation	31,667	...	**31,667**	6,673	24,994	33,100	...
XXIA.—Agriculture	91,111	...	**91,111**	12,137	78,974	107,000	...
XXIB.—Scientific and Miscellaneous Departments	194,870	678	**195,548**	8,142	187,406	301,400	900
TOTAL	1,738,625	1,088	**1,739,713**	126,115	1,613,598	1,918,900	1,200
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	173,379	46,486	**219,865**	143,626	76,239	174,400	39,600
XXIII.—Stationery and Printing	96,034	...	**96,034**	40,971	55,063	93,800	...
XXIV.—Exchange	111,371	...	**111,371**	111,371	...	1,000,000	...
XXV.—Miscellaneous	402,275	17,985	**420,260**	217,763	202,497	1,091,700	200,400
TOTAL	783,059	64,471	**847,530**	513,731	333,799	2,359,900	240,000
Railways—							
XXVI.—State Railways (Gross Receipts)	41,849,739	114,861	**41,964,600**	41,953,574	11,026	45,500,000	107,200
Deduct—Working Expenses	*19,979,096*	...	***19,979,096***	*19,972,320*	*6,776*	*20,666,600*	...
Surplus profits paid to Companies, etc.	*770,442*	...	***770,442***	*770,442*	...	*993,400*	...
Net Receipts	21,100,201	114,861	**21,215,062**	21,210,812	4,250	23,840,000	107,200
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	29,175	69,560	**98,735**	98,735	...	34,000	70,400
TOTAL	21,129,376	184,421	**21,313,797**	21,309,547	4,250	23,874,000	177,600
Irrigation—							
XXIX.—Major Works: Direct Receipts	3,011,227	...	**3,011,227**	1,279,777	1,731,450	3,015,800	...
Portion of Land Revenue due to Irrigation	1,827,108	...	**1,827,108**	992,167	834,941	1,859,200	...
XXX.—Minor Works and Navigation	317,289	...	**317,289**	112,221	205,068	313,000	...
TOTAL	5,155,624	...	**5,155,624**	2,384,165	2,771,459	5,188,000	...
Other Public Works—							
XXXI.—Civil Works	309,373	...	**309,373**	39,346	270,027	318,900	...
Military Receipts—							
XXXII.—Army: Effective	700,993	292,201	**993,194**	993,194	...	745,800	244,300
Non-Effective	83,711	38,613	**122,324**	122,324	...	83,100	38,000
	784,704	330,814	**1,115,518**	1,115,518	...	828,900	282,300
XXXIII.—Marine	365,005	22	**365,027**	365,027	...	301,000	...
XXXIV.—Military Works	95,401	...	**95,401**	95,401	...	90,000	...
TOTAL	1,245,110	330,836	**1,575,946**	1,575,946	...	1,219,900	282,300
Transfers between Imperial and Provincial Revenues	...	...	...	—1,629,367	+1,629,367	...	...

India, in India and in England.

ESTIMATE, 1917-1918.				BUDGET ESTIMATE, 1918-1919.						
Total.	Distribution of Total between		Increase + Decrease — as compared with Budget Estimate, 1917-1918	India.	England.	Total.	Distribution of Total between		Increase + Decrease — of Budget, 1918-1919, as compared with Budget Estimate, 1917-1918.	Increase + Decrease — of Budget, 1918-1919, as compared with Revised Estimate, 1917-1918.
	Imperial.	Provincial.					Imperial.	Provincial.		
£	£	£	£	£	£	£	£	£	£	£
22,191,100	10,846,000	11,345,100	− 27,100	22,358,500	...	**22,358,500**	10,878,200	11,480,300	+110,300	+ 167,400
3,068,500	3,068,500	...	−320,800	3,191,800	...	**3,191,800**	3,191,800	...	—197,500	+ 123,300
5,432,800	5,432,800	...	+ 1,459,900	3,492,200	...	**3,492,200**	3,492,200	...	—480,700	—1,940,600
5,745,000	2,926,400	2,818,600	—207,100	5,928,000	...	**5,928,000**	3,017,900	2,910,100	− 24,100	+ 183,000
10,050,100	2,793,100	7,257,000	+ 721,900	10,373,700	...	**10,373,700**	2,882,300	7,491,400	+1,045,500	+ 323,600
28,700	100	28,600	+ 1,100	29,200	...	**29,200**	100	29,100	+ 1,600	+ 500
11,127,900	11,127,900	...	+ 1,733,100	10,714,400	...	**10,714,400**	10,714,400	...	+ 1,319,600	− 413,500
6,075,800	3,873,100	2,202,700	+ 946,500	6,313,200	...	**6,313,200**	4,028,100	2,285,100	+ 1,183,900	+ 237,400
2,681,400	100,800	2,580,600	+ 414,700	2,684,300	...	**2,684,300**	104,300	2,580,000	+ 417,600	+ 2,900
533,400	7,000	526,400	− 20,900	542,600	...	**542,600**	6,800	535,800	—11,700	+ 9,200
617,800	617,800	...	+ 800	614,600	...	**614,600**	614,600	...	− 2,400	− 3,200
67,552,500	40,793,500	26,759,000	+ 4,702,100	66,242,500	...	**66,242,500**	38,930,700	27,311,800	+3,392,100	—1,310,000
2,245,300	1,934,200	311,100	+ 149,600	933,000	2,619,600	**3,552,600**	3,255,200	297,400	+ 1,456,900	+ 1,307,300
4,492,100	4,492,100	...	+ 146,400	4,699,600	83,200	**4,782,800**	4,782,800	...	+ 437,100	+ 290,700
530,700	530,700	...	+ 391,600	376,000	...	**376,000**	376,000	...	+ 236,900	—154,700
435,100	27,800	407,300	+ 15,600	440,600	...	**440,600**	22,300	418,300	+ 21,100	+ 5,500
388,600	55,200	333,400	+ 57,000	386,200	...	**386,200**	55,500	330,700	+ 54,600	—2,400
133,100	6,400	126,700	—3,200	173,000	...	**173,000**	5,500	167,500	+ 36,700	+ 39,900
105,300	...	105,300	—12,200	108,900	...	**108,900**	...	108,900	—8,600	+ 3,600
322,300	6,700	315,600	+ 17,000	312,800	...	**312,800**	7,100	305,700	+ 7,500	− 9,500
93,300	1,600	91,700	+ 12,400	97,200	300	**97,500**	800	96,700	+ 16,600	+ 4,200
33,100	12,000	21,100	+ 13,000	29,300	...	**29,300**	10,000	19,300	+ 9,200	—3,800
107,000	12,800	94,200	+ 4,300	142,300	...	**142,300**	22,900	119,400	+ 39,600	+ 35,300
302,300	7,400	294,900	+ 109,900	264,500	1,000	**265,500**	8,600	256,900	+ 73,100	—36,800
1,920,100	129,900	1,790,200	+ 213,800	1,954,800	1,300	**1,956,100**	132,700	1,823,400	+ 249,800	+ 36,000
214,000	136,500	77,500	—2,100	176,300	38,100	**214,400**	136,400	78,000	—1,700	+ 400
93,800	37,400	56,400	+ 6,900	93,100	...	**93,100**	39,000	54,100	+ 6,200	—700
1,000,000	1,000,000	...	+ 1,000,000	...	...	...	...	...	...	− 1,000,000
1,292,100	1,092,700	199,400	+ 852,100	961,200	26,500	**987,700**	796,900	190,800	+ 547,700	− 304,400
2,599,900	2,266,600	333,300	+ 1,856,900	1,230,600	64,600	**1,295,200**	972,300	322,900	+ 552,200	—1,304,700
45,607,200	45,597,300	9,900	+ 3,768,000	47,000,000	500	**47,000,500**	46,990,500	10,000	+ 5,161,300	+ 1,393,300
20,666,600	*20,658,600*	*8,000*	+ 233,400	*23,044,300*	...	*23,044,300*	*23,035,600*	*8,700*	− 2,144,300	—2,377,700
993,400	*993,400*	...	− 213,400	*1,066,600*	...	*1,066,600*	*1,066,600*	...	− 286,600	− 73,200
23,947,200	23,945,300	1,900	+ 3,788,000	22,889,100	500	**22,889,600**	22,888,300	1,300	+ 2,730,400	−1,057,600
104,400	104,400	...	+ 10,000	16,100	78,000	**94,100**	94,100	...	+ 300	—10,300
24,051,600	24,049,700	1,900	+ 3,798,600	22,905,200	78,500	**22,983,700**	22,982,400	1,300	+ 2,730,700	—1,067,900
3,015,800	1,292,800	1,723,000	+ 43,600	3,092,500	...	**3,092,500**	1,353,600	1,738,900	+ 120,800	+ 76,700
1,859,200	1,009,000	850,200	+ 1,000	1,921,400	...	**1,921,400**	1,040,800	880,600	+ 63,200	+ 62,200
313,000	119,300	193,700	+ 18,100	306,500	...	**306,500**	111,800	194,700	+ 11,600	—6,500
5,188,000	2,421,100	2,766,900	+ 62,700	5,320,400	...	**5,320,400**	2,506,200	2,814,200	+ 195,100	+ 132,40
318,900	57,100	261,800	+ 33,700	304,900	...	**304,900**	51,100	253,800	+ 19,700	− 14,00
990,100	990,100	...	+ 126,200	776,800	246,000	**1,022,800**	1,022,800	...	+ 158,900	+ 32,70
121,100	121,100	...	—1,800	83,300	38,000	**121,300**	121,300	...	—1,100	+ 20
1,111,200	1,111,200	...	+ 124,900	860,100	284,000	**1,144,100**	1,144,100	...	+ 157,800	+ 32,90
301,000	301,000	...	[illegible]0,200	308,600	...	**308,600**	308,600	...	+ 47,800	+ 7,60
90,000	90,000	...	+ 10,000	80,000	...	**80,000**	80,000	...	...	—10,00
1,502,200	1,502,200	...	+ 175,100	1,248,700	284,000	**1,532,700**	1,532,700	...	+ 205,600	+ 30,5
...	—1,499,700	+ 1,499,700	...	...	...	...	—1,522,900	+ 1,522,900	...	...
110,401,300	76,677,400	33,723,900	+11,530,500	105,215,700	3,131,200	**108,346,900**	73,999,200	34,347,700	+ 9,476,100	—2,054,40

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1916-1917.					REVISED	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
	£	£	£	£	£	£	£
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	478,698	...	478,698	359,244	119,454	545,700	...
2. Assignments and Compensations	1,250,357	...	1,250,357	557,419	692,938	1,303,700	...
Charges in respect of Collection, *viz.* :—							
3.—Land Revenue	3,811,518	1,615	3,813,133	271,795	3,541,338	3,863,400	2,100
4.—Opium (including cost of Production)	911,577	817	912,394	912,394	...	1,113,800	1,400
5.—Salt (including cost of Production)	396,460	1,726	398,186	393,185	...	425,300	600
6.—Stamps	63,194	110,272	173,466	99,268	74,198	70,900	125,000
7.—Excise	478,287	345	478,632	145,500	333,132	490,500	400
9.—Customs	270,830	334	271,164	271,164	...	281,100	200
10.—Income Tax	37,112	...	37,112	18,700	18,412	42,300	...
11.—Forest	1,249,592	2,173	1,251,765	83,302	1,168,463	1,341,200	600
12.—Registration	263,761	...	263,761	1,886	261,875	270,500	...
TOTAL	9,211,386	117,282	9,328,668	3,118,858	6,209,810	9,788,700	130,300
Interest—							
13.—Interest on Debt	3,777,813	5,846,832	9,624,645	8,712,156	912,489	6,286,700	9,938,800
Deduct—Amounts chargeable to Railways†	*4,139,212*	*3,620,110*	*7,759,322*	*7,759,322*	...	*4,227,800*	*3,600,000*
" Amounts chargeable to Irrigation	*1,292,620*	*120,585*	*1,413,205*	*723,528*	*689,677*	*1,320,500*	*120,800*
Remainder chargeable on Ordinary Debt	−1,654,019	2,106,137	452,118	229,306	222,812	738,400	6,218,000
14.—Interest on other obligations	722,746	...	722,746	722,746	...	841,100	...
TOTAL	—931,273	2,106,137	1,174,864	952,052	222,812	1,579,500	6,218,000
15.—Posts and Telegraphs	3,122,690	318,697	3,441,387	3,441,387	...	3,272,900	326,100
17.—Mint	158,662	8,749	167,411	167,411	...	157,800	22,000
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,679,065	404,072	2,083,137	1,168,685	914,452	1,722,500	500,600
19.—Law and Justice Courts	3,306,576	450	3,307,026	82,002	3,225,024	3,324,900	1,400
Jails	1,086,275	147	1,086,422	170,195	916,227	1,137,900	...
20.—Police	5,424,190	...	5,424,190	295,814	5,128,376	5,545,800	200
21.—Ports and Pilotage	199,668	...	199,668	...	199,668	194,300	...
22.—Education	3,123,602	9,346	3,132,948	111,736	3,021,212	3,350,100	12,000
23.—Ecclesiastical	128,357	180	128,537	128,537	...	130,300	400
24A.—Medical	864,820	946	865,766	79,577	786,189	964,000	800
24B.—Sanitation	518,617	1,681	520,298	78,031	442,267	577,900	1,700
25.—Political	1,260,361	22,082	1,282,443	1,119,930	162,513	2,215,500	36,100
26A.—Agriculture	607,668	3,947	611,615	66,053	545,562	693,300	3,900
26B.—Scientific and Miscellaneous Departments	398,756	40,424	439,180	277,621	161,559	458,100	43,400
TOTAL	18,597,955	483,275	19,081,230	3,578,181	15,503,049	20,314,600	600,500
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	197,418	10,550	207,968	207,968	...	193,900	10,600
28.—Civil Furlough and Absentee Allowances	1,509	251,007	252,516	252,516	...	1,800	194,000
29.—Superannuation Allowances and Pensions	1,467,475	2,008,225	3,475,700	2,125,633	1,350,067	1,523,500	1,989,000
30.—Stationery and Printing	690,584	116,454	807,038	306,634	500,404	863,300	118,500
32.—Miscellaneous	464,655	206,395	671,050	459,908	211,142	559,200	441,000
TOTAL	2,821,641	2,592,631	5,414,272	3,352,659	2,061,613	3,141,700	2,753,100
Famine Relief and Insurance—							
33.—Famine Relief	187,617	...	187,617	140,762	46,855	6,500	...
34.—Construction of Protective Railways	—476	...	—476	—476	...	100	...
35.—Construction of Protective Irrigation Works	332,468	1,133	333,601	333,601	...	352,300	1,400
36.—Reduction or Avoidance of Debt	479,258	...	479,258	380,686	98,572	639,700	...
TOTAL	998,867	1,133	1,000,000	854,573	145,427	998,600	1,400
Carried over	33,979,928	5,627,904	39,607,832	15,465,121	24,142,711	39,253,800	10,051,400

	ACCOUNTS, 1916-1917.			REVISED ESTIMATE, 1917-1918.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
†Included under the following heads :—	£	£	£	£	£	£
State Railways—Interest on Debt	4,121,990	3,538,860	7,660,850	4,210,600	3,518,800	7,729,400
Ditto —Interest chargeable against Companies on Advances	17,222	81,250	98,472	17,200	81,200	98,400
TOTAL	4,139,212	3,620,110	7,759,332	4,227,800	3,600,000	7,827,800

Revenues of India, in India and in England.

ESTIMATE, 1917-1918.			Increase + Decrease − as compared with Budget Estimate, 1917-1918.	BUDGET ESTIMATE, 1918-1919.					Increase + Decrease − of Budget, 1918-1919, as compared with Budget Estimate, 1917-1918.	Increase + Decrease − of Budget, 1918-1919, as compared with Revised Estimate, 1917-1918.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.					Imperial.	Provincial.		
£	£	£	£	£	£	£	£	£	£	£
545,700	415,700	130,000	+115,400	516,700	...	**516,700**	389,000	127,700	+86,400	−29,000
1,303,700	590,600	713,100	+30,900	1,325,000	...	**1,325,000**	610,000	715,000	+52,200	+21,300
3,865,500	284,000	3,581,500	−114,100	4,017,900	1,500	**4,019,400**	315,200	3,704,200	+30,800	+153 900
1,115,200	1,115,200	...	−205,800	1,253,100	1,200	**1,254,300**	1,254,300	...	−66,700	+139,100
425,900	425,900	...	+17,300	480,800	2,500	**483,300**	483,300	...	+74,700	+57,400
195,900	114,600	81,300	+35,200	73,400	120,000	**193,400**	110,500	82,900	+32,700	−2,500
490,900	147,100	343,800	+2,400	516,900	200	**517,100**	152,500	364,600	+28,600	+26,200
281,600	281,600	...	−4,300	292,900	100	**293,000**	293,000	...	+7,100	+11,400
42,300	21,600	20,700	+1,200	51,500	...	**51,500**	26,400	25,100	+10,400	+9,200
1,381,800	82,900	1,298,900	+12,700	1,508,700	2,500	**1,511,200**	100,900	1,410,300	+142,100	+129,400
270,500	2,000	268,500	+600	273,400	...	**273,400**	1,900	271,500	+3,500	+2,900
9,919,000	3,481,200	6,437,800	−108,500	10,310,300	128,000	**10,438,300**	8,737,000	6,701,300	+410,800	+519,300
16,225,500	15,313,600	911,900	+647,000	7,073,300	9,196,200	**16,269,500**	15,354,000	915,500	+691,000	+44,000
7,827,800	*7,827,800*	...	+304,900	*4,344,300*	*8,588,600*	*7,932,900*	*7,932,900*	...	+199,800	−105,100
1,441,300	*742,300*	*699,000*	+84,900	*1,348,300*	*121,000*	*1,469,300*	*762,000*	*707,300*	+56,900	−28,000
6,956,400	6,743,500	212,900	+1,036,800	1,380,700	5,486,600	**6,867,300**	6,659,100	208,200	+917,700	−89,100
841,100	841,100	...	−72,100	917,000	...	**917,000**	917,000	...	+3,800	+75,900
7,797,500	7,584,600	212,900	+964,700	2,297,700	5,486,600	**7,784,300**	7,576,100	208,200	+951,500	−13,200
3,599,000	3,599,000	...	−2,900	3,489,800	441,600	**3,931,400**	3,931,400	...	+329,500	+332,400
179,800	179,800	...	+71,200	152,500	17,500	**170,000**	170,000	...	+61,400	−9,800
2,223,100	1,284,700	938,400	+166,200	1,703,300	560,200	**2,263,500**	1,323,600	939,900	+206,600	+40,400
3,326,300	79,600	3,246,700	−54,300	3,391,400	800	**3,392,200**	76,600	3,315,600	+11,600	+65,900
1,137,900	173,000	964,900	+12,500	1,153,700	...	**1,153,700**	174,900	978,800	+28,300	+15 800
5,546,000	333,400	5,212,600	−183,900	5,866,500	100	**5,866,600**	355,500	5,511,100	+136,700	+320,600
194,300	...	194,300	−1,000	200,900	...	**200,900**	...	200,900	+5,600	+6,600
3,362,100	124,400	3,237,700	−261,300	4,110,600	10,500	**4,121,100**	152,200	3,968,900	+497,700	+759,000
130,700	130,700	...	−11,800	136,500	300	**136,800**	136,800	...	−5,700	+6,100
964,800	84,300	880,500	−3,700	1,036,100	800	**1,036,900**	90,200	946,700	+68,400	+72,100
579,600	84,500	495,100	−31,000	713,300	1,500	**714,800**	129,700	585,100	+104,200	+135,200
2,251,600	2,071,300	180,300	+398,400	2,614,800	17,900	**2,632,700**	2,417,500	215,200	+779,500	+381,100
697,200	81,100	616,100	−169,100	834,500	6,800	**841,300**	87,600	753,700	−25,000	+144,100
501,500	304,200	197,300	−35,700	575,200	57,300	**632,500**	314,300	318,200	+95,300	+131,000
20,915,100	4,751,200	16,163,900	−174,700	22,336,800	656,200	**22,993,000**	5,258,900	17,734,100	+1,903,200	+2,077,900
204,500	204,500	...	−5,900	196,800	10,600	**207,400**	207,400	...	−3,000	+2,900
195,800	195,800	...	−65,700	1,300	194,000	**195,300**	195,300	...	−66,200	−500
3,512,500	2,109,800	1,402,700	−23,000	1,580,600	1,991,000	**3,571,600**	2,110,200	1,461,400	+36,100	+59,100
981,800	453,500	528,300	+120,500	843,400	108,500	**951,900**	372,000	579,900	+90,600	−29,900
1,000,200	708,600	291,600	+449,700	690,500	28,000	**718,500**	207,500	511,000	+168,000	−281,700
5,894,800	3,672,200	2,222,600	+475,600	3,312,600	2,332,100	**5,644,700**	3,092,400	2,552,300	+225,500	−250,100
6,500	4,900	1,600	−49,800	40,400	...	**40,400**	30,300	10,100	−15,900	+33,900
100	100	...	+600	−500	...	**−500**	−500	...	...	−600
353,700	353,700	...	−66,300	396,100	10,600	**406,700**	406,700	...	−13,300	+53,000
639,700	639,700	...	+115,500	553,400	...	**553,400**	553,400	...	+29,200	−86,300
1,000,000	998,400	1,600	...	989,400	10,600	**1,000,000**	989,900	10,100	...	...
49,305,200	24,266,400	25,038,800	+1,225,400	42,889,100	9,072,600	**51,961,700**	24,755,700	27,206,000	+3,881,900	+2,656,500

BUDGET ESTIMATE, 1918-1919.		
India.	England.	TOTAL.
£	£	£
4,326,900	3,507,400	7,834,300
17,400	81,200	98,600
4,344,300	3,588,600	7,932,900

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1916-1917. India.	England.	TOTAL.	Distribution of Total between Imperial.	Provincial.	REVISED India.	England.
	£	£	£	£	£	£	£
Brought forward	33,979,928	5,627,904	**39,607,832**	15,465,121	24,142,711	39,253,800	10,051,400
Railways—							
38.—State Railways: Interest on Debt	4,121,990	3,538,860	**7,660,850**	7,660,850	...	4,210,600	3,518,800
Annuities in purchase of Railways	...	3,357,650	**3,357,650**	3,357,650	...	...	3,357,700
Sinking Funds	...	323,647	**323,647**	323,647	...	...	333,600
Interest chargeable against Companies on Advances	17,222	81,250	**98,472**	98,472	...	17,200	81,200
Interest on Capital deposited by Companies	55,708	2,170,232	**2,225,940**	2,225,940	...	58,900	2,205,800
40.—Subsidised Companies: Land, etc.	162,451	...	**162,451**	161,544	907	73,300	...
41.—Miscellaneous Railway Expenditure	2,912	...	**2,912**	2,911	1	19,700	...
TOTAL	4,360,283	9,471,639	**13,831,922**	13,831,014	908	4,379,700	9,497,100
Irrigation—							
42.—Major Works: Working Expenses	1,351,194	...	**1,351,194**	637,718	713,476	1,418,300	...
Interest on Debt	1,292,620	120,585	**1,413,205**	723,528	689,677	1,320,500	120,800
43.—Minor Works and Navigation	785,076	437	**785,513**	239,078	546,435	883,200	...
TOTAL	3,428,890	121,022	**3,549,912**	1,600,324	1,949,588	3,622,000	120,800
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	2,204	...	**2,204**	...	2,204	700	...
45.—Civil Works	4,562,918	53,413	**4,616,331**	745,961	3,870,370	5,064,200	45,600
TOTAL	4,565,122	53,413	**4,618,535**	745,961	3,872,574	5,064,900	45,600
Military Services—							
46.—Army: Effective	18,030,182	3,191,512	**21,221,694**	21,221,694	...	20,437,700	4,102,400
Non-Effective	856,347	2,181,962	**3,038,309**	3,038,309	...	969,900	2,155,400
	18,886,529	5,373,474	**24,260,003**	24,260,003	...	21,407,600	6,257,800
46A.—Marine	272,362	421,318	**693,680**	693,680	...	328,600	408,000
47.—Military Works	1,522,163	72,375	**1,594,538**	1,594,538	...	1,806,300	66,000
47A.—Special Defences (1902)	14,054	4,482	**18,536**	18,536	...	10,300	100
TOTAL	20,695,108	5,871,649	**26,566,757**	26,566,757	...	23,552,800	6,731,900
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	67,029,331	21,145,627	**88,174,958**	58,209,177	29,965,781	75,873,200	26,446,800
Add—Portion of Allotments to Provincial Governments not spent by them in the year	2,397,302	...	**2,397,302**	...	2,397,302	2,322,900	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	*66,700*	...
Total Expenditure charged to Revenue	69,426,633	21,145,627	**90,572,260**	58,209,177	32,363,083	78,129,400	26,446,800

	ACCOUNTS, 1916-1917. India.	England.	TOTAL.
Capital Expenditure not charged to Revenue—	£	£	£
48.—State Railways	1,553,694	318,654	**1,872,348**
49.—Irrigation Works	505,115	6,968	**512,083**
TOTAL	2,058,809	325,622	**2,384,431**
51.—Initial Expenditure on new Capital at Delhi	222,443	21,854	**244,297**
52.—India's Financial Contribution to the War			

Revenues of India, in India and in England—*continued.*

ESTIMATE, 1917-1918			Increase + Decrease — as compared with Budget Estimate, 1917-1918.	BUDGET ESTIMATE, 1918-1919					Increase + Decrease — of Budget, 1918-1919, as compared with Budget Estimate, 1917-1918	Increase + Decrease — of Budget, 1918-1919, as compared with Revised Estimate, 1917-1918.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.					Imperial.	Provincial		
£	£	£	£	£	£	£	£	£	£	£
49,305,200	24,266,400	25,038,800	+ 1,225,400	42,889,100	9,072,600	**51,961,700**	24,755,700	27,206,000	+ 3,881,900	+ 2,656,500
7,729,400	7,729,400	...	− 305,000	4,326,900	3,507,400	**7,834,300**	7,834,300	...	−200,100	+ 104,900
3,357,700	3,357,700	...	...	...	3,357,600	**3,357,600**	3,357,600	...	− 100	—100
333,600	333,600	...	+ 103,600	...	242,800	**242,800**	242,800	...	+ 12,800	− 90,800
98,400	98,400	...	+ 100	17,400	81,200	**98,600**	98,600	..	+ 300	+ 200
2,264,700	2,264,700	...	− 10,000	62,100	2,126,600	**2,188,700**	2,188,700	...	− 86,900	—76,000
73,300	72,700	600	—54,100	33,300	...	**33,300**	32,700	600	— 94,100	—40,000
19,700	19,600	100	—4,300	26,700	...	**26,700**	26,600	100	+ 2,700	+ 7,000
13,876,800	13,876,100	700	—270,600	4,466,400	9,315,600	**13,782,000**	13,781,300	700	− 365,400	− 94,800
1,418,300	676,100	742,200	+27,000	1,469,000	...	**1,469,000**	711,100	757,900	+ 77,700	+ 50,700
1,441,300	742,300	699,000	—84,900	1,348,300	121,000	**1,469,300**	762,000	707,300	− 56,900	+ 28,000
883,200	252,200	631,000	—33,400	990,000	400	**990,400**	296,700	693,700	+73,800	+ 107,200
3,742,800	1,670,600	2,072,200	—91,300	3,807,300	121,400	**3,928,700**	1,769,800	2,158,900	+ 94,600	+ 185,900
700	...	700	—800	700	...	**700**	...	700	− 800	...
5,109,800	754,500	4,355,300	—433,500	5,905,700	39,200	**5,944,900**	868,200	5,076,700	+ 401,600	+ 835,100
5,110,500	754,500	4,356,000	—434,300	5,906,400	39,200	**5,915,600**	868,200	5,077,400	+ 400,800	+ 835,100
24,540,100	24,540,100	...	+2,539,900	22,278,900	2,379,500	**24,653,400**	24,658,400	...	+ 2,658,200	+ 118,300
3,125,300	3,125,300	...	—90,400	1,071,400	2,061,100	**3,132,500**	3,132,500	...	− 83,200	+ 7,200
27,665,400	27,665,400	...	+2,449,500	23,350,300	4,440,600	**27,790,900**	27,790,900	...	+2,575,000	+ 125,500
736,600	736,600	...	—101,900	350,200	610,100	**960,300**	960,300	...	+ 121,800	+ 223,700
1,872,300	1,872,300	...	+ 713,600	1,767,500	14,000	**1,781,500**	1,781,500	...	+ 622,800	− 90,800
10,400	10,400	...	− 3,600	...	..	...	...	...	− 14,000	− 10,400
30,284,700	30,284,700	...	+ 3,057,600	25,468,000	5,064,700	**30,532,700**	30,532,700	...	+ 3,305,600	+ 248,000
102,320,000	70,852,300	31,467,700	+ 3,485,800	82,537,200	23,613,500	**106,150,700**	71,707,700	34,443,000	+ 7,317,500	+ 3,830,700
2,322,900	...	2,322,900	+2,082,600	351,400	...	**351,400**	..	351,400	+ 111,100	− 1,971,500
66,700	...	*66,700*	+ 271,400	*446,700*	...	***446,700***	...	*446,700*	— 108,600	− 380,000
104,576,200	70,852,300	83,723,900	+ 5,840,800	82,441,900	23,613,500	**106,055,400**	71,707,700	34,347,700	+ 7,320,000	+ 1,479,200

REVISED ESTIMATE, 1917-1918			BUDGET ESTIMATE, 1918-1919		
India.	England.	TOTAL.	India.	England.	TOTAL.
£	£	£	£	£	£
2,416,300	607,100	**3,023,400**	[illegible]941,400	763,000	**3,704,400**
503,200	1,300	**504,500**	451,700	15,000	**466,700**
2,919,500	608,400	**3,527,900**	3,393,100	778,000	**4,171,100**
243,900	6,800	**250,700**	253,000	13,700	**266,700**
[illegible]	100,000,000	[illegible]	...	...	...

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1916-1917.			REVISED ESTIMATE, 1917-1918.			BUDGET ESTIMATE, 1918-1919.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	97,172,985	877,445	98,050,430	108,330,000	2,071,300	110,401,300	105,215,700	3,181,200	108,346,900
Excess of Revenue over Expenditure charged to Revenue			**7,478,170**			**5,825,100**			**2,291,590**
Railway, Irrigation, and other Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways	...	...	...	—500,000	...	—500,000	—250,000	...	—250,000
Capital contributed by Native States towards construction of State Railways	66,667	...	66,667	66,700	...	66,700	33,300	...	33,300
OUTLAY OF RAILWAY COMPANIES—									
Repayments	...	14,772	14,772	...	7,400	7,400	...	2,000	2,000
NET			**0**			**0**			**0**
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	630,431	...	630,431	310,200	...	310,200	132,500	...	132,500
			555,431			**0**			**0**
Permanent Debt Incurred—									
Sterling Debt—									
British Government 5 per cent. War loan, 1929-47	...	...		...	64,861,000		...	...	
Rupee Debt—									
Rupee Loan	...	...		...	...		(a) 20,000,000	..	
5 per cent. War Loan 1929-47	736,768	...		7,624,500	...		...	...	
4 „ Conversion Loan 1916-17	4,486,680	...		...	..		...	...	
TOTAL	5,223,448	...	5,223,448	7,624,500	64,861,000	72,485,500	20,000,000	...	20,000,000
NET			**4,433,691**			**68,943,800**			**0**
Temporary Debt Incurred—									
5½ per cent. War Bonds 1,920	1,765,813	...		11,434,900	...		...	...	
Do. do. 1,922	1,512,004	...		6,456,300	...		...	...	
Treasury Bills	...	...		27,333,300	...		27,333,300	...	
Other Temporary Loans	...	2,000,000		2,666,700	...		...	...	
TOTAL	3,277,817	2,000,000	5,277,817	47,891,200	...	47,891,200	27,333,300	...	27,333,300
NET			**0**			**47,557,900**			**0**
Unfunded Debt—									
Post Office Cash Certificates	...	...		6,666,700	...		...	...	
Deposits of Service Funds	87,749	27		86,500	...		86,100	...	
Savings Bank Deposits	7,512,896	...		10,848,500	...		8,167,100	...	
TOTAL	7,600,645	27	7,600,672	17,601,700	...	17,601,700	8,253,200	...	8,253,200
NET			**1,474,857**			**9,383,200**			**1,215,300**
Deposits and Advances—									
Balances of Provincial Allotments	2,897,302	...		2,322,900	...		351,400	...	
Appropriation for Reduction or Avoidance of Debt	479,258	...		639,700	...		553,400	...	
Deposits of Local Funds—									
District Funds	5,416,592	...		5,542,200	...		5,482,400	...	
Other Funds	1,224,572	...		1,201,500	...		1,212,400	...	
Deposits of Sinking Funds	16,479	...		17,100	...		17,800	...	
Gold Standard Reserve	4,213,830	24,525,105		1,092,600	33,584,300		...	28,008,300	
Paper Currency Reserve	...	46,984,376		...	79,267,000		...	91,479,300	
Do. Depreciation Fund	...	399,080		...	1,224,300		...	1,481,000	
Special Reserve	...	...		...	...		...	11,998,100	
Departmental and Judicial Deposits	34,137,968	...		38,985,800	...		33,620,200	...	
Advances	8,091,669	2,934,337		9,871,100	2,564,600		10,736,800	1,854,600	
Suspense Accounts	165,730	...		151,600	...		362,800	...	
Miscellaneous	251,799	955,320		2,813,300	589,400		297,300	671,200	
TOTAL	56,395,197	75,798,218	132,193,415	62,637,800	117,229,600	179,867,400	52,634,000	135,492,500	188,126,500
NET			**0**			**0**			**3,912,800**
Carried over	170,367,190	78,690,462		243,962,100	184,169,300		213,852,000	138,625,700	

(a) The entry of the proposed Rupee War Loan to be issued in 1918-19 under this head is purely provisional, pending decision as to the form which the loan should actually take.

Government of India, in India and in England.

	Accounts, 1916-1917.			Revised Estimate, 1917-1918.			Budget Estimate, 1918-1919.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	67,029,381	21,145,627	88,174,958	75,873,200	26,446,800	102,320,000	82,537,200	23,613,500	106,150,700
Add—Provincial Surpluses transferred to "Deposits"	2,397,302	...	2,397,302	2,322,900	...	2,322,900	351,100	...	351,400
Deduct—Provincial Deficits charged to "Deposits"	...	...	...	*66,700*	...	*66,700*	*446,700*	...	*446,700*
Total	69,426,633	21,145,627	90,572,260	78,129,400	26,446,800	104,576,200	82,441,900	23,613,500	106,055,400
Railway, Irrigation, and other Capital not charged to Revenue—									
Outlay on Irrigation Works	505,115	6,968	512,083	503,200	1,300	504,500	451,700	15,000	466,700
Outlay on State Railways	1,553,694	318,654	1,872,348	2,416,300	607,100	3,0 3,400	2,941,400	763,000	3,704,400
Initial expenditure on new Capital at Delhi	222,443	21,854	244,297	243,900	6,800	250,700	253,000	13,700	266,700
India's Financial Contribution to the War	...	...	...	...	100,000,000	100,000,000	...	...	...
Outlay of Railway Companies—									
Payments for Capital Outlay	450,036	335,329	785,365	75,400	453,700	529,100	—169,700	803,300	633,600
Net			**770,593**			**521,700**			**631,600**
Raised and deposited by Railway Companies—									
Payments for Discharge of Debentures	...	75,000	75,000	...	1,082,500	1,082,500	...	2,374,900	2,374,900
Net			**0**			**772,300**			**2,242,400**
Permanent Debt Discharged—									
Sterling Debt—									
British Government 5 per cent. War Loan, 1929-47	...	...		...	...		...	20,000,000	
India Bonds	...	500,000		...	500,000		...	500,000	
India 4 p. c. Stock	...	...		...	200		...	...	
Rupee Debt—									
5 per cent. War Loan	...	...		293,300	...		293,300	...	
4 p. c. Loans	80,000	...		505,300	...		80,000	...	
3½ p. c. Loans	154,790	...		2,098,800	...		...	...	
3 p. c. Loan	54,967	...		144,100	...		4,000	...	
Total	289,757	500,000	789,757	3,041,500	500,200	3,541,700	377,300	20,500,000	20,877,300
Net			**0**			**0**			**877,300**
Temporary Debt Discharged—									
Treasury Bills	...	...		...	...		27,333,300	...	
Other Temporary Loans	4,000,000	9,000,000		333,300	...		2,666,700	...	
Total	4,000,000	9,000,000	13,000,000	333,300	...	333,300	30,000,000	...	30,000,000
Net			**7,722,183**			**0**			**2,666,700**
Unfunded Debt—									
Post Office Cash Certificates	...	...		666,700	...		...	...	
Special Loans	220	...		100	...		100	...	
Deposits of Service Funds	93,064	...		96,300	...		98,000	...	
Savings Bank Deposits	6,032,581	...		7,455,400	...		6,939,800	...	
Total	6,125,815	...	6,125,815	8,218,500	...	8,218,500	7,037,900	...	7,037,900
Net			**0**			**0**			**0**
Deposits and Advances—									
Balances of Provincial Allotments	...	...		66,700	...		446,700	...	
Deposits of Local Funds—									
District Funds	5,888,742	...		5,776,400	...		5,463,300	...	
Other Funds	1,142,666	...		1,204,900	...		1,175,200	...	
Gold Standard Reserve	4,083,724	24,316,280		1,274,000	33,585,700		...	28,008,300	
Paper Currency Reserve	...	46,984,376		...	79,267,000		...	91,479,300	
Do. Depreciation Fund	...	399,060		...	1,224,300		...	1,481,000	
Special Reserve	...	...		...	20,000,000		...	11,998,100	
Departmental and Judicial Deposits	33,598,366	...		37,948,300	...		33,444,100	...	
Advances	8,468,296	3,013,624		12,438,800	2,558,200		8,048,700	2,157,200	
Suspense Accounts	9,108,843	...		4,185,700	...		73,400	...	
Miscellaneous	23,944	310,625		18,500	497,300		...	438,400	
Total	61,764,581	75,023,985	136,788,566	62,913,300	137,182,500	200,015,800	48,651,400	135,562,300	181,213,700
Net			**4,595,151**			**20,178,400**			**0**
Carried over	144,[illegible]88,074	106,427,417		155,874,800	266,230,900		171,984,900	183,645,700	

C.—Statement of Receipts and Disbursements of the

	Accounts, 1916-1917.			Revised Estimate, 1917-1918.			Budget Estimate, 1918-1919		
	India.	England.	Total.	India.	England.	Total.	India	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	170,367,190	78,630,462		243,962,100	184,169,300		213,352,000	138,625,700	
Loans and Advances by Imperial Government	330,072	...	330,072	358,300	...	358,300	186,600	...	186,600
Net			**2,451**			**0**			**0**
Loans and Advances by Provincial Governments	1,396,171	...	1,396,171	1,245,100	...	1,245,100	1,069,300	...	1,069,300
Net			**585,495**			**598,400**			**162,400**
Loans to Local Boards for Railway Construction	8,020	...	8,020	40,000	...	40,000	8,700	...	8,700
Net			**8,020**			**0**			**8,700**
Remittances—									
Inland Money Orders	42,013,744	...		48,000,000	...		50,000,000	...	
Other Local Remittances	42,936	...		16,649,100	...		11,834,900	...	
Other Departmental Accounts	16,145	...		...	...		31,600	...	
Net Receipts by Civil Treasuries from—									
Railways	15,847,380	...		20,933,500	...		19,390,500	...	
Net Receipts from Civil Treasuries by—									
Posts and Telegraphs	1,268,318	...		8,926,500	...		4,032,900	...	
Marine	7,796,429	...		7,684,500	...		6,338,900	...	
Military Works	3,292,904	...		3,796,000	...		2,123,700	...	
Military	41,182,880	...		68,163,400	...		78,632,200	...	
Remittance Account between England and India—									
Transfers through Currency	...	...		...	...		16,347,000	...	
Purchase of Silver	14,957,577	...		13,833,300	...		12,949,100	...	
War Office transactions	24,314,635	38,516,104		6,667,000	67,442,000		5,834,000	73,834,000	
Railway transactions	703,597	16,966		977,600	40,000		1,228,100	6,500	
Other "	8,131,554	7,007,199		3,207,300	19,374,700		3,515,200	11,367,500	
Total	159,568,099	45,540,269	205,108,368	198,338,200	86,856,700	285,194,900	212,308,100	85,208,000	297,516,100
Net			**1,651,160**			**0**			**2,000,000**
Secretary of State's Bills drawn	...	(a) 9,669,240	9,669,240	...	(c) 25,258,000	25,258,000	...	...	...
Total Receipts	331,669,552	133,899,971		443,943,700	296,284,000		496,624,700	223,838,700	
Opening Balance	12,016,056	(b) 12,803,348		15,293,216	(d) 11,391,998		15,969,516	(e) 14,036,193	
Grand Total	343,685,608	146,703,319		459,236,916	307,675,998		442,894,216	237,869,893	

(a) In addition to £4,334,537 and £18,934,318 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.
(c) In addition to £1,420,000 and £8,658,600 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.
(e) Of this amount £6,000,056 represents the funds of the Gold Standard Reserve.

Delhi,
Finance Department,
1918

M. F. GAUNTLETT,
Offg.

Government of India, in India and in England—*continued.*

	Accounts, 1916-1917.			Revised Estimate, 1917-1918.			Budget Estimate, 1918-1919.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	144,338,074	106,427,417		155,874,800	266,230,900		171,984,900	183,645,700	
Loans and Advances by Imperial Government	327,621	...	327,621	361,400	...	361,400	246,100	...	246,100
Net			0			3,100			59,500
Loans and Advances by Provincial Governments	810,676	...	810,676	646,700	...	646,700	906,900	...	906,900
Net			0			0			0
Loans to Local Boards for Railway Construction.									
Net	...	...	... 0	42,000	...	42,000 2,000	...	...	... 0
Remittances—									
Inland Money Orders	41,851,366	...		48,000,000	...		50,060,000	...	
Other Local Remittances	...	...		16,649,100	...		11,834,900	...	
Other Departmental Accounts	6,387	...		...	...		31,600	...	
Net Payments into Civil Treasuries by—									
Railways	15,664,799	...		21,153,500	...		19,390,500	...	
Net Issues from Civil Treasuries to—									
Posts and Telegraphs	1,266,158	...		8,926,500	...		4,082,900	...	
Marine	7,774,838	...		7,684,500	...		6,338,900	...	
Military Works	3,221,843	...		3,796,000	...		2,123,700	...	
Military	41,172,687	...		68,163,400	...		78,632,200	...	
Remittance Account between England and India—									
Transfers through Currency	...	...		...	...		...	16,347,000	
Purchase of Silver	2,827	16,093,978		...	13,500,000		...	12,000,000	
War Office transactions	55,175,547	5,320,891		69,667,000	6,767,000		73,834,000	5,834,000	
Railway transactions	251	720,312		...	1,017,600		...	1,234,600	
Other „	8,436,646	6,748,728		17,541,800	6,124,300		10,307,700	3,524,100	
Total	174,573,299	28,883,909	203,457,208	261,581,800	27,408,900	288,990,700	256,576,400	38,939,700	295,516,100
Net			0			3,795,800			0
Secretary of State's Bills paid	(a) 8,342,722	...	8,342,722	(c) 24,760,700	...	24,760,700	2,060,000	...	2,060,000
Total Disbursements	328,392,392	135,311,326		443,267,400	293,639,800		431,774,300	222,585,400	
Closing Balance	15,298,216	(d) 11,391,998		15,969,516	(e) 14,036,193		11,119,916	(e) 15,284,493	
GRAND TOTAL	343,685,608	146,7[illegible],319		459,236,916	307,675,993		442,894,216	237,869,893	

(*b*) Of this amount £5,792,681 represents the funds of the Gold Standard Reserve.
(*d*) Of this amount £6,081,456 represents the funds of the Gold Standard Reserve.

M. M. S. GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

D.—Statement of Revenue, Expenditure and Balances of Provincial Governments.

—	Accounts, 1916-17.	Revised, 1917-18.	Budget, 1918-19.
	R	R	R
Madras—			
Balance on April 1st	1,10,02,216	1,52,38,000	1,89,82,000
Special grants from Imperial revenues	24,71,500	28,75,000	34,25,000
Other revenue	7,70,07,188	7,96,45,000	8,08,44,000
Total Revenue including transfers from Imperial revenues	7,94,78,688	8,25,20,000	8,42,69,000
Total Expenditure	7,52,42,984	7,87,76,000	8,37,10,000
Closing Balance	1,52,37,920	1,89,82,000	1,95,41,000
Bombay—			
Balance on April 1st	1,77,00,898	2,71,28,000	3,93,38,000
Special grants from Imperial revenues	20,81,200	24,81,000	27,30,000
Other revenue	7,96,63,216	8 56,24,000	8,75,78,000
Total Revenue including transfers from Imperial revenues	8,17,44,416	8,81,05,000	9,03,08,000
Total Expenditure	7,23,16,714	7,58,95,000	8,68,02,000
Closing Balance	2,71,28,600	3,93,38,000	4,[illegible]8,44,000
Bengal—			
Balance on April 1st	2,79,19,185	3,39,64,000	3,79,52,000
Special grants from Imperial revenues	35,12,600	44,15,000	49,69,000
Other revenue	6,27,19,436	6,44,37,000	6,46,65,000
Total Revenue including transfers from Imperial revenues	6,62,32,036	6,88,52,000	6,96,34,000
Total Expenditure	6,01,87,182	6,48,64,000	7,36,54,000
Closing Balance	3,39,64,039	3,79,52,000	3,39,32,000
United Provinces—			
Balance on April 1st	1,55,34,726	1,92,44,000	2,44,94,000
Special grants from Imperial revenues	24,28,500	34,42,000	29,17,000
Other revenue	6,77,67,222	6,95,94,000	6,98,72,000
Total Revenue including transfers from Imperial revenues	7,01,95,722	7,30,36,000	7,27,89,000
Total Expenditure	6,64,86,884	6,77,86,000	7,19,32,000
Closing Balance	1,92,43,564	2,44,94,000	2,53,51,000
Punjab—			
Balance on April 1st	63,54,888	1,22,75,000	1,85,53,000
Special grants from Imperial revenues	15,22,400	27,90,000	17,80,000
Other revenue	5,02,46,217	5,14,66,000	5,30,21,000
Total Revenue including transfers from Imperial revenues	5,17,68,617	5,42,56,000	5,48,01,000
Total Expenditure	4,58,48,710	4,79,78,000	5,46,61,000
Closing Balance	1,22,74,795	1,85,53,000	1,86,93,000
Burma—			
Balance on April 1st	83,52,055	1,17,80,000	1,32,62,000
Special grants from Imperial revenues	9,93,800	12,94,000	14,44,000
Other revenue	5,83,39,875	5,86,30,000	5,93,25,000
Total Revenue including transfers from Imperial revenues	5,93,33,675	5,99,24,000	6,07,69,000
Total Expenditure	5,59,05,867	5,84,42,000	6,09,76,000
Closing Balance	1,17,79,863	1,32,62,000	1,30,55,000
Bihar and Orissa—			
Balance on April 1st	1,42,99,955	1,48,01,000	1,38,00,000
Special grants from Imperial revenues	14,63,500	18,80,000	21,59,000
Other revenue	3,03,96,954	3,08,27,000	3,25,63,000
Total Revenue including transfers from Imperial revenues	3,18,60,454	3,27,07,000	3,47,22,000
Total Expenditure	3,13,59,459	3,37,08,000	3,67,16,000
Closing Balance	1,48,00,950	1,38,00,000	1,18,06,000
Central Provinces—			
Balance on April 1st	1,00,64,032	1,26,35,000	1,39,49,000
Special grants from Imperial revenues	9,14,000	12,99,000	12,24,000
Other revenue	2,93,61,362	2,99,04,000	3,07,90,000
Total Revenue including transfers from Imperial revenues	3,02,75,362	3,12,03,000	3,20,14,000
Total Expenditure	2,77,04,121	2,98,89,000	3,24,94,000
Closing Balance	1,26,35,273	1,39,49,000	1,34,69,000
Assam—			
Balance on April 1st	19,97,779	21,30,000	26,97,000
Special grants from Imperial revenues	4,47,500	5,48,000	6,48,000
Other revenue	1,41,09,770	1,47,07,000	1,52,61,000
Total Revenue including transfers from Imperial revenues	1,45,57,270	1,52,55,000	1,59,09,000
Total Expenditure	1,44,34,836	1,46,78,000	1,57,00,000
Closing Balance	21,20,213	26,97,000	29,06,000
Total—			
Balance on April 1st	11,83,25,684	14,91,85,000	18,30,27,000
Special grants from Imperial revenues	1,58,35,000	2,10,24,000	2,12,96,000
Other revenue	46,96,11,240	48,48,34,000	49,39,19,000
Total Revenue including transfers from Imperial revenues	48,54,46,240	50,58,58,000	51,52,15,000
Total Expenditure	44,94,86,707	47,20,16,000	51,66,45,000
Closing Balance	14,91,85,217	18,30,27,000	18,15,97,000
Total (in sterling)—	£	£	£
Balance on April 1st	7,548,379	9,945,600	12,201,800
Special grants from Imperial revenues	1,055,667	1,401,600	1,419,700
Other revenue	31,307,416	32,322,300	32,928,000
Total Revenue including transfers from Imperial revenues	32,363,083	33,723,900	34,347,700
Total Expenditure	29,965,781	31,467,700	34,443,000
Closing Balance	9,945,681	12,201,800	12,106,500

M. F. GAUNTLETT, *Offg. Comptroller General.*

M. M. S. GUBBAY, *Controller of Currency.*

H. F. HOWARD, *Secy. to the Govt. of India.*

DELHI,
FINANCE DEPARTMENT,
March 1, 1918.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.		ACCOUNTS, 1916-1917.					REVISED ESTIMATE, 1917-1918.		BUDGET ESTIMATE, 1918-1919.	
		Revenue.	Expenditure. Refunds and Assignments.	Expenditure. Cost of Collection and Production.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
Revenue Heads.		£	£	£	£	£	£	£	£	£
Principal Heads of Revenue	Land Revenue (excluding that due to Irrigation)	22,041,265	778,832	3,813,133	17,449,300		17,534,300		17,552,200	
	Opium	3,160,005	3,[illegible]84	912,394	2,214,027		1,9[illegible]0,700		1,933,900	
	Salt	4,826,260	264,[illegible]96	398,186	4,163,978		4,711,100		2,69[illegible],100	
	Stamps	5,776,696	57,192	173 468	5,546,038		5,187,800		5,676,100	
	Excise	9,215,899	109,818	478,632	8,627,449		9,440,000		9,738,000	
	Provincial Rates	31,391	313	...	31,0[illegible]8		28,300		28,900	
	Customs	8,659,182	265,799	271,164	8,122,219		10,541,000		10,132,800	
	Income Tax	3,772,967	83,594	37,112	3,702,261		5,980 800		6,209,200	
	Forest	2,470,795	8,676	1,251,765	1,210,354		1,288,900		1,161,800	
	Registration	540,581	757	263,761	276,063		262,000		268,300	
	Tributes	612,429	206,394	...	406,035		4[illegible]9,600		4[illegible]6,900	
	TOTAL	61,107,470	1,729,056	7,599,613	51,778,802		57,633,500		55,804,200	
	Total deduction from Revenue		9,328,668							
Expenditure Heads.										
Debt Services	Interest	1,136,504	1,174,864			38,360		5,552,200		4,231,700
Commercial Services	Posts and Telegraphs	4,174,607	3,441,387		733,220		893,100		851,400	
	Railways	21,313,797	13,831,922		7,481,875		10,171,800		9,201,700	
	Irrigation	5,155,624	3,549,912		1,605,712		1,415,[illegible]00		1,391,700	
Other Public Works	Civil Works, etc.	309,373	4,618,535			4,309,162		4,791,600		5,640,700
Mint	Mint	689,866	167,411		522,455		3[illegible]0,900		206,000	
Civil Departments	Civil Departments	1,739,713	19,081,230			17,341,517		18,995,000		21 036,900
Miscellaneous Civil Services	Superannuation	219,865	3,475,700			3,255,835		3,298,500		3,357,200
	Exchange	111,371	...		111,371		1,000,000			
	Miscellaneous	420,260	671,050			250,790	291,900		269,200	
	Other heads	96,034	1,267,522			1,171,488		1,288,300		1,261,600
Famine Relief and Insurance	Famine Relief	...	187,617			187,617		6,500		40,400
	Other heads	...	812,383			812,383		993,500		953,600
Military Services	Army, Effective	993,194	21,221,694			20,2[illegible]8,500		23,570,000		23,635,600
	Army, Non-effective	122,324	3,038,309			2,915,985		3,004,200		3,011,200
	Marine	365,027	693,680			328,653		4 35,600		651,700
	Military works	95,401	1,594,538			1,499,137		1,783,300		1,701,500
	Special Defences (1902)	...	18,536			18,536		10,400		...
	TOTAL	98,050,430	88,174,958		9,875,472		8,[illegible]81,300		2,196,200	
Provincial Adjustment	Surplus		2,397,302			2,397,302		2,256 200		
	Deficit		...						95,300	
	TOTAL	98,050,430	90,572,260		7,478,170		5,825,100		2,291,500	
	Surplus				7,478,170		5,825,100		2,291,500	
Capital Account	Railway, Irrigation and other Capital not charged to Revenue:—									
	Capital raised through Companies towards outlay on State Railways						—500,000		250,000	
	Capital contributed by Native States towards construction of State Railways				66,667		66,700		33,300	
	Capital raised and deposited by Railway Companies (net)				555,431			772,300		2,242,400
	Outlay on Irrigation Works					512,083		504,500		466,700
	Outlay on State Railways					1,872,348		3,023,400		3,704,400
	Initial outlay on new Capital at Delhi					244,297		250,700		266,700
	India's Financial Contribution to the War							100,000,000		
	Outlay of Railway Companies (net)					770,593		521,700		631,600
Debt, Deposits, Advances, and Remittances	Permanent Debt (net)				4,433,691		68,943,800			877,300
	Temporary Debt (net)					7,722,183	47,557,900			2,666,700
	Unfunded Debt (net)				1,474,857		9,383,200		1,215,300	
	Loans and Advances by Imperial Government (net)				2,451			3,100		59,500
	Loans and Advances by Provincial Governments (net)				585,495		598,400		162,400	
	Loans to Local Boards for Railway Construction (net)				8,020			2,000	8,700	
	Deposits and Advances (net)					4,595,151		20,178,400	3,912 800	
	Remittances (net)				1,651,160			3,795,800	2,000 000	
	Secretary of State's Bills drawn				9,609,240		25,258,000			
	Secretary of State's Bills paid					8,342,722		24,760,700		2,060,000
					25,925,182	24,059,377	157,133,100	153,812,600	9,374,000	12,975,300
Cash Balance	Opening Balance				24,819,401		26,685,209		30,005,709	
	Closing Balance					26,685,209		30,005,709		26,404,409
	TOTAL				50,744,586	50,744,586	183,818,309	183,818,309	39,379,709	39,379,709

M. F. GAUNTLETT,
Offg. Comptroller-General.

M. M. S. GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
[illegible]

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi*.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,

Secretary to the Government of India"

Rates of Subscription.	per annum R a. p.
Subscription for *Gazette* and Supplement	15 0 0
Postage	5 8 0
Subscription for Parts I, II, and III, or any of them	6 0 0
Postage	2 8 0
Subscription for Parts IV, V, and VI, or any of them	4 0 0
Postage	2 8 0
Subscription for Supplement only	5 0 0
Postage	3 0 0
Subscription for Supplement and Part VI	6 0 0
Postage	3 0 0
For a single copy of the *Gazette* and Supplement	0 8 0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0 4 0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKL[illegible]

Publisher, Gaz[illegible]

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 2nd March 1918.

CORRIGENDUM.

The following entry which appeared in the Notification published by this office in Part II of the *Gazette of India*, dated the 8th December 1917, under the heading "Cessation of Exclusive Privilege" is hereby cancelled :—

1907—572. (Societa Generale per la Cianamide.)

APPLICATIONS FOR PATENTS UNDER SECTION 3.

February 18.

3539. C. J. Dhanapati Naidu. *Water lift.*

3540. W. R. Norman, F. Norman and (Mrs.) F. Norman. *Bivouac-holdall.*

3541. R. Wapshare. *Carburetter.*

February 19.

3542. C. A. Parsons. *Improvements in power transmission gear wheels.*

3543. W. J. Gee. *Variable speed gear and clutch.*

3544. V. Volpato. *A new phosphatic manure and process for producing the same.*

3545. General Electric Co. *Improvements in and relating to metals and their manufacture.*

3546. G. F. Jackson. *Improvements in apparatus for moistening, humidifying and otherwise treating air and the like with liquids.*

3547. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to moulds for the production of printers' strips material or elements for printing forms.*

3548. R. D. Thompson. *Disconnecting device for vacuum brake cylinders.*

February 20.

3549. Techno-Chemical Laboratories Ld. *Improvements relating to methods of conducting high temperature reactions.*

3550. R. J. Gilmore. *Hooping iron stretchers.*

3551. J. A. Main. *Improvements in and relating to concrete slabs for roofing and similar purposes.*

3552. H. L. Harding. *Improvements relating to elastic or resilient tyres for vehicle wheels.*

3553. S. A. Melas. *Improvements in or relating to smokeless explosive compounds.*

3554. C. S. Wakefield. *Improvements in temporary or portable buildings and the like.*

February 21.

3555. J. Nelson. *Process and apparatus for the cracking of hydrocarbon oils and the like.*

3556. C. A. Hallback. *Two stroke cycle internal combustion engine.*

3557. Pacific Commercial Co. *Improvements in drying apparatus.*

February 22.

3558. Marconi Wireless Telegraph Co. of America. *Improvements in process and apparatus for receiving radio signals.*

3559. J. F. Robertson. *Improvements in loom pickers.*

February 23.

3560. Burmah Oil Co., Ld. *Improvements in or relating to closures for petrol and the like drums.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3455. W. O. Whyte and D. Hunter. *Picker press and process of manufacture of leather pickers.*

3460. P. D. Tripathi. *Improved perpetual calendar.*

3506. A. G. Dampier-Bennett. *Improvements in automatic air admission valves for internal combustion engines.*

3507. E. A. Ashcroft. *Improvements in the manufacture of potassium chloride from natural silicates, rocks, minerals, residues or wastes containing potash.*

3508. A. F. Shiner. *Improvements in rotary pumps.*

3511. N. Fraser, J. Fraser and G. S. Fraser, *Improved sewing machine for plaited-soled shoes.*

3512. S. C. Jensen. *Safety device for small fire-arms.*

3513. S. C. Jensen. *Improvements in recoil operated fire-arms.*

3514. S. C. Jensen. *Trigger mechanism for automatic fire-arms.*

3515. S. C. Jensen. *Mechanism for extracting and ejecting spent cartridge cases in recoil guns and the like.*

3516. S. Adde. *Improvements in explosives.*

3518. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to moulds for casting printers' leads, rules and the like.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

2923. Mistry Asa Ram. *New automatic thermantidote.*

3097. M. Manickasari. *Improvements in bangles.*

3197. W. G. Henshaw. *Process of recovering water-soluble pottassium salts from feldspathic rocks or their derivatives in the manufacture of portland cement.*

3250. W. B. Smith. *Improvements in pedal propelling gear of bicycles, velocipedes and the like.*

3336. Marconi's Wireless Telegraph Co., Ld. *Improvements in measuring instruments, relays and the like.*

3421. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of magnesia and calcium chloride.*

3424. J. Kruyswijk. *An improved system of transmission of power by alternating current.*

3429. Patterson Lock Nut Manufacturing Co. *Nut locks.*

3441. R. L. Datta. *Alkali sulphates.*

3442. Universal Winding Co. *Improvements in or relating to winding machines.*

3444. R. N. Oswal. *Improvements in artificial leg.*

3446. W. H. McGeever and W. King. *Improved means for use in connection with the staff working of rail or tramways and method of using same.*

3447. J. Peterson. *Power generating and power transmitting mechanism.*

3449. G. A. Mortier. *Improvements in tyres for vehicles.*

3454. A. O. Trostel. *A new pattern-surfaced leather and method of producing same.*

3464. N. S. Gunmaker. *Improvements in sparking plugs.*

3467. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to the production of elements of printing forms.*

3468. W. Powell. *Improved apparatus for maturing immature cotton bolls and other immature vegetables or fruit.*

3469. E. F. Joyce. *Improvements in means for locking nuts, bolts and the like.*

3470. Commercial Research Co. *Manufacture of chlorhydrin.*

3473. F. M. M. Banaji. *Improvements in or relating to keyboards for typewriters.*

3474. B. Nagaraja Rao. *Safety signal tresspass detector and train arrester.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3298. Vries.
3329. Hari Shanker.
3334. Murphy.
3335. Wilson.
3338. Ryland.
3345. Brown.
3346. Mylobreest and Brown.
3350. Das.
3352. Moore and Day.
3354. Pickstone.
3355. Pickstone.
3356. Harper-Nelson.
3357. Wallace and Everitt.
3358. Wallace and Everitt.

PATENTS SEALED.

2626. Payne.
3116. Gould.
3215. Ramannathan.
3280. Dickie.
3081. Constantinesco and Haddon.

RENEWAL FEES PAID.

332 of 1905. Dutton & ors. (To 14 February 1919.)
363 of 1905. Monitor Shipping Corporation, Ld. (To 21 February 1919.)
403 of 1906. Andiffren & ors. (To 6 March 1919.)
619 of 1906. Western Syndicate, Ld. (To 8 February 1919.)
124 of 1907. Pedersen. (To 19 April 1919.)
572 of 1907. Societa Generale per la Cianamide. (To 26 August 1918.)
605 of 1907. Schoop. (To 26 March 1919.)
502 of 1908. Fawns & anr. (To 11 February 1919.)
32 of 1909. Gare. (To 4 March 1919.)
80 of 1909. Boyd & ors. (To 18 March 1919.)
497 of 1909. Walke. (To 3 March 1919.)
695 of 1909. Gare. (To 8 February 1919.)
51 of 1910. Stokes. (To 14 March 1919.)
208 of 1910. Newton. (To 7 February 1919.)
360 of 1910. Societe des Telegraphes Multiplex, Systeme E. Mercadier. (To 20 March 1919.)
37 of 1911. Rees. (To 28 February 1919.)
84 of 1911. McElroy Shepherd Co. (To 27 February 1919.)
94 of 1911. Levick, Jr. (To 30 March 1919.)
95 of 1911. Levick, Jr. (To 30 March 1919.)
96 of 1911. Levick, Jr. (To 30 March 1919.)
515 of 1911. Farid.* (To 15 February 1919.)
613 of 1911. Wikeley. (To 19 March 1919.)
617 of 1911. Forseck. (To 23 January 1919.)
20 of 1912. Belanger Spinning Process Co. (To 9 January 1919.)
89 of 1912. Gilbert-Stringer & anr. (To 21 February 1919.)
90 of 1912. Druitt. (To 21 February 1919.)
117 of 1912. Consolidated Brake & Engineering Co., Ld., and anr. (To 7 March 1919.)
133 of 1912. Brownlie. (To 18 March 1919.)
135 of 1912. Levick, Jr. (To 18 March 1919.)
167 of 1912. McRae & anr. (To 2 April 1919.)
168 of 1912. McRae & anr. (To 2 April 1919.)

308 of 1912. Mayo. (To 17 June 1919.)
755 of 1913. Automatic Telephone Manufacturing Co., Ld. (To 17 February 1919.)
766 of 1913. Tarrant. (To 18 February 1919.)
783 of 1913. Brodie. (To 24 February 1919.)
790 of 1913. Calcar & ors. (To 25 February 1919.)
800 of 1913. Stratton. (To 28 February 1919.)
822 of 1913. Price. (To 10 March 1919.)
859 of 1913. Paterson. (To 26 March 1919.)
930 of 1913. Societe des Telegraphes Multiplex (Systeme E. Mercadier, H. Magunna) (To 6 May 1919.)
1451 of 1914. Nobel's Explosives Co, Ld. (To 10 February 1919.)
1480 of 1914. Kenney. (To 20 February 1919.)
1491 of 1914. Ridley. (To 24 February 1919.)
1540 of 1914. Kerr. (To 23 March 1919.)
1542 of 1914. Lidholm. (To 23 March 1919.)
1543 of 1914. Lidholm. (To 23 March 1919.)
1544 of 1914. Long. (To 23 March 1919.)
1600 of 1914. Bell. (To 15 April 1919.)
1613 of 1914. Watson. (To 22 April 1919.)

AMENDMENT ALLOWED UNDER SECTION 17.

Nos. 3151 and 3152 of 1917. In pursuance of leave granted on 20th February 1918, the above numbered specifications have been amended in the manner set forth in the *Gazette of India*, dated the 17th November 1917.

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1907.

219, (Sulman).

1910.

218, (Pachaiyappachariar).

1911.

408, (Gibb). 415, (Syed Ahmed & Brothers). 527, (Pritchett).

1912.

613, (Cooke).

1913.

1305, (Metals Extraction Corporation, Ld.). 1306, (Hall). 1311, (Woodington & anr.). 1312, (Thomas Transmission, Ld.). 1315, (Moore). 1316, (Statax Engine Co., Ld.).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India.* These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Place	Office
AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price. R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act. II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)		3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) *Patent Office Journals*, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

[illegible]. G. GRAVES,

Controller of Patents and Designs.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

M. Shaikh Mohammad Ismail . . . . . South Malaka, Allahabad.
M. Syed Mazhar-ul Hussain . . . . . 253A, Mohtashim Ganj, Allahabad.

AMBALA.

M. Mohd. Miyan Khan . . . . . . Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari . . . . The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari . . . . . Oriental Lodge, Ambala.
M. Anand Sarup . . . . Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil . Urdu Instructor, Officers' School, Ambala Cantonment.
*M. Mohd. Yaqub Khan (Munshi Fazil) . . Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma . . . . . . Young Officers' School of Instruction, Ambala Cantonment.
M. Chhoto Lal . . . . Lalkurti Bazar, Ambala.
M. Jawala Parshad . . . . Regimental Munshi, Lalkurt. Bazar, Ambala.

BANGALORE.

M. Mohd. Imdad Hussain . . . . . . 1, Gun Troop Road, Bangalore Cantonment.
M. Husain Mirza . . . . 1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib . . . . 1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad . . . . 1, Gun Troop Road, Bangalore.
M. Ghulam Ahmed Sahib . . . . . . 58, Dispensary Road, Bangalore (Cantonment).

BANNU.

M. Mul Chand Khurana, Munshi Alim . . . Pensioner and Clerk to Afghan Medical Mission Bannu.

BAREILLY.

M. Mohd. Arif . . . . Camp Bareilly.
M. Rashid Ahmad Khan . . . . . Old City, Sailani, Bareilly

BOMBAY.

Mr. H. M. Anwar . . . . Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande . . . . 570, Kasba Peth, Poona City.

CALCUTTA.

M. Reza Ali Wahshat, M.R.A.S. . . . . 2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman . . . . 212/1, Linton Street, Calcutta.
M. Abdul Badi . . . . 5, Ramsankor Roy Lane, Calcutta.
M. A. M. F. Wahhab . . . . . . Librarian, Calcutta Madrasah, 34, Collin Street Calcutta.
M. Habibun Nabi Khan Saulat . . . . . 5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal . . . . . . 25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar . . . . . 1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat . . . . . 17/1, Noorallah Doctor's Lane, Balligunge Road Calcutta.
*M. Badruddin Ahmed, B.A. . . . . . 3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan . . . . . . 23/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali . . . . 11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan . . . . . . 88/1, Baitak Khana Road.
M. Daliluddin Ahmed . . . . 37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid . . . . 106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A. . . . . 4, Korabardar Lane, P. O. Wellesley, Calcutta
M. Mohd. Muslim . . . . 12, Damzen's Lane, Chinapara, Calcutta.
M Nisar Ahmad Khan . . . . . . 49, Ice Factory Lane, Entally, Calcutta.
M. Mahmud Hasan Israili . . . . . . 11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi . . . . . 41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali . . . . . . 41, Gardner Lane, Entally P. O., Calcutta.
M. Azherus Sadain . . . . 138/1, Karaya Road.
M. Abdul Habib Khan . . . . 44, Gora Chand Road, Entally P. O., Calcutta.
M. Waman Vishnu Vaidya . . . . . C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.

CAWNPORE.

M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Aziz-ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M Syed Hadi Hussain	Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A.	Kabari Bazar, Ferozepore.
M. Harnam Das	Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut.

JHELUM.

M. Thakur Das Pahwa	Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikhata Karachi.

KASAULI.

M. Anand Sarup	Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.

LAHORE.

M. Sham Lal Bhargava	Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq	Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

M Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MADRAS.

M. Muhiddin Hussain Sahib	15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.

MEERUT.

M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad	Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj	Regimental Munshi (summer only).

MUSSOORIE.

M B. Ahmad Fakhrey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . Mission Road, Quetta.
M. Sher Mohamed . . . . Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).
M. Fazl Elahi . . . . C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th February 1918.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	Rs
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	Rs
For quantities of not less than 6 lbs. in one delivery . . .	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 25th February 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd February 1918.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).			
				In India.			In England.		In His Majesty's Dominions.	In transit between India, England and His Majesty's Dominions.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Calcutta	63,59,000	31,49,37,079	32,12,96,079	2,27,88,397	10,26,45,242	31,08,206	67,50,000	...	...	...	...	(a) 9,99 99,946	(b) (c) 51,47,93,072	75,00,83,863	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53,13,96,571. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917, at a cost of R42 crores.
Cawnpore	...	2 83,22,337	2,83,22,337	1,19,03,172	91,48,403	.			..		...	.	.	2,10,51,575	
Lahore	...	7,63,05 767	7,63,05 767	1,00,05 983	93,65,948	...	..	...	...	...	...	..	..	1,93 71,931	
Bombay	1,50 39,330	36,59,53 971	38,39,93,301	3 33,87,065	15,22,69,837	20,32,373	...	...	...	...	...	...	...	18,76,89,275	
Karachi	...	4,70 48 510	4,70 48 5.0	73,50,890	26 23,185	...	.	...	...	...	.	...	...	99,74 075	
Madras	57,03,840	10 84 15,825	11,41,19 665	2,21,62,000	51,74,340	...	.	...	...	.	...	..	...	2,73,36,340	
Rangoon	...	6 88,43 159	6,88,43 159	1,82,24,981	48,62,820	...	..	..	...	...	..	..	...	2,30 87,801	
	2 71 02,170	1,01,28,26,648	1,03,99,28,818	12,58,22,488	28,60,59,775	51,40,579	67,50,000	...	...	...	...	9,99,99,946	51,47,93,072	1,03,85,94 860	

Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue 45,13,958

TOTAL CIRCULATION R 1,03 54,14,860

Deduct—Amount due on T. Ts. drawn by one Circle on another 31,80,000

TOTAL RESERVE R 1,03,54,14,860

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 22nd February 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 22nd February 1918.

M. M. S. GUBBAY,
Controller of Currency.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for December 1917 and of the Budget Estimate for the year 1917-18.

Revenue and Receipts.	Budget Estimate for 1917-18.			Receipts in December 1917.	Receipts from 1st April to 31st December 1917.		
	Imperial.	Special.	Total.		Imperial.	Special.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	...	22,77,000	22,77,000	76,903	...	12,65,015	12,65,015
II.—Opium	...	47,000	47,000	5,951	...	44,110	44,110
IV.—Stamps	...	7,25,000	7,25,000	44,966	...	4,98,107	4,98,407
V.—Excise	...	3,35,000	3,35,000	35,190	...	3,09,542	3,09,542
VI.—Provincial Rates	...	1,000	1,000	...	...	640	640
VII.—Customs	...	...	...	...	...	..	.
VIII.—Income Tax	6,000	2,50,000	2,56,000	26,288	4,028	1,76,343	1,80,371
IX.—Forest	...	2,42,000	2,42,000	6,775	...	2,04,767	2,04,767
X.—Registration	...	45,000	45,000	3,227	...	37,910	37,910
XI.—Tribute from Native States	...	...	...	...	..	...	...
XII.—Interest	30,000	...	30,000	945	17,889	..	17,889
XVIA.—Law and Justice—Courts of Law	...	2,30,000	2,30,000	18,290	...	1,76,503	1,76,503
XVIB.— Ditto —Jails	...	46,000	46,000	7,622	...	30,827	30,827
XVII.—Police	...	23,000	23,000	3,777	...	36,116	36,116
XIX.—Education	...	24,000	24,000	—9,981	...	18,968	18,968
XXA.—Medical	...	1,000	1,000	—9	...	300	300
XXB.—Sanitation	...	...	...	...	...	350	350
XXIA.—Agriculture	...	6,000	6,000	7	...	215	215
XXIB.—Scientific and other Miscellaneous Departments	...	...	...	40	...	101	101
XXII.—Receipts in aid of Superannuation, etc.	...	23,000	23,000	1,641	...	19,039	19,039
XXIII.—Stationery and Printing	...	23,000	23,000	1,372	...	17,784	17,784
XXV.—Miscellaneous	...	1,24,000	1,24,000	19,365	.	91,331	91,331
XXIX.—Irrigation—Major Works—Direct Receipts	9,03,000	4,08,000	13,11,000	12,808	3,75,979	3,75,979	7,51,958
XXX.—Irrigation—Minor Works and Navigation	...	...	...	...	...	...	...
XXXI.—Civil Works	...	1,59,000	1,59,000	15,532	...	1,09,968	1,09,968
Total Revenue and Receipts	9,39,000	49,89,000	59,28,000	2,70,109	3,97,896	34,14,215	38,12,111
Add—Debt Accounts	...	...		1,12,71,292	...	...	9,12,32,584
Total	...	...	...	1,15,41,401	...	...	9,50,44,695
Opening Cash Balance	...	...	...	(a)20,67,051	...	...	(b)23,71,420
GRAND TOTAL	...	...	...	1,36,08,452	...	...	9,74,16,115

(b) On 1st April 1917.   ( ) On 1st December 1917.

H. M. C. TROTTER,
Accountant-General, Punjab.

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB,
LAHORE;
The 20th February 1918.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for December 1917 and of the Budget Estimate for the year 1917-18.

EXPENDITURE.	BUDGET ESTIMATE FOR 1917-18.			Disbursement in December 1917.	DISBURSEMENT FROM 1ST APRIL TO 31ST DECEMBER 1917.		
	Imperial.	Special.	TOTAL.		Imperial.	Special.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	14,000	13,000	27,000	1,216	8,745	8,744	17,489
2.—Assignments and Compensations	9,000	9,000	18,000	7,063	8,014	8,015	16,029
3.—Land Revenue	4,14,000	2,92,000	7,06,000	46,966	2,92,026	2,03,003	4,95,029
6.—Stamps	14,000	15,000	29,000	1,411	7,469	7,469	14,938
7.—Excise	9,000	8,000	17,000	1,451	6,017	6,017	12,034
10.—Income Tax	1,000	...	1,000	64	370	370	740
11.—Forest	70,000	71,000	1,41,000	9,706	36,888	36,889	73,779
12.—Registration	6,000	7,000	13,000	1,086	4,738	4,738	9,476
13.—Interest on Ordinary Debt	...	...	...	...	...	...	...
14.—Interest on other obligations	...	...	...	...	...	...	...
18.—General Administration	2,68,000	1,25,000	3,93,000	36,652	2,00,462	89,738	2,90,200
19A.—Law and Justice—Courts of Law	4,68,000	2,34,000	7,02,000	55,311	3,46,907	1,66,749	5,13,656
19B.— Ditto —Jails	1,51,000	1,52,000	3,03,000	16,945	1,13,002	1,13,003	2,26,005
20.—Police	12,50,000	12,49,000	24,99,000	2,02,501	9,60,337	9,60,336	19,20,673
22.—Education	3,16,000	3,15,000	6,31,000	2,34,044	2,33,173	2,33,173	4,66,346
23.—Ecclesiastical	57,000	...	57,000	7,180	43,524	...	43,524
24A.—Medical	1,01,000	85,000	1,86,000	7,727	79,948	65,384	1,45,332
24B.—Sanitation	1,20,000	1,19,000	2,39,000	1,612	57,492	57,492	1,14,984
25.—Political	26,17,000	24,36,000	50,53,000	3,27,591	15,56,207	14,38,731	29,94,938
26A.—Agriculture	76,000	77,000	1,53,000	7,441	25,442	25,443	50,885
26B.—Scientific and other Miscellaneous Departments	4,000	5,000	9,000	477	3,381	3,381	6,762
27.—Territorial and Political Pensions	61,000	...	61,000	7,375	34,319	...	34,319
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	89,000	89,000	1,78,000	13,520	66,591	66,591	1,33,182
30.—Stationery and Printing	61,000	61,000	1,22,000	9,750	37,817	37,816	75,633
32.—Miscellaneous	21,000	21,000	42,000	2,767	14,048	14,047	28,095
33.—Famine Relief	...	...	...	...	...	...	...
36.—Reduction or Avoidance of Debt	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	13,18,000	2,88,000	16,06,000	43,450	1,82,954	1,82,954	3,65,908
43.—Minor Works and Navigation	24,000	25,000	49,000	1,711	7,968	7,969	15,937
45.—Civil Works	13,84,000	13,78,000	27,62,000	6,34,069	5,10,699	5,10,699	10,21,398
TOTAL EXPENDITURE	89,23,000	70,74,000	1,59,97,000	16,79,086	48,38,540	42,48,751	90,87,291
Add—Debt Accounts	...	...	...	97,51,515	...	...	8,61,50,973
TOTAL	...	...	...	1,14,30,601	...	...	9,52,38,264
Balance on 31st December 1917	...	...	...	21,77,851	...	...	21,77,851
GRAND TOTAL	...	..	...	1,36,08,452	...	...	9,74,16,115

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;
LAHORE,
Th 20th February 1918.

H. M. C. TROTTER,
Accountant-General, Punjab.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16th TO 22nd FEBRUARY 1918.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.													Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta . . .	3	1	...	4	3	...	3	...	(a) 17	6	1	24	...	...	...	...	...	...
Bombay . . .	22	...	...	22	22	...	22	...	(b) 60	1	8	69	7	7	...	...	...	...

(a) Exclusive of 3 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 67 of purchased silver brought on the Mint premises but not yet received.

A. McCORMICK, Lt.-Colonel, R.E.,
Master of the Mint.

His Majesty's Mint;
Calcutta, the 27th February 1918.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 26th February 1918.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below* .	67,50,000	0	0			
				1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	4,24,57,799	10	11			
Public Deposits at Branches	1,20,62,881	14	7	5,45,20,681	9	6
Other Deposits at Head Office and Branches				24,95,79,609	0	11
Bank Post Bills, etc. . .				9,94,479	10	7
Sundries				4,11,478	13	6
RUPEES .				34,76,56,249	2	6

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				6,29,80,951	0	0
Other authorized Investments .				1,32,59,570	0	0
Loans on Government and other authorized Securities .				6,88,50,723	1	11
Accounts of Credit on Government and other authorized Securities				4,40,45,523	12	1
Bills discounted and purchased				4,17,81,573	11	5
Balances with other Banks .				40,75,495	1	3
Bullion				......		
Dead Stock				28,64,535	9	2
Stamps				11,579	4	11
Sundries				7,11,507	4	0
				23,85,81,458	12	9
Cash and Currency Notes at Head Office*	6,56,8[illegible],360	0	6			
Cash and Currency Notes at Branches †	4,33,94,430	5	3	10,90,74,790	5	9
RUPEES .				34,76,56,249	2	6

* Includes Sovs. & ½ Sovs., value Rs. 3,77,842 8 0

† Do. do. do. ,, 5,89,[illegible]52 8 0

Rs. 9,67,[illegible]95 0 0

BANK OF BENGAL;
Calcutta, 21st February 1918.

H. MITCHELL,
Chief Accountant.

Rate for Demand Loans 6 per cent.

Percentage 35·70.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS, 8TH (LUCKNOW) DIVISION.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, 8th (Lucknow) Division, on 31st December 1917, on account of security deposits of contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.								
		3½ per cent. 1900-01.	3½ per cent 1854-55.	5 per cent. 1929-47.	3½ per cent. 1865.	3½ per cent 1842-43.	3 per cent 1896-97.	Debentures and Bonds.	Bank Deposit receipts.	TOTAL.
	On which interest is drawn.									
	Divisional Disbursing Officer, 8th (Lucknow) Division.	...	300	...	18,600 (c) 200	..	3,600 (a) 1,000 (b) 500	...	...	24,200
	Allahabad Bank Ltd.	...	...	...	...	...	...	2,07,000	...	2,07,000
	Messrs. Grindlay & Co., Calcutta.	...	...	46,000	..	...	...	...	2,00,000	2,46,000
	Messrs. King, Hamilton & Co., Calcutta.	12,000	...	..	1,21,000	11,000	...	...	...	1,44,000
	Messrs. Nanack Chand & Co.	...	..	...	...	...	2,000	...	...	2,000
	TOTAL	12,000	300	46,000	1,39,800	11,000	7,100	2,07,000	2,00,000	6,23,200
		Various 3½ per cent. Loans.	3 per cent Loan.				Bank of Upper India Debentures.	Bank Deposit Receipts.		
	Safe Custody.									
	Divisional Disbursing Officer, 8th (Lucknow) Division.	2,000	500				2,100	Rs. 24,195	A. 1 P. 4	28,795-1-4
	TOTAL	2,000	500				2,100	24,195	1 4	28,795-1-4

(a) Not yet converted into the stock of 3 per cent. loan of 1896 97.
(b) The upper halves have only been acknowledged by the Controller of Currency, the lower halves being received later than 31st December 1917.
(c) Transferred from the register of securities for safe custody.

LUCKNOW,
Dated the February 1918.

W. WILL, Major,
Controller of Military Accounts,
8th (Lucknow) Division.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878 that about 12th December 1916 a Mariamman idol in stone of the approximate value of Rs. 50 was discovered under the ground in the backyard of Rasappa Asari, Tiruvakkarai, Villupuram taluk, South Arcot District, Madras Presidency.

2. All persons claiming the said treasure or any part of the value thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office in Cuddalore on the 8th July 1918 in order to have the matter enquired into and determined according to law.

SOUTH ARCOT COLLECTOR'S OFFICE,
Dated 11th February 1918.

N. E. MARJORIBANKS,
Collector.

OFFICE OF INSPECTOR GENERAL OF FORESTS.

NOTIFICATION.

Simla, the 25th February 1918.

No. 144—43-2.—Rai Sahib Nand Mal, Extra Deputy Conservator of Forests, in charge of Forest Publications at the Forest Research Institute and College, Dehra Dun, is granted privilege leave for two months with effect from the 25th February 1918.

G. S. HART,
Inspector General of Forests.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 21st February 1918.

No. 1436-*Home*.—In continuation of the Notification No. 7587-Home, dated the 31st August 1917, the Chief Commissioner is pleased, in exercise of the powers conferred by section 10, sub-section (2), of the Code of Criminal Procedure, 1898 (V of 1898), to appoint Mr. M. M. L. Currie, I.C.S., Assistant Commissioner, and a Magistrate of the 1st class in the Delhi District, to be an Additional District Magistrate for a further period of six months with effect from the 27th February 1918.

Mr. M. M. L. Currie is hereby invested with all the ordinary powers of a District Magistrate, specified in Part V of Schedule III of the Code of Criminal Procedure except those entered as (12), (15), (16) and (17) of the same part and schedule.

No. 1446-*C. & I.*—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi District at the close of the half month ending 15th February 1918.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.		ITEMS.	Amount per Rupee.	
	Srs.	Chts.		Srs.	Chts.
			Gram (Cicer arietinum) (unhusked)	10	8
Wheat, white	7	10	Maize	11	0
Barley	10	12	Arhar (Cajanus Indicus) (husked) (Dál)	10	0
Rice, Best sort	8	0	Firewood	55	0
Rice, Common sort	6	0	Salt, Wholesale	...	
Jowár (Andropogon sorghum)	10	4	Salt, Retail	8	0
Bájra (Pennisetum typhoideum)	9	4	Gur Lamai	6	1
Mandwa (Eleusine Coracana)	...		Cotton (unginned)	...	
Kangni (Setaria Italica)	...		Bejhar	10	12

Statement showing prices current (wholesale) of food-grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 15th February 1918. (*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

WHOLESALE PRICE PER MAUND OF 82¼ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees. Rs. A. P.	ITEMS.	Wholesale price in Rupees. Rs. A. P.
Rice, unhusked	...	Cotton seed	3 13 0
„ husked	5 14 0	Ghi	64 0 0
Wheat, white	5 1 0	Flour (wheat) No. 2	5 12 0
Barley	3 9 0	Tobacco leaf (dry)	8 0 0
Oats	...	Turmeric (unground)	18 8 0
Jowar	3 11 6	Salt, Sambhar	4 11 0
Bajra	4 2 0	Raw hides (cow)	90 0 0
Maize	3 7 6	Bran	1 14 0
Gram	3 10 0	Grass (dry)	1 5 3
Arhar Dál	3 14 0	Bhusa (white)	1 5 0
Linseed	6 0 0	Jowar stalks	1 5 0
Rapeseed (Sarshaf)	4 12 0	Bengal coal	1 5 0
Poppy-seed	...	Kerosine oil (per tin, Victoria brand)	2 13 6
Til (jinjili seed)	8 1 0	Plough bullocks, per pair	250 0 0
Sugar (raw), Gur Lomar	5 14 0	Sheep, per score	90 0 0
Cotton (cleaned)	...	Bejhar	3 9 0

The 22nd February 1918.

No. 1463-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 16th February 1918 is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi	225,471	108	85	193	99	70	169	...	...	3	63	2	71	...	25	...	21	16	37	44·57	38·06
	Notified Area	3,673	...	2	2	2	1	3	...	...	...	2	...	1	...	...	...	1	...	1	28·31	42·47
	Total	229,144	108	87	195	101	71	172	...	...	3	70	2	72	...	25	...	22	16	38	44·25	39·03

No. 1477-*Home*.—In exercise of the powers conferred by Section 492 of the Code of Criminal Procedure, 1898, the Chief Commissioner, Delhi, is pleased to appoint, with effect from the 29th January 1918, for a period of two months, or for such further period as may be actually necessary, Sheikh Zikrul-Rahman, Pleader, to be an additional Public Prosecutor, to carry on the prosecution of the Railway fraud cases to be tried in the Court of Mr. S. S. Harris, Special Magistrate, Delhi.

The 23rd February 1918.

Notice under Section 247 (4) of the Indian Companies Act VII of 1913.

In the matter of the Asiatic Benefit Society, Limited, Delhi, in liquidation.

No. 1520-*C. & I.*—The Registrar, Joint Stock Companies, Delhi, having reasonable cause to believe that no liquidator is acting to wind up the affairs of the Asiatic Benefit Society, Limited, Delhi, it is hereby notified under Section 247 (4) of Act VII of 1913, that at the expiration of three months from the date hereof, the name of the Company will, unless cause is shown to the contrary, be struck off the Register and the Company will be dissolved.

The 25th February 1918.

No. 1551-*Home*.—The following return of deaths registered in the Province of Delhi during the half month ending the 15th February 1918, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
			Death registered in the half month.										Infants under one year of age.			
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Remarks.
P. S. Alipur	26	25	...	...	...	17	...	7	...	...	1	1	7	2	9	
Nangloi	35	39	...	...	...	30	...	9	...	...	...	...	2	5	7	
Najafgarh	41	34	...	...	...	24	...	10	...	...	...	...	4	8	12	
Subzimundi	...	10	...	...	...	9	...	1	...	...	...	...	2	...	2	
Paharganj	2	2	...	...	...	2	...	...	...	...	...	...	...	...	.	
Mehrauli	41	34	...	...	...	21	...	12	...	...	1	1	4	5	9	
Raisina	3	31	...	1	...	18	1	10	...	...	1	...	1	1	2	
Shahdara	9	15	...	...	...	13	...	1	...	...	1	...	2	3	5	
New Cantonment	9	8	...	...	...	5	...	3	...	...	...	...	2	2	4	
Total of the District	166	198	...	1	...	139	1	53	...	...	4	2	24	26	50	

W. M. HAILEY,
Chief Commissioner, Delhi.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Rajputana Agency Camp, the 20th February 1918.

No. 360-985-*C*.—The Reverend H. C. S. Anstey, Chaplain of Nasirabad, is granted privilege leave for 3 months combined with furlough for 8 months and 18 days with effect from the 5th April 1918 or subsequent date.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 27 OF 1918.

Rangoon, the 9th February 1918.

In the matter of V. Muthia Pillay, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. Muthia Pillay of No. 19, Mogul Street, Rangoon, on the 8th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said V. Muthia Pillay.

CASE No. 29 OF 1918.

Rangoon, the 13th February 1918.

In the matter of H. G. Petersen, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by H. G. Petersen, Assistant, Bullock Brothers, residing at No. 4, 49th Street, Rangoon, on the 9th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said H. G. Petersen.

CASE No. 30 OF 1918.

Rangoon, the 13th February 1918.

In the matter of Syed Ismail Behbehanee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Syed Ismail Behbehanee, Motor Driver of No. 85, 29th Street, Rangoon, on the 13th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Syed Ismail Behbehanee.

CASE No. 31 OF 1918.

Rangoon, the 14th February 1918.

In the matter of A. R. M. A. Ramasawmy Chetty, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A. R. M. A. Ramasawmy Chetty, money lender of No. 14, China Street, Kemmendine, Rangoon, on the 14th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. R M. A. Ramaswmy Chetty.

CASE No. 32 OF 1918.

Rangoon, the 19th February 1918.

In the matter of A. H. Agabob, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A. H. Agabob, residing at Yegyaw, Rangoon, on the 18th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. H. Agabob.

CASE No. 33 OF 1918.

Rangoon, the 19th February 1918.

In the matter of Paul Joseph Francis, Insolvent.

Notice is hereby given that on a pitition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Paul Joseph Francis, No. 57, 134th Street, Rangoon, on 18th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Paul Joseph Francis.

CASE No. 34 OF 1918.

Rangoon, the 19th February 1918.

In the matter of V. Subrailoo Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. Subrailoo Naidu, No. 66, 32nd Street, Rangoon, on the 18th day of February 1918, an order of adjudication of Insolvency was made by the Chief Court of Lower Burma on the same day against the said V. Subrailoo Naidu.

CASE No. 166 OF 1917.

Rangoon, the 15th February 1918.

In the matter of Abdul Aziz, Engine Driver, residing at No. 33, 9th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Abdul Aziz an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 14th day of February 1918.

MAUNG GYEE,
Offg. Registrar.

IN THE COURT OF THE SENIOR SUBORDINATE JUDGE AT DELHI.

CIVIL SUIT No. 21 OF 1918.

Dated the 25th February 1918.

Lachmi Narain, son of Janki Dass, caste Brahman, resident of Musjid Kallan Hauz Muzaffar Khan, Delhi . . . . Plaintiff,

versus

Beli Ram, son of Ajudhia Pershad, caste Vaish, of Musjid Kallan, 2. Mehar Chand, son of Eshri Pershad, and 3. Chhuttan Lal, son of Mehar Chand, caste Jain, of Delhi Katrai Khushal rai . . . . Defendents

It is hereby notified for the information of all concerned that the partnership between the above named parties has been declared to have been dissolved with effect from 29th January 1917 by the preliminary decree of the Junior Sub Judge's Court, Delhi, of that date.

J. K. M. TABB,
Senior Sub-Judge, Delhi

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 538 OF 1915.

Dated the 19th February 1918.

Re Demchand Motichand Sha of Bombay, Hindu inhabitant, residing at Old Modykhana, lately a Share-broker, and now unemployed, an Insolvent.

Notice is hereby given that the order of adjudication made herein on the 20th day of August 1915 against the said Insolvent has been this day annulled.

No. 546 OF 1916.

Dated the 19th February 1918.

Re Shaik Abdul Aziz of Bombay, Mahamedan inhabitant, residing at Null-Bazar, lately a Bailiff in the Bombay Small Causes' Court and now unemployed, an Insolvent.

Notice is hereby given that the order of adjudication made herein on the 16th day of September 1916 against the said Insolvent has been this day annulled.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
85—1918	Gulam Husein Rahimtulla Khoja	Mahomedan	Sandhurst Road, Pomeneary	Lately Tobacconist in partnership with Lingaya Sayana under the name of the Swastika Cigar Manufacturing Company and now Tobacconist on his own account in the name of the Standard Trading Company.	18th	February	1918	18th	February	1918
86—1918	Christopher Hinks	Eurasian	Parel, Convent School No. 2	Sub-Inspector in the Drainage Department, Bombay Municipality.	19th	„	„	19th	„	„
87—1918	Vishwamitra Moreshwar Chimbarkar.	Hindu	Gamdevi	Lately doing business under the name of Kaisare Hind Washing Company in partnership with Raghunath Purshotum Mhatre and Saidoo Mowsaji Assar (since deceased) and now unemployed.	„	„	„	„	„	„
88—1918	Dwarkanath Madhowrao Rane	„	Thakurdwar Road	Chauffeur	20th	„	„	20th	„	„
89—1918	Shitaram *alias* Bhaskar Purshotam Satpalkar.	„	Khetwadi 10th Lane	Lately clerk in the employ of the Standard Electric Company and now unemployed.	„	„	„	„	„	„
90—1918	Cassumally Gulamally Khoja	Mahomedan	Dongri	Formerly clerk in the Bombay Small Causes' Court and lately clerk in the employ of M. H. Visram and now unemployed.	22nd	„	„	22nd	„	„

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 25th day of February 1918.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.
In Insolvency.

No. 157 OF 1915.

Dated the 22nd February 1918.

Re Kim Hee (Sheenkee).
Ex parte the Debtor.

Notice is hereby given that by an order of Court, dated the 1st day of May 1917, the order of adjudication made herein on the 9th day of July 1915, was annulled.

No. 199 OF 1916.

Dated the 22nd February 1918.

Re Punchanon Bose.
Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 9th day of April 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Summary Case.

No. 158 OF 1916.

Dated the 26th February 1918.

Re George William Barrett.
Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 138 OF 1917.

Dated the 22nd February 1918.

Re Henry Peterson Palmer.
Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 9th day of April 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 165 OF 1917.

Dated the 22nd February 1918.

Re Jyatish Chandra Dey.
Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 9th day of April 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 23 OF 1918.

Dated the 26th February 1918.

Re Gocul Dass Nanji, residing at No. 41, Ezra Street in the town of Calcutta and carrying on business there as merchant and commission agent under the name and style of Gocul Dass and Company.

Ex parte the Debtor. S. K. Ganguli—Attorney for the Insolvent.

On the 22nd day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 26 OF 1918.

Dated the 28th February 1918.

Re Mohendra Nath Dass, residing and lately carrying on business in grains and spices at No. 68, Strand Road, in the town of Calcutta, at present without any employment.

Ex parte the debtor. Hari Pada Dutt.—Insolvent's Attorney.

On the 27th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, AJMER.

No. 22 OF 1915.

Bipti . . . . Insolvent,

Against

	Debt. Rs.	A.	P.
1. Chagalal of Ajmer	60	0	0
2. Ganga Pershad of Ajmer	406	0	0
3. Seth Chagalal of Ajmer	110	0	0
4. Rupnarain, son of Gudarmal, Shopkeeper, Bahrod Village, Agra P. O., Achnera	350	0	0
5. Shamlal of Ajmer	50	0	0
	976	0	0

Application under Section 44, Act III of 1907 (Insolvency Act).

The applicant has filed the above mentioned application and the application will be heard on 16th March 1918 at 10 A.M. The Creditors are hereby informed that they must either appear in person or through an authorised Agent on the date fixed. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court this 19th day of February 1918.

S. ABDUL WAHED KHAN,
Judge, Insolvency Court, Ajmer.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.
In Insolvency.

PETITION No. 337 OF 1915.

In the matter of C. Rajagopalachari, an Insolvent.

Notice is hereby given that the order of this Court, adjudging C. Rajagopalachari, insolvent, pursuant to the provisions of Act III of 1909 (the Presidency-Towns Insolvency Act), was annulled by an order, made herein and dated the 21st day of January 1918.

INSOLVENCY OFFICE, HIGH COURT,
Madras, the 21st February 1918.

J. K. ATKINSON,
Deputy Registrar.

Notice is hereby given that orders have been made by this Court adjudging the persons hereunder mentioned Insolvents and vesting the estates and effects of the said Insolvents in the Official Assignee of this Court; and all persons indebted to the said Insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee.

Number of Petition.	Date of Presentation.	Name, address and description of Insolvent.	Date of Adjudication.	Date of Public Examination.
257 of 1916 .	29th November 1916.	Karlapati Radha Krishniah, Merchant, usually residing at No. 68, Nathu Pillayar Covil Street, Madras.	29th November 1916.	22nd March 1918.
200 of 1917 .	17th October 1917.	P. S. Daivasigamony Chetty carrying on business as P. Streenanga Chetty and Son at Nos. 3-28 and 4-28, Malisppen Street and in Pophams Broadway, Madras.	17th October 1917.	5th April 1918
34 of 1918 .	1st February 1918.	Thirumalai Rao Sahib residing at No. 1, Thandavaroya Mudelly Street, Triplicane, Madras.	1st February 1918.	22nd March 1918

INSOLVENCY OFFICE,
Madras, 26th February 1918.

J. R. ATKINSON,
Deputy Registrar.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 27th February 1918.

No. 1572-*G.-Camp.*—The following officiating promotions of officers of the Military Accounts Department are made for the periods specified :—

Name.	From	To	Period.
Major G. W. Ross, D.S.O. .	Military Accountant, 3rd Class.	Military Accountant, 2nd class (officiating).	From the 4th April to the 5th May 1917 and from the 15th May 1917 until further orders.
Bt.-Lt.-Col. H. N. F. MacDonnell.	Ditto	Ditto	Ditto.
Major H. R. Von D. Hardinge.	Ditto	Ditto	From the 4th April to the 5th May 1917 and from the 15th May to the 10th June 1917.
Major W. V. Richards .	Military Accountant, 3rd class (sub. *pro tem*).	Ditto	Ditto.
Major R. H. S. Whitchurch	Military Accountant, 4th class (sub. *pro tem*).	Military Accountant, 3rd class (officiating).	From the 20th March to the 24th August 1917.
Major P. Ashfield . .	Ditto	Ditto	From the 31st March to the 10th June 1917.

Delhi, the 27th February 1918.

No. 1573-*G-Camp.*—Mr. H. L. Livingstone, Military Accountant, 2nd class, Military Accounts Department, is granted privilege leave for thirty days, with effect from the 30th January 1918.

No. 1574-*G-Camp.*—Mr. Santosh Kumar Bannerjee, B.A., Accountant, 1st grade, sub. *pro tem.* in the office of the Controller of Military Accounts, 3rd (Lahore) Division, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 30th January 1918, during the absence of Mr. Livingstone on privilege leave.

No. 1575-*G-Camp*.—Mr. A. Royal, Officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 9th (Secunderabad) Division, reverts to his own grade, with effect from the 4th February 1918.

No. 1576-*G-Camp*.—Mr. E. A. Gracias, Officiating Deputy Examiner, 2nd grade, in the office of Controller of Military Accounts, 1st (Peshawar) Division, reverts to his own grade, with effect from the 13th February 1918.

B. W. MARLOW, Colonel,

Military Accountant-General.

IMPERIAL DEPARTMENT OF AGRICULTURE IN INDIA.

NOTIFICATION.

Camp Dharwar, the 18th February 1918.

No. 617-*C*.—Mr. Narain Lal Tewari, Offg Second Assistant to the Imperial Agricultural Chemist, Pusa, is granted privilege leave for one month, under Articles 246 and 260 of the Civil Service Regulations, with effect from the 2nd January 1918.

J. MACKENNA,

Agricultural Adviser to the Govt. of India.

CALCUTTA UNIVERSITY.

NOTICE.

In supersession of the previous notification, it is notified for the information of all concerned that the next Intermediate Examinations in Arts and Science will be held on Monday, the 18th of March, 1918, and following days, instead of on Wednesday, the 13th proximo and following days; and that the Examinations for the Degree of Bachelor of Arts and Science will be held on Monday, the 8th of April, 1918, and following days, instead of on Thursday, the 4th of April, 1918, and following days.

In continuation of the notification, dated the 4th of February, 1918, it is hereby notified for the information of the general public that the adjourned Matriculation Examination will be held on Tuesday, the 2nd of April, 1918, and following days.

By order of the Hon'ble the Vice-Chancellor,

P. BRÜHL,

Registrar.

SENATE HOUSE,
The 28th February, 1918.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 27th February 1918.

No. 704-*Ap*.—Mr. R. R. Ricketts, Superintendent of Post Offices, 3rd grade, is granted an extension of privilege leave for three days, with effect from the 12th February 1918.

No. 709-*Ap*.—Mr. H. R. MacLeod, Superintendent, Railway Mail Service, officiating in the 4th grade, is granted an extension of privilege leave for eleven days, with effect from the 4th January 1918.

2. This supersedes this office Notification No. 289-Ap., dated the 25th January 1918.

W. MAXWELL,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 26th February 1918.

No. 1087-T.—The following promotions are sanctioned with effect from the date specified :—

Name.	Rank.		Nature of appointment.	Date.
	From	To		
Mr. J. C. Pereira .	Deputy Superintendent, 2nd class and officiating Deputy Superintendent, 1st class.	Deputy Superintendent, 1st class.	Permanent (on probation).	5th February 1918.
Mr. J. Goddard .	Telegraph Master and officiating Deputy Superintendent, 2nd class.	Deputy Superintendent, 2nd class.	Ditto .	Do.

No. 1091-T.—The following promotions are sanctioned with effect from the date specified :—

Name.	Rank.		Nature of appointment.	Date.
	From	To		
Mr. R. J. Keys .	Deputy Superintendent, 2nd class and officiating Superintendent, Karachi Telegraph Office.	Deputy Superintendent, 1st class.	Permanent (on probation).	11th February 1918.
Mr. P. Wallis . .	Telegraph Master and officiating Deputy Superintendent, 2nd class.	Deputy Superintendent, 2nd class.	Ditto .	Do.

Calcutta, the 27th February 1918.

No. 1141-T.—Mr. H. R. W. Charles, Assistant Director-General, Telegraph Traffic, is appointed to officiate in the second grade of the First division of the Superior Traffic Branch with effect from the 14th January 1918, *vice* Mr. M. A. Thompson appointed Deputy Director-General, Telegraph Traffic.

W. MAXWELL,
Director-General of Posts and Telegraphs.

Calcutta, the 27th February 1918.

No. 1148-T.—Reports of opening and closing of offices received during the period 20th February to 27th February :—

Name of office.	Where situated.	Date.	Remarks.
Government Telegraph Offices.			
Madanganj (Kishengarh) .	Central Provinces . . .	7th February 1918 . .	Opened.
Mirjawa	Baluchistan	16th February 1918 .	"
Shahapur (Thana) . . .	Bombay	6th February 1918 . .	Closed.

M. A. THOMPSON,
Deputy Director-General of Telegraph Traffic.

II D 2

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Camp Karachi, the 21st February 1918.

No. 117-c.-*E.-E.*—The following officiating promotion in the Upper Subordinate establishment (Technical Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. A. D'Silva . .	Telegraph Master, Technical.	Deputy Superintendent, Technical, 2nd class, Officiating.	2nd to 12th December 1917.

W. MAXWELL,
Director-General of Posts and Telegraphs.

G

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin.
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Defence of India Rules (as amended up to 19th January 1918). Royal 8vo. Paper cover. As. 4 (1a.)

The Northern India Canal and Drainage Act, 1873 (Act VIII of 1873), as modified up to 1st December 1917. Royal 8vo. Stitched. As. 9 (1a.)

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal. Cloth. Rs. 2 (4a.)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (5a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratroedes, Ham. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 3 (1a.)

Forest Bulletin No. 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 11 (1a.)

PUBLIC WORKS DEPARTMENT.

Report of the Public Works Department Re-organisation Committee, Volume I. Foolscap. Paper cover. Re. 1 (3a.)

Appendix to the Report of the Public Works Department Re-organisation Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and Madras with Appendices. Foolscap. Paper cover. Rs. 3-12 (6a.)

Appendix to the Report of the Public Works Department Re-organisation Committee, Volume III.—Minutes of Evidence taken at Rangoon, Bankipur, Allahabad, Lahore and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a.)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4*a.*)

Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As. 8 (2*a.*)

Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4*a.*)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th December 1917. Royal 8vo. Paper cover. As. 4 (1*a.*)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (8*a.*)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp Re. 1 (1*a.*)

DEPARTMENT OF STATISTICS.

Accounts relating to the Sea-borne Trade and Navigation of British India for the Calendar year 1917. Royal 8vo. Paper cover. As. 8 (1*a.*)

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4*a.*)

Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10*a.*)

Census of Coal Consumption in India during 1916. Pies 6 (6*p.*)

Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)

Cotton Press Return, No. 6 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 30th November 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6*p.*)

Cotton Pressing Factories and Cotton Spinning Mills in India, 1916-17. Foolscap Limp. Re. 1-10-0 (2*a.*)

Forecasts of Crops—

Final General Memorandum on the Cotton Crop of 1917-18. Pies 6 (6*p.*)
Final General Memorandum on the Groundnut Crop of the Season 1917-18. Pies 6 (6*p.*)
Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6*p.*)
Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6*p.*)
First Forecast: Winter Oilseeds (Rape, Mustard and Linseed), 1917-18. Pies 6 (6*p.*)
First Wheat Forecast, 1917-18. Pies 6 (6*p.*)
Second Rice Forecast, 1917-18. Pies 6 (6*p.*)
Supplementary Memorandum on the Wheat Crop of 1917-18 (for the period ending 15th February). Pies 6 (6*p.*)
Third Cotton Forecast, 1917-18. Pies 6 (6*p.*)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (*i.e.*, exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6*p.*)

Foreign Sea-borne Trade during December 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of December 1917, and for the nine months ended December 1917. Foolscap. Stitched. As. 4 (1*a.*)

Imports into Chief Ports during November 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during November 1917. Foolscap. Stitched. As. 1-6 (1*a.*)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the ten months, April to January of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6*p.*)

Inland Trade (Rail and River-borne) of India. Twenty-eighth issue. Foolscap. Limp. Re. 1-12-0 (8*a.*)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4*a.*)

Joint Stock Companies, December 1917. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of December 1917. Foolscap. Pies 6 (6*p.*)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, December 1917. No. 9 of 1917-18. Royal 8vo. Paper cover. As. 8 (2*a.*)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, June 1917. No. 3 of 1917-18. Royal 8vo. Paper cover. As. 8 (2*a.*)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, November and December 1917. Nos. 8 and 9 of 1917-18. Royal 8vo. Paper cover. As. 2 (1*a.*) each.

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1*a.* 6*p.*)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 2nd and 9th February 1918. Pies 6 (6*p.*) each.

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1*a.* 6*p.*)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the Second Half of December 1917. Foolscap. Stitched. As. 1-6 (2*a.*)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 31st December 1917. Foolscap. As. 6 (1*a.*)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1*a.*)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)

Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)

Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)

Rules and Regulations for the Indian Defence Force (Provisional). Demy 8vo. Paper cover. Re. 1-8 (2a.)

Table Card: containing Table of Exercises for the Physical Training of Recruits and Trained Soldiers of the Indian Army. Pies 6 (6p.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statistical Abstract relating to British India from 1905-06 to 1914-15. Fiftieth number, 1917. Royal 8vo. Paper cover. As. 14 (3a.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " XVII "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " XVIII "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " XIX "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " XX "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " XXII "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " XXIV "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " XXVI "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 48, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (3a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-76. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1776; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (8a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (3a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 11 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (3a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I. Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3a.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return, No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefactory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917 — Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1s.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1s.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (8d.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (8d.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1d.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (9d.)

Statistics of British India, Vol. III, Public Health, 1915-16. Foolscap. Limp. Re. 1 (3d.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1s.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oil-seeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1s.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 2 (1s.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4s.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1s.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (1s. 6p.)

Manual of Map Reading and Field Sketching 1912 (with additions, 1914). India reprint 1917. As. 14 (2s.)

Manual of Military Law, (War Office, 1914.) India reprint. 1917. Re. 1-12 (6s.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (9d.)

Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 2 (1s.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2s.)

Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2s.)

RAILWAY BOARD

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2s.)

Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1s.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATION.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1s.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2s.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915. Rs. 2-6-0

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos 7-8 (1), 9, 10-11 (1). At Rs. 2.

Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.

Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Do. do. Vol. XIII, Nos. 1-5. At Rs. 2 each.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.

Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.

Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.

Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.

Do. Vol. V, No. 5. Miscellanea Ethnographica. Part III. 1 Weighing Apparatus from the Southern Shan States. By N. Aunandale, D.Sc., F.A.S.B. 2. The "Bismer" in Russia. Dr. G. H. Moerwarth. Note on the Elementary Mechanics of Balances and Steelyards. By. H. G. Graves. Re. 1-4.

Do. Vol. V, No. 6. A Revision of the Lizards of the Genus Tachydromus. By G. A. Boulenger, LL.D., D.Sc., F.R.S. Rs. 3.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part II. Aquatic Hemiptera from the Tale Sap in Peninsular Siam. By C. A. Paiva. Aquatic Oligochaeta from Japan and China. By J. Stephenson, D.Sc. Hydrozoa and Cetenophora. By N. Annandale, D.Sc, F.A.S.B. Batrachia. By. N. Annandale, D.Sc., F.A.S.B. Rs. 5. **Part III.—Hirudinea. By Dr. Asajiro Oka. Mollusca Nudibranchiata (Ascoglossa) By Sir Charles Eliot, M.A., K.C.M.G., C.B.** Re. 1 8.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.
Avadhan Kalpalata, Vol. I. Fasc. 12 and 13 at Re. 1 each. Rs. 2.
Akbarnama. (Eng.), Vol. 3. Fasc. 9. Re. 1-4.
Nyayabindu. (A Bilingual Index.) Re. 1.
A Catalogue of Palm-leaf and Selected Paper Manuscripts belonging to the Darbar Library, Nepal, Vol. 2. Rs. 3.
A Descriptive Catalogue of Sanskrit Manuscripts in the Government Collection. Rs. 2-8.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript) Section I. Prose Chronicles: Part I Jodhpur State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript Section I. Prose Chronicles: Part II. Bikaner State. Re. 1
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript). Section II. Bardic Poetry. Part I. Bikaner State. Re 1
Bardic and Historical Survey of Rajputana. (Vacanica Rathora Ratana Singhaji ri Mahesadasota ri Khiriya Jaga 'ri Kahi.) Part I. Dingala Text with Notes and Glossary. Re. 1-8

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 3, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, J. Coggin Brown, M.Sc., M.Inst.M.M., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India, and A. M. Heron, B.Sc., F.G.S. Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India, on the Crystallography and Nomenclature of Hollandite (with plate 1). Geology and Ore Deposits of the Bawdwin Mines (with plates 2 to 8). Miscellaneous Notes—Monazite in Mergui and Tavoy. Re. 1.

A Bibliography of Indian Geology and Physical Geography with an annotated Index of Minerals of Economic Value, T. H. D. LaTouche, M.A., F.G.S., Fellow of the Asiatic Society of Bengal. Bibliography of Geology of India. Rs. 4.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 8.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douvillé. Le Crétacé et L'éocenè du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3 (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 8.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 8.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST SEPTEMBER 1917 TO 28TH FEBRUARY 1918.

Monthly Weather Review for October 1916. Re. 1.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 698.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate Sir Florence Filose, deceased.

Notice is hereby given that all persons having claims against the late Sir Florence Filose, who died at Gwalior on the 12th October 1912, Letters of Administration to whose Estate have been granted to Joseph Carstairs Roberts Johnston of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 26th March next to the said Messrs. Grindlay & Co, Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. C. R JOHNSTON.

Calcutta, the 12th February 1918.

LOST.

The Allotment Letter No. $\frac{\text{8923 Bom.}}{\text{F-1}}$ of the 5½ per cent. loan of 1922 for Rs 2,000, originally issued in the names of Bapalal Maneklal, Indulal Bapalal, the proprietors, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—BAPALAL MANEKLAL,

Residence—Bhano Darbar, Bhavnagar.

LOST.

The Allotment Letters Nos. 1438 C C / F 1 & 2 of the 5½ per cent. War Loan of 1922 for Rs. 4,000, originally issued in the name of John Gollan, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

OCTAVIUS STEEL & Co.,
14, Old Court House Street, Calcutta.

CALCUTTA,
28th January 1918.

Estate Colonel Albert William Denis Leahy, deceased.

Notice is hereby given that all persons having claims against the late Albert William Denis Leahy, Lieutenant-Colonel of the Indian Medical Service, who died at 4, Iddesleigh Mansions, Westminster, London, on 17th July 1917, Letters of Administration to whose Estate have been granted to James Edmund Vallance, of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 16th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,
2nd February 1918.

LOST.

The Government Promissory Notes Nos. 217723-24 of the 3½ per cent. loan of 1900-01 for Rs. 500 each originally standing in the name of Bank of Bengal and last endorsed to Damjee Bhanjee, the proprietor by wham they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—DAMJEE BHANJEE,
Residence—Bhat Bazar, Mandvi C/o Dayabhai Kalianjee's House.

LOST.

The Allotment Letter No. 208-B & O. / F. of the 5½ per cent. loan of 1920 for Rs. 100 originally issued in the name of Madho Prosad, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—MADHO PROSAD, Mokhtar,
Residence—Mundichak, Bhagalpur in Behar and Orissa Province.

THE SECRETARY, HINDU FAMILY ANNUITY FUND.

Resolution of the subscribers to the Hindu Family Annuity Fund adopted at their meeting held on the 27th January 1918.

" That the Directors be authorised to draw in the manner laid down in Rule 73, Rupees 66,323 only from the Deposit Account with the Government of India to meet expenditure provided for in the Budget Estimate for 1918-19 ".

U. L. BANERJEE, Hony. Secretary,
No. 1, Mirzapore Street.

Calcutta the 12th February 1918.

LOST.

The Allotment Letter No. $\frac{4052\text{-P}}{\text{F}-1}$ of the 5½ per cent. loan of 1920 for Rs. 500, originally issued in the name of Jawahar Lal, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—JAWAHAR LAL,
Son of BHOJA RAM, Arora,
Residence—Fazilka, Ferozepore District, Punjab

REGISTERED No. C. 698.



SUPPLEMENT TO

The Gazette of India.

No. 9. } CALCUTTA, SATURDAY, MARCH 2, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULSES OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for the FORTNIGHT ENDING THE 31ST JANUARY, 1918

DEPARTMENT OF STATISTICS, INDIA
February 27, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

SUMMARY TABLE NO. 1.

Comparison with previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 31st January, 1918, as compared with the corresponding period of 1917.

Province.	Rice (Common)		Wheat		Barley		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar dál (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	Index number of prices during the fortnight ending 31st January of																			
	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma . . .	100	87	100	121	...	...	100	100	100	100	100	108	100	100	100	105	...	...	100	116
Assam . . .	100	59	..	...	...	...	.	.	.	...	...	...	..	...	100	93	100	100	100	143
Bengal . . .	100	77	100	102	...	...	..	..	..	...	100	96	100	83	100	121	100	95	100	186
Bihar and Orissa .	100	91	100	108	100	95	100	114	100	97	100	84	100	72	100	105	100	96	100	114
United Provinces of Agra and Oudh .	100	94	100	109	100	100	100	128	100	107	100	109	100	89	100	100	100	92	100	188
Delhi . . .	100	111	100	107	100	110	100	121	100	115	100	118	100	91	100	114	100	99	100	196
Punjab . . .	100	104	100	114	100	112	100	139	100	140	100	113	100	103	100	103	100	93	100	123
North-West Frontier Province . .	100	99	100	105	100	108	100	104	100	104	100	101	100	108	100	106	100	99	100	97
Sind and Baluchistan . . .	100	85	100	106	100	125	100	130	100	127	...	...	100	97	100	102	100	114	..	...
Bombay . . .	100	106	100	164	100	106	100	185	..	...	100	110	100	111	100	97	100	88	...	...
Central Provinces and Berar .	100	113	100	131	...	...	100	150	...	...	100	115	100	104	100	102	...	...	100	123
Madras . .	100	97	...	...	...	..	100	119	...	...	100	111	100	116	100	102	100	90	100	111
India . . .	100	94	100	117	100	108	100	129	100	113	100	107	100	98	100	104	100	97	100	138

NOTE.—Compared with the corresponding fortnight of the preceding year, the rise in the price of wheat, in the Bombay Presidency, the Central Provinces and Berar, and Burma, of barley in Sind and Baluchistan, of jawar in the Bombay Presidency, the Central Provinces and Berar, the Punjab, Sind and Baluchistan, the United Provinces, and Delhi, of maize in the Punjab and Sind and Baluchistan, and of ghi in Bengal, is noticeable The increase in the price of salt still continues in all the reporting Provinces, except in the North-West Frontier Province, the marked rises being in Delhi (96 per cent) and in the United Provinces (88 per cent). The fall in the price of rice in Assam and Bengal, and of arhar dál in Bihar and Orissa, is also noteworthy.

SUMMARY TABLE NO. 2.

Comparison with previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 31st January, 1918, as compared with the previous fortnight.

Province	Rice (common)		Wheat		Barley		Jawar (*Andropogon Sorghum*)		Maize (*Zea Mays*)		Gram (*Cicer arietinum*)		Arhar dál (*Cajanus Indicus*)		Ghi		Raw Sugar (*Gur*)		Salt	
	Index number of prices during the fortnight ending																			
	15th Jan 1918	31st Jan 1918	15th Jan 1918	31st Jan 1918	15th Jan 1918	31st Jan. 1918	15th Jan 1918	31st Jan 1918	15th Jan 1918	31st Jan 1918	15th Jan 1918	31st Jan. 1918	15th Jan 1918	31st Jan. 1918	15th Jan. 1918	31st Jan 1918	15th Jan 1918	31st Jan. 1918	15th Jan. 1918	31st Jan. 1918
Burma . . .	100	91	100	109	...	...	100	100	100	100	100	100	100	106	100	100	...	...	100	100
Assam . . .	100	87	...	...	...	...	...	...	...	...	...	...	...	...	100	98	100	90	100	105
Bengal . . .	100	100	100	100	.	...	...	...	...	...	100	103	100	100	100	100	100	95	100	106
Bihar and Orissa .	100	100	100	100	100	92	100	82	100	100	100	100	100	102	100	98	100	95	100	95
United Provinces of Agra and Oudh.	100	100	100	99	100	100	100	102	100	103	100	99	100	100	100	100	100	92	100	95
Delhi . . .	100	100	100	97	100	100	100	104	100	104	100	100	100	100	100	101	100	100	100	105
Punjab . . .	100	103	100	98	100	100	100	100	100	103	100	100	100	100	100	100	100	100	100	96
North-West Frontier Province.	100	102	100	100	100	98	100	104	100	95	100	101	100	102	100	99	100	97	100	102
Sind and Baluchistan.	100	88	100	98	100	114	100	103	100	102	...	...	100	95	100	93	...	...	100	111
Bombay . .	100	100	100	99	100	100	100	118	...	...	100	103	100	98	100	99	100	97	100	94
Central Provinces and Berar	100	100	100	107	...	...	100	101	...	...	100	103	100	100	100	100	...	...	100	92
Madras . . .	100	110	...	...	...	...	100	102	...	...	100	114	100	107	100	98	100	90	100	100
India . . .	100	99	100	101	100	101	100	102	100	101	100	102	100	101	100	99	100	95	100	100

NOTE.—Compared with the preceding fortnight, the rise in the price of barley and salt in Sind and Baluchistan, of jawar in the Bombay Presidency, and of rice and gram in the Madras Presidency is noticeable. The fall in the price of rice in Assam and Sind and Baluchistan, of jawar in Bihar and Orissa, and of raw sugar (gur) in Assam and in the Madras Presidency is also noteworthy.

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82 2/7 lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending 31st January of the years 1916, 1917, and 1918.

Marts	Wheat (*Triticum sativum*)			Rice (common)			Jawar (*Andropogon sorghum*)			Bajra (*Pennisetum typhoideum*)			Gram (*Cicer arietinum*)		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta	5 8 0	4 12 0	5 2 0	4 8 0	5 14 0	6 4 0	...	...	...	...	...	...	3 8 0	3 6 0	3 12 0
Bombay	6 14 1	5 11 5	6 2 2	5 11 5	4 14 1	4 10 3	5 8 0	3 2 0	3 2 0	5 1 3	3 9 7	4 2 7	4 2 0	3 9 7	3 14 8
Karachi	5 4 6	5 0 0	4 11 0	5 8 0	5 4 0	5 2 0	...	3 0 0	3 5 10	4 10 6	3 2 9	3 12 6	...	...	...
Madras	...	...	...	5 10 1	5 13 3	5 4 10	...	...	...	...	...	...	4 9 5	4 12 4	4 10 5
Rangoon	...	...	...	2 14 7	3 2 5	3 8 7	...	...	...	...	...	...	3 11 11	3 14 1	4 2 11
Dacca	...	...	...	3 8 0	5 8 0	5 4 0	...	...	...	...	...	...	...	...	...
Patna	4 7 0	3 11 0	5 2 0	3 1 3	3 8 0	4 10 6	2 8 0	2 3 0	3 1 3	...	...	...	2 10 6	3 1 0	3 8 0
Ranchi	5 8 0	5 12 0	6 0 0	4 12 0	4 14 0	5 0 0	...	...	...	...	...	...	3 12 0	4 4 0	4 3 0
Cuttack	5 5 4	5 1 5	5 5 4	3 6 2	3 9 6	3 15 4	...	...	...	...	...	...	4 5 7	4 1 2	4 5 8
Benares	4 11 5	4 9 4	4 14 10	4 6 5	4 14 10	5 2 11	3 6 10	2 14 0	3 3 1	3 9 3	3 4 2	3 7 0	3 0 11	3 0 11	3 13 4
Cawnpore	4 14 0	4 5 6	4 14 0	5 2 0	5 1 0	5 4 0	3 8 0	2 7 0	2 14 0	4 8 0	2 15 0	3 10 0	3 2 0	2 15 0	3 2 0
Meerut	4 13 7	4 9 0	4 7 1	4 13 7	5 14 9	5 11 0	3 6 5	2 13 0	3 3 0	3 11 6	3 4 3	3 6 6	3 12 11	3 2 3	3 3
Agra	5 5 4	5 0 0	5 2 6	6 2 6	6 5 2	6 10 8	3 10 2	2 10 8	3 4 2	4 8 0	2 6 9	3 11 6	3 10 2	3 7 7	3 5 4
Lucknow	5 2 6	4 7 1	4 14 3	4 1 9	4 1 9	4 11 3	3 3 2	2 12 2	3 3 2	3 7 8	2 12 2	3 5 4	3 3 2	2 12 2	3 8 9
Ferozepur	4 11 3	4 3 6	4 5 3	5 11 6	5 0 0	5 5 3	...	3 1 3	3 3 3	...	3 1 3	3 13 0	3 10 3	3 3 3	3 1 3
Lahore	4 13 6	4 9 3	4 7 0	5 0 0	4 9 3	5 2 6	3 13 0	2 8 0	3 1 3	4 3 3	3 0 3	3 14 3	3 11 6	3 7 6	3 4 3
Amritsar	4 8 0	4 3 6	4 5 0	5 5 0	5 2 6	5 8 0	...	3 0 6	3 9 0	...	2 15 3	4 0 0	3 13 0	3 8 9	3 3 9
Rawalpindi	5 2 6	4 8 0	4 8 0	4 14 0	5 6 0	5 11 0	3 10 3	2 12 0	3 8 0	3 5 3	3 4 0	4 4 0	4 1 9	4 5 0	3 5 0
Lyallpur	4 14 0	4 4 6	3 15 0	6 2 0	5 8 0	5 8 0	...	...	...	...	3 0 0	3 12 0	4 6 0	3 9 0	3 1 0
Ambala	4 15 0	4 10 0	4 12 0	5 0 0	4 8 0	6 0 0	2 12 0	2 8 0	3 0 0	4 0 0	3 2 0	3 12 0	3 15 0	3 4 0	3 1 0
Delhi	4 14 0	4 9 0	4 12 0	6 4 0	5 10 0	6 10 0	3 10 0	3 0 0	3 2 0	4 0 0	3 0 0	3 10 0	3 10 0	3 1 0	3 8 0
Peshawar	5 1 3	4 4 9	4 9 8	5 5 4	5 11 5	5 9 0	...	...	...	3 5 4	3 6 10	4 3 10	4 4 9	4 8 1	3 8 6
Quetta	5 13 0	5 5 0	4 12 6	...	...	...	4 6 0	3 6 0	3 7 6	...	...	..	...	...	...
Poona	...	...	...	5 12 4	5 8 0	5 8 0	...	2 5 9	2 12 5	5 8 11	3 7 7	3 9 9	4 10 1	4 0 0	4 0 0
Ahmednagar	6 0 7	3 4 5	4 2 11	5 7 5	5 5 6	4 10 1	...	2 0 0	2 4 10	5 3 10	2 8 1	2 9 11	4 3 3	3 8 8	3 2 0
Ahmedabad	5 12 0	5 2 0	5 0 0	6 12 0	6 12 0	6 10 0	...	2 10 0	3 5 0	5 2 0	2 10 0	4 5 0	4 0 0	3 10 6	3 8 0
Nagpur	4 14 5	4 0 4	4 9 7	4 9 10	4 0 7	3 13 6	4 5 0	2 11 8	2 8 0	...	...	...	3 14 0	3 7 6	3 15 8
Jubbulpur	5 9 10	4 7 1	5 0 0	4 7 1	4 7 1	4 8 5	3 10 2	2 13 8	2 5 7	...	...	...	4 0 0	3 10 2	3 7 7
Godavari	...	...	...	4 12 4	4 12 0	4 12 0	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	5 2 11	4 15 0	5 2 11	...	...	...	...	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		RAGI
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma *—															
Tenasserim—															
Mergui	...	...	32·99	34·78	..	...	..	...	...	...	...	...	...	...	...
Tavoy	...	...	32·99	38 55	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	27·47	30 19	45·71	71·91	...	...	...	...	...	...	..	...	...
Pegu (deltaic)—															
Rangoon	.	...	29 09	31·53	. .	48·35	...	...	...	...	...	...	...	...	...
Maubin	...	...	29 63	29·63	95·52	82·05	...	...	...	...	...	...	...	...	...
Bassein	..	...	31·58	33·55	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	27·47	31 68	82 05	68 08	...	...	...	...	...	...	...	.	...
Toungoo	...	...	25·81	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	..	27·47	34 41	45 07	35·36	...	...	...	...	19·69	19·60	...	...	...
Pakôkku	...	...	32·99	35·75	...	...	...	...	...	...	...	...	...	...	...
Arakan—															
Akyab	...	...	30 77	34·78	..	...	...	...	...	...	...	...	...	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	14 37	23 75	25	42·5	...	...	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Goálpára	15	22·5	25	35	...	...	..	...	...	...	...	..	...	...	...
Gauhati	15	25	28 75	18 75	...	...	...	...	...	...	...	...	...	..	...
Bengal *—															
Eastern—															
Chittagong	...	25	33·75	42·5	...	.	...	...	...	...	..	..	...	...	...
Dacca	17·5	27 5	35	55	...	...	..	...	...	.	...	.	...	...	...
Deltaic—															
Calcutta	22·5	27·5	45	58·75	55	47·5	...	...	...	...	...	..	...	...	...
Western—															
Burdwan	17·5	25	33·75	40	51·25	60	...	.	...	...	...		.	...	...
Midnapore	15	24·37 to 26·25	30	40	60	50	...	...	...	...	...	...	...	...	...
Northern—															
Pabna	16·25	23·12	30	43·75	35	40	...	...	...	...	...	...	...	...	...
Rangpur	15	25	40	52 5	50	55	...	...	...	...	...	...	...	...	...
Bihar and Orissa*—															
Bihár, north—															
Bhágalpore	20	...	38·12	37·5	44·37	47·5	...	...	27·5	27·5	...	...	...	...	...
Muzaffarpur	18·12	...	40	44·37	50	40	..	...	22·19	24·22	...	...	.	...	...
Bihár, south—															
Patna	20	...	30·78	35	44·87	36·87	...	...	28·12	28·12	25	21·87	...	...	...
Orissa—															
Cuttack	12·19	...	38·25	35·94	53·33	50·88	...	...	...	...	...	...	...	...	...
United Provinces—															
(a) AGRA—															
Eastern—															
Benares	22·92	25·31	41·09	49·27	47·18	45·83	50·62	51·2	29·95	30·57	34·27	28·75	35·78	32·6	...
Central—															
Cawnpore	28·75	24·37	51·25	50·62	48·75	48·44	57·5	50	30	30	35	24·37	41·87	29·37	...
Jhánsi	...	..	51·56	50	45 to 53·33	48·44	...	...	29·69	25·99	35·16	32·92	...	28·28	...
Western—															
Meerut	...	28 59	48·40	59·22	48·49	45·62	55·16	51·56	29·63	30·78	34·01	28·12	37·19	32 66	...
Agra	...	...	61·56	63·23	53·33	50	61·56	59·21	34·84	32·08	36 85	26 67	45	24·22	..
Submontane, west—															
Shahjahánpur	28·12	24 37	45	38·75	49·87	43·75	55	50	29·69	30	...	30	38·12	30	...
(b) OUDH—															
Southern—															
Lucknow	...	...	41 09	41·09	51·56	44·43	57·13	58·33	31·93	27·6	31·93	27·6	34·79	27·6	...
Northern—															
Fyzabad	24·69	25	44·37	48·59	47·03	43·44	...	...	...	...	...	...	..	...	...

* The figures under "Rice, husked" represent the prices of common rice

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments and Administrations, etc. They relate to the wholesale prices in the principal markets (not necessarily district headquarters) in each province on the last (or nearest mart) day of each fortnight.

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma —
															Tenasserim—
...	...	...	...	..	...	...	...	...	...	...	.	...	..	.	Mergui
...	...	...	61·54	61·54	...	...	...	...	...	.	.	...	.	.	Tavoy
...	...	...	65·96	65·98	68·82	68·82	...	...	...	...	.	...		..	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	37 43	38·79	51·61	56·14	52 03	49 61	...	...	...	...	.	...	Rangoon
...	...	...	61·54	60·95	68·82	68·82	...	...	...	...	...	...	...	...	Maubin
...	...	...	41·56	43·24	...	...	...	...	...	...	...	...		...	Bassein
															Pegu (inland)—
...	...	...	46·72	42·95	79 01	75·29	...	...	...	...	...	...	...	...	Honzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	Toungoo
															Upper Burma—
..	18·71	18·71	35 56	35·56	60 95	64 65	53 78	57·66	...	...	...	.	.	...	Mandalay
...	...	...	34·41	34·41	71 91	71·91	...	...	...	...	...	...	...	..	Pakôkku
															Arakan—
...	...	...	72 73	66·67	...	...	...	...	...	...	...	...	...	.	Akyab
															Assam —
															Surma—
...	...	...	...	...	...	...	...	...	...	...	26 25	..	.	.	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	..	...	...	...	...	...	...	...	...	50	50	Goalpára
...	...	...	...	...	...	...	...	.	..	.	90	...	52 5	16 25	Gauhati
															Bengal -
															Eastern—
..	...	...	42 5	50	65	60	..	...		.	100	100	70	50	Chittagong
..	...	...	...	...	50	60	.	..	..	...	60	55	63 75	65	Dacca
															Deltaic—
...	...	...	35	33 75	50	52 5	...	...		...	50	56 25	55	52 5	Calcutta
															Western—
..	...	...	30	36 25	45	52 5	...	...	..	...	60	65	53 75	55	Burdwan
...	...	...	40 to 43 75	43·75	50 to 65	60	...	...	.	...	46 25	55	62·5 to 75	56 25 to 62 5	Midnapur
															Northern—
...	...	...	...	...	60	60	..	...	...	...	40	65	71 25	63·12	Pabna
...	...	...	52·5	72·5	50	75	...	...	...	...	...	...	62·5	62·5	Rangpur
															Bihar and Orissa
															Bihar, north—
...	21·25	20	30	35	36·25	57 5	25	30	...	.	40	60	57·5 to 65	50 to 50 5	Bhágalpur
...	28·44	23·44	26·56	32·66	40	50	26·56	24·37	...	..	...		...	..	Muzaffarpur
															Bihar, south—
...	20	21·87	26·56	30·62	33·28	36·87	30	21 25		...	50	50 37	57 19	50	Patna
															Orissa—
...	...	...	43·49	40·73	47·03	55·62	38 07	40·73	...		..	...	.	61·01	Cuttack
															United Provinces
															(a) Agra—
															Eastern—
...	23·59	25·31	30·57	30·57	40·73	44·01	...	...	...		41·77	53 8	49 53	51 2	Benares
															Central—
..	26·25	25	31·25	29·37	37·5	39·37	36·25	40	31·87	25	50	66 25	48 75	48 12	Cawnpore
..	...	21 25	34 84	29 06	...	..	...	...						.	Jhánsi
															Western—
...	34 01	27·66	38·07	31 41	38·07	46·87	..	...	...	..	.		50	41·37	Meerut
.	34·84	25·78	36·35	34·74	50	59 22	...	...	40	23 18	61 51	72·71	50	41·11	Agra
															Submontane, wes[t]
.	...	25·62	32·5	30	39 37	39·37	...	...	31 37	23 75	43 75	56 87	61·25	48 12	Shahjahánpur
															(b) Oudh—
															Southern—
	27·6	25	31·98	27·6	...	..	...	...	...	...	44·13	61 41	72·71	57·19	Lucknow
															Northern—
..	24·53	24·37	30·94	28·59	...	40	...	...	...	...	...	...	...	...	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*continued*

Districts	Sesamum (*Til* or *jinjili*)		Ghi		Sugar, raw (*Gur*)		Salt	
	1918	1917	1918	1917	1918	1917	1918	1917
urma—								
Tenasserim—								
Morgui	...	...	640	581·82	...	...	27·47	27·47
Tavoy	...	...	640	640	...	...	25·7	25·7
Moulmein and Amhorst	...	...	457·14	457·14	...	...	23·7	24·62
Pegu (deltaic)—								
Rangoon	...	...	533·33	581 82	...	...	35·96	32·82
Maubin	...	...	640	493 31	...	...	48·12	40
Bassein		...	640	640	...	...	45·71	45·71
Pegu (inland)—								
Henzada	...	...	800	533·33	.	...	50	35·75
Toungoo	...	...	...	...		...	40·51	36·16
Upper Burma—								
Mandalay	...	...	711·11	640	...	...	41·88	39·02
Pakokku	...	...	711·11	640	...	...	45·39	45·39
Arakan—								
Akyab	...	...	800	640	...	...	44·44	40
ssam—								
Surma—								
Balaganj (Sylhet)	.	...	620	580	48·75	47·5	50	34·37
Brahmaputra—								
Goálpára	...	...	480	550	70	75	52·5	35·62
Gauhati	...	...	520	560	65	65	50	35
engal—								
Eastern—								
Chittagong	...	...	700	510	75	80	41·25	30 62
Dacca	...	...	...	600	90	97·5	47·5	35
Deltaic—								
Calcutta	...	...	650	550	70	70	42·5	33·75
Western—								
Burdwan	...	...	580	550	57·5 to 95	60	45	28·12
Midnapur	...	...	580 to 620	550 to 580	70	75	50	35
Northern—								
Pabna	...	...	933·12	600	80	82·5	50	38·75
Rangpur	...	...	700	580	100	90	50	50
ihar and Orissa—								
Bihar, north—								
Bhágalpur	60	65	620	610	68·75	60	48 75	31·25
Muzaffarpur	...	...	492·5	533·12	50	44·37	50	28·59
Bihar, south—								
Patna	60	50	510	500	55	50	37·5	32·5
Orissa—								
Cuttack	...	76·15	609·48	533·33	50·47	63·96	25	20
nited Provinces—								
) Agra—								
Eastern—								
Benares	68·8	54·17	345·68	533·38	55·78	60·36	45·83	31·93
Central—								
Cawnpore	90	66·87	500	500	48·75	57·5	23·54 and 35·62	23·44
Jhánsi	72·81	48·44	474·06	492·5	64·06	66·56	50	30·31
Western—								
Meerut	...	53·28	609·53	501·87	47·08	50	44·43 and 47·08	28·44
Agra	80	63·23	558·65	533·33	72·71	66·67	50	23·18
Sub-montane, west—								
Shahjahánpur	67·5	47·5	500	500	...	57·5	48·12	25·62
) Oudh—								
Southern—								
Lucknow	80	...	500	505	40	...	48·75	25
Northern—								
Fyzabad	...	...	470	492·5	...	46·25	45	25

Districts	Tobacco leaf		Turmeric		Grass		Straw
	1918	1917	1918	1917	1918	1917	1918
urma—							
Tenasserim—							
Morgui	...	...	...	...	...	...	...
Tavoy	...	...	...	...	...	...	...
Moulmein and Amhorst	...	...	...	...	...	...	...
Pegu (deltaic)—							
Rangoon	...	...	...	...	...	...	...
Maubin	...	...	...	...	...	...	...
Bassein	...	...	...	...	...	...	...
Pegu (inland)—							
Henzada	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	...
Upper Burma—							
Mandalay	...	...	...	...	...	...	...
Pakokku	...	...	...	...	...	...	...
Arakan—							
Akyab	...	...	...	...	...	...	...
ssam—							
Surma—							
Balaganj (Sylhet)	...	...	...	...	...	...	...
Brahmaputra—							
Goálpára	...	...	...	...	...	...	...
Gauhati	...	...	...	...	...	...	...
engal—							
Eastern—							
Chittagong	...	...	.	...	...	...	...
Dacca	...	...	...	...	...	.	...
Deltaic—							
Calcutta	...	...	...	...	...	...	...
Western—							
Burdwan	...	...	...	...	...	...	.
Midnapur	...	...	...	...	...	...	...
Northern—							
Pabna	...	...	...	...	...	...	...
Rangpur	...	...	...	...	...	...	...
ihar and Orissa—							
Bihar, north—							
Bhágalpur	90	100	...	...	...	...	...
Muzaffarpur	200	266·56	...	...	...	...	...
Bihar, south—							
Patna	20	20	...	...	10	5	5
Orissa—							
Cuttack	106·67	91·41	...	...	6·25	5	6·25
nited Provinces—							
) Agra—							
Eastern—							
Benares	...	...	...	...	...	...	...
Central—							
Cawnpore	160	120	165	160	...	...	...
Jhánsi	...	...	...	...	...	2·5	...
Western—							
Meerut	.	...	...	...	...	...	...
Agra	120	130	180	150	10	7·5	12·5
Sub-montane, west—							
Shahjahánpur	180	180	180 and 190	155 and 180	...	...	...
) Oudh—							
Southern—							
Lucknow	...	...	...	...	...	...	...
Northern—							
Fyzabad	...	...	...	...	3·44	6·75	...

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma—
															Tenasserim—
...	...	...	...	...	14·19	22·86	...	...	...	...	...	...	3·31	2·62	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	...	3·75	2	Tavoy
...	...	...	...	...	11·9	11·9	...	...	...	...	...	...	3	2·56	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	...	...	...	32·09	14·69	12·49	...		...		2	2	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...		...		Maubin
...	...	...	...	...	...	...	...	...	...	...	...		2·31	1·7	Bassein
															Pegu (inland)—
...	...	...	...	...	...	...	...	...			...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...		...	...	Toungoo
															Upper Burma—
...	...	...	...	...	37·21	28·83	...	...	...	...			...	...	Mandalay
...	...	...	...		...	...	...	...	...	...	...	...	2·31	2·06	Pakôkku
															Arakan—
...	...	...	...		...	...	9·18	9·18				...	3·5	2·81	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·69	2·27	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·62	3·62	Goálpára
...	...	...	...	...	...	...	5·62	5·62	...		...		2·81	2·37	Gauhati
															Bengal—
															Eastern—
...	...	...		...	...		...	...					2·25	2·12	Chittagong
...	...	...	...		...		...	...	...				3·5	3·09	Dacca
															Deltaic—
...	...		...			...	8·12	7·5	...				3·25	2·59	Calcutta
															Western—
...	...	...	...	...	...	...	5	5	...				3·34	2·78	Burdwan
...	...	...	...	...	...	...	...	...	...	...	...	...	3·25	3	Midnapur
															Northern—
...	...	...	...	...	...	...	...	...	...	...	...	...	4	3	Pabna
...	...	...	...	...	...	...	...	...	...	...	...	...	3·62	3·5	Rangpur
															Bihar and Orissa
															Bihar, north—
...	...	...	...	...	21·25	20	...	...	...	...	...	...	2·91	2·37	Bhágalpur
...	...	...	10	10	25	24·22	...	...	...	...	...	...	...	2·75	Muzaffarpur
															Bihar, south—
4·37	...	...	10	10	16·25	20·62	...	...	...	...	...	...	3·17	2·25	Patna
															Orissa—
5·62	...	...		...	7·5	7·5	...	...	...		...	...	3·25	2·75	Cuttack
															United Provinces—
															(a) AGRA—
															Eastern—
...	...	...	...	...	21·61	25	7·5 to 10	8·96 to 7·92	...	...	...	...	4·12	3·56	Benares
															Central—
...	...	...	10	8·75	22·5	24·37	8·75	6·87	65	65	...	...	3·56	3·28	Cawnpore
8·33	...	...	...	...	...	...	...	...	...	...	...	...	3·7	3·37	Jhánsi
															Western—
...	...	...	13·33	10	25·78	26·56	17·5	10		...	...	...	4	3·44	Meerut
12·5	10	...	10	6·67	25	30·73	...	...	60	...	100	100	4	3·37	Agra
															Submontane, west—
...	...	...	12·5	11·25	30	35	6·25	6·25	70 and 80	80 and 100	50 and 150	30 and 80	3·56	3·44	Shahjahánpur
															(b) OUDH—
															Southern—
...	...	...	11·41	8·02	20	23·75	...	...	...	...	...	...	3·87	3·37	Lucknow
															Northern—
11·87	...	...	12·5	...	30	...	15	10	...	...	60	50	3·37	3·25	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*continued*

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Rajputana—															
Eastern—															
Ajmer	26·67	26·67	...	...	66·2	53·44	...	...	42·97	37·24	34·79	26·67	48·21	28·49	...
Delhi—															
Delhi	...	22·5	62·5	56·25	48·75	45·62	57·5	48·75	35	31·87	36·25	30	40	30	...
Punjab—															
Southern—															
Ferozepur	28·59	26·72	57·19	50	47·03	42·19	53·28	47·03	34·84	30·78	...	30·78	...	30·78	...
Central—															
Lahore	28·59	25	50	45·78	48·44	45·78	59·2[illegible]	53·28	33·28	30·78	38·12	25	42·03	30·16	...
Submontane—															
Amritsar	32·5	28·75	53·12	51·56	45	42·19	53·12	48·44	40	29·69	...	29·69	...	29·53	...
Northern—															
Rawalpindi	...	..	48·75	53·75	51·56	45	57·13	47·5	30	28·75	36·41	27·5	33·28	32·5	...
Western—															
Lyallpur	...	...	61·25	55	48·75	42·81	55	47·19	32·5	30	...	...	...	30	...
Multan	30	28·75	52·5	45·62	49·06	42·5	55	45·31	34·69	32·5	55	28·12	40	30·62	...
N.-W. Frontier Province—															
Peshawar	.	...	53·33	57·13	50·78	42·97	55·16	48·49	31·98	26·46	...	...	33·33	34·27	...
Dera Ismael Khan	...	...	63·38	60·94	42·03	45·1	45·1	52·71	29·79	30·73	29·58	28·44	32·71	29·84	...
Sind and Baluchistan—															
Karachi	...	...	55	52·5	52·81	50	...	..	...	...	...	30	46·56	31·72	...
Shikarpur	..	25	51·09	72·5	50	46·25	...	.	...	37·34	47·81	.	...	28·12	...
Quetta	.	...	...	...	57·5 to 58·75	51·87 to 54·37	85	70 to 75	48·44	38·75	43·75	33·75	.	...	...
Bombay—															
Konkan—															
Bombay	33·8	35·16	57·13	48·8	68·8(a)	57·13(a)	...	.	37·03	34·9	55	31·25	50·78	35·99	...
Deccan and Karnátak—															
Dharwar (Hubli)	.	...	56·15	...	41·04	31·46	.	..	.	...	39·27	25·88	...	...	...
Sholapur	...	..	52·03	...	58·8	34·58	...	.	...	...	50·47	22·66	...	22·81	...
Poona	..	...	57·71	55	...	46·51	...	...	..	...	...	23·59	55·57	34·74	...
Khandesh and N.-E. Deccan—															
Ahmednagar	...	...	54·63	53·44	60·36	32·76	...	...	...	...	...	20	52·4	22·05	...
Dhulia	...	...	...	...	62·81	38·28	...	...	...	...	...	30·21	...	35·47	...
Gujarat—															
Surat	...	...	...	...	59·84	...	...	...	...	...	67·03	36·77	...	...	...
Ahmedabad	...	...	67·5	67·5	57·5	51·25	...	...	...	30	...	26·25	51·25	26·25	...
Central Provinces*—															
Western—															
Nagpur	36	34·62	46·12	40·37	49	40·19	60	53·31	...	...	43·12	27·31	...	...	...
Central—															
Jubbulpore	...	...	44·44	44·44	56·12	44·44	66·69	57·12	...	...	36·37	28·56	...	...	...
Eastern—															
Raipur	30	35	35	40	37	43	42	50	...	...	...	...	...	...	...
Berar—															
Akola	...	...	46·06	40·75	59·64	34·87	...	...	...	...	40	23·81	...	...	...
Amraoti	...	...	55·56	44·44	58·81	46·25	...	...	...	...	40	25·94	...	...	...
Madras—															
South, central—															
Coimbatore	...	...	...	...	...	...	...	...	...	...	43	35·8	...	...	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	83·2
Central—															
Bellary	...	...	...	...	...	...	...	...	...	...	30	26·8	...	...	...
Cuddapah	36·4	39·7	...	...	...	...	...	...	...	...	37·6	30·2	38·3	31·6	...
Karnul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30·5
East Coast, south—															
Madras	30·4	32·5	56·3	58·8	...	...	...	...	...	...	...	...	...	...	...
Tanjore	...	32·2	...	46·4	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29·6
Southern—															
Madura	...	...	...	...	...	...	...	...	...	...	38·8	35	44·6	39·6	...
Mysore—															
Mysore	[illegible]	20	50	50	64	54	68·38	60	...	...	34	24	...	...	30
Bangalore	22	22	60	60	54	54	67·76	67·76	...	...	28	28	...	...	26

* The figures under "Rice, husked," represent the prices of cleaned rice

(a) Relates to Khandwa wheat

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana—
...	40·26	25	39·06	37·24	...	...	...	...	...	...	106·56	80	...	...	*Eastern—* Ajmer
...	33·12	18·75	36·25	30·62	38·75	42·5	...	...	39·06	29·37	60	60	50	47·5	**Delhi—** Delhi
															Punjab—
...	36·41	29·06	36·41	32·03	72·81	66·72	...	...	43·28	32·03	66·72	80	...	...	*Southern—* Ferozepur
...	44·37	30·78	37·19	34·69	53·28	55·16	36·09	33·28	40	30·78	57·19	55·16	48·44	50	*Central—* Lahore
...	38·12	28·59	38·12	35·47	...	55	...	...	40·62	30·94	60	47·5	52·5	50	*Submontane—* Amritsar
...	35·57	32·5	41·09	43·12	...	...	...	...	...	...	50	56·25	47·87	44·37	*Northern—* Rawalpindi
...	42·5	26·87	43·75	35·62	...	...	...	...	33·75	28·12	...	...	...	42·5	*Western—* Lyallpur
...	46·25	27·03	44·37	38·91	...	60	...	34·37	34·37	28·12	60	60	47·5	47·5	Multan
															N.-W. Frontier Province—
...	30·05	31·98	42·97	45·05	46·41	42·97	...	...	...	...	...	...	46·41	44·69	Peshawar
...	35·73	31·35	38·18	34·95	...	...	...	...	...	...	...	...	...	...	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	40·78	26·41	...	...	...	...	Karachi
...	...	...	...	37·97	...	51·87	...	...	...	28·91	...	...	30·62	36·25	Shikarpur
...	52·5	37·5 to 45	...	...	56·56 to 67·71	60·94 to 67·08	61·25	62·5	...	...	...	...	...	...	Quetta
															Bombay—
...	...	...	41·25	35·99	64·9	60·1	39·27	39·27	36·72	25·52	57·13	68·75	...	...	*Konkan—* Bombay
...	...	...	45·88	42·4	64·79	52·6	...	...	22·76	25·73	...	53·8	...	...	*Deccan and Karnátak—* Dharwar (Hubli)
...	...	...	43·85	34·81	59·69	43·91	...	...	...	...	...	59·27	...	...	Sholapur
...	...	...	46·3	40	...	47·08	...	...	32·45	...	...	..	...	...	Poona
															Khandesh and N.-E. Deccan—
...	...	...	42·03	35·12	52·45	...	...	...		21·67	48·96	...	...	...	Ahmednagar
...	...	...	..	47·40	...	...	...	...	...	...	...	...	...	...	Dhulia
...	...	...	...	...	...	...	...	...	...	26·8	...	...	...	...	*Gujarat—* Surat
...	...	...	40	36·25	60	65	...	...	...	...	...	...	...	...	Ahmedabad
															Central Provinces—
...	...	...	35·75	34·69	53·62	48·94	...	...	38·25	21·31	63·5	61·94	...	...	*Western—* Nagpur
...	...	...	40	36·37	47·06	51·62	33·31	44·44	28·56	28·56	47·06	59·25	17·6	38·06	*Central—* Jubbulpore
...	...	...	20	32	38	40	...	...	...	...	50	...	...	...	*Eastern—* Raipur
															Berar—
...	...	...	41·69	34·06	49	37·69	...	...	50·69	20	...	67·56	...	...	Akola
...	...	...	47·56	38·94	47	45·12	...	...	25·5	22·44	64·25	75·57	...	...	Amraoti
															Madras—
...	...	...	55·8	51·5	...	...	...	...	36·8	40	...	...	...	...	*South, central—* Coimbatore
30	..	...	...	...	40·4	34·9	...	...	...	...	...	...	...	...	Salem
...	...	...	52·9	46·3	44·1	35·3	...	...	23·8	20·8	...	...	...	...	*Central—* Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
38·5	...	...	...	...	40·8	34	...	...	...	...	...	...	...	...	*East Coast, central—* Nellore
...	...	...	45·9	47·7	...	...	56·6	56·6	57·6	57·6	...	...	...	...	*East Coast, south—* Madras
26·8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	35	35	...	...	...	...	...	...	...	...	*Southern—* Madura
															Mysore—
24	...	...	33	23	62	96	70	70	...	...	...	...	...	...	Mysore
20	...	...	36	30	68	54	...	...	...	...	...	...	...	...	Bangalore

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*contd.*

Districts	Sesamum (*Til or Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Rajputana—															
Eastern— Ajmer	72 97	65·36	549 11	581 82	76·25	66 56	...	...	...	...	...	...	8 59	...	...
Delhi— Delhi	75	63 75	640	560	60	53 to 66·25	44·06	22·5	80	80	190	190	12 5	10	...
Punjab—															
Southern— Ferozepur	66·72	66 72	609 53	583 28	61·56	69·58	44 37	34 84	160	133·28	160	145 47	...	...	...
Central— Lahore	84·22	61·56	673 75	609 53	59 22	63 91	33 12	23·44	188·28	133·28	213·28	177 81	10	10	...
Submontane— Amritsar	77·5	57 5	655	580	50	50	31·75	25	100	80	180	150	...	...	...
Northern— Ráwalpindi	...	...	609 53	530	50	60	30	33·28	...	...	...	...	...	...	...
Western— Lyallpur	90		5 75	520	47·5	47 5	40	31 75	180	..	200		...	...	...
Multan	60	55	550	565	60	57·5	42 19	30	120	122 5	225	200	11·25	12·5	...
N.-W. Frontier Province—															
Peshávar	...	...	508 91	511·98	54·69	64·63	23·28	25·1	94·11	116·35	...	...	...	...	...
Dera Ismael Khan	...	...	624 37	509 53	63 38	55 05	20 16	29·84	...	...	...	...	10 62	...	...
Sind and Baluchistan—															
Karáchi	...	...	...				20 62	...	...	..	...	...	...	...	...
Shikarpur	...	...	540	567·5	76 25	66 87	38·75	...	50	36 87	...	...	...	...	...
Quetta	...	...	600 to 680	560 to 620	...	...	23·44	...	...	...	...	...	...	...	...
Bombay—															
Konkan— Bombay	85 78	74 27	671·41	600	91 15	95 26	25	...	...	...	142 86	172 81	12 51	10	...
Deccan and Karnátak— Dharwar (Hubli)	65 31		...	..	70·99	70 99		...	...		...	...	...	...	...
Sholapur	53 49	51·93	500	438·85	70 05	74 22	32 5	...	...	170 83			...	...	...
Poona	...	...	505 26	454 24	73 7	64 22	33 23	...	203·49	182 45	140 36		...	...	...
Khandesh and N.-E. Deccan— Ahmednagar	.	...	500	512·5	80	85	29 9	...		...	...	...	...	...	...
Dhulia	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...
Gujarat— Surat	...	..	583·8	605·42	...	...	27·5	...	...	..	...	...	...	...	...
Ahmedabad	...	...	520	540	...	...	16 56	...	...	...	...	..	...	...	...
Central Provinces—															
Western— Nagpur	91·19	68 14	600	533 94	...	...	35	29	193 31	100	.		6 44	..	75
Central— Jubbulpore	76·19	53 37	490	510	...	...	36 60	28·56	140	66 62	177·75	177 75	5	5 69	5·5
Eastern— Raipur	...	..	520	480	...	...	38	29	160	160	120	90	...	...	...
Berar—															
Akola	..	66 69	571 44	504·75		...	31 5	27 75	123 81	100	...	...	...	...	...
Amráoti	...	73 81	520	540	...	...	29	25	184 44	142 25	...	...	...	...	...
Madras—															
South, central— Coimbatore	82 5	67·2	497 8	509 3	54·4	54 4	26 6	21·5			222·2	176	...	...	...
Salem	...	...	428	488	...	...	...	...	171 4	171·3	120	102 5	...	...	7·7
Central— Bellary	62	58	507 9	471 7	71·4	71 4	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	493 4	493 4	...	...	...	...	...	...	123·6	149 4	...	...	...
Karnul	...	...	...	...	...	...	...	...	100	82·3	125 8	164·6	...	...	...
East Coast, central— Nellore	...	...	433·3	433·3	...	...	...	...	...	...	...	...	...	...	5·7
East Coast, south— Madras	...	...		559·6	59 3	65 8	17·7	16 3	141 6	141·6	160·5	123·4	...	...	...
Tanjore	...	...	466·7	466·7	...	...	23·4	23·4	...	...	...	...	...	...	...
Trichinopoly	...	...	608 1	473	...	...	30 6	26 3	123·4	123·4	...	...	...	...	...
Southern— Madura	66 7	66·7	675 7	675·7	...	...	...	...	141·2	141·1	...	...	...	...	15
Mysore—															
Mysore	60	72	582·86	480	94·27	113 41	...	...	205·72*	214·27*	205·68	171·41	4·46	5·1	4·62
Bangalore	72	64	617·18	528·54	77·13	77·13	...	...	240*	240*	137·13	85·68	8·8	8·8	[illegible]

*Includes octroi duty amounting to Rs. 108 per 10 maunds

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana— *Eastern—*
...	...	...	...	...	...	34·79	...	...	...	...	80 to 90	80 to 90	3·5 and 4·5	3·44	Ajmer
															Delhi—
...	12·5	5·62	18·28	11·25	17·5	22·5	12·5	8·75	90	80	250	250	3·[illegible]4	2·58	Delhi
															Punjab— *Southern—*
...	8·91	...	8·91	7·97	22·19	25	...	...	143	142	225	225	4·25	3·5	Ferozepur
															Central—
...	...	...	18·28	12·5	28·59	26·72	12·5	7·5	160	150	170	170	5·75	3·75	Lahore
															Submontane—
...	10	...	13·12	11·87	20	22·5	11·25	10	140	120	...	...	4·62	3·56	Amritsar
															Northern—
...	...	...	20	12·5	...	...	...	11·25	100	100	120	120	4·25	3·75	Ráwalpindi
															Western—
...	...	...	10	10	...	25	15	11·25	120	112	210	180	4·75	3·56	Lyallpur
...	...	...	11·41	10·94	25·62	26·56	...	...	105	105	...	...	5·87	3·5	Multan
															N.-W. Frontier Province—
...	...	...	8·8	7·34	30·05	25·31	13·36	11·82	60 to 100	60 to 100	60 to 200	60 to 200	5	4	Peshávar
...	...	...	10	12·03	26·04	24·37	...	...	...	...	...	...	3·94	4	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·28	3·03	Karáchi
...	...	...	18·75	8·75	...	...	...	...	...	...	...	...	...	3·27	Shikárpur
...	...	...	15·62	13·75	30	26·75	12·86	14·14	120 to 220	120 to 220	...	...	3·72	2·97	Quetta
															Bombay— *Konkan—*
...	...	...	...	...	23·23	20·99	...	...	...	...	...	...	3·31	3·16	Bombay
															Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	...	80	...	...	4·25	3·31	Dharwar (Hubli)
...	...	...	...	...	...	...	...	...	...	...	...	...	3·75	2·41	Sholapur
...	...	...	...	...	25·73	...	...	...	...	...	...	...	(a)2·5	...	Poona
															Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·64	3·39	Ahmednagar
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3·31	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	...	...	25	23·12	...	...	...	...	...	...	5·5	3·12	Ahmedabad
															Central Provinces— *Western—*
...	16	...	...	...	...	...	10	7·87	75	...	125	...	4·12	2·63	Nagpur
															Central—
6·5	...	...	...	...	28·56	30	...	...	60	60	70	70	2·5	2·25	Jubbulpore
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	2·2	Raipur
															Berar—
...	6·87	4·12	...	...	...	...	6·69	...	95	99	64	64	3	2·5	Akola
...	...	[illegible]	...	...	...	...	8·94	5·69	70	70	70	70	3·62	2·31	Amráoti
															Madras— *South, Central—*
...	4	3·2	...	...	90·5*	90·4*	...	...	...	...	60	60	4	3·29	Coimbatore
7·7	...	...	...	...	...	...	...	...	100†	100†	...	...	3·63	3·69	Salem
															Central—
...	10·3	10·3	...	...	...	...	...	...	100†	100†	150	150	3·73	2·79	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	2·97	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	4·13	3·5	Karnul
															East Coast, Central—
5·7	...	...	...	...	...	...	...	...	...	...	...	...	2·53	2·06	Nellore
															East Coast, South—
...	...	...	...	...	32·4	29·4	14·7	5·9	202·5†	195†	...	...	...	2·18	Madras
...	...	...	...	...	10·7	11·9	...	...	150†	170†	...	...	2·69	3·46	Tanjore
...	...	...	...	...	38·2	38·2	...	...	...	...	...	...	4·5	4·13	Trichinopoly
															Southern—
15	...	...	...	...	20·4	20·4	...	...	...	...	60	60	3·5	3·13	Madura
															Mysore—
8·1	7·81	3·18	...	...	40	40	15·42	15·42	50 to 100	50 to 100	50 to 100	50 to 100	4	3·5	Mysore
8·8	4·27	...	...	...	33·8	33·8	...	...	160	160	120 to 150	120 to 150	3·25	2·62	Bangalore

*Superior quality † Sheep or goats (a) Without tin

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY, 1918

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	12 2	12 2	...	...	...	...
Tavoy	...	...	...	...	10 2	10 2	11 12	11 12	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	...	12 2	12 2	13 4	13 4	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 6	10 6	12 2	12 2	...	...	...	...
Rangoon	...	...	...	...	11 14	11 3	12 15	12 2	...	...	...	...
Maubin	4 —	4 —	...	...	12 2	9 12	13 4	11 3	...	...	...	...
Bassein	...	...	...	...	12 2	12 2	12 2	12 2	...	...	...	...
Pegu (inland)—												
Tharawadi		...	...	...	10 1	10 1	15 9	15 9	...	...	...	...
Hensada	4 11	5 1	...	...	11 3	11 3	13 4	13 4	...	...	...	...
Prome	...	...	...	...	9 11	9 11	12 1	11 3	...	...	...	...
Toungoo	...	...	...	...	11 3	10 7	12 2	12 2	...	...	...	...
Thayetmyo	...	...	...	...	9 7	9 7	13 5	13 5	...	...	...	...
Upper Burma—												
Mandalay	8 4	7 12	...	...	10 1	10 1	13 14	13 14	17 14	17 14	...	...
Bhamo	...	...	...	...	12 2	12 2	14 9	13 4	...	...	...	...
Pakôkku	...	...	...	...	9 1	9 1	11 3	11 3	...	...	...	...
Meiktila	...	...	...	...	14 9	14 9	18 3	18 3	...	...	...	...
Arakan—												
Sandoway	2 10	2 10	...	...	15 4	15 4	21 3	21 3	...	...	...	...
Kyaukpyu	3 8	3 8	...	...	12 —	12 —	13 —	13 —	...	...	...	...
Akyab	...	...	...	...	10 8	10 —	12 —	11 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	12 4	11 —	16 —	...	...	...	...	...
Cachar	4 —	4 —	...	...	8 8	8 8	14 14	14 14	...	...	...	...
Hill Tracts—												
Khási and Jáintia Hills	5 14	6 2	...	...	4 —	4 —	6 8	6 8	...	...	...	...
Gáro Hills	...	...	...	...	3 8	3 8	11 8	11 12	...	...	...	...
Manipur	14 —	14 —	...	...	25 —	25 —	27 —	27 —	...	...	...	...
Nágá Hills	...	...	...	...	10 8	10 8	11 —	11 —	...	...	...	...
Lushai Hills	...	...	...	...	4 8	4 8	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	12 —	10 —	...	...	4 8	4 8	13 —	12 —	...	...	...	...
Kámrúp (Gauhati)	7 —	7 —	...	...	7 —	7 —	11 —	11 —	...	...	...	...
Darrang	...	...	...	...	6 8	6 —	11 —	10 —	...	...	...	...
Nowgong	...	...	...	...	5 —	5 —	12 —	12 —	...	...	...	...
Sibságar	...	...	...	...	4 —	4 —	8 —	7 —	...	...	...	...
Lakhimpur	5 8	5 8	...	...	5 —	5 —	9 —	9 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Noakhali	...	...	...	...	...	...	10 12	10 12	...	...	...	...
Backerganj	...	...	...	...	...	...	11 4	12 —	...	...	...	...
Maimensingh	...	...	...	...	...	...	11 8	10 11	...	...	...	...
Tippera	...	...	...	...	...	...	13 9	12 13	...	...	...	...
Dacca	...	...	...	...	...	...	...	...	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	12 —	13 —	...	...	...	...
24-Parganas	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Howrah	...	...	...	...	...	...	9 7	9 —	...	...	...	...
Calcutta	...	...	...	...	...	...	8 6	8 6	...	...	...	...
Hooghly	...	...	...	...	...	...	11 —	10 —	...	...	...	...
Nadia (Krishnagarh)	...	...	...	...	...	...	11 —	11 13	...	...	...	...
Jessore	...	...	...	...	...	...	11 —	11 —	...	...	...	...
Faridpur	...	...	...	...	...	...	12 12	12 —	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers to Local Governments and Administrations, etc. They relate to the retail prices in the district headquarters on the last (or nearest mart) day of each fortnight.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	11 3	11 3	Mergui
...	...	...	...	6 6	6 6	...	...	...	...	14	14 —	Tavoy
...	...	...	...	5 10	5 10	...	...	5 10	5 10	9 5	9 5	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	8 8	8 13	...	...	5 10	5 10	9 7	9 7	Pegu
...	...	...	...	9 14	10 3	...	...	5 9	5 9	9 7	9 7	Rangoon
...	...	...	...	6 4	6 4	...	...	5 10	6 4	8 —	8 —	Maubin
...	...	...	...	9 2	9 2	...	...	...	...	7 —	7 —	Bassein
												Pegu (inland)—
...	...	...	...	9 12	9 12	...	...	8 13	8 13	8 10	9 8	Tharawadi
...	...	...	...	8 —	8 —	...	...	4 14	4 14	7 7	8 —	Henzada
...	...	...	...	9 11	9 11	...	...	5 9	5 9	8 2	8 2	Prome
...	...	...	...	7 2	7 2	...	...	...	...	8 2	8 2	Toungoo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Thayetmyo
												Upper Burma—
...	...	...	...	10 11	10 11	19 14	19 14	6 4	6 6	8 —	8 —	Mandalay
...	...	...	...	...	...	...	...	4 —	4 —	7 —	7 7	Bhamo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Pakôkku
...	...	...	...	12 13	12 13	64 —	64 —	...	...	9 6	9 6	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	3 4	3 4	5 10	5 10	Sandoway
...	...	...	...	...	...	...	...	3 —	3 —	9 —	9 —	Kyaukpyu
...	...	...	...	5 —	5 —	...	...	...	...	8 —	6 8	Akyab
												Assam—
												Surma—
...	...	...	...	9 —	8 6	...	...	6 8	6 8	8 —	7 —	Sylhet
...	...	...	...	10 —	10 —	...	...	7 8	8 —	8 —	8 —	Cachar
												Hill Tracts—
...	...	...	...	7 14	8 8	10 10	10 10	6 2	6 9	6 3	5 11	Khási and Jaintia Hills
...	...	...	...	5 4	5 4	...	...	4 8	4 8	4 8	4 8	Gáro Hills
...	...	...	...	4 8	4 8	20 —	20 —	5 8	5 8	5 —	5 —	Manipur
...	...	...	...	6 —	6 —	...	...	4 8	4 8	5 4	5 4	Nágá Hills
...	...	...	...	5 8	5 8	...	...	4 8	4 8	4 8	4 —	Lushai Hills
												Brahmaputra—
...	...	...	...	10 —	10 —	15 —	13 —	8 —	8 —	...	7 8	Goálpára
...	...	...	...	10 —	10 —	...	...	8 —	8 —	7 —	8 —	Kámrúp (Gauhati)
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 8	6 8	Darrang
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 8	6 —	Nowgong
...	...	...	...	8 —	8 —	...	...	7 —	7 —	7 —	7 —	Sibságar
...	...	...	...	8 —	8 —	...	...	6 4	6 4	6 8	6 8	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	...	...	...	...	6 —	6 —	8 —	8 —	Chittagong
...	...	...	...	...	...	...	...	6 4	6 4	7 4	6 8	Noakhali
...	...	...	...	...	...	...	...	7 —	7 —	8 —	8 —	Backerganj
...	...	...	...	...	...	...	...	6 —	6 6	5 5	5 5	Maimensingh
...	...	...	...	...	...	...	...	6 6	6 6	8 —	8 —	Tippera
...	...	...	...	...	...	...	...	8 —	8 —	8 —	7 —	Dacca
												Deltaic—
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Khulna
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	24-Parganas
...	...	...	...	...	...	...	...	8 —	8 —	9 —	8 —	Howrah
...	...	...	...	...	...	...	...	7 10	7 10	8 15	8 15	Calcutta
...	...	...	...	...	...	...	...	8 —	7 8	8 —	8 —	Hooghly
...	...	...	...	...	...	...	...	8 —	8 —	10 —	9 3	Nadia (Krishnagarh)
...	...	...	...	...	...	...	...	6 8	6 8	8 —	8 —	Jessore
...	...	...	...	...	...	...	...	6 —	6 —	7 —	8 —	Faridpur

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY, 1918—*continued.*

Districts	Wheat (*Triticum sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Western—												
Bankura	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Burdwan	...	...	...	...	...	...	10 12	10 12	...	...	...	...
Birbhum	...	...	...	...	...	...	11 12	11 8	...	...	...	...
Midnapur	..	...	...	...	...	...	...	...	...	...	...	...
Murshidabad	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Northern—												
Pabna	...	...	...	...	...	...	12 4	...	...	...	...	...
Rajshahi	...	...	...	...	.	...	13 2	10 8	...	...	...	...
Malda	...	...	...	...	...	...	11 —	11 8	...	...	...	...
Bogra	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Jalpaiguri	...	...	.	...	...	...	12 —	11 —	...	...	...	...
Dinajpur	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Rangpur	...	...	...	...	...	...	9 8	9 8	...	...	...	...
Hills—												
Darjeeling	..	...	...	...	...	...	8 —	8 —	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	8 —	10 —	.	...	...	...	12 4	11 8	...	...	...	...
Bhágalpur	9 —	9 —	14 6		...	...	12 —	12 —	...	...	...	...
Darbhanga	8 4	8 4	18 11	18 11	...	...	12 2	12 2	...	...	...	...
Muzaffarpur	8 —	8 —	18 —	18 —	...	...	10 —	10 —	...	...	...	...
Sáran	7 —	8 4	18 —	17 —	...	...	9 8	9 8	...	...	...	...
Champáran	8 8	9 —	16 —	16 —	...	...	11 —	11 8	...	...	...	...
Bihar, south—												
Santhal Parganas	7 —	8 —	16 —	16 —	...	...	12 —	11 —	...	...	...	...
Monghyr	7 14	8 8	17 —	17 —	...	...	11 —	11 9	...	...	...	...
Gaya*			...	.	...	...	.	...	...	...	...	...
Patna	9 —	9 —	17 —	16 —	...	...	13 —	13 —	16 —	18 —	...	...
Shahabad	7 —	8 —	14 —	13 —	...	...	...	...	...	...	...	...
Chota Nagpur—												
Singbhum	8 —	8 -	...	...	...	...	10 —	10 —	...	...	...	...
Mánbhum	7 8	7 8	12 —	12 4	...	...	11 —	12 —	...	...	...	16 —
Ranchi	7 -	7 4	14 —	14 —	...	...	8 4	8 4	...	...	10 —	10 —
Palámau	9 —	7 14	14 1	14 1	...	...	9 —	9 9	...	...	..	...
Hazáribágh	7 —	7 —	13 4	...	...	...	10 —	10 —	...	...	...	...
Orissa—												
Puri	7 14	7 14	...	...	...	...	10 8	10 8	...	...	...	...
Cuttack	7 8	7 8	...	...	...	...	11 13	11 13	...	...	...	...
Balasore	6 8	6 8	...	...	...	...	12 —	12 4	...	...	...	...
Sambalpur	7 8	8 —	...	...	...	...	15 —	14 —	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur	7 —	7 —	13 —	13 —	6 —	6 —	8 —	7 —	11 —	12 —	11 —	11 —
Benares	8 1½	8 1½	12 7	12 7	6 12	6 12	8 12½	8 12½	11 2	11 2	10 9	10 9
Ghazipur	7 3	7 3	11 14	13 13	5 5	5 5	9 15	10 1	14 12	14 12	11 7	11 14
Jaunpur	7 8	7 11	12 10	13 5	4 —	4 —	9 2	10 5	..	...		...
Allahabad	7 8	7 8	13 —	13 —	4 8	4 8	7 12	7 12	13 8	13 8	10 12	10 12
Central—												
Bánda	8 8	8 8	11 8	11 12	5 —	5 —	9 —	9 —	11 8	11 8	.	
Fatehpur	8 4	8 4	12 8	12 8	3 8	3 8	9 8	9 8	13 —	13 —	12 —	12 —
Hamirpur	8 10	8 10	10 10	10 10	4 12	4 12	7 12	7 12	11 —	11 8	9 6	9 10
Jalaun	9 8	9 12	14 —	15 —	4 —	...	6 8	6 8	...	.	...	...
Cawnpore	8 —	7 12	13 —	12 —	.	...	7 7	7 8	11 —	11 —	9 6	9 4
Jhansi	7 —	7 —	12 12	12 12	4 12	4 12	7 5	7 10	10 14	11 2	9 —	...
Etáwah	8 4	8 6	12 8	12 6	3 —	3 —	8 8	8 8	...	...	10 —	10 6
Farrukhabad	8 6	8 3	13 —	12 10	4 1	4 1	9 9	9 3	11 10	11 10	9 14	9 14
Mainpuri	9 —	9 —	12 8	13 —	3 —	4 —	10 —	8 8	11 —	13 8	10 8	11 8
Etah	8 8	8 4	13 —	12 4	4 —	4 —	8 8	8 10	11 8	...	10 —	10 2
Western—												
Meerut	8 —	8 —	13 —	13 —	3 —	3 —	8 —	8 —	11 8	12 —	10 8	10 8
Agra	7 8 —	7 4	11 —	11 —	6 —	6 —	6 8	6 8	11 —	...	.	...
Muttra	8 8	8 4	13 —	12 6	5 —	5 —	7 —	7 —	12 —	12 —	8 8	8 8
Aligarh	8 8	8 8	12 8	12 8	3 —	3 —	5 8	5 8	12 12	13 12	10 4	10 8
Bulandshahr	8 6	8 10	12 —	12 8	3 —	3 4	5 — to 8 —	5 — to 6 —	13 —	13 —	10 8	10 8
Submontane, east—												
Ballia	7 7	7 13	15 10	15 10	5 3	5 3	10 6	10 6	13 —	13 —	...	11 11
Azamgarh	7 8	8 —	13 8	13 8	6 —	6 —	11 8	11 —	...	.	...	...
Gorakhpur	8 14	9 2	14 —	14 2	7 13	7 13	10 4	10 9	...	...	...	...
Basti	8 8	8 8	15 —	15 —	6 4	6 4	11 8	11 8	...	...	...	...

* Figures have not so far been reported.

The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Rági or Marua (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Western—
...	...	...	...	...	...	...	...	8 —	8 —	10 —	10 —	Bankura
...	...	...	...	...	...	...	...	8 —	8 8	8 —	8 —	Burdwan
...	...	...	...	...	...	...	...	8 —	8 —	9 8	9 8	Birbhum
...	...	...	...	...	...	...	...	6 — to 8 —	8 — to 8 —	6 8	6 8	Midnapur
...	...	...	...	...	...	...	...	9 —	9 —	10 —	9 —	Murshidabad
												Northern—
...	...	...	...	...	...	...	...	6 8	6 —	8 —		Pabna
...	...	...	...	...	...	...	...	8 12	8 10	8 4	8 4	Rajshahi
...	...	...	...	...	...	...	...	7 —	7 8	8 —	8 —	Malda
...	...	...	...	...	...	...	...	6 12	6 12	7 2	5 7	Bogra
...	...	...	...	...	...	...	...	8 —	8 —	5 8	8 —	Jalpaiguri
...	...	...	...	...	...	...	...	7 13	6 9	6 8	6 8	Dinajpur
...	...	...	...	...	...	...	...	8 —	8 —	7 —	7 —	Rangpur
												Hills—
...	...	...	...	...	...	...	...	5 4	5 4	6 8	6 8	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	11 —	14 —	...	20 —	6 8	8 —	7 —	8 —	Purnea
...	...	...	...	...	...	18 —	18 —	11 —	12 8	8 —	7 8	Bhágalpur
20 14	20 14	...	...	13 8	17 9	19 13	19 13	8 13	8 13	12 —	7 11	Darbhanga
...	...	...	...	15 —	15 —	17 —	...	10 —	10 —	8 —	8 —	Muzaffarpur
13 —	12 —	8 —	9 —	13 —	15 —	16 8	16 —	10 8	10 8	7 8	7 8	Sáran
16 —	18 —	...	...	13 —	14 8	17 —	18 8	10 —	10 —	7 —	7 8	Chámparan
												Bihar, south—
...	...	...	...	12 —	14 —	20 —	20 —	8 —	8 —	10 —	9 —	Santhal Parganas
...	...	...	...	12 1	13 12	16 13	17 —	11 9	11 9	7 8	7 6	Monghyr
...	...	...	...	...	...	...	...	...	...	...	...	Gaya
...	...	13 —	13 —	15 —	16 —	20 —	18 —	12 —	...	10 8	9 8	Patna
...	...	...	...	12 —	12 —	14 —	16 —	8 8	8 —	8 —	8 6	Shahabad
												Chota Nagpur—
...	...	...	...	10 —	10 —	...	...	8 —	8 —	7 8	8 —	Singbhum
...	...	...	...	10 8	10 8	16 —	20 —	8 8	8 —	7 4	8 —	Mánbhum
20 —	20 —	...	...	10 4	11 —	16 —	16 —	7 12	8 —	7 —	7 —	Ranchi
...	...	...	...	11 4	10 2	19 2	19 2	11 4	9 —	9 —	6 12	Palámau
20 —	18 —	...	...	9 —	11 8	15 —	16 —	8 —	8 —	7 —	7 —	Hazáribágh
												Orissa—
...	...	...	...	8 13	8 —	...	...	7 14	7 14	16 —	16 —	Puri
...	...	...	...	9 3	9 3	...	...	8 8	8 8	16 —	16 —	Cuttack
...	...	...	...	8 —	8 —	...	...	6 6	6 6	8 —	8 —	Balasore
...	...	...	...	10 —	11 8	...	...	7 —	7 —	10 —	9 —	Sambalpur
												United Provinces—
												(*a*) Agra—
												Eastern—
...	...	...	...	12 —	12 8	13 —	16 —	9 —	9 —	7 —	8 —	Mirzapur
...	...	15 3	14 10	12 3	12 8	16 4	16 4	9 3	9 3	8 7	7 14	Benares
...	...	...	...	11 14	11 14	18 3	19 10	9 10	9 10	7 11	7 11	Ghazipur
...	...	...	...	12 8	12 13	14 8	14 5	11 —	11 —	8 6	7 15	Jaunpur
...	...	...	...	12 8	12 12	...	...	8 8	8 8	7 4	7 —	Allahabad
												Central—
...	...	...	...	11 10	11 10	...	...	9 8	9 8	7 10	7 4	Bánda
...	...	...	...	12	12 —	...	...	10 —	10 —	6 8	7 4	Fatehpur
...	...	...	...	11 8	11 8	...	...	10 —	10 —	7 14	7 —	Hamirpur
...	...	...	...	12 4	13 8	...	...	8 —	8 8	...	7 —	Jalaun
...	...	10 8	11 —	12 5	11 12	14 4	14 4	10 3	10 —	...	8 4	Cawnpore
...	...	...	...	11 —	10 13	...	...	7 5	7 8	7 8	..	Jhansi
...	...	...	...	12 10	12 4	...	...	10 14	10 10	7 12	7 4	Etáwah
...	...	...	...	12 5	12 5	15 —	15 5	10 4	10 4	9 3	8 4	Farrukhabad
...	...	...	...	11 4	12 —	14 —	15 —	9 —	10 —	7 —	8 —	Mainpuri
...	...	...	...	11 8	11 12	14 —	13 12	10 8	10 8	7 8	8 8	Etah
												Western—
...	...	...	...	10 —	10 4	11 8	13 —	10 —	10 —	...	9 —	Meerut
...	...	...	...	10 8	10 8	...	...	7 4	7 8	7 8	7 8	Agra
...	...	...	...	11 12	11 8	13 8	13 8	9 12	9 12	8 —	8 —	Muttra
...	...	10 —	10 —	10 8	11 8	13 4	13 8	9 8	9 12	8 —	9 —	Aligarh
...	...	...	...	10 4	10 8	12 —	12 8	10 8	11 8	7 —	8 4	Bulandshahr
												Submontane, east—
...	...	...	...	18 —	13 —	15 10	14 15	10 6	10 6	7 13	8 7	Ballia
...	...	...	...	12 —	13 —	18 —	19 —	11 —	11 —	11 —	6 —	Azamgarh
...	...	...	...	12 12	13 6	...	15 8	10 8	10 8	8 8	8 —	Gorakhpur
...	...	...	...	11 4	12 8	20 —	20 —	10 8	11 —	7 —	7 —	Basti

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY, 1918—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—continued												
(a) AGRA—*continued*												
Sub-montane west—												
Shahjahánpur	8 1	8 4	...	13 4	4 —	4 —	8 4	8 4	11 4	11 12	10 8	10 4
Budaun	7 15	7 14	11 2	11 2	3 —	3 —	6 8	6 8	10 8	9 0	9 8	11 —
Pilibit	8 —	8 —	16 —	14	3 —	4 8	8 —	10 —			11 —	10 12
Bareli	7 12	7 14	13 1	13 8	3 12	3 12	8 —	8 2	12 10	12 10	9 14	10 3
Moradabad	7 11	7 14	12 1	12 9	3 12	3 12	8 12	8 12	..	..	10 10	10 13
Bijnor	7 4	7 4	11 8	12 4	3 —	3 —	6 8	6 8		...	9 8	9 4
Muzaffarnagar	8 —	8 4	13 2	12 1	6 9	6 9	7 10	7 10	11 —	11 —	9 14	9 14
Saháranpur	8 4	8 4	12 4	12 4	4 8	4 8	7 7	7 7	.	..	11 8	11 8
Dehra-Dun	7 —	7 4	13 —	13 —	3 —	3 —	7 —	7 4	12 —	12 —	10 —	10 —
Hills—												
Naini Tal	6 —	6 —	10 —	10 —	3 —	3 —	6 —	6 —	10 —	10 —	9 —	9 —
Almora	6 —	6 —	8 —	8 8	3 —	3 —	6 —	5 12	...		...	...
Garhwál	5 8	6 —	8 —	10 —	3 —	3 —	4 —	4 —	...	...	...	...
(b) OUDH—												
Southern—												
Partábgarh	8 8	9 8	13 —	13 —	5 —	5 —	9 8	10 —	13 —	13 —	11 —	11 —
Sultanpur	8 8	9 —	13 12	13 12		...	10 —	11 —			...	
Rae-Bareli	8 —	8 2	12 8	13 8	4 —	4 —	8 8	9 —	12 8	13 8	11 —	12 —
Unao	7 12	7 12	12 2½	12 2	4 8	5 8	8 —	7 8	11 4	11 14	9 —	10 2
Lucknow	7 8	7 8	12 —	12 8	4 —	4 —	8 8	8 8	12 —	12 —	11 4	11 4
Hardoi	8 4	8 8	12 8	14 8	4 —	4 —	9 —	9 —	11 —	...	11 —	11 4
Northern—												
Fyzabad	8 2	8 —	13 4	14 4	...	...	8 8	8 4	12 8	12 8	11 —	11 8
Barabanki	8 —	8 3	13 14	12 10	4 4	4 4	9 5	9 13	13 6	14 8	11 4	11 —
Gonda	8 4	8 4	12 —	11 —	5 —	5 —	8 8	8 8	16 —	16 —	14 8	14 8
Bahraich	8 —	8 4	14 —	14 —	5 8	5 8	10 8	10 4	16 —	16 8	13 —	13 4
Sitapur	8 —	8 —	11 8	12 8	4 —	4 —	9 —	9 —	13 —	13 —	11 —	..
Kheri	8 4	8 12	13 8	14 8	3 —	2 —	10 —	10 4	14 —	12 8	12 8	12 8
Rajputana—												
Eastern—												
Mewar (Udaipur)	10 2	10 2	17 13	17 13	5 3	5 3	5 13	5 13	23 5	23 5	12 9	12 14
Ajmer		6 8			5 —	5 —	6 8	6 8	11 8	11 8		
Kishangarh	6 8	6 8	10 8	10 —	3 —	3 —	6 —	6 —	12 —	13 —	9 —	9 —
Tonk	6 6	7 7	10 10	10 10	4 4	4 4	5 5	5 5	12 1[illegible]	13 13		
Jaipur	7 12	7 12	10 9	10 9	4 14	4 14	5 2	5 2	11 13	11 5	8 4	8 4
Karauli	9 6	9 6	11 14	11 14	6 4	6 14	8 2	8 2	13 7	.	11 14	11 11
Dholpur	8 4	8 14	11 5	11 3	5 —	5 —	5 4	5 4	11 8	11 10½	11 3	11 5
Bharatpur*	..						.			..	..	
Alwar	8 11	8 13	11 14	11 15	5 2	5 2	7 6	7 7	12 11	12 12	11 7	11 —
Nasirabad	6 12	6 12	...	...	6 —	6 —	6 4	6 4	11 4	11 4	8 —	8 —
Western—												
Bikaner	6 12	6 12	11 —	11 —	4 8	4 8	6 —	6 —	.		8 —	8 —
Jaisalmer	6 —	6 —	...	...	8 10	5 12	5 8	5 4	9 —	8 —	7 13	7 —
Jodhpur	7 — to 7 14	7 — to 7 8	12 4	11 4	3 14	5 [illegible]	5 3	5 13	12 1	11 8	9 11 and 11 —	9 12 and 10 12
Central India—												
Indore	7 4	7 12	11 —	11 —	6 8	6 8	7 8	7 8	9 8	9 12	9 —	7 12
Neemuch	8 8	8 8	..	...	5 —	5 —	6 —	6 —	10 8	14 —	8 8	10 —
Gwalior	7 4	7 8	...	...	4 12	4 12	6 8	6 8	..	...	...	...
Delhi—												
Delhi	8 —	7 12	11 —	11 —	3 —	5 —	6 —	6 —	10 8	11 —	9 8	9 8
Punjab—												
Southern—												
Hissar	8 8	8 8	13 8	13 8	...	...	7 —	7 —	...	...	10 8	10 8
Ferozepur	8 —	7 8	11 —	10 8	...	...	6 8	6 8	...		...	...
Central—												
Lahore	8 —	7 12	11 8	11 8	...	...	7 12	7 12	10 —	10 —	9 —	9 —
Gujranwala	8 10	8 8	14 8	13 8	...	...	8 —	8 —	...	...	...	..
Gujrat	8 4	8 8	13 —	13 —	...	...	8 —	8 —	...	...	10 —	10 —
Jhelam	7 8	8 —	12 8	12 8	...	...	7 —	7 8	...	...	10 —	10 8

* Figures have not so far been reported

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(*a*) AGRA—*continued*
												Submontane, west—
...	...	..	..	12 4	12 8	15 —	15 —	10 —	10 —	8 4	7 8	Shahjahánpur
...	...	9 —	9 —	10 14	11 –	13 —	11 8	8 —	8 —	8 1	7 14	Budaun
...	...	...	...	12 —	13 —	...	...	9 —	10 —	8 —	8 —	Pilibit
...	...	...	...	10 13	11 5	14 3	14 5	10 —	9 12	7 11	8 6	Bareli
...	...	...	...	10 11	10 15	14 —	14 —	9 12	10 2	7 8	8 11	Moradabad
...	...	...	...	9 12	9 12	...	...	9 —	7 12	8 —	8 8	Bijnor
...	...	...	...	9 14	9 14	11 8	11 8	7 2	7 2	7 10	10 8	Muzaffarnagar
...	...	...	...	10 2	10 2	12 3	12 3	9 1	9 1	10 10	10 10	Sahásanpur
10 —	10 —	...	...	9 8	9 8	12 —	12 —	7 8	7 12	8 —	7 8	Dehra-Dun
												Hills—
..	..	...	...	9 —	9 —	10 —	10 —	7 —	7 —	7 —	7 —	Naini Tal
8 —	8 8	...	...	6 12	7 4	...	...	5 12	5 12	5 12	5 —	Almora
8 —	10 —	...	...	6 —	6 —	...	...	5 —	5 —	4 —	4 —	Garhwál
												(*b*) OUDH—
												Southern—
...	16 —	...	8 —	14 —	14 —	16 —	16 —	10 —	10 —	7 —	7 —	Partábgarh
..	...	...	...	13 12	13 12	...	...	10 8	10 8	8 —	7 8	Sultanpur
16 8	18 —	12 —	12 —	12 8	13 —	14 —	14 —	11 —	11 —	7 —	6 8	Rae-Bareli
...	...	...	...	12 4	12 2	14 —	14 —	8 8	8 4	6 12	6 5½	Unao
...	...	...	...	12 —	12 —	14 —	14 8	11 —	11 —	8 —	7 —	Lucknow
...	...	...	...	15 —	13 8	16 —	15 8	9 8	10 —	7 —	8 —	Hardoi
												Northern—
...	...	11 8	12 8	12 8	12 8	15 12	15 8	10 —	9 12	...	...	Fyzabad
15 —	15 —	10 —	10 —	12 13	13 —	13 11	15 2	9 9	9 8	7 12	7 12	Barabanki
...	...	...	...	12 8	13 —	16 —	16 —	9 8	9 8	6 —	6 —	Gonda
...	...	8 8	9 —	13 8	14 —	15 8	16 12	12 —	12 —	15 8	15 8	Bahraich
...	...	13 —	14 —	12 8	13 —	14 8	15 —	10 —	10 —	8 —	8 —	Sitapur
17 —	17 8	9 4	9 8	13 8	14 —	15 8	16 —	11 —	9 8	8 —	8 8	Kheri
												Rajputana—
												Eastern—
...	...	7 11	7 11	12 9	12 4	28 4	28 4	7 6	7 11	8 4	7 15	Mewar (Udaipur)
...	...	4 8	4 8	10 4	10 6	9 15	9 12	...	...	9 4	8 4	Ajmer
...	...	...	...	11 —	11 —	10 —	9 —	...	...	8 8	9 —	Kishangarh
...	...	...	...	9 1	9 1	...	...	...	...	6 6	5 5	Tonk
...	...	15 6	15 6	10 9 and 10 13	9 13 and 10 5	11 6	11 6	10 13	10 13	8 12	8 4	Jaipur
7 8	...	10 10	..	11 14	11 14	...	...	...	...	7 8	6 9	Karauli
...	...	10 —	9 8	11 7½	11 4	...	...	9 —	9 —	8 8	8 8	Dholpur
...	...	...	...	...	...	...	...	...	...	...	...	Bharatpur
...	...	9 12	9 12	11 14	11 14	11 13	13 6	17 8	17 8	8 11	9 1	Alwar
...	...	...	...	10 —	10 —	...	...	7 8	7 8	20 —	20 —	Nasirabad
												Western—
...	...	...	...	9 8	9 12	...	...	6 —	6 —	16 —	9 1	Bikaner
...	...	...	...	6 5	6 4	...	...	...	...	22 — and 24 —	22 — and 24 —	Jaisalmer
...	...	...	...	10 1 to 11 6	10 4 to 10 12	...	...	6 4	6 4	14 12	14 12	Jodhpur
												Central India—
...	...	...	...	10 —	10 4	11 8	12 —	7 —	7 8	17 —	16 —	Indore
...	...	..	..	9 8	9 8	...	...	7 —	7 —	8 —	9 —	Neemuch
...	...	14 —	14 —	13 —	12 —	...	...	11 —	10 —	7 8	8 —	Gwalior
												Delhi—
...	...	...	...	10 8	10 8	11 8	12 —	10 —	10 —	...	9 8	Delhi
												Punjab—
												Southern—
...	...	...	...	11 8	11 —	...	...	...	...	7 —	7 —	Hissar
...	...	...	...	10 8	10 —	10 8	10 8	5 —	5 —	8 —	7 —	Ferozepur
												Central—
...	...	8 12	8 12	10 8	10 —	8 8	8 8	7 4	7 4	10 —	9 8	Lahore
...	...	...	...	10 —	10 —	...	10 —	...	...	9 4	9 —	Gujranwala
...	...	...	...	9 —	8 12	9 —	10 —	...	...	9 8	9 —	Gujrat
...	...	...	...	9 4	8 12	9 8	9 —	7 —	7 —	10 8	10 —	Jhelam

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1918—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—*continued*												
South-eastern—												
Gurgáon	8 8	8 4	12 —	11 8	...	...	8 —	8 —	11 8	11 —	11 8	11 —
Rohtak	8 4	8 12	11 12	12 —	...	...	6 8	6 8	14 —	14 —	10 8	10 8
Karnál	9 —	9 —	14 —	14 —	...	...	7 —	7 —	14 —	13 8	10 4	10 8
Submontane—												
Ambala	8 —	8 —	11 12	11 12	...	...	7 12	7 12	14 —	14 —	9 12	9 12
Ludhiana	8 —	8 —	9 8	9 8	...	...	6 —	6 —	9 8	9 2	9 8	9 8
Jullundur	8 8	8 4	12 2	11 12	...	...	6 8	6 8	10 —	11 —	10 —	10 —
Hoshiárpur	8 —	8 —	10 8	10 8	...	...	7 —	7 —	9 —	9 —	10 —	10 —
Gurdáspur	8 8	9 —	10 8	11 —	...	...	6 12	7 —	9 8	9 —	8 8	...
Amritsar	8 8	8 10	9 12	9 12	...	...	7 4	7 4	13 —	13 12	8 12	8 4
Siálkot	8 —	8 —	12 —	11 —	...	...	7 8	7 8	...	...	...	...
Hills—												
Simla	6 7	6 8	8 —	8 —	...	...	5 —	5 4	8 8	9 —	9 8	10 —
Kángra	6 8	6 12	10 —	10 —	...	...	8 —	8 8	...	...	...	...
Northern—												
Rávalpindi	7 8	7 8	13 —	13 —	...	...	8 —	8 —	10 12	11 12	11 12	11 12
Attock	8 4	8 4	12 —	12 —	...	...	7 —	7 —	...	...	12 —	12 —
Western—												
Sháhpur	9 —	8 9	11 —	14 —	...	...	6 8	6 —	11 —	11 —	11 12	11 8
Jhang	8 8	8 4	12 12	12 12	...	...	7 —	7 —	9 4	10 —	11 —	11 —
Lyallpur	8 —	8 —	12 —	12 —	...	...	6 8	6 8	...	9 8	...	...
Multan	7 14	8 2	11 —	11 —	...	...	7 4	7 12	7 —	8 4	9 12	9 12
Montgomery	7 14	7 14	11 —	10 —	...	...	5 12	6 —	...	...	...	...
Muzaffargarh	8 8	8 2	11 —	11 —	...	...	8 —	7 —	...	...	...	...
Dera Ghazi Khan	7 8	7 8	10 8	10 —	...	...	7 —	7 —	8 12	9 —	8 10	9 1
N.-W. F. Province—												
Hazára	8 2	8 2	13 8	13 —	3 9	3 9	8 —	7 12	...	...	9 8	10 —
Peshávar	7 13	8 —	12 6	12 6	5 3	5 3	6 13	6 13	...	...	11 11	11 11
Kohát	7 14	7 14	12 10	12 10	3 13	3 13	8 —	8 —	8 —	8 —	15 5	15 5
Bannu	9 10	9 11	13 7	14 4	4 6	4 6	8 2	7 8	14 6	15 —	13 12	12 8
Dera Ismail Khan	9 6	9 1	13 2	12 8	3 8	3 8	6 4	6 8	13 4	13 12	12 —	12 —
Tochi	8 6	8 6	12 —	12 —	...	...	6 4	6 4	...	...		...
Kurram	10 —	10 —	12 —	13 —	6 4	6 4	...	...	...	...	...	...
Malakand	9 —	9 —	14 —	16 —	3 4	4 —	6 —	6 8	...	...	...	...
Wano	...	7 13	12 —	11 8	...	3 1	...	...	...	...	...	...
Sind and Baluchistan—												
Karáchi	6 8	6 —	...	...	4 —	4 —	5 —	5 —	...	...	7 —	7 —
Hyderabad	6 4	5 8	...	...	5 —	5 4	6 —	6 —	8 —	...	8 12	8 —
Thar and Parkár (Mirpur Khas)	6 8	6 8	...	...	4 8	4 8	6 —	6 —	...	...	8 8	8 —
Shikárpur	7 8	7 4	...	...	6 —	5 —	7 8	6 —	8 —	8 4	8 —	9 —
Upper Sind Frontier	7 4	7 —	...	...	5 —	4 12	5 4	5 —	8 4	8 —	9 —	8 8
Quetta	...	...	7 15	8 4½	3 —	3 —	5 8	5 8	8 12½	9 —	...	...
Bombay—												
Konkan—												
Karwar	5 14	5 6	...	...	5 9	5 9	6 12	7 —	8 11	8 11	...	...
Ratnagiri	5 13	5 13	...	...	6 1	6 1	7 9	7 9	10 11	10 11	8 3	8 13
Alibág	6 7	6 7	...	...	6 —	6 —	7 6	7 6	...	...	5 9	6 7
Bombay	*5 2	*5 2	...	...	4 3	4 3	6 11	6 11	6 2	7 6	6 8	6 1
Thána	6 3	6 3	...	...	4 10	4 10	6 —	6 —	8 12	8 12	7 2	7 2
Deccan and Karnátak—												
Dharwar	7 15	7 15	...	...	5 14	5 14	6 5	6 5	9 —	10 13	8 15	8 15
Belgaum	8 8	7 15	...	...	6 7	6 11	7 1	7 1	9 5	9 14	9 5	9 10
Satara	6 4	6 4	...	...	5 8	5 8	6 2	6 2	8 2	8 7	8 2	8 12
Sholapur	6 9	6 9	...	...	6 —	6 —	7 7	7 7	7 8	8 6	8 —	8 7
Bijapur	8 5	8 5	...	...	6 10	6 10	7 5	7 5	8 5	8 5	8 10	8 2
Poona	5 6	5 6	...	...	5 10	5 10	6 1	6 1	7 13	7 13	7 8	7 3
Khandesh and N. E. Deccan—												
Ahmednagar	6 8	6 8	...	...	6 2	5 5	6 14	6 2	7 14	7 14	7 —	7 —
Násik	7 6	7 6	...	...	5 15	5 15	6 10	6 10	...	...	8 —	8 —
Dhulia	5 12	6 10	...	...	6 1	6 9	6 15	7 7	7 14	8 5	7 6	8 10
Jalgaon	6 3	6 —	...	...	5 11	5 11	7 10	7 3	7 14	8 5	7 —	7 7
Gujarat—												
Surat	6 8	6 8	...	...	3 11	3 14	6 15	6 15	5 12	8 1	7 6	7 10
Broach	6 8	6 8	...	...	6 8	6 8	7 —	7 —	8 —	8 —	7 —	8 —
Kaira	5 8	5 8	...	...	4 —	4 —	6 —	6 —	12 8	13 5	7 —	7 —
Baroda	6 —	6 —	...	...	5 12	6 —	6 8	6 8	9 —	9 —	6 12	6 12
Ahmedabad	6 8	6 —	...	...	4 8	4 4	5 8	5 —	...	9 —	7 —	7 8
Godhra	6 8	6 8	...	...	4 —	4 —	6 8	7 —	...	...	7 —	8 —
Disa	7 8	7 4	...	...	5 —	5 —	5 8	5 8	10 —	...	8 4	8 4
Kathiawar—												
Rajkot	6 8	7 —	...	...	3 —	3 —	4 —	4 —	8 —	8 12	8 —	8 —
Central Provinces—												
Nimar	7 1	6 12	...	...	3 15	3 15	6 12	6 12	7 8	7 8	...	...
Hoshangabad	7 11	7 11	...	...	3 —	3 —	8 9	8 9	8 2	9 4	...	...
Betul	7 2	7 11	...	...	4 —	4 —	7 2	7 11	8 1	9 2	...	...
Chhindwara	7 3	7 3	...	...	5 —	5 —	7 8	7 8	8 15	9 8	...	...
Nagpur	7 11	7 11	...	...	5 3	5 3	8 7	8 7	9 1	10 11	...	...
Wardha	6 9	7 3	...	...	4 7	4 7	7 11	8 5	9 2	10 5	...	...

*Relates to Khandwa wheat

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or Marua (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Punjab—*continued*
												South-eastern—
...	...	...	...	11 8	11 —	11 8	11 8	8 8	8 8	8 —	8 8	Gurgáon
...	...	...	...	11 4	11 —	...	...	8 —	8 —	10 —	8 —	Rohtak
...	...	...	...	11 8	12 —	12 8	13 —	8 —	8 —	9 —	8 8	Karnál
												Submontane—
15 8	15 8	9 12	9 12	10 —	10 —	12 —	12 —	7 12	7 12	10 —	10 —	Ambala
...	...	6 —	6 —	9 8	9 8	11 8	11 —	8 8	8 8	10 8	10 8	Ludhiána
...	...	8 —	8 —	9 4	9 —	11 —	11 —	...	...	10 12	8 12	Jullundur
...	...	...	...	8 12	8 12	11 —	11 4	...	...	9 —	8 8	Hoshiárpur
...	...	8 —	8 —	8 8	8 —	11 —	11 —	...	...	9 —	8 —	Gurdáspur
...	...	11 —	...	10 4	10 2	10 4	10 —	7 4	7 8	10 —	9 8	Amritsar
...	...	...	...	8 8	8 8	10 —	10 —	...	...	12 8	9 8	Siálkot
												Hills—
...	...	...	...	8 8	8 8	9 8	10 —	5 —	5 4	8 —	8 —	Simla
...	...	...	...	6 —	...	10 —	10 —	4 8	5 —	6 —	6 —	Kángra
												Northern—
...	...	...	...	9 8	9 12	11 —	11 —	8 —	8 —	12 4	11 —	Ráwalpindi
...	...	...	...	9 8	9 12	12 8	12 —	5 4	5 4	20 —	13 8	Attock
												Western—
...	...	...	...	10 12	10 12	10 8	10 8	7 —	7 —	10 —	9 —	Sháhpur
14 8	14 8	11 8	11 —	9 —	9 —	10 —	10 8	...	...	8 —	8 —	Jhang
...	...	...	...	9 —	8 1	...	9 8	6 —	6 —	9 4	9 4	Lyallpur
...	...	13 —	13 4	8 —	9 10	8 4	...	...	...	9 —	8 —	Multan
...	...	...	...	9 2	9 2	...	...	...	...	7 —	7 —	Montgomery
...	...	...	...	9 8	10 2	9 —	...	...	...	8 —	8 —	Muzaffargarh
...	...	...	...	9 4	9 2	...	...	...	...	9 8	9 9	Dera Ghazi Khan
												N.-W. F. Province—
...	...	8 8	8 8	7 12	8 6	14 14	13 6	...	...	8 4	9 —	Hazára
...	...	11 11	11 1	9 2	9 2	13 —	13 —	8 8	8 10	16 15	16 15	Peshávar
...	...	11 —	11 —	9 10	9 14	11 10	11 10	...	...	19 —	19 —	Kohát
...	...	...	...	10 6	10 15	15 —	15 10	...	...	21 4	21 14	Bannu
...	...	...	...	10 5	10 10	11 —	...	...	...	13 —	13 8	Dera Ismail Khan
...	...	...	...	...	...	10 4	11 4	...	...	14 —	14 —	Tochi
...	...	...	...	8 —	8 —	12 —	12 —	...	...	13 —	13 —	Kurram
...	...	...	...	7 —	10 —	16 —	16 —	...	...	12 —	12 —	Malakand
...	...	...	...	...	...	11 8	12 —	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	8 8	8 8	...	...	6 8	6 8	18 —	20 —	Karáchi
...	...	...	...	7 8	7 8	...	...	5 4	5 4	13 —	10 8	Hyderabad
...	...	...	...	7 8	7 8	...	...	...	...	14 —	14 —	Thar and Parkár (Mirpur Khas)
...	...	...	...	8 8	8 8	...	...	6 —	6 —	...	9 8	Shikárpur
...	...	...	...	8 —	8 —	...	...	5 4	5 —	13 —	9 —	Upper Sind Frontier
...	...	...	...	7 10	7 12	7 4	7 7	5 8 to 6 8	5 4 to 6 4	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	7 11	7 11	...	...	6 4	5 12	11 14	11 14	Karwar
12 2	12 2	...	...	7 15	8 4	...	...	6 1	5 6	10 10	10 10	Ratnagiri
...	...	...	...	8 5	8 5	...	...	6 5	6 5	10 7	9 5	Alibág
6 5	6 5	...	...	7 8	7 3	...	...	5 13	5 8	13 3	10 13	Bombay
...	10 4	...	...	9 —	9 —	...	...	6 8	6 3	10 4	10 4	Thana
												Deccan and Karnátak—
...	...	...	...	8 —	8 —	...	...	5 10	5 10	9 12	9 12	Dharwar
14 8	14 8	...	...	8 1	8 5	...	...	6 8	6 4	12 —	11 —	Belgaum
...	...	...	...	9 4	9 4	...	...	6 13	6 13	11 15	10 10	Satara
...	...	...	...	7 13	7 6	...	...	5 14	5 7	10 8	9 12	Sholapur
...	...	...	...	7 6	7 6	...	...	5 9	5 3	9 14	9 2	Bijapur
...	...	...	...	8 5	8 5	...	...	6 5	6 5	10 4	10 4	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	9 8	8 8	...	...	6 14	6 14	10 11	10 11	Ahmednagar
12 8	11 8	...	...	9 6	9 11	...	...	7 4	7 4	11 4	11 4	Násik
...	...	...	...	7 —	7 13	...	...	7 7	7 7	9 7	8 2	Dhulia
...	...	...	...	8 11	9 2	...	...	7 —	7 —	12 —	10 8	Jalgáon
												Gujarat—
...	...	...	...	8 13	8 9	...	...	5 9	5 9	12 —	12 —	Surat
...	...	...	...	8 —	8 —	...	...	6 8	6 8	13 5	12 5	Broach
11 —	11 —	...	...	7 —	7 —	...	...	7 8	8 8	20 —	20 —	Kaira
...	...	...	...	8 —	8 —	...	...	6 8	6 8	14 —	14 —	Baroda
...	...	...	...	9 —	9 —	...	...	6 —	6 —	16 —	13 —	Ahmedabad
13 8	13 8	...	...	10 —	10 —	...	...	6 —	6 —	8 —	8 —	Godhra
...	...	...	...	8 —	...	...	...	6 5	6 —	20 —	20 —	Disa
												Kathiawar—
...	...	...	...	7 8	8 —	...	...	6 8	6 8	60 —	70 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	9 9	9 1	...	...	7 7	7 7	10 8	9 3	Nimar
...	...	...	...	9 8	9 8	...	...	9 2	9 2	8 —	8 —	Hoshangabad
...	...	...	...	7 14	8 7	...	...	5 4	5 4	14 —	13 —	Betul
...	...	...	...	8 15	9 8	...	...	6 11	6 11	10 —	7 —	Chhindwara
...	...	...	...	9 2	9 2	...	...	7 4	7 4	8 11	7 —	Nagpur
...	...	...	...	9 —	9 10	...	...	7 13	7 13	9 —	8 8	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY, 1918—*concluded*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	7 11	7 15	...	...	4 8	4 8	7 5	7 5	8 10	9 2	...	...
Saugor	7 4	7 8	...	...	5 8	5 8	7 8	7 8	10 —	...	...	...
Damoh	8 2	8 2	...	...	8 —	8 —	8 11	9 11	9 12	8 9	...	...
Jubbulpore	6 14	7 6	...	...	6 —	6 —	8 8	9 —	10 —	11 —	...	...
Mandla	8 —	8 —	...	...	7 2	7 8	11 4	11 4	13 5	...	...	...
Seoni	7 8	7 8	...	...	6 8	6 8	9 —	9 —	...	10 8	...	...
Bálághát	7 14	7 14	...	...	5 11	5 11	11 8	11 8	...	...	...	...
Bhandára	7 13	7 13	...	...	...	...	9 11	9 11	11 —	12 4	...	...
Chánda	7 —	7 11	...	...	5 —	5 —	7 11	7 11	9 6	10 —	...	...
Eastern—												
Biláspur	9 2	9 2	...	...	9 2	9 2	10 11	10 11	...	...	...	...
Raipur	10 —	10 —	...	...	6 —	6 —	11 —	11 —	...	...	...	...
Drug	10 10	10 10	...	...	7 10	8 —	10 15	10 15	...	...	...	...
Berar—												
Buldana	6 3	6 10	...	...	4 15	4 15	7 —	7 —	8 —	8 —	...	...
Akola	5 0	5 9	...	...	3 8	3 8	7 1	7 1	8 7	7 8	...	...
Amráoti	...	5 14	...	...	4 8	4 8	...	7 14	10 —	8 8	...	...
Yeotmal	6 11	7 9	...	...	4 7	4 7	6 9	8 1	8 —	8 —	...	...
Hyderabad—												
Secunderabad	5 4	5 9	...	..	4 1	4 1	7 5	7 5	8 4	8 3	9 6	9 12
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	7 14	7 14	...	...	...	...
S. Canara	...	...	...	...	...	...	6 14	6 14	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	7 —	7 —	...	...	...	...
Nilgiris	...	...	...	...	...	...	6 9	6 9	...	...	...	...
Salem	...	...	...	...	...	...	7 —	7 —	11 6	10 9	9 9	9 15
Central—												
Bellary	...	...	...	...	...	...	7 2	7 2	10 2	10 6	...	...
Anantapur	...	...	...	...	...	...	8 4	8 13	11 7	13 8	...	...
Cuddapah	...	...	...	...	...	...	6 10	6 10	...	...	...	...
Karnul	...	...	...	...	...	...	7 7	7 7	9 —	9 —	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Vizagapatam	...	...	...	...	...	...	7 2	7 2	...	...	13 3	13 8
Godávari	...	...	...	...	...	...	7 11	7 2	...	...	16 —	16 10
East Coast, central—												
Kistna	...	...	...	...	...	...	9 1	9 1	8 10	8 10	...	...
Guntur	...	...	...	...	...	...	8 4	8 4	10 7	10 11	11 13	10 5
Nellore	...	...	...	...	...	...	9 1	9 1	10 15	10 15	...	...
East Coast, south—												
Madras	...	...	...	...	...	...	...	7 2	...	...	...	...
Chingleput	...	...	...	...	...	...	7 11	7 14	...	...	...	...
N. Arcot	...	...	...	...	...	...	8 11	9 8	...	...	...	...
S. Arcot	...	...	...	...	...	...	7 5	7 —	...	...	11 10	10 15
Tanjore	...	...	...	...	...	...	7 —	7 —	...	...	12 5	12 5
Trichinopoly	...	...	...	...	...	...	6 10	6 10	12 13	12 13	11 10	11 10
Southern—												
Tinnevelly	...	...	...	...	...	...	7 —	6 8	10 2	10 2	9 9	9 9
Madura	...	...	...	...	...	...	7 —	7 —	9 7	9 7	8 14	...
Mysore—												
Mysore	6 4	6 4	4 12	4 12	6 8	6 8	8 —	8 —	11 12	11 12	...	...
Bangalore	7 —	7 —	6 8	6 8	5 8	5 8	6 4	6 4	14 —	14 —	...	...
Coorg—												
Coorg	5 4	5 12	5 —	5 —	5 12	6 —	8 —	8 —	...	...	...	...
Aden	4 7	4 7	...	...	4 8	4 8	4 6	4 6	6 —	6 —	5 1	5 1

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces—*continued*
												Central—
...	...	...	...	10 —	10 —	...	...	8 14	8 14	10 11	10 11	Narsinghpur
...	...	...	...	9 —	9 8	...	...	7 —	7 —	8 —	7 8	Saugor
...	...	...	...	10 6	10 6	...	...	6 8	6 8	6 8	6 8	Damoh
...	...	...	...	9 8	10 —	...	...	8 —	8 —	10 —	6 8	Jubbulpore
...	...	...	...	10 2	13 —	...	...	7 —	7 —	7 —	7 —	Mandla
...	...	...	...	10 —	10 —	...	...	7 8	8 —	13 8	13 —	Seoni
...	...	...	...	10 3	10 3	...	...	6 12	6 12	9 6	9 6	Bálághát
...	...	...	...	9 6	9 6	...	...	5 4	6 4	10 9	10 9	Bhandára
...	...	...	...	8 12	8 12	...	...	7 9	7 9	9 4	9 4	Chánda
												Eastern—
...	...	...	...	11 11	11 11	...	...	8 —	8 —	8 —	8 —	Biláspur
...	...	...	...	13 —	13 —	...	...	10 —	10 —	10 —	10 —	Raipur
...	...	...	...	14 —	14 —	...	...	7 8	6 8	8 10	8 10	Drug
												Berar—
...	...	...	...	7 9	7 9	...	...	6 11	6 11	7 11	6 14	Buldána
...	...	...	...	8 13	8 13	...	...	7 7	7 7	9 3	9 3	Akola
...	...	...	...	...	9 11	...	...	7 15	7 7	13 —	13 —	Amráoti
...	...	...	...	8 10	8 10	...	...	7 8	6 15	9 —	7 5	Yeotmal
												Hyderabad—
11 2	14 —	...	...	8 3	8 3	...	...	10 5	10 8	9 11	9 6	Secunderabad
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	12 4	12 6	Malabar
...	...	...	...	...	...	...	...	...	...	10 13	10 13	S. Canara
												South, central—
11 13	11 13	...	...	...	...	...	...	...	...	11 2	11 2	Coimbatore
...	...	...	...	...	...	...	...	...	...	8 12	8 1	Nilgiris
...	...	...	...	...	...	...	...	...	...	11 2	11 2	Salem
												Central—
12 14	12 14	...	...	...	...	...	...	...	...	10 5	10 5	Bellary
12 14	13 14	...	...	...	...	...	...	...	...	11 8	11 8	Anantapur
12 9	12 9	...	...	...	...	...	...	...	...	11 11	11 13	Cuddapah
...	...	...	...	...	...	...	...	...	...	7 13	7 15	Karnul
												East Coast, north—
21 5	21 5	...	...	...	...	...	...	...	...	15 11	15 13	Ganjam
16 5	16 5	...	...	...	...	...	...	...	...	9 10	9 10	Vizagapatam
14 14	14 9	...	...	...	...	...	...	...	...	12 —	16 —	Godavari
												East Coast, central—
12 12	12 12	...	...	...	...	...	...	...	...	18 —	18 —	Kistna
13 13	13 13	...	...	...	...	...	...	...	...	14 6	13 15	Guntur
11 14	11 14	...	...	...	...	...	...	...	...	14 6	14 6	Nellore
												East Coast, south—
12 5	12 5	...	...	...	...	...	...	...	...	18 3	16 15	Madras
12 2	12 2	...	...	...	...	...	...	...	...	15 7	13 —	Chingleput
14 13	14 13	...	...	...	...	...	...	...	...	12 4	12 4	N. Arcot
13 3	13 5	...	...	...	...	...	...	...	...	14 6	14 6	S. Arcot
11 13	11 13	...	...	...	...	...	...	...	...	11 9 to 12 6	11 6 to 12 11	Tanjore
13 5	13 5	...	...	...	...	...	...	...	...	12 —	12 —	Trichinopoly
												Southern—
12 9	12 9	...	...	...	...	...	...	...	...	13 2	13 2	Tinnevelly
11 2	11 2	...	...	...	...	...	...	...	...	12 14	12 14	Madura
												Mysore—
13 —	13 —	...	...	6 8	6 8	...	...	6 4	6 4	10 —	10 —	Mysore
15 —	15 —	...	...	7 —	7 —	...	...	5 8	5 8	12 —	12 —	Bangalore
												Coorg—
5 8	15 8	...	...	11 8	12 —	...	...	5 4	5 12	11 8	11 —	Coorg
...	...	...	...	5 9	5 9	...	...	4 7	4 7	32 —	32 —	**Aden**

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA FROM THE SECOND HALF OF JULY, 1914, TO THE SECOND HALF OF JANUARY, 1918.

DEPARTMENT OF STATISTICS, INDIA
February 27, 1918

G. FINDLAY SHIRRAS,
Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 31st July 1914. Rs. A. P.	15th August 1914. Rs. A. P.	31st August 1914. Rs. A. P.	15th September 1914. Rs. A. P.	30th September 1914. Rs. A. P.	15th October 1914. Rs. A. P.	31st October 1914. Rs. A. P.
Port	Karachi (white)*	3 15 2	3 15 3	4 2 3	4 8 9	4 7 9	4 7 3	4 12 3
	Bombay (Delhi No. 1 White Pessy)	4 1 9	4 2 1	...	4 2 1	4 2 1	4 1 11	4 3 6
	Calcutta (Club No. 2).	4 5 10	4 8 0	4 10 0	4 7 0	4 8 3	4 14 0	5 2 6
Punjab	Lahore	3 10 3	3 10 3	3 13 0	4 0 0	3 11 6	3 12 9	4 3 3
	Ferozepur	3 5 3	3 8 0	3 10 3	3 14 0	3 14 0	3 14 0	4 3 0
	Lyallpur	3 6 0	3 5 0	3 11 0	3 14 0	3 14 0	3 14 0	4 2 0
	Amritsar	3 3 3	3 6 6	3 6 6	3 11 6	3 11 6	3 12 0	3 14 6
	Multan	3 6 0	3 4 0	3 8 6	3 14 6	3 14 6	3 13 0	4 2 0
	Rawalpindi	3 4 3	3 6 0	3 7 6	3 9 6	3 11 3	3 10 6	3 12 0
	Ambala	3 10 3	3 13 0	3 10 3	3 14 6	3 14 6	3 14 6	4 0 0
Delhi	Delhi	3 14 0	4 0 0	4 0 0	4 5 0	4 5 0	4 5 0	4 11 0
United Provinces	Benares	4 2 10	4 3 10	4 3 5	4 3 5	4 3 5	4 5 5	4 7 6
	Aligarh (Hathras)	4 0 9	4 0 0	4 0 0	4 5 3	4 6 0	4 13 8	4 13 3
	Cawnpore	4 3 0	4 4 0	4 4 0	4 8 0	4 8 0	4 12 0	4 12 0
	Meerut	4 0 0	4 0 0	4 0 0	4 3 6	4 5 0	4 5 0	4 9 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 1 6	4 5 3	4 5 0	4 2 0
	Agra	4 1 7	4 5 2	4 5 2	4 9 1	4 5 2	4 9 1	4 13 6
	Fyzabad	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 2 3
	Lucknow	4 1 9	4 5 3	4 5 3	4 7 1	4 7 1	4 7 1	4 9 2
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	4 1 1	4 1 11	4 1 11	4 1 11	4 3 1
	Jubbulpore	4 5 1	4 5 2	4 5 2	4 5 2	4 7 1	4 9 1	4 9 1
	Raipur	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	4 1 7
	Akola	4 12 0	4 12 0	4 12 0	4 12 0	5 5 7	5 5 7	5 5 7
North-West Frontier Province.	Peshawar	3 6 6	3 6 6	3 6 6	3 11 6	3 11 6	3 11 6	3 11 6
Baluchistan	Quetta	3 15 5	3 14 0	3 12 6	3 13 9	4 0 0	4 1 0	4 1 0
Bombay	Poona	5 4 1	...	5 1 11	5 1 11	...	...	...
	Ahmednagar	5 2 9	...	5 2 9	5 2 9	4 13 3	4 12 7	4 12 4
	Ahmedabad	4 8 0	4 12 0	4 12 0	4 14 0	5 0 0	5 0 0	5 0 0
	Dharwar (Hubli)	4 8 4	4 7 5	4 7 5	4 4 8	4 8 4	4 12 4	4 12 4
Bihar and Orissa	Patna	3 13 0	3 14 0	3 13 0	4 0 0	4 0 0	3 14 0	3 14 0
	Bhagalpur	4 3 0	4 4 0	4 8 0	4 3 0	4 3 0	4 3 0	4 8 0
	Muzaffarpur	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0
	Ranchi	4 7 0	4 15 0	4 11 0	4 14 0	4 14 0	4 13 0	5 0 0
	Cuttack	4 5 8	4 11 3	4 11 3	4 11 3	4 11 3	5 1 4	5 1 4
Bengal	Dacca	4 8 0	4 12 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
	Rangpur	4 8 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0
	Mandalay	4 3 0	4 3 0	5 2 7	4 13 7	4 14 9	4 14 9	5 2 7
	(Median Average)	4 2 3	4 2 6	4 3 3	4 4 0	4 5 0	4 5 5	4 9 0
	Index Numbers (a).	100	100	102	103	104	105	110

* 5% barley, 3% dirt, and 30% red.

NOTE.—These statistics are compiled from *fortnightly* returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Report.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82$\frac{2}{7}$ lbs.

Fortnight ending											
15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	* 28th February 1915.	15th March 1915	31st March 1915	15th April 1915	30th April 1915
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 2 9	5 0 2	5 2 3	5 8 10	5 5 4	5 5 10	6 2 4	6 4 4	5 6 4	5 4 3	5 4 3	4 12 3
4 9 5	4 8 0	4 10 7	5 1 6	5 3 5	5 0 5	5 5 9	5 2 8	4 13 6	4 7 7	4 15 2	4 11 1
5 5 0	5 9 6	5 6 6	5 10 0	5 10 0	5 14 0	6 10 0	6 6 0	5 4 0	5 2 0	5 3 6	4 13 0
4 11 3	4 13 6	4 11 3	4 13 6	4 13 6	5 2 6	5 14 9	5 5 3	5 2 6	5 0 0	4 13 6	4 3 3
4 11 0	4 11 0	4 8 0	4 8 0	4 12 0	5 2 6	5 12 0	4 14 0	5 0 0	5 0 0	5 0 0	4 0 0
4 9 0	4 9 0	4 7 0	4 10 0	4 12 0	5 6 0	5 14 0	5 0 0	4 12 0	4 12 0	4 10 0	4 1 0
4 7 0	4 8 0	4 6 0	4 10 0	4 9 0	4 14 0	5 6 9	5 6 0	4 14 9	5 0 0	5 0 0	4 8 0
4 7 0	4 7 0	4 5 6	4 12 0	4 14 0	5 0 0	5 8 0	5 8 0	4 9 6	4 7 0	4 6 0	3 13 0
4 3 0	4 3 0	4 2 0	4 4 0	4 5 0	4 15 0	5 6 0	4 8 0	4 8 0	4 5 0	4 8 0	4 6 6
5 0 0	5 0 0	4 14 0	5 0 0	5 2 0	5 8 0	6 2 0	6 2 0	5 8 0	5 13 0	5 4 0	3 12 0
5 6 0	5 6 0	5 2 6	5 5 0	5 5 0	5 8 0	6 2 0	6 2 0	5 8 0	6 6 0	5 0 0	4 7 1
4 9 10	4 12 2	5 1 5	5 1 7	5 4 4	5 6 1	5 14 7	5 14 7	5 12 1	5 8 10	4 15 3	4 13 11
5 5 8	5 5 7	5 4 6	5 2 8	5 8 0	5 3 0	5 15 2	...	5 5 7	5 11 2	4 8 8	4 3 6
5 4 0	5 6 0	5 4 0	5 6 0	5 9 0	5 12 0	6 10 8	6 2 0	5 12 0	5 0 0	4 9 0	4 5 0
4 13 6	5 2 6	5 0 0	5 0 0	5 11 5	5 14 9	6 10 9	5 11 6	5 5 3	6 2 6	4 8 6	4 0 0
4 10 0	5 0 0	4 15 0	5 0 0	5 11 6	5 6 0	5 11 6	5 14 3	6 2 3	4 9 0	4 5 0	4 2 0
5 5 6	5 11 5	5 5 4	5 8 3	5 8 3	5 11 5	6 10 8	6 10 8	5 8 3	6 6 4	4 11 3	4 7 1
4 7 0	5 0 0	5 1 0	5 1 0	5 8 0	5 8 2	6 2 9	6 2 9	5 4 6	4 12 3	4 9 2	4 5 6
5 0 0	5 2 6	5 8 4	5 8 4	5 11 5	5 8 2	6 2 2	6 2 3	5 0 0	4 13 6	4 5 3	4 5 3
4 11 4	4 11 4	4 11 4	4 11 4	5 8 5	5 11 0	5 12 0	5 0 0	...	4 6 7	4 5 0	4 5 0
4 13 7	4 13 7	5 2 7	5 2 7	5 8 4	5 14 10	6 6 5	5 14 10	5 14 10	4 11 4	4 8 2	4 8 2
4 8 0	4 14 5	4 14 5	4 14 5	5 8 0	6 9 7	6 9 7	6 0 0	5 3 2	3 14 5	4 0 0	4 0 0
5 2 0	5 5 7	4 15 2	5 13 7	7 8 10	7 8 10	6 1 7	5 10 5	5 8 10	4 12 5	4 6 0	4 9 0
3 15 7	4 3 10	4 3 10	4 3 10	4 3 10	4 6 2	5 3 11	5 0 0	4 11 10	4 3 10	4 8 7	4 8 7
4 5 8	4 8 1	4 1 0	4 9 0	4 9 0	4 10 5	4 14 6	5 8 4	5 10 7	5 5 2	5 2 0	4 15 6
...	5 14 10	...	5 11 7	...	6 5 3	6 5 3	5 8 4	5 1 11	5 6 2	5 7 10	5 6 2
...	...	...	6 14 4	...	6 1 7	5 2 3	5 2 3	4 8 4	4 6 6	4 1 1	...
5 2 0	5 14 0	5 14 0	5 14 0	6 0 0	6 8 0	6 4 0	5 8 0	5 6 0	5 0 0	4 14 0	4 14 0
4 10 3	4 2 3	4 11 2	4 1 5	...	4 14 6	4 6 6	4 1 5	3 11 10	3 10 6	3 3 5	3 7 0
4 6 0	4 12 0	4 10 0	5 4 0	5 8 0	5 12 0	6 0 0	6 0 0	5 12 0	5 6 0	4 6 6	4 9 0
4 11 0	5 4 0	5 4 0	5 4 0	5 11 0	6 6 0	6 6 0	6 6 0	5 12 0	4 13 0	4 8 0	4 8 0
4 7 0	4 7 0	4 7 0	5 5 0	5 11 6	6 2 6	6 2 6	6 2 6	6 10 6	6 10 6	5 0 0	5 0 0
5 4 0	5 0 0	5 0 0	6 4 0	6 4 0	6 4 0	7 0 0	7 0 0	6 0 0	5 0 0	4 12 0	4 14 0
5 4 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 6	6 12 11	6 12 11	6 1 6	6 1 6	4 11 3	5 1 3
5 8 0	6 0 0	6 0 0	6 8 0	...	...	...	...	...	...	...	...
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	6 0 0	6 0 0	6 4 0	6 4 0	6 4 0	5 8 0	5 8 0
5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5	6 5 5
5 2 7	5 2 7	5 2 7	5 2 7	5 9 0	5 13 1	5 13 1	5 7 6	5 2 7	4 13 7	4 12 5	4 12 5
4 12 5	5 0 0	5 0 0	5 2 6	5 8 0	5 9 0	6 0 0	5 12 10	5 5 9	5 0 0	4 11 3	4 8 0
115	121	121	125	138	134	145	140	129	121	114	109

A.—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 15th May 1915. Rs. A. P.	31st May 1915. Rs. A. P.	15th June 1915. Rs. A. P.	30th June 1915. Rs. A. P.	15th July 1915. Rs. A. P.	31st July 1915. Rs. A. P.	15th August 1915. Rs. A. P.	31st August 1915. Rs. A. P.	15th September 1915. Rs. A. P.
Port	Karachi (white)*	4 7 9	4 9 3	4 5 3	4 4 3	4 6 3	4 5 9	4 5 9	4 8 6	4 12 3
	Bombay (Delhi No. 1 White Pissy).	4 12 7	4 15 2	4 9 10	...	...	...	...	5 3 0	5 4 4
	Calcutta (Club No. 2).	4 6 6	4 9 0	4 6 6	4 8 0	4 12 0	4 12 6	4 14 0	4 15 0	5 2 6
Punjab	Lahore	3 7 6	3 12 0	3 11 6	3 11 6	4 0 6	4 3 3	4 11 3	4 9 3	4 9 3
	Ferozepur	3 10 0	3 14 3	3 13 0	3 13 0	4 0 0	4 1 6	4 5 3	4 5 3	4 7 0
	Lyallpur	3 11 0	3 14 6	3 9 0	3 12 0	4 0 0	4 1 6	4 5 0	4 7 6	4 6 0
	Amritsar	3 7 9	3 12 3	3 12 0	3 12 0	3 14 0	4 0 0	4 4 3	4 6 0	4 9 8
	Multan	3 7 6	3 14 0	3 11 6	3 10 0	3 13 0	3 13 0	3 14 6	4 0 0	4 3 3
	Rawalpindi	3 10 0	3 13 6	3 13 6	3 14 0	4 6 0	4 7 0	4 7 0	4 6 0	4 10 0
	Ambala	3 14 0	3 15 6	3 15 6	3 15 6	4 5 0	4 7 0	4 10 0	4 9 0	4 12 0
Delhi	Delhi	4 1 6	4 3 0	4 3 0	4 3 0	4 9 0	4 9 0	4 13 6	4 11 0	4 11 0
United Provinces	Benares	4 8 8	4 7 6	4 5 0	4 6 5	4 6 5	4 6 5	4 9 4	4 9 4	4 9 4
	Aligarh (Hathras)	4 0 2	3 14 1	3 14 5	4 3 5	4 9 4	4 7 5	4 14 9	4 7 10	4 11 3
	Cawnpore	4 4 0	4 5 0	4 5 0	4 7 0	4 9 0	4 9 0	4 13 6	4 11 3	4 13 6
	Meerut	3 14 6	3 14 6	3 13 0	3 13 0	4 3 6	4 7 3	4 13 6	4 7 0	4 5 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 0 0	4 2 0	4 4 0	4 8 0	4 9 0	4 10 0
	Agra	3 12 11	4 5 2	4 4 8	4 9 1	4 7 1	4 13 6	5 0 0	5 0 0	5 0 0
	Fyzabad	4 5 0	4 7 0	4 9 0	4 9 0	4 9 6	4 10 0	4 11 6	4 11 3	4 11 6
	Lucknow	4 2 6	4 4 3	4 7 1	4 7 1	4 7 1	4 7 1	4 7 1	4 9 2	4 9 2
Central Provinces and Berar.	Nagpur	4 1 11	4 3 5	4 3 6	4 5 0	4 5 10	4 7 2	4 12 0	4 12 10	4 12 10
	Jubbulpore	4 3 7	4 5 2	4 5 2	4 8 2	4 8 2	4 8 2	4 3 5	4 8 2	4 8 2
	Raipur	4 0 0	4 0 0	4 4 10	4 4 10	4 7 2	4 7 2	4 12 10	4 11 2	4 11 2
	Akola	4 3 10	4 2 10	4 2 10	3 15 7	3 15 7	3 14 5	3 15 7	3 15 7	3 15 7
North-West Frontier Province.	Peshawar	3 11 6	3 4 6	3 8 10	3 8 10	3 13 4	4 1 7	4 6 2	4 6 2	4 6 2
Baluchistan	Quetta	4 13 6	4 11 3	4 10 0	4 7 3	4 0 5	3 15 6	4 1 1	4 2 0	4 2 6
Bombay	Poona	5 10 6	5 6 3	5 1 11	5 1 4	5 4 1	5 4 1	5 5 1	...	5 8 11
	Ahmednagar	4 11 11	4 10 1	4 8 4	4 10 1	4 13 9	4 14 8	4 6 9	4 15 7	4 11 11
	Ahmedabad	4 14 0	4 14 0	4 10 0	4 12 0	4 12 0	4 12 0	5 4 0	5 2 6	5 5 4
	Dharwar (Hubli)	3 10 6	3 8 1	3 7 0	3 11 9	3 8 1	3 8 1	3 9 3	3 10 8	3 12 9
Bihar and Orissa	Patna	4 7 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 14 0	4 8 0	4 11 0
	Bhagalpur	4 7 0	4 8 0	4 10 0	4 8 0	4 8 0	4 8 0	4 13 0	4 14 3	5 5 0
	Muzaffarpur	5 0 0	4 7 0	4 7 0	4 7 0	4 10 9	5 0 0	5 0 0	5 0 0	5 0 0
	Ranchi	5 0 0	5 0 0	5 4 0	5 8 0	5 8 0	5 10 0	5 8 0	5 8 0	5 12 0
	Cuttack	5 1 3	5 1 3	5 1 3	4 11 3	4 11 3	5 1 3	5 1 3	5 1 3	5 1 3
Bengal	Rangpur	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0	5 4 0	5 4 0
Burma	Amherst (Moulmein).	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5
	Mandalay	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	5 7 6
	(Median Average)	4 4 0	4 5 2	4 5 0	4 6 2	4 7 1	4 7 4	4 11 9	4 9 3	4 11 2
	Index Numbers (a)	103	104	104	106	107	108	114	111	114

* 5% barley, 5% dirt, and 30% seed.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82$\frac{2}{7}$ lbs.—contd.

FORTNIGHT ENDING													
30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.	15th March 1916.	31st March 1916.	15th April 1916.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 12 3	4 9 9	4 9 9	4 10 6	4 9 0	4 8 9	4 9 3	4 10 9	4 8 9	4 5 9	4 3 9	4 1 3	3 15 3	3 12 9
5 0 3	4 15 11	5 0 5	5 0 3	4 15 4	4 15 4	5 0 5	4 15 11	4 13 8	4 13 6	4 11 1	4 8 2	4 6 9	4 3 9
5 1 0	5 2 0	5 2 6	5 3 0	5 4 0	5 4 0	5 3 0	5 5 0	5 4 0	4 13 0	4 14 0	4 0 0	3 15 0	4 6 0
4 7 0	4 7 0	4 5 3	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 3 3	4 3 3	4 0 0	3 9 0	3 9 0
4 7 0	4 6 0	4 6 0	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 3 3	3 14 0	3 10 0	3 7 9
4 4 0	4 5 6	4 4 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	3 15 0	4 2 0	4 0 0	3 8 0	3 4 0	3 1 6
4 8 0	4 3 3	4 3 3	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 1 6	4 0 0	3 12 0	3 6 0	3 6 0
4 8 0	4 6 3	4 5 6	4 5 3	4 3 6	4 3 6	4 3 6	4 4 3	4 1 0	3 13 0	3 13 0	3 13 0	3 7 0	3 5 0
4 7 0	4 7 0	4 5 0	4 9 0	4 8 0	4 8 0	4 8 0	4 12 0	4 8 0	4 6 0	4 4 0	4 4 0	3 12 0	3 10 0
4 12 0	4 10 0	4 10 0	4 9 0	4 6 6	4 9 0	4 9 0	4 12 0	4 12 0	4 11 0	4 9 0	4 1 0	3 10 0	3 11 0
4 12 6	4 13 0	4 13 0	4 13 0	4 13 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 3 0	4 0 0	4 0 0
4 10 6	4 12 11	4 11 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 10	4 11 9	4 11 9	4 3 10	4 2 10	4 1 2
4 9 3	4 12 0	4 15 0	5 5 6	4 13 7	4 13 7	4 15 8	4 15 7	4 13 6	5 0 2	5 2 7	4 6 0	4 6 0	4 6 0
4 14 0	4 14 0	4 14 0	4 14 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 0	4 14 0	4 11 6	4 0 0	4 0 0	3 13 0
4 7 0	4 7 0	4 11 3	4 11 3	4 13 0	4 11 0	4 9 0	4 9 0	4 7 1	4 11 0	4 7 0	4 0 0	3 12 9	3 9 0
4 10 0	4 9 0	4 9 3	4 15 0	4 10 3	4 10 3	4 12 0	4 12 0	4 12 0	4 9 0	4 8 0	3 12 0	3 12 0	3 7 6
5 2 6	5 2 6	5 8 3	5 5 4	5 5 4	5 5 4	5 5 4	5 2 6	5 2 6	5 2 6	4 11 3	4 5 2	4 7 1	4 3 4
4 13 0	5 5 3	5 3 2	5 3 2	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 0 0	4 0 0	3 10 3	3 13 6
4 13 6	4 13 6	4 13 6	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 3	4 13 6	4 11 3	4 0 0	3 14 6	3 11 6
4 12 10	4 11 2	4 10 5	4 10 5	4 9 7	4 9 7	4 9 7	4 12 10	4 9 7	4 11 2	4 9 7	4 4 0	3 12 10	3 11 2
4 13 7	4 11 4	5 0 0	5 2 7	5 2 7	5 0 0	4 14 10	4 14 10	5 0 0	4 7 1	4 11 4	4 7 1	3 11 6	3 10 2
4 11 2	4 6 5	4 6 5	4 6 5	4 6 5	4 10 5	4 6 5	4 6 5	...	4 6 5	4 0 0	3 9 7	3 7 2	3 7 2
3 15 7	4 6 0	4 10 10	4 10 7	4 5 10	4 2 8	4 12 3	4 12 2	4 5 10	4 5 10	4 2 7	3 15 6	3 15 6	3 15 6
4 6 2	4 6 2	4 6 2	4 6 2	4 6 2	4 7 7	4 7 7	4 9 8	4 9 8	4 9 8	4 8 1	4 5 2	3 13 4	3 13 4
4 3 3	4 3 6	4 7 0	4 13 8	4 13 6	4 12 6	4 10 6	4 11 1	4 12 6	4 12 6	4 12 6	4 11 0	4 9 4	4 5 0
5 8 11	5 8 11	5 6 8	5 6 8	5 8 11	5 4 5	5 6 8	5 1 1	...	5 0 0	...	4 13 9	4 9 4	4 4 11
4 15 6	5 1 4	5 2 3	4 5 7	4 4 8	3 13 6	3 10 9	4 2 11	4 2 11	...	4 3 4	3 14 4	3 11 8	3 9 10
5 5 4	5 0 0	5 0 0	5 1 2	5 5 4	5 8 2	5 5 4	5 2 6	5 0 0	4 12 0	4 11 0	4 10 0	4 9 0	4 6 0
3 12 1	3 14 11	3 12 1	3 14 11	3 15 9	3 13 0	3 13 8	3 12 4	3 10 5	3 10 5	3 7 0	3 2 3	3 0 10	2 15 11
													4 0 0
5 0 0	4 6 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 2 0	5 3 0	5 0 0	4 0 0	4 0 0	3 12 0
5 9 7	5 4 0	5 5 0	5 5 0	5 4 0	5 12 0	5 8 0	5 4 0	5 4 0	5 5 0	5 2 0	5 1 0	3 12 0	3 13 0
5 0 0	5 0 0	5 0 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 0 0	5 0 0
5 12 0	5 12 0	5 12 0	5 12 0	5 14 0	5 14 0	6 0 0	6 0 0	6 0 0	6 4 0	6 0 0	6 0 0	4 8 0	4 5 9
5 1 2	5 1 3	5 1 3	5 1 3	5 1 3	5 9 0	5 9 0	5 9 0	5 5 4	5 5 4	5 1 3	5 1 3	4 5 9	
5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
6 5 5	6 5 5	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	4 13 7	4 13 7	4 9 2	4 13 7	4 8 1	4 8 1	4 8 1
4 12 10	4 12 0	4 13 6	4 14 3	4 13 7	4 13 7	4 14 3	4 13 7	4 13 6	4 11 10	4 11 2	4 3 0	3 15 0	3 13 0
116	115	117	118	117	117	118	117	117	114	113	101	95	92

A.—Wholesale prices of Wheat in

Port or province.	District.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.	15th July 1916.	31st July 1916.	15th August 1916.	31st August 1916.
		Fortnight ending								
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 11 8	3 12 3	3 12 9	3 10 2	3 10 2	4 0 3	4 3 3	4 6 9	4 8 9
	Bombay (Delhi No. 1 White Pessy)	4 4 0	4 4 8	4 5 5	4 1 5	4 2 10	4 3 7	4 7 3	4 9 1	4 8 9
	Calcutta (Club No. 2).	4 4 0	4 0 0	4 2 6	4 1 6	4 1 6	4 2 6	4 3 0	4 5 0	4 8 0
Punjab	Lahore	3 6 3	3 10 3	3 10 3	3 6 3	3 3 3	3 7 6	3 10 8	3 14 3	3 13 0
	Ferozepur	3 7 9	3 5 3	3 5 8	3 3 3	3 5 3	3 5 3	3 7 9	3 11 6	3 13 0
	Lyallpur	3 0 0	3 2 0	3 3 0	3 0 9	3 1 6	3 6 6	3 12 0	3 15 6	3 15 0
	Amritsar	3 5 0	3 1 0	3 5 3	3 3 9	3 2 9	3 6 0	3 6 0	3 11 0	3 11 0
	Multan	3 2 3	3 2 0	3 5 0	3 2 0	3 2 0	3 4 0	3 7 9	3 13 0	3 11 6
	Rawalpindi	3 8 0	3 10 0	3 14 0	3 12 0	3 10 6	3 13 0	3 12 8	3 15 0	3 13 0
	Ambala	3 6 0	3 5 0	3 6 0	3 6 0	3 6 0	3 6 0	3 9 0	3 11 0	3 13 0
Delhi	Delhi	3 13 0	3 13 0	3 13 0	3 10 0	3 8 0	3 10 0	3 11 9	3 13 0	3 13 0
United Provinces	Benares	4 1 2	4 1 2	3 14 11	3 14 1	3 14 7	3 15 5	3 15 5	3 15 5	3 15 5
	Aligarh (Hathras)	3 13 1	3 13 1	3 13 1	4 0 0	4 0 0	3 14 6	3 14 6	3 14 6	4 1 8
	Cawnpore	3 11 0	3 10 0	3 14 0	4 1 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Meerut	3 9 0	3 7 9	3 9 0	3 10 3	3 6 3	3 10 3	3 10 3	3 14 6	3 14 6
	Shahjahanpur	3 4 0	3 3 0	3 5 6	3 8 0	3 10 0	3 9 3	3 10 3	3 13 0	3 12 6
	Agra	4 1 7	4 1 7	4 3 4	4 3 4	4 1 7	4 3 4	4 3 4	4 3 4	4 5 2
	Fyzabad	3 13 6	3 10 3	3 10 3	3 12 9	3 13 3	3 14 6	3 14 6	3 14 6	4 0 0
	Lucknow	3 7 8	3 6 6	3 11 6	3 11 6	3 11 6	3 12 11	3 12 8	3 14 6	4 0 0
Central Provinces and Berar.	Nagpur	4 0 0	3 14 5	3 12 10	3 12 10	3 11 7	3 13 2	3 11 7	3 11 7	3 13 2
	Jubbulpore	3 7 7	3 5 4	3 4 2	3 3 2	3 8 11	3 8 11	3 10 2	3 12 11	3 14 5
	Raipur	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2	3 10 5	3 10 5	3 10 5	3 10 5
	Akola	3 12 4	3 12 4	3 14 4	3 14 0	3 14 0	4 1 1	3 15 6	3 10 11	4 1 1
North-West Frontier Province.	Peshawar	3 13 4	3 13 4	3 13 4	3 13 4	3 9 10	3 12 11	3 12 7	3 12 7	3 10 2
Baluchistan	Quetta	4 6 0	4 6 0	4 6 1	4 7 0	4 7 0	4 6 0	4 8 3	4 10 5	4 12 6
Bombay	Poona	4 6 0	4 4 11	4 4 11	4 2 8	4 3 9	4 0 5	4 2 8	4 2 1	4 2 8
	Ahmednagar	3 11 8	3 9 10	3 14 2	3 9 10	3 11 2	...	3 9 10	3 13 6	3 10 9
	Ahmedabad	4 6 0	4 5 0	4 5 0	4 6 0	4 7 0	4 3 0	4 8 0	4 7 0	4 6 0
	Dharwar (Hubli)	3 1 10	3 5 10	3 0 11	3 11 5	3 0 1	3 1 10	3 5 10	3 6 6	3 8 1
Bihar and Orissa	Patna	4 0 0	3 13 0	3 10 0	3 10 0	3 10 0	3 10 0	3 9 6	3 9 6	
	Bhagalpur	4 0 0	4 0 0	3 13 0	3 11 0	3 11 0	3 13 6	3 15 0	4 0 0	3 9 6
	Muzaffarpur	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 3 0
	Ranchi	5 0 0	4 8 0	4 8 0	4 8 0	4 0 0	4 4 0	4 4 0	4 2 0	4 0 0
	Cuttack	4 1 4	4 1 4	4 1 4	4 1 4	3 12 11	3 12 11	3 12 11	4 1 4	4 4 0
										4 1 4
Bengal	Rangpur	5 4 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	4 8 1	4 8 1	4 13 7	4 8 1	4 14 9	4 14 9	5 2 7	4 14 9	4 14 9
	(Median Average)	3 13 0	3 13 0	3 13 1	3 12 9	3 11 6	3 13 4	3 12 11	3 14 6	4 0 0
	Index Numbers (a)	92	92	92	92	90	93	92	94	97

* 5% barley, 3% dirt, and 30% red.
(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs—*contd.*

Fortnight ending

15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917.	15th March 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 7 0	4 4 3	4 4 9	4 7 3	4 9 3	4 13 3	4 13 9	4 14 9	5 1 3	5 1 3	4 12 9	4 13 6	4 13 3
4 8 0	4 5 10	4 4 10	4 6 6	4 9 6	4 14 10	4 13 0	4 11 1	4 12 7	4 8 9	4 10 7	4 9 10	4 10 9
4 4 6	4 4 6	4 4 6	4 4 6	4 10 0	5 2 6	5 0 0	...	4 13 0	4 10 0	4 11 0	4 13 0	4 14 6
3 13 0	3 11 6	3 14 3	4 0 0	4 1 6	4 9 3	4 7 0	4 5 3	4 7 0	4 9 3	4 5 3	4 5 3	4 3 3
3 11 6	3 10 3	3 10 3	3 13 0	3 13 0	4 1 9	4 3 6	4 3 6	4 3 6	4 3 6	4 1 9	4 5 3	4 5 3
3 11 6	3 11 0	3 11 0	3 14 0	3 15 6	4 6 0	4 1 0	4 3 0	4 7 0	4 4 6	4 2 0	4 3 0	4 3 6
3 10 0	3 7 0	3 11 6	3 12 0	3 9 0	4 6 0	4 5 0	4 2 0	4 6 0	4 3 6	4 2 0	4 2 0	4 1 0
3 13 0	3 11 6	3 13 0	3 13 0	3 14 6	4 7 0	4 3 3	4 1 6	4 5 3	4 4 0	4 4 0	4 1 6	4 1 6
3 13 0	3 13 0	3 12 0	3 11 0	3 15 0	4 10 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 11 0	4 11 0
3 13 0	3 13 0	3 14 0	3 14 0	3 15 0	4 12 0	4 7 0	4 7 0	4 10 0	4 10 0	4 9 0	4 9 0	4 6 0
3 13 0	3 11 0	3 11 0	4 0 0	4 1 6	5 0 0	4 11 0	4 9 0	4 10 6	4 9 0	4 11 0	4 9 0	4 9 0
4 0 8	4 0 8	4 0 8	3 15 9	3 14 11	3 14 11	4 14 3	4 12 11	4 10 6	4 9 4	4 9 4	4 9 4	4 5 10
4 1 4	4 1 8	3 14 6	4 1 8	4 1 9	4 11 7	4 6 11	4 8 11	4 8 11	4 5 2	4 5 4	4 5 5	4 5 4
4 0 0	4 0 0	4 0 0	4 0 0	4 2 0	4 9 0	4 7 0	4 7 0	4 7 0	4 5 6	4 5 0	4 7 0	4 7 0
3 13 0	3 10 3	3 11 3	3 11 6	4 0 0	5 2 9	4 9 0	4 7 0	4 9 0	4 9 0	4 11 3	4 11 3	4 11 3
3 11 6	3 11 9	3 11 6	3 10 0	3 14 6	4 5 0	4 6 0	4 5 0	4 6 0	4 6 0	4 4 0	4 4 0	4 1 6
4 5 2	4 5 2	4 5 2	4 5 2	4 7 1	5 5 4	5 5 4	5 2 6	5 5 4	5 0 0	5 2 0	5 0 0	4 13 6
4 0 0	3 14 9	4 0 0	3 14 6	3 14 6	4 5 6	4 9 3	4 8 0	4 9 0	4 5 6	4 7 0	4 6 0	4 1 9
4 0 0	4 0 0	3 14 6	3 14 6	4 0 0	4 9 2	4 11 3	4 9 3	4 9 8	4 7 1	4 7 1	4 3 4	4 7 1
3 13 2	3 11 7	3 11 7	3 11 7	3 11 7	4 5 0	4 1 11	4 1 11	4 1 11	4 0 4	4 0 4	4 0 6	4 1 11
3 14 10	3 14 5	3 12 2	3 11 6	4 0 10	4 6 0	4 7 1	4 6 0	4 9 1	4 7 1	4 4 4	4 3 5	4 3 5
3 10 5	3 9 7	3 9 7	3 9 7	3 9 7	4 8 0	4 4 10	4 0 0	4 0 0	4 4 10	4 0 0	4 0 0	4 0 0
3 14 0	3 7 10	3 7 10	3 6 2	3 6 2	3 6 2	3 6 2	3 7 10	3 7 10	3 7 10	3 7 10	3 7 10	3 4 8
3 9 6	3 8 3	3 8 3	3 10 4	3 12 7	4 4 3	4 4 3	4 4 9	4 5 8	4 4 9	4 8 7	4 9 8	4 9 8
4 13 9	4 12 0	4 11 0	4 15 0	4 13 0	5 0 3	5 3 3	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0
4 2 8	4 2 8	4 11 7	4 11 7	...	4 11 9	4 12 8	...	4 11 7	4 10 5	...	4 11 7	4 13 9
3 8 11	3 9 10	3 9 5	3 8 11	3 8 1	3 10 9	3 11 3	3 8 1	3 8 11	3 4 5	4 1 1	3 13 6	3 13 0
4 3 0	4 4 0	4 2 0	4 3 0	4 5 0	4 9 0	4 13 0	5 0 0	5 2 0	5 2 0	5 0 0	5 0 0	5 0 0
3 1 10	3 3 10	3 2 10	3 8 2	3 10 6	3 8 2	...	3 11 11	3 4 10	3 2 4	3 8 2	4 0 2	3 5 11
3 7 6	3 7 6	3 4 6	3 7 6	3 7 6	3 12 0	4 6 0	4 0 0	3 12 0	3 11 0	3 11 0	3 15 0	3 15 0
4 0 0	3 15 0	3 14 0	4 2 0	5 0 0	4 12 0	4 8 0	4 8 0	4 10 0	4 12 0	4 4 0	4 0 0	4 6 0
4 0 0	4 0 0	3 12 0	3 13 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
4 2 0	4 2 0	4 2 0	4 2 0	4 8 0	5 4 0	5 5 0	5 4 0	5 4 0	5 4 0	5 12 0	5 12 0	5 12 0
4 1 4	4 1 4	4 1 2	4 1 2	4 1 2	4 1 2	5 1 3	5 1 5	5 1 5	5 1 5	4 11 3	4 11 3	4 11 3
5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 4 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 2 7	4 14 9	4 14 9	4 14 9	5 0 8	4 8 1	4 8 1	4 4 3	3 14 1	3 8 7	3 5 7	3 8 7	3 10 10
4 0 0	3 14 9	3 14 0	3 14 6	4 0 0	4 9 0	4 7 6	4 7 0	4 9 0	4 7 1	4 6 2	4 6 0	4 6 0
97	95	94	94	97	110	108	107	110	107	106	106	106

A—Wholesale prices of Wheat in

Port or province.	District.	Fortnight ending 31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.	15th July 1917.	31st July 1917.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port (a)	Karachi (white)*	4 12 3	4 13 3	4 13 3	4 5 3	4 7 3	4 7 3	4 7 3	4 7 9	4 10 9
	Bombay (Delhi No. 1 White Pessy)	4 9 10	4 10 11	4 9 10	4 10 7	4 11 8	4 13 11	4 15 4	4 14 7	4 13 2
	Calcutta (Club No. 2).	4 9 0	4 11 0	4 4 0	4 5 6	4 8 0	4 7 0	4 8 6	4 8 6	4 11 0
Punjab	Lahore	4 3 3	4 3 3	4 3 3	3 13 0	3 14 3	4 0 0	4 0 0	4 0 0	4 0 9
	Ferozepur	4 1 9	3 14 6	3 14 6	3 10 3	3 11 6	3 12 0	3 12 0	3 12 0	3 13 0
	Lyallpur	4 0 0	4 1 0	4 2 0	3 11 0	3 12 0	3 11 0	3 13 0	3 14 0	3 14 0
	Amritsar	3 13 6	3 15 0	4 0 0	3 8 0	3 10 0	3 11 6	3 13 0	3 14 0	3 14 0
	Multan	4 1 6	4 1 6	3 12 0	3 10 6	3 12 0	3 13 0	3 13 0	3 13 0	3 14 6
	Rawalpindi	4 11 0	4 9 0	4 5 6	4 7 0	4 5 0	4 3 5	4 4 0	4 1 6	4 3 3
	Ambala	3 14 0	3 15 0	4 0 0	3 11 6	3 11 6	3 14 6	3 14 6	3 14 0	4 0 6
Delhi	Delhi	4 7 0	4 7 0	3 13 0	3 14 6	3 15 3	4 0 9	4 0 0	4 0 0	4 2 0
United Provinces	Benares	4 5 0	4 3 1	4 3 1	4 1 2	4 2 10	4 2 10	4 3 5	4 3 5	4 2 10
	Aligarh (Hathras)	4 3 8	3 14 6	3 13 0	3 11 5	3 14 4	3 14 5	3 14 0	3 14 6	3 14 6
	Cawnpore	4 7 0	3 14 0	3 11 6	3 14 6	3 14 6	3 14 6	4 0 0	4 3 0	4 1 6
	Meerut	4 5 0	4 1 6	3 11 0	3 11 0	3 14 6	4 1 6	3 12 9	3 12 9	3 12 9
	Shahjahanpur	4 1 9	3 12 0	3 8 3	3 9 0	3 11 0	3 11 0	3 11 3	3 11 6	3 12 6
	Agra	4 13 6	4 9 1	4 1 7	4 5 2	4 7 1	4 5 2	4 7 1	4 7 1	4 3 4
	Fyzabad	4 1 7	4 0 0	3 14 0	3 14 0	3 13 0	4 1 6	...	...	4 3 4
	Lucknow	4 0 0	3 12 11	3 12 11	3 14 0	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4
Central Provinces and Berar	Nagpur	3 13 2	4 0 4	3 11 7	3 11 7	4 1 11	4 1 11	4 1 11	4 1 11	4 3 5
	Jubbulpore	4 5 2	4 1 8	3 14 5	3 10 2	3 11 6	3 15 2	4 0 0	4 0 0	4 0 0
	Raipur	3 12 10	3 12 10	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0
	Akola	3 4 8	3 7 6	3 10 11	3 3 7	3 11 11	4 3 6	4 3 6	4 3 6	4 3 6
North-West Frontier Province	Peshawar	4 8 7	4 10 2	4 2 1	4 2 10	4 2 11	4 2 1	4 0 4	4 0 4	4 0 4
Baluchistan	Quetta	5 5 0	5 5 0	5 5 0	5 2 6	5 0 0	4 14 0	4 14 0	4 14 0	4 13 0
Bombay	Poona	4 11 7	...	4 10 5	4 9 4	4 14 11	4 13 9	5 3 4	5 4 5	5 4 5
	Ahmednagar	3 9 11	3 15 5	3 13 7	3 12 8	4 0 5	4 2 2	4 4 1	4 7 9	4 5 11
	Ahmedabad	5 0 0	4 8 0	4 8 0	4 8 0	4 9 0	4 8 0	4 8 0	4 8 0	4 8 0
	Dharwar (Hubli)	3 3 10	3 9 4	3 2 6	3 7 11	3 6 1	3 11 8	3 11 8	3 11 8	4 1 7
Bihar and Orissa	Patna	4 6 0	3 15 0	4 0 0	3 5 0	3 1 0	3 5 0	3 12 0	3 12 0	3 9 0
	Bhagalpur	4 6 0	3 12 0	3 10 0	3 8 0	3 8 0	3 12 0	4 0 0	3 12 0	3 12 0
	Muzaffarpur	4 0 0	4 0 0	4 0 0	3 5 3	3 5 3	3 10 0	4 0 0	4 0 0	4 0 0
	Ranchi	5 12 0	5 12 0	4 14 0	4 6 0	4 6 0	4 11 0	4 11 0	4 9 0	4 12 0
	Cuttack	4 5 8	4 5 8	4 5 8	4 1 3	4 1 3	4 1 3	4 1 4	4 4 8	4 4 8
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 0 0	5 4 0	5 4 0	5 4 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	3 14 1	3 14 1	3 14 1	3 7 8	3 3 5	3 8 7	3 14 1	3 14 1	4 8 1
	(Median Average)	4 5 0	4 0 8	4 0 0	3 13 0	3 14 8	4 1 6	4 0 2	4 0 11	4 2 10
	Index Numbers (b)	104	98	97	92	94	99	97	98	101

* 5% barley, 3% dirt, and 30% red.

(a) Prices at ports after 31st January, 1918, are as follows—

Ports	Rate per	On 8th February 1918.	On 15th February 1918.	On 22nd February 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Maund	5 6 4	5 3 3	5 5 4
Bombay (Delhi No. 1 White Pessy)	"	5 1 2	5 1 11	5 1 11
Calcutta (Club No. 2)	"	5 10 0	5 12 6	6 2 0

(b) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs—contd.

Fortnight ending: 15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917	15th December 1917.	31st December 1917.	15th January 1918	31st January 1918	Increase or decrease in fortnight ending 31st January 1918 compared with preceding fortnight.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.	Rs. A. P.	Rs. A P	Per cent
4 8 3	4 9 3	4 11 9	4 11 9	4 12 3	4 14 3	5 2 3	5 6 4	5 3 9	5 6 4	5 4 4	4 14 9	−7
...	4 6 6	4 10 7	4 11 8	4 13 5	5 2 3	4 15 6	5 1 7	5 0 10	5 1 2	5 0 10	5 0 1	−1
4 9 0	4 9 0	4 8 0	4 12 6	4 11 0	4 13 0	4 11 0	5 6 0	5 2 0	5 3 6	5 10 0	5 11 6	+2
4 1 6	4 1 6	4 3 3	4 3 3	4 5 3	4 9 3	4 11 3	4 9 3	5 0 0	5 0 0	5 0 0	4 13 6	−3
3 14 6	3 14 6	3 14 6	3 14 6	3 14 6	4 0 0	4 7 0	4 11 3	5 0 0	5 0 0	5 0 0	4 11 3	−6
4 0 0	4 0 0	4 1 0	4 2 0	4 2 6	4 3 0	4 6 0	4 11 0	4 14 0	4 14 0	4 14 0	4 14 0	*Nil*
3 13 0	3 12 0	3 13 0	3 15 0	3 14 0	4 4 3	4 5 3	4 8 0	4 11 0	4 10 0	4 8 0	4 8 0	*Nil*
3 14 6	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 1 0	4 12 0	4 14 6	4 13 0	4 12 6	4 14 6	+3
4 6 0	4 6 0	4 6 0	4 7 0	4 7 0	4 7 0	4 9 2	4 11 0	5 0 0	5 2 6	5 2 6	5 2 6	*Nil*
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 3 0	4 10 0	4 10 0	4 15 0	4 15 0	4 15 0	4 15 0	*Nil*
4 1 6	4 1 6	4 2 3	4 3 0	4 3 0	4 3 0	4 7 0	4 10 0	5 0 0	4 15 4	5 0 0	4 14 0	−3
4 2 10	4 2 10	4 2 10	4 1 7	4 3 5	4 3 10	4 3 10	4 5 5	4 10 3	4 11 5	4 11 5	4 11 5	*Nil*
3 14 6	3 14 6	4 1 9	3 14 6	4 1 8	4 5 3	4 5 3	4 9 5	4 13 7	4 14 9	4 11 6	4 13 6	+3
4 1 6	4 1 6	4 1 6	4 3 3	4 3 3	4 5 0	4 5 0	4 7 0	4 14 0	5 0 0	5 0 0	4 14 0	−3
3 12 11	3 12 11	3 14 5	3 12 11	3 14 5	4 0 0	4 5 2	4 11 4	4 13 7	4 13 7	4 13 7	4 13 7	*Nil*
3 11 0	3 11 6	3 11 0	3 14 0	3 14 0	4 0 0	4 1 0	4 4 3	4 7 0	4 7 0	4 14 0	4 15 0	+1
4 5 2	4 7 1	4 7 1	4 7 1	...	4 11 3	4 11 3	5 0 0	5 5 4	5 5 4	5 5 4	5 5 4	*Nil*
4 2 0	3 15 3	3 15 3	3 15 3	...	4 1 0	4 0 0	4 1 0	4 5 3	4 12 0	4 13 6	4 11 3	−3
4 3 4	4 3 4	4 3 4	4 3 4	4 5 2	4 5 2	4 5 2	4 11 3	4 11 3	5 0 0	5 2 6	5 2 6	*Nil*
4 3 5	4 1 10	4 3 2	4 3 2	4 3 2	5 11 4	4 11 4	4 11 4	5 1 6	4 14 5	4 14 5	4 14 5	*Nil*
3 14 5	3 10 10	4 0 0	4 5 2	4 7 1	4 7 1	4 14 10	4 14 10	5 0 0	5 2 7	5 3 11	5 9 10	+7
3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 11 2	3 11 2	3 11 2	3 11 2	3 11 2	*Nil*
4 3 6	4 3 6	4 3 6	4 3 6	4 7 11	...	...	...	...	...	5 15 11	5 15 11	*Nil*
4 0 4	4 2 6	4 2 6	4 2 1	4 2 1	4 2 1	4 5 8	4 8 0	4 13 7	4 15 4	4 15 4	5 1 3	+2
4 13 6	4 12 10½	4 14 6	5 0 6	5 2 0	5 2 0	5 1 6	5 4 0	5 5 0	5 7 0	5 9 0	5 13 0	+4
5 2 2	5 4 5	5 3 4	5 2 2	5 13 4	5 15 7	5 8 11	...	6 2 11	...	7 6 11	..	...
4 6 10	4 11 5	4 6 10	4 15 1	5 2 9	4 9 7	4 13 5	4 15 1	5 11 11	5 13 10	...	6 0 7	...
4 8 0	4 8 0	4 6 0	4 8 0	4 12 0	5 5 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	5 12 0	−4
4 1 8	4 1 8	3 11 8	4 8 11	4 6 0	4 5 1	4 1 8	...	4 8 11	...	4 3 4	4 1 8	−2
3 9 0	3 10 0	3 8 0	3 8 0	4 0 0	3 15 0	3 15 0	3 12 0	4 6 0	4 12 0	4 6 0	4 7 0	+1
3 12 0	3 12 0	3 12 0	4 0 0	4 0 0	4 0 0	4 6 0	4 8 0	4 10 0	4 8 0	4 7 0	4 7 0	*Nil*
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	5 0 0	5 0 0	*Nil*
4 12 0	4 12 0	4 8 0	4 8 0	5 0 0	5 2 0	5 2 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	*Nil*
4 4 8	4 4 8	4 5 8	4 5 8	4 5 8	4 5 8	4 5 8	5 1 3	5 1 3	5 5 4	5 5 4	5 5 4	*Nil*
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 12 0	5 2 0	5 0 0	5 0 0	5 0 0	5 0 0	*Nil*
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	4 9 2	4 9 2	4 9 2	4 9 2	*Nil*
4 13 7	4 13 7	4 13 7	4 10 3	4 8 1	4 8 1	4 4 3	4 4 3	4 6 2	4 13 7	4 13 7	4 8 1	−7
4 1 10	4 1 10	4 2 10	4 3 3	4 5 3	4 5 3	4 6 6	4 11 2	4 14 9	4 15 4	5 0 0	4 14 7	−2
99	99	101	103	104	104	106	113	119	120	121	119	

Variations expressed in Index Numbers during the fortnight ending the 31st January, as compared with those in the previous fortnight in 1918 and 1917 :—

	1918.			1917.		
	15th January.	31st January.	Increase or Decrease.	15th January.	31st January.	Increase or Decrease.
			Per cent			Per cent
India . . .	100	98	−2	100	97	−3
Punjab . . .	100	99	−1	100	98	−2
United Provinces .	100	100	*Nil*	100	97	−3
Central Provinces and Berar.	100	104	+4	100	103	+3

B—Retail prices of Wheat in India

Port or province.	District.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	9 8	8 8	8 0	8 0	8 8
	Bombay *	6 13	6 13	6 13	6 8	6 8	5 14
	Calcutta	9 0	8 14	8 14	8 8	8 4	8 0
Punjab	Lahore	10 12	10 12	10 4	9 12	10 4	10 0
	Ferozepur	11 8	11 0	10 12	10 0	10 0	10 0
	Amritsar	12 4	11 8	11 8	10 8	10 8	10 8
	Rawalpindi	12 4	11 12	11 4	11 0	10 12	10 12
	Lyallpur	11 4	11 8	10 12	9 8	10 4	10 4
	Multan	11 8	12 0	11 4	10 0	10 0	10 4
	Ambala	10 12	10 4	10 12	10 0	10 0	10 0
Delhi	Delhi	9 12	9 8	9 8	9 0	9 0	9 0
United Provinces	Benares	9 3	8 15	9 1	9 1	9 1	8 12
	Cawnpore	9 8	9 4	9 4	8 12	8 12	8 4
	Meerut	10 12	10 0	9 12	9 4	9 0	8 12
	Agra	9 12	9 0	9 0	8 8	9 0	8 8
	Lucknow	9 12	9 0	9 0	8 12	8 12	8 12
	Aligarh	9 4	10 4	9 4	8 12	9 0	8 12
	Shahjahanpur	10 0	9 14	9 14	9 10	9 6	9 4
	Fyzabad	9 4	9 4	9 4	9 4	9 4	9 4
Central Provinces and Berar	Nagpur	9 9	8 15	9 9	8 15	8 15	8 15
	Jubbulpore	9 0	9 0	9 0	9 0	8 12	8 8
	Raipur	10 0	10 0	10 0	10 0	10 0	10 0
	Akola	8 6	8 6	8 2	8 6	7 6	7 6
North-West Frontier Province	Peshawar	11 6	11 0	11 0	10 0	10 0	10 0
Baluchistan	Quetta	10 2	10 5½	10 9	10 5½	10 0	9 13
Bombay	Poona	7 7	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	8 2	7 6	7 8	8 1	8 2
	Ahmedabad *	8 8	8 0	8 0	7 12	7 12	7 8
	Dharwar	9 9	9 1	9 1	8 8	8 2	8 2
Bihar and Orissa	Patna	10 8	9 12	10 0	9 12	9 12	10 0
	Bhagalpur	9 8	9 6	8 12	9 8	9 8	9 8
	Muzaffarpur	9 0	9 0	9 12	9 12	9 0	8 8
	Ranchi	9 2	8 4	8 4	8 4	8 4	8 0
	Cuttack	9 8	8 8	8 8	8 8	8 8	7 14
Bengal	Dacca	8 14	8 14	8 8	8 8	8 8	8 0
	Murshidabad	10 8	9 8	9 8	9 12	10 0	10 0
	Malda	10 0	10 0	9 8	9 0	9 8	9 8
Burma	Amherst (Moulmein)	6 13	6 13	6 13	6 13	6 13	6 13
	Mandalay	8 14	8 4	7 9	8 0	7 12	7 12
	(Median Average)	9 9	9 4	9 4	9 0	9 0	8 12
	Index Numbers (a)	100	103	103	106	106	109

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING

31st October 1914.	15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch	sr. ch.
8 0	7 8	7 0	7 0	7 0	7 0	7 0	6 8	6 6	7 8	7 8	7 8
5 14	5 14	5 14	5 14	5 14	5 8	5 8	4 14	5 3	5 3	5 8	5 14
7 8	6 14	6 14	6 14	6 5	...	...	...	...	...	...	...
9 4	8 4	8 0	8 4	8 0	8 0	7 8	6 8	7 4	7 8	7 12	8 0
9 4	8 4	8 4	8 8	8 8	8 2	7 12	6 12	8 0	7 12	7 12	8 0
10 0	8 12	8 12	9 0	8 8	8 10	8 2	7 2	7 4	8 0	7 12	7 14
10 4	9 4	9 4	9 6	9 0	8 14	8 0	7 4	8 8	8 8	9 0	8 12
9 8	8 4	8 4	9 0	8 4	8 4	7 4	6 10	8 0	8 4	8 4	8 8
9 8	8 12	8 12	9 0	8 4	8 0	7 12	7 0	7 0	8 8	8 12	9 0
9 12	7 12	7 6	8 0	8 0	7 12	7 6	6 8	6 8	7 0	6 8	7 8
8 4	7 8	7 4	7 0	7 4	7 0	7 0	6 4	6 4	7 0	6 0	7 12
8 8	8 6	8 1½	7 9	7 7	7 3	7 1	5 9	6 6	6 12	7 5	7 13
8 4	7 8	7 4	7 4	7 4	7 0	6 12	6 0	6 8	6 12	7 12	8 8
8 8	8 0	7 8	8 0	7 12	7 0	6 8	5 12	6 8	7 4	6 4	8 4
8 0	7 0	6 8	7 0	7 0	6 12	6 8	5 12	5 12	7 0	6 0	8 0
8 8	7 12	7 8	7 0	7 0	6 12	7 0	6 4	6 4	7 14	8 0	9 0
8 12	7 4	7 4	7 0	7 0	7 0	7 0	6 12	6 0	6 0	5 14	8 2
9 8	8 8	8 0	8 2	7 14	7 0	7 4	6 12	6 12	6 4	7 4	8 12
9 8	8 12	7 14	7 12	7 12	7 2	7 0	6 4	6 6	8 5	8 2	8 8
8 4	8 5	8 5	8 3	8 4	7 0	6 6	6 6	7 11	8 4	8 15	8 15
8 8	8 0	8 0	7 8	7 8	7 0	6 8	6 0	6 8	6 8	8 4	8 8
9 8	8 0	7 4	7 8	7 8	7 0	6 0	6 0	6 0	7 8	10 0	9 12
7 6	7 6	7 6	7 6	6 5	5 4	5 6	6 5	6 5	7 6	7 6	8 6
10 0	9 12	9 2	9 2	9 2	9 2	8 13	7 9	7 14	8 6	9 2	8 7
9 13	9 4	8 14	8 12	8 12	8 12	8 10½	8 2½	7 4½	7 1	7 8½	7 13
6 13	6 13	6 8	6 8	6 8	5 9	5 9	5 9	6 13	6 13	7 2	6 13
8 2	8 2	8 2	8 2	5 14	5 14	5 14	6 10	7 6	8 2	8 2	8 2
7 8	7 8	6 8	6 8	6 8	6 8	6 0	6 0	6 8	7 0	7 8	8 0
8 2	8 2	8 2	8 2	8 2	8 2	8 2	8 2	9 9	9 9	10 0	10 8
10 0	9 0	9 8	8 8	7 8	7 2	7 0	6 8	6 8	6 12	7 8	8 12
9 0	8 4	7 8	7 8	7 8	7 0	6 4	6 4	6 4	6 14	8 4	8 12
8 8	8 0	8 0	8 0	7 0	6 8	6 0	6 0	6 0	5 8	5 8	7 8
8 0	7 8	8 0	8 0	6 12	6 4	6 4	5 8	5 8	6 4	8 0	8 4
7 14	7 8	7 3	7 3	7 3	7 3	7 3	5 14	5 14	6 9	6 9	8 8
7 8	7 4	7 0	6 0	6 0	...	...	...	...	...	...	...
9 8	9 8	9 8	9 8	8 8	...	...	...	...	...	...	...
9 8	9 8	9 0	9 0	7 8	...	...	...	...	...	...	...
6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	5 10	5 10
7 8	7 8	7 8	7 8	7 8	6 14	6 8	6 8	6 14	7 5	7 12	8 0
8 8	8 0	7 14	7 12	7 8	7 0	7 0	6 6	6 8	7 1	7 12	8 4
112	120	121	123	127	137	137	150	147	135	123	116

B—Retail prices of

Port or province.	District.	Fortnight ending 30th April 1915.	15th May 1915.	31st May 1915.	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 8	8 8	8 8	8 8	8 8	8 8	8 8
	Bombay *	5 14	5 14	5 14	5 14	5 14	5 14	5 14	5 14
	Calcutta	...	...	...	...	...	...	...	...
Punjab	Lahore	9 0	11 4	10 4	10 8	10 8	9 12	9 4	8 4
	Ferozepur	9 8	10 8	10 0	10 4	10 4	9 12	9 8	9 0
	Amritsar	8 8	11 4	10 8	10 10	10 4	10 0	9 12	9 0
	Rawalpindi	8 14	10 12	10 4	10 4	10 0	8 12	8 8	8 8
	Lyallpur	9 8	10 4	10 0	10 8	11 0	9 12	9 8	9 0
	Multan	10 4	11 4	10 0	10 8	10 12	10 4	10 4	10 0
	Ambala	10 4	10 0	9 12	9 12	9 12	9 6	8 12	8 8
Delhi	Delhi	9 0	9 8	9 4	9 4	9 4	8 0	8 8	8 0
United Provinces.	Benares	7 13	7 15	8 0	...	8 8	8 8	8 8	8 4
	Cawnpore	9 0	9 0	8 12	8 12	8 8	8 8	8 8	8 0
	Meerut	9 12	10 0	10 0	10 4	10 0	9 8	8 12	8 0
	Agra	8 8	...	9 0	9 0	8 8	8 8	8 0	7 12
	Lucknow	9 0	9 8	9 2	8 12	8 12	8 12	8 12	8 12
	Aligarh	8 14	9 8	9 8	9 12	10 0	9 4	9 4	8 12
	Shahjahanpur	9 10	10 0	10 0	10 0	10 0	9 14	9 10	9 0
	Fyzabad	8 12	9 0	8 12	8 10	8 10	8 8	8 6	8 4
Central Provinces and Berar.	Nagpur	8 15	9 4	8 15	8 15	8 15	8 15	8 12	8 2
	Jubbulpore	8 8	9 0	9 0	9 0	8 8	8 8	8 8	8 8
	Raipur	9 8	9 8	9 8	8 12	8 12	8 12	8 12	8 0
	Akola	7 6	7 6	8 6	8 6	8 6	8 6	9 7	9 7
North-West Frontier Province.	Peshawar	8 7	10 0	11 0	10 0	10 0	10 0	9 7	8 14
Baluchistan	Quetta	8 1	8 4	8 8½	8 11½	9 0	10 0	10 2	9 13¾
Bombay	Poona	7 2	6 13	6 13	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	7 6	7 6	7 6	7 6	7 6	7 6	8 2
	Ahmedabad	8 0	8 0	8 0	8 8	8 0	8 0	8 0	7 8
	Dharwar	10 8	10 8	10 8	10 1	10 8	10 8	10 6	10 6
Bihar and Orissa.	Patna	8 8	9 0	9 0	9 0	9 6	8 8	8 8	8 0
	Bhagalpur	8 14	8 14	8 12	8 10	8 12	8 14	8 12	8 4
	Muzaffarpur	7 8	7 8	8 8	8 8	8 8	8 8	7 12	7 8
	Ranchi	8 0	8 0	8 0	7 8	7 0	7 0	7 0	7 0
	Cuttack	7 14	7 14	7 14	7 14	8 8	8 8	7 14	7 14
Burma	Amherst (Moulmein)	5 10	5 10	5 10	5 10	5 10	5 10	5 10	5 10
	Mandalay	8 0	7 8	7 5	7 5	7 5	7 5	7 5	7 5
	(Median Average)	8 8	9 0	9 0	8 14	8 12	8 8	8 8	8 4
	Index Numbers(a)	112	106	106	108	109	112	112	116

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.
* Relates to Khandwa wheat.

Wheat in India—*contd.* **[The figures state quantity per rupee in seers of 80 tolas.]**

Fortnight ending												
31st August 1915.	15th September 1915.	30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
5 8	5 8	5 3	5 8	5 8	5 3	5 3	5 3	5 3	5 2	5 2	5 12	5 12
...	...	...	...	...	...	...	...	...	...	...	...	...
8 8	8 8	8 12	8 12	9 0	8 12	8 12	8 12	8 12	8 12	8 12	9 4	9 4
9 0	8 12	8 12	8 14	8 14	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 4
9 0	8 8	8 12	9 4	9 4	9 0	9 0	9 0	9 0	9 0	9 0	9 8	9 12
8 12	8 4	8 8	8 8	8 12	8 8	8 8	8 8	8 8	8 4	8 8	9 0	9 4
9 0	9 0	9 0	9 0	9 0	9 0	9 4	9 8	9 8	9 8	9 8	9 12	10 0
9 12	9 12	8 14	8 14	9 0	9 0	9 4	9 4	9 4	9 2	9 10	10 4	10 4
8 8	8 2	8 2	8 8	8 8	8 12	9 0	8 12	8 12	8 4	8 4	8 4	8 6
8 4	8 4	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
7 15	8 4	7 15	7 13	7 11	7 11	7 11	7 11	7 11	7 11	7 11	7 15	8 4
8 4	8 0	8 0	8 0	8 0	8 0	7 12	7 12	7 12	7 12	8 0	8 0	8 4
8 8	9 0	8 12	8 8	8 8	8 0	8 0	8 4	8 0	8 0	8 8	8 4	8 12
7 12	7 8	7 8	7 8	7 0	7 4	7 4	7 4	7 4	7 8	7 8	7 4	8 0
8 4	8 4	8 0	8 0	8 0	7 12	7 12	7 12	7 12	7 12	7 14	8 0	8 4
8 8	9 0	9 0	8 8	7 12	8 0	7 8	7 4	7 4	7 0	8 0	9 0	8 8
8 12	8 12	8 12	8 10	8 8	8 6	8 8	8 6	8 0	8 4	8 4	8 12	9 0
8 4	8 4	8 0	7 9	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8	8 0
8 2	8 2	8 2	8 2	8 7	8 7	8 7	8 2	8 2	8 2	8 7	8 2	8 7
8 8	8 8	8 0	8 4	7 12	7 8	7 8	7 12	7 14	7 14	7 12	8 8	8 4
8 0	8 0	8 0	8 8	8 8	8 8	8 8	8 0	8 8	8 8	8 8	8 8	9 8
9 7	9 7	9 7	8 6	7 6	7 6	8 6	8 6	7 6	7 6	8 6	8 6	8 7
8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 11	8 11	8 7	8 7	8 7	8 10
9 11½	9 10½	9 8½	9 8	9 0½	8 4½	8 4½	8 6	8 9½	8 8½	8 6½	8 6½	8 6½
7 7	7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 13	7 13	7 13	7 13
7 6	7 6	7 6	7 6	7 6	8 2	8 2	8 2	8 14	8 2	8 14	8 14	9 9
7 8	7 0	7 0	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 8	7 8	7 12
10 6	10 6	9 15	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	11 5
8 0	8 0	7 12	8 8	7 12	7 12	7 12	7 12	8 0	8 0	7 8	7 4	7 12
8 2	7 9	6 14	6 15	7 8	7 8	7 8	6 14	6 4	7 10	7 10	7 0	6 12
7 8	7 8	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
7 0	6 12	6 12	7 0	6 12	6 12	6 12	6 12	6 8	6 8	6 8	6 8	6 8
7 14	7 14	7 14	7 14	7 14	7 14	7 14	7 3	7 3	7 3	7 8	7 8	7 14
5 10	5 10	5 10	5 10	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
6 14	6 14	7 5	7 5	7 5	7 5	7 5	7 5	6 14	7 2	7 12	7 5	7 12
8 4	8 4	8 0	8 2	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 2	8
116	116	120	118	120	120	120	120	120	120	120	118	116

B—Retail prices of

Port or province.	District.	Fortnight ending 15th March 1916.	31st March 1916.	15th April 1916.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.	15th July 1916.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 0	8 8	9 0	9 0	9 0	9 0	9 8	9 8
	Bombay*	6 1	6 14	7 5	7 10	7 10	7 10	7 10	7 10	7 10
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	9 12	11 0	11 0	11 8	10 12	10 12	11 8	12 4	11 4
	Ferozepore	9 12	11 0	11 0	11 0	11 0	11 0	12 0	11 12	11 12
	Amritsar	10 4	11 8	11 8	11 12	12 12	11 12	12 0	12 4	11 10
	Rawalpindi	9 4	10 4	10 8	11 0	10 12	10 0	10 8	10 12	10 10
	Lyallpur	11 0	12 0	12 8	13 0	12 12	12 8	13 0	12 8	11 10
	Multan	10 4	11 8	11 12	12 4	12 4	11 8	12 4	12 4	11 12
	Ambala	9 10	10 8	10 12	11 8	11 12	11 8	11 8	11 8	11 8
Delhi	Delhi	9 0	9 8	9 8	10 0	10 0	10 0	10 0	11 0	10 0
United Provinces	Benares	8 13	9 1	9 8	8 15	9 12	9 12	9 12	9 12	9 10
	Cawnpore	9 8	9 8	10 0	10 8	10 8	10 0	9 8	9 8	9 8
	Meerut	8 8	10 0	10 8	11 0	11 4	11 0	10 12	10 8	10 8
	Agra	8 12	8 12	9 8	9 4	9 4	9 0	9 12	9 4	9 4
	Lucknow	9 12	10 0	10 8	11 0	11 4	10 8	10 8	10 8	10 2
	Aligarh	10 0	9 12	10 0	10 0	11 0	11 0	10 4	10 4	10 4
	Shahjahanpur	10 8	11 0	10 10	11 12	12 8	12 0	11 8	11 8	11 4
	Fyzabad	10 0	10 6	10 2	10 4	11 0	10 10	10 6	10 0	10 0
Central Provinces and Berar.	Nagpur	9 1	10 0	10 0	9 11	10 0	10 0	10 0	10 3	10 3
	Jubbulpore	8 12	10 4	10 12	11 4	11 14	11 14	12 12	11 8	11 0
	Raipur	10 8	11 4	11 4	11 4	11 4	11 4	11 4	11 4	10 8
	Akola	9 7	9 8	9 7	10 8	10 8	9 11	9 11	9 11	9 11
North-West Frontier Province.	Peshawar	8 15	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	8 8½	8 11	9 4	9 1	9 1	9 0¾	9 0	9 0	9 2½
Bombay	Poona	7 13	8 6	8 6	8 6	8 6	8 6	8 6	8 6	9 10
	Ahmednagar	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9
	Ahmedabad	8 0	8 0	8 8	8 8	8 8	8 8	8 8	8 8	8 0
	Dharwar	11 5	11 5	11 5	11 5	10 14	11 5	11 5	11 5	11 5
Bihar and Orissa	Patna	10 0	10 0	10 0	10 0	10 4	11 0	10 12	10 12	10 12
	Bhagalpur	7 14	10 12	10 12	10 0	10 0	10 8	10 12	10 12	10 4
	Muzaffarpur	7 0	7 8	10 0	10 0	9 8	9 8	9 8	9 8	9 8
	Ranchi	6 8	7 8	8 0	8 0	9 8	9 0	9 0	9 8	9 8
	Cuttack	7 14	9 3	9 3	9 13	9 13	9 13	9 13	10 8	10 8
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	8 4	8 4	8 4	7 12	8 4	7 12	8 4	7 12	7 12
	(Median Average)	9 1	10 0	10 0	10 0	10 4	10 0	10 0	10 4	10 2
	Index Numbers (a)	106	96	96	96	93	96	96	93	94

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*contd.* **[The figures state quantity per rupee in seers of 80 tolas.]**

FORTNIGHT ENDING													
31st July 1916.	15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
9 0	8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	7 8	7 8	7 8	7 8	7 8
7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 0	7 0	7 0	7 0	7 0	7 0
...	...	...	...	...	...	...	...	...	...	...	...	...	...
10 12	10 0	10 4	10 4	10 8	10 0	9 12	9 8	8 8	8 12	9 0	8 12	8 8	9 0
11 4	10 8	10 4	10 8	10 12	10 12	10 4	10 4	9 8	9 4	9 4	9 4	9 4	9 8
11 10	10 12	10 10	10 12	11 8	10 12	10 9	10 12	9 0	9 0	9 8	9 1	9 4	9 7
10 8	10 0	10 4	10 4	10 6	10 6	10 10	9 14	8 6	8 14	8 14	8 14	8 10	8 4
10 8	10 0	10 0	10 9	10 8	10 11	10 0	10 0	9 0	9 8	9 4	8 12	9 4	9 8
11 4	10 4	10 8	10 4	10 8	10 4	10 4	10 0	8 12	9 4	9 8	9 0	9 4	9 4
11 0	10 12	10 6	10 6	10 6	10 4	10 4	10 0	8 2	8 10	8 10	8 6	8 6	8 8
10 0	10 0	10 0	10 0	10 4	10 4	9 8	9 8	7 12	8 4	8 8	8 8	8 8	8 8
9 10	9 10	9 10	9 8	9 8	9 10	9 10	9 12	9 3	7 15	7 15	8 4	8 6	8 6
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 4	8 4	8 8	8 8	8 8	8 12	8 12
10 8	10 0	10 0	10 4	10 8	10 8	10 8	9 12	7 8	8 4	8 8	8 8	8 8	8 8
9 4	9 4	9 0	9 0	9 0	9 0	9 0	8 12	7 0	7 8	7 8	7 0	7 12	7 8
10 4	10 0	9 12	9 12	9 12	10 0	10 0	9 14	8 8	8 4	8 8	8 8	8 12	8 12
10 4	10 0	9 8	9 12	10 0	9 12	9 12	9 8	9 0	7 8	7 8	7 4	8 0	10 0
11 0	11 0	10 8	10 8	10 8	10 10	10 12	10 6	9 0	8 14	9 0	9 0	9 0	9 4
10 0	10 0	9 12	9 14	9 14	9 12	10 0	10 0	8 14	8 4	8 10	8 6	8 10	8 10
10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	8 15	9 9	9 9	9 9	9 9	9 9
10 12	10 4	10 0	10 0	10 0	10 6	10 8	9 10	9 0	8 12	9 0	8 8	8 12	9 2
10 8	10 8	10 8	10 8	11 0	11 0	11 0	11 0	8 2	9 0	10 0	10 0	9 0	10 0
9 11	10 12	10 12	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11
10 0	10 0	10 0	11 0	11 4	11 4	10 14	10 7	9 5	9 5	9 3	9 2	9 3	8 11
8 15	8 10	8 5¼	8 4	8 6¼	8 8	8 1½	8 1½	7 15¾	7 11	7 8	7 8	7 8	7 8
9 10	9 10	9 10	9 10	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13	8 6	8 6
9 9	9 9	9 9	9 9	9 9	10 5	10 5	10 5	10 5	10 5	10 2	10 2	10 2	9 7
8 0	8 0	8 0	8 8	8 8	9 0	8 8	8 8	8 0	7 8	7 8	7 8	7 8	7 8
11 5	11 3	11 3	11 3	11 3	11 3	11 3	11 3	10 11	10 4	9 5	9 5	9 5	9 5
11 0	11 0	11 0	11 0	11 0	12 0	11 8	11 8	10 8	9 0	9 12	10 8	10 8	10 8
10 0	10 0	9 8	10 0	10 2	10 5	9 6	8 0	8 4	8 8	8 8	8 8	8 6	9 1
9 8	9 8	9 8	9 8	9 8	10 0	10 0	10 0	10 0	9 8	9 8	9 8	9 8	9 0
9 4	9 8	9 0	9 8	9 12	9 12	9 12	9 8	7 8	7 7	7 8	7 8	7 4	7 4
10 8	9 3	9 3	9 3	9 3	9 13	9 13	9 13	9 13	7 14	7 14	7 14	7 14	8 8
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 5	7 12	•7 12	7 5	7 12	7 12	7 12	7 8	8 4	8 4	8 14	9 9	10 5	10 12
10 0	10 0	9 12	9 14	10 0	10 0	10 0	9 12	8 8	8 9	8 10	8 8	8 10	8 12
96	96	98	97	96	96	96	98	112	112	111	112	111	109

B—Retail prices of

Port or province.	District.	Fortnight ending 28th February 1917	15th March 1917.	31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.	15th July 1917.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	7 8	7 8	7 8	8 0	7 8	7 8	7 8	7 8	7 8	7 8
	Bombay*	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
	Calcutta	...	...	...	...	...	...	...	...	...	...
Punjab	Lahore	9 0	9 4	9 4	9 4	9 4	10 4	10 0	9 12	9 12	9 12
	Ferozepore	9 0	9 0	9 8	10 0	10 0	10 12	10 8	10 4	10 4	10 4
	Amritsar	9 7	9 9	10 0	9 14	9 12	11 2	10 6	10 4	10 3	10 0
	Rawalpindi	8 4	8 4	8 4	8 8	8 12	8 12	9 0	9 4	9 4	9 8
	Lyallpur	9 8	9 4	9 12	9 12	9 8	10 8	10 4	10 8	10 4	10 0
	Multan	9 8	9 8	9 8	9 8	10 8	10 12	10 8	10 4	10 4	10 4
	Ambala	8 8	8 14	10 0	9 12	9 10	10 8	10 8	10 0	10 0	10 0
Delhi	Delhi	8 8	8 8	8 12	9 0	10 4	9 12	9 12	9 10	9 12	9 12
United Provinces	Benares	8 6	8 13	9 1	9 1	9 10	9 8	9 8	9 3	9 1	9 1
	Cawnpore	8 8	8 8	8 8	10 0	10 4	9 12	9 12	9 4	9 4	9 0
	Meerut	8 4	8 4	9 0	9 8	10 4	10 8	10 0	9 8	10 0	10 0
	Agra	7 12	8 0	7 12	8 4	9 8	8 8	8 12	8 12	8 8	8 8
	Lucknow	9 0	8 12	9 12	10 4	10 4	10 0	9 4	9 4	9 4	9 4
	Aligarh	8 4	9 4	9 4	10 12	11 4	11 4	10 12	10 8	10 7	10 8
	Shahjahanpur	9 4	9 8	9 8	10 0	11 4	11 4	11 0	10 12	10 12	10 10
	Fyzabad	8 14	8 14	9 12	9 12	10 0	10 0	9 14	9 8	9 4	9 4
Central Provinces and Berar.	Nagpur	9 9	9 9	10 3	9 9	10 3	10 8	9 9	9 9	9 9	9 9
	Jubbulpore	9 4	9 4	9 0	9 8	10 6	10 12	10 8	9 14	9 12	9 12
	Raipur	10 0	10 0	10 2	10 2	11 0	11 0	11 0	11 0	11 0	11 0
	Akola	9 11	10 12	10 12	10 12	9 11	10 9	9 7	8 15	8 15	8 15
North-West Frontier Province.	Peshawar	8 10	8 10	8 12	8 9	9 10	9 7	9 7	9 10	9 14	9 14
Baluchistan	Quetta	7 8	7 8	7 8	7 8	7 8	7 12	8 0¼	8 3½	8 3½	8 3½
Bombay	Poona	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13	7 3	7 3
	Ahmednagar	9 7	10 2	10 2	9 7	9 7	9 7	9 7	8 11	8 11	8 11
	Ahmedabad	7 8	7 8	7 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8
	Dharwar	9 5	10 4	10 11	10 11	10 11	10 11	10 11	9 5	9 5	9 5
Bihar and Orissa	Patna	10 0	10 0	9 0	10 0	10 0	12 0	13 0	12 0	10 8	10 8
	Bhagalpur	9 8	9 4	9 0	10 8	10 12	11 3	11 3	10 8	10 0	10 8
	Muzaffarpur	9 8	9 8	9 8	9 8	9 8	12 0	12 0	11 0	9 8	9 8
	Ranchi	7 4	7 4	7 4	7 4	8 4	8 14	8 14	8 8	8 8	8 12
	Cuttack	8 8	8 8	9 3	9 3	9 3	9 13	9 13	9 13	9 13	9 3
Burma	Amherst (Moulmein	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	10 5	10 5	9 9	9 9	9 9	10 13	11 5	10 5	9 9	9 9
	(Median Average)	8 14	8 14	9 3	9 8	9 10	10 4	9 14	9 9	9 8	9 8
	Index Numbers (a)	108	108	104	101	99	93	97	100	100	100

(a) Based on the price for the fortnight ending 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*concld.* **[The figures state quantity per rupee in seers of 80 tolas.]**

Fortnight ending													Increase or decrease in fortnight ending 31st January 1918 compared with preceding fortnight
31st July 1917.	15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	31st January 1918.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent.
7 8	7 8	7 8	7 8	7 0	7 0	7 0	6 0	6 0	6 0	6 0	6 0	6 8	—8
7 0	7 0	7 0	7 0	6 6	6 6	6 6	5 12	5 12	5 7	5 2	5 2	5 2	*Nil*
...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 8	9 8	9 8	9 4	9 4	9 0	8 8	8 4	8 8	8 0	8 0	7 12	8 0	—3
10 0	10 0	10 0	10 0	10 0	10 0	9 12	8 8	8 0	7 8	7 8	7 8	8 0	—6
10 0	10 4	10 7	10 4	10 0	10 0	9 0	9 0	8 8	8 4	8 6	8 10	8 8	+1
9 4	9 0	9 0	9 0	8 14	9 0	8 12	8 8	8 8	7 12	7 8	7 8	7 8	*Nil*
10 0	9 12	9 12	9 8	9 8	9 4	9 4	9 0	8 4	8 0	7 8	8 0	8 0	*Nil*
10 0	10 0	9 12	9 12	9 12	9 12	9 12	9 10	8 2	7 14	8 2	8 2	7 14	+3
9 12	10 0	10 0	9 12	9 12	9 12	9 4	8 8	8 8	7 13	7 12	8 0	8 0	*Nil*
9 7	9 8	9 8	9 6	9 4	9 4	9 4	8 12	8 10	7 12	7 13⅓	7 12	8 0	—3
9 1	9 3	9 4¼	9 4¼	9 6¼	9 2¼	8 15	8 15	8 13	8 4	8 1½	8 1½	8 1½	*Nil*
9 4	9 4	9 4	9 4	9 0	9 0	8 12	8 12	8 8	7 12	7 12	7 12	8 0	—3
10 0	10 0	10 0	10 0	10 0	10 0	9 12	9 0	8 4	8 0	8 0	8 0	8 0	*Nil*
9 0	9 0	8 8	...	8 8	...	8 1	8 0	7 8	7 8	7 8	7 4	7 0	+4
9 4	9 4	9 4	9 4	9 4	9 0	9 0	9 0	8 4	7 8	7 14	7 8	7 8	*Nil*
10 8	10 8	10 8	10 8	10 12	10 8	9 8	9 4	9 8	8 8	8 8	8 8	8 8	*Nil*
10 8	10 10	10 8	10 8	10 4	10 4	9 14	9 12	9 2	8 11	8 14	8 4	8 1	+2
9 8	9 0	9 10	9 10	10 2	9 12	9 8	9 12	...	8 14	8 4	8 0	8 2	—2
9 4	9 4	9 4	9 4	9 4	8 15	8 5	8 5	8 5	7 11	7 11	7 11	7 11	*Nil*
9 12	10 0	10 10	9 12	9 0	8 12	8 12	7 14	7 14	7 12	7 8	7 6	6 11	+7
11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	10 0	10 0	10 0	10 0	10 0	*Nil*
8 15	8 15	8 15	8 15	8 15	7 13	...	...	...	...	...	5 9	5 9	*Nil*
9 14	9 14	9 9	9 9	9 10	9 10	9 10	9 2	8 13	8 2	8 0	8 0	7 13	+2
8 5½	...	...	...	...	...	...	...	...	...	...	...	...	...
7 3	7 3	7 3	7 3	7 3	6 0	6 0	6 0	6 0	6 0	5 6	5 6	5 6	*Nil*
8 11	8 0	8 0	8 0	8 0	7 10	7 10	7 10	7 4	6 8	6 8	6 8	6 8	*Nil*
8 0	8 0	8 0	8 0	8 0	7 8	7 0	6 0	6 0	6 0	6 0	6 0	6 8	—8
9 5	8 6	8 6	8 6	8 6	8 6	8 6	8 6	7 15	7 15	7 15	7 15	7 15	*Nil*
11 0	11 0	10 8	11 0	11 0	9 12	10 0	10 0	10 0	9 0	8 8	9 0	9 0	*Nil*
10 8	10 8	10 8	10 8	10 0	10 0	10 0	9 0	8 12	8 8	8 14	9 0	9 0	*Nil*
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	8 8	8 8	8 0	8 0	*Nil*
8 4	8 4	8 4	8 8	8 8	7 12	7 12	7 12	7 0	7 4	7 4	7 4	7 0	+4
9 3	9 3	9 3	9 3	9 3	9 3	9 3	9 3	7 14	7 14	7 8	7 8	7 8	*Nil*
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	7 0	7 0	7 0	7 0	*Nil*
8 4	7 12	7 12	7 12	8 0	8 4	8 4	8 14	8 14	8 9	7 12	7 12	8 4	—6
9 5	9 4	9 6¼*	9 4¼	9 4	9 2¼	9 0	8 12	8 4½	7 14	7 12	7 12	7 15½	—3
103	103	102*	103	103	105	106	109	115	121	123	123	120	

Variations expressed in Index Numbers during the fortnight ending the 31st January as compared with those in the previous fortnight in 1918 and 1917 :—

	1918.			1917.		
	15th January	31st January	Increase or Decrease.	15th January	31st January	Increase or Decrease.
			Per cent.			Per cent.
India . . .	100	97	—3	100	99	—1
Punjab . .	100	100	*Nil*	100	96	—4
United Provinces .	100	100	*Nil*	100	99	—1
Central Provinces and Berar.	100	103	+3	100	104	+4

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914=100]

Date.	KARACHI. White (5% barley, 3% dirt, and 30% red) Price.	Index Numbers	KARACHI. Red (5% barley, 3% dirt, and 92% red) Price.	Index Numbers	Bombay (Delhi No. 1 White Pessy). Price	Index Numbers.	Calcutta Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 30th July 1914 . . .	31 6	100	31 3	100	32 9	100	34 9½	100
" 6th August "	31 3	99	31 0	99	32 10½	100	34 9½	100
" 3rd September "	34 6	110	34 3	110	...	...	34 10½	100
" 1st October "	35 9	113	35 1½	112	33 7	103	...	...
" 5th November "	38 9	123	38 0	122	34 9½	106	41 8½	120
" 3rd December "	40 0	127	39 0	125	35 10½	110	44 4	127
" 30th " "	44 3	140	41 6	133	40 7½	124	...	...
" 7th January 1915	42 6	135	39 6	126	41 0	125	47 4	136
" 4th February " . . .	45 0	143	43 0	138	42 1	128	48 10	140
" 25th " "	50 0	159	48 0	154	41 2	126	50 10	146
" 4th March "	44 6	141	42 6	136	38 4	117	49 10	143
" 1st April "	42 0	133	39 0	125	35 8¼	109	40 10½	117
" 6th May "	37 6	119	36 9	118	38 5	117	34 4½	99
" 3rd June "	36 6	116	35 9	114	39 7½	121	34 10½	100
" 2nd July "	34 0	108	33 3	106	...	...	35 10½	103
" 23rd " "	34 9	110	34 0	109	38 6½	118	37 1½	107
" 6th August "	34 9	110	34 0	109	...	...	38 7½	111
" 27th " "	36 0	114	35 0	112	41 4½	126	39 4½	113
" 3rd September "	36 3	115	35 3	113	42 1	128	40 10	117
" 29th " "	38 0	121	37 3	119	40 0	122	40 4½	116
" 8th October "	37 6	119	36 9	118	39 5½	120	40 10½	117
" 5th November " . . .	37 9	120	37 3	119	40 4	123	42 4	122
" 3rd December "	36 9	117	36 6	117	39 6	121	41 10	120
" 7th January 1916	37 4½	119	37 1½	119	39 11	122	42 4	122
" 4th February " . . .	34 9	110	34 6	110	38 9	118	37 10	109
" 3rd March "	33 9	107	33 6	107	37 5	114	38 10	112
" 7th April "	30 9	98	30 6	98	35 3	108	32 11	95
" 5th May "	28 10½	92	28 7½	93	33 8	103	32 11	95
" 12th " "	34 3	109	30 0	96	33 8	103	32 5	93
" 2nd June "	30 3	96	30 0	96	34 7	106	33 3	96
" 30th " "	29 0	92	28 9	92	33 4	102	32 8	94
" 7th July "	29 9	94	29 6	94	34 0	104	32 5	93
" 14th " "	32 0	102	31 9	102	33 8	103	33 2	95
" 28th " " . . .	33 6	106	33 3	106	35 6	108	33 4½	96

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi. Price.	Index Numbers.	Red Karachi. Price.	Index Numbers.	Delhi. Price.	Index Numbers.	Choice White Bombay. Price.	Index Numbers.	Club No. 1. Price.	Index Numbers.	Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
30th July 1914	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
1st August „	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September 1914	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October „	44 9	113	...	...	...	...	...	...	...	...	...	...
4th November „	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December „	50 6	128	50 0	100	.	...	...	...	...	...	...	...
16th „ „	Nominal	...	...	..	50 9 May-June.	100	...	...	...	...	50 6 April-May sellers.	100
30th „ „	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May.	103
8th January 1915	52 3 Do.	132	...	...	53 3 May-June.	105	...	...	...	...	53 6 Do.	106
4th February „	61 0 Do.	154	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
25th „ „	60 3 Do.	153	Do.	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	128
4th March „	59 0 Do.	149	Do.	...	59 3 Do.	117	...	..	..	...	59 6 April May.	118
8th April „	58 0 Do.	147	Unoffered	...	Unoffered	...	..	...	...	.	64 3 Do.	127
6th May „	66 3 June-July.	168	64 0 June-July.	128	65 0 May June.	128	..	.	...	...	65 0 Do.	129
12th „ „	63 9 Do.	161	63 3 Do.	126	64 3 Do	127	68 0	100	67 0	100	...	...
4th June „	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
2nd July „	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	79	53 3 Do.	79	52 9 Do.	104
23rd „ „	56 9 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August „	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th „ „	54 0	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September „	54 0 July sellers.	137	53 7½ July sellers.	107	...	..	Nominal	..	56 9 July sellers	85	...	...
24th Sept. '15 to 18th Apl. '16.	No sellers	...	...	..	..	...	...	...	...	...	...	...
19th April 1916	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers	...	...	...	...	...	...	...	...	...	..	...
19th May 1916	63 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
2nd and 9th June 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June 1916	57 0 June-July.	144	...	...	...	...	...	...	...	...	.	...
23rd „ „	55 0 June sellers.	139	...	...	...	...	...	...	...	...	..	..
27th „ „	55 6 sellers.	141	...	...	...	...	...	...	...	...	..	...
30th June to 7th July 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July 1916	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	..	...
22nd „ „	59 0 Do.	149	58 6 July-Aug. sellers.	117	...	...	...	...	...	...	..	...
29th „ „	61 3 July-Aug. sellers.	155	...	...	...	...	...	...	...	...	...	..

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN INDIAN PORTS—*contd.*

[Index Numbers—Prices for the week ending the 30th July, 1914=100.]

Date.	KARACHI. White (5% barley, 3% dirt, and 30% red). Price.	Index Numbers.	KARACHI. Red (5% barley, 3% dirt, and 92% red). Price.	Index Numbers.	Bombay (Delhi No. 1 White Pessy). Price.	Index Numbers.	Calcutta Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 4th August 1916	34 0	108	33 9	108	35 6	108	32 10½	94
" 11th " "	35 0	111	34 6	110	36 0½	110	34 1½	98
" 25th " "	35 10½	114	34 10½	112	36 5	111	34 4½	99
" 31st " "	36 3	115	34 3	113	36 2½	111	33 4½	96
" 8th September "	35 4½	112	34 4½	110	36 7½	112	34 1½	98
" 22nd " "	34 0	108	33 0	106	35 6	108	34 1½	98
" 13th October "	35 6	113	34 6	110	34 9½	106	34 1½	98
" 20th " "	34 3	109	33 3	106	34 4	105	34 1½	98
" 27th " "	35 6	113	34 6	110	35 2	107	34 1½	98
" 3rd November "	36 3	115	35 3	113	37 0	113	34 11	100
" 10th " "	36 9	117	35 9	114	37 0	113	34 11	100
" 17th " "	36 6	116	35 6	114	36 7	112	36 10	106
" 24th " "	37 9	120	36 9	118	39 2	120	37 10	109
" 1st December "	38 6	122	37 6	120	39 3	120	41 1	118
" 8th " "	38 9	123	37 9	121	39 4	120	40 7	117
" 22nd " "	39 0	124	38 0	122	38 0	116	38 10	112
" 29th " "	39 3	125	38 3	122	37 6	114	...	...
" 5th January 1917	39 0	124	38 0	122	38 1	116	39 4	113
" 12th " "	40 6	129	39 6	126	38 2	117	38 4	110
" 19th " "	40 3	128	39 3	126	37 6	114	37 4	107
" 26th " "	40 6	129	39 6	126	36 3	111	36 10	106
" 2nd February "	40 0	127	39 0	125	36 8	112	36 10	106
" 9th " "	39 6	125	38 6	123	37 2	113	36 10	106
" 16th " "	38 3	121	37 3	119	37 2	113	37 4	107
" 23rd " "	39 0	124	38 0	122	37 2	113	37 10	109
" 2nd March "	38 7½	123	37 7½	120	36 9	112	38 4	110
" 9th " "	38 6	122	37 6	120	37 0	113	37 10	109
" 30th " "	38 0	121	37 0	118	36 9	112	36 4	104
" 6th April "	38 0	121	37 0	118	38 1	116	37 4	107
" 13th " "	38 6	122	37 6	120	37 4	114	37 4	107
" 4th May "	37 0	117	36 0	115	36 7	112	34 2	98
" 11th " "	35 0	111	34 0	109	37 8	115	34 2	98
" 18th " "	34 6	110	33 6	107	37 2	113	34 8	100
" 25th " "	35 0	111	34 0	109	37 6	114	35 8	103
" 1st June "	35 6	113	34 6	110	37 8	115	35 10½	103
" 8th " "	35 6	113	34 6	110	39 2	120	35 2	101
" 15th " "	35 6	113	34 6	110	38 10	119	35 5	102
" 22nd " "	35 6	113	34 6	110	38 10	119	36 1	104
" 29th " "	35 6	113	34 6	110	39 6	121	36 1	104
" 6th July "	35 9	113	34 9	111	39 6	121	36 1	104
" 13th " "	35 9	113	34 9	111	39 2	120	36 1	104
" 20th " "	36 9	117	35 9	114	39 6	121	36 7	105
" 27th " "	37 3	118	36 3	116	38 5	117	37 4	107
" 3rd August "	37 0	117	36 0	115	38 1	116	37 4	107
" 10th " "	36 0	114	35 0	112	...	...	35 8	103
" 17th " "	36 0	114	35 0	112	...	...	36 4	104
" 24th " "	36 6	116	35 6	114	36 3	111	36 4	104
" 31st " "	36 6	116	35 6	114	35 2	107	36 4	104
" 7th September "	37 3	118	36 3	116	36 3	111	35 10	103
" 14th " "	37 9	120	36 9	118	37 2	113	35 10	103
" 21st " "	38 0	121	37 0	118	38 1	116	35 10	103
" 28th " "	37 9	120	36 9	118	37 8	115	38 2	110
" 5th October "	37 9	120	36 9	118	37 11	116	37 4	107
" 12th " "	38 0	121	37 0	118	38 1	116	37 4	107
" 19th " "	38 6	122	37 6	120	38 1	116	37 7	108
" 26th " "	38 9	123	37 9	121	40 8	124	...	...
" 2nd November "	39 0	124	38 0	122	41 0	125	37 10	109
" 9th " "	41 6	132	40 6	130	40 1	122	37 1	107
" 16th " "	41 0	130	40 0	128	39 7	121	37 4	107
" 23rd " "	42 0	133	41 0	131	40 1	122	39 4	113
" 30th " "	43 0	137	42 0	134	40 8	124	42 10	123
" 7th December "	41 9	133	40 9	130	40 3	123	42 4	122
" 14th " "	41 9	133	40 9	130	40 3	123	40 10	117
" 21st " "	43 0	137	42 0	134	40 2	123	41 7	120
" 28th " "	43 0	137	42 0	134	40 5	123	...	...
" 4th January 1918	42 3	134	41 3	132	40 5	123	45 10	132
" 11th " "	42 0	133	41 0	131	41 0	125	46 4	133
" 18th " "	42 0	133	41 0	131	40 3	123	44 10	129
" 25th " "	40 0	127	39 0	125	40 2	123	45 7	131
" 1st February "	39 3	125	38 3	122	39 11	122	45 7	131
" 8th " "	43 0	137	42 0	134	40 5	128	44 10	129
" 15th " "	41 6	132	40 6	130	40 10	125	46 1	132
" 22nd " "	42 6	135	41 6	133	40 10	125	48 10	140

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON—*contd.*

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi. Price.	Index Numbers.	Red Karachi. Price.	Index Numbers.	Delhi. Price.	Index Numbers.	Choice White Bombay. Price.	Index Numbers.	Club No. 1. Price.	Index Numbers.	Club No. 2 Price.	Index Numbers.
	s. d.		*s. d.*		*s. d.*		*s. d.*		*s. d.*		*s. d.*	
4th August 1916	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
11th " "	71 0 Do.	180	70 6 Aug.-Sept.	141	...	...	...	...	...	...	...	...
18th " "	69 3 Do. sellers.	175	68 9 Do. sellers.	137	...	...	...	...	...	...	...	...
25th " "	72 0 Do. Sept.-Oct.	182	Nominal.	...	..	...	...	...	...	...	...	...
31st " "	72 6 Sept. sellers.	184	Do.	...	...	...	...	..	...	...	...	...
8th September "	73 0 Oct. paid.	185	Do.	...	..	...	...	...	...	...	...	...
15th " "	72 3 Oct. sellers.	183	Do.	...	..	...	...	...	...	...	...	...
22nd " "	71 0 Do.	180	Do.	...	...	...	...	.	...	...	...	...
28th " "	71 9 sellers.	182	Do.	...	...	...	...	...	...	...	...	...
5th October "	72 3 Oct. paid.	183	Do.	...	..	..	...	...	...	.	...	..
14th " "	73 9 Oct.-Nov. sellers.	187	Do.	...	...	..	...	...	...	...	...	...
21st " "	75 6 Do.	191	Do.	...	..	..	...	...	...	...	...	...
27th " "	No sellers	...	Do.	...	...	...	...	..	...	...	...	..
3rd November "	79 0 paid	200	Do.	...	79 6 seller.	157	...	...	...	...	...	...
10th " "	80 0 passage	203	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
17th " "	80 3 Nov.-Dec. sellers.	203	Do.	...	79 6 Do.	157	...	...	...	...	...	...
24th " "	81 0 paid	205	Do.	...	79 6 Do.	157	...	...	...	...	...	...
1st December "	82 0 buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
8th and 15th Dec. 1916	No sellers	...	Do.	...	79 6 Do.	157	...	...	...	...	...	...
19th December 1916	82 0 paid	208	81 6 paid.	163	79 6 Do.	157	..	...	...	...	...	...
22nd Dec. '16 to 12th Jan. 1917.	No sellers	...	Nominal	...	79 6 Do.	137	..	...	...	...	...	...
19th and 26th Jany. 1917.	82 0	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
4th April "	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
13th Apl. to 4th May '17	85 0 " "	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
5th to 11th " "	86 9 May-June quoted.	220	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
18th May to 6th July "	86 9 quoted	220	86 3	172	86 9	171	87 6	129	86 9	129	...	..
13th to 20th July "	86 9 "	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
27th July to 10th Aug. "	No sellers. Nominal	...	...	...	...	...	...	...	...	...	...	...
17th to 24th Aug. "	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9* Nominal	220	86 3 N.	172	86 9 N.	171	89 6 N.	132	86 9 N.	129	...	...
* 7th September '17 to 2nd Jan. '18	78 8	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
3rd January to 22nd Feb. '18.	80 0	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, FEBRUARY 16, 1918.

Final General Memorandum on the COTTON crop of 1917-18

This memorandum is based on reports furnished by provinces, which comprise the entire cotton area of India. It deals with the final reports on both the early and the late crops of the season.

The total area reported is 24,781,000 acres, which is 3,036,000 acres, or nearly 14 per cent more than the revised figure of last year. The total estimated yield is 4,036,000 bales of 400 lbs each, which is 10 per cent below the revised figure of last year. The detailed figures for each of the provinces are stated below (in thousands) :—

Provinces and States	Acres (thousands)		Bales of 400 lbs (thousands)		Yield per acre lbs	
	1917-18	1916-17	1917-18	1916-17	1917-18	1916-17
Bombay (a) . .	7,312	6,330	1,331	1,475	73	93
Central Provinces and Berar . .	4,582	4,402	591	691	52	63
Madras (a) . .	2,592	2,168	569	347	88	64
Punjab (a) . .	1,700	1,163	271	335	64	115
United Provinces (a) . .	1,316	1,185	198	309	60	104
Sind (a) . .	245	240	67	78	110	130
Burma . . .	246	223	54	40	88	72
Bihar and Orissa .	69	68	17	16	99	94
Bengal (a) . .	71	73	19	20	107	110
North-West Frontier Province .	38	28	10	6	105	86
Assam . . .	33	32	12	11	150	137
Ajmer-Merwara .	70	47	14	48	80	409
Hyderabad . .	3,451	3,200	450	506	52	62
Central India .	1,454	1,419	116	311	32	88
Baroda . . .	915	707	240	171	105	97
Rajputana . .	435	334	54	128	50	153
Mysore . . .	154	126	23	16	60	51
Total .	24,781	21,745	4,036	4,502	65	83

A statement showing the present estimates of area and yield according to the recognised trade descriptions of cotton is given below. Of the total yield Oomras represent 34 per cent, Bengal-Sind and Dholleras 16 per cent each, Broach and Coompta-Dharwars 8 per cent each, Salems (including Cambodias) 6 per cent, and Westerns and Northerns 5 per cent.

Trade descriptions

Descriptions of cotton	Acres (thousands)		Bales of 400 lbs (thousands)		Yield per acre, lbs	
	1917-18	1916-17	1917-18	1916-17	1917-18	1916-17
Oomras—						
Khandesh . .	1,403	1,510	187	342	53	90
Central India .	1,454	1,410	116	311	32	88
Barsi and Nagar (b)	3,615	3,449	471	537	52	62
Berar . . .	3,214	3,118	428	} 691	53	} 63
Central Provinces	1,368	1,284	163		47	
Total .	11,054	10,780	1,365	1,881	49	70
Dholleras . .	3,300	2,061	660	585	80	114
Bengal-Sind—						
United Provinces	1,316	1,185	198	309	60	104
Rajputana . .	573	415	88	185	61	178
Sind-Punjab .	2,082	1,431	348	419	67	117
Others . .	73	73	18	17	99	94
Total .	4,014	3,103	652	930	64	120
Broach . . .	1,348	1,226	315	304	93	99
Coompta-Dharwars .	1,611	1,385	319	260	79	75
Westerns and Northerns . .	1,550	1,583	217	238	56	60
Cocanadas . .	261	275	47	48	72	70
Tinnevellys .	577	647	136	134	94	83
Salems (including Cambodias) . .	649	334	235	47	145	56
Comillas, Burmas, and other sorts .	378	351	90	75	95	85
GRAND TOTAL .	24,781	21,745	4,036	4,502	65	83

The provincial reports are summarised below :—

Bombay (26·2 per cent of the total area under cotton in India).—The latest reports show the total area under both early and late cotton to be 7,312,000 acres (3,217,000 acres being in the Native States excluding Baroda), which is 15 per cent above the area of last year. The total yield is estimated at 1,331,000 bales (612,000 bales being in the Native States excluding Baroda), showing a decrease of 10 per cent as compared with that of last year. Since the publication of the December report, the crop in Gujarat has, to some extent, improved but owing to excessive late rains the late crop is only just showing bolls, and its picking is not expected to begin before March. The Deccan crop has all been picked except in Satara, where it is still in bolls. The excessive late rains had spoiled the crop, particularly in the black soil tracts of Khandesh, Nasik, and Nagar, and the yield has been considerably below the average. In the Karnatak the crop is improving everywhere under favourable weather conditions, and is bearing flowers and bolls. The area and outturn of cotton by trade descriptions in the Bombay Presidency (including Baroda but excluding Sind) are :—

		Acres	Bales
Oomras	Khandesh	1,403,000	187,000
	Barsi and Nagar	164,000	21,000
Dholleras . .		3,309,000	660,000
Bengal-Sind (Rajputana)		68,000	20,000
Broach . .		1,348,000	315,000
Coompta-Dharwars .		1,474,000	303,000
Westerns		461,000	65,000

Central Provinces and Berar (20·4 per cent of the total area under cotton in India).—The total area sown is reported to be 4,582,000 acres (3,214,000 acres being in Berar), which is 4 per cent above the area of last year. The yield is estimated at 591,000 bales (428,000 bales being in Berar), which is 14 per cent short of last year's yield. The weather conditions have been on the whole unfavourable for the crop, owing to the excessive rains of September and October.

(a) Including Native States.

(b) Includes Hyderabad. A revised classification of Hyderabad cotton is still under consideration.

Madras (10·9 per cent of the total area under cotton in India).—The total area sown up to 1st February is estimated at 2,592,000 acres, which is nearly 20 per cent above the final figures of last year. The increase is mainly due to extensive sowings of 'Cambodia' cotton stimulated by high prices obtained last year. Late sowings of the same variety, as a second crop after rice, are still going on in the south. There has also been an increase in the area under 'Northerns and Westerns,' especially in Anantapur and Cuddapah where cotton has replaced groundnut. The total yield is estimated at 569,000 bales, which is 64 per cent above the finally revised figure of last year. The early sown 'Tinnevelly' crop was damaged by unprecedented heavy rains in January, but will probably recover; the late sown crop has not been damaged and may be expected to yield a good crop. The 'Cambodia' crop is generally good and is excellent in the Trichinopoly district. The 'Northerns' crop will be almost a bumper one. The 'Westerns' crop has suffered from the effects of the heavy rains of the last two years, which have made the black soil very foul with weeds, but may be expected to give an average outturn. The 'Cocanadas' crop is a little below normal owing to excessive rain. The area and outturn of cotton according to trade descriptions are as follows:—

	Acres	Bales
Tinnevellys . .	577,000	136,000
Salems . . .	174,000	29,000
Cambodias . .	471,000	203,000
Northerns and Westerns	1,089,000	152,000
Cocanadas . . .	261,000	47,000
Others . . .	20,000	2,000

Punjab (7·2 per cent of the total area under cotton in India).—The total area is now reported to be 1,799,000 acres (158,000 acres being in the Native States), which exceeds last year's area by 55 per cent. The total yield is estimated at 271,000 bales (29,000 bales being in the Native States), which is 19 per cent below last year's yield. The season was not favourable, owing to the abnormally heavy rains and floods after the middle of August.

United Provinces (5·5 per cent of the total area under cotton in India).—The total area sown is reported to be 1,316,000 acres (10,000 acres being in the Rampur State), which is 11 per cent above the area of last year. The total yield is estimated at 198,000 bales (including 2,000 bales in the Native State), which is 36 per cent below last year's yield. As stated in the December forecast the crop was seriously affected by continuous and excessive rainfall.

Sind (1·3 per cent of the total area under cotton in India).—The area sown is reported to be 245,000 acres (4,000 acres being in the Native State of Khairpur), which is 2 per cent above the area of last year. The crop is reported to have suffered from excessive rains, late inundation, and deficient water supply, and also from frost at the end of December. According to district returns the yield is estimated at 48,000 bales, as against 78,000 bales last year, but the provincial Director of Agriculture remarks that, considering the character of the season and the condition of the crop, the district estimates appear somewhat low and that the crop is probably considerably larger than what the district returns indicate. In view of these facts the total outturn of the present crop, as estimated in this Department, will not be far short of 67,000 bales.

Burma (1 per cent of the total area under cotton in India).—The total area is now reported to be 246,000 acres, which is 10 per cent above that of last year. The increase is attributed to good prices realized last year and also to a favourable season. The yield is estimated at 54,000 bales which is 35 per cent above last year's yield. At the beginning of the season sowing was somewhat delayed owing to a shortage of rain, and in places untimely middle and later rains were expected to affect the outturn. The crop has, however, turned out well.

Bihar and Orissa (0·4 per cent of the total area under cotton in India).—The total area under both early and late crops is estimated at 69,000 acres, which is 1 per cent above the area of last year. The yield is estimated at 17,000 bales, which is 6 per cent above that of last year. Weather conditions have, on the whole, been favourable, although the crops were somewhat damaged by excessive rain and floods in places.

Bengal (0·3 per cent of the total area under cotton in India).—The total area sown with both early and late crops is estimated at 71,000 acres, which is 3 per cent below that of last year. The yield is estimated at 19,000 bales, which is 5 per cent less than last year's yield. The weather conditions were generally unfavourable, chiefly owing to excessive rainfall in June, July, and October. The early crop has suffered most, and a reduced outturn is expected. The condition of the late crop is reported to be fair. The area and outturn of cotton according to trade descriptions are:—

	Acres	Bales
Bengal-Sind	4,000	1,000
Comillas	67,000	18,000

North-West Frontier Province (0·2 per cent of the total area under cotton in India).—The total area is reported to be 38,000 acres, which is 36 per cent in excess of that of last year. The yield is estimated at 10,000 bales, which is 67 per cent above last year's yield.

Assam (0·2 per cent of the total area under cotton in India).—The area sown is estimated at 32,000 acres, being the same as last year's area. The yield is estimated at 12,000 bales, which is 9 per cent above that of last year. The increase is attributed to favourable weather everywhere except in Nowgong.

Ajmer-Merwara (0·2 per cent of the total area under cotton in India) reports 70,000 acres and 14,000 bales as compared with 47,000 acres and 48,000 bales last year. The crop was damaged by abnormally heavy rains.

Hyderabad (14·7 per cent of the total area under cotton in India).—The total area is reported to be 3,451,000 acres, which is 8 per cent more than last year's area. The estimate of yield stands at 450,000 bales as against 500,000 bales last year. Some rain has of late fallen in the Dominions, but it is not likely to change the conditions.

Central India (6 per cent of the total area under cotton in India).—The total yield is estimated at 116,000 bales on an area of 1,454,000 acres. These figures indicate a decrease of 63 per cent in yield, but an increase of 2 per cent in area as compared with last year. The crop was damaged by excessive rain. The detailed figures of area are:—

	1917-18	1916-17
	Acres	Acres
Gwalior	553,036	514,265
Indore	487,494	455,410
Bhopal	127,468	163,254
Baghelkhand . .	24,239	23,790
Bundelkhand . .	24,133	29,150
Malwa . . .	114,422	112,036
Southern States . .	123,140	121,472
Total	1,454,132	1,419,377

Baroda (3·2 per cent of the total area under cotton in India) reports 915,000 acres as compared with 707,000 acres last year, or an increase of 29 per cent. The yield is estimated at 240,000 bales, which is 40 per cent above that of last year.

Rajputana (1·6 per cent of the total area under cotton in India).—The total area and yield are estimated at 435,000 acres and 54,000 bales, as against 334,000 acres and 128,000 bales last year. There is thus an increase of 30 per cent in area, but a decrease of 58 per cent in yield. The crop was seriously affected by excessive rain. The detailed figures of area are :—

	1917-18	1916-17
	Acres	Acres
Bikaner .	70	2
Marwar .	37,006	13,998
Sirohi .	300	250
Mewar .	115,000	100,000
Dungarpur	103	38
Banswara	551	560
Partabgarh	5,688	3,826
Kushalgarh	400	202
Shahpura	8,915	7,398
Tonk .	34,411	25,695
Bundi .	5,500	5,872
Kotah .	30,810	20,880
Jhalawar	14,680	11,570
Kishangarh	8,820	7,679
Jaipur .	50,633	46,241
Alwar .	*54,545*	20,624
Karauli .	4,481	3,058
Bharatpur	40,360	41,225
Dholpur	22,961	24,871
Total	435,234	333,989

Mysore (0·5 per cent of the total area under cotton in India) reports 154,000 acres as compared with 126,000 acres last year. The yield is estimated at 23,000 bales, which is 44 per cent above tha of last year. The area and outturn of cotton according to trade descriptions are :—

	Acres	Bales
Coompta-Dharwars . .	137,000	16,000
Salems including Cambodias .	4,000	3,000
Other sorts . . .	13,000	4,000

Production and Consumption, etc.—The following statement compares the estimates of the total outturn of cotton in India for the last three years with the sum of net exports and internal consumption, this latter being computed on a basis arrived at in agreement with the Bombay Cotton Trade Association (the figures are in thousands of bales of 400 lbs each).

Estimates of the 'carry over' from one year to another are not taken into account.

	Year ending 31st August		
	1917	1916	1915
	Thousand bales (400 lbs)	Thousand bales (400 lbs)	Thousand bales (400 lbs)
Net exports	2,083	2,486	2,118
Mill consumption . . .	1,795	1,873	1,771
Consumption outside mills (conjectural).	750	750	1,000
TOTAL .	4,628	5,109	4,889
Estimated yield . . .	4,502	3,738	5,209
Excess (+) or deficit (—) (carry over being omitted)	—126	—1,371	+ 320
Excess (+) or deficit (—) per cent	—2·7	—26·8	+ 6·5

Exports.—The exports of raw cotton by sea to foreign countries in the last five cotton years (September to August) have been as follows (in thousand bales of 400 lbs each) :—

Countries	1912-13	1913-14	1914-15	1915-16	1916-17
	bales (1,000)	bales (1,000)	bales (1,000)	bales (1,000)	bales (1,000)
United Kingdom .	83	162	207	232	203
Germany . .	298	647	...	...	...
Belgium . .	231	427	1	...	...
France . .	85	218	68	56	60
Spain . .	33	71	52	64	43
Italy . .	170	322	314	322	237
Austria-Hungary .	126	297	...	...	...
China . . .	50	53	90	125	53
Japan . .	1,169	1,392	1,351	1,674	1,457
Other Countries .	25	53	56	15	39
Total .	2,270	3,642	2,139	2,488	2,092

The exports for five months of the season 1917-18, *i.e.*, from September 1917 to January 1918, are 813,000 bales as compared with 887,000 bales in the corresponding period of the previous year.

Arrivals at Ports.—The following statement shows the imports of raw cotton into the ports by rail and river and by sea during the last four cotton years (September to August) in *thousand* bales of 400 lbs each :—

Imports into	1913-14	1914-15	1915-16	1916-17
	bales (1,000)	bales (1,000)	bales (1,000)	bales (1,000)
Calcutta	272	365	188	167
City of Bombay . .	3,722	2,598	3,047	3,169
Karachi	641	277	230	258
Madras ports . . .	351	191	267	274
Total .	4,986	3,431	3,732	3,868

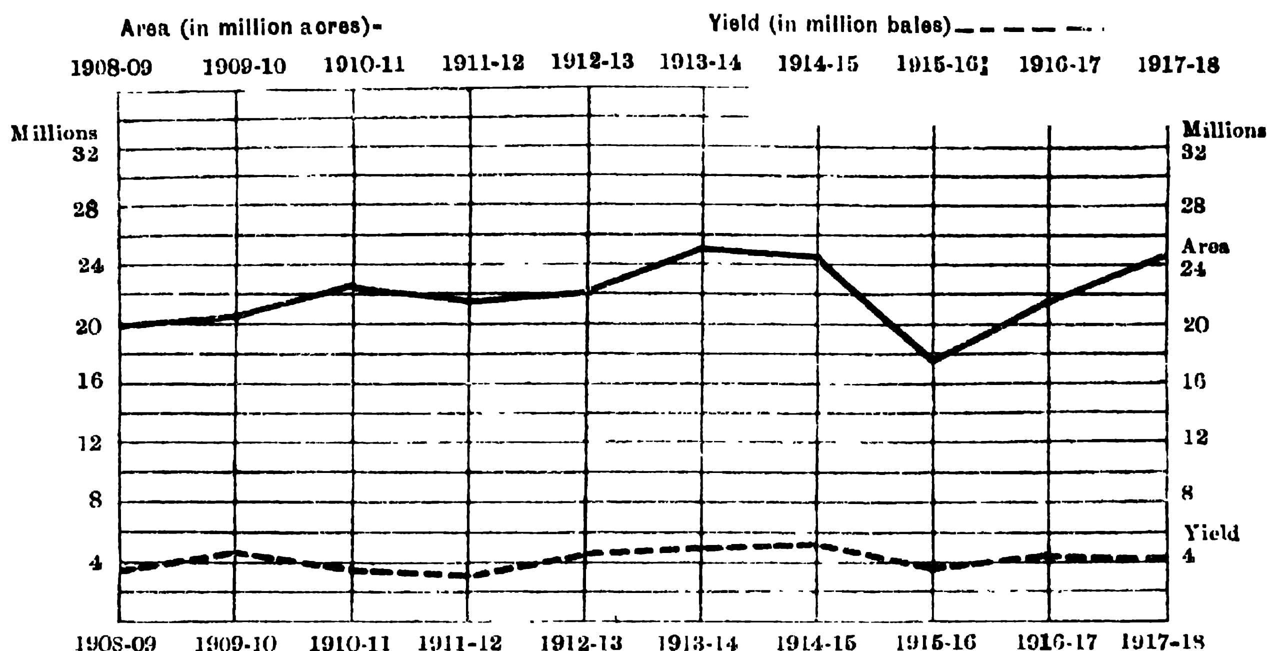
Prices.—The course of prices is indicated by the following figures, which represent the price of *Broach* Cotton at Bombay in rupees per candy of 784 lbs :—

—	1913	1914	1915	1916	1917
	Rs.	Rs.	Rs.	Rs.	Rs.
September .	305	169	279	342	425
October .	324	150	307	391	444
November .	309	160	283	401	476
December .	311	175	286	388	536

The following table shows the prices (in pence per lb) of American cotton at New Orleans, New York, and Liverpool at the end of January, 1918, compared with the prices at the corresponding date of the four preceding years. Similar figures of Indian *Oomras* at Liverpool and Bombay, and of *Broach* cotton at Bombay are also stated :—

Mart and grade	End of January				
	1914	1915	1916	1917	1918
	Pence per lb	Pence per lb	Pence per lb	Pence per lb	Pence per lb
New Orleans Mid-American	6·53	4·06	5·94	8·59	15·43
New York . American ,	6·42	4·27	6·05	8·78	15·80
Liverpool . Mid-American	7·11	4·95	8·08	11·02	23·36
,, . Indian No. 1, Oomra good	5·75	4·18	6·20	8·87	18·77
Bombay . ,, .	5·00	3·10	5·10	7·85	12·75
,, . Indian No. 1, Broach good	5·90	3·84	5·74	7·80	12·55

Chart.—The chart below shows the present estimates of area and yield for all India as compared with the finally revised figures of the preceding nine years.



The cotton crop in foreign countries.—The latest information published by the International Institute of Agriculture, Rome, regarding the cotton crop of 1917 in foreign countries may be summarised as follows :—In the United States of America the area sown is 34.586,000 acres and the approximate estimate of yield about 15,027,000 bales of 400 lbs (or 12,022,000 bales of 500 lbs each). as compared with 35,224,000 acres and 14,516,000 bales of 400 lbs (or 11,613.000 bales of 500 lbs) in 1916. In Egypt the area sown is 1,740,000 acres, as against 1,718,000 acres last year.

From un-official sources it appears that during October the temperature in Lower Egypt was generally favourable, notwithstanding the prevalence of cool nights. Boll-worm continued to cause damage. In Upper Egypt and Fayoum the temperature was generally irregular, rather cool during the first fortnight, but better towards the end of the month. Dews have been frequent. The pods of second pickings suffered from pink worm. The yield is estimated at about 1,600,000 bales of 400 lbs each.

G. FINDLAY SHIRRAS,
Director of Statistics.

Final estimate of the Cotton crop of India

Provinces and States	1917-18 (Provisional estimates)		1916-17 (Final figures)*		1915-16 (Final figures)*	
	Area (acres)	Yield (bales)	Area (acres)	Yield (bales)	Area (acres)	Yield (bales)
Bombay (including Native States)	7,312,000	1,331,000	6,330,000	1,475,000	4,439,000	934,000
Central Provinces and Berar	4,582,000	591,000	1,402,000	691,000	4,061,000	1,106,000
Madras (including Native States)	2,592,000	569,000	2,168,000	347,000	2,061,000	245,000
Punjab (including Native States)	1,799,000	271,000	1,163,000	335,000	902,000	195,000
United Provinces (including Native States)	1,316.000	198,000	1,185,000	309,000	834,000	262,000
Sind (including Native States)	245,000	67,000	240,000	78,000	161,000	48,000
Burma	246,000	54,000	223,000	40,000	187,000	27,000
Bihar and Orissa (a)	69,000	17,000	68,000	16,000	67,000	16.000
Bengal (including Native States)	71,000	19,000	73,000	20,000	88,000	30,000
North-West Frontier Province	38,000	10,000	28,000	6,000	26,000	4,000
Assam	32,000	12,000	32,000	11,000	32,000	10,000
Ajmer-Merwara	70,000	14,000	47,000	(b)48,000	23,000	2,000
Hyderabad	3,451,000	450,000	3,200,000	500,000	2,964,000	450,000
Central India	1,454,000	116,000	1,419,000	311,000	999,000	216,000
Baroda	915,000	240.000	707,000	171,000	566,000	117,000
Rajputana	435,000	54,000	331,000	128,000	244,000	62,000
Mysore	154,000	23,000	126,000	16,000	92,000	14,000
Total	24,781,000	4,036,000	21,745,000	4,502,000	17,746,000	3,738,000

* These are revised estimates as finally adjusted by the provincial authorities
(a) Excluding Native States for which the yield is roughly estimated at about 1,000 bales
(b) Subject to revision
Note.—A bale contains 400 lbs of cleaned cotton

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, FEBRUARY 14, 1918

Final General Memorandum on the GROUNDNUT crop of the Season 1917-18.

This memorandum is based upon reports received from the three provinces of Madras, Bombay, and Burma, which comprise 99 per cent of the entire groundnut area of British India.

The total area returned is 1,894,000 acres as compared with 2,334,000 acres (revised figure) for 1916-17, or a decrease of 19 per cent. The total yield is estimated at 1,042,000 tons of nuts in shell as against 1,196,000 tons (revised figure) for last year, or a decrease of 13 per cent. Climatic conditions have not, on the whole, been favourable for the crop. Failure of rains at sowing time restricted the area sown, while excessive rains damaged the crop in parts of Bombay, and of Burma. The fall in prices, due mainly to lack of freight for export is also responsible for the smaller area put under the crop this year.

The details for the provinces are given below :—

Final Estimate

Province	Estimated total yield		Area		Average yield per acre	
	1917-18	1916-17	1917-18	1916-17	1917-18	1916-17
	Tons	Tons	acres	acres	lbs.	lbs
Madras . . .	707,000	825,000	1,412,000	1,793,000	1,122	1,031
Burma . . .	102,000	111,000	248,000	265,000	921	938
Bombay (including Native States)	233,000	260,000	234,000	276,000	2,230	2,110
Total .	1,042,000	1,196,000	1,894,000	2,334,000	1,233	1,148

The provincial reports are summarised below :—

Madras (76·2 per cent of the total area under groundnut in British India).—The total area up to the end of January is estimated at 1,412,000 acres as against 1,793,000 acres, the final area of last year, or a decrease of 21 per cent. The total yield is estimated at 707,000 tons, which is 14 per cent below the estimate of last year. The greatest decrease in area has taken place in the Deccan, where the area is little more than half of that grown last year. Here a failure of rain at sowing time, combined with the fall in prices, led cultivators to substitute cotton and cereals for groundnut. The crop in South Arcot is somewhat below normal, while in Madura and Ramnad it is reported to be good. Elsewhere average crops are reported.

Burma (12·4 per cent of the total area under groundnut in British India).—The total area is estimated at 248,000 acres, which is 6 per cent below the final estimate of last year. The total yield is estimated at 102,000 tons as against 111,000 tons, the revised figure of last year, or a decrease of 8 per cent. The decrease in area is due to the low price fetched by the crop last year, and also to the substitution of beans for groundnut, where possible. Want of early rain delayed sowing operations and subsequent untimely rains slightly damaged the crop in Pakokku.

Bombay (10·5 per cent of the total area under groundnut in British India).—The total area is reported to be 234,000 acres (56,000 acres being in Native States) which is 15 per cent below the area of last year. The total yield is estimated at 233,000 tons (49,000 tons being in Native States) which is 10 per cent less than last year's yield. Continuous heavy rains in Gujarat damaged the crop to some extent and it had to be removed in places. Elsewhere it did fairly well. In the Deccan both the irrigated and the unirrigated crops throve well under the favourable rains of August and September, but the subsequent heavy rains injured it in places, particularly in the east and south, where it is principally grown. The condition of the crop is generally reported to be fair to good. In the Karnatak the early crop suffered somewhat from excessive late rains, but the late crop is doing fairly well.

Exports.—The quantities exported by sea to foreign countries during the ten months (April to January) of the official years 1916 17 and 1917-18 and during the whole of the preceding four official years have been as follows :—

—	From Madras.	From Bombay	From Burma.	From other provinces.	Total.
	Tons	Tons	Tons	Tons	Tons
1913-14 . . .	197,300	53,700	26,900	..	277,900
1914-15 . . .	115,200	21,100	1,900	100	138,300
1915-16 . . .	151,200	24,100		100	175,400
1916-17 . . .	66,900	74,400	2,200	300	143,800
1916-17 (ten months)	58,800	42,500	2,200	200	103,400
1917-18 (ten months)	46,100	45,800	700	3,600	96,200

Prices and Freights.—The figures below show the prices (per cwt) of groundnut at the end of January 1918 and at the same date in the four preceding years :—

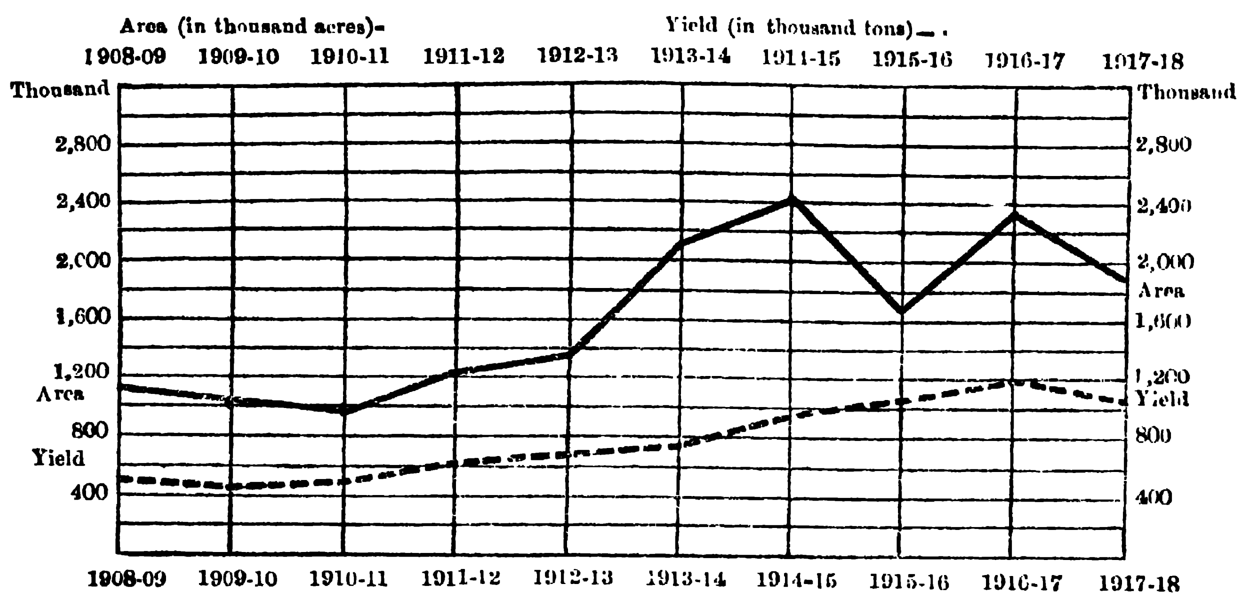
I.—Prices.

End of January	Madras per cwt.	Bombay per cwt.	Rangoon per cwt.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1914 (pre-war year) . . .	9 0 0	9 13 6	6 15 1
1915	5 4 8	6 0 0	4 13 0
1916	7 13 4	7 3 0	6 0 9
1917	5 13 2	9 10 0	5 6 0
1918	6 1 5	8 5 0	5 12 1

II.—Freights.

Freights per ton from Madras to Marseilles (which receives nearly four-fifths of the total exports) were £16-0-0 in January, 1918, against £12-5-0 and £8-0-0 in the same month of 1917 and 1916, respectively. The quotations are all nominal.

Chart.—The chart below shows the present figures of area and yield as compared with the finally revised figures of the preceding nine years.



G. FINDLAY SHIRRAS,
Director of Statistics.

Final estimate of the Groundnut crop of 1917-18

Provinces	Area (in acres)			Increase (+) or Decrease (—) in the current year over	
	Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year (1916-17)	Average of preceding five years
				Per cent	Per cent
Madras	1,412,000	1,793,000	1,269,000	−21·2	+11·3
Burma	248,000	265,000	223,000	−6·4	+11·2
Bombay (including Native States)	234,000	276,000	262,000	−15·2	−10·7
TOTAL	1,894,000	2,334,000	1,754,000	−18·8	+8·0

Provinces	Yield (in tons) of Nuts in Shell			Increase (+) or Decrease (—) in the current year over	
	Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year (1916-17)	Average of preceding five years
				Per cent	Per cent
Madras	707,000	825,000	454,000	−14·3	+55·7
Burma	102,000	111,000	87,000	−8·1	+17·2
Bombay (including Native States)	233,000	260,000	265,000	−10·4	−12·1
TOTAL	1,042,000	1,196,000	806,000	−12·9	+29·3

DEPARTMENT OF STATISTICS, INDIA.

Joint Stock Companies.

JANUARY, 1918.

During the month under report, 21 companies were registered with an authorised capital of R1,24 lakhs, Bombay alone accounting for R78 lakhs. For the ten months, April 1917 to January 1918, there were 204 companies registered, as against 151 companies in the corresponding period of the previous year. The authorised capital of these 204 companies was R23,58 lakhs, as against R13,14 lakhs for 151 companies floated in the same period of 1916-1917. The largest flotation in January was that of the Great India Fire Insurance Company, Bombay (R50 lakhs), followed by the Bombay Stock Exchange, Bombay (R25 lakhs), and the Mussoorie Development Company, Calcutta, (R20 lakhs).

Table 1.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of January, 1918.

Classification of Companies	Number of Companies	Aggregate authorised capital
		R(1,000)
Banking and Loan	3	1,70
Insurance	1	50,00
Navigation	1	3,50
Trading other than Navigation	8	14,41
Tea Planting	2	5,50
Coal Mining	2	3,00
Mining and Quarrying other than Coal	1	1,00
Companies other than those specified above	3	45,20
TOTAL	21	1,24,31

Table 2.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the ten months, April 1917 to January 1918, as compared with those in the corresponding period of the preceding year.

Classification of Companies	(April 1916 to January 1917)		(April 1917 to January 1918)	
	Number of Companies	Aggregate authorised capital	Number of Companies	Aggregate authorised capital
		R(1,000)		R(1,000)
Banking and Loan	23	95,40	32	12,26,75
Insurance	3	2,20	1	50,00
Navigation	...	...	1	3,50
Railways and Tramways	1	24,00	3	28,00
Shipping, Landing, and Warehousing	1	3,00	1	5,00
Co-operative Association	..	...	1	2,50
Printing, Publishing, and Stationery	5	6,50	12	20,30
Trading other than Railways, Shipping, Co-operative Association, Printing, etc.	45	4,36,01	76	5,72,51
Cotton Mills	6	92,25	2	47,00
Jute Mills	7	3,73,50	...	...
Mill for wool, silk, hemp, etc.	...	...	1	1,00
Cotton and Jute Screws and Presses	1	20	3	6,50
Paper Mill	...	...	1	2,00
Rice Mills	1	75	2	1,70
Flour Mill	2	9,00	...	...
Saw Mill	1	12,00	...	...
Other Mills and Presses	2	27,50	3	1,16,60
Tea Planting	26	87,60	27	72,63
Coffee and Cinchona	...	...	1	3,00
Planting other than tea, coffee, and cinchona	2	15,00	6	6,98
Coal Mining	15	67,60	8	19,50
Gold Mining	1	3,50	...	...
Mining and Quarrying other than Coal and Gold	4	2,02	7	59,50
Land and Building	3	9,50	2	1,10
Brewery	...	...	1	6,88
Ice Manufacturing	...	...	1	60
Companies other than those specified above	2	46,00	12	1,04,05
TOTAL	151	13,13,53	204	23,57,60

Table 3.

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of January, 1918.

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
	I.—Banking, Loan, and Insurance.			
	(a) *Banking and Loan*			Rs.
1	Jhalakati Loan Office	Jhalakati, Bengal	Banking and loan	20,000
2	Podanur Union Bank	Padanur, Madras	Banking and loan	50,000
3	Sundakkaimuthur Sree Kamatchi Vilasa Nidhi	Sundakkaimuthur, Madras	Banking and loan	1,00,000
	Total Banking and Loan	......	......	1,70,000
	(b) *Insurance.*			
4	Great India Fire Insurance Co.	Bombay	Insurance	50,00,000
	Total, Banking, Loan, and Insurance	......	......	51,70,000
	II.—Trading.			
	(a) *Navigation.*			
5	Chittagong Ship Co *	Ghosaldanga, Bengal	Building, owning ships, etc.	3,50,000
	(b) *Others.*			
6	Holmes Wilson & Co.	Calcutta, Bengal	General agency	2,00,000
7	Marwari Co.*	" "	General trade and agency	1,00,000
8	Bengal Tanneries*	" "	Dealing in tanned hides, skins, etc.	7,50,000
9	"A. I." Ammonia Co.	Bombay	Manufacture of and trade in chemicals	1,00,000
10	Marwadi Export and Import Co.	Bombay	General trade	51,000
11	Konkan Motor Transport and Trading Co.	Bombay Presidency	Maintenance of motor service	2,00,000
12	Hindu Motor Bus Co.	Moodabidri, Madras	Public carriers	20,000
13	Commercial Syndicate*	Agra, United Provinces	Contract work and business negotiations, etc.	20,000
	Total, Others	......	......	14,41,000
	Total, Trading	......	......	17,91,000

* Registered as a private company.

Table 3—*contd.*

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of January, 1918—*contd.*

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
	III.—Tea and other Planting Companies.			Rs.
14	Industrial Rupee Bank and Tea Co.	Kurseong, Bengal	Cultivation of tea, rubber, cardamom, etc., and money-lending	1,00,000
15	Baghmari Tea Co.	Calcutta, Bengal	Planting tea, etc.	4,50,000
	Total, Tea and Other Planting Companies	......	......	5,50,000
	IV.—Mining and Quarrying.			
	(*a*) *Coal.*			
16	Chandrapura Coal Co.	Bengal	Prospecting, developing and mining coal, etc.	1,00,000
17	Meltrani and Kamalpur*	Bengal	Miners and colliery proprietors	2,00,000
	Total, Coal	......	......	3,00,000
	(*b*) *Others.*			
18	C. Doddes & Co.*	Bengal	Mining	1,00,000
	Total, mining and quarrying	......	......	4,00,000
	VI.—Others.			
19	Mussoorie Development Co.	Calcutta, Bengal	Proprietors and managers of theatres, etc.	20,00,000
20	Reformed Theatre Syndicate	Calcutta, Bengal	Performance of dramas, etc.	20,000
21	Bombay Stock Exchange	Bombay	Control and regulation of trade or business of buying and selling shares, stock, etc.	25,00,000
	Total, Others	......	......	45,20,000
	GRAND TOTAL	......	......	1,24,31,000

*, Registered as a private company.

CALCUTTA:
March 1, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 9.] DELHI, SATURDAY, MARCH 2, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	271—349
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	327—360
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	23—25
PART IV.—Acts of the Indian Legislative Council assented to by the Governor General :—	
Act No. I of 1918.—An Act further to amend the Indian Forest Act, 1878	1—2
PART V.—Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council and Bills published under Rule 23 :—	
No. 4 of 1918.—A Bill to amend the law to provide for the administration of criminal justice at Aden	7—8
No. 5 of 1918.—A Bill to amend the Indian Paper Currency (Amendment) Act, 1917	9
Report of Select Committee on Bill to regulate exhibitions by means of Cinematographs	11—12
Bill No. 11 of 1917.—A Bill to make provision for regulating exhibitions by means of Cinematographs	13—14

	PAGES.
PART VI.—Proceedings of the Indian Legislative Council :—	
The 20th February, 1918.	
Oath of Office	83
Questions and Answers	83—93
The Cinematograph Bill	94
The Usurious Loans Bill	94—95
The Indigo Cess Bill	95—96
The Indian Coinage Bill	96—97
Resolution *re* inclusion of qualified Indians among the members of the Board of Scientific Advice	97
Resolution *re* total prohibition of the use of liquors and drugs	97—121
Appendix A	123
Appendix B	124
Appendix C	125
SUPPLEMENT No. 9.	
Prices second half January 1918 [*published in Calcutta*]	325—345
Wheat prices from second half July 1914 to second half January 1918 [*published in Calcutta*]	347—367
Final general memorandum cotton crop 1917-18 [*published in Calcutta*]	368—371
Final general memorandum groundnut crop 1917-18 [*published in Calcutta*]	372—373
Joint Stock Companies [*published in Calcutta*]	374—376
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 28th February 1918, based on the Indian Daily Weather Reports of the period	377—378
Season and Crop Prospects for the week ending Saturday, the 23rd February 1918	379—380
Statement of plague seizures and deaths reported in India during week ending the 16th February 1918	381—385
Statement of Approximate Gross Earnings of Indian Railways	386—387
Resolution substituting Rule 7 (IX) for the supply of articles for the public service	388

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 28th February, 1918.

No. 17.—For the purposes of section 63 of the Government of India Act, 1915 (5 and 6 Geo 5 c. 61), and in pursuance of the provisions of Regulation I. B and X (1) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the Governor General is pleased to nominate Colonel Alfred Joseph Caruana, being an official, to be an Additional Member during the current session of the said Council, in the said Act referred to as the Indian Legislative Council.

A. P. MUDDIMAN,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 26th February 1918.

No. 1121-C.—The Hon'ble Mr. W. H. Cobb is permitted to resign His Majesty's Indian Civil Service with effect from the 20th March 1918, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

JUDICIAL.

The 26th February 1918.

No. 1130-C.—In exercise of the powers conferred by section 527, sub-section (1) of the Code of Criminal Procedure, 1898 (Act V of 1898), the Governor General in Council is pleased to direct the transfer of the following two criminal cases :—

(1) King-Emperor *versus* Mohamed Din, etc. } accused under section 420, Indian
(2) King-Emperor *versus* Moula Bakhsh } Penal Code,

from the court of the District Magistrate, Ajmere, to that of the District Magistrate, Delhi.

MEDICAL.

The 25th February 1918.

No. 1106-C.—The services of Major L. P. Stephen, M.B., F.R.C.S.E., I.M.S., are replaced at the disposal of the Government of Bombay with effect from the date on which he is relieved of his military duties.

The 27th February 1918.

No. 1176-C.—The services of Assistant Surgeon Hira Singh are placed at the disposal of the Chief Commissioner of Delhi with effect from the forenoon of the 5th January 1918.

J. H. DuBOULAY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 28th February 1918.

No. 217-C.—The Reverend R. H. Whelan, the Reverend B. I. Morgan and the Reverend O. C. Barton, temporary chaplains on the Indian Ecclesiastical Establishment resigned the service with effect from the 21st June 1917, 1st August 1917 and 1st January 1918, respectively.

No. 219-C.—The Reverend H. J. Kerridge has been appointed to be a temporary chaplain on the Indian Ecclesiastical Establishment with effect from the 4th April 1917 and his services have been placed at the disposal of the Government of Bombay.

The Reverend G. H. Bruce-Kerr, M.A., is appointed to be a temporary chaplain on the Indian Ecclesiastical Establishment with effect from the date on which he assumes charge of his duties. His services are placed at the disposal of the Government of Bombay.

SANITARY.

The 26th February 1918.

No. 58.—In exercise of the power conferred by section 7 of the Delhi Laws Act, 1912 (XIII of 1912), the Governor General in Council is pleased to extend the provisions of the Punjab Vaccination Law Amendment Act, 1918 (II of 1918), to the province of Delhi.

E. D. MACLAGAN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Delhi, the 22nd February 1918.

No. 9.—The Governor General in Council is pleased to order the following promotions to, and in, the rank of Chief Engineer:—

Name.	From	To	Date.
Mr. A. J. Wadley	Chief Engineer, 1st class, temporary.	Chief Engineer, 1st class, permanent.	9th December 1917.
Lieutenant-Colonel H. W. Rushton, R. E.	Superintending Engineer, 2nd class, permanent.	Chief Engineer, 2nd class, permanent.	9th December 1917.
Mr. F. E. Bull	Superintending Engineer, 1st class, permanent.	Chief Engineer, 2nd class, permanent (*provisional*).	9th December 1917.
Mr. C. H. Wollaston	Chief Engineer, 2nd class, permanent.	Chief Engineer, 1st class, temporary.	9th December 1917.
Mr. C. H. Wollaston	Chief Engineer, 1st class, temporary.	Chief Engineer, 1st class, permanent.	23rd December 1917.
Mr. F. W. Woods	Chief Engineer, 2nd class, temporary.	Chief Engineer, 2nd class, permanent.	23rd December 1917.

2. The portion of Government of India, Public Works Department, Notification No. 23, dated the 4th October 1917, relating to Mr. Woods is hereby cancelled.

F. C. ROSE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 28th February 1918.

No. 240-F. E.—Mr. V. C. French, Accountant General, Posts and Telegraphs, has been placed on special duty for a period not exceeding two months with effect from the 12th February 1918.

Mr. J. C. Bell, Deputy Accountant General, Posts and Telegraphs, Telegraph Branch, Calcutta, has been appointed, under Article 94, Civil Service Regulations, to hold charge of the current duties of the Accountant General, Posts and Telegraphs, with effect from the 12th February 1918 and during Mr. French's absence.

Mr. P. K. Wattal, Assistant Accountant General, Posts and Telegraphs, Telegraph Branch, Calcutta, has been posted temporarily as Deputy Accountant General, Posts and Telegraphs, Telegraph Branch, Calcutta, with effect from the 12th February 1918, *vice* Mr. Bell.

Mr. T. S. Radhakrishna Iyer, a Superintendent in the office of the Deputy Accountant General, Posts and Telegraphs, Telegraph Branch, Calcutta, has been appointed to officiate as an Assistant Accounts Officer, Class II, in that office, with effect from the 12th February 1918 and until further orders.

No. 241-F. E.—Mr. A. M. Brigstocke, I.C.S., Accountant General, Class I, was granted, in accordance with the Secretary of State's despatch No. 4-Fincl. (Leave), dated the 15th September 1916, special privilege leave in advance for 10 days, from the 19th to the 28th December 1917, to cover the period of overstayal of his combined leave for one year, seven months and eighteen days from the 1st May 1916.

No. 242-F. E.—Mr. L. C. Robertson, an officer in Class III of the General List, has been posted to the office of the Chief Examiner of Accounts, North Western Railway, with effect from the 18th February 1918.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 2nd March 1918.

No. 2378-D.—In exercise of the powers conferred by section 5 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to make the following amendment in rule 28 of the Enemy Trading (Winding-up) Order, 1916, published with this Department's Notification (Commerce and Trade) No. 6200-W.-II, dated the 22nd July 1916, *viz.*:—

After the words "shall be paid" the words "into the Government Treasury or" shall be inserted.

No. 2617-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to the Notification of the Government of India in this Department No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.*:—

(I) *Delete* the existing entry "Manufactures, galvanised" under the heading "(A) Iron, the following, namely :—" and

(II) *Add* as new entries the following :—

(*a*) "Manufactures of plain or galvanized" under the heading "(A) Iron, the following, namely :—" and

(*b*) "Manufactures of" under the heading "(A) Steel, the following, namely".

No. 2632-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the entry "Keng Watt, Bangkok" shall be deleted from the schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended.

IMPORT AND EXPORT REGULATIONS.

The 2nd March 1918.

No. 2604-D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department Notification No. 7762, dated the 7th July 1917, as subsequently amended, the Governor-General in Council is pleased to prohibit the import of all goods from, and the export of all goods to, any of the trading concerns mentioned in the annexed schedule;

Provided that nothing in this Notification shall apply to goods imported or exported under a general license granted under the authority of "The Trading with the Enemy (Statutory List) Proclamation, 1916, No. 3" or any other power vested in His Majesty or by the Governor-General in Council.

SCHEDULE.

AFRICA.

LIBERIA.

Ahlften, V.
Bent, A. A.
Birkenheuer, W.
Bremer Kolonial Handelsgesellschaft.
Bucholtz, G.
Buhring, F.
Busch, A.
Castelvi, Manuel.
Comercio, Español.
Decker, I.
Deutsche Liberia Bank.
Deutsche Sudamerikanische Telegraphen-gesellschaft A.G.
Dinkela, H.
Exposite, Felix.
Franck, A.
Freeman, T., & Company.
Freeman, D. (or T.)
Freeman, D. D.
Gaede, W.
Gebhardt, Richard.
George, Aaron.
Gonzalez, Justo.
Gumera, Salvador Serra.
Hansen, C.
Harmon, S. H., Junior.
Heyn, E.
Hinz, M.
Hoffmann, Jul.
Huber, Oscar.
Jager, Ed. C.
Jantzen, C. F. W.
Klinge, Alberico, J.
Koch, N.
Kroell, K.
Kuhrmann, Carl.
Labe, H.
Lange, Gustave.
Lange, P.
Lapple, Otto.
Maier, Eugen.
Medicke, W.
Monrovia Trading Company.
Muller, Max.
Munch, N.
Peinate, Augustin.
Petersen, W.
Phelps Brothers & Company.
Preuss, E.
Quickenstedt, H.
Richter, N.
Robins, G. B.
Roggenbau, H.
Ross, Samuel A.
Schaumburg, R.
Scholls, J.
Seifer, A.
Simpson, P. F.
Stevens, A. B.
Thorade, K.
Tobeck, Louis.
Uckert, Richard.
Vagts, Arthur.
Valle, Arsenio.
Victor & Huber.
Vormeyer, H. Walter.
Wagner, E.
West, J. W.
Wiebers, V.
Wiechers & Helm.
Woermann, A.
Wursburg, W.
Zschorper, M.

MOROCCO.

Abekhzel, Aaron, Laraiche.
*Abitbol, Moses & Sons (Abitbol, Joseph M., Samuel M. Rafael M.), Laraiche.
Allal Ben Brahim Ben Hima, Tangier.
Amara, Rafael Ben, Tetuan.
Amarti, Mohamed Ben Drees el, Laraiche.
Aranguren, José, Laraiche.
Arrevalo, A., Tangier.

*NOTE.—The name of the firm with which trading is prohibited is Moses Abitbol and Sons, Laraiche. The firm of M. Abitbol et Fils Ainé (Comptoir Commercial Francais de l'Afrique du Nord), of Boulevard du Lycée 9, Oran, has not been placed on the Statutory List, and trading with that firm is not prohibited.

Auni, Ahmed el, Laraiche.
Aztot, Abdeslam, Laraiche.
Aztot, Fedol Ben Mohamed, Laraiche.
Aztot, Siddek Ben Ahmed, Laraiche.
Baghar, Dris el, Alcazar.
Bakkali, El Ayashi el, Arzila.
Bakkali, Mohamed, Tetuan.
Belghiti, Abderaham, Tangier.
Belghiti, Hadj Mohammed, Tangier.
Bennarroch & Siesu, Melilla.
Benarroch, Brahim, Laraiche.
Benmergui, Vidal E., Tetuan.
Botbol, Sentob Haim, Laraiche.
Bonmeghait, Hadj Mohammed, Tangier.
Bukhari, Hossein Abdeslam el, Tetuan.
Cadosh, Mesod, Laraiche.
Chachoh, Mohammed Ben Ahmed, Alcazar.
*Cohen, S. & J. (Cohen, Simon J., Joseph J., Scialom J., Jacob S.), Laraiche.
Cohen, Simon D. (Cohen, Simon D., Jacob S.), Laraiche.
Danan, Shalom, Tetuan.
Deleiro, Abdelkerim, Tetuan.
Dukali, Hadj Ben Maati el Hayani, Laraiche.
Dukali, Hamed Ben Fekik, Alcazar.
Dukali, Nokhtar Ben el Maati, Laraiche.
Eljarrat, Jacob (Eljarrat, Amram J., Judah J., Meir J.), Alcazar.
Eljarrat, Judah, Alcazar.
Gelool, Mohamed Ben Abdel Krim Ben, Alcazar.
Glaser, Dr., Tetuan.
Guerrero, Carlos Massa (*see* Massa Guerrero, Carlos).
Guessus, Mohammed, Tetuan.
Gumpert, Antonio, Tangier.
Gumpert, Francisco, Tangier.
Gumpert, Luis, Tangier.
Gumpert, Manuel, Tangier.
Hababi, Mohamed el, Laraiche.
Hadj, Ali Ben el, Arzila.
Haessner & Company, Tangier.
Harrack, Abdeslam el, Alcazar.
Hashmi, Hamad Ben el, Arzila.
Hashmi, Mohamed Ben el, Arzila.
Hisu, Mohamed Ben, Arzila.
Hossein, Mohamed el, Laraiche.
H'sissen, Selam (Abdeselam), el, Alcazar.
Huss, Reichardt, Arzila.
Hussein, Ben el Hadj el Jemili, Alcazar.
Jahn & Toledano, Tangier and Laraiche.
Kell, J., & Company, Laraiche.
Kuhlmann, Alfred, Laraiche.
Lauffer, E., Tangier.
Lobady, Mohamed, Tetuan.
Lebady, Mohamed Ben Mohamed el, Tetuan.
Maaroufi, Hadj Mohamed el, Laraiche.
Mannesmann Brothers, Tangier.
Mannesmann Marokko Company, Tangier.
Massa Guerrero, Carlos, Tangier.
Maury, José, Laraiche.
Meier, Max, Tangier.
Mesbahi, Mohamed el Kasri, Alcazar.
Mokhtar, Mohamed, Arzila.
Mokhtar, Ulad, Arzila.
Mora, Juan, Laraiche.
Mora, Ricardo, Laraiche.
Moryusef, Joseph & Yahia, Laraiche.
Mudden, Mohamed el, Tetuan.
Mzamzi, Mohamed el, Laraiche.
Nolting, Fritz, Laraiche.
Ostermayer, Walther, Laraiche.
Oushibi, Abdelrahman el, Alcazar.
Ragonez, Abraham, Laraiche.
Renschausen, A., & Company, Laraiche.
Rohner, Friedrich, Laraiche.
Rohner, Werner, Laraiche.
Sabbah, Mesod, Laraiche.
Sabbah, Simon, Laraiche.
Sager & Woerner, Laraiche.
Salama, Mokhluf, Laraiche.
Sananes, Samuel A., Tangier.
Schiller & Company, Tangier.
Schumacher, Otto, Tetuan.
Sherti, Mohamed, Tetuan.
Sherti, Mohamed Ben el, Arzila.
Simoni, Mesod, Laraiche.
Soussi, Hadj Mailoud el, Laraiche.
Soussi, Hossein el, Laraiche.
Steinkampf, Heinrich, Alcazar.
Tarnow, Max L., & Company, Tetuan.
Tazzi, Abdel Wahab, Laraiche.
Thum, R., Laraiche.
Tordjman, Haim (Jaime) V., Tangier.
Villalta, Arcadio, Arzila.
Villa Valentino, Tangier.
Wedele, Jehan, Tetuan.
Zailachi, Abdeslam el, Amri, Laraiche.
Zapatero, O., Tetuan.
Zegari, Hamed, Laraiche.
Zegari, Taib, Laraiche.
Zimmermann, Alcazar.
Ziyani, El Mokhtar, Laraiche.
Zwartfeld, W., Laraiche.

PORTUGUESE EAST AFRICA.

Becker, E., Beira.
Behrens, H., Lourenço Marques.
Bosselmann, C., Beira.
Bredenkamp, Lourenço Marques.
Breyde, Johan.
Bruckmann, Lourenço Marques.
Christophides, Christo, Porto Amelia.
Cruz, Alipio, Francesco.
Dencks, Alexander, Lourenço Marques.
Deuss, Ludwig, & Company, Chinde, Tete, and Quelimane.
Deuss, Paul.
Deutsche Ost-Afrika Gesellschaft.
Deutsche Ost-Afrika Linie.
Felgenhauer (*alias* Ferguson), I. C., Lourenço Marques.
Ferguson, I. C. (*alias* Felgenhauer), Lourenço Marques.
Frankel, Jacob, Lourenço Marques.
Fuchs, Lourenço Marques.
Grothkop, H., Lourenço Marques.
Haberer & Company.
Herz & Schaberg.
Heuffer, A., Quelimane.
Hoffman, Hugo, Lourenço Marques.
Hoffman, Oswald.

* No connection with Joseph J. Cohen, Tangier.

Houben, Walter, Beira.
Hupfer, Beira.
Jung, Lenz & Company.
Koch, J. H., Lourenço Marques.
Krutzfeldt, H. G., Lourenço Marques.
Kunsti, T., Ibo.
Limbrock, H., Tete.
Linder, F., Ibo.
Loeffelbein, F., Lourenço Marques.
Marcus & Harting.
Neider, P., & Company, Ibo.
Neidner, Paul, Palma; Ibo nd Porto Amelia.
Oldenburg, E., Palma; Ibo and Porto Amelia.
Orenstein-Arthur Koppel, Limited.
Ost Africa (Deutsche) Gesellschaft.
Ost Africa (Deutsche) Linie.
Pechner, H., Beira.
Petersen, R. H., Quelimane.
Philippi, William, & Company.
Piel, Albert, Lourenço Marques.
Porst, Kurt. Lourenço Marques.
Ressmann, I., Lourenço Marques.
Reuter, Dr., Lourenço Marques.
Rewald, Martin, Lourenço Marques.
Reys, Fernandes & Baptista.
Ribeiro, Antonio Franciso, Beira.
Rolfes, Herman, Lourenço Marques.
Rolfes, Karl, Lourenço Marques.
Rolfes, Nebel & Company, Lourenço Marques.
Rosendorf, Lourenço Marques.
Sambado, Antonio Marques, Mozambique; Santa Maria; Palma; Ibo and Porto Amelia.
Schnutz, H., Tete.
Schreiber, Beira.
Siemsen, T., Beira.
Springhorn, C., Lourenço Marques.
Steyn, Kuhn, Lourenço Marques.
Stuben & Company.
Stuhldreier, Palma; Ibo and Porto Amelia.
Uebel, Beira.
Vogel, W., Lourenço Marques.
Wandschneider, Theodor, Lourenço Marques.
Wiese, Carl, Lourenço Marques.
Woernher, Fritz, Inhambane.
Woernher, Rudolf, Inhambane.

PORTUGUESE WEST AFRICA, PORTUGUESE GUINEA, FERNANDO PO, AND RIO MUNI.

Iniqo, Alfonso, Rio Muni.
Karsten, Freidrich, Bambadinca.
Lieb, Eugen, Santa Isabel and San Carlos.
Mansnetter, Bolama.
Moritz, E. H., & Company, Santa Isabel.
Rolf, Luis, Bissao.
Schwartz, Hans, Geba.
Seifert, Paul, Bolama.
Titzck, Rudolf, Bissao; Chinde; Bambadinca; Geba Baffata; Cacheo and Farim.
Voss, Hans, Farim.
Woermann Linie, Fernando Po.

AMERICA.

ALL COUNTRIES IN CENTRAL AND SOUTH AMERICA.

German Coal Depôt. (Compañia Alemana de Carbon, or Deutsches Kohlen Depôt.)
Hardt, Engelbert, & Company.
Hardt, E. and W., & Company.
Mannesmann, Sociedad Tubos, Limitada.
Sociedad Tubos Mannesmann, Limitada.
Staudt & Company.

ARGENTINA, PARAGUAY AND URUGUAY.

Aachen and München Insurance Company, Calle Cangallo 319, Buenos Aires, Argentina.
Accumulatoren Fabrik, A.G., Calle Tucuman 900, Buenos Aires, Argentina.
Aders, Alberto, & Company, Calle Venezuela 165-99 & Paseo Colon 486-94, Buenos Aires, Argentina.
Adler & Las, Calle Mejico 937, Buenos Aires, Argentina.
Agencia Maritima "Kosmos" (Kosmos Steamship Line), Calle Sarmiento 412, Buenos Aires, Argentina.
Aischmann, Luis, & Company (Sucesores) Calle Sarmiento 1143 and 1147, Buenos Aires; and Calle Independencia 44, Mendoza, Argentina.
Alianza Pastoril, Sociedad Anonima, Carayao and Villa Rica, Paraguay.
Allgemeine Electricitäts Gesellschaft (Compañia Sudamericana de Electricidad), Calle Alsina 484, Buenos Aires, and all branches in Argentina, Paraguay and Uruguay.
Alonso Freire, Raphael, Calle 25 de Agosto 378, Montevideo, Uruguay.
Alonso, Raphael, Calle 25 de Agosto 378, Montevideo, Uruguay.
Americano, Bazaar (*see* Bazaar Americano).
Amme, Giesecke & Konegen, Calle Alsina 1110, Buenos Aires, Argentina.
Argentina-Germanica de Abonos (Sociedad) Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.
Argentine Real Estate & Finance Corporation, Limited, Calle Alsina 902, Buenos Aires, Argentina.
Ariente, Hector, Buenos Aires, Argentina.
Armeria (La) Alemana (*see* Otto Zinnert).
Arnold, H, c/o North German Lloyd, Buenos Aires, Argentina.

Aust, Alfonso, Calle San Martin 345 & Calle Suarez 1921, Buenos Aires, Argentina.

Austro-Amercian Steamship Company, Calle San Martin 470, Buenos Aires, Argentina; Montevideo, Uruguay, and all branches in Argentina, Paraguay and Uruguay.

Avellaneda, Compania de Terrenos en, Calle Bernardo Irigoyen 330, Buenos Aires, Argentina.

Balzer, Carlos, Calle Cangallo 417, Buenos Aires, Argentina.

Banco Aleman (Transatlantico, (Deutsche Ueberseeische Bank), Calle Reconquista, corner of Bartolomé Mitre, Buenos Aires, Argentina.

Banco Germanico de la America del Sud (Deutsche Sud-Amerikanische Bank), Calle Reconquista 37-41, Buenos Aires, Argentina.

Banque Hypothécaire Transatlantique, Société Anonyme, Call Florida 171, Buenos Aires, Argentina.

Barbagelata, R., Calle Defensa 375, Buenos Aires, Argentina.

Barbe, Anacleto, Buenos Aires, Argentina.

Barth, Eugeno, & Company, Calle Uruguay 757, Montevideo, Uruguay.

Bauer, H., & Company, Calle Piedras 132-154, and Calle Chili 1175, Buenos Aires, Argentina.

Bauer, P., & Company, Calle Piedras 132, Buenos Aires, Argentina.

Bayer, Federico, & Company, Rivadavia 2263, Buenos Aires, Argentina.

Bazaar Americano (Sociedad Introductora S.A.), Palma 199, Asuncion, Paraguay.

Bechtel, Kurtz & Company, Calle Tucuman 1575, Buenos Aires, Argentina.

Bell, José, & Company, Asuncion, Paraguay.

Bennevitz, R., Buenos Aires, Argentina.

Bentos, José S, Buenos Aires, Argentina.

Berg, Ricardo (Ferreteria Universal), Palma Esq. Ayola, Asuncion, Paraguay.

Berger, Curt, & Company, Calle 25 de Mayo 382-392; Calle Corientes 344, and Colon 1384, Buenos Aires, Argentina.

Bernard Hermanos, Calle Cangallo 315, Buenos Aires, Argentina.

Bernitt, Rodolfo (partner of Dorner & Bernitt), Calle Misiones 1472, Montevideo, Uruguay.

Birle, Carlos, & Company, Calle San Martin 1415, Mendoza, Argentina.

Blum, August Calle Sarmiento 1401, Buenos Aires, Argentina.

Boeker & Company, Calle Maipu 463, Bueuos Aires, Argentina and all branches.

Boiso, Manuel, Calle Sarmiento 643, Buenos Aires, Argentina.

Boley, Max W., Chacabuco 409c & Calle Belgrano 673, Buenos Aires, Argentina.

Boo Brothers & Company, Buenos Aires, Argentina.

Boston, Exposicion, Buenos Aires, Argentina.

Bottini, Oscar, Calle Cerro Largo 851, Montevideo, Uruguay; and Argentina.

Brauss, Mahn & Company, Buenos Aires, Argentina; and Calle Cerrito 407, Montevideo, Uruguay.

Brolund, Ricardo, Montevideo, Uruguay.

Bromberg & Company, Calle Moreno 401, Buenos Aires, Argentina.

Buch, A, & Company, Calle Mercedes 967, Montevideo, Uruguay.

Buddensieg, Juan, Calle Moreno 655, Buenos Aires, Argentina.

Bunge, Ernesto A., & Born, J., Calle Sarmiento, corner of 25 de Mayo, Buenos Aires, Argentina.

Bustamante, Miguel, Calle Suipacha 128, Buenos Aires, Argentina.

Callejas, J., Buenos Aires, Argentina.

Canto, Roberto (c/o Staudt & Company).

Carrasco, A., Tacuari 483, Buenos Aires, Argentina.

Carriguy, E. R, Casilla 51, Defensa 542 & P. Mendoza 3457, Buenos Aires, Argentina.

Castagnet & Company, Montevideo, Uruguay.

Cattaneo, Constantino, Buenos Aires, Argentina.

Cevini, Luis, Buenos Aires, Argentina.

Clarfeld, Federico, & Company, Paseo Colon 746, Buenos Aires; Calle Juncal 1461, Montevideo, Uruguay, and all branches.

Clausen & Company, Calle Uruguay 949, Montevideo, Uruguay.

Compañia Alemana de Depositos de Carbon. (See German Coal Depôt.)

Compañia Alemana Transatlantica de Electricidad, Calle Sarmiento 961, Buenos Aires, Argentina.

Compania Argentina Hidraulico-Agricola, Calle Moreno 411, Buenos Aires, Argentina.

Compañia General de Obras Públicas, Calle Bernardo Irigoyen 330, Buenos Aires, Argentina.

*Compañia Mercantil y Ganadera (Alfredo Hirsch), Limitada, Buenos Aires, Argentina.

Compania Pastoril y Comercial Harteneck, Limitada (in liquidation), Calle Peru 375, Buenos Aires, Argentina.

Compania de Terrenos en Avellaneda, Calle Bernardo Irigoyen 330, Buenos Aires, Argentina.

"Continental" Compañia Transatlantica de Caoutchouc, Calle Viamonte 738, 752 and 766, Buenos Aires, Argentina.

Cramer & Weyer, Indepencia Nacional 112, Asuncion, Paraguay.

Curt Berger & Company (*see* Berger, Curt, & Company).

Daniel, Bruno, & Company, Paseo Colon 464—68, Buenos Aires, Argentina.

Darmstädter, L., & Company, Calle Bartolomé Mitre 373, Buenos Aires, Argentina.

Davila, José, Calle Bartolome Mitre 857, Buenos Aires, Argentina.

*No connection with Compañia Mercantil y Ganadera del Sud, San Martin 186 Buenos Aires, Argentina.

Defesche, Juan, Calle Moreno 508, and Calle Newbery 2671, Buenos Aires, Argentina.
Delcampo, Carlos, Montevideo, Uruguay.
Delfino, A. M., & Hermano, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Delgado, Julian R., Bahia, Camarones, Patagonia, Argentina.
Deurer, Gustav, Calle Sarmiento 630, Rosario, Argentina.
Deutsche Dampfschiff Gesellschaft (*see* Hansa Steamship Line.)
Deutsche La Plata Zeitung, Calle Sarmiento 648, Buenos Aires, Argentina.
Deutsche Sud Amerikanische Bank. (See Banco Germanico de la America del Sud.)
Deutsche Ueberseeische Bank. (See Banco Aleman Transatlantico.)
Deutsche Ueberseeische Electricitäts Gesellschaft, Calle Sarmiento 961, Buenos Aires, Argentina.
Deutsches Kohlen Depôt. (See German Coal Depôt.)
Diaz, Sabino, Puerto Deseado, Argentina.
Diederichs & Denker, Calle Alsina 1154, Buenos Aires, Argentina.
Dorner & Bernitt, Misiones 1472, Montevideo, Uruguay.
Dorner, Arturo (partner of Dorner & Bernitt), Uruguay.
Duckwitz, Otto, Calle Araoz 2918, Buenos Aires, Argentina.
Duzer, Van, Buenos Aires, Argentina.
Dyckerhoff & Widmann Schmidt, Calle Reconquista 37, Buenos Aires, Argentina.
Eisler, Richard, Calle Rivadavia 1255, Buenos Aires, Argentina.
Ellerhorst, Fernando (of "La Germano Argentina").
Elpern, Leon, Calle Tacuarí 483 & Calle Cangallo 826, Buenos Aires, Argentina.
Engelhard, Jorge, Calle Victoria 2900, Buenos Aires, Argentina.
Engels & Company, Calle Chacabuco 430 and Casilla Carso 1364, Buenos Aires, Argentina.
Eppenstein, P., & Company, Paseo de Julio 643, Buenos Aires, Argentina.
Estevez, Casimiro, Buenos Aires, Argentina.
Estrader, Pedro, Calle Salsipuedes 231, Montevideo, Uruguay.
Exposicion Boston, Buenos Aires, Argentina.
Fadum & Company, Calle San Martin 1425-89, Mendoza, Argentina.
Feliv, Felipe, Buenos Aires, Argentina.
Ferreteria Alemana (*see* Honsberg, Spier & Company).
Ferreteria Universal (*see* Ricardo Berg).
Fomento Territorial Sud-Americano, Sociedad Anonima, Buenos Aires, Argentina.
Francia, Carlos A., Buenos Aires, Argentina.
Franke, Otto, & Company, Calle Bolivar 161, Buenos Aires, Argentina.
Fremery, Rodolfo A., Buenos Aires, Argentina.
Fuhrmann, H., & Company, Calle Peru 1182, Calle Brandzen 1872, & Calle Cochabamba 102, Buenos Aires, Argentina.
Funck, Ph., & Company, Calle Upsallata 756 and 1056, Buenos Aires, Argentina.
Gaertner, Lampe & Company, Calle Tucuman 724, Buenos Aires, Argentina.
Garbin Hermanos, Montevideo, Uruguay.
Garcia Ramos, José, Calle Guayabo 166, Montevideo, Uruguay.
Gasmotorenfabrik Deutz, Calle Moreno 550-554, Buenos Aires, Argentina, and all branches.
Gazzano, Antonio, Calle San Eugenio 77, Montevideo, Uruguay.
German Coal Depôt (Compañia Alemana de Depositos de Carbon, or Deutsches Kohlen Depôt), Calle Peru 375, Buenos Aires, Argentina.
Giberti, Juan, Montevideo, Uruguay.
Giulfo, José, Montevideo, Uruguay.
Goedhart Hermanos, Bdo. de Irigoyen 330, Buenos Aires, Argentina.
Gomez, Pedro, Comodoro Rivadavia, Territory of Chubut, Argentina.
Gonzalez Vega, Federico, Calle Piedras 369, Montevideo, Uruguay.
Graeff, Fritz, Buenos Aires, Argentina.
Grebe & Diebel, Calle Suipacha 467, Buenos Aires, Argentina.
Gründl & Company, Calle Córdoba 1267, Rosario, Argentina.
Günther Hermanos, S.A. (Albert Günther), Asuncion, Paraguay.
Guthmann, Ricardo, Montevideo, Uruguay.
Hamburg-American Steamship Company, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Hamburg-South American Steamship Company, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Hansa Mining Company ("Hansa" Sociedad Anonima de Minas), Calle Maipu 463, Buenos Aires; and Concaran, San Luis, Argentina.
Hansa Steamship Line, (Deutsche Dampfschiff Gesellschaft), Calle Sarmiento 320, Buenos Aires, Argentina.
Hardt, Engelbert, & Company, Calle Bartolomé Mitre 853-871, and Calle Patricios 1937, Buenos Aires, Argentina; and Montevideo, Uruguay.
Hardt, E. and W., & Company.
Harteneck Limitada, Compania Pastoril y Comercial (in liquidation), Calle Peru 375, Buenos Aires, Argentina.
Hartrodt, A., Casilla de Correo 1280, Calle Corrientes 685, and Calle Maipú 427, Buenos Aires, Argentina.
Hasberg, P. (of "La Germano Argentina").
Hasche, M. E, Calle Tucuman 900, Buenos Aires, Argentina.
Hasenclever & Company, Calle Belgrano 673, and Calle Ayolas 458, Buenos Aires, Argentina.
Heinlein & Company, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.
Herbon, Maximo, Uruguay.
Herder, Friedr. Abr., Sohn, Calle Florida 233, Buenos Aires, Argentina.

Hermann, Edmundo, c/o Banco Germanico de la America del Sud, Calle O'Higgins 2030, Buenos Aires, Argentina.

Herschel, Mauricio, Calle Esmeralda 984, Buenos Aires, Argentina.

Hiller, Ricardo, Calle Bartolomé Mitre 511 & Reconquista 37, Buenos Aires, Argentina.

Hinderfeld, Martignoni & Company, Calle Lavalle 437; Calle Tandil 5900, Buenos Aires, Argentina; and Calle Cerrito 257, Montevideo, Uruguay.

Hirsch, Alfredo (of Sociedad Financiera é Industrial Sud Americana).

Hoffmann & Stocker, Calle Moreno 443, Buenos Aires, Argentina.

Holzmann, Philipp, & Company, Bdo. de Irigoyen 330, Buenos Aires, Argentina.

Honsberg, Spier & Company (Ferreteria Alemana), Asuncion, Paraguay.

Horn & Company, Calle Sarmiento 385, Buenos Aires, Argentina.

Hosmann, Julio, Calle Cangallo 319, Buenos Aires, Argentina.

Huttemann, Hermann, Convencion 12, Asuncion, Paraguay.

Ingenio Azucarero Germano Argentine, Cruz Alta, Tucuman, Argentina.

Jaenecke Hermanos & F. Schneemann, Calle Bolivar 777, Buenos Aires, Argentina.

Jungbans Hermanos, Calle Arroyo 1172 & Libertad 1389, Buenos Aires, Argentina.

Kapelusz, A., & Company, Calle B. Mitre 1259, Buenos Aires, Argentina.

Kaufman, Rodolfo, Casilla 936 and Balcarce 444-454, Buenos Aires, Argentina.

Kirschbaum & Company, Calle Independencia 401 & Calle Defensa 793, Buenos Aires, Argentina.

Klug & Mares, Estrella 435, Asuncion, Paraguay.

Kobelt G. (of "La Germano Argentina"), Calle Avellaneda 1914, Buenos Aires, Argentina.

Koellner, Guillermo (of Casa Widmayer), Calle Corrientes 727, Buenos Aires; & Rosario, Argentina.

Koerting Brothers, Calle Bolivar 292, Buenos Aires, Argentina.

Koester, Nicolaus, Calle 25 de Mayo 294, Buenos Aires, Argentina.

Koppelmeyer, Carl Christian, (Partner of Clausen & Company), Uruguay.

Korth, Hans, Buenos Aires, Argentina.

Kosmos Steamship Line (Agencia Maritima "Kosmos"), Argentina.

Kostka & Company, Calle Bernardo de Irigoyen 330, Buenos Aires; and Pehuajo, F. C. O., Argentina.

Kozel, Federico (partner of Guillermo Stahringer & Company).

Krauch, Federico, & Company, Casilla 301, Asuncion, Paraguay.

Krause, Frederick or Federico, Calle Tucuman 900, Buenos Aires, Argentina.

Kropf & Company, Calle Alsina 365, Buenos Aires, Argentina; & Garibaldi 34, Asuncion, Paraguay.

Kropp & Company, Piedras 1448 and Rivadavia 751-761, Buenos Aires, Argentina; and Cerrito 513 (formerly of Misiones 158), Montevideo, Uruguay.

Lafont, J. A., Calle Defensa 542-3, Buenos Aires, Argentina.

"La Germano Argentina" Insurance Company, Calle Reconquista 37, Buenos Aires, Argentina.

Lagemann, F., & Company, Calle Piedras 363, Montevideo, Uruguay.

Lahusen & Company; Calle Defensa 542, and Calle Pedro Mendoza 3457, Buenos Aires, Argentina; and C. Orillas del Plata 927, Montevideo, Uruguay.

*Lanza & Denis, Montevideo, Uruguay.

*Lanza, Eustaquio, Montevideo, Uruguay.

Larsen, Herbert, Montevideo, Uruguay.

Lasker & Company, Calle Florida 355, Buenos Aires, Argentina; and Calle Misiones 1430, Montevideo, Uruguay.

Latté, Curt, & Company, Calle Alberti 40, Buenos Aires, Argentina.

Lind, V., & Company, Calle Venezuela 926 and Calle Belgrano 865, Buenos Aires, Argentina.

Lindwedel, Schreyer & Company, Calle Venezuela 131 and Calle Azopardo 467, Buenos Aires, Argentina.

Lingenfelder, Carlos (of Banco Aleman Transatlantico), Buenos Aires, Argentina.

Linotype Company (Hoffmann and Stocker), Calle Moreno 443, Buenos Aires, Argentina.

Löhr & Company, Calle Bartolomé Mitre 1164, Buenos Aires, Argentina; and Ciudadela 1414, Montevideo, Uruguay.

Lübeck, Servos & Company, Calle Uruguay 769 and Calle Rincon 522, Montevideo, Uruguay.

Mampoy, Jules, Casilla 384, Buenos Aires, Argentina

Mannesmann, Sociedad Tubos, Limitada, Calle Defensa 383, Buenos Aires, Argentina.

Marquez, Joaquin C. (partner of Dorner & Bernitt), Uruguay.

Martinez de Hoz, Florencio, & Company, Calle Reconquista 43, Calle Peru 475, and Calle Pueyrredon 320-326, Buenos Aires, Argentina.

Melber, Leon, Calle Alsina 261, Buenos Aires, Argentina.

Mengers & Company, Calle Tacuarí 483, Buenos Aires, Argentina.

Menth, Fernando, Calle San Martin 955, Rosario, Argentina.

Mercantil y Ganadera (Alfredo Hirsch), Limitada, Compania, Buenos Aires, Argentina.

Mey, Hugo, Buenos Aires, Argentia.

Meyer D., & Company, Calle San Martin 222, & Calle Belgrano 139, Bahia Blanca; Trelew, Chubut; and Puerto Madryn, Patagonia, Argentina.

Meyer, L. D., & Company, Calle Lima 387, Buenos Aires, Argentina.

Meyer, Martin (of "La Germano Argentina").

*No connection with Lanza & Company, Calle Andes 1470-72, Montevideo, Uruguay.

Miniño, Juan, Patricios 1570, Buenos Aires, Argentina.
Minner, Alfredo, & Company (Sociedad Minner Sociedad Anonima), Libertad esq. Iturbe, Asuncion, Paraguay.
Mitau & Grether, Calle Cangallo 840-850, Buenos Aires, Argentina.
Moering, Edmundo, Calle Defensa 542, Buenos Aires, Argentina.
Moller & Company, Calle Alsina 484, Buenos Aires, Argentina.
Monje, Fernandez, Puerto Deseado, Gobernación de Santa Cruz, Argentina.
Müller, A. H., Calle Alsina 430-434, Buenos Aires, Argentina.
Müller Hermanos, San Julian, Patagonia, Argintina.
Mutzenbecher & Company, Calle San Martin 238, Buenos Aires, Argentina.
Neumann & Grieben, Calle Sarmiento 643, Buenos Aires, Argentina.
Nobel, Hugo, Calle Cangallo 303, Buenos Aires, Argentina.
North German Lloyd.
Novara, Francisco, Bahia Blanca, Argentina.
Obras Públicas, Compañia General de, Calle Bernando Irigoyen 330, Buenos Aires, Argentina.
Olach & Ohlmstede, San Martin 452, Rosario, Argentina.
Orenstein & Koppel, Calle San Martin 66, Buenos Aires, Argentina.
Osten & Company, Calle Rondeau 303, Montevideo, Uruguay.
Oster Jorge (of Sociedad Financiera é Industrial Sud Americana).
Ott, Luis, Buenos Aires, Argentina.
Padro Palmarin M., & Company, Calle Reconquista 371, Buenos Aires, Argentina.
Pallavicini, Erwin, & Company, Calle San Juan 200, Buenos Aires, Argentina.
Pels & Lakatos, Calle Bartolome Mitre 363, Buenos Aires, Argentina.
Perez Hermanos, P. O. Box 324, Montevideo, Uruguay.
Peters Hermanos, Calle San Juan 100, Buenos Aires, Argentina.
Petersen, Alexandro, & Company, Ceballos 244, Buenos Aires, Argentina.
Pfeiffer, Bruno & Herman, Calle Salta 309 and Casilla de Correo 1166, Buenos Aires, Argentina.
Pintos, Domingo Manuel, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.
Plate, Juan F, Calle Balcarce 470-474, Buenos Aires, Argentina.
Plaut & Company, Calle Alsina 902, Buenos Aires, Argentina.
Portena Tug Company, Argentina.
Quincke, Ernesto, Calle Cerro Largo 851, Montevideo, Uruguay.
Quintas, Enrique, Calle San Juan 2243, Beunos Aires, Argentina.
Rabe, Walder & Company, 25 de Mayo 694, (formerly of Misiones 1378), Montevideo, Uruguay.
Rabe, Margarita Nèe (partner of Rabe, Walder & Company).
Rabe, Otto (partner of Rabe, Walder & Company).
Rathje & Company (late Rathje & Muller), Calle Caseros 840, Buenos Aires, Argentina
Rein, Friedrich, 15 de Agosto 171, Asuncion, Paraguay.
Reise, Adolfo, Calle Pichincha 343-347, Buenos Aires, Argentina.
Retienne, Eduardo, Calle Rivadavia and Calle Sarmiento 1127, Buenos Aires, Argentina
Rhodius & Company, Calle Rivadavia 842, Buenos Aires Argentina.
Robert, Eugenio & Company, Calle Orillas del Plata 843, Montevideo, Uruguay.
Rocholl, Carlos, Calle Presidente Carnot 176, Asuncion, Paraguay.
Roehrs E., & Company, Calle San Martin 195 and Avenida Montes de Oca 604, Buenos Aires, Argentina; and Calle Agraciada 2412, Montevideo, Uruguay.
Rohde, Rappard & Langloh, Chacabuco 138 and Alsina 675, Buenos Aires, Argentina.
Rossi, Francisco, c/o Hasenclever & Company, Buenos Aires, Argentina.
Ruete, Enrique, Agraciada 951, Montevideo, Uruguay.
Ruiz, Alejo, Calle Alsina 430, Buenos Aires, Argentina.
Ruiz, Raul, Casilla del Correo 1222 and Calle Humberto 1°.-2807, Buenos Aires, Argentina.
Sadler, Bruno, Calle Mexico 543, Buenos Aires, Argentina.
Sanguinetti, José B., Montevideo, Uruguay.
Sanjines, Dionysio, Montevideo, Uruguay.
Schelp & Schelp, Calle Bartolomé Mitre 1123, Buenos Aires, Argentina.
Schlief, Georg, Montevideo, Uruguay.
Schmidt & Gülich, Calle Bartolomé Mitre 1265 & P. O. Box 813, Buenos Aires, Argentina.
Schmidt, Pablo, Montevideo, Uruguay.
Schroeder, J. & A., Montevideo, Uruguay.
Schweitzer, Felipe, Santa Fé 951, Rosario, Argentina.
Seifart, Armin, Libertad entre Caballero and Escaleda. Ascuncion, Paraguay.
Seras, Pedro, Calle Mexico 543, Buenos Aires, Argentina.
Siemens Schückert Companies, Calle Bernardo de Irigoyen 330 and Calle Sarmiento 1401, Buenos Aires, Argentina.
Simon, Alberto Maximo (Partner of Guillermo Stahringer & Company.)
Sociedad Anonima Fomento Territorial Sud-Americano, Buenos Aires, Argentina.
Sociedad Argentina-Germanica de Abonos, Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.
Sociedad Financiera é Industrial Sud Americana, Calle Sarmiento, corner of Calle 25 de Mayo, Buenos Aires, Argentina.
Sociedad Tubos Mannesmann Limitada, Calle Defensa 383, Buenos Aires, Argentina.
Societa Anonima Transporti de M stre, Argentina.

Société Françaisie d'Exportation (Sociedad Anomina), Sucesora de José Bell & Company, Asuncion, Paraguay.
Soler Hill, Juan, & Company, Pasaje Guemes, Buenos Aires; & Calle Santa Fé 941, Rosario, Argentina.
Soteras y Val, Calle Alsina 1251-55, Buenos Aires, Argentina.
Stahringer, Guillermo, & Company, Calle Florida 171, Buenos Aires, Argentina.
Stahringer, Guillermo (Partner of Guillermo Stahringer & Company).
Staudt & Company, Calle Bernardo de Irigoyen 330, Avenida Montes de Oca 1599, and Calle General Hornos 1720, Buenos Aires, Argentina; & Calle Rincon 458 Montevideo, Uruguay.
Staudt & Company, Paraguay.
Steffens & Nolle, A.G., Calle Cangallo 499, Buenos Aires, Argentina.
Steffens, Gustav, Calle Alsina 890, Buenos Aires, Argentina.
Stern, Ricardo, Montevideo, Uruguay.
Sternberg, H., Junior, & Company, Calle Cangallo 840, Buenos Aires, Argentina.
Stofen, Schnack, Müller & Company, Buenos Aires, Argentina; and Asuncion, Paraguay.
Stremmler, Carlos, Calle Corrientes 423, Buenos Aires, Argentina.
Strothbaum, Felix (partner of Clausen & Company), Uruguay.
Strothbaum, Guillermo (partner of Clausen & Company), Uruguay.
Stubernrauch & Company, Puerto Desecado, Gobernación de Santa Cruz, Argentina.
Sud-americana (Compañia) de Electricidad (*see* Allgemeine Electricitäts Gesellschaft).
Szulc & Raedler, Calle Florida 1480, Montevideo, Uruguay.
Takken, P. A. Calle Bolivar 547 and Calle Balcarce 185, Buenos Aires, Argentina.
Terzy, Tiberio, Calle Caseros 485, Buenos Aires, Argentina.
Thiel, Francisco, La Quiaca, Argentina.
Thies Kubaseck, Guillermo, Trelew, Chubut, Argentina.
Thyssen, Compania Comercial Alemana Transatlantica de las Fabricas Calle Reconquista 37, and Rivadavia 654, Buenos Aires, Argentina.
Torviso, B., & Company, Calle General Mitre 643, Rosario, Argentina.
Truyol, Heidler, & Company, Moreno 1127 & Paracas 245, Buenos Aires, Argentina.
Tubino, José, Asuncion, Paraguay.
Union, La, Calle Florida 391, Buenos Aires, Argentina.
Ures, Alfredo, Montevideo, Uruguay.
Valois, George, Rosario, Argentina.
Vasquez, Pablo, Calle Salsipuedes 231, Montevideo, Uruguay.
Vega, Federico Gonzalez (*see* Gonzalez Vega, Federico).
Velazco, Pedro, c/o Osten & Company, Uruguay.
Velez, Justiniano, Avenida 18 de Julio 1638, Montevideo, Uruguay.
Vilmar, Rimpler & Company, Defensa 569-571, Buenos Aires, Argentina.
Vogel, F. W., & Company, Calle Defensa 467, Buenos Aires, Argentina.
Wagenknecht, E., & Company, 25 de Agosto 422 (formerly of Cerro Largo 731), Montevideo, Uruguay.
Walder, Enrique (partner of Rabe, Walder & Company), Uruguay.
Walter, F., & Company, Calle, Defensa 502, Buenos Aires, Argentina.
(No connection with F. H. Walter & Company, Rio de Janeiro, Brazil.)
Wayss & Freytag, Calle Moreno 508, Buenos Aires, Argentina.
Weil Hermanos & Company, Calle Reconquista 450, Buenos Aires; and Rosario Argentina.
Weitbrecht, Adolfo, Calle Sarmiento 385 and Calle Moreno 655, Buenos Aires, Argentina.
Wentzky, R. Von, Cattle Corrientes 685, Buenos Aires, Argentina.
Wertheim Exporting Society (Wertheim Sociedad Importadora y Exportadora Limitada), Calle Alsina 1644, Buenos Aires, Argentina.
Weygand & Zum Felde, Calle Venezuela 441, Buenos Aires, Argentina.
Weygand, Enrique, & Company, Calle Perú 1037, Buenos Aires, Argentina.
Wiering & Company, Calle Piedras 393, Buenos Aires, Argentina.
Wirth & Schiebeck, Calle Sarminto 372, Buenos Aires, Argentina.
Wolff & Schorr, Buenos Aires; and Calle Cordoba 1100, Rosario, Argentina.
Wolff, Buchholz & Company, Calle Cangallo 521, Buenos Aires, Argentina.
Wulff, Otto, Calle Peru 362, Calle Terrero 109, and Rivadavia 6245, Buenos Aires, Argentina; and Asuncion, Paraguay.
Zinnert, Otto (La Armeria Alemana), Palma Esq. 25 de Novembre, Asuncion, Paraguay.
Zwirner & Dahlmann, Calle Rivadavia 1255, Buenos Aires, Argentina.

BOLIVIA.

Albrecht, C., & Company, La Paz.
Arnold & Company, Santa Cruz de la Sierre and Riberalta.
Bacovich, Marcos, Oruro.
Ballerstaedt, Pablo, Potosi.
Ballon, Julio Cesar, La Paz.
Banco Alemán Transatlántico (Deutsche Ueberseeische Bank).
Barber, Alfredo W., & Company, Cochabamba; and Riberalta.
Bickenback & Company, Oruro, and Cochabamba.
Blau, Stephen, La Paz.
"Botica Alemana," Oruro.
Bottiger, Trepp & Company, La Paz.
Bress, Alberto, & Company, Puerto Suarez.
Burgoa Teran, Arturo (see Teran, Arturo Burgoa).
Callenius, Gustavo, La Paz.

Calsow & Resse, Lagunillas, Yacuiba & Charagua.
Cerveceria Agulia (*see* Liebers, Arturo).
Cerveceria Boliviana Nacional, La Paz.
"Cerveceria Calacala" (*see* Heimberto Hinze & Company).
Cerveceria Germania (*see* Schnorr, Guillermo).
Colsman, Boehme & Company, La Paz and Oruro.
Companhia (or Sociedade) Commercial Mattogrossense & Boliviana, Limitada, Puerto Suarez & Guajará-Mirim.
Dauelsberg & Company, La Paz and Oruro.
Demmer (or Demner) Guillermo, Riberalta.
Deutsche Ueberseeische Bank. (See Banco Aleman Transatlantico.)
Díaz Hijos y cia, Sucre.
Dorhmann, Dahse & Company, Oruro and Potosi.
Ehrhorn, Oscar A., Cochabamba.
Elsner, Juan, & Company, Santa Cruz.
"El Tigre," La Paz.
Emmel Hermanos, La Paz.
Enss & Weber, La Paz.
Eulert, F. G., La Paz.
Franco, José Maria, La Paz.
Fricke, Arturo, Oruro.
Fricke, Jerman, & Company, Oruro Cochabamba and Colquechaca.
Freudenthal Hermanons, La Paz.
Fuss, Alfredo (of Hirschmann & Company), La Paz.
"Gallo, El," La Paz.
Graue, Juan, Oruro.
Gundlach, C. F., Oruro.
Günther, Ernest, Sorata.
Gunther, Pablo, Oruro.
Haase & Company, Calle Bolivar 101, Potosi.
Hardt, E. W., & Company, La Paz; Sucre; Oruro and Cochabamba.
Harrison & Böttiger, La Paz, Oruro and Cochabamba.
Heitmann, Hugo, Imprenta y Litografia Boliviana, La Paz.
Hinke, Gustavo, & Company, La Paz, Oruro, Potosi and Uyuni.
Hinze, Heimberto, & Company, Oruro.
Hirschmann & Company, La Paz, Oruro and Cochabamba.
Hoffmann, Detlef, Tarija.
Joerges & Company, Calle Oruro, Potosi.
Köhler, E., & Company, Guajará-Mirim.
Komarek and Bruckner Baures, Province of Henez, Department of Beni.
Krüger, R., & Company, Cochabamba, &c.
"La Mariposa," La Paz.
Lascano, Alejandro, Sucre.
Liebers, Arturo (Cerveceria Aguila), Tarija.
Majluff, Jorge, J., Hermanos, La Paz.
Martins, F., & Company, La Paz and Oruro.
Mattis, Juan, Calle Bolivar 101, Potosi.
Mattogrossense & Boliviana, Companhia (or Sociedade) Commercial Limitada, Puerto Suarez & Guajará-Mirim.
Moerch, Bauer & Company, Sucre, Potosi, and Colquechaca.
Morales, Bertram & Company (Morales Hermanos), Cochabamba, Potosi, Sucre and Oruro.
Morales, Hermanos (*see* Morales, Bertram & Company).
Morales, José, Cochabamba.
Nolte, Ed., & Company, La Paz and Oruro.
Pingel Juan, La Paz.
Precht, Henry, La Paz.
Quidde, & Gatermann, Cochabamba and Sucre.
Reinecke, Findel & Company, Oruro.
Reinecke, H., Potosi.
Ritter, Otto, Yacuiba.
Romero, Abraham V., La Paz.
Schluter & Company (Sucesores), Oruro.
Schmidt, Otto, & Company (Sucesores), Cochabamba.
Schnorr, Guillermo (Sucesion) "Cerveceria Germania" Tarija.
Schubert, H. G., Oruro and La Paz.
Schütt, Nicolas (Partner of Morales, Bertram & Company), Potosi.
Schweitzer, Félipe, Santa Cruz.
Seiler, Emil, Sucre.
Sociedade Commercial Mattogrossense and Boliviana, Limitada (*see* Companhia Commercial Mattogrossense and Boliviana, Limitada).
Solis Hermanos, La Paz.
Stark & Brandenburg, Cochabamba.
Staudt & Company, Villa Montes (Rio Pilcomayo) Tarija, &c.
Stöfen, Schnack, Müller & Company, Santa Cruz, Pto. Suarez. &c.
Teran, Arturo Burgoa, Oruro.
Thiel. Francisco, Villazon.
Torres, Manuel Emilio, Potosi.
Ugrinovich Hermanos F., Uyuni.
Villalobos, Moises J., La Paz.
Wäntig & Muller, Cochabamba.
Weber, Albert, Oruro.
Weisser Brothers, Ocuri Mines, near Challapata.
Wille, German, Sucre.
Yancovich, Jorge, Oruro.
Zeller, Villinger & Company, Santa Cruz, Trinidad, Yacuiba, Pto Suarez, Guayaramerin, &c.

BRAZIL.

Acherinto & Hugo, Rua Conselheiro Saraiva 45 sobrado Rio de Janeiro.
Achim & Company, Joinville, Sta. Catharina.
Aeckerle, Adolfo (Partner of Ebner & Company), Galeria Municipal 47 and 49, Porto Alegre.
Aguiar, Francisco, & Company, Avenida Maranhense 11, S. Luiz, Maranhao.
Ahrns, Edouardo, Rua dos Algibebes, Bahia.
Alfredo, Esteves & Company, Rio de Janeiro.
Almeida, Mario de, Rio de Janeiro.
Alsacienne (Société) de Plantations en Brésil, Tapaná and Santarém, Calcual Grande.
Andrade, Marcelino, Santos.

Andrade, (Ernesto) & Pinto, Praça Deodoro da Fonseca 25, Rua Martins 4, & P. O. Box 46, Bahia.
AO Cylindro, Porto Alegre.
Araujo & Boavista, Rua Buenos Aires 4, Rio de Janeiro.
Arp & Company, Rua do Ouvidor 102, and Rua Coronel Moreira César 102, Rio de Janeira.
Baasch, Hermann, Rua Sao Bento 22, Rio de Janeiro.
Bahlmann, John, Rua Sachet 83, Rio de Janeiro.
Banco Aleman Transatlántico (Deutsche Ueberseeische Bank).
Banco Germanico de la America del Sud (Deustche Sub-Amerikanische Bank).
Bandeira, Luis, Rio de Janeiro.
Barrozo, J., Ceara.
Bartsch, Frederico, Rua Conselheiro Dantas 40 & 42, Bahia.
Barza & Company, Rua Marques de Dens 8, Pernambuco.
Bauer, Walter F., Rua General Camara 88, Rio de Janeiro; and Recife, Pernambuco.
Bayer, Federico, & Company, Travessa Seata Rita, 22-24, Rio de Janeiro.
Beck, Ernesto, & Company, Florianopolis.
Beckmann & Company, Rua Florencio de Abreu 99 and Caixa Postal 1154, Sao Paulo.
Behrend, Schmidt & Company, Rua da Alfandega 46, and Caixa de Correio 724, Rio de Janeiro.
Behrensdorff (Viuva de F.) & Company, Rua Voluntarios da Patria, Porto Alegre; and Pelotas.
Behrmann & Company, Rua das Princezas, Bahia.
Bellingrodt & Meyer, Rua Sao Pedro 70, Rio de Janeiro.
Berecht Brothers, Rua Voluntarios da Patria 46, Porto Alegre.
Bergelt, G., Largo Princezas, Bahia.
Berringer & Company, Para.
Bertholdo, Silva & Company, Rua Florencio de Abreu 59, Sao Paulo.
Beuster, (P. M.) Lima & Company, Caixa 43, Porto Alegre.
Beuttenmuller & Company, Rua da Alfandega 89 and Caixa de Correio 77, Rio de Janeiro.
Bezold, Otto, Ceara.
Bier, F. G., & Company, Rua 7 de Setembro 106, Porto Alegre.
Bluhm, Bernhard, Rua 28 de Julho, S. Luiz, Maranhao.
Böckmann, A., & Company, Rua do Apollo 28, Pernambuco.
Boehm, Otto, or C. W. Boehm (Kolonie Zeitung), Joinville, Sta. Catharina.
Borges, Antonio, Rua Voluntarios da Patria 46, Porto Alegre.
Borstelmann & Company, Pernambuco; and Rua Alfan dega 121, Maceio.
Böschen, Carlos, & Company, Rua Conde do Bomfin 1326, Rio de Janeiro.
Brandao (see Lichtenfels, Bernardo).
Brasil Cooperative Limitada, Rua 7 de Setembro 1, Rio de Janeiro.
Brasilianische Bank für Deutschland, Bahia; Porto Alegre; Rio de Janeiro; Santos and Sao Paulo.
Brazileira de Electricidad, Companhia (branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro; and Rua Sao João, Bahia.
Breithaupt, Victor, & Company, Rua Itororo 8, Santos.
Bromberg & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janeiro; Bahia and Sao Paulo.
Bromberg, Daudt & Company (Uniao de Ferros), Rua Voluntarios da Patria 54 and 56, Porto Alegre.
Bromberg, Hacker & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janeiro; Bahia and Sao Paulo.
Buschmann, C., Avenida Rio Branco, 58 and Post Box 314, Rio de Janeiro.
Cafè, Companhia Nacional De, Rua 15 de Novembro, Santos.
Campos, José, Pinto, Para.
Carriconde, Epaminondas, Porto Alegre.
Carvalho, Onofre, & Company. Roncador.
Casa Allema (Wagner, Schadlich & Company), Rua 15 de Novembro, Santos; & Rua Direita 18, Sao Paulo.
Casa do Aço (see Schneider, Carl).
Casa Kosmos (see Smith, Kessler & Panke).
Casa Enxoval (see Klaussner & Company).
Casa Lemcke, Rua Libero Badaro 104, Sao Paulo.
Casa Lucas (see Molina, Manoel Lopes Agoro).
Casa Rosenhain (see Schmidt & Company).
Chaves, J. P., Santos.
Cohen, G., (Fabrica de Discos Odeon) Boulevard 28 do Septembro 36-56, Rio de Janeiro.
"Cometa," Fabrica de Roupas Brancas, Rua Haddock Lobo 94—96, Rio de Janeiro.
Commercial, Companhia, Victoria.
Companhia Brazileira de Electricidad (Branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro; and Rua Sao João, Bahia.
Companhia Commercial, Victoria.
Companhia (or Sociedade) Commercial Mattogrossense & Boliviana, Limitada, Corumba.
Companhia Graphica Rio Grandense O Diario, Porto Alegre.
Companhia Industrial de Ribeirao Pires, Sao Bernardo.
Compania Lithographica Hartmann Reichenbach, Rua Gusmoes 93, Sao Paulo; and Santos.
Compania Lithographica Ypiranga, Rua Gusmoes 93, Sao Paulo; and Santos.
Companhia Nacional de Café, Rua 15 de Novembro, Santos.

Companhia Sul-Americana de Electricidade, A.E.G., Rua do Hospicio 59, Rio de Janeiro.
Cooperativa Brasil, Limitada, Rio de Janeiro.
Correa, Antonio José, Rua da Alfandega 112, Rio de Janeiro.
Costa, Rua da Alfandega 60, Rio de Janeiro.
Costa, M. da, Almeida & Company, Rua Sao Bento 5, Rio de Janeiro.
Costa, Raymundo, Caixa do Correio 1768, Rio de Janeiro.
Damazio, Guilermino, Rua 24 de Maio, Santos
Dannemann & Company, Sao Felix, and Largo das Princezas 15, Bahia.
Dauch & Company, Rua Frei Gaspar 16, Santos.
Day (John), Bromberg & Company, Marechal Floriano 51, Vigario José Ignacio 19 and 21 and Rua val Patria; 24, Porto Alegre.
Deffner, G., & Company, Manaos.
Demarchi & Company, Uruguayana.
Deutsche Süd-Amerikanische Bank (*see* Banco Germanico de la America del Sud).
Deutsche Süd Amerikanische Telegraphen Gesellschaft A G., Rua da Assemblea 8; Rua General Camara 62, Rio de Janeiro and Pernambuco.
"Deutsche Tageblatt," Sociedad Anonyma, Rio de Janeiro.
Deutsche Uebersecische Bank (*see* Banco Aleman Transatlantico).
"Diario de Rio" (*see* Sociedad Anonyma "Deutsche Tageblatt").
Diebold & Company, Rua Santo Antonio 56, Santos.
Dienstbach, Theodor C., & Company, Rua dos Andradas 145, Porto Alegre.
Domschke & Company, Rua das Princezas, Bahia.
Drechsler, Max, and Company, Rua do Bon Jesus 20, Pernambuco.
Dreher, Edmundo, & Company, Rua Barao do Triumpho 6, Porto Alegre.
Dressler & Henkel, Rua Voluntarios da Patria 197c, Porto Alegre.
Drogaria Martel (*see* Schroeder & Company).
Ebel, Alfredo, Rua da Alfandega 58, Rio de Janeiro.
Ebner & Company, Porto Alegre.
Ebner, Charles (Partner of Ebner & Company), Porto Alegre.
Eifller, Bernard, Manaos, Para and Pernambuco.
Empreza Graphica Rio Grandense, Rua dos Andradas 447, Porto Alegre.
Empreza Hoepcke, Florianopolis, Santa Catharina.
Engel, Fritz, Pelotas, Rio Grande do Sul.
Engelhardt, Carlos, Rua Voluntarios da Patria 32, Porto Alegre; and Rua Maréchal Floriano 58, Rio Grande, Rio Grande do Sul.
Erbrich, Richard August, Rua Alvares Penteado, Sao Paulo.
Fabrica de Discos Odeon (G. Cohen), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Fabrica Metallurgica Allema (Fabrica Metallurgica de Sao Paulo), Rua Dutra Rodrigues 31, Sao Paulo.
Fabrica Metallurgica de Sao Paulo (*see* Fabrica Metallurgica Allema).
Fabrica de Roupas Brancas "Cometa." Rua Haddock Lobo 94-96, Rio de Janeiro.
Ferrari & Bartholomei Caixa 453, Santos.
Ferreira, José Germano, Rua Sao Bento 5, Rio de Janeiro.
Festenburg & Company, Corumba.
Figueiredo, Leopold, & Company, Santos.
Flues, Oscar, Rua Libero Badaro 167 and Caixa Postal 1122, Sao Paulo.
Fonseca, Arthur, Sao Francisco do Sul.
Fraeb & Company, Rua 7 de Setembro 90, Porto Alegre; and Pelotas, Rio Grande do Sul.
Freitag, M. G., Rua Visconde de Inhauma 89, Rio de Janeiro.
Freyler, Hugo, Porto Alegre.
Friedheim, Aguiar, & Company, Avenida Maranhense 11, S. Luiz, Maranhao.
Friedrichs & Timmann, Rua dos Droguistas, Bahia.
Friedrichs, Werner, Rua Quinze Novembro, Para.
Friere, Joao (partner of Lopes & Friere), Rio de Janeiro.
Fuchs, J., & Company (Casa Fuchs), Rua Sao Bento 83, Sao Paulo.
Fuerst, Carlos, Rua Sao Joao 85, Bahia.
Gasmotorenfabrik Deutz, Avenida Rio Branco 11, Rio de Janeiro; & Rua Floriano Peixoto 11, Pernambuco.
Gazetta do Commercio (*see* Schwartz, Eduardo).
Georg, Otto (partner of Dannemann & Company).
Giannini, Acherinto (of Acherinto and Hugo), Rio de Janeiro.
Gins, Adolf, Porto Alegre.
Gomes, Luiz (Cooperativa Brasil), Rio de Janeiro.
Gomes, O., & Company, Rua da Alfandega 49, Rio de Janeiro.
Gomez, Candido, Roi de Janeiro.
Gonczy, Porto Alegre.
Gourley, T. P., & Company, Rua da Candelaria 76, Rio de Janeiro.
Graeff, Gustaf, Para.
Graphica Rio Grandense O Diario, Companhia, Porto Alegre.
Graphica Rio Grandense, Empreza, Rua dos Andradas 447, Porto Alegre.
Green & Company, Belem, Para
Griesbach, Max, Para.
Guimares, F., Bahia.
Gundlach, Germano, & Company, Rua General Victorino 47 & 49, Porto Alegre.
Gunzberger, J., & Company, Manaos and Para.
Gutmann, Henrique, Corumba.
Hackradt Fernando, & Company, Rua A. Penteado 15 Sao Paulo; Rua Voluntarios da Patria 113, Porto Alegre; and Corityba.
Haering, Fritz, Rio de Janeiro.
Hafers, E. Magalhaes, Santos.

Hanau, Casa, Rua Sao Bento 55 & Caixa Postal 45 Sao Paulo.
Hansen, Alfredo, Rua General Camara 62, Rio de Janeiro.
Harm, Heinrich, Manaos and Itacoatiara.
Hartmann, H., Rua Barao da Victoria 25, Pernambuco.
Hartmann Reichenbach, Cia Lithographica, Rua Gusmoes 93, Sao Paulo; and Santos.
Hasenclever & Company, Rio de Janeiro; and Rua L. Badaro 70, Sao Paulo.
Haupt & Company, Rua da Alfandega 60 and Rua Boa Vista 25, Rio de Janeiro.
Heise, Hugo, & Company, Rua Florencio de Abreu, Sao Paulo; & Santos.
Henrique & Leal, Rua Sao Pedro 52, Rio de Janeiro; and Rua José Bonifacio 36, Sao Paulo.
Hermanny, Louis, & Company, Rua Gonçalves Dias 54 & 57, & Avenida Rio Branco 126, Rio de Janeiro.
Hesslein, Henrique, & Sergel, Cuyabá.
Hipp, Guillermo, Rua do Hospicio 29, Rio de Janeiro.
Hobbing, Englebert, Marechal Floriano 62, Porto Alegre.
Hoepeke, Carl, & Company, Florianopolis, Santa Catharina.
Hoepeke, Empreza, Florianopolis, Santa Catharina.
Hoff, Von, Tapaná and Santarém, Calcual Grande.
Hoffman, Rudolf W. H., Para.
Hoffmeister, Witte & Company, Rua das Princezas 20, Bahia.
Holdua, Maxim, Caixa 35, Manaos.
Holzborn, Ernesto, Rua das Princezas, Bahia.
Huland, Oscar, & Company, Ceará.
Jacobsen, S., & Company, Rua Santo Antonio 56, Santos.
Jannowitzer, Wahle & Company, Rua de Candelaria 40 San Pedro 34, Rio de Janeiro; and Sao Paulo.
Jantsch, Aurelio, & Company, Corumba.
Joachim-thal, Hugo (of Acherinto and Hugo), Rio de Janeiro.
Jordan, Gerken & Company, Sao Francisco do Sul
Jordan, Henrique & Company, Sao Francisco do Sul.
Kanitz, J. R., Rua do Lavradio 30 & Rua Sete de Septembro 127, Rio de Janeiro.
Klaussner & Company (Casa Enxoval), Rua Direita 36B, and Caixa Postal 112, Sao Paulo.
Kohn, Isidoro E, & Company, Rua da Alfandega 112, Rio de Janeiro.
Kolonie Zeitung (*see* Boehm, Otto).
Kopinsky, Joseph, Rua Sao Paulo 52, Rio de Janeiro
Krahe & Company, Rua dos Andradas 497, Porto Alegre.
Krause Irmaos & Company (Krause Brothers), Rua da San Antonio 17, Belem, Paras; Rua Lobo Dr Almada 9, Manaos; Rua Primeiro de Marco 6, Pernambuco; and Maranhao.
Kroneke & Company, Parahyba do Norte.
Kuehlen, Otto, Para.
Lallemant, J. L, Rio Trapiche Caixa 343, Rio de Janeiro.
Landy, Carlos von, Rua Barao do Triumpho 35A, Pernambuco.
Laves de Moraes, José, Sao Paulo.
Leal, Athanasio, Sao Francisco do Sul.
Leite de Fonseca, A., Rua Sao Bento 5, Rio de Janeiro.
Lemcke, Carlos, & Company, Porto Alegre.
Lemcke, Henrique, Rua Libero Badaro 25, Sao Paulo.
Lesinski & Company, Rua Voluntarios da Patria 401, Porto Alegre.
Lichtenfels, Bernardo (*alias* Brandao), Avenue Centrale 57, Rio de Janeiro; & Sao Paulo.
Lima, Casimro (of Carlos Boschen & Company), Rio de Janeiro.
Lima Luzio Horacio (Berringer & Company), Para.
Lind, Von der, & Company, Rua das Princezas, Bahia.
Linhares, Antonio P., Para
Lisboa, Carlos, Santos.
Lisboa, Pedro Christ, Caixa 18, Santos.
Lobo, M., Manaos.
Lohner, F. A., Rua Riachuela 87, Rio de Janeiro.
Lohse, Para.
Lopes & Freire, Rio de Janeiro.
Lopes, José, (partner of Lopes & Freire), Rio de Janeiro.
Louro Linhares, Florianopolis.
Lucas & Company (*see* Molina, Manoel Lopes Agero).
Luce, Guilherme Adolfo, Rua 7 de Setembro 100, Porto Alegre.
Luckhaus & Company, Rua General Camara 67, Rio de Janeiro.
Ludwig é Irmaos, Rua dos Andradas, Porto Alegre.
Macedo, Alvaro, Rua San Pedro 52, and Caixa Postal 1177, Rio de Janeiro.
Machado, Mello & Company, Rio de Janeiro.
Magnus, James, & Company, Rua Sao Pedro 96, Rio de Janeiro.
Mannesmann Limited, Sociedad Tubos, Rua do Rosario 64, Rio de Janeiro.
Martel, Vicento Porto, Successores, Porto Alegre (*see* also Schroeder & Company).
Marx, W. (alias "Norbert Hertz," alias "Nils Nissen"), Rua da Alfandega 102, Rio de Janeiro.
Mattheis & Company, Rua General Camara 69—71, Rio de Janeiro.
Mattogrossense & Boliviana, Companhia (or Sociedade) Commercial, Limitada, Corumba.
Mattos, Alberto, Rua dos Ourives 54, Rio de Janeiro.
Mayer, Siegfried, Rua da Quitanda 123, Rio de Janeiro.
Melcher, Conrado & Company, Rua Sao Bento 40, Sao Paulo.
Metzler, Hugo, Porto Alegre.
Meyer Irmaos & Company, Rua Sete de Setembro 175 & 177, Porto Alegre.
Miranda, Agenor, Rua Senador Nabuco 19, Rio de Janeiro.
Moeller, H. Theo., Rua Voluntarios da Patria 32, Porte Alegre.

Molina, Manoel Lopes Agero (Casa Lucas) Lucas & Company), Avenida Passos 36-38, Rio de Janeiro.

* Moreira, Julio César (Moreira de Carvalho), Rua General Camara 1 ; and Praia Icarahy 21, Rio de Janeiro.

Müller, Paul, & Company (late Müller, Costa & Company), Rua da Alfandega 90, Rio de Janeiro.

Naschold, Carlos, Vol da Patria 156, Porto Alegre.

Naschold, Ricardo, & Company, Rua Henrique Dias 57, Sao Paulo.

Nils Nissen (*see* W. Marx).

"Norbert Hertz" (*see* W. Marx).

Noronha, Carlos de, Rua General Camara 22, Rio de Janeiro.

Nossack & Company, Rua Frei Gaspar 22, Santos.

Odeon, Fabrica de Discos (G. Cohen), Boulevard 28 de Setembro 36-56, Rio de Janeiro.

Officina Velhote Silva, Para.

Ohl, Paul (Partner of Seligmann & Company), Para.

Ohliger and Company, Manaos.

Oliveira, Eduardo, Santos.

Oliveira, Francisco Baptista D', & Company, Para.

Ornstein & Company, Rua Sao Pedro 9, Rio de Janeiro.

Ostermever, Frederico, Rua da Quitanda 63 & 175, Rio de Janeiro.

Ottens, K. J., Bahia.

Overbeck, W., Rua das Princezas, Bahia.

Pegas, Fructuoso, Rua Marechal Floriano 282, Rio Grande, Rio Grande do Sul.

Pereira, Alfredo Martins, Manaos.

Pereira, E., & Company, Rio de Janeiro.

Peters, W., Rua Municipal 148-150, Manaos.

Petersen, Adolf, & Company, Rua do Appollo 36, Pernambuco.

Petersen, Emil, Rua 15 de Novembro, Porto Alegre.

Pharmacie and Droguerie Caldas Bahia (*see* Schmidt, Raoul).

Pintsch (Julius) Aktiengesellschaft, Rua Sao Pedro 9, Rio de Janeiro.

Pohlman & Company, Pernambuco and Macció.

Portella Filho, Hermengildo, Rua Marquez Olinda 4, Pernambuco.

Pralow & Company, Para and Manaos.

Prejawa & Company, Rua da Alfandega 70, Rio Janeiro.

Regis, João Deocleciano Florianopolis.

Reguly, Alexander, Rua Voluntarios da Patria, Porto Alegre.

Reich, Felix, Manaos.

Reinhardt, Cesar, Becco do Rosario & Rua 24 de Maio 14, Porto Alegre.

Reiniger, Schmitt & Company, Rua 7 de Setembro 1.8, Porto Alegre.

Reis, Claudino, Becco Fidalga 20, Rio de Janeiro.

Renaux, Carl, Brusque, Sta. Catharina.

Ribeirao Pires, Companhia Industrial De, Sao Bernardo.

Ribeiro, Abrahao, Rua da Alfandega, 103, Rio de Janeiro.

Ribeiro Chaves, Gualtero, Para.

Ribeiro, Trajano (Jordan, Gerken & Company), Sao Francisco do Sul.

Rieckmann & Company, Rua Bôa Vista 42, Sao Paulo.

Rodrigues, Carlos, Para and Bahia

Rombauer & Company, Rua Visconde de Inhauma 84, Rio de Janeiro

Rothschild & Company, Rua 15 de Novembro 31, Sao Paulo.

Runes & Bark, Largo Monte Alegre 6, Santos.

Salemi & Arra, Rua Santa Ephigenia 134, Sao Paulo.

Schaible & Kanitz, Rua José Bonifacio 40, Sao Paulo; & Rua Sao Pedro 52, Rio de Janeiro

Scheyer, Otto, Rua General Camara 23, Rio de Janeiro.

Schlang, Emilio, Largo Princezas 15, Bahia.

Schlee, Philip, Manaos.

Schlesinger & Company, Rua da Alfandega 103, Rio de Janeiro.

Schlick Alfredo, & Company, Rua da Assemblea 14 and Rua Quitanda 47, Rio de Janeiro.

Schlick & Company, Rua do Ouvidor 61, Rio de Janeiro.

Schmidt & Andréas, Cuyabá.

Schmidt & Company, (Casa Rosenhain), Rua Sao Bento 60, Sao Paulo.

Schmidt, Trost & Company, Rua Santo Antonio 5, Santos; Rua Alvares Penteado and Caixa 153, Sao Paulo.

Schneider, Carl (Casa do Aço), Rua do Principe, Joinville, Sta Catharina.

Schoenn, Roberto, & Company, Rua Quitanda 147, Rio de Janeiro.

Scholz, Waldemar, Manaos.

Schott, Adolf, Rua Sao Pedro 38, Rio de Janeiro.

Schroeder & Company (Drogaria) (Martel, Martel, Vicente Porto, Successores), Rua dos Andradas 208 and 405, Rua Sete de Setembro 108, Rua Marechal Florino 91 and Caixa do Correio 41, Porto Alegre.

Schroeder, J., Porto Alegre.

Schümann & Company, Para.

Schmidt, Ravul (Pharmacie & Droguerie Caldas), Rua Carlos Gomes 2, and Avenida Sete Setembro, Bahia.

Schwartz, Eduardo, or E. J Schwartz & Company, or Eduardo J. Schwartz & Company (Gazetta do Commercio), Joinville, Sta. Catharina.

Schwartz, Eduardo J., & Company (*see* Schwartz, Eduardo).

Schwartz, E J, & Company (*see* Schwartz, Eduardo).

Schwenck, Wilhelm, Cuyabá.

See, Willy, Rua d s Ourives, Bahia.

Seligmann & Company, Para.

Semper & Company, Manaos.

Sergenicht, Conrado, Rua Triumpho 10, Sao Paulo.

Siemens-Schückert Werke, Rio de Janeiro; Bahia; Porto Alegre and Sao Paulo.

Siepmann, Fritz, (partner of Dannemann & Company).

* No connection with Moreira & Carvalho, Bahia.

Silva, Antonio Carlos de, Caixa 105, Sao Paulo.
Silva, J. Domingos da, & Company, Rua Sao Bento 2-A, Sao Paulo.
Simon, Feliciano, Corumba.
Simon, Israel & Company, Rua General Camara 23, Rio de Janeiro.
Simonek & Moreira, Rua do Bon Jesus 20, Pernambuco.
Sinjen, M., & Company, Novo Friburgo, Rio de Janeiro.
Sinner, Alfredo, Rio de Janeiro and Santos
Smith, Charles, Rua Direita 12, Sao Paulo.
Smith, Kessler & Panke (Casa Kosmos), Rua Direita 12, Sao Paulo and Santos.
Sociedad Anonyma "Deutsche Tageblatt," Rio de Janeiro
Sociedad Tubos Mannesmann Limited, Rua do Rosario 64, Rio de Janeiro.
Sociedade Commercial Mattogrossense and Boliviana, Limitada (*see* Companhia Commercial Mattogrossense and Boliviana, Limitada).
Souza, Joao Silveira de, Joinville.
Steinbach, Hans, Bahia.
Steinberg, Meyer & Company, Avenida Rio Branco 65, Rio de Janeiro, and Sao Paulo.
Steiner, Pedro Maurico, Para.
Steinman, Emilo A., Manaos.
Stender & Company Bahia.
Stock, Emilio, Joinville, Sta. Catharina.
Stöfen, Schnack, Müller & Company, Corumba.
Stoky, Jorge F., Rua Christovao Colombo 18, Rio de Janeiro.
Stoltz, Hermann, & Company, Avenida Central 66-74 (Rio Branco 66-74), Rio de Janeiro; Praça da Republica, Santos; Rua Alvares Penteado 12, Sao Paulo and Pernambuco.
Strassberger, E., & Company, Manaos.
Strauch Richard, Rua Marechal Floriano 128, Rio Grande, Rio Grande do Sul.
Stupakoff & Company, Rua Sao Bento 7, Sao Paulo.
Suerdieck & Company, Rua das Princezas, Bahia
Sul-Americana de Electricidade (Companhia) A E.G., Rua do Hospicio 59, Rio de Janeiro
Tapaná Plantations Company, Tapaná near Para
Thomas, Carlos A., & Company, Rua dos Ourives 85, Rio de Janeiro.
Tollens & Costa, Pelotas.
Trinks, G., & Company, Rua de Santo Antonio 38, Santos; & Rua Quitando 79-81, Rio de Janeiro.
Trinks, Gerhard, Santos.
Trinks, Peter, & Company, Rua de Santo Antonio 38, Santos.
Trommel, A., & Company, Praça Telles 11, Santos; Rua Alvares Penteado, Sao Paulo.
Turnauer & Machado, Rua 13 de Maio, Rio de Janeiro.
Uniao de Ferros (*see* Bromberg, Daudt & Company).
Urban, Eugen, & Company, Rua Conselheiro Saraiva 30, Rio de Janeiro; & Rua Santo Antonio 63, Santos.
Uslar, J. von Rua do Commercio, Bahia.
Vasconcellos, C., & Company, Praça da Republica 87, Santos.
Velhoto Silva, Officina, Para.
Vieira do Mello, Francisco, Bahia.
Vieira, Luiz, Rio de Janeiro.
Vieria, Francisco Salles, Manaos.
Voelcker, Luis, & Company, Rua dos Andradas 382, Porto Alegre.
Wachtel, Marxen, & Company, Rio Grande do Sul.
Waehneldt, Bertholdo, Avenida Rio Branco 12 & 50, & Caixa de Correio 1262, Rio de Janeiro.
Wagner, Schadlich & Company (Casa Allema), Santos and Sao Paulo.
Warnecke, Hermann, & Company, Rua Direita 9, Sao Paulo.
Weber & Schweizer, Bahia.
Weiss, Henrique, & Company, Rua Silva Jardim 29, 31, 45 & 49 & Rua Luiz Gama 21-25, Rio de Janeiro
Weissflog, Alfredo, (of Weissflog Brothers), Rua Maranhao 21, Sao Paulo.
Weissflog Brothers, Rua Libero Badaro 70, Sao Paulo.
Weissflog, Otto (of Weissflog Brothers), Avenida Paulista 112, Sao Paulo.
Weiszflog, Max, Sao Paulo.
Welge, K. M., Rua General Camara 139, Rio de Janeiro.
Werner, Hilpert & Company, Rua da Alfandega 99-101, 104 and 108, Rio de Janeiro.
Westphal, August, Bahia.
Westphalen Bach & Company, Rua Cons. Saraiva, Bahia.
Wiedeman & Gins, Rua do Comercio, Porto Alegre.
Wille, Theodor, & Company, Sao Paulo; Rio de Janeiro and Santos.
Wischendorf, Max, Santos.
Witte, Paulo, Edificio do Jornal do Brazil, Avenida Rio Branco 110, Rio de Janeiro.
Wöbcken (Adolpho) & Krebs, Rua da Quitanda 147, Rio de Janeiro.
Woebcke, Gustav, Porto Alegre.
Woermke & Linau, Rua Voluntarios da Patria 113, Porto Alegre.
Wolff, Eric, Pernambuco.
Ypiranga, Compania Lithographica, Rua Gusmoes 93, Sao Paulo; & Santos.
Zeising John & R., Rua Visconde de Juhauma 56, Rio de Janeiro.
Zerrenner, Bülow & Company, Rua Santo Antonia 52, Santos; and Rua de San Bento 81, Sao Paulo.
Zsigmondy, Paulo, & Company, Caixa 1256 and Rua General Camara 97, Rio de Janeiro.

*CENTRAL AMERICA.

Banco Salvadoreno, Santa Ana & San Salvador, Salvador.
Cohn, M. & R., San Salvador, Salvador.
Davidson Hermanos, Ahuschapan, Sonsonate, Santa Ana, and San Salvador, Salvador,

Dieseldorff & Company, Coban, Guatemala.
Goldtree, Liebes & Company, Sonsonate, Santa Ana, and San Salvador, Salvador.
Koper & Bornholt, Qezaltenango and Guatemala City, Guatemala.
Koper, Federico, & Company, Guatemala.
Lacisz & Company, Quezaltenango and Guatemala City, Guatemala.
Leon, Juan Maris de, Guatemala.
Luders, Juan, San Salvador.
Mugdan & Company, San Salvador.
Muller, Otto, Managua, Nicaragua.
Nottebohm Hermanos, Guatemala City, Guatemala.
Sapper & Company, Coban, Guatemala.
Schlubach, Dauch & Company, Guatemala City, Guatemala.
Tefel, J. R. E. & Company, Managua, Nicaragua.
Tefel Teodoro, Managua, Nicareagua.
Wolff, Simon, & Company, Granada, Nicaragua.

CHILE.

Abraldes, R., Concepcion
Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Aguilar, Rudolf, Talcahuano.
Allgemeine Electricitäts Gesellschaft, Santiago and Valparaiso.
Almert, Curt (of Dambe and Company) Santiago and Valparaiso.
Andrade, Adolfo (of Voiwerk and Company), Avenida Pedro Montt 192, Valparaiso.
Arevalo, Manuel, Coquimbo and Avenida Brasil 169, Valparaiso.
Armstrong, Isaac Enrique, Talcahuano.
Arrigoriaga, Saturnino, Valparaiso and Santiago.
Bähre & Company (formerly Bähre, Herbst & Company), San Antonio 425, Santiago; Valparaiso, Talcahuano & Valdivia.
Bähre, Herbst & Company (*see* Bähre & Company).
Banco Aleman Transatlantico, (Deutsche Ueberseeische Bank).
Banco de Chile y Alemania, (Bank für Chile und Deutschland), Antofagasta; Santiago; Valparaiso; Concepcion; Temuco & Valdivia.
Banco Germanico de la America del Sud (Deutsche Sud Amerikanische Bank)
Barrios, Francisco, Iquique.
Bauer, Pablo, Antofagasta.
Bayer, Federico, & Company, Casilla 1267, Santiago.
Bayro, Guillermo, Antofagasta.
Becker, A. & F. & Company, Concepcion and Bandera 615, Santiago.
Benedetti, Juan B, Velparaiso.
Benitez, Armando, Casilla 572, Santiago.
Bermudez, Guillermo, Calle Esmeralda 85, Valparaiso.
Blackadder, Gullermo, Iquique.
Blaya, Roque, Senior, Punta Arenas.
Blech Wegener T. A. (Sombreria Alemana) (Wegner & Company), Ahumada 346, Santiago; & Avenida Condell 9, Valparaiso.
Bohlen, Maxvon, & Company, San Donso 45, Valparaiso.
Bonder, Victor, Concepcion.
Botica del Indio, Avenida Delicias esquina, Ahumada, Santiago. (See also Doggenweiler & Company.)
Botica Santo Domingo, Calle Santo Domingo esquina 21 de Mayo, Santiago. (See also Doggenweiler & Company.)
Bravo, Guillermo, Valparaiso.
Brenner, Jorge, Iquique.
Brinckman & Company, Casilla 127 & Roca 1000, Punta Arenas.
Brockhaus, Carlos Casilla 3605, Valparaiso; Casilla 619, Santiago; and Valdivia.
Bruchert & Company (late Vogt & Company), Valparaiso.
Cabazas, A., & Company, Antofagasta.
Canelo, Nemesio (of Gildemeister & Company), Iquique.
Cantolla, José Isaac, Antofagasta.
Carrasco, Justiniano (Timmermann & Company), Santiago.
Carstens, F., & Company, Concepcion, San Francisco, Valdivia and Tamuco.
Casa Maidini (*see* Schlack, Adolpho, & Company).
Casa Rusa, Santiago. (See Yudilevich, Davidj).
Castillo, Anjel C., Coquimbo.
Chaparra, Luis A., Iquique.
Chavez, Eliseo, Antofagasta.
Giangarotti, Luis A., Valparaiso.
Compania Maritima Alemana, Valparaiso.
Compania Minera Salvadora Del Guanaco, Taltal.
Compania Salitrera Alemana, Taltal.
Compania Salitrera H.B. Sloman & Company.
Constandio Riadi, E. & S. Santiago.
Curtze, Walter, Korner 1086, Punta Arenas.
Daube & Company, Prat 12, Valparaiso; Merced 798, Santiago; Arana 530, Concepcion; Latorre-Baqued no and Antofagasta.
Dauelsberg & Company, Antofagasta.
Del Rio, Delfin, Punta Arenas.
Derpich & Sobrino, Mejillones.
Deutsche Sud-Amerikanische Bank (*see* Banco Germanico de la America del Sud).
Deutsche Ueberseeische Bank (*see* Banco Aleman Transatlantico).
Doggenweiler & Company (Botica del Indio, Avenida Delicias esquina, Ahumada); (Botica Santo Domingo, Calle Santo Domingo esquina 21 de Mayo); & Calle Huerfanos, Santiago.
Doggenweiler, Fernando (of Doggenweiler & Company), & (of Doggenweiler, Hermanos y Cia.).
Doggenweiler Hermanos y Cia., Calle Arturo Prat 166, Santiago & Calle Condell 340, Valparaiso.
Dübrock & Company (Relojeria y Joyeria Suiza), Punta Arenas.
Dürandeau, Luciano, Antofagasta.
Emanuel, Victor, & Company, Huerfanos 917, Santiago.

Escobar, Jose Ignacio, Calle Santa Domingo 1372, Santiago.
Faerber, Gustav, Valparaiso.
Folash, H., & Company, Casilla 16A, Valparaiso.
Fonck & Company, Calle Brasil 126, Valparaiso; and Calle Puente 571, Santiago.
Foretich, Natalio, Roca 865, Punta Arenas.
Frey & Elkan, Roco 904, Punta Arenas.
Galeria Alexandri (*see* Klemesch, Guillermo).
Gandarillas Daniel, Casilla 3232, Valparaiso.
Gelder, Dr. G. de, Santiago.
Giacoman, Jorge, Brothers, Concepcion and Valdivia.
Gildemeister & Company.
*Girardi & Company, Tocopilla.
Giron, Basilio, and Company, Arica.
Glas Dalmatinca, Iquique.
Gleisner, Mauricio & Company, Santiago; Valparaiso and Talcahuano.
Godoy, Juan, & Company, Las Heras 97, Valparaiso.
Grimm & Kerm, S. en C., Calle Esmeralda 17 and Casilla 104, Valparaiso; and Concepcion.
Grisar, Max, Valparaiso.
Groothoff, A. &. O., Iquique.
Gunther & Company, Calle O'Higgins 62, Valparaiso.
Guttmann & Maurer, Correa Casilla 85 and Calle Moneda 1065, Santiago; and Valdivia.
Hagnauer & Company, Blanco 122, Valparaiso.
Hardt, E and W., & Company.
Hawlizeck, O., Valparaiso.
Henderson, Henry, Casilla 924, Concepcion.
Hepp & Becker, Talcahuano.
Herrera, Eduardo, Taltal.
Heubel, Carlos E., Antofagasta
Heubel, Herbert, Antofagasta.
Hinsch & Company, Valparaiso.
Horst, Jerman, Santo Domingo 860, Santiago.
Hubenbecker, Teodoro, Bandera 86, Santiago.
Hucké Hermanos, Valparaiso.
Ibanez, Adolfo (of Bähre & Company), Talcahuano.
Imprenta España Editorial, Santiago.
Inojosa, Maximo, Concepcion.
Jackson, Gustavo, Coronel; and Casilla 627, Valdivia.
Jacobsen, Luis, Concepcion and Coronel
Jacobsen, Rudolf, Concepcion.
Jacsic, Antonio, Antofagasta.
Kirsinger, R., Weinreich (late Kirsinger & Company) Esmeralda 85, Valparaiso.
Klammer, Guillermo, Valparaiso and Santiago.
Klemesch, Guillermo (Galeria Alexandri), Santiago.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Köster & Volmer (Sucesion Charles Williams), Punta Arenas.
Koster & Wyneken, Calle Lincoyan 427, Concepcion; and Coronel.
Krüger, Maximo, & Piza, Blanco 466, Valparaiso.
Lango & Company, Casilla 953, Valparaiso; and Concepcion.
Länger, Federico, Calle Estada 142, & Casilla 607, Santiago.
Lazo, Pedro Antonio, Talcahuano.
Lillo, Guillermo, Antofagasta.
Limiñana, Pascual (of Doggenweiler & Company) & (of Doggenweiler Hermanos y Cia.).
Lopez Loayza, Alfredo, Iquique.
Luck, Winkelhagen & Company, Valparaiso.
Luer & Paye, San Antonio 164, Santiago; and Brazil 37, Valparaio.
Maas, Roberto, & Company, Valparaiso.
Manns, Ernesto, Pl. Munoz Gamero, Punta Arenas.
Marinkovich, Pablo Segundo (Oficina "San Remijio") Iquique.
Medina, Domingo, Concepcion.
Meier, Rodolfo, Calle San Martin 126, Antofagasta.
Mesquida, M., Juan, Antofagasta.
Mex & Schauenberg, Brandera 569, Santiago; and Avenida Brasil 419, Valparaiso.
Meyer, Johann, Punta Arenas.
Misol & Dübrock, (Relojeria y Joyeria Suiza), Punta Arenas.
Moreno, Fernando, Casilla 953, Valparaiso.
Muecke & Company, Tacna.
Muller, E., & Company, Iquique.
Munoz, Francesco, Concepcion.
Neckelmann & Company, Valparaiso.
Nissen, Fischer & Company, Santiago and Concepcion.
Oelckers, Carlos, Calbuco.
Oficina "San Remijio" (*see* Marinkovich, Pablo Segundo)
Paarman & Krebs, Valparaiso.
Paez, Carlos, Valparaiso.
Pasinovich, José, Punta Arenas.
Pasinovich, Mateo, Punta Arenas.
Petersen, Helmuth, Punta Arenas.
Pinnau, Carlos, & Company, Sucre 295, Antofagasta.
Plesch, Julio, B. Arana 281, and Casilla 924, Concepcion.
Polanco, Julio V., Valparaiso.
Puebla, Joaquin, Antofagasta.
Rabenalt & Schmidtsdorf, Iquique.
Reinoso, V., Antofagasta, Tocopilla and Valparaiso.
Reitze, Leopold, & Company, Valparaiso.
Relojeria y Joyeria Suiza (*see* Dübrock & Company) & (Misol & Dübrock).
Rio, Delfin Del (*see* Del Rio, Delfin).
Rocher, Eduardo A., Valparaiso.
Rodriguez, G., Antofagasta.
Roland Linio, Valparaiso.
Saavedra, Benard & Company, San Augustin 6, Valparaiso; Santiago & Concepcion.
Saavedra, Pedro (of F. Carstens & Company)
Salpeterwerke Gildemeister Aktien Gesellschaft.

* No connection with Girardi & Company, Santiago.

Salvadora Del Guanaco, Compania Minera, Taltal.
Sambaber, Augusto, Valparaiso; and Casilla 619, & Calle Merced 720, Santiago.
Sassee & Company, Talcahuano.
Schacht & Company, Valparaiso & Coronel.
Schacht & Wyneken, Valparaiso and Coronel.
Schacht, Guillermo (partner of Schacht & Wyneken), Calle Blanco 947, Valparaiso; and Coronel.
Schlack, Adolpho, & Company (Schlack Nast & Company, (Case Maldini) Casilla 1447 & Avenida Recoleta 1185, Santiago.
Schlack Nast, & Company (*see* Schlack, Adolpho, & Company).
Schmidt & Wehrhahn, Valparaiso.
Schulz, Ricardo, and Company, Coquimbo, Concepcion, and Valparaiso.
Schuyler, Eduardo, Talcahuano.
Schwager, Carlos (of Victor Emanuel & Company), Santiago.
Siemens Schückert Limited, Blanco 866, Valparaiso; and Santiago.
Silva, Alfredo, Antofagasta.
Sloman, H. B., & Company, Tocopill and Valparaiso.
Smith, Charles Dudley (of A. & O. Groothoff), Iquique.
Smits & Assler, Talca.
Smits Brothers, Santiago.
Smits, Oscar (of Smits Brothers, & Smits & Assler).
Sociedad Chilena-Alemana, Calle Santo Domingo 1050, Santiago.
Sombrereria Alemana á Jorge Brenner, Iquique.
Sporke & Traeger, Coquimbo.
Stanke, Alberto, San Antonio 186, Santiago; Talca, Concepcion and Valparaiso.
Steiner & Company, Talcahuano.
Stubenrauch & Company, Punta Arenas.
Stubenrauch, R., Punto Arenas.
Sylvester, Hirsch, Huerfanos 975, Santiago.
Thiel, W., Concepcion.
Timmermann & Company, Valparaios and Santiago.
Toro Brothers, Antofagasta.
Trede, H., Punta Arenas.
Trillo, Victor, Antofagasta.
Umlauff, Ebni & Company (Umlauff Hermanos & Company), Calle Estado 378, Santiago.
Urota, Oscar, Punta Arenas
Valdes, Julio R., Iquique.
Vega, Luis S., Iquiqe.
Vigeri, Francisco (*see* Wiegers, Franz).
Visscher, Alejandro Hijo & Company, Arica.
Vorwerk & Company, Part 231-239, Valparaiso.
Wagner, Adolfo, & Company (late Wagner, Klein & Company), Valparaiso and Santiago.
Wagner, Klein & Company, Valparaiso and Santiago.
Weber & Company, Santiago, Valparsio and Concepcion.
Wegener & Company, Santiago & Valparaiso (*see also* Blech Wegener, T. A).
Weidmaier, C., Serrano 35, Valparaiso.
Weisser Hermanos, Casilla 871, Antofagasta.
Wenz, A., & Company (Grajales Foundry), Cassilla 2661, Santiago.
Wiegand & Company, Valparaiso and Hausco.
Wiegers, Franz (*alias* Francisco Vigeri), Casilla 106 and Huerfanos 991, Santiago.
Wohlratt, Adolfo, Moneda 980, Santiago.
Yudilevich, David (Casa Rusa), Santiago.

COLOMBIA.

Acero, Delfin, Cucuta.
Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Añez, Joile A., & Company, Cucuta.
Arbini, Arturo (Sombreria la Pica Pica), Barranquilla.
Ardilla, Manuel, Tumaco.
Banco Aleman-Antioqueño.
Beck, Roberto, Bogota.
Beckmann & Company, Cucuta.
Berne, O., & Company, Barranquilla.
Böhmer & Linzen, Cali & Pasto.
Borné, A Vedellins & Manizales.
Botica Alemana, Cucuta.
Breuer, Möller & Company, Barranquilla, Cucuta (and all branches).

Breymann, Wilhelm von, & Company, Cali.
Cabranes, Carlina, Buenaventura.
Carvagal, Francisco, Orocui.
Cornelius & Speidel, Orocui.
Dissel (Van) Rode & Company, Cucuta.
Droescher, William, Bogota.
Empresa Hanseatica, Barranquilla.
Escobar & Company, Medellin.
Escobar, Augustin, Cali.
Fehrmann, G., & Company, Apartado 140, Barranquilla.
Fischer, Luis, Cali.
Franzius, Juan (*or* Juan Batista), Apartado 295, Bogota.
Fuhrop, Fritz, & Company, Brrranquilla.
Garcia, J., Barranquilla.
Germania, Bogota.
Giesoken, Ludwig, & Company, Barranquilla.
Hanseatica, Empresa, Barranquilla.
Hartmann, Adolf (of Banco Aleman-Antioqueño), Medellin.
Heimann, Max. and Company, Tumaco.
Hollmann & Company (Carlos Hollmann), Bogota.
Hollmann, Carlos (*see* Hollmann & Company).
Hoz, P. de la, Barranquilla.
Illera, Juan de Dios (of Empresa Hanseatica), Barranquilla.
Isaac Hermanos, Honda, Girardot, Ibague and Circasia.
Kine Univesal, Cartagena.
Kosmos Steamship Line (Agencia Maritima "Kosmos.")

Ledeboer, Gustave } see Lubinius, Gustavus.
Ledeboer, Lubinius }
Lindemeyer, Heinrich, (Partner of Empresa Hanseatica).
Lindemeyer, Wiese & Company, Barranquilla.
Loos, Pablo, Cartagena.
Lubinus, Gustavus (*alias* Lubinius Ledeboer, *alias* Gustave Ledeboer), Bucaramanga.
Medina, E., P. O. Box 140, Barranquilla.
Muñoz, Miguel A., Cali.
Nobmann & Company, Barranquilla.
Ramirez, Luis Alberto, Bucaramanga.
Rosca, Luis, Cali.
Siefken, Julio, (Partner of G. Fehrmann & Company), Barranquilla.
Sombreria La Pica Pica (*see* Arbini, Arturo).
Stegmann, Arthur, (widow of) (Partner of Empresa Hanseatica).
Steinvorth & Company, Cucuta.
Strauss, George, & Company, Barranquilla.
Tapias, Carlos F., (of Bernard Wessels, Bucaramanga).
Thiel, Heinrich (of Banco Aleman-Antioqueño), Medellin.
Transosean, Bogota.
Vasquez, Martin, (of Empresa Hanseatica).
Wessels, Bernhard, Bucaramanga.
Wiese, F., (Partner of Empresa Hanseatica).
Willson Cook, W., Cucuta.
Wolff, J. F., Cali.
Wolff, Paul.

CUBA.

Berndes, J. F., & Company, Calle Cuba 64, Havana.
Eppinger Alberto, Teniente Rey 61, Havana.
Heilbut & Company, Calle San Ignacio 54, Havana.
Michaelsen & Prasse, Obrapia, 18 Havana.
Michaelsen, Herman, Cristina Alta 9, Santiago de Cuba.
Paetzold, M., & Company, Havana.
Schumann & Company, Cristina Alta 9, Santiago de Cuba.
Seeler, Pi & Company, Obrapia 16, Havana.
Tillman, M., & Company, Havana.
Toennies, H., Havana.
Upmann, H., & Company, Amargura 1, and Mercaderes 34, Havana.

ECUADOR.

Agami, Jose Nicolas, Plaza de la Constitucion, Quito.
Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Arce M., Pedro Pablo, Guayaquil.
Balda, Manuel Angel, Bahia de Caráquez (not connected with Manuel Aurelio Balda, Portoviejo).
Balda, Pedro A., Guayaquil.
Bartels, Carlos, & Company, Bahia de Caráquez.
Bartels, Carlos (partner of Carlos Bartels & Company), Bahia de Caráquez.
Bartels, Guillermo (partner of Carlos Bartels & Company), Bahia de Caráquez.
Becdach Hermanos, Quito and Guayaquil.
Becdach, Kamal (partner of Becdach Hermanos), Quito and Guayaquil.
Becdach, Rene (partner of Becdach Hermanos), Quito and Guayaquil.
Behreint, Frederick, Manta and Bahia de Caráquez.
Borchert, W., (partner of Jeremias & Borchert), Guayaquil.
Brauer, Leopold M., Quito.
Buchwald, Gustavo von Guayaquil.
Buchwald, Juan Otto von, Quito.
Buchwald, Otto von, Guayaquil.
Bunge, Julio, Hotel Proprietor, Hotel des Etrangers, Quito.
Buiau, Juan, Manta.
* Cassinelli & Company, Guayaquil.
Cattan Hermanos, Quito.
Chanange, Gustavo, Guayaquil.
Collat, Mario, Guayaquil.
Dapelo, José, Guayaquil.
Dassum, Mustafa, Guayaquil.
Dehmlow, Alfred, (partner of Kruger & Company), Guayaquil.
Delgado, Simon, Guayaquil.
Delius, A. H., Quito.
Dierks, Hugo, (partner of Otto & Company) Bahia de Caráquez.
Donner & Blackett, Manta and Porto Viejo.
Donner, Roberto, (partner of Donner & Blackett), Manta and Porto Viejo.
Duve, Federico, (partner of Kruger & Company), Guayaquil.
Esmeraldas Handels Gesellschaft.
Fleming & Schnabel, Bahia de Caráquez.
Flemming, George, Bahia de Caráquez.
Gleschen, Carlos, (of Tagua Handels Gesellschaft, Manta Branch.)
Grim, Juan, (partner of Adolfo Poppe), Guayaquil.
Grimmer, Karl, (partner of Kruger & Company), Guayaquil.
Haas, Max, (of Tagua Handels Gesallschaft, Esmeraldas Branch).
Hana, & Cattan, Malecon 1407 and Casilla 399, Guayaquil.
Harnack, H., (of Tagua Handels Gesellschaft, Bahia de Caráquez Branch).
Hermann, Wilhelm, Quito.
Hinnaoui, Arif (or Aref), (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaoui, Azat (or Azzet), (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaoui, Fuad, (partner of Hinnaoui Hermonos) Guayaquil.
Hinnaoui Hermanos, Avenida 2A 320, Guayaquil.

NOTE. The name of the firm with which trading is prohibited is Cassinelli & Company, Guayaquil. The firm of Cassinelli Hermanos y Compañia of Malecón 1811, 1812 & 1813, Guayaquil, has not been placed on the Statutory List, and trading with that firm is not prohibited.

Hinnaouih, Bachir, Quito,
Jeremias & Borchert, Avenida Tercera 612, Guayaquil.
Jeremias, L., (partner of Jeremias & Borchert, Avenida Tercera 614, Guayaquil.
Jijon, Julio, Esmeraldas.
Jungnickel & Loose, Guayaquil.
Jungnickel, W., (partner of Jungnickel & Loose), Guayaquil.
Kaiser, Guillermo, Calle Octava 121; Pichincha 125 and Avenida Segundo 118, Guayaquil.
Klaere & Meyer, Guayaquil.
Koppel, Samuel, Avenida Tercera 1101 and 1103, Guayaquil.
Kosmos Steamship Line (Agoncia Maritima "Kosmos").
Kruger & Company, Avenida Segunda 400-402, Calle 11A 118 and 120, and Pichincha 400, Guayaquil; & Quito.
Kruger, Juan H, (partner of Kruger & Company), Guayaquil.
Kugelman Ferd., Bahia de Caráquez.
Loose, (partner of Jungnickel & Loose), Guayaquil.
Lopez, Romulo G., Guayaquil.
Lüders, Carlos W., Cordoba 506, Guayaquil.
Mahler, Julio, & Company, Manta.
Maydoub (or Madub) & Ramdan, Ambato.
Maydoub (or Madub) Amin, (partner of Maydoub & Ramadan), Ambato
Miketa, Redolfo, (partner of Otte & Company), Bahia de Caráquez.
Minerva Aerated Water Company.
Moller, Herman, (partner of Rickert & Company), Guayaquil.
Muller, Jorge, Quito.
Nevarez, Roberto, Casilla 112, Guayaquil.
Orenstien & Koppel.
Otte & Company, Bahia de Caráquez.
Otte, Carlos, & Company, Manta.
Patrel, J., & Hermanos, Bahia de Caráquez.
Patrel, Juan, (partner of J. Patrel & Hermanos), Bahia de Caráquez.
Patrel, Luis, (partner of J. Patrel & Hermanos), Bahia de Caráquez.
Pimental, Juan L, Guayaquil.
Plaza, Cesar, Bahia de Caráquez.
Poppe, Adolfo, Guayaquil & Quito.
Rahim, Abdul, Quito.
Ramadan, T., (partner of Maydoub & Ramadan), Quito and Guayaquil.
Reimers, Edgar, Quito.
Rickert & Company, Guayaquil.
Rickert, Carlos, (partner of Rickert & Company), Guayaquil.
Rickert, Edward, (partner of Rickert & Company), Guayaquil
Rickert, Enrique, (partner of Rickert & Company), Guayaquil.
Rischanek, Max, (partner of Kruger & Company), Guayaquil.
Robinson, Platarco H., Guayaquil.
Ruperti, Emilio, Jipijapa.
Santander, José, Guayaquil.
Schnabel, A., (partner of Flemming & Schnabel) Bahia de Caráquez.
Schroeter, Wilhelm, Quito.
Solis, Camilo, & Company, Canoa.
Tagua Handels Gesellschaft, m. b. H., All branches.
Tresselt, W, (of Tagua Handels Gesellschaft, Bahia de Caráquez Branch).
Urban, Gustavo, (partner of Carlos Luders), Guayaquil.
Uscocovich, Gregorio, Bahia de Caráquez.
Vega, Leonidas (partner of Camilo Solis & Company), Canoa.
Voelcker, Carlos, Manta and Bahia de Caráquez.
Weber, Carlos, "Libraire Allemand," Quito.
Yauch, Theodore, (of Tagua Handels Gesellschaft. Esmeraldas Branch).
Zambrano, Carlos, Bahia de Caráquez.
Zedeno, Julio, Bahia de Caráquez.
Zohrer, Adolfo, Guayaquil.

HAYATI AND DOMINICAN REPUBLICS.

Bauck, W., Les Cayes, Hayti.
Belot, L., Saint Marc, Hayti.
Bieber, Otto, & Company, Port au Prince, Hayti.
Compania Anonima la Mercantil, Santo Domingo.
Dambreville, H, Petit Goave, Hayti.
Dehoux, L., Petit Goave, Hayti.
Gagneron, Emile, Petit Goave, Hayti.
Hohlt & Company, Santo Domingo.
Jacobsen, Joh., Les Cayes, Hayti.
Jurgensen & Company, Saint Marc, Hayti.
Kampen (Van) Schumacher Company, San Pedrode Macoris, Santo Domingo.
Lemos, J. E. de, Sucesores, Santo Domingo.
Morales, Ramon, La Romana, Santo Domingo.
Munchmeyer, H., & Company, Les Cayes & Jérémie, Hayti.
Munchmeyer, Neveu & Company, Jacmel, Hayti.
Oloffson, Lucas & Company, Port au Prince, Gonaïves, Petit Goave, Miragoane and Saint Marc; Hayti.
Quentin, Carl, & Company, La Romana, Santo Domingo.
Ramponeau, George, Port au Prince, Petit Goave, Miragoane and Saint Marc; Hayti.
Reinbold & Company, Port au Prince, Saint Marc, Petit Goave, Gonaïves and Miragoane, Hayti.
Rodriguez, F., Petit Goave, Hayti.
Schutt, G. E., Cape Hayti.
Schulze, Walter, Santiago de los Caballeros, Santo Domingo.
Seckendorff, Arthur Von, & Company, Jacmel, Hayti.
Valdes, Enrique, San Pedro de Macoris, Santo Domingo.

PERU.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Antigua Casa Francisco Wiebe (*see* Hassler & Michelsen).
Arana, Eduardo, Mollendo.
Arce, José Eliséo (of Emmel Hermanos), Arequipa.
Baigorria, Luis F., Chiclayo.
Ballon, Julio Cesar, Mollendo
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Bast, Rodolfo, Piura.
Basurco, Daniel Ségundo Vela (*see* Vela Basurco, Daniel Segundo).
Benites, José T., Casilla 13, Lima.
Botica Inglesa (O. Wagner y Cia), Calle Esperados, Lima.
Brahm & Company, Carrera 458, Lima.
Brandes Guillermo, Union 527, Lima.
Bustamente, Manuel J., Mollendo.
Calderon, Miguel E., Sullana.
Camino, Glicerio, Lima.
Casa Grande Zuckerplantagen Actien Gesellschaft, Trujillo.
Chappuis, Manuel (of Carlos Weiss & Company), Callao.
Chavarri, M. A., & Company, Plateros San Pedro, Lima.
Cugliovan, Juan, Chiclayo.
Dalmau, Juan, Salaverry.
Dauelsberg & Company, Mollendo.
Densk, Herman L. (of Carlos Weiss & Company), Lima.
Deutsche Ueberseeische Bank (*see* Banco Aleman Transatlantico.
Dolmann & Einfeldt, Lima.
Dunkelberg, F., Lima.
Emmel, Fernando, Arequipa.
* Emmel Hermanos, Arequipa, Cuzco.
Esmeralda, La (*see* Murgia, Manuel).
Eulert, F. G., Ayaviri.
Ferreteria (La) Espanola, Trujillo.
Freundt & Quistorf, Espaderos 586, 587 and 594, Lima.
*Garcia Hermanos, Caballo Cocha.
Gildemeister & Company, Apartado 388, Lima ; and Trujillo.
Gildemeister, Enrique (of Gildemeister & Company).
Gildemeister, Siegfried (of Gildemeister & Company), Trujillo and Lima.
Gorbitz & Company, Chiclayo and Lima.
Grillo, Adam, Chiclayo and Lima.
Gulda, F., & Company, Lima.
Hachmeister (of Carlos Weiss & Company), Lima.
Hardt, E. and W., & Company.
Hardt, Engelbert, and Company.
Harten, Juan (partner of A F. Oeschsle), Lima.
Hassler & Michaelson (Antigua Casa Francisco Wiebe), Trujillo.
Herklotz, A., Lima.
Hilbck, F., & Company, Piurá.
Hilbck, Kuntze and Company, Cajamarca, Chiclayo and Pacasmayo.
Hilman (partner of Gulda & Company), Lima.
Jahncke, F., Casilla 686, Lima.
Justus, W. (partner of Brahm & Company), Casilla 89, Lima.
Klinge, F., & Company, Lima.
Knell, H., Callao.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Leadley, Charles (A. F. Oeschsle), Lima.
Lopez, Arturo, Lima.
Ludowieg, C., & Company Ucayali 300, Lima.
Mannesmann Limitada, Sociedad Tubos, Lima.
Modenesi, Fernando, Lima.
Moreno, David G., Lima.
Murgia, Manuel (La Esmeralda), Postal de Botoneros, Lima.
Naranjo, Luis Carlos, Calle Gallos 794, Lima; & Callao.
Oeschsle, A. F, Lima.
Orezzoli, Juan E., Casilla 451, Lima.
Ostendorf, Walter, Piura.
Ott, Ph., & Company, Lima.
Pallete, A. A., Paita and Pacasmayo.
Portugal, Eduardo E., Mollendo.
Quintana, N., & Company, Calle Mercaderes, Lima.
Rathjens, Guillermo, Arequipa.
Rivera, T., Casilla 1124, Lima.
Roedinger, H., & Company, Ica.
Romero, Abraham V., Mollendo.
Said é Hijos, Arequipa.
Schaefer, Carlos, Piura.
Schroeder, C M, & Company, Lima.
Sociedad Tubos Mannesmann Limitada, Lima.
Soto, Bernadi, Iquitos.
Stierlen, Carlos, Calle Espadaros 233 and Union Mercaderes 521, Limo.
Strassberger, E., & Company, Iquitos.
Talledo, Pedro M., Paita.
Telleria, Ricardo, Apartado 948, Lima.
Trittau, George, Lima.
Umlauff, B., Lima.
Umlauff, F., Lima.
Vela Basurco, Daniel Segundo.
Vidaurrazaga, E., & Company, Trujillo.
Vidaurrazaga, Eduardo, Trujillo.
Villegas, Manuel Valdivia, Arequipa.
Wagner, O., y Cia. (Botica Inglesa), Calle Esperados, Lima.
Weiss, Carlos, & Company, San Pedro 111, Lima ; and Callao.
Welsch, G., & Company, Esquina de Mercaderes 493, Lima.
Wiebe, F., & Company, Salaverry and Trujillo.
Wiebe, S. (partner of F. Wiebe & Company), Salaverry and Trujillo.
Zettel, J., Lima.

VENEZUELA.

Abad, Antonio F., Ciudad Bolivar.
Afanador, Doctor J. E. Sanchez, Ciudad Bolivar.
Aigster, Carlos, Valencia.
Añez, Julio A, & Company, Maracaibo and San Cristobal.

* No connection with Garcia Hermanos, Lima.

Arreaza, Luis Fernando, Aragua de Barcelona.
Baralt, A., Miguel, Maracaibo.
Barnewitz, Ernesto, Ciudad Bolivar.
Becker, George, Caracas.
Beckmann, & Company, Maracaibo.
Behrens, Adolfo (partner of Blohm & Company).
Beier & Company, San Fernando de Apure.
Belloso Rossel Hermanos, Maracaibo.
Belloso Velasco, Jesus, Maracaibo.
Beuses, Francisco, Maracaibo.
Blaubach, Alejandro,& Company, Valencia.
Blohm & Company, Ciudad Bolivar; Caracas; La Guayra; Puerto Cabello; Valencia; Barquisimeto and Maracaibo.
Bocanegra, R., La Guayra.
Bossio Marques, Lino, Ciudad Bolivar.
Breuer Möller & Company, Maracaibo and San Cristobal.
Chacin, Emiro, Maracaibo.
Christern, Zingg & Company, Maracaibo.
Cordero (of Van Dissel Rodel & Company), Rubio.
Dalla Costa, Ventura Bertran, Cuidad Bolivar.
Dania, Federico H., Maracaibo.
Daumen, Fernando, Caracas.
Diaz, L., Alfredo, La Guayra.
Dissel (van) Rode & Company, Maracaibo and San Cristobal.
Duwaer, S., (Partner of Breuer, Möller & Company), Maracaibo.
Enet, Eduardo J. (of "La Justicia") Ciudad Bolivar.
Fensohn, C., & Company, Curacao and Caracas.
Fry, Carlos, Ciudad Bolivar.
Garcia, Antonio, San Cristobal.
Garcia, C. M., Maracaibo.
Garcia Delepiani, M., Ciudad Bolivar.
Gathmann Hermanos, Caracas.
Glab, Alfred, Ciudad Bolivar.
Henriquez, Daniel, Maracaibo.
Hess, Carlos, Caracas.
Juncal, Fernando, Ciudad Bolivar.
Kehrhahn, Adolf, & Company, Maracaibo.
Killen, Carlos R. (of "La Justicia") Ciudad Bolivar.
Kuhl & Company, El Callao, State of Bolivar.
Kummerow, Fridrich, Valencia.
"La Duquesa," Volweider & Company, Caracas.
"La Justicia," Ciudad Bolivar.
Legorburu, Genaro Diaz, Puerto Cabello.
Mauri, José Ventura, Caracas.
Mestern & Company, Puerto Cabello.
Montiel, Roman, Maracaibo.
Noack, A., & Company, San Cristobal.
Nuñez, Pompilio, Cuidad Bolivar
Quintero, Oiro, Maracaibo.
Quintero, Santana, Caraeciolo, San Cristobal.
Ramirez, José, Ciudad Bolivar.
Rayhner & Fimhaber, Maracaibo.
Redler (Otto) Sucesor & Company, Puerto Cabello and Barquisimeto.
Regener, Ernesto, Puerto Cabello and Rio Chico.
Rincon Junior, Alfredo, Maracaibo.
Rincon, Angel Renato, Maracaibo.
Rodriguez, Eduardo, Ciudad Bolivar.
Rodriguez, Luis M., Ciudad Bolivar.
Rodriguez Vasquez, Tomas, Puerto Cabello and Valencia.
Schnell (partner of Blohm & Company).
Schreier (partner of Blohm & Company).
Schultz, C. L., Caracas.
Sinram, O., Caracas.
Steinvorth & Company, Maracaibo and San Cristobal.
Vargas T., Enrique, Maracaibo
Volweider & Company (La Duquesa), Caracas.
Wenzel, Gmo., & Company, Ciudad Bolivar and Caracas.
Wiese & Company, Caracas.
Willson Cook, W., Maracaibo and San Cristobal.
Yabrude, Salomon, Ciudad Bolivar.

ASIA.

NETHERLAND EAST INDIES.

Adams, H, Hotel des Indies, Weltevreden, Java.
Adler Warenhuis (Moritz Adler), Sourabaya.
Advies Bureau voor Landbouw en Industrieele Ondernemingen, Sourabaya.
Aequator, Mijnbouw Maatschappy, Sumatra.
Alofs, L., Belawan, Medan.
Altmann, A. H., Bandoeng, Java.
Altmann, Autohandel Gebroeders, Bandoeng.
Altmann Gebr, Technische Bureau, Bandoeng.
Ameet Favenier, Drukkerij, Sourabaya.
Anderson, J. C., Weltevreden, Java.
Ang Tian Laij, Batavia.
Antonijs, Karel, Sourabaya.
Appel, Sally, Samarang.
Arendman, W. (or R.), Weltevreden.
Aring, P, Macassar.
Arnold, W. O, Medan
Asiatic Estates Supply, The, Datoestraat 13, Medan.
Assahan Syndicat Gesellschaft, Medan and Palembang.
Autenried, C. von, Sumatra
Autohandel Gebroeders Altmann, Bandoeng.
Babina Estate, East Coast of Sumatra.
Bakker, W. J., Sourabaya.
Bakx, A., Belawan, Sumatra.
Ban Kiat Chong, Medan.
Barmer Export Gesellschaft, Batavia.
Batang Hari Estate, Djambi, Sumatra.
"Bataviaasch Handelsbad," Batavia.
Bataviaasch Industrie en Handel Maatschappy, Batavia.
Baümer, Karl, Padang

Bäumer, P., & Company, Winkel Maatschappy v/h, Padang,
Becker, W., Sibolga.
Beek, N. Van, Samarang.
Beekhuis, J. Sourabaya.
Been, C., Sumatra.
Beerman, W., Sibolga, Sumatra.
Behn Meyer, & Company, Technische Bureau, Sourabaya.
Behn Meyer, H. M. & Company, Batavia and Sourabaya.
Bercowicz, Boris, Sourabaya.
Berg, A. F. van den, & Company, Handel Maatschappy, Batavia.
Biau Kim, W., Medan.
Biedermann & Company, Samarang and Sourabaya.
Bierman, E., Macassar.
Bloemhard, A. R., Sourabaya.
Boekit Pajong, Cultuur Maatschappy, Tandjong Poera, Sumatra.
Boenisari Plantagen Gesellschaft, Batavia.
Boer, A. de, Belawan and Medan, Sumatra; and Batavia.
Borneo Houthandel, N. V., Bandjermasin.
Borneo Import & Export Company, Dutch Borneo and Batavia.
Borneo Industrie Maatschappy, Bandjermasin.
Braunschweigsche Maschinenbauanstalt, Sourabaya.
Breitfeld, Danck & Company, Sourabaya.
Bremer, John (of Cultuur Maatschappy Boekit Pajong), Tandjong Poera, Sumatra
Brinker, H. Den, Samarang and Sourabaya.
Bruggeman, K., Macassar.
Bruyn, C. A. de, Sourabaya.
Chartered Servants Agency, The, Medan.
Coenraad, Chr., Sourabaya.
Continental Tyre & Rubber Company, Sourabaya.
Cultuur en Handel Maatschappy " Sampit," Bandjermasin.
Cultuur Maatschappy Boekit Pajong, Tandjong, Poera, Sumatra.
Cultuur Maatschappy Montaja, Batavia.
Cultuur Maatschappy Silau Doenia Batavia.
Cultuur Maatschappy " Soekabiroes."
Cultuur Maatschappy " Soengei Langka," Batavia.
Cultuur Maatschappy Tji-Karang.
Cultuur Maatschappy " Tjikopo-Zuid."
Cultuur Maatschappy Wangoen Wattie.
Diehn, August, Medan and Palembang, Sumatra; and Java.
Diepenbroek, G., Halte Prambon, Sourabaya.
Dietzold, W., Pematang Siantar.
Digel, C. J., Samarinda.
Digel, K. F., Samarinda.
" Djatti Baroe," Lederwaren Fabriek, Weltevreden, Batavia.
Djoe Bie & Company, Medan.
Dolok Malela (*see* Bangoen Landbouw Maatschappy).
Dorssen, A. M. S. van (Miss), Raden Saleh 28, Weltevreden, Batavia.
Drukkerij Ameet Favenier, Sourabaya.
Duitsch Indische Cultuur Maatschappy, Sourabaya.
East Coast Estate Suppliers, Medan.
Eastern Trading Company, The, Balikpapan.
Eberstein, P. M. (alias P. Evesteijn) Javastraat 31, Sourabaya.
Eckstein, P., Medan and Palembang.
Ehrenpreis, E. J., Sourabaya.
Ehrlich, S., Medan and Palembang.
Elten, E F. Van, Medan & Belawan.
*Emmerik, J. Van.
Erdmann & Sielcken, Samarang, Batavia, and Sourabaya.
Everts, J. T., Sourabaya.
Evesteijn, P. (*see* Eberstein, P. M.).
Ezlo, W., Kajoen 41, Sourabaya.
Filamont, Engelen & Company, Menado and Celebes.
Finke, H., Padang and Sibolga.
Forbes Wels, A. C., Residentielaan, Menado, Celebes.
Forrer, Gustav, Tebing Tinggi, Sumatra.
Gan Tiong Keng, Mecassar.
Garlich, O. E., Bandoeng, Java.
Geerlings, W. Jagor (*see* Werktuigkundig Bureau).
Gelder, R. van, Bandjermasin, Borneo.
General American Trading Company, " New Jersey," Batavia.
Giesbers & Rosenkrantz. Sourabaya.
Glaser, A., Tandjong Poera, Sumatra.
Glückmann, L. G., Sourabaya.
Guibert, H., Medan.
Goldenberg & Company, Medan and Palembang.
Goldenberg, E., Medan.
Grabau, W. J., Soorabaya.
Groenevelt, D. J., Macassar and Gorontalo.
Gronert, J. C. N., Batavia.
Guan Bee, Medan.
Guan Joo & Company, Medan.
Gummi Fabriek Harburg-Wien, Sourabaya.
Gumprich & Strauss, Batavia.
Guntzel & Schumacher Handelsmaatschappy, Medan, Palembang and Sumatara.
Haan, Louis de, Medan.
Haanroodts, J., Samarang.
Hakkert, H. J. G., Koeta Radja, Sumatra.
Hallermann, J., Medan and Palembang.
Hallesche Machinenfabriek, Sourabaya.
Harburg-Wien, Gummi Fabrick, Sourabaya.
Harland Kantoor, Batavia.
Hartmann, E. J. (alias J. Hartman), Bodjongscheweg, Samarang.
Hassan, Hadji, Batavia.
Have, P. W. C. Ten, Batavia.
Hazenberg, G. F., Sourabaya.
Hazevoet, J. C., Laboen Bilik.
†Helfach & Company, Mineralwater Fabriek en Handelmaatschappy, Sourabaya.

* No connection with Néderlandsche Export Maat-chappy v/h Van Emmerick & Company, Sourabaya.
† The establishments of the same name at Buitenzorg and Padang are not included in the Statutory List.

Hennemann, R., & Company, Dutch Borneo; Batavia and Sibolga.
Herrmann, C. H., Batoe Toelis 2, Batavia.
Heymans van der Douwer, H. M. R., Samarang.
Hibbeler, E. D., Sourabaya.
Hilckes, E. A., Bandjermasin.
Hin Huat, Medan.
Hinloopen, W., Tandjong Balei, Asahan, Sumatra.
Hinlopen, K., & Company, Sourabaya.
Hoedt & Company, Handel Maatschappy, Sourabaya.
Hoeven, Emil van der, Batavia.
Hoeven, H. des Amorie van der, Batavia.
Hoeven, Jan des Amorie van der, Batavia.
Hok Ham Tjiang, Handel Maatschappy, Batavia.
Holland Sumatra Handel Maatschappy, Samarang.
Hollandsche Handelmaatschappy, Batavia.
Horak, F.
Hortmann, E. J. (*alias* J. Hortman), Samarang.
Hout, J. van, Weltevreden, Batavia.
Houtman, J. G., Sumatra.
Hundeshagen, G., Pajacombo, Sumatra.
Idris, Hadji, Batavia.
*Import Maatschappy, De, Sourabaya.
Industrieele Ondernemingen op Java, Maatschappy voor.
Ingenieurs Bureau Kaumanns & Company, Batavia.
Insulinde Handelsvereeniging, Sourabaya.
International Purchasing Company, Medan.
Ioen Oen Hap, Macassar.
Jacobsohn, S., Gorontalo and Samarang.
Jansen, J. B., Koeta Radja, Sumatra.
Jasper, J., Sourabaya.
"Java" Koffie Extract Compagnie N. V., Sourabaya.
Jesinowski, A., Padang.
Jessen, H., Medan.
Jo Beng Tin, Medan.
Jo Tjong Eng, Macassar.
Joe Gan Tjang, Macassar.
Jones, Arthur, Samarang.
Jongeneel, Medan.
"Juliana," Thee Distributie Maatschappy, Batavia.
Kaumanns & Company, Ingenieurs Bureau, Batavia.
Kohding, F., Medan and Palembang.
Keil, K. E., Buitenzorg.
Kettner, J. C., Loeboeg Pakam, East Coast of Sumatra.
Khoe Ho Tin, Batavia.
Kielich, W., Batavia.
Kim Ngean (*or* Thean Kim Ngean), Medan.
Klaazen, Van, Sourabaya.
Kohlrüsch (or Kohlrosch), L., Samarinda.
Kölner Handelsgesellschaft, Sourabaya.
Koning, Carel A., & Company, Medan.
Koppel, Arthur, Sourabaya.
Koppel, G. J., Medan.
Krikilan, Tabak Maatschappy, Djember.
Kronberg, A., Sibolga.
Kuyper, J., Sourabaya.
Ladiges, G. J., Belawan.
Landbouw en Industrieele Ondernemingen, Advies Bureau voor, Sourabaya.
Ledeboer, W. B., & Company, Macassar, Menado, and Gorontalo.
Lederwaren Fabriek "Djatti Baroe," Batavia.
Leersum, O. van, Sourabaya.
Leezenberg, P., Medan.
Lieb, C., Batavia.
Liebenschütz & Company, Samarang and Sourabaya.
Lie Leng Kie, Medan.
Liem Bie Kiang, Bandjermasin.
Liem Eng Tae, Kema.
Liem Hok Siang, Macassar.
Liem Sean Sien, Macassar.
Liem Sian Djie, Angir.
Liese, J. E., Batavia.
Lim Hoa Eng, Sibolga.
Limbangan Industrie, Maatschappy, Batavia.
Limoesnongal Estate, Java (Preanger Regencies).
Lind, J. A., Handelsvereeniging, Medan and Palembang.
Lio Oe Kiong, Menado.
Lioe Hiap Tjhong, Koeta Radja, Sumatra.
Loebell, M., c/o Sourabaya Oliefabriek, Sourabaya.
Loilow Estate, Wori, Menado.
Look, H., Hulkenbachstrasse 13, Medan.
Louvre, Handel Maatschappy (*or* Toko Louvre), Sourabaya and Macassar.
Luppe, Th., & Company Bandoeng.
Maas, L. Emmahaven, Padang, Sumatra.
Maatschappy tot Exploitatie Van Het Land Semplak, Batavia.
Maatschappy voor Industrieele Ondernemingen op Java.
Machine en Rijwielfabriek Tropical, Samarang.
Magazyn de Vlijt, Bandoeng, Java.
Mahanda Estate, Sumatra.
Manee (*see* Wani).
Mannesmannbuizen Maatschappy, Sourabaya.
Marbau Rubber Maatschappy, Medan & Palembang, Sumatra.
Marczak, L., & Company, Kota Radja, Acheen, North Sumatra.
Marihat Sumatra Plantagen Cie., G.m.b. H., Siantar, East Coast of Sumatra.
Matheron, F., Kawatan, Sourabaya.
Meelhuijsen, J., Sourabaya.
Meer, S. van der, Medan, Sumatra.
Metsch, H. von, Padang.
Metz, A., Langsa, Sumatra.
Meulenbelt, H., Samarang.
Meyer, F. E., Samarang.
Mijnbouw Maatschappy Aequator, Sumatra.
Moerkerken, L. van, c/o Sourabaya Oliefabriek, Sourabaya.
Mohrmann & Company (Handels Vereeniging Voorheen J. Mohrmann), Macassar and Celebes.
Molenkamp, G., Pajacombo, Sumatra.
Montage Bureau, Bandoeng.
Montaja, Cultuur Maatschappy, Batavia.
Muller, Rudolph, Bandoeng.

* No connection with Import Maatschappy, Batavia.

Naessens & Company, Sourabaya and Medan.
Nagara Estate, Java (Preanger Regencies).
Nam Huat Estates Suppliers, Datocstraat 13, Medan.
Nasoction, Idris, Sibolga, Sumatra.
Nas, B., & Company, Kota Radja, Sumatra.
Neglasari, Plantagen Gesellchaft, Bandoeng.
"New Jersey" General Amiercan Trading Company, Batavia.
Nikerk, N., Sourabaya.
Nio Tiong Hoat, Macassar.
Nio Tjong Long (*alias* T. L. Nio), Macassar.
No Heng San, Menado.
Nyverheid, Maatschappy voor Handel en, Prinsenstraat, Batavia.
Obermuller, Herman, Sourabaya.
Oey Teng Tjhioe, Balikpapan.
Oliefabriek, Sourabaya, Sourabaya.
Olzen, William, Sourabaya.
Ong Piauw Yan, Batavia.
Ong Seng Kwie, Batavia.
Oost Indische Exploitatie en Handel Maatschappy, Macassar.
Oost Indische Producten Bank, N. V., Batavia.
Orenstein & Koppel, Sourabaya.
Ott, E., Medan and Palembang.
Otto, E. G., Samarang & Batavia.
Oxe Auerbach (H. Ch.) & Company, Sourabaya and Samarang.
Pangasaman, Java.
Pang Kie Ngan, Batavia.
Papendrecht, C. Hoynck van, Raden Saleh 9, Weltevreden.
Paré Paré, Handel Maatschappy, Macassar.
Petersen, H., Samarang.
Pfeiffer, Otto L., Kebon Sirik 84, Weltevreden.
Pistorius, K. (*alias* Pistoreke), Juliana Boulevard 86, Sourabaya.
Plantagen Gesellchaft Boenisari, Batavia.
Plantagen Gesellschaft Neglasari, Bandoeng.
Plantagen gesellschaft Tjiganitri, Batavia.
Plumacher, F., Dordrechtlaan 7, Weltevreden, Batavia.
Priboean Cultuur Syndicaat, East Coast of Sumatra.
Prottel & Company, Sourabaya.
Puhle, O., Tandjong Poera, Sumatra.
Rademacher, G., Sourabaya.
Raetsfeld, R., Sourabaya.
Reinenberg, T. W., Sourabaya, Gang Matjan Peneleh.
Remppis, F., Menado.
Rhee, Van, Macassar, Menado, and Gorontalo.
Riebschlaeger, F. W., Sourabaya.
Riviere, J. La, Java.
Röhrig, F. A. C., Kampement 48, Sourabaya.
Rosenlehner, H., Sourabaya.
Rosenthal-Bouin, F., Buitenzorg, Batavia.
Rutgers, J. M. A., Telok Betong, Lampongsche District, Sumatra.
Ruygrok & Company, Prinsenstraat, Batavia.
"Sampit," Cultuur en Handel Maatschappy, Bandjermasin.
Sampit Exploratie Maatschappy, Sourabaya.
Sandel, D., Medan and Palembang.
Sarpardan, R., Batavia.
Sayerf, J. (Mrs.) (*née* Beekhuis), Sourabaya.
Schild, J., Padang, Sumatra.
Schlieper, Carl, & Company, Samarang.
Schlieper, Technische Central Bureau, Batavia, Sourabaya, Samarang, Bandoeng, Garoet, Medan and Macassar.
Schneider, F. A. (*alias* Snyders), Medan, Sumatra.
Scholtz, E. A., Menado.
Schreij, J., Sibolga, Sumatra.
Schreuder, W., Sibolga, Sumatra.
Schultz, Ph. H. E., Medan.
Schumacher, F. A., Bandoeng, Java.
Schutt, H. W., Samarang.
Schutter, H., Batavia.
Schwenkel, A., Balikpapan.
Scipio, A. A., Kampoeng Djaksa, Karang Bidara, Samarang.
Seeh Salim Bin Said Beftim, Menado.
Seelig, C., Sourabaya.
Seelig, J. H. & Zoon, Samarang and Bandoeng.
Selman, A., Keopang.
Semplak, Maatschappy Tot Exploitatie van Het Land, Batavia.
Siemens & Halske, Allgemeine Gesellschaft, Sourabaya.
Siemens Schückert Werke, Sourabaya.
Sie Peng Bwee, Sourabaya.
Silau Doenia, Cultuur Maatschappy, Batavia.
Snyders (*see* F. A. Schneider).
Soei Kha Seng, Menado.
Soei Ho Guan, Batavia.
"Soekabiroes," Cultuur Maatschappy.
Soen Ho Seng, N. V., Batavia.
Soenda, Import Maatschappy, Samarang.
Soengei Bloetoe Estate, East Coast of Sumatra.
"Soengei Langka," Cultuur Maatschappy, Batavia.
Soesboom, Jan, Palmenlaan 45, Sourabaya.
Soff, J. C., Langsa, Sumatra.
Sourabaya Oliefabriek, Sourabaya.
Spier, F. C., Sourabaya.
Stavern, Van, Sourabaya.
Steenbergen, F. V., Batavia.
Still, Otto, Kali Bessar, Batavia.
Straits und Sunda Syndikat, Batavia.
Süd Borneo Minen Gesellschaft, A. G. (*see* Zuid Borneo Mijnmaatschappy).
Suhl, H., Pontianak, Borneo.
Sumatra Estates Supply Agency, The, Medan.
Swee Eng, Medan.
Tabak Maatschappy Krikilan, Djember.
Taenzer, E., & Company, Cheribon.
Tan, H. T. H., Macassar.
Tan Kok Tea & Zonen, Menado, Celebes.
Tan Soen Tjiang, Macassar.
Technisch Controle Burean, Sourabaya.
Technische Bureau Behn Meyer & Company, Sourabaya.
Technische Bureau Gebr. Altmann, Bandoeng.

Technische Bureau de Vlijt, Sourabaya.
Technische Central Bureau Schlieper, Batavia, Sourabaya, Samarang, Bandoeng, Garoet, Medan and Macassar.
Teller, R., Sourabaya.
The Siang Tjoe, Sourabaya.
Thean Kim Ngean (*see* Kim Ngean).
Thee Distributie Maatschappy "Juliana," Batavia.
Thee-Plantagen Gesellschaft Tjiémas, Bandoeng.
Thesing, Leo, Sourabaya.
Ting Tjoan, Menado.
Tjia Kwie Tek, Medan.
Tjia Tjeng Kwie, Batavia.
Tjiémas, Thee-Plantagen Gesellschaft, Bandoeng.
Tjiganitri, Plantagen Gesellschaft, Batavia.
Tji-Karang, Cultuur Maatschappy.
Tjikopo Noord Estate, Java (Batavia Regency).
"Tjikopo-Zuid," Cultuur Maatschappy.
Tjimoelang Estate, Java.
Tjitembong Estate, Java.
Tong Tjiang, Handel Maatschappy, Medan.
Trebing, H., Medan.
Tropical, Machine en Rijwielfabriek, Samarang.
Union Sumatra Trading Company, The, Medan.
Valk, G. H., Macassar.
Verdouw, J. C., Macassar.
Verroen, J. L., Sourabaya.
Versteegh, Mrs. E., Toendjoengan 21, Sourabaya.
Viefhaus, E. F. W., Samarang.
Vlielander Hein & Company, Batavia.
Vlijt, Magazyn de, Bandoeng, Java.
Vlijt (De) Technische Bureau, Sourabaya.
Vries, J. R. de, & Company, Maatschappy to tvoortzetting der zaken v/h., Bandoeng, Java.
Vrijberghe de Coningh, A. J., Sourabaya.
Vuyk, M. W., Embong Plosso 7, Sourabaya.
Wagner, Hans, Sourabaya.
Wangæn Wattie, Cultuur Maatschappy.
Wani (*alias* Manee) Wori, Menado.
Weeren, H. van, Sourbaya.
Weissberg, S. (Magazyn de Vlijt), Bandoeng, Java.
Werktuigkundig Bureau (W. Jager Geerlings), Koninginneweg 46, Sourabaya.
Westhoff, W. R., Nordwijk, Weltevreden, Batavia.
Wilde, A de, Borneo Straat 3, Sourabaya.
Wildi, C., Pematang Siantar, Sumatra.
Wirbatz, Otto (or Wirbatz & Company), Sourabaya.
Wolf & Petschek, Sourabaya and Samarang.
Wolff's Machinefabriek, Sourabaya.
Wolff's Stoomkoffiebranderij, Sourabaya.
Wytman, A., Medan, Sumatra.
Yen & Friends, Medan.
Zande, J. Van der, Palme Laan 37, Sourabaya.
Zimmermann, Victor, Batavia.
Zuid Borneo Mijnmaatschappy (Süd Borneo Minen Gesellschaft, A. G.), Goenoeng Koepang, Martapoera, South East Borneo.

PERSIA.

Abdul Rahim Arab.
Abramiantz & Company, Lalezar, Tehran.
Baue, Tehran.
Bonati (Schwerin), Tehran.
Carnik Khan Dalguidjan. Tehran.
Derisi, Mohammed Ali, Borasjun, Bushire.
Eger Brothers, Meshed.
Farbwerke, vorm Meister, Lucius & Brunig, Ispahan.
Fars Company, Shiraz.
Haji Abbas Arab, Ispahan.
Haji Ahmedagha Teheranji, Tehran.
Haji Amin, Ispahan.
Haji Amin-ut-Tujjar Brothers, Ispahan.
Haji Goulam Hussein, Sons of, Resht.
Haji Mihammed Ibrahim (Malik-ut-Tujjar), Ispahan.
Haji Mohamed Ibrahim, Tehran.
Haji Muhammad Ibrahim Tenrani Sakkon, Tehran.
Haji Muhammad Reza, Ispahan.
Haji Muhammad Welinkani, Kerman.
Haji Saleh Arab, Successors of, *viz.*—Haji Amin, Haji Mohammed Reza and Zafar, Ispahan.
Hanemoglou, Resht.
Herold, M., Meshed.
Hoffman, Meshed.
Hosseinyeh, Magasin, Tehran.
Ismaloff (Georges and Jean), Kazvin.
Kezeruni, Mirza Ali, Borasjun, Bushire.
Maison Hollandaise (Prins, C. F.), Tehran.
Malik-ut-Tujjar (Haji Muhammed Ibrahim), Ispahan.
Meister, Lucius and Brunig (*see* Farbwerke).
Meshedi Goul'am Ali, Resht.
Minassiantz, A., Tehran.
Muhammad Saleh, Resht.
Mustafa Husseini, Tehran.
Papadopoulo, Hariles, Resht.
Persische Teppiche A/G., Ispahan.
Prins, C. F. (Maison Hollandaise), Tehran.
Pugin.
Rahman, Ezra, Shiraz.
Roever, Wilhelm, Shiraz.
Seskiel Nawi, Tehran.
Société du Tombac, Ispahan.
Tehallis, Demetri, Resht.
Tehallis, Leandros, Resht.
Tehallis, Sotiri, Resht.
Tombac (du) Société, Ispahan.
Wassmuss.
Wonckhaus and Company, Bushire.
Yavash Ochli, Resht.
Zafar, Ispahan.

EUROPE.

DENMARK.

Albeck, A., and Company, A/S., Osterbrogade 124 (formerly of Strand Boulevard 61), Copenhagen.
Allegemeine Elektricitäts Gesellschaft, Vestergade 23, Copenhagen
Andersen & Jensen, Istedgade 3 Copenhagen.
Andersen-Hvam, C. Julius (Nordisk Kolonial Company), Langelinieskuret 40, Frihavnen, Copenhagen.
Anglo-Russian Trading Company, Dron. Tværg. 3, Copenhagen.
Anita Produce Company A/S., Sofievej 2, Copenhagen.
Apothekernes Laboratorium Droge Kemikalieforretning A/S., Kronprinsensg. 1, Copenhagen.
Atlantisk Handelsselskab (Atlantic Trading Company), Vestre Boulevard 9, Copenhagen.
Bach, Jorgen, Carl Ploughs Vej 5, Copenhagen.
Bakteriologisk Kemisk Teknisk Laboratorium (H. M. Hallas), Lemchesvej 11, Hellerup, Copenhagen.
Baltisk Bouillontaerningfabrik; Henrik Steffensvej 8, Copenhagen.
Beldring and Company, Vodroffsplads 2, and Vestre Boulevard 47, Copenhagen.
Benedy, John, & Company A/S., Frederiksbergg. 10, Copenhagen.
Berlau & Nielsen, Heimdahlsgade, Copenhagen.
Biehl, G., Tordenskjoldgade 22, Copenhagen.
Bohm, J. M., Stettin Spedition (Manager, Aage Larsen), Ny. Toldbodgade 37, Copenhagen.
Bonne, C. Riis, Linoleum Company, Limited, Kronprinsensgade 6, Copenhagen.
Brennabor-Werke (Gebr. Reichstein), Tordenskjoldsg. 8, and Christian IX's Gade 3-5, Copenhagen.
Brix-Hansen & Company, Amaliegade 36, Copenhagen.
Carstensen, Ph., Frederiksholm Kanal 4, Copenhagen.
Centralbanegaardens Chocolade-Kiosk A/S., Kronprinsensg. 1, and Centralbanegaarden, Vesterbrog. 3, Copenhagen.
Christensen & Thogersen, Gronningen 1, Copenhagen.
Continental Caoutchouc & Guttapercha Company, Amaliegade 28, Copenhagen.
Continental Handels & Transit Aktieselskab, Vimmelskaftet 42, Copenhagen.
Copenhagen Coal & Coke Company (Kjobenhavns Kul and Koks Kompagni A.-S.), Islands Brygge 22, Copenhagen.
Copenhagen's Fiskepolse Fabrik, Jernbane Allé 13, Venloso (formerly of Viktoriagade 3), Copenhagen.
Dansk Russisk Handelsselskab, Skt. Marcus Sideallé 2, Copenhagen.
Danske Actieselskab Continentale, Amaliegade 28, Copenhagen.
Danske Fedtimport Kompagni, Vestergade 11, Copenhagen.
Danske Kaffekompagni A.-S., Det, Kronprinsensg. 1, Copenhagen.
Delbanco (trading as John Benedy & Company A/S), Frederiksbergg. 10, Copenhagen.
Dellheim, Sigmund, A/S., Amaliegade 6, Copenhagen.
Droge & Kemikalieforretning A/S., Apothekernes Laboratorium, Kronprinsensg. 1, Copenhagen.
Dueland, V., & Company, Nyhavn 11, Copenhagen.
Eisendrath, Société Anonyme, (Managing Director W. J. Scheidt), Kronprinsensg. 1, Copenhagen.
Enna, Carl, Nytorv 13, Copenhagen.
Eschricht, Svend, Classensg. 40 and Skindergade 24, Copenhagen.
European Trading Company, A/S., Nordre Frihavnsgade 83, Copenhagen.
Export & Importforretningen (Trojel & Meyer), Vestkai, Frihavnen, Copenhagen.
Frederiksberg Saebefabrik, Sindshvilevej 23, Copenhagen.
Gad, Th. Clausen, Havnegade 45; Vesterbrogade 12; and Frederiksberg Allé 19A, iii, Copenhagen.
General Import and Export Company, Frederiksholm Kanal 4 (formerly of Mikkel Bryggersgade 18), & Skoubogade 1, Copenhagen.
Germansk Handels Kompagni, Longangsstr. 16, Copenhagen.
Goldstück Hainze & Company, S. Annæpl. 16, Copenhagen.
Grauballe, Christian, Frederiksberggade 32, and Bredgade 45, Copenhagen.
Hallas, H. M., (Bakteriologisk Kemisk Teknisk Laboratorium), Lemchesvej 11, Hellerup, Copenhagen.
Hansen, Valdemar, & Company, Classensg. 40 and Skindergade 24, Copenhagen.
Harskind, Emil, Falkonerallé 61, Copenhagen (to be distinguished from Emil Herskind, Vesterbrogade 106).
Haubroe, L., & Company A/S, Holbergsgade 8, Copenhagen.
Haug, Carl, Kjobmagergade 28, Copenhagen.
Hellerie, Max, & Company, Reverdilsgade 5, Copenhagen.
Henius, Emil, Vestervoldgade 31; Gronningen 15; Bernstorffsgade 21, (formerly of Christian IX.'s Gade), Copenhagen
Hirschfeld, L., & Company, Store Kirkestraede, 1, Copenhagen.
Holm, Ulrich C., Vimmelskaftet 42, Copenhagen.
Hommel, Valdemar, Hestemollestraede 6, Copenhagen.
Jacobsen, Jacob, Nyhavn 31, Copenhagen.
Jelstrup, H., Studiestraede 49, and Krystalgade 46, Copenhagen.
Jensen, Albert, Kalvebod Brygge 2, Copenhagen

Jenson & Fode, Ny. Vestergade 7, Copenhagen.
Jensen & Hoeck, Amaliegade 36, Copenhagen.
Jensen, Carl, Hejrevej 1, Copenhagen.
Jensen, Chr. Ruge, Aalborg.
Jeppesen, K.T., Princesse Maries Allé 17, formerly of Jernbanegade 4, and Vodrofsplads 13), Copenhagen.
Jorgensen, J. A., & Company, Romersgade 15, Copenhagen; and Sonderg 17/19, Odense.
Keil, Otto, Vesterbrogade 23, Copenhagen.
Kjobenhavns Kul & Koks Kompagni A/S. (Copenhagen Coal and Coke Company), Islands Brygge 22, Copenhagen.
Kongelige Militaer & Vajsenhus Apothek, Kjobmagergade, Copenhagen.
Korsor Mekaniske Fiskenetfabrik, A/S., Frederikssundsvej 62 and Holsteinsg. 42, Copenhagen
Kraeft, Walter, Norregade 7, Copenhagen.
Krebs, Carl, Kongens Nytorv 6, Copenhagen.
Kuhnert, Rasmus, Joreks Pass and Vimmelskaftet 42, Copenhagen.
Larsen, Aage (see J. M. Bohm Stettin Spedition).
Lassen's, Carl, Filial, International Speditionsforretning Amaliegade 37, Conpehagen.
Levy Brodrene, Nyhavn 31, Copenhagen.
Levy, Herman Naphtali (partner of Levy Brodrene), Palaegade 4, Copenhagen.
Levy, James Julius (partner of Levy Brodrene), St. Kongonsgade 21, Copenhagen.
Lichtenberg, Th., & Company, Borgergade 4, Copenhagen.
Linoleum, A/S., Kolding.
Lorenzen's, Christian N., Eftf., Gammel Kongevej 23, Copenhagen.
Lykkeberg, Peter Rudolf, Teglgaardstr. 5, Copenhagen.
Matthiesen, C., Vesterbrogade 35, and Strandvejen 90, Klampenborg, Copenhagen.
Militaer Apothek, Kjobmagergade, Copenhagen.
Moller & Seiersen, Kronprinsensg. 1, Copenhagen.
Moritz, Carl G., Vesterbrogade 20, and Frederiksberg Allé 19, Copenhagen.
Mortensen, Orla, Nykjobing, Falster.
Nielsen, Oskar, Skolebakken 11, Aarhus.
Nordisk Kolonial Company A/S., Frihavnen, Copenhagen
Nordisk Kommissions Kompagni, Radaustraede 11, Copenhagen.
Nordisk Vareimport, Griffenfeldtsgade 8, Copenhagen.
Norstrand, Carl, Kongens Nytorv 6, Copenhagen.
Osterbro's Patent Scirieco Kaffebranderi Limited, Magstr. 6, Copenhagen.
Petersen, Jens, Skindergade 31, Copenhagen.
*Phonix Agentur (or Phonix Company), Vestervoldgade 11, Copenhagen.
Pingel, Heinrich, & Company, A/S., Tordenskjoldsgade 29, Copenhagen.
Produkt Import (Skandinavisk) Company, Skindergade 31, Copenhagen.
Rassumussen, Alf., and Company, Martinsv. 9, and Vestre Boulevard 9, Copenhagen.
Regulaer A/S., Kronprinsensg. 1, Copenhagen.
Reiniger, Gebbert & Schall A/S., Nybrogade 32, Copenhagen.
Rudholt, Rasmus, Tordenskjoldsgade 17, Copenhagen.
Sachs, Ignace, Palads Hotel, Copenhagen.
Sand, Hilmar & Company, Nygade 3, Copenhagen.
Scandinavian British Syndicate, Islands Brygge 21, and Holmens Kanal 5, Copenhagen.
Schacke, Julius, Knabrostraede 1, Copenhagen.
Schaltz, K. A., Frederiksholm Kanal 4, Copenhagen.
Scharling, Emil, Norrebrog. 140, Copenhagen.
Scheidt, W. J., (see Société Anonyme Eisendrath).
Schimmelpfeng W., Auskunftei, Vestergade 13, Copenhagen.
Schlesinger, Ernst, Christian IX's Gade 10, Copenhagen.
Schonberg, Frederik Stampe, Sindshvilevej 23, Copenhagen.
Schonberg, Svend H. C. O., Norrebrog. 213 and Flensborggade 2, Copenhagen.
Schuchardt & Schütte's Filial, Norregade 7, Copenhagen.
Seelk, Alfred, Strandv. 118, Vimmelskaftet 42, and Borsen, Copenhagen.
Skandinavisk-Automat A/S., Kronprinsensg. 1, Copenhagen.
Skandinavisk Produkt Import Company, Skindergade 31, Copenhagen.
Société Anonyme Eisendrath (Managing Director W. J. Scheidt), Kronprinsensg. 1, Copenhagen.
Stern-Handfuss, S., Niels Juelsgade 11, Copenhagen.
Storm, Jorgen, Jernbanestations Plads, Hjorring.
Streit, Carl, Aalborg & Esbjerg.
Thomsen, P. B., Clemensborg, Aarhus.
Thygesen, Aage, Kompagniestraede 22, Copenhagen.
Trojel & Meyer, Kronprinsensg. 1 & 3, Copenhagen.
Trojel, Hans, (see Vesterbros Farve & Materialhandel).
Union Special Maskin Kompagni Kjobenhavn Limited, Kjobmagergade 28, Copenhagen.
Vajsenhus Apotheket, Kjobmagergade, Copenhagen.
Vesterbros Farve & Materialhandel (Hans Trojel), Vesterbrog. 73A, Copenhagen.
Voigt, Hans, Amaliegade 28, and Peder Skramsg. 19, Copenhagen.
Winkel & Wondt, Borsen 7, Copenhagen.

* No connection with Phonix A/S, Godthaabsej 88.

GREECE.

Achaia Wine Company (Société Vinicole Allemande), Gutland, Patras.
Akif, Hassan, & Company (Edhem, Muhliss), Salonika.
Anatoli Insurance Company, The, Athens.
Angelides, John Pantazis, Volo.
Anoyanakis E. D., Candia, Crete.
Antovitch, Pierre, Chios.
Assael, Peppo, Allatini Han, Salonika.
Asseo, Jacob, Yildiz Han 11 Salonika.
Barough, Solomon & Levi, Volo.
Baumann & Beckmann, Pl. Dimokratirion, Athens.
Baumann, Hermann, Rue Osakaloff 31, Athens.
Beck, Karl, 13 Rue de l' Université, Athens.
Bensussan, N., Piræus.
Bloch, Eugene, Piræus.
Callimasiotis, Dimitrios, Piræus.
Canellopoulos, Canellos, Rue duo Maison Patras.
Charamis, Panayioties, Piraeus.
Cohen, Mordoh & Company, Kasmindji Han, Salonika.
Cohen, Simando, Piræus.
Conteas, Demetrios, }
Conteas Leonidas G., } Calamata.
Conteas, Panyiotis, }
Damalas, Pavlos (Paul), Piræus.
Damas, Constantine, Calamata.
Daniolos Freres, Andros.
Defner & Edelmann, Athens.
Deffner, Professor (of Deffner & Edelmann, Athens).
Dimitrelias, John, Vathy, Samos.
Edhem, Muhliss (Akif, Hassan & Company), Salonika.
Entreprises Commerciales (d'), Société Anonyme, Kolokotronis Street, Piræus.
" Esperini." Rue Philhellènes, Athens.
Export Society, Piræus.
Fabrique de Tabacs et Cigrettes Macedoniennes, Salonika.
Farkouh, Constantine, Salonika.
Farkoub, Hadzi Daoud, Salonika and Athens.
Fels & Company, Corfu.
Fenyves, Philip, Teldji Han 18, Salonika.
Galanis & Goldstein & Hadjiandreou, Samos.
Gattegno, Samuel Daniel, Missir Tcharchi, 42, Salonika.
Goldstein, Albert, Samos.
Gottlieb, Martin, Candia.
Gromann, George Athens.
Halepian, Arnenak M., Piraeus.
Hampartchoumian, Aram, Athens (*see also* Hamparzum, Aram).
Hamparzum, Aram, (Aram Hampartchumian), Santa Roza Street 1B, Athens.
Harr, Gustave, St. Theodore Square, Athens.
Hasson & Recanati, Emniyet Han, Salonika.
Heidman, Hans, Salonika.
Herzog, M. L., & Company, Salonika.
Hoffmann, Alfred, Piræus.
International Magnesit Werken, Gerekari, Eubœa.
Jenny & Vock (Fridolin Jenny; Emil Vock), Rua Franque, Salonika.
Jenny, Fridolin (*see* Jenny & Vock).
Kadi, A., Salonika.
Kloebe, Friedrich, (of Karl Kloebe & Company), Athens.
Kloebe, Karl, (of Karl Kloebe & Company), Athens.
Kloebe, Karl, & Company, Athens.
Koeing, I. & H., & Company, Athens.
Kouremetis, Michael, Athens and Calymnos.
Kouremetis, Pandelis, Athens and Calymnos.
Kruger, Max., Canea, Crete.
Kruger, Richard G. Canea, Crete.
Lianos, C., Freres, Piræus.
Lianos, Soulakas & Goumas, Piræus.
Lochner, Harmann, Patras.
Lochner, Max, Patras.
Lucas & Company, Patras.
Macedoriennes, Fabrique de Tabacs et Cigarettes, Salonika.
Margaritis, J. Piræus.
Maroulis, Alexander & Company, Salonika.
Mayer & Company, Salonika.
Mehmed Baldji Fréres, Aelion Han, Salonika.
Miceli, E., & C. B. Xanthos, 20, Place de la Liberté, Athens.
Michaelides & Milch, Panghion Hotel, Athens; and Piræus.
Moretti, Louis Zante.
Muller, Karl, Patras.
Oriental Tobacco Company, The, Salonika.
Ornstein, Dr. Otto., Chios.
Palaiologos, Georgo, Patras.
Papatheodorou, Athanasios (*see* Alexandre Zachariou & Company).
Pfister & Assael (Rudolph Von Pfister & Peppo Assael), Allatini Han, Salonika.
Pfister, Rudolph Von (*see* Pfistor & Assael).
Procopiou (Nikos.), Patras.
Recanati, Fils de Joseph, Sibi Gumruk Han, Salonika.
Recanati, H. J., & Company, Sibi Gumruk Han, Salonika.
Rossini, Alexander (*alias* Rosalini), Odos Vasilissa Olga 162A, Salonika; and Porto Lagos.
Savopoulos, Sfyris & Company, Rue Notara 67, Piræus.
Schachtel & Jacobson, Salonika.
Scheffel, Helmuth, Volo.
Schenker & Company, Salonika.
Schewend, August, Candia, Crete.
Scialom, Albertt, & Company, Salonika.
Seefelder & Company (Hans & Michel), Salonika.
Senegalia, A., Patras.
" Skrip," Rue Philhellènes, Athens.
Société Anonyme d'Entreprises Commerciales, Kolokotronis Street, Piræus.
Société Vinicole Allemande (*see* Achaia Wine Company).
Spiedel & Company, Island of Thassos and Suja, Crete.
Stein's Oriental Stores, Limited, Salonika.
Stoltenhof & Lucas, Patras.
Stringos, George, Piræus.
Stuermer, Max, Candia, Crete.

Tiring, Victor, & Frères, Salonika.
Vock, Emil (*see* Jenny & Vock).
Wein, Jacob, Canea.
Yannonkakis, Nicholas, Piræus.
Zachariou, Alexandre (*see* Alexandre Zachariou & Company).
Zachariou, Alexandre, & Company, (Alexandre Zachariou & Athanasios Papatheodorou), 54 Stadium Street, Athens.
Zachariou, John, Rethymo, Crete.
Zachariou, Peter, & Son, Rethymo, Crete.
Zahn, Henry, Calamata.
Zirini Brothers (John, Basil & George Zirini), Xanthi.

ICELAND AND FÄROE ISLANDS.

Andersen, H., & Son, Adalstraeti, 16, Reykjavik,
Anderson, Hans, Adalstraeti, 16, Reykjavik.
Braun, Rich. N., Reykjavik.
Brauns Verslun, Reykjavik.
Kristoferson Magnus, Hverfisgota, Reykjavik.
Obenhaupt, A., Hverfisgota, Reykjavik.
Runolfsson, Olafur, Hverfisgota, Reykjavik.
Siglefjord Olje & Guano Fabrik, Siglefjord, Iceland.
Thomsen, H. Th. A., Reykjavik, Iceland, and Thorshavn, Färoe Islands.

NETHERLANDS.

*Aalst, P. E. van (owner G. A. Bol), Haagsche Veer 4, Rotterdam.
Aalten, J. H. van, Bellevoysstr. 85 and Botersloot 29, Rotterdam.
Adler & Oppenheimer, N. V., Prinsensgracht 379, Amsterdam.
"Aequator," Mijnbouw Maatschappy, Theresiastraat 109, The Hague.
Alboid-Britannia Metal Warenfabrik (*see* Kurz, C., & Company).
Aigemeen (N. V. Commissie Handels Bureau, Nieuwe Uitleg 6, The Hague.
Algemeene Hadelsvereeniging (late De Ruyter & Company), Voorschoterlaan 145 and Linker Rottekade 145, Rotterdam.
Algemeene Import & Export Maatschappy, (N. V. Import & Export Maatschappy), Korte Vyverberg 5/6, The Hague; Amsterdam; and Post Box 31, Bergen op Zoom.
Algemeene Nederlandsche Chemische Maatschappy, N. V., Kuiperstraat 48/50, Amsterdam.
Allgemeine Electricitäts Gesellschaft, Install. Bur., Keizersgracht 70 Amsterdam.
Allgemeine Radiogen, A. G., Keizersgracht 369-373, Amsterdam.
American Bicycle Company, Prinsengracht 657, Amsterdam.
American Importing Company, (M. Kattenburg), Keizersgracht 197, Amsterdam.
"Amsterdam" Import Kantoor, Koningsplein 14, Amsterdam.
Amsterdamsche Caoutchouc Compagnie, Leidschestr. 47, Amsterdam.
† Amsterdamasche Export en Import Maatschappy, N. V., Keizersgracht 302-304, Amsterdam.
Anthraciet Handelsvereeniging, Boompjes 70, Rotterdam.
Asbestos (Nederlandsche) Maatschappy, N. V, Willemskade 19, Rotterdam.
Asteroth, Friedr., Maaskade 132, Rotterdam.
Automobiel Maatschappy "Zuid Holland," Goudschesingel 6, Rotterdam.
Badische A. G. für Rheinschiffahrt und Zeetransport, Theo. Fugen, Maaskade W. Z. 164, Rotterdam.
Bakker, S. W., Ymuiden.
Bankinstelling, "Holland," N. V. (*see* "Holland" Bankinstelling).
Barmat, J., Keizersgracht 302-304 Amsterdam; and Wynstraat 72, Rotterdam.
Basalt Maatschappy, Gelderschestraat 12B, Rotterdam.
Bataafsche Industrie en Handel Maatschappy, Hobbomakade 29, Amsterdam.
Beit & Company, Prins Hendrikkade 66-67, Amsterdam.
Bella, M. de la, 2e Jan van der Heydenstraat 2, Amsterdam.
Berger & Wirth, Spuistraat 46, Amsterdam.
Berger, Henri, (*see* Drukkerij N.V.)
"Bergleute," Transport Kontor Voorschoterlaan 84, Rotterdam.
Bergsma, Agentuur & Commissiehandel, Reguliersgracht 28, Amsterdam.
"B. E. Sons," Graaf Florisstraat 7. Amsterdam.
Beuningen, D.G., van, Maliebaan 8, Utrecht.
Bieling & Company (v/h Bieling & Bruckhausen) Oliver, van Noordstraat 12, Rotterdam.
Binneveld & Schellen, Boompjes 40B, and Pickstraat 63B, Rotterdam.
"Bleekertje (Het)," Zeeppoederfabriek, (*see* J. H. Wigleven).
Blijdenstein, H. H., Stadhouderskade 16A and Post Box 263, Amsterdam; Rotterdam; and Apeldoorn.
Böeker, L., & Company, Postbus 78, and Boompjes 30A, Rotterdam.
Bödiker, Carl, and Company, Wijnhaven 3A, Rotterdam.
Boest Gips & Van der Leyé, Rijnhaven Z. Z. 20, Rotterdam.
Bol, G. A. (*see* Aalst, P. E. van), Rotterdam.
Borawski, O. W., Groenstraat 56, Roosendaal.

* Not connected with P. E. van Aalst of G. J. van Peere & Company, Oostzeedijk 104, Rotterdam.
† No connection with "Amsterdam" Import en Export Maatschappy, Utrechtschestr. 31.

Borleffs & Company, Haagscheveer 16, Rotterdam.
Borner, G. A. A., Nicolas Witsenkade 30, Amsterdam.
Bosnak, Herman, Frans van Mierisstraat 31, Amsterdam.
Bosnak, Michel, Nieuwe Heerengracht 151, Amsterdam.
Brands, Th. E., Rokin 68, Amsterdam.
Brasch & Rothenstein, Heerengr. 320, Amsterdam; Boompjes 40A Rotterdam; and Flushing.
Bremer, P. H., Kerkstraat 307, Amsterdam.
Buck, Geo., Junior, Rotterdam.
Buitenlandsche Handels Maatschappy, (Foreign Trading Company), Haagsche Veer 35, Rotterdam.
Bunge & Company, Vygendam 2-6, Amsterdam.
Bureau ter bevordering van Handel met Rusland, Keizersgracht 302-304, Amsterdam.
Caan & Heumann, Daendelstratt 13, The Hague.
Calkoen & Company, Rokin 92-96, Amsterdam.
Catz Gebroeders, Coolsingel 51-53, and Nieuwehaven 141 Rotterdam; and Kloveniersburgwal 31, Amsterdem.
Ceuvell, J. L., Hoogte Kadijk 147, Amsterdam.
Chirurgische Instrumentenfabriek N. V., (Voorheen Loth & Stöpler), Trans 1, Utrecht.
Christiansen & Mahler's Scheepsuitrusting en Proviandeering, Gebroeders, Leuvehaven 139, Rotterdam.
Coal Trading Association (*see* Steenkolen Handelsvereeniging).
Cohen-Goldschmidt, B. (David Heymans Cohen), Villa Paradys, Oldenzaal.
Cohen van Straaten, I. Th., Frans van Mierisstr. 38, Amsterdam.
Cohn-Donnay & Company, K. Hoogstr. 1, Rotterdam.
Cohn, Gustav. (*see* Holland & America Import & Export Company).
Continental Caoutchouc & Gutta Percha Company, Prinsengracht 1077, Amsterdam.
Continental Handel, Nieuwstr. 28 and Korte Hoogstr. 37B, Rotterdam; and the Hague.
Daarnhouwer & Company, Raadhuisstraat 46, Amsterdam.
Darnbacher, Martin, Ged. Glashaven 17B, Rotterdam.
" De Chinees," Thee Maatschappy, Ged. Binnenrotte 30, Rotterdam.
" De Schie," Olie and Vetfabriek, N.V., Westerkade 6, Schiedam.
Dekkers, Z. W. C. (partner of Erhardt & Dekkers).
Deutsche Dampffischerei Gesellschaft " Nordsee," Rijksvischhal, Ymuiden.
Deutsche Vereinigte Schuhmaschinenfabriek, Boschveldweg, S'Hertogenbosch.
Deventer Glas Maatschappy, voorheen J. Pouwels Coelingh (N. V.), Deventer.
Dijk, Jac P. M. van, Berkelsche Laan 16, Rotterdam.
Dirkzwager, Gysbert, Maassluis.
Dirkzwager's Scheepsagentuur, Hook of Holland; and Haven, Maassluis.
Docter Gebrs., Beverwijk Mills, Beverwijk.
Dralle, Edward (of " Lotus " Parfumerien Fabriek) Amsterdam.
Dreibholz & Company, Gebrs., and Kostverlorenvaart 44 and Kruislaan, Watergraafsmeer, Amsterdam; and Rotterdam.
Driel's (van) Stoomboot en Transport Oudeen, Maaskade O. Z. 114, Rotterdam.
Drost, Robert, Nieuwstr. 54, Terneuzen.
Drukkerij (N.V.) v/h Henri Berger, Stationsweg 15, Bois le Duc.
Duffhauss, C. W., Stieltesstratt 20-22, Nijmegen.
Duiker, J., Weteringschans 171, Amsterdam.
Duitsch-Hollandsche Sleepvereeniging, " Samenwerking," Nijverheidsstr. 50, Rotterdam.
Dumonceau Frères, (*see* De Komeet N.V.)
Duncan Doring, E., & Company (now Weinberg, F. & Company), Korte Wijnstr. 24, Rotterdam.
Eerste Hollandsche Export Compagnie, Amsterdam.
Ehrenbaum, Paul, & Company, Damrak 80, Amsterdam.
Eiffe & Company, Reederijst. 5, Rotterdam.
Eil, Joseph, Maaskade 164, Rotterdam; and Schiedam.
Einhorn, S., Pl. Muidergracht 1, Amsterdam.
Elberfelder Handles & Export Company, Hoogeweg 22, Amsterdam.
Electrische Vleeschwaren Fabriek, Oranjenassau Straat, Hillegersberg, near Rotterdam.
Elster & Company, Nijverheidsstraat 3, Rotterdam.
Engelbrecht, W., Heerengracht 125, Amsterdam.
Enthoven (Afdeeling), Nederlandsche Ijzerhandel Maatschappy tot Voorzetting der Zaken, The Hague.
Erdman & Hethey, Keizersgr. 369/373, Amsterdam.
Erhardt & Dekkers, O. Z. Leuvehaven 28, Rotterdam.
Eschauzier, K. W., Vondelstraat 19, Amsterdam.
Esslerk Limited, Gelderschekade 21; Witte Huis, Wijnhaven 3 and Koningsteeg 1, Rotterdam.
Ferner, Eugen, Stadhuoderskade 156, Amsterdam.
Fischer, J., & Company, Badhuisweg 18, Scheveningen.
Fortuin Hzn., A. J., Keizersgracht 372, Amsterdam.
Frachtkontor, G.m.b.H., Zuidblaak 24, Rotterdam.
Frankfurter A. G. für Rhein und Main Schiffahrt, Rotterdam.
Friedmann, F., Tulpstraat 12, Amsterdam.
Fugen, Theo. (*see* Badische A. G. für Rheinschiffahrt und Zeetransport, Theo. Fugen).

Ganser, Dr. R. F., Herten, near Roermond.
Gautzsch's Gasgloeilicht Maatschappy, N.V., Keizersgracht 365-367, Amsterdam.
Getreide Commission A.G., Coolsingel 39A, Rotterdam.
Geyerhahn, Fritz, Keizersgr. 174-6, Amsterdam.
Glas en Kristalhandel, Heinz, J., v/h., N V., Nieuw Buinen.
Gloeikousjesfabriek, Zuid-Hollandsche, Schiedam.
Goldmuntz (Joe, Paul, Max, Romi, Leon and Michel), Amsterdam and Scheveningen.
Goldstük-Hainze & Company, Keizersgracht 108, Amsterdam; and Scheepmakershaven 27, Rotterdam.
Goudsmit, Leo, Heerengracht 109, Amsterdam.
Goudzward, A. W. M., & Kolff, J. M., Pelikaanstraat 25, Rotterdam.
Griendt, A. M. Vander (Wilhelm Siemens), Boschje 10-11, Rotterdam.
Groen, Th. de, Technisch Handels Bureau, Bezuidenhout 103, The Hague.
Groenendijk & Garschagen, Koningsplein 1, Amsterdam.
Grootkerk, S., Junior, Linnaeusstraat 45, Amsterdam.
Haersolte, H. van, Goudscherijweg 91A-95, Rotterdam.
Hagen & Company, Boompjes 84, Rotterdam.
Hall, H. Van der, Boompjes 109, Rotterdam.
Haller, C., Vondelstraat 152, Amsterdam.
"Halve Maan, de," N. V. Handelsvereeniging, Amsterdam.
Handelsveem N. V., Willemskade 20, Rotterdam.
Hanno, Heinrich, Nieuwland 4, Rotterdam.
Hartelust (Afdeeling), Nederlandsche Ijzerhandel Maatschappy tot Voorzetting der Zaken, Leeuwarden.
Heck, A. M. v.d., Oranje Nassau Straat, Hillegersberg, near Rotterdam.
Heidebroek, Hermann, & Company, Boompjes 40A, Rotterdam.
Heidebroek, Wilhelm, Prinsengracht 1077 and Ceintuurbaan 306, Amsterdam.
Heinrici's, (Otto) Internationale Handelsvereeniging. N.V., Westzeedijk 48, Rotterdam.
Heinz, J., N.V., Glas en Kristalhandel v/h., Nieuw Buinen.
Hendrix, Sickel & Company, Rokin 6, Amsterdam.
Hertzfeld, L. H. van, Wijnhaven 30, Rotterdam.
Hibbeler, E. D., & Company, N.Z. Voorburgwal 130, Amsterdam.
Hille & Company (formerly Hille & Chida), Mercurius Building, Prinz Hendrikkade 20, Amsterdam.
Hille, Rudolf Heerengracht 212, Amsterdam.
Hoeckel, P. van, Kruisbroedershof, S' Hertogenbosch.
*Holland & America Import & Export Company, (Gustav Cohn), Het Witte Huis, Rotterdam.
"Holland" Bankinstelling, N.V., Hofweg 11, The Hague.
Holland Gulf Stoomvaart Maatschappy, Veerkade 8, Rotterdam.
"Holland" Textiel Febriek, Enschede.
Holland-Zweden Import & Export Maatschappy N. V., Wijnstr. 72, Rotterdam.
Hollandia Export Company, Postbus 497 and Keerweerlaan 21, Rotterdam.
Hollandsche Verfstoffenfabriek, Vaals, near Maastricht.
Hoog, H. de, Waaldijk 35-43, Rotterdam.
Hoorebeke, André Van, Zuidblaak 48, Rotterdam.
Huber, M. G., Wijnhaven 98, Rotterdam.
Huistelefoon (Nederlandsche) Maatschappy, Frederiksplein 28, Amsterdam; Zuidblaak 38, Rotterdam; Westeringkade 2—4 and Juliana van Stolberglaan 82, The Hague.
Import & Export Maatschappy, N. V., Amsterdam & The Hague (*see* Algemeen Import & Export Maatschappy).
Import & Export (Nederlandsche) Handelsvereeniging, Stationsweg 54B, Rottterdam.
Import Kantoor, Amsterdam, Koningsplein 14, Amsterdam.
Ingenohl, C., Witte Huis, Wijnhavn 3, Rotterdam.
International Overzeesche Handelsvereeniging, Keizersgr. 318, Amsterdam.
International Talking Machine Company, Keizersgracht 137, Amsterdam.
Internationale Import & Expert Handels Gesellschaft, Oude Ebbingestraat 38, Groningen.
Itschert & Company, Coolsingel 33, Rotterdam.
Jacobs, H., Scheepmakershaven 41, Rotterdam.
Jibben, D. H. (of Jibben & Van Reysen), Blauwburgwal 6, Amsterdam
Jongh, I. B. de (*see* Wicke's, Dr. Gustav, Drukinktfabrieken).
Jordan, L., Maison Chic, Kalverstraat 117, Amsterdam.
Kan, Alfred Abraham, J. Lzn, Van Aemstelstraat 26, Amsterdam.
Karlsberg, B., & Company, Beursgebouw (Exchange Building), Damrak, (formerly of Rokin 65—69), Amsterdam.
Karlsruher Schiffahrts (Neue) Actien Gesellschaft, Rotterdam.
Kattenburg, M. (*see* American Importing Company).
Katzenstein, D., Singel 155, Amsterdam.
Kaufmann's Huidenhandel, N. V., (formerly S. G. Kaufmann), Ruigeplaatweg 41, Rotterdam.
Kaumanns & Company, Buitenhof 5, The Hague.
Kohlenbrink, G., Junior, Thee and Koffie Import and Export Handel, Wijnstraat 117, Rotterdam.
Kersken, H., Junior, Prins Henrikkade 181, Amsterdam.
Kessler, A., s'Gravendijkwal, Rotterdam.

* No connection with Holland Amerika Import & Export Company, Zwarteweg 20, The Hague.

Kestein, E. A., Boompjes 92, Rotterdam.
Klatzer & Company, Keizersgr. 205, Amsterdam.
Klembt's (Paul), Scheepsagentuur Maatschappy, Boompjes 16, Rotterdam (Manager, Seger G., Klunk).
Klop, P. W. H., Raadhuisstraat 18, Amsterdam.
Klostermann, Bernard, Willemsparkweg 181, Amsterdam.
Klunk, Seger G., Boompjes 16, Rotterdam.
*Koch & Company, Transport Gesellschaft, Nieuwland 3, Rotterdam.
Koekkoek, M. A., Nieuwendam, near Amsterdam.
Koenigsfeld, J. H., Willemskade 19, Rotterdam.
Koenneker Wm, Prinsengracht 657, Amsterdam.
Koenneker's Kabel Bureau, Prinsengracht 657, Amsterdam.
Köhler, Joseph, Keizersgracht 231, Amsterdam.
Komeet, N. V. De, v/h Dumonceau Freres, Kanaaldijk, St. Pieter near Maastricht.
König, H. W., & Company, Boompjes 104, Rotterdam.
Koning, Carel A., & Company, Keizersgracht 20?, Amsterdam.
Krom & Company, Keizersgracht 105, Amsterdam.
Kroon (De) Stoomzeepfabriek, Hontmarkt 19-21, Haarlem.
Krupp, Fried, A. G., (see Kruppsche Spedition und Rhederei Comptoir Für).
Kruppsche Spedition und Rhederei Comptoir für (Fried Krupp A. G.), Leuvehaven 34B, Rotterdam.
Kruthoffer & Doll, Veerkade 8, Rotterdam.
Küntzel, W., Voorschoterlaan 143 B, Rotterdam.
Kupsch & Abas, 2E Kostverlorenkade 23-24, Amsterdam.
Kurz, C., & Company, Alboid-Britannia Metal Warenfabrik, Tiel.
Lagerhaus (Mannheimer) Gesellschaft, Pr. Hendrikkade 160A, & Postbus 482, Rotterdam.
Lamm, Alois (see Lamm Brothers).
Lamm Brothers (Alois Lamm), Weteringschans 84, Amsterdam.
Landy, Ignaz, Fred. Hendriklaan 34, Scheveningen.
Lange, Martinus de, Van Ostadestr. 197, Amsterdam.
Lange's, A. W. de, Thee Handel N. V., Wijnstraat 113, Rotterdam
Lassen, Carl, Zuidblaak 26, Rotterdam.
Lecomte, Jules, & Company, Zuidblaak 50, Rotterdam.
Leeuw, Simeon de, & Company, Kloveniersburgwal 72, Amsterdam.
Leeuwen, Louis van, Grensstr. 3, Amsterdam.
Lehmann, D., Zuidblaak 26, Rotterdam.
Lehner, E., Keizersgracht 8, Amsterdam.
Levy, Bernard, Witsenkade 14, Amsterdam.
Levy, Robert, Langestr. 40, Amersfoort.
Lichtenstein, M., Oostzeedyk 11, Rotterdam.
Lichtle, F. J., Sarphatipark 68, Amsterdam.
Liebert & Meyerhoff, Amsterdam.
Lieshout, A. Van, & Company, S'Hertogenbosch.
Lissauer, Jezaia, & Zonen, Gelderschekade 31, Amsterdam.
London, S. N., Damrak 28-30, Amsterdam.
Loo, J. Van, & Company (cover for Roland Transport A/G.), Kromme Waal 22, Amsterdam; and Leuvehaven 32, Rotterdam.
Loock, H., & Company, O. Z. Maaskade 70, Rotterdam.
Loth & Stöpler see Chirurgische Instrumentenfabriek N. V.).
"Lotus" Parfumerien Fabriek, Amsterdam.
Lucardio, Willem, Maastraat 8B, Rotterdam; Courtral and Leeuwarden.
"Lucullus" Cacao & Vischconservenfabriek, 2e Kostverlorenkade 23/25 and Post Box 131, Amsterdam.
Mahler, Henry G, Leuvehaven 139, Rotterdam.
Maier, C. G., Actien Gesellschaft, Westerstr. 39, Rotterdam.
Mannheimer Lagerhaus Gesellschaft, Pr. Hendrikkade 160A, & Postbus 482, Rotterdam.
Markovits, E. M. (Hollandia Export Company), Keerweerlaan 21, Rotterdam.
Mayer & Company, Westerstraat 38b, Rotterdam.
Meiger & Company, Stationsweg E99, Velseroord.
Mentz, H., Junior, } Ceintuurbaan
Mentz, Heinrich, Senior, } 346, Amster-
Mentz, Hermann, } dam.
"Metropol" Gasgloeilichtfabriek (Gloeikousjesfabrik), Parkstraat 15, Arnhem.
Metz, Heinrich, Groote Draaisteeg 4, Rotterdam.
Miele & Company, Kalverstraat 35-37, Amsterdam; Veenestraat 50, The Hague; and Hoogstr. 307, Rotterdam.
Mijnarends, H. B. or J. B., Lomanstraat 59 (formerly of Keizersgr. 203), Amsterdam.
Mijnbouw Maatschappy "Aequator," Theresiastraat 109, The Hague.
Miranda (De) & Boekman, Beursgebouw (Exchange Building), Damrak, (formerly of Rokin 65/69), Amsterdam.
Mohrmann, J, & Company, Handelsvereeniging voorheen, Keizersgr. 203, Amsterdam.
Molenberg & Dekker, Stationsstr. 53, Zaandam.
Monnickendam, D., Zomerhofstraat 71b, Rotterdam.
"Monopol" Automobiel Import Maatschappy, Wynstraat 117, Rotterdam; & Breda.
"Monopol" Gasgloeilichtfabriek, Vyzelgracht 28, Amsterdam.

* No connection with Koch & Company, Tobacco Merchants, Middensteiger 20A-B Rotterdam.

"Monopol" Thee-Onderneming, Ged. Binnenrotte 30, Rotterdam.
Naessens, W., & Company, Stadhouderskade 19—20, Amsterdam; & Kneuterdijk 18, The Hague.
Nagtegaal, E., Haringvliet 47, Rotterdam.
"Natura" Nederlandsche Plantenboterfabriek, Van Ostadestr. 177 & Gronsstr. 3, Amsterdam.
"Nederland" Ozonwerken, Schiedam.
Nederlandsche Asbestos Maatschappy, N. V., Willemskade 19, Rotterdam.
*Nederlandsche Handelsvereeniging, Noordblaak 77, Rotterdam.
Nederlandsche Huistelefoon Maatschappy, Frederiksplein 28, Amsterdam; Zuidblaak 38, Rotterdam; Westeringkade 2-4 and Juliana van Stolberglaan 82, The Hague.
Nederlandsche Ijzerhandel Maatschappy tot Voorzetting der Zaken, Afdeeling Enthoven, The Hague.
Nederlandsche Ijzerhandel Maatschappy tot Voorzetting der Zaken, Afdeeling Hartelust, Leeuwarden.
Nederlandsche Import & Export Handelsvereeniging, Stationsweg 54B, Rotterdam.
Nederlandsche Maatschappy voor Overzee Commissiehandel, Weesperzijde 89, Amsterdam.
Neue Karlsruher Schiffahrts Actien Gesellschaft, Rotterdam.
Neumann, M. B, & Company, Brouwersgr. 53, Amsterdam.
Nievelt, Van, & Company, Dordrecht.
Noack's (E), Fabr. v. Fijne Vleeschw. en Conserven, Emmasingel 8, Groningen.
Norden, J., Stationsweg 43, Rotterdam. (See also Zuid Hollandsche Blikdrukkerij Speelgoed & Emballage Fabriken).
"Nordsee," Deutsche Dampffischerei Gesellschaft, Rijksvischhal, Ymuiden.
"Observator," N. V., Eendrachtstraat 174-6 and Westzeedijk 52, Rotterdam.
Okon, Jos., Firma, Oliver van Noordstraat 12 and Post Box 552, Rotterdam.
Olex Petroleum Import Maatschappy, N. V., Stationstr. 53, Zaandam.
Olie & Vetfabriek "De Schie" N./V., Westerkade 6, Schiedam.
Olifiers, L. N. G., Keizersgracht 70, Amsterdam.
Onnes, P., & Zoon, Singel 250, Amsterdam; and Wijnhaven 108, Rotterdam.
Oosterman & Lomans Zeepziederij de Kroon, Houtmarkt 19-21, Haarlem.
Oosthoek, de, Import & Export Handel, N.Z. Voorburgwal 130 and Koninginnerweg 185, Amsterdam.
Orenstein & Koppel, N.Z. Voorburgwal 227, Amsterdam.
Ossedrijver, E., Leuvehaven 55, Rotterdam.
Ouden, J. H. den, Watergraafsmeer and Frederiksplein 45, Amsterdam.
Overzee Commissiehandel, Nederlandsche Maatschappy voor, Weesperzijde 89, Amsterdam.
Ozonwerken "Nederland," Schiedam.
Perlstein, Van, & Company, Singel 512, Amsterdam.
Perlstein (van) & Roper Bosch, Singel 532, Amsterdam.
Pierson & Company (late Adolf Boissevain & Company), Heerengracht 237-239, Amsterdam.
Plagemann & Company, Maliestr. 10 (formerly Kortenaerstr. 14), Rotterdam.
Polak Simon S., Vossiusstraat 32, Amsterdam.
Pols Pz., H. van der, Clemensstraat 60A and Wolphaertstr. 2A, Rotterdam.
Poorter, Joseph, de, Veerkade 8, Rotterdam.
Poortershaven Handelsrichtingen, Veerkade 8, Rotterdam.
Post, Van der Burg & Company, Willemsplein 11, Rotterdam.
Pouwels Coelingh, J. (see Deventer Glas Maatschappy).
Praag Sigaar, S. van, Keizersgracht 137, Amsterdam
Priboean Cultuur Syndicaat, N. V., Keizersgr. 326, Amsterdam.
Prins, E. L., Nieuwehaven 116A, Rotterdam.
Reiniger, Gebbert & Schall A/G., Stationstr. 12, Utrecht.
Rennel Frères, Badhuisweg, Scheveningen.
Rhein & See Schiffahrts Gesellschaft, Rotterdam.
Rhein & See Speditions Gesellschaft, Rotterdam.
"Rhenus" Transport G.m.b.H., Nassau kade 1 and Nassauhavn 1, Rotterdam.
Richter, F. A., & Company, Stationsweg 24, Rotterdam.
Roemer, Van de, & Company, Hondiusstraat 10B, Rotterdam.
Roese, Friederich, Junior, N. Spiegelstr. 26, Amsterdam.
Roland Transport A. G., Leuvehaven 32, Rotterdam; and Kromme Waal 22, Amsterdam.
Rompu, Hubert Van, Terneuzen.
Rompu, J. van, Dejongestraat, Terneuzen.
Roselius & Company, N. Spiegelstr. 26 (Corner of Keizersgracht 592-94), Amsterdam.
Rotterdamsche Export Handel (Schnitzer Gebr.), Geldersche straat 2, Rotterdam.
Rotterdam, Transport Company, Leuvehaven 90A, Rotterdam.
Rubens, B. I., and Company, Nic. Witsenkade 11, Amsterdam.
Ruff, G., Leuvehaven 85, Rotterdam.
Ruoff, J. G. A. (*see* Scheffer & Company).
Ruytr (de) & Company, Linker Rottekade 145, Rotterdam.
"Samenwerking," Duitsch-Hollandsche Sleepvereeniging, Nijverheidsstr. 50, Rotterdam.
Schaaf, E. J. G., Lange Oostzeedijk 11, Rotterdam.
Schenker & Company, Veerkade 4, Rotterdam.
Schimmelpfeng, Institut W., Nieuwe Doelenstraat, Amsterdam.

* No connection with Nederlandsche Handelsvereeniging, Amsterdam.

Schmidt, Edmund, Keizersgracht 373, Amsterdam.
Schmitt, F., Vasteland 12, Rotterdam.
Schnitzer, Gebroeders Gelderschestraat 2, Rotterdam.
Schöffer & Company, (J. G. A. Ruoff), Zuidblaak 54, Rotterdam; and Raadhuisstr. 3, Amsterdam.
Schomburg, G., & Söhne, A.G., (Bureau Voor Nederland en Indie), Anna Paulownstraat, The Hague.
Schönlicht, Alfred, Nieuwe Doelenstr. 12-14, Amsterdam.
Schrevel's Import en Exporthandel, N.V., IIk., Rechter Rottekade 81, Rotterdam.
Schroeder, B. (of Vogemann's Transport Company), Boompjes 39, Rotterdam.
Schroers, Stoomvaart Maatschappy, Prins Hendrikkade 82b, Rotterdam.
Schuhmaschinenfabrick, Deutsche Vereinigte, Boschveldweg, S'Hertogenbosch.
Schumacher, D, Dufaystraat 2, Amsterdam.
Schuyt, J. & A. van der, Maaskade O.Z. 29-30, Rotterdam.
Schwedersky's Nachf. Memel, A. H., Gravendijkval 100, Rotterdam.
Seiler, F. A, Damrak 49, Amsterdam.
Serena Metaal Gloeilampenfabriek, N. V. (Serena Lamp Manufacturing Company), Rembrandtstraat, Nijmegen.
"Sidol" Company, Badhuisweg 7, Amsterdam.
Siemens & Halske, Stationsweg 22, The Hague.
Siemens Schuckert Automobielen Werke, Van Hoornbeekstraat 75-81, The Hague.
Siemens Schuckert Werke, Huygenspark 38 & 39, The Hague.
Siemens, Wilhelm (Manager, A. M. Van der Griendt), Boschje 10-11, Rotterdam.
*"Sinigar" Thee Plantage Mastschappy, Binnenrotte 30, Rotterdam.
Slavenburg, J. L., Vijverhofstraat 86-92, Rotterdam.
Spits (H.) & Zoon, Keizershofkade 14-16, Dordrecht.
Steenkolen Handelsvereeniging, (Coal Trading Association), Westerkade 2, Rotterdam; and Rijnkade 1, Utrecht.
Steen's, J. van, Rijnreederij, N. V., Maaskade W. Z. 116, Rotterdam.
Steiner & Bruchhaus, Voorburgwal O. Z. 97, Amsterdam.
Steinweg, C., Willemskade 20, Rotterdam.
Stern, Albert, Valeriusstraat 159, Amsterdam.
Stevelink, G. Bernard, Nibuwe Binnenweg 160 and 306, Rotterdam.
Stibbe, M., & Company, Keizersgracht 137, Amsterdam.
Stoessler, Eugen, Amsterdam.
Stolberg, Jr. (J. E.), & Company, Reguliersdwarsstr. 73, Amsterdam.
Stoomzeepfabriek de Kroon, Houtmarkt 19/21, Haarlem.
Strassburger Rheinschiff Gesellschaft, Rotterdam.
Straaten's, Van, Goederen-Handel N. V., Keizersgracht 263, Amsterdam.
Swartberg, Leon, & Company, Vijverhofstraat 147A, Rotterdam.
Syndicaatvrije Kolenvereeniging, Heemraadssingel 337, Rotterdam.
Takken, G., Gildstraat 2, Utrecht.
Technisch Handels Bureau Th. de Groen, Bezuidenhout 103, The Hague.
Telkamp, Gerard, Weeresteinstr., Hillegom, near Lisse.
"Teutonia" Speditionskontor, G. m.b. H., Wijnhaven 94, Rotterdam.
Thee Handel A. W. de Lange's N.V., Wijnstraat 113, Rotterdam.
Thee Maatschappy "Le Chinees," Ged. Binnenrotte 30, Rotterdam.
Thee Onderneming "Monopol," Ged. Binnenrotte 30, Rotterdam.
Thyssen & Company, Bezuidenhout 103, The Hague.
Thyssen, J. W., & Company, Venlo.
Transport Kontor "Bergleute," Voorsschoterlaan 84, Rotterdam.
Ven, W. H. G. van der, & Company, Stationsweg 62, Rotterdam.
Vereinigte Spediteur & Schiffer Rheinschiff, G. m.b. H., (F. A. Voigt & Company, Boompjes 14 and 16, Rotterdam.
Verstegen, J. H., Goudschesingel 26, Rotterdam.
Visser, E. E., & Zonen Handelsvereeniging, Kromboomsloot 57, Amsterdam.
Vles, S. A., & Zonen, Metaal Maatschappy, Leuvehaven W.Z. 199 & Schiedamschedijk 125, Rotterdam.
Vogemann's Transport Company, Boompjes 39, Rotterdam.
Voigt, A. D., & Company, Heerengracht 317, Amsterdam.
Voigt, F. A., & Company, Boompjes 16, Rotterdam.
Vos, A. J., & Company, Badhuisstraat 115f, Scheveningen.
Voss & Langen, Pr. Hendrikkade 82a, Rotterdam.
Vries, Gebroeders de, Heerengracht 545-549, Amsterdam.
Vries, J. & N. A. de, Stationsweg 43, Rotterdam.
Vries, S. I, de, Warmoesstr. 142-146, Beurstr. 65-67, Beursplein 13-17, Prinsengr. 128 and Utrechtschestr. 56, Amsterdam; Nieuwsteeg, Hoorn; and Enkhuisen.
Vulcaan Coal Company, Veerkade 6, Rotterdam.
Vulcaan (N.V.) Handels en Transport Maatschappy, Veerkade 6, Rotterdam.
Wallig Gebruder, Singel 260, Amsterdam.
Wambersie & Son, Calandstraat 5, Rotterdam; and de Ruyterkade, Amsterdam.
Weinberg, F., & Company (formerly E. Duncan Doring & Company), Kortewijnstr. 24, Rotterdam.
Weismann, Charles, Haagscheveer 35A, Rotterdam.
Weiss, Elias, Prinsengracht 782 & 794, Amsterdam.
Weller & ten Cate, Laurierstraat 12-14, Rotterdam.
Wessel, D., Boymanstraat and V. Hogendorpsplein 5, Rotterdam.

*No connection with Cultuur Maatschappy Sinagar.

Wetering, D. van den, Oostkousdijk 8, Rotterdam.
Wicke's, Dr. Gustav, Drukinktfabrieken (Directeur I. B de Jongh) Jan Hanzenstraat 133-141, Amsterdam.
Wiegman's Bank, Heerengr. 412, Amsterdam.
Wiener, H., & Company, Raadhuisstraat 3, Amsterdam.
Wigleven, J. H (of Zeeppoederfabriek "Het Bleekertje"), Scheepmakershaven 29, Rotterdam.
Witte, Walter, Hoogstraat 341, Rotterdam.
Wolfouritz, Seinpotdsuin 25, Scheveningen.
Wouden, G. van der, Keizersgracht 203, Amsterdam.
Würdemann, L, Heerengracht 158, Amsterdam.
Ykel, D., Frederiksplein 12, Amsterdam (formerly of Hoogendijk 112, Zaandam).
Zee, P. & S. van der, Wijnstr. 114 & Hondiusstr. 2, Rotterdam.
Zeeppoederfabriek "Het Bleekertje" (*see* J. H. Wigleven).
Zeister Machinefabriek, N. V., Zeist.
Zickenoppasser, W., Amstel 196, Amsterdam.
Zietzschmann, M., Maastraat 17, Rotterdam.
Zuid Holland, Automobiel Maatschappy, Goudschesingel 6 Rotterdam.
Zuid-Hollandsche Blikdrukkerij Speelgoed and Emballage Fabrieken, (J. Norden), Jacob Catstraat 113B, Rotterdam.
Zuid-Hollandsche Gloeikousjesfabriek, Schiedam.

NORWAY.

Aalesund's Canning Company, Aalesund.
Aalesund's Packing Company, Aalesund
Aalesund's Preserving Company, Aalesund.
Aaroe, Alb, Aalesund
Aars, L. Anderson, Odinsgate 23, Christiania.
Aas, Rolf S. Skippergt. 19, Christiania.
Aigeltinger, Fritz, A/S., Toldbodgate 23, Christiania.
Allgemeine Electricitäts Gesellschaft, Tolbodgt. 35, Christiania; Veiten 7, Bergen; Ostevaag., Stavanger; and Trondhjem.
Andersen's, Claus, Enke, Badehusg. 5 and 33, Stavanger.
Andresen, Christian, Raadhusgade 10, Christiania.
Andvik Stenhuggeri A/S., Ltd., Tordenskjoldsgate 6, Christiania.
Aune, Tinus, Thomso.
Arnemann, Hans Th., Toldbodgade 8B, Christiania.
Authén, Otto, Munkedamsvn. 9, Christiania.
Bentzon & Lepsoo, O. Kyrresgt. 47, Bergen.
Bentzon, Tobias Muller, Torvet 12, Bergen.
Bergen Packing Company, Osören per Bergen.
Bergen Sardine Export Company, A/S., Bergen.
Bergens Bliktrykkeri A/S., Post-box 134, and Damsgaard, Bergen.
Bergens Blikvalseverk, Simonsviken by Gravdal, Bergen.
Bergens Brislings Kompagni A/S., C. Suntsgt. 3 & 11, Bergen.
Bergensfjord Sardine Company, Bergen.
Berger, Carl F. Th., Carl Johansgt. 27, Christiania.
Bergmetal A/S., Odinsgate 23, Christiania.
Bjornenak, R. H., & Martin Edvartsen, Vardo.
Bliktrykkeri Bergens, A/S., Post Box 134, and Damsgarrd, Bergen.
Blikvalseverk, Bergens A.-S., Simonsviken by Gravdal, Bergen.
Blom Frithjof, Akersgt. 59, Christiania.
Bohm, J. M Christiania.
Bohne Gustaf Ovreg. 37, Bergen.
Bonnevie, Thomas, Akersgate 20 & Prof. Dahlsgt. 19, Christiania.
Braadland, John, & and Company, N. Strandgt. 33-39, Stavanger.
Braastad & Company, Toldbodgt. 35, Christiania.
Brehmer & Company A-S., (Kurt Brehmer), Skagen 21 and P.B. 12, Stavanger; and P.B. 61, Bergen.
Bröchner., August, c/o Alfred Michels, Toldbodgaten 11, Christiania.
Broderson, J., Christiania.
Brun Halfdan C., Nobelsgade 31, Christiania.
Brun, Joseph Jervel, Grand Hotel, Christiania.
Bryde, Johan (owner Gimle Oliemolle), Sandefjord.
Bye, Alf, Parkveien 21 & Kongensgt. 2, Christiania
Christensen, Hjalmar, Rölfyldt 24 & Sorlig. 49, Christiania.
Christiania Filfabrik, Tromsogt. 21 Christiania.
Christiania Handelskompani, A-S., Gronland 4, Christiania.
Christiania Textilfabrik, Chr. Krohgsgt. 3, Christiania.
Christiansand Fiskegarnsfabrik (see Fiskegarnsfabrik).
Christianssands Elektrochemiske A/S., Fiskaa, near Christianssands.
Conradsen, Johs. A/S, Stavanger.
Dalen, Karl, Aalesund.
Didrichsen, Moy & Company, Kongensgt. 14, Christiania.
Dopheides, Magasin i Trondhjem, A/S., Olaf Trygvessonsgt. 20, Trondhjem.
Dorum, O., Bratören, Trondhjem; and Ostersund.
Eagle Oil Company of New York, Limited, Toldbodgt. 4, Christiania.
Endorle, G., Kongenfgt. 6, Christiania.
Engöens Sardine Company, A/S., Engöen.
Excelsior Limfabrik A/S., Jernbanetorvet 11, Christiania.
Exportkontoret A/S., Kirkegaden 17, Christiania.

Falkum Lys & Saepefabrik (Proprietor A Johnsen), Skien.
Finmarkens Privatbank A/S., Hammerfest.
Fiskaa Nitrate Works, Christiansand.
Fiskegarnsfabrik (Christiansand Fiskegarnsfabrik), Christian IV's gade 89 and 91, Christiansand.
Floraes, Kristian K., Toldbodgaten 3, Christiania.
Forsberg Sardine Factory A/S., Skippergate 6, Stavanger.
Fosna Canning Company, Christiansund N.
Frantzen. Chr., Raadhusgate 2, Christiania
Fricke, Henry. Huk Aveny 12, Bygdo, Christiania.
Frykholm, N. E., A/S., Kirkegt. 20, Christiania.
Galdeit, Otto, Tordenskjoldsgt, 6 and Solligt 3, Christiania.
Garborg, Inge & Company (C. H. Bernau's Eft), Raadhusgt. 20, Christiania.
Gimle Oliemolle (Gimle Fabrikker), Sandefjord.
"Globus" Importhuset, Lille Graensegt. 2, Christiania
Grimmelmann, F. (of Gummivarelagaret A/S.), Torvgate 10, Christiania.
Grondal, Roar, St. Strandgate 1, Christiania
Grönseth, Johs., & Company A/S., Sköien, Christiania.
Gröset, Hans, N. Slotsg. 21, Christiania; and Aalesund.
Grüner, M. F. Ovre Slotsgt. 1, Christiania.
Gummivarelagaret A/S., Torvgate 10, Christiania.
Guthormsen, C., Karl Johansgade 8II, Christiania.
Haak, L., & Company, Elveg 5, Christiania.
Hagelian, Alfred, Walkendorffsgt. 12, Bergen.
Halleland Canning Company, The, Lervig, Stavanger.
Hammer & Lindstad, Raadhusgaten 20, Christiania.
Hansen, A. C. Larvik.
Hanssen & Martin, Karl Johansgt. 8, Christiania.
Hanan, T. Hammerfest.
Hanan's Materialhandel A/S., Hammerfest.
Hangans, Chr., Lyssundet, Söndre Trondhjems Amt.
"Haugar" Hermetikfabriken, Haugesund.
Hausvik, Einar, & Company Vaerfstgt. 2A, Bergen; and Stavanger.
Heilemann, A. (Christiania Filfabrik), Tromsogt. 12, Christiania.
Henie, Wilhelm, Prinsensgt. 13, Christiania.
Hermetikfabrikernes Inkjöpskontor, Aalesund.
Hillevaag Blikemballegefabrik, A/S., Hillevaag, near Stavanger.
Hinsch, Rudolf, Sandefjord and Bergen.
Hiorth, Olaf, Karl Johansgade, 27, Christiania.
Hjelte, Carl, Grand Hotel, Christiania.
Hjelte, C. J., Tordenskjoldsgate 11, Christiania.
Hohnke, G., Niels Juels Gate 42, Christiania.
Holmens Company A/S., Sandnaes.
Hordaland Sardine Company A/S., Allégatan 25 (formerly of Torvalm 31), Bergen.
Hudtwalcker & Company, Toldbodgade 8B, Christiania.
Husvaer Canning Company, Husvaer i Alstadhaug, Söndre Helgeland and Stavanger.
Hyggen Stenhuggeri Limited, Tordenskjoldsgt. 6, Christiania.
Ingolv, J., (Vestlandske Maskinagentur og Ingeniörforretning), Skandsegate 8, Stavanger.
Isebarn, Hans (of Troye & Isebarn), Bergen.
Jaeger Sardine Factories, A/S., Haugesund.
Jaeger, T. C., Sjogatan 10, Christiania.
Jakhelln, C., Lakkegatan 16, Christiania.
Jebens, Theod., Tromso.
Jensen, Hans, Storgaten, Tromso.
Jensen, Hermann, Skippegt. 14[4]; K. Adelersgt. 3[4], Christiania.
Jensen, Holger, (Agent for Hugo Stinnes), Stortingsgaten 4, iii, Christiania.
Johannesen, Albert, Chr. Krohgsgs. 3, Christiania.
Johannesen, B. H., A/S., Kirkegade 8 and Storg 2, Christiania.
Johnsen, A., Skein
Johnsen, A. Meyer, & Johan Heldal, (*see* Saltlager A/S.)
Jorgensen, J. S., Kjobmandsgt. 28, Trondhjem.
Juul, Niels & Company. Kongensgt. 2, Christiania.
Kaffeekompagniet (*see* Joh Pettersen).
Kavli & Saebjornsen, Stenshavn, Haroen, Romsdals Amt.
Kirsten, A. Raadhusgate 2, Christiania.
Kleiberg, Berge T., Suldalsgt. 79, Stavanger.
Klohs, Heinrich, Bergen.
Kluge, Willy (*see* Henry Simonsen).
Kock, W., Karl Johansgt. 14, Trondhjem.
Kofler, Felix, Hafslund, near Sarpsborg.
Korner, H. Skippergatan 15, Christiania.
Krogh, G. F. Von, Christiania and Sandefjord.
Krogh, Rasmus, Christiansund N.
Kvie, Karl Langeegt. 8, Stavanger.
Larsen, Gerh L., Skippergt. 20, Christiania.
Larsen, Oscar, Aalesund.
Lassen, Carl, Raadhusgt. 5, (formerly of St. Strandg. 1), Christiania.
Lexow, E. B., A/S., Kirkgegade, 32 and Gimleveien 17, Christiania.
Lie, Johan, A/S, Ostervaag 26, Stavanger.
Lifschutz, A., Vaskerelvsem 18, Bergen.
Lix A-S., Sarpsborg.
Lofotens Hermetikfabrik A/S. (Lofoten Preserving Company's Efterfolger), Kabelvaag.
Londoner Bazar, Strandgt. 29, Bergen; & Torvgt. 17B, Christiania.

Lunde & Brögger, A/S., Nedre Slotsgate 10.
Lunde, Ferdinand, Haegdehaugsveien 9, Christiania.
Lysösund Canning Company, Lysösundet Jossund Herred, Söndre Trondhjems Amt.
Maeland, Johs, Opheimsgt. 50, Stavanger.
Meyer's (Rolf) Maskinforretning, Toldbodg. 2, Drammen
Michels, Alfred, Toldbodgaten 11, Christiania.
Midnatsol Preserving Company, Harstad.
Milberg, Daniel, Kongensgate 2, Christiania.
Moller, E. D., Skippergatan 9, Christiania.
Monssen, Anton Mikel, Tosswinckelsgt. 22, Bergen.
Montan A/S (Nordisk Selskab fo Handel med Jern & Smelteprodukter) Raadhusgaten 30, Christiania.
Morgan & Dorum, Trondhjem.
Morgan & Son, Trondhjem.
Morgan, F., Trondhjem.
Morgan, F., & Son, Trondhjem.
Mortensen, Th., Skippergt. 20, (formerly of Prinsensgt. 2B), Christiania.
Motzfeldt & Sanner, Toldbodgt. 30, Christiania.
Müller, H. A, & Company, Karl Johansgt. 27, (formerly of Drammensveien 104c), Christiania.
Muller, Wilhelm, Klostret 8, Bergen.
Munchs, Cornelius, Efterfolger, Dronningensgt. 13, Christiania.
Mydland L. A., Canning Company A/S., Kennesog, 20, Stavanger.
Neco A/S., Stavanger.
Neptune Canning Company, A/S., Haukeligt. 86, Stavanger; & Harstad.
Nerdrum, H. G., (Gummivarelagaret A/S), Torvgate 10 and Nordstrand, Christiania
Nilsen, Olaf, Trondhjem.
"Noitral," A/S, Stavanger.
Nordisk Gummi Magazin, Kirkegade 17, Christiania.
Nordisk Selskab for Handel med Jern & Smelteprodukter (*see* Montan A/S.).
Nordiske Grube Kompagni, A/S., Kjobmandsgt. 16, Trondhjem; and Melovear i Senjen.
Norenberg, Lorentz, Sophus Liesgt. 5, Christiania.
Noreng, Helge, Tomtegate 10, Christiania; and Frederkstad
"Norrig," Sardinfabriken, Lervig 33, Stavanger.
Norsk, Elektrokem isk A/S., Toldbodgt. 35, Christiania; Kra gero and Dalfoss.
Norsk Forstoffabrik, Frondhjeim.
Norsk Tarmindustri A/S., Baekkegt., Christiansund.
Norske Salgskontor i Hamburg, det, A/S., Christiansund.
Norwegian Sardine Company, Kopervik.
Norwegisches Kontor, Zentral Einkaufsgesellschaft, A/S., Bygdo Allé 5, Christiania.
Obermann, W., Dronningensgt. 13, and Ormoen, Christiania.
Olsen, Carl O., & Kleppe, Verksgt. 78, Stavanger.
Olsen, Edward, Brogt. 7, Christiania.
Olsen, Hans J., Skagen-Kaien 22, Stavanger.
Olsen, Wilhelm A/S., Strandgt. 95, Bergen.
Osvold, Alf, Zettitzgt. 1, Christiania.
Osvold & Company, Christiania.
Otta Klaeberstensforretning A/S., Tordenskjoldsgt. 6, Christiania.
Ous, Klaus (of Jacobsen & Braastad), Toldbodg. 35, Christiania.
Paasche, Einar Ruth. St. Markevej 23, Bergen.
Parelius & Lossius, Christiansund.
Pein & Hatmann, Kirkegt. 17, Christiania.
Pelz, Conrad, Incognitogade 15B, Christiania.
Pettersen, Ant., Skippergd. 28, Christiania.
Pettersen, Joh. (Owner of Kaffeekompagniet), Frederikstad.
Phœnix Packing Company, Limited A-S., Starvhusg. 1, Bergen.
Pleym, Gottfried, Skippergt. 7, Christiania.
Prosch, Carl B. (Jacob Waal & Otto Authen), Prinsensgt. 23, and Ths. Heftyesgt. 1, Chtistiania.
Raagvaagen Preserving Company, Raakvaag, Sondre Trondhjems Amt.
Ravn Ragnvald, Engen 18, Bergen.
Rieber, G. C., & Company A-S.. C. Sundtgst. 29 & 35, Bergen.
Riebers Filial A-S. O Tryggvg. 6, and Fjordg. 46-48, Trondhjem.
Riegen, H. F. von, Prof. Dahlsgate, Christiansand.
Robertson, Charles, Hammerfest.
Robertson, G. Hammerfest.
Romso, I. & B. Mordre Strandgt. 77, Stavanger.
Roragen, Bergverks A-S., Ernstgruben, near Roros, Sondre Trondhjems Amt; and Christiania.
Rubenstein, O, Strandgt. 29, Bergen; Torvgt. 17B, Christiania.
Rusten, Erik, Bergen.
Salgskontor i Hamburg, det Norske, A-S., Christiansund.
Saltlager, A-S. (A. Meyer Johnsen & Johan Heldal) Bergen.
Samuelsen's Speditions & Transport Forretning, Finnegrdsg. 6, & Jansongaarden, Bergen.
Sanatogen's Generalagentur (Director, J. I. Wisloff), Toldbodgt. 19, Christiania.
Sandaas, Olf (Manager of Viking Canning Company, Limited, A/S., and "Haugar" Hermetik abriken) Kopervik and Haugesund.
Sardinfabriken "Norrig," Lervig 33, Stavanger.
Schimmelpfeng, W., Auskunftei, Prinsensgt. 12, Christiania.
Schioldborg, J., Dronningensgate 28, Christiania.
Schjölberg, Ragnar, Bodo.
Schlytter A/S., Skippergt. 19, Christiania.
Scholtz, P., Bergen.

Simonsen, Henry (owner Willy Kluge), Jernbanegt. 19, Christiania.
Skudesnaes Sildekompani A/S., Skudesnaes, Stavanger Amt.
Skullerud, Carl (of Jacobsen & Braastad), O, Voldgt 12, Christiania.
Smith, E. A. A/S., Munkegate 39-41, Trondhjem.
Smith, Jorgen, Arendal.
Solsberg, C. A., (of Gummivarelagaret A/S.), Torvgate 10, Christiania.
Sorknes, Ferd, (or Fred.), & Company, Christiania.
Spandow, Otto, Stavanger.
Sporck & Company, A/S, Kongensg. 14, and Oen, Trondhjem.
Staudenmann, Karl, Nordreg 20, and P. O Box 117, Trondhjem and Kragero.
Stavanger Conserves Fabrik, Lervig 45, Stavanger.
Stavanger Sardine Company A-S., Stavanger.
Staw, IV, & Company, Sondregate 3, Trondhjem.
Steffensen, Chr. J., Aalesund.
Stensrud, Einar, Skien.
Strines, Hugo, A-S., Stortingsgaten 4, iii, Christiania.
Teugevald, L. A., A-S. Toldbadgade 8B, Christiania.
Therkelsen, A. H., Storthingsgt. 4, Christiania.
Thiis, C. Hougc, Jorenholmsgt. 25 and Kongstgt. 52, Stavanger.
Thomsen, H. B. Storgt. 13, Christiania.
Thorvaldson, Hjalmar, & Company, Kirkegaten 6B, Christiania.
Topp, Fritz, Trondhjem.
Trosvik Slip & Verksted (Patent Slipway Company). Trosvik Reparationsslip & Kulforretning) (Einar Stensrud), Brevik.
Troye & Isebarn, Bergen.
Troye, Axel Peter, N. Fosswg. 16, Bergen.
Troye, Johan Rudolf (of Troye & Isebarn), Bergen.
Troye, William, A-S.. Strandgate 70, Bergen.
Türkheimer, Max. Bygdo Alle 59 & Ovre Slotsgt. 7, Christiania.
United Sardine Factories, Bergen; Jolseg 45, and Lervik, Stavanger
Usines Electrochimiques de Hafslund, Sarpsborg.
Vendelboe, John & Carl, Prof. Dahlgatan 3, Christiania.
Vestlandske Maskinagentur og Ingeniörforretning (J. Ingolv), Skandsegate 8, Stavanger.
Victoria Tobaksfabriken Limited, Solheimsviken & Bergen.
Victoria Zu. Berlin, Skippergaten 22, Christiania.
Viking Canning Company, Limited, A/S., Kopervik, near Bergen.
Viking Sardine Factory, The Banevigen 51 Stavanger.
Volstad, J Vardo.
Waage, Thorbjörn, Ö. Holmegt 22 and St. Svithinsgt. 24, Stavanger.
Waal, Jacob, Neuberggt. 2, Christiania.
West Coast Conserves Company, Bergen.
West Norway Canning Company, St. Skippergt. 4, Stavanger.
Wiencke, A., Bygdo Allé 9, and Behrensgate 7, Christiania.
Wiencke, Hermann, Tordenskjoldsgade 2, & Behrensgate 7, Christiania.
Willer & Company, Storthingsgt. 4, Christiania.
Wisloff, J. I., (Director of Sanatogen's Generalagentur), Toldbodgt. 19, Christiania.
Witnes, Brödrene, Sarpsborg.
Witnes, Ingwald, Sarpsborg.
Witnes, N. K., Sarpsborg.
Witzöe, Endre, Christiansund.
Zentral Einkaufsgesellchaft Norwegisches Kontor, A/S., Bygdo Allé 5, Christiania.

PORTUGAL.

Adler, Viuva de Hermann, Rua dos Fanqueiros 84, Lisbon.
Allgemeine Electricitäts Gesellschaft, (Thomson Houston Iberica), Rua Candido dos Reis 109, Rua das Carmelitas 109, Oporto; Galeria de Paris 11, and Largo do Corpo Santo 13, Lisbon.
Artino, Joaquim da Assumpção Santos, Travessa Oliveira à Estrella, 19, 4° Lisbon.
Bachofen, H., & A. Lehrfeld, Rua Nova de S. Domingos 22, Lisbon.
Baptista, Jacintho Ferreira (*see* Reys, Fernandes & Baptista).
Breymann, A. von, Madeira.
Burmester, J. W., & Company, Rua de Bellomonte 39, Oporto.
Camacho, Luiz Edwardo, & Company, Travessa do Suido 26, Funchal, Madeira.
Carvalho, Ramiro, Henriques de, Avenida Almirante Reis F. G., 4th Floor, Lisbon.
Cabo, Ramon, Rua do Commercio 28, Lisbon.
Companhia Aleman de Depositos de Carbon Limitada (Deutsches Kohlen Depôt), Madeira.
Daehnhardt & Company, Rua da Magdalena 75, Lisbon.
Deutsches Kohlen Depôt (Compania Alemana de Depositos de Carbon Ltda.), Madeira.
Duetting & Gaa, Madeira.
Fernandes, Bernardo Eugenio Vieira (*see* Reys, Fernandes and Baptista).
Fernandes, Manuel Luiz, & Commandita, Praça do Commercio 7, Lisbon.
Furbringer and Company, Rua de Passos Manoel 189, Oporto.
George, Ernst, Successors, Rua da Prata 8, Lisbon.
Gesche, E., Madeira.
Hoffmann, Viuva de Oswald, Calçada do Correio Velho 8, Lisbon.

Höfle, Adolpho, & Company, Rua do Ferreira Borges 8, Oporto.
Issel, Fr., Rua dos Retrozeiros 6), Lisbon.
Kamp, Thumann, & Company, Rua Elias Garcia 38, Oporto.
Kendall, Vasconcellos & Passos Limitada, Galleria de Paris 11, Oporto.
Kramer, W. O., Rua das Flores 31, Oporto.
Kretzschmar, R., Funchal, Madeira.
Leuschner, Bernhard, Rua Infante D. Henrique 63, Oporto.
Lyncke, Traugett, Rua da Conceiçao 85, Lisbon.
Marcus & Harting, Rua dos Fanqueiros 136, and Rua do Commercio 45, Lisbon.
Mendes, A., Rua 24 de Julho, Lisbon.
Mendes, José, Rua das Flores 139, Oporto.
Negalha, J. M., Sines, Estremadura.
Peres, Vasco Manoel da Costa (alias Manoel Peres), Escadinhas Damasceno Monteiro 18, Lisbon.
Perez, José, Rua do Alecrim 73, Lisbon.
Perlstein, Van, & Company, Rua da Conceiçao 70, Lisbon.
Pfeill, Emil, Rua Formosa 400, Oporto.
Prats, José, Sines, Estremadura.
Puls, Guilherme & Company, Rua da Nova Alfandega 108, Oporto.
Reys, Antonio Leonardo da Silva (*see* Reys, Fernandes & Baptista).
Reys, Fernandes & Baptista (Antonio Leonardo da Silva Reys ; Bernardo Eugenio Vieira Fernandes ; Jacintho Ferreira Baptista), Calçada do Carreio Velho 3, á Sé, Lisbon.
Schimmelpfeng and Company, Rua de Santa Justa, Lisbon ; & Rua das Carmelitas 100, Oporto.
Schmidt, A., Funchal, Madeira.
Serviço Costeiro á Vapor, Lisbon.
Sociedade Insulana de Transportes Maritimos Ltda. Travessa da Ribeira Nova 26 Lisbon ; & Funchal, Madeira.
Streit, Otto Von, Funchal, Madeira.
Stüve, W., & Company, Rua Infante D. Henrique 75, Oporto.
Taylor, Filippe, Rua Vieira da Silva 19, Lisbon.
Thomson Houston Iberica (*see* Allgemeine Electricitäte Gesellschäft)
Waltz, F, Funchal, Madeira.
Weinstein, Martin & Company, Rua do Commercio 49, Lisbon.
Wimmer, Hans (*see* J. Wimmer & Company).
Wimmer, J., & Company (Johannes, Hans & Max Wimmer), Rua da Magdalena 45, Lisbon
Wimmer, Johannes (*see* J. Wimmer & Company).
Wimmer, Luise S., Rua da Magdalena 45, Lisbon.
Wimmer, Max (*see* J. Wimmer & Company).
Ziems, Otto, Rua do Commercio 99, Lisbon.

SPAIN.

Abad Abalo, Pedro, Villagarcia.
Abalo, Pedro Abad (*see* Abad Abalo, Pedro).
Abasalo, José Eusebio, Bilbao.
Agencia Maritima Hering, Dormitorio San Francisco 7, Barcelona.
Aguinigo Montemayor, Isidoro, Calle Sepulveda 186, Barcelona.
Ahlers, Jacob, Santa Cruz, Tenerife.
Ahles, Sucesor de Alberto & Company (*see* Felix Schlayer).
Albiach, Manuel, Tarragona.
Alcoholes, Compania de Bilbao.
Alemrich Sellarés, Luis, Santa Teresa 9 and Calle Lauria 55, 3°, Barcelona.
Allgemeine Electricitäts Gesellschaft (Thomson-Houston Iberica), Ronda de la Universidad 22, and Aragón 285, Barcelona ; & Nicolas Maria Rivero 8, Madrid.
Allgemeine Erzgesellschaft, Seville.
Alonso (*see* Gonzalez Alonso, Julio).
Alvarez, Alfredo Lopez (*see* Lopez Alvarez, Alfredo).
Amann y Gana, Calle Ayala 1, and Calle Belosti 14, Bilbao.
Amann & Wendel, Rambla de Cataluna 20, Barcelona.
Andres, Arturo, Ronda de la Universidad 17, Barcelona ; and Madrid.
Anitua & Charola, Eibar.
Antones, Roman Lalaux (*see* Lalaux Antones, Roman).
Aparatos Electricos, Sociedad Espanola de, Pasages, Guipuzcoa.
Arias, José Jesus, Corunna.
Arnosa (*see* Gallegos y Arnosa).
Arrabal, Gabriel, Calle Alcazabilla 20, Malaga.
Arroya, José, Atocha 4, Malaga.
Asbert, Janot & Company, Calle Diputacion 299, Barcelona.
Asin Palacios, Luis, Calle de Preciados, Madrid.
Augener, Enrique, Las Palmas.
Auto Palace, Calle Fernando el Santo 24, Madrid.
Azucarera del Ebro (owner Leopold Lewin), Zaragoza & Luceni.
Badina, Lorenzo, Santa Cruz, Tenerife.
Baehr, Eugenius, Algeciras
Bahlsen, Carlos, Almdravillas, Almeria.
Baixas, Viuda de Joaquin, Rambla Santa Monica 6, Barcelona.
Ballester, José, Hijo, Sornio 26, Valencia.
Ballestero, Eugenio, Barquillo 26, Madrid.
Ballesteros, Julio, Calle Cuarte 19, Valencia.
Baña, Eduardo, Canton Grande 25, Corunna.
Baña y Vasquez, Canton Grande 25, Corunna
Banco Alemán Transatlántico, Barcelona and Madrid.
Banco de Castilla, Madrid.
Baquera, Kusche & Martin, Malaga & Seville.
Barcelo, Antonio, Torrijos 31, Malaga.
Barcelo, Haijoo de Antonio Torrijos 31, Malaga.

Barcels, Luis & Juan, Malaga.
Barcena, Fernando, L. Puigcerver 14, Vigo.
Barcena y Franco, Hijos de M. (in liquidation) Calle Real 14, Vigo.
Barrau (*see* Teixidó Barrau, Juan).
Barrera, Juan de Dios, Las Palmas, Grand Canary.
Barros, Manuel Minones (*see* Minones Barros, Manuel).
Bayer, Federico, & Company, Calle Ausias March 14-18 and Calle Bruch 18, Barcelona.
Beardro (*see* Sahagun y Beardro).
Behn, Enrique, Calle Pascual y Gens 2, and Calle Colón 10, Valencia.
Behrendt, Jorge, Plaza de la Salesas 10, Madrid.
Beilberg, Josef (or José) Martin de los Heros 83, Madrid.
Bender Hermanos, Seville.
Bender, Hijos de H. A. San Feliu de Guixols, Barcelona.
Benedix, Clara, Madrid.
Bergol, Abdon, Tolosa.
Bergol, Manuel, Tolosa.
Bergol, Viuda de Pedro, Tolosa.
Bermejo, Ricardo, Villagarcia and Santiago de Compostella.
Bernal Tomas, José, San Vicente 75, Valencia.
Bethencourt Diaz, José, Las Palmas, Grand Canary.
Beutel, Edmundo, Calle Pascual y Gens 19, Valencia.
Bjerre, A. (Bjerre Sucesores), Cortina del Muelle 21/3, and Alameda 28, Malaga.
Blay (*see* Mas Blay, Antonio).
Bleiberg, Josef (or José) Martin de los Heros 83, Madrid.
Boetticher & Navarro, Zurbano 58, Madrid.
*Bonet, Jaime, Lauria 18, Barcelona.
Bonitz Hermanos (La Perseverancia Oxide Factory), Callejon de Reboul, Malaga; and Pelusa, near Malaga.
Bosch (*see* Oliver y Bosch, Juan).
Bosch, José, Alicante.
Bosser, Emilio Badia, Calle Aribau 110 and 121, & Calle Provenza 177, Barcelona.
Botey, Joaquin, Calle Salmeron 59, Gracia, Barcelona.
Brandhors (*see* Roesicke Brandhors, Eduardo Hermann).
Braun, Antonio, Santa Cruz, Tenerife.
Brauner, Hugo, Barco 6 & Calle Cólon 86, Valencia.
Bravo, Joaquin Lleiva (*see* Lleiva Bravo, Jaoquin).
Brian (or Bryan), Oscar (*see* Wolters, Gerardo).
Brown Alexander (*see* Bruns, Alexander).
Bruch y Soltau, Consejo de Ciento 286, Barcelona.
Bruns (*alias* Brown) Alexander, Madrid.
Buckard, Julie, Alicante.
Bueno (*see* Guerrero Bueno).
Bukofzer, D., Ronda de la Universidad 3, Barcelona.
Burmester, Franz Ferdinand, Arenal 60, Vigo.
Burmester, Hermann, Arenal 58, Vigo; & Martinez Padin 21, Tuy.
Burmester, Hermann & Filho, Arenal 58, Vigo; & Martinez Padin 21, Tuy.
Burmester, Julius Wihelm Gerhard, Travesia del Banco 2, Vigo.
Cabiro, Federico, Port Mahon, Minorca.
Cabrera Romero, Andres (of Bernardo Navarro), Las Palmas, Grand Canary.
Caffarena Hermanos, Strachan 3, Malaga.
Caffarena, Luis, Strachan 3, Malaga.
Cahn, Roberto, Cardoner 48 (Torre), Barriada de la Salud, Barcelona.
Calafell, Joaquin, Rambla Santa Monica 6, Barcelona.
Cañas Hermanos, Malaga.
Cano, Angel, Calle Sagrarario, Valencia.
Cano Luis (*see* San José Cano, Luis).
Cano Salavert, Emilio, Valencia and Alicante.
Canthal, L., & Company, Muralla de Mar, Carthagene.
Cao, Antonio Duran (*see* Duran Cao, Antonio.
Cao, José, Calle de Principe 50, Vigo.
Capmany, Juan, Port Bou.
Cardona, Amador, Calle Victoria, Vigo.
Carey Hermanos y Cia., Tarragona.
Cartana (*see* Homs Cartana, Zacarias).
Casa, Antonio de la, Calle Cruz 5-7, & Carrera San Jerónimo, Madrid.
Casas, Francisco Vasquez (*see* Vasz) Casas, Francisco).
Casasnovas, Onofre, Soller, Majorca, Balearic Islands.
Casasnovàs, Ramon, Soller, Majorca, Balearic Islands.
Casonovas, Pedro, Aviño 32, Balrcelona.
Castro, Alfonso de, Seville.
Cella, Juan, San Juan de las Abadesas (formerly of Plaza, Universidad 3), Barcelona.
Centro de Instalaciones Electricas, Calle Mayor 71, Madrid.
Chamizo, Fulgencio, Cásás Quemadas 14, Malaga.
Chavez, Antonio Gonzalez (*see* Gonzàlez Chavez, Antonio).
Chavez, José Gonzalez (*see* Gonzalez Chavez, José).
C.I.B., La Sociedad, Anonima, Ronda San Pedro 44, Bareclona.
Cobo (or Cobos), José (or Joseph Cobbs), Puntida, Santander.
Cobreros, José, Bilbao.
Colas, Gelatinas y Abonos, Sociedad Anonima Española de, Calle Alcala 69 and Calle del Prado 4, Madrid.
Coll, Juan B., Pasaje de la Paz 8, Barcelona.
Compania de Alcoholes, Bilbao.
Compania General Española de Minas, Lealtad 9, Madrid.
Continental Hotel, Las Palmas, Grand Canary.
Continental Tyre and Rubber Company, Calle Florida 18, Madrid.
Contreras, Cristobal, San Isidro 27, Granada.

* No connection with Jaime Bonet, Calle S. Amalia 8, Barcelona.

Convento, (Ei) Sociedad Anonima, Palamos.
Coppel, Carlos, Fuencarral 27, Madrid.
Corrales, José Garcia (*see* Garcia Corrales, José).
Corredor, Ricardo, Calle de San Roque 8, Madrid
Corregon, Sociedad Anonima, Calle de San Roque 8, Madrid
"Correo de Andalucia," Seville.
"Correo Español," Madrid.
Cortes, Pedro, Calle Comercio 14, Inca, Majorca.
Coto Rosita, Sociedad Minera, Lealtad 9, Madrid.
Couto, Edmundo, Alameda de Recalde 1, Bilbao.
Crom, Sociedad Anonima, Calle Buenos Aires 6, Barcelona.
Crosa, Angel, Tenerife.
Cuadrillero, Mariano, Plaza de Oriente 3, Madrid.
Curbelo, José Diaz, Las Palmas, Grand Canary.
Dacque, Alfred, Las Palmas, Grand Canary.
Dalmau, Gaudalupe Tarragona.
Dauphin, Alberto, Seville.
"Debate," Madrid.
"Defensa, La," Malaga.
Deposito de Carbones de Tenerife (*see* Deutsches Kohlen Depôt Gesellschaft).
Deroy, G. A., Reina 39-41, Madrid.
Destiladores de Esencias de España, (Union de) Sociedad Anonima, Malaga.
Deutsch, Charles, Atocha 151, Madrid; and Valencia.
Deutsch, F., Malaga.
Deutsche Sudamerikanische Telegraphen Gesellschaft, Tenerife, (*see* German Cable Company).
Deutscher Nachrichtendienst für Spanien, Calle Santa Teresa 8, Barcelona.
Deutsches Kohlen Depôt Gesellschaft (Deposito de Carbones de Tenerife), Santa Cruz, Tenerife.
"Diario Malagueño," Malaga.
Diaro de Vizcaya, Bilbao.
Diaz, José Bethencourt (*see* Bethencourt Diaz, José).
Diaz Tijerra, Laureano, Bilbao.
Ditmer, Carl, Lass Palmas, Grand Canary.
Doetsch, Carlos, Pegarillos, Huelva.
Domenech, Federico, Calle Ausias Marche 2, Barcelona.
Domenech, Vincente Tejedo (*see* Tejedo Domenech Vincente).
Dominguez, Viuda de, Valencia 293, Barcelona.
Dorr & Lensten, Malaga.
Drack, Otto, Maisonnave, Alicante; and Valencia.
Drogueria Modela, Calle Torrijos 112, Malaga.
Dubois & Company, Calle Rodriguez Arias 1, & P. O. Box 187, Bilbao.
Dunki & Gut, Colon 34, Palma, Majorca.
Duran, Cao, Antonio, Corunna.
Durlacher, S. & L. (Sociedad Vinicola), Robolledo 9, Tarragona.
Duran, José, Barquillo 26, Madrid.
"Echo de Galicia," Corunna.
"Edén Bebé," Consejo de Ciento 159, Barcelona.
Editorial Vizcaino, El, Calle Henao 8, Bilbao.
Egger, Johan, Las Palmas, Grand Canary.
Eichberg, Emilio, Santander.
Eickhoff, Wilhelm, Palaza Ensanche 9, Bilbao.
Einstein, Bernardo, Principe Alfonso 64, Murcia.
Eller, Ricardo, Calle Tomas Heredia 30 & 31, Malaga.
Engelhardt, Otto, Calle San Pablo 30, Seville.
Erhardt & Company, Bilbao and Santander.
Erzgesellschaft, Allgemeine, Seville.
Escuder, José, Valencia.
Espana, Antonio, Malaga.
Esteve Pastor, José, Valencia.
Fabrica de Lámparas de Filamento Metalico, Sociedad Anonima, Paseo de Santa Maria de la Cabeza, Madrid.
Fahndrich y Cia, S. en C., Calle Barquillo 4-6, Madrid.
Falkenstein, Felix, Calle Colegiata 13, Madrid.
Farran Serra, José, Paseo de Gracia 51, Barcelona.
Faust & Kammann, Ronda de la Universidad 16, Barcelona.
Feliu y Adaro, Paseo de Colon 8, Barcelona.
Ferchen, Enrique, Valencia 293, Barcelona.
Fernandez, M. R. (*see* Ribot, Miguel.
Ferra, Juan, Rambla, Cataluna, 72, Barcelona.
Ferrer, Antonio, Tarragona.
Ferrer, José Ballester (*see* José Ballester, Hijo).
Ferrer (Ricardo), Sociédad Anonima, Calle Mendez.
Nunez 8, Barcelona.
Feu Hermanos, Ayamonte; Huelva & Lepe.
Feustel, Otto, Consejo de Ciento 322, Barcelona.
Figueras, Manuel, Tarragona.
Fiol, Bartolomé, Inca, Majorca,
Flamme, Gustav, Calle Narrica 2, San Sebastian.
Fliedner, Jorge, Madrid.
Frade, Francisco, Madrid.
Fraga, Enrique, Corunna.
Fraile, Manuel, Calle Princesa 63 and Calle San Hermenogilde 5, Madrid.
Freudenthal, Gustaf, Calle del Coso, Zaragoza.
Fries, De, & Company, Calle Cortes 587, Barcelona.
Fromke, Rudolf, Trini dad Grund 7, Malaga.
Fuchs, Ewald Plaza Principe Alfonso 11, Valencia.
Fuchs, Siegfried, Villa Alemana, Malaga.
Fuentes, Jaime, Calle Paraiso 5, Carthagena.
"Gaceta del Norte, la," Calle Henao 8, Bilbao.
Gailland, Alfred, & Company, Plaza Adrieno 15, Barcelona.
Gallego y Valero, Calle Tomas Heredia 30 & 31, Malaga.
Gallegos y Arnosa, José Luis, Seville.

Galvan, Domingo Hernandez (*see* Hernandez Galvan, Domingo).
Gans, Richard, Princesa 63, Madrid.
Gaona, José Marco (*see* Marco Gaona, José).
"Garangana, La," (*see* Herrerin, Viuda de.)
Garcia, Antonio, Malaga & Jaen.
Garcia, Arsenio (*see* Valverde Garcia, Arsenio).
Garcia Corrales, José, Calle Alfonso XIII 76 &78, Santa Cruz de Tenerife.
Garridó & Otte, Pasaje de la Alhambra 1 and Imperial 2, Madrid.
Garriga, J. Pedret (*see* Pedret Garriga, J.)
Garriga y Torrents, Antonio, Calle Lauria 101, Barcena.
Garzon (*see* M. Garrigan Lorente).
Gaswerk Company, Santa Cruz, Tenerife.
Genera, José, Lauria 18, Barcelona.
Georgi, Curt, Valencia.
Gerdtzen, Otto, Calle de Utziaz 16, Vigo; & Gijon.
Gerlach & Wolf, Valencia.
German Cable Company, Tenerife.
Gil, Juan, Pasco de Colon 19, & Chatelar 9, Seville.
Gil, Sociedad Anonima, Calle Viladomat 83, Barcelona.
Gimenez, Manuel Romero (*see* Romero Gimenez, Manuel).
Gimenezy Martinez, Pedro, Dormitorio San Francisco 13, Barcelona.
Girschausen, Adolf, Aragon 259, Barcelona.
Glozas, Agusto Lopez (*see* Lopez Glozas, Agusto).
Gomez, Candido, Ayamonte.
Gomez y Cia., Alameda, San Sebastian.
Goncalves, Francisco, Las Palmas and Tenerife.
Goncalves Hermanos, Las Palmas and Tenerife.
Gonzalez, Alonzo Julio, Alameda de Mazarredo 1, Bilbao.
Gonzalez Chavez, Antonio, Orotava, Tenerife.
Gonzalez Chavez, José, Orotava, Tenerife.
Gonzalez, Francisco, Malaga & Seville.
Gonzalez, Francisco Toret (*see* Toret Gonzalez, Francisco).
Gonzalez Ripoll, Rafael, Concepcion 33, Cordoba.
Gottschalk Hermanos, Calle Bailen 27, Barcelona.
Götz, Anton, Hotel Moderno, Tuy.
Graefenhain, Carlos, Calle Ercilla 13, Bilbao.
Greiner, C. A., é Hijos, San Feliu de Guixols.
Grewe, John, Plaza Universidad 3, Barcelona.
Grösch, Federico, Calle Corcega, Barcelona.
Groth, Conrad, Santa Cruz, Tenerife.
Grube, Werner (sucesor de D. C. Nordmaun), Calle Conde de Benomar 11, Seville.
Guerrero Bueno, Manuel, Malaga.
Guillen, Daniel, Orihuela, Province of Alicante.
Guindo (El), Sociedad Minera, Madrid.
Gutierrez, Leopoldo, Mendizabel 47, Madrid.
Gutkind, Felix, Trinidad Grund 7, Malaga.
Gutman y Reinhardt, Calle Gravina 21, Seville.
Gutmann, Ernesto, S. en C., Valencia 254 and Calle Cortes 697, Barcelona.
Hafner & Wienken, Calle Torijos 112, Malaga.
Hamm, Luis S., Rambla de Cataluna 35, Barcelona.
Hanne, Antoine, Las Palmas, Grand Canary.
Hartmann & Company, Madrid; Calle Cortes 591, Barcelona; Valencia & Seville.
Hartmann, Pablo, Calle Cortes 591, Barcelona; Madrid, Valenica and Seville.
Haya, Antonio, Calle Alfonso XII 32, Seville.
Heinsdorf and Lemcke, Atocha 4, and Alameda de Colón 6, Malaga.
Heise, Georg, Calle Pópulo 24, Pral Der., Seville.
Hengsternberg, Hermann, Seville.
Herberg, Viuda de Federico, Rosellón 194 and Calle Claris 54, Barcelona.
Hering, Agencia Maritima, Dormitorio San Francisco, 7, Barcelona.
Hermoso Kith, Rafael, Santa Teresa 1, Seville.
Hernandez, Galvan, Domingo, Garachico and Santa Cruz, Tenerife.
Hernandez, Juan Castro, Santa Cruz, Tenerife.
Hernandez Romero, José (Gaswérk Company), Calle Regla, Santa Cruz, Tenerife.
Herrerin, Viuda de (La Garangana), Garcia Olloqui 4, Vigo.
Herrero, Blas, Frigiliana, Province of Malaga.
Herrero Navas Blas, (*see* Herrero, Blas).
Heusch, Hugo and Company, Calle Diputacion 112-118, Barcelona; and Palma Mallorca.
Heymann, Mauricio and Company, Calle Conde del Asalto 63, Barcelona.
Heyser (*see* Mond y Heyser, Julio).
Hielscher, Adolfo, Calle Zorrilla 31, Madrid.
Hinderer, Carlos, Madrid.
Hispano (La) Alemana, Viladomat 83, Barcelona.
Hispano Alemana de Transportes Internacionales, Sociedad, Barcelona.
Hispano Belga, La, Eibar.
Hispanola Americano, Sociedad, Barcelona and Madrid.
Homs Cartana, Zacarias, Fuencarral 55, Madrid.
Hoppe, Carlos, and Company, Alameda de Mazarredo 1, Bilbao; and Calle Muelle 17, Santander.
Hoppe, Carlos y Sylvi, Alameda de Mazarredo 1, Bilbao.
Hopp, Pedro, Cortes 604, Barcelona.
Horn, Francisco, Bilbao.
Ideal Gallego, Corunna.
Industria Eletrica, La, Calle Banquillo 28, Madrid; and Barcelona.

Industria (La) Electro Mecanica, Sociedad, Deusto, near Bilbao.
Industria Español de Perlas Imitación, Calle Diputacion 87, 91, 108 and 110, Barcelona.
Industrias Forb, Sociedad Anonima, Calle Lauria 104 and Calle Valencia 293, Barcelona.
International Talking Machine Company, m.b.h., Sucursalen España, Muntaner 42 and 44, Barcelona.
Isla, Luis Garcia Reboredo (*see* Reboredo Isla, Luis Garcia).
Jaenicke, Alejandro, Calle Santa Rosa 4, Gijon.
Joannides, Temistocles, Calle General Menacho 9, Cadiz Junyent, Juan, Santa Cruz de Tenerife.
Kahlert, Alberto, Seville.
Kalle and Company, Trafalgar 37, Barcelona.
Kalle Kniesling, Guillermo, Trafalgar 37, Barcelona.
Katzenstein, Otto, Paseo de Gracia 86, Barcelona; and Pension Rhin, Carrera de San Jeronimo 29, Madrid.
Kaufmann, Ernesto, Calle Arrabal 1, Barcelona.
Kaupp, Ernesto, S. en C., Calle Cortes 498, Barcelona; & Valls.
Kisch, José and Alfonso, Fuencarral 43,20, Madrid.
Kith (*see* Hermoso Kith, Rafael).
Kleber, Bernardo Pomar (*see* Pomar Kleber, Bernardo).
Knappe, Carlos (Karl Knapp or Carlos Knapp), Calle del Barquillo 13, Madrid.
Kniesling (*see* Kalle Kniesling).
Koehler, Guillermo, Esparteros 1 and Plaza del Cordon 1, Madrid
Koopman, A., Barcelona.
Koppel, Arturo, Carrera San Jeronimo, Madrid.
Korting, Sociedad Anon. Española, Plaza Palacio 11, Barcelona; and Valencia.
Kruger, Enrique, Cortes 684, Barcelona.
Lacalle Rodriguez, Rafael, Leon 34, and Nicolas Maria Rivero 8 and 10, Madrid.
Lafuente, Francisco, Malaga.
Lafuente, Ricardo, Malaga.
Lainez, Hijos de Evelio, Cadiz.
Lalaux Antones, Roman, Corcega 235 & 237, Barcelona.
Lang, Arnold, Deusto, near Bilbao.
Langen and Company, Paseo de Gracia 73 and Calle Diputacion 258, Barcelona; and Hortaleza 17, Madrid.
Larios, Manuel, Fuencarral 162, Madrid.
Larrea, Antonio [*see* Schad (Ernesto y Larrea Antonio)].
Larrea y Bandres, Alameda, San Sebastian.
Larrinaga y Bilbao, Plazuela S. Nicholas 2, Bilbao.
Laschütza, Oscar, Vigo.
Lauffer and Company (Successors of Kribben and Company, Calle Juan de Mena 7, and Calle Alarcon 6, Madrid.)
Lecube, Juan, Bilbao.
Lehmann and Company, Consejo de Ciento 159, Barcelona.
Lengo, Arturo, Almeria, Garrucha, Malaga and Aguilas.
Lengo, Guillermo Linhoff (*see* Linhoff Lengo, Guillermo).
Lenher, Amande, Alicante.
Lenze, Carlos, Calle Colón 13, Valencia.
Leon, Diego, Las Palmas, Grand Canary.
Leonhardt, E., & Company, Trafalgar 23, Barcelona.
Leopold, Guillermo, Caputxas 4 and Plegamans 3, Barcelona.
Lewin, Benito, Apartado 210, Bilbao; and Chalet Urguyo, Las Arenas.
Lewin, Leopoldo, San Sebastian.
Libreria Nacional y Extranjera, Caballero de Gracia 60, Madrid
Libreria Nacional y Extranjera, Rambla Cataluña 72, Barcelona.
Libreria Universal de Pablo Schneider, Rambla de Cataluña 51, Barcelona.
Lillo, Victor, Ronda de la Universidad 22 & Aragon 285, Barcelona.
Linan, Antonio Ruiz, Lagunillas 30, Malaga.
Linartz (or Linnartz), Luis, Lagasca 119, Madrid.
Linhoff, Carlos (sucesore de Cross & Linhoff), Malaga
Linhoff Lengo, Guillermo, Trinidad Grund 19, Malaga.
Linnartz, Luis (*see* Linarts, Luis).
Lleiva Bravo, Joaquin, Calle San Jeronimo, Granada.
Lluch y Cia, Paseo de Gracia 51, Barcelona.
Loeck, Walter, Bilbao.
Loewenstein, Benito, Seville.
Lohr, Maximilio, Tenerife.
Lohrengel, Federico Ernesto, Diagonal 420, Barcelona.
Lopez Alvarez, Alfredo, Marques de la Ensenada 6, Madrid.
Lopez and Company, Malaga.
Lopez, German, Malaga.
Lopez Glozas, Agusto, Calle de San Roque 8, Madrid.
Lopez Guerra, Manuel, Las Palmas, Grand Canary.
Lopez, Hijos de Benigno, S. en C., Calle Santian 4, Tarragona.
Lopez, Josefa, Calle Conde de Benomar 11, Seville.
Lorente, M. Garrigan (commonly called Garzon), Calle de la Regente 2, Malaga.
Maestu, J., y Cia., Vigo.
Maggio, Enrique Nicolas, Malaga.
Malaga Dried Fruit Company, Malaga.
Malagon, Francisco, Calle Mayor 71, Madrid.
Manau, Mariano, Barcelona.
Marco Gaona, José, Barroso 8 and 10, Malaga; and Calle Mateos Gago 6 al 12, 2° izquierda, Seville.
Marin Hermanos, Aguilas.
Marra and Company, Malaga.
Marrodan, José Mata (*see* Mata Marrodan, José).
Marrodan, Juan Mata (*see* Mata Marrodan, Juan).
Marrodan, Manuel Mata (*see* Mata Marrodan, Manuel).
Marten, Martin, Calle Adriano 38, Seville & Calle Cortes 604, Barcelona.

Martin, Juan Gonzales, Calle Cabello 2, Malaga.
Martinez (*see* Gimenez y Martinez, Pedro).
Martinez, Eleuterio & Alejandro, Calle de la Luna 11, Madrid.
Martinez, Leoncio, Calle San Bernardo 110, Mardrid.
Mas Blay, Antonio, Calle Montesion 14 and 16, Magdalenas 8 and Calle Fernando 41, Barcelona.
Mata (Compania) Union de Bodegas Andaluzas Sociedad Anonima, Malaga.
Mata Marrodan, José, Malaga; Mata Marrodan, Juan, Malaga; Mata Marrodan, Manuel Malaga. } Trading as Compania Mata Union de Bodegas Andaluzas Sociedad Anonima.
Maurer y Cia, Calle Escudillers 62, Barcelona.
Medem, Otto, Calle Bailen 2, Barcelona; Calle A. Calderon 15, and Calle Atazazanas 15, Valencia; Alicante; Bilbao and Malaga.
Medina Rodriguez, Salvador, Las Palmas, Grand Canary. "Mentidero," Madrid.
Metalurgica Espanola, Sociedad Anonima, Calle Diputacion, 112-116, Barcelona.
Meyer, Carlos, Cadiz.
Meyer y Bacharach, Calle Serrano y Grao, and Calle Colón 36, Valencia; and Malaga.
Meyerhof Hermanos y Thomson y Cia., Bruch 19 and Calabria 263, Barcelona.
Meyer, Sigismundo, and Company, Olmo 21, Barcelona.
Miele and Company, Calle Fernando 2, Barcelona; and Carrera de San Jeronimo 2, Madrid.
Milla Vasquez, Adolfo, Apartado 462, Madrid.
Minas, Compania General Española de, Lealtad 9, Madrid.
Minguez, Basilio, Carthagena.
Minguez, Julio, Carthagena.
Minones Barros, Manuel, Corcubion and Madrid.
Miro, José, Calle Colon, Palma, Majorca.
Mittelstrass, Otto, Las Palmas.
Molina, Diego, Alicante.
Molina, Julian, Amnistia 1, Madrid.
Mond y Heyser, Julio (late Mond and Werner), Aniceto Saenz 11, Arrayan 25 and San Luis 42, Seville.
Monguio y Scharlau,* Calle Aragon 219, Barcelona.
Montañol, Antonio, Tarragona.
Montemayor, Isidoro Aguiniga (*see* Aguiniga Montomayor, Isidoro).
Moragas, Pedro, Tamarit 181, Barcelona.
Morata, Antonio Visconti (*see* Visconti Morata, Antonio).
Morata, Francisco Visconti (*see* Visconti Morata, Francisco).
Morin, Jules, Paséo Gracia 61, Calle Ausias March 14-18 and Calle Lauria 108, Barcelona.
Moritz, E. H., Calle Consejo de Ciento 325, Barcelona.
Mulder, Enrique, Vigo.
Muller, Alejandro, y Cia., Calle Bueno Aires 6, Barcelona.
Muller, Alfred, Palma de Mallorca.
Muller de Goupille, J., Tarragona.
Muller, Hermann, Calle Balmes 153, Barcelona.
Muller Hermanos, Aviñó 20 and Fernando 32, Barcelona Muller, Hugo, Seville.
Muller, William, Seville.
Murillo, Marcelino, Bilbao.
Murillo, Maria, Cortes 684, Barcelona.
Navarra de Industrias, Sociedad, Pamplona.
*Navarro, Bernardo, Las Palmas, Grand Canary.
Nebgen, Alfredo, Calle de Adriano 33, Seville.
Neufville (de), Sucesor de J., Santa Teresa 8 and 10, Barcelona.
Neumaticos Continental, Sociedad Anonima Española (formerly Continental Tyre & Rubber Company), Sagasta 6, Madrid; and Paseo de Garcia 61, Barcelona.
Nino Rodriguez, José Maria, Pelayo 5, Barcelona.
Nordmann, D. C. (sucesor Werner Grube) (*see* Grube, Werner).
Noriega, Anastasio, Unquera, Santander.
Norregaard, Luis, Tarragona.
Odeon, Sociedad Anonima, Muntaner 44, Barcelona.
Oliver Bosch, Juan, Santa Cruz de Tenerife.
Oliver, Eduardo, Calle Consejo de Ciento 325, Barcelona.
Oliver y Rigol, Aribau 19, Barcelona.
Orell, Augustin, Malaga.
Orell, Juan, Malaga.
Orenstein & Koppel—Arthur Koppel—Sociedad Anonima, Rambla de Santa Maria 13, Barcelona, and all branches in Spain.
Ornstein, Leon, Calle Mariana Pineda 5, Madrid.
Ortega, Pedro, Santibanez 6 and Nuncio 3, Madrid.
Otto, Maximo, Carrera San Jeronimo, Madrid.
Pachi, Guillermo (see Pasch-Wilhelm).
Paetow, Carl, Las Palmas, Grand Canary.
Palacios, Luis Asin, Calle de Preciados, Madrid.
Palau, Joaquin, Cortes 587, Barcelona.
Pallares, Enriqueta, Plaza Urquinaona 3, Barcelona.
Pares, Pedro, Calle Alcala 46, Madrid.
Pasch, Wilhelm (or Guillermo Pachi), Eguia, 1, Bilbao.
Pastor, José Esteve (*see* Esteve Pastor, José).
Pedret Garriga, J., Cortes 702, Barcelona.
Pelegrin Soler, Juan, Torreahuera, Province of Murcia.
Pena, Aristides, Barcelona.
Penas, Hijos de Francisco de las, Almeda de Colon 26, Malaga.
Perlas Imitación, Industria Español de, Calle Diputacion 81, 91, 108 and 110, Barcelona.

* No connection with Rear-Admiral Bernardo Navarrro y Canizares, Santa Cruz, Tenerife.

Perseverancia (La), Oxide Factory (*see* Bonitz Hermanos).
Petrus (*see* Taltavull y Petrus, Jorge).
Pfeil, Emil, Calle Obispo Lago 37, Tuy.
Pfluger, Johan, Las Palmas, Grand Canary.
Pflugger, Karl, Las Palmas.
Piera, Adrian, Calle Santa Engracia 125, Madrid.
Pischel Wiedemann, Oskar, German S. S. "Orconera" & c/o Erhardt & Company, Santander.
Planas, Antonio, Palma, Majorca.
Poiret, Eugéne, Malaga.
Polster y Buch, Calle Cuarte 134-136, Valencia.
Pomar Kleber, Bernardo, Calle Milagro 11, Palma de Mallorca.
Poveda Vilanova, José, Alicante.
Pradera, José Ibarzabal, Calle Narrica 2, San Sebastian.
Part, Antonio, Diputacion 206, Barcelona.
"Provincia La," Las Palmas, Grand Canary.
Pumarino Valdes, Eduardo de las Alas, Malaga.
Quesada, Carmelo, Librilla, Province of Murcia.
Rafols, Jaime, Dormitorio San Francisco 5; Vila y Vila, Barcelona; and Port Bou.
Ramirez, Antonio, Trinidad Grund 7, Malaga, (Transport Agent).
Ramirez y Compania, Calle Aragon, Barcelona.
Rautzenberg, Guillermo, Calle Marqués de Cubas, Madrid.
Reboredo Isla, Luis Garcia, Garcia Olloqui 2, vigo; and Villagarcia.
Reder, Gustav, Calle Zorrilla 23, Madrid.
Rehdar, Bernhard, Paseo de la Bomba 1A and Calle del Principe, Granada.
Rehder, Carlas, Calle Real de la Alhambra, Granada.
Rein & Company Malaga.
Reina Rodriguez, Luis, Las Palmas, Grand Canary.
Rementeria, Tomas, Calle de la Amistad 8, Bilbao.
Reuter (a German employed by Conrad Vogt), Santa Cruz.
Tenerife; and Las Palmas, Grand Canary.
Ribot, Miguel (M. R. Fernandez), Plaza de la Merced 2, segundo, Barcelona.
Rico, Marcelino, Diputacion 206, Barcelona.
Ries & Company, Colon 72, Valencia.
Ries, Isidor, Colon 72, Valencia.
Righauhuer, Otto, Diputacion 299, Barcelona.
Ripoll, Rafael Gonzalez (*see* Gonzalez Ripoll, Rafael).
Rissmann, Federico O., Calle Lauria 104 and Calle Valencia 293, Barcelona.
Ritter, Thomas, Carrera San Jeronimo 49, Madrid.
Robles, Pedro, Malaga.
Rodriguez, Adolpho Hielscher, Calle Zorrilla 31, Madrid.
Rodriguez y Bernaola, Gran Via 44, Bilbao.
Rodriguez, Felipe, Corunna.
Rodriguez, José Maria Nino (*see* Nino Rodriguez, José Maria).
Rodriguez, Luis Reina (*see* Reina Rodriguez, Luis).
Rodriguez, Rafael Lacalle (*see* Lacalle Rodriguez, Rafael).
Rodriguez, Salvador Medina (*see* Medina Rodriguez, Salvador).
Roesicke Brandhors, Eduardo Hermann, Balmes 57, Barcelona.
Rojas, Claudio, Santa Cruz, Tenerife.
Romeo, Joaquin, Rambla Santa Monica 13, Barcelona.
Romero, Andres Cabrera (*see* Cabrera, Romero, Andres).
Romero Gimenez, Manuel, Calle de Nicolas, Maria Rivero 8, Madrid; and Pasaje Escudillers 7, Barcelona.
Romero, José Hernandez (*see* Harnandez Romero, José).
Roock, Jorge, Hurtado de Amézaga 12 and Fueros 2, Bilbao.
Rose, Louis, Hotel España, Calle Mayor, Madrid.
Rosenbaum, Max L, Calle Fernando 41, Barcelona.
Roseno & Company, Calle Monte Esquinza 10, Madrid.
Rosenow, Hermann, Monte Esquinza 10, Madrid.
Roth, Richard, Consejo de Ciento 313, Barcelona.
Rubio, Juan, Malaga.
Rubli, Paul, Madrid.
Rueda, Eduardo Sanchez (*see* Sanchez Rueda, Eduardo).
Rueda, Manuel, Malaga.
Rüggeberg, Federico, Ausias March 14-18, Barcelona.
Rumea, Hector, Calle Dr. Allart 8, Santa Cruz, Tenerife.
Ruprecht, Federico, Rambla Cataluña 45 and Calle Cortes 587, Balcelona.
Saavedra, Viuda de Antonio (successor of Antonio Saavedra Hernandez), Las Palmas, Grand Canary.
Saenz, Manuel Domingo, Calle de San Fransisco, Malaga.
Saggese Antonio, Palma and Binisalem (Majorca).
Saggese (Felipe) y Hermanos, Palma and Binisalem (Majorca).
Saggese Harmanos de Binisalem y de Palma, Palma, Balearic Islands.
Sahagun y Beardro, Federico, Issac Peral 16, Cadiz.
Salavert (*see* Cano Salavert).
Sales, Angel, Calle Fernando 41, Barcelona.
San Jose Cano, Luis, S. en C., Rambla Santa Monica 14, Barcelona.
Sanchez Rueda, Eduardo, Calle Torrijos 21, Malaga.
Saüer, Karl and Heinrich (of Sociedad Espanola de Aparatos Electricos) Pasajes, Guipuzcoa.
Schad (Ernesto) y Larrea (Antonio), Calle Ercilla 12, Bilbao.
Schaefer, Dr. E. Pasaje de la Paz 10 bis, Barcelona.
Schaellibaum, Eduardo, Alicante.
Schiller, Enno Calle Infante Don Fernando 152, Antequera, near Malaga.

Schimmelpfeng's Information Agency, Madrid; and Ronda de la Universidad 17, Barcelona.
Schlayer, Felix (Sucesor de Alberto Ahles Company), Alcalá46, Madrid; Paseo de Aduana 15 and 17, Barcelona; Seville, Cordoba, Badajoz, Pamplona and Rioseco.
Schmieder, Pablo, Rambla Santa Monica 6 & Plaza Santa Ana 17, Barcelona.
Schneider, Pablo, Rambla de Cataluna 54, Barcelona.
Scholtz Hermanos, Calle Don Cristian 11, Malaga.
Schutte, Alfred H., & Company, Calle Lauria 18, Barcelona; and Calle Luchana 1, Bilbao.
Scallarés (*see* Almerich Scallarés, Luis).
Segalerva, Rafael Baquera, Malaga.
Senorans y Rodriguez, Plaza de Mina 1, Corunna.
Serra José Farran (*see* Farran Serra, José).
Serra, Juan, Tarragona.
Serra, Pedro Pares, Callo Alcala 46, Madrid.
Serrano, Augustin, and Cia, Malaga.
Sevil, Agustin, Tarragona.
Siderurgia y Maquinaria Extranjera, Calle Martinez Cubells 10, Valencia.
Siemens and Halske, Barquillo 28 and Orellana 4, Madrid.
Siemens, Enrique, & Company, Las Palmas.
Siemens Schückert Industria Electrica, Barcelona; Madrid and Valencia.
Sierra y Alonso, Hijos de Ildefonso, Calle Mayor 20, Madrid.
"Siglo Futuro El)," Madrid.
Silvestrini, Arturo, Malaga.
Sirera, José (of Soria & Company), Navcilos 6, Grao de Valencia.
Smith, Horu & Company, Bilbao.
Sociedad Anonima Española de Colas, Gelatinas y Abonos, Calle, Alcalá 69 and Calle del Prado 4, Madrid.
Sociedad Anónima Fabrica de Lámparas de Filamento Metalico, Paseo de Santa Maria de la Cabeza, Madrid.
Sociedad Anonima Odeon, Muntaner 44, Barcelona.
Sociedad Hispanola Americano, Barcelona and Madrid.
Sociedad Minera Coto Rosita Lealtad 9, Madrid
Sociedad Minera el Guindo, Madrid.
Sociedad Navarra de Industrias, Pamplona.
Sociedad Vinicola, Tarragona.
Soler, Juan, Pelegrin (see Pelegrin Soler, Juan).
Soler y Trias, Francisco, Calle Gasometro 12, Barcelona.
Soria & Company, Grao de Velencia.
Soria, Robustiano (of Soria & Company), Grao de Valencia.
Soujol, Carlos, Plaza Urquinaona 3, Barcelona
Specht (of Deutsche Sudamerikanische Telegraphen Gesellschaft or German Cable Company), Santa Cruz de Tenerife.
Spontjes, Enriqne (Managing Director of Sociedad Navarra de Industrias, Pamplona), Lodosa.
Stach, Adam, Paseo del Reding 11, Malaga.
Stiehle, Adolf, Orotava, Tenerife.
Stierlen, Ernesto Pascual y Genis 26, Valencia.
Streitberger, Otto, Universidad 106, Barcelona.
Stroebel, Carlos y Cia., Mercado del Ensanche 5 and Colón do Larreátegui 21, Bilbao.
Suñe, J., & Company, Rambla Cataluna 118, Barcelona.
Taltavull y Petrus, Jorge, Calle Socorre 114, Palma, Majorca.
Tennenbaum, Juan, Cármen 94, Madrid.
Tapias, José, Tarragona.
Tauler, R., Palamos (not connected with J. Tauler & Company, 3, Colchester Street, Coopers Row, London, E.C.
Teickner (or Teikner), Máximo, Mercado del Ensanche 5, Bilbao; Barcelona and Valencia.
Teixidó Barrau, Juan, Paseo de Gracia 47, Barcelona.
Tejedo Domenech, Vincente, Apartado de Correo 62, Valencia.
Teschendorff & Company, Travessa S. Vincente and Calle Peana 25, Grao de Valencia.
Thieme (or Tieme) & Edeler, Eibar.
Thomson-Houston Iberica (see Allgemeine Electricitäts Gesellschaft).
Thonet Hermanos, Madrid.
Tieme (or Thieme) & Edeler, Eibar.
Tiempo, El, Barcelona.
Tijerra, Laureano Diaz (*see* Diaz Tijerra, Laureano).
Tipografia Germania, Santa Teresa 9, Barcelona.
Tomas José Bernal (*see* Bernal Tomas, José).
Toret Gonzalez, Francisco, Malaga & Seville.
Toro, Pedro del, Santa Cruz, Tenerife.
Torrens, Alberto, Mariana Pineda 5, Madrid.
Torrens, Pablo, Lauria 18, Barcelona.
Torrents (*see* Garriga y Torrents, Antonio).
"Tradicionalista, El," Grand Canary.
Traumann Enrique, Madrid.
Trias (*see* Francesco Soler y Trias).
"Tribuna," Madrid.
Ugarte, Viuda y Sobrinos de, Colegiata 13, Madrid.
Uhagon, Gonzalo de, Calle de San Roque 8, and Valenzuela 4, Madrid.
Uhagon, Pedro J. de, Calle de San Roque 8, and Valenzuela 4, Madrid.
Ungebauer, Rudolf, Las Palmas, Grand Canary.
Union de Destiladores de Esencias de España, Sociedad Anonima Malaga.
Uria, Manuel, Calle del Carmen 22, Madrid.
Valdes (*see* Pumarino Valdes, Eduardo de las Alas).
Valdes, Antonio A. P., Avenida de Pries 16, Malaga.
Valdespino, A. R., y Hermano, Pozo del Oliver 16, Jerez de la Frontera.

Valverde Garcia, Arsenio, Calle Diputacion 348, Barcelona.
Varo, Francisco, Alicante.
Vasquez, Adolfo Milla (*see* Milla Vasquez, Adolfo).
Vasquez, Casas, Francisco, Placeta del Ochove, Granada.
Vasquez, F., y Cia., Granada.
Vega, Antonio T., Calle Trinidad 23-25, Gijon; and Musel.
Vicari, Artuio, Apartado 443, Madrid.
Vilanova, José Poveda (*see* Poveda Vilanova José).
Vilaseca, Sociedad Anonima, Balmes 57, Barcelona.
Villanueva, Hijo y Sobrino de M., Burgos.
Villanueva, Justiniano M., Teatro Espolin, Burgos.
Vincke, Enrique, Lauria 118, Barcelona; & Palafrugell.
Vinicola, Sociedad, Tarragona.
Visconti Morata, Antonio, Plaza Constitucion 14 and 15, Alicante.
Visconti Morata, Francisco, Alicante.
Vogt, Conrad, Santa Cruz, Tenerife.
Wackonnigg, Wilhelm, Bilbao.
Walther, Alfred, Algeciras.
Weinhagen, Gustave, & Company, Calle de Napoles 107, Barcelona.
Weinstein, Martin, Calle Montalbân 7, Madrid.
Weissberger, Joseph Arnold, Calle Almagro 25, Madrid.
Welsch, Richard, Plaza de Cataluna, 19, Barcelona.
Wenzel Juan, and Company, Calle Zorilla 11, Madrid.
Wertheim, Carlos, Calle Avino 9, Barcelona.
Wessinger, Robert, Rambla Cataluna 75, Barcelona.
Westheimer, Federico, Algeciras.
White, Viuda de Luis, Benicarlo and Tarragona.
Wicke & Mayol (Sucesores de Martin Wicke) Cortes 622, Barcelona.
Wiedemann, Oskar Pischel (*see* Pischel Wiedemann, Oskar).
Wimmer, J., & Company (Hans, Johannes, & Max Wimmer), Puerta del Sol 6, Madrid.
Winter, Emilio, Calle General Menacho 9, Cadiz.
Wirtz (*or* Wirz), Mathias, Plaza de Lugo 1, Corunna.
Wissmann, Karl, Malaga.
Wittmack, Otto, & Company, Carmen 21, Malaga.
Woermann Line, Las Palmas.
Wolf (or Wolff), Max (or Maximo), Plaza Tetuan 23, Valencia.
Wolf, Rudolf, Calle Alcalá 52, Madrid.
Wolff, Alberto, Calle de San Roque 8, Madrid.
Wolters, Gerardo (late Oscar Brian or Bryan), Rambla Santa Monica 2, Barcelona.
Xaurado y Cia., Aragon 254, Barcelona.
Zoller, Eduard, Calle Santa Engracia 125, Madrid.

SWEDEN.

Agros A-B., Stadsgarden 10, Stockholm.
Ahlenius, Gösta, Smalandsg. 38, Stockholm.
Akerman & Dahl, Postgatan 29, Gothenburg; Borås & Norrköping.
Allgemeine Electrictäts Gesellschaft, Karduansmakareg 9, Stockholm.
Allmänna Handels (A-B), Hamngatan 5B, Stockholm.
Almquist, Carl, Ystad.
Alpen, H., Magasinskvarte 3A, Gothenburg.
Anderson, Uno (partner of Hofwerberg & Anderson), Engelbreklsgatan 37 and V. Hamngatan 23, Gothenburg.
Andersson & Lindberg (A-B), Stora Badhusgatan 6, Gothenburg.
Andersson, Axel, Torneå.
Andersson, Leopold, Fjällgatan 6, Gothenburg.
Andrén, Axel, Stora Nygatan 7 & Packhusplatsen 2, Heitzla, Gothenburg.
Apoteket Kronan, Korsgaten 3, Gothenburg.
Appelbom, Nils (of P. L. Engstam A-B.), Drottningg. 81, Stockholm.
Aquist, Ernst ("Oscaria" Skofabriken of Stockholm, &c.), Örebro.
Arnberg, Rich. M. (of Tom A-B.), St. Pauli Kyrkog. 12, Malmö.
Artberg, Eskil, Birgerjarlsgatan 6, Stockholm.
Arvidson, Helge, Narvareg. 3 & Wahrendorffsgatan 4, Stockholm.
Arvum (A-B), V. Hamng. 14, Gothenburg.
Aspegren, Rich, Stortorget 3, Malmö.
Bagges Import Agentur, O., Hamngt. 50B, Gothenburg.
Beijers, John, Skofabrik (A-B), Flemminggatan 59 and Kronobergsg. 9, Stockholm.
Benedy, John, & Company, Skeppsbron 5, Malmö.
Berg, Victor, Malmtorgsg. 5, Stockholm.
Bergman & Company, Birgerjarlsgaten 15, Stockholm.
Berne, O., & Company, S. Promenaden 57, Malmö.
Bernström, Gustaf, Korsgatan 3, Gothenburg.
Bexelius, Henrik, G., la Kungsholmsbrog. 27 and Valling 42, Stockholm.
Biehl, G., Malmö.
Bittner, Dr. Karl, Sturegatan 19, Stockholm.
Blomquist, Olof, & Company, Oscarshamn.
Böhm (A-B), J. M., Skeppsbron 40, Stockholm.
Bojsen, C. V., S. Hamngatan 59, Gothenburg.
Bojsen, Sture, Föreningsgatan 52, Malmö.
Brattström, Johann, Kungsholms Hamnplan 7, Stockholm.
Broms, Joh., Örebro.
Brun, Carl, . Company, Packhuspl. 2, Gothenburg.

Bruun, J., A-B., Kalmar, Västervik, Oskarshamn, Morbylanga, &c.
Burchard, Adolf, Drottningg. 4 and Strandvägen 29, Stockholm.
Christiernin. C., Vasag 15-17, Stockholm.
Continental Export A/B., Drottninggatan 53, Stockholm.
Cornelius, Gustaf, Hamng. 1, Stockholm
Dahlström, Otto, Bredgr. 2, Stockholm.
Daumichen, Max, Stockholm.
Deijenberg, Carl, Sodra Vagen 30, Gothenburg.
Deutgen F. & Company, Lilla Vattug, 28, Stockholm.
Dieden, Theodore, Foreningsg. 48 and Söderg. 10, Malmö; and Gothenburg.
Dresdner Expeditionen A/B., Tegnersgatan 15 (formerly of Stora Badstugatan 13), Stockholm.
Dressfalls Grufvor Och Malmförädlingsverk (A/B), Rosenbad 2, Stockholm.
Edstrand Brothers, Jorgen Knockg. 2 and Skeppsbron, Malmö.
Edström, Simon, Skeppsbron 11, Malmö.
Ego Industri A/B., St. Vattugatan 10, Stockholm.
Ekner, Albin, Surbrunnsgatan 6, Gothenburg.
Ekström & Lefflers, A/B., Kyrkog 52, Gothenburg.
Ekström's (A) Maskinaffär A/B, St. Vattugatan 10, Stockholm.
Engeström & Jaeppelt, Per Veijersg 3, Malmö; and Gothenburg.
Engstam, P. L. (A/B), Drottningg. 81, Stockholm.
Equip A/B., (or Equipment Company), Centralpalatset, Stockholm.
Extractor A/B., Gothenburg.
Fallenius & Lefflers (A/B), V. Hamngatan 5, Gothenburg, and all branches in Sweden.
Ferrolegeringar A/B., Gustav Adolf's Torg 18, Stockholm.
Fischer, Elis, A/B., Bräunkyrkegatan 19 and Sibyllegatan 16, Stockholm.
Fogelström, F., Skeppsbron 40, Stockholm.
Forstners, C. E., Paraplyfabrik (A/B.), G.; la Kungsholmsbrog. 34, Stockholm.
Fraenckel, Gösta, V. Hamngatan 20, Gothenburg.
Fraenckel, Moritz, & Company, Gothenburg
Franska Liqueur Depoten, Friisgatan 6, Malmö.
Fredriksson, G., (of P. L. Engstam (A/B)), Drottningg. 81, Stockholm.
"Freja" Bergverks A/B., Drottningg. 17, Stockholm; and Koskullskulla, near Gellivare.
Fridafors Fabriks (A/B), Fridafors and Malmö.
Fritsch, W., Landskrona.
Frykberg's, J. E., Handels A/B., Badstugatan 12, Stockholm.
Frykholm, N. E., A/B., Centralpalatset & Strandvägen 19, Stockholm.
Germania Konfektionen A/B., Malmskillnadsg. 25 and Götgatan 7, Stockholm.
Ginzberg, Jakob, Arsenalsgatan 4, Stockholm
Gleitsman, E. T., Trälleborg.
Glenne, Olof, & Company, V. Hamngatan 5, Gothenburg; and Hamngatan 24, Stockholm.
Goldstück, Hainze & Company, Drottningg. 5, Gothenburg.
Goteborg's Hartsoljefärgfabrik, A/B., Jacobsdal i Örgryte, Gothenburg.
Gotthardt, Herman, Jörgen Kocksg. 4, Malmö.
Grafford, J., Katarinavagen 11, Stockholm.
Grebst, Harold, Stora Badhusgatan 6, Gothenburg.
Gredt, Paul, Stockholm and Malmö.
Grumme & Son A/B., Östgötagatan 50 and 52, Stockholm; and Malmö.
Gullberg, B. P., Husargatan 2, Malmö.
Haggström, Gustaf (of Gustaf Haggström A/B), Borås.
Haggström, Gustaf, A/B , Borås.
Hakanson and Company, Skeppsbron 4 and Östgötagatan 46, Stockholm.
Hallbäck, C. M., & Sons, Adelgatan 5, Malmö.
Hammar, John, & Company, Wahrendorffsg. 6 (formerly of Vasagatan 6), Stockholm.
Hamren, J. S., (of P. L Engstam (A/B)), Drottningg. 81, Stockholm.
Hansen's M., Fabriker (A/B), Arsenalsgat. 3, Stockholm.
Hanson, Wilhelm, & Company, Vasagatan 6, Stockholm.
Hansson, Elof, Packhuspl. 2, Gothenburg; and Stockholm.
Harbeck, Doctor Ernst, Partille, Gothenburg.
Harmsen, Wilhelm, (A/B), Vasag 15-17, Stockholm.
Hartig, Hugo, Wahrendorffsg. 4, Stockholm; and Gothenburg.
Heilbut, Henry, Stockholm.
Heinrich, R. P., Odensgatan 11, Stockholm.
Henriksson's Tekniska Fabriks A/B., Örebro.
Herrström, Sigfrid, Kungsgatan 30, Malmö.
Hofstedt, Axel, A/B., Stora Badhusgatan 7, Gothenburg.
Hofwerberg & Anderson, V. Hamngatan 23, Gothenburg.
Hud & Skinnaffären, Svenska (James Meyer), Pildamsvägen 3B & Rosenlundsgaten 19, Malmö.
Humbert, Hermann, Artillerigatan 6, Stockholm.
Hylin & Company's Fabriks A/B., Östgötagatan 42, Stockholm.
Isselhorst, Wuster & Company Komanditbolaget, Svartmangatan 24, Stockholm.
Jaeppelt & Son, Malmö.
Jäger, Wilhelm, Stadsgården 8, Stockholm.
Jansson, Ivar, Drottningg. 73, Gothenburg.
Japanska Magazinet, Birgerjarlsgatan 6, Stockholm.

Johannsen, Nikolai, Skeppsbron 18, Stockholm.
Johnson, Eric R., Kommendörsg. 17, Stockholm.
Jonsson & Krafft, V., Hamngt. 14, Gothenburg
Johnsson's, Georg, Efterfolger, Hagagatan 52 and Drottninggatan 85, Stockholm.
Jonssons's Klas., Eft., Kyrkogatan 20, Gothenburg.
Jurell & Company Komanditbolaget, Nyköping.
Kanold Broderna, Chocoladfabrik, Jacobsdahl, Örgryte, Gothenburg.
Karlsdals A/B., Karlsdalsbruk near Karlskoga.
Kassmann's Ex-Import Company, Centralpalatset, Stockholm.
Kautmann, Ernst, Vasagatan 10 & Folkungagatan 8, Stockholm.
Kessler Brothers, A/B., Värmdon. 16, Stockholm.
Klingoner, E., Packhuspl. 2 Gothenburg.
Klippans Chromläder Fabriks (A/B), Klippan near Malmö
Knisslinge Skofabriks A/B., (trading as Knisslingewerken), Vanäs.
Kronan, Apoteket, Koigsgaten 3, Gothenburg.
Kronans Droghandel, (Gustaf Bernsröm), Korrnatan 3, Gothenburg.
Kürzel, Fr., Frederiksborg, Malmö.
Kupong A/B., Gothenburg.
Lagamills A/B., Timsfors.
Lagerlöf's, Sam, Maskinbyra, Centralpalatset, Stockhelm.
Larson, C. L., Stigbergstorget 3, Gothenburg.
Larsson, Adolf, Orebro.
Larsson, L. E., & Company A/B., Uppsala.
Lassen, Carl, Slüssplan 63, Stockholm; & Kungsg. 4, Gothenburg.
*Lejonets Apoteket Droghandel, Stortorget 8 & 19 and Söberg 8, Malmö.
Levin, Sigismund, Landskrona.
Levy, Ivan (Skandinaviska Pälsvarufabriken), Karduansmakareg 8a, Stockholm.
Limämmesfabriken Komanditbolag, Svenska, (Franz Meyer & Company), Landskrona.
Lindegren & Rae, A/B., Bredgr. 2, Stockholm.
Lindelof & Company, Västra Hamng. 2, Gothenburg
Linden & Lindström, Gothenburg.
Lion, Carl, Lidingö-Brevik, Stockholm.
Lublin & Company (A/B), St. Vattug. 9, Stockholm.
Malmö Korkfabriks (A/B.), Friisg. 6, Malmö.
Malmö Kylvarubolag Ishuset, St. Nyg. 83, Malmö.
Malmö Oljeslageri, A/B., Nobelvägen, Malmö.
Malmö Tryckeri and Pappersbolag, Tegelgärdsg. 10, Malmö.
Malmö Yllefabriks (A/B), St. Nyg. 50, Malmö.
Melin, Peder and Company, N. Hamng. 6, Gothenburg; and Malmö.
Mercerie A/B., Vasagatan 15/17, Stockholm.
Meyer, Franz, & Company (*see* Svenska Limämmesfabriken Komanditbolag).
Meyer, James (*see* Svenska Hud & Skinnaffaren).
Meyer, Rutger. Stadsgarden 10 & Sibylleg, 3, Stockholm.
Meyerson, Joseph, Norrlandsgatan 16, Stockholm.
Moller, H. S. Förstadsg. 24 & Ö. Hamng. 5, Malmö.
Montgomery, A., Skeppsbron 4 & Pustervikeg. 5, Gothenburg.
Moritz, Julius A/B., S. Hamngatan 19, Gothenburg
Moser, Eugen, Odeng. 22, Stockholm.
Negotia A. B., Artillerigatan 6, Stockholm.
"Nonpareil" Konservfabrik, Lund.
Nilsson, Hermod, Drottningg, 55 and västmannagatan 12, Stockholm.
Nordiska Sack & Skrot A/B., Gullbergsvass, Gothenburg.
Nordiske Gummifabrik (A/B.), Trälleborg.
Nornan Angfartygs A/B., Skeppsbron 1, Gothenburg.
Norström & Wirth, Vasagatan 52, Stockholm.
Nylen Martin, T. N., Mälartorget 15, Stockholm.
Orienten Kaffe Import, Rotseriet A/B, (Peder, Melin & Company), N. Hamng. 6, Gothenburg.
"Oscaria" Skofabriken (Ernst Aquist of Örebro) Mästersamuelsg. 61, Stockholm; Gothenburg & Sundbyberg.
Österman & Company (Owner Nils A. Osterman), Stadsgarden 8, Stockholm.
Pelz, Conrad, Stockholm.
Petterson, Miss L., Brunkebergstorg 15, Stockholm.
Pincoffs, Georg, or Martin Georg, Fredr. Kyrkog 15, Stockholm.
Prytz Theimport, Kungsportsplatsen 2, Gothenburg.
Rapp, David (A/B), Skeppsbron 18 & Kammakareg 52, Stockholm.
Reinheimer, Phillip, Stockholm.
Ritter, A., Sodra Promenaden 57, Malmö
Roberg, Tycho, Skeppsbron 1, Gothenburg.
Robertson's, Davy, Maskinfabrik A/B., Stampg. 30, Gothenburg.
Rondorf, Conrad, Norrtullsg. 55, Stockholm.
Rudeberg, A., Drottningatan 11, Stockholm.
Rundt, Jorden, Tidningskontoret, Kungsgatan 2, Stockholm.
Sackmanns H., A/B., Drottninggatan 86, Stockholm.
Sahlberg, Th., & Company, Kaptensgatan 15, Stockholm.
Sanatogen Generalagentur, Kungsgatan 59, Stockholm.
Sanchez Martinez, Enrique, Stockholm.
Sandberg, O A., & Sons, O. Hamng. 15 and Kronhusg. 16, Gothenburg.

*No connection with Lejonet Apoteket Droghandel, Gothenburg.

Schaub & Company (A/B), Lindvägen, Stockholm.
Schimmolpfeng (W.) Auskunftei, Fredegatan, 2, Stockholm.
Schipmann, Heinrich (A/B), Bredgr. 2, Stockholm.
Schlasberg, Henning & Company, Landskrona.
Schlesinger, Ernest, Norrmalmstorg 2 and Birger Jarlsgt. 37-39, Stockholm.
Schmitz, August, Stora Nyg. 50 and Malmborgsg. 7, Malmö.
Schuchardt & Schütte's Filial, Vasagatan 24, Stockholm.
Seiden, H., Vallingatan 37, Stockholm.
Shipman, Henry, Stockholm (*see* Schipmann, Heinrich).
Silvander, Carl, Klarabergsgatan 23 & Artillerigatan 46, Stockholm.
Simon, Falk, Vasapl. 6, Gothenburg.
Skanberg, Viktor, Verkstadsg. 1, Gothenburg.
Skandia Läderfabrik A/B., Industrigatan, Malmö.
Skandinaviska Export Kontoret, Hälsingborg.
Skandinaviska Glödlampfabrik A/B., Nyköping.
Skandinaviska Pälsvarufabriken (Ivan Levy), Karduansmakareg 8B, Stockholm.
Skofabrik, Stockholms (A/B.), Hornsgaten 160 & Brännkyrkagatan 167, Stockholm.
Specialjärn (A/B), Kungsholmsgatan 14 (formerly of Kungsgatan 56), Stockholm; and Gothenburg.
"Standard" Industri (A/B.), Gustav Adolfs Torg 15, Stockholm.
Steinbach, Julius, Wahrendorffsgatan 1, Stockholm.
Steinmetz & Knetsch (A/B), Jakobsbergsgatan 26, Stockholm; and Sodergatan 26, Malmö.
Stenberg & Ohlsson, Stadsgarden 10, Stockholm.
Stockholms Skofabrik A/B), Hornsgatan 160 and Brännkyrkagatan 167, Stockholm.
Stockholms Yllefabrik, Roymersholm, Stockholm.
Strassä Grufve A/B., Kärberg.
Ström, Carl, Vasagatan 4, Stockholm.
Strömerstén, A., & Company, Östergatan 24, Malmö.
Svenska Hud and Skinnaffären (James Meyer), Pildamsvägen 3B & Rosenlundsgatan 19, Malmö.
Svenska Limämmesfabriken Komanditbolag (Franz Meyer & Company), Landskrona.
Svenska Motor Company, Birger Jarlsgatan 35-37 & Brunnsgatan 2, Stockholm.
Svenska Nordafrikanska Kompaniet, O. Hamng. 32, Gothenburg.
Svensson, C. V., & Company (A/B), Exercisgatan 16, Malmö.
Svensson, Henry W., Helsingborg.
Sveriges Forenade Konservfabriker (A/B), Hamngatan 2 and Gárda, Gothenburg.
Sverker Rederi A/B., Skeppsbron 1, Gothenburg.
Thomsen's Fabrikers Aktiebolaget, Södra Hamng. 43, Gothenburg.
Tidan A/B., Tidan, Mariestad.
Tidningskontoret, Jorden Rundt (*see* Rundt, Jorden).
Tom (A/B.), Malmö
Transatlantiska Handelskompaniet, Kungsg. 53, Stockholm
Tryckfärgsfabrik, Trälleborg.
Tyska Samtrafiken, Malmö.
Uhlin, Rich., (of Gustaf Haggström, A/B.), Boras.
Ulmgren, Wilh., Drottningg. 85, Stockholm.
Ulmgren, Wilh., and Company, A/B, Drottningg. 85, Stockholm.
Ursell's, B., Eft., Triewaldsgr. 3, Stockholm.
Vollenbruch, Max, Artillerigatan 6, Stockholm.
Waenerlund, H. Edward, Prinsgatan 4 and Bryggareg 4, Gothenburg.
Wallenberg's, L. O., Skofabrik (or Skomakare), Södra Forstadsg. 58, Malmö.
Weissenberg, Herm (of Germania Konfektionen A/B.), Malmskillnadsg. 25 and Götgatan 7, Stockholm.
Wennersten, August, Kungsgatan 56, Stockholm.
Westerberg, Joseph, Stort. 4, Malmö.
Winkler Rathlew, S. W., Helsingborg.
Wisloff, J. I., (of Sanatogen Generalagentur), Kungsgatan 59, Stockholm.
Witte, Frantz, & Company A/B., Bärareg. 14, Gothenburg; and Brunnsbacken 6, Stockholm.
Yllefabriks, Malmö (A/B.), St. Nyg. 50, Malmö.

NOTE 1. Where a person or firm mentioned in the List has more than one address in the country or group of countries under which the name of the person or firm appears all dealings in that country, or in any country in the group with such person or firm are prohibited, even in cases where one only of the addresses, or one only of the countries, is specifically mentioned.

NOTE 2. Trading is prohibited under the Trading with the Enemy Proclamations of 25 June, and 10 November, 1915 (which were republished by the Government of India as notifications in the Commerce and Industry Department, Nos. 12221-W and 861-W., dated respectively the 24th July and 11th December, 1915), with any person or firm of enemy nationality resident or carrying on business in China, Siam, Persia, Morocco, Liberia or Portuguese East Africa. Persons or firms are therefore prohibited from trading with any person or firm of enemy nationality in any of those countries, even though such person or firm is not mentioned by name in the above Schedule.

NOTE 3. It is not unusual for firms in Holland and the Netherland East Indies to be registered under names commencing with descriptive terms such as "Handel Maatschappy" (Trading Company) or "Naamlooze Venootschap" (Limited Liability Company). In such cases it has been found more convenient to publish the firm under its proper name followed by the general descriptive term "Handel Maatschappy" or "Naamlooze Venootschap" (N.V.) as in the case of an English company. For instance, Handel Maatschappy van den Berg & Company, and Naamlooze Venootschap de Komeet v/h Dumonceau Frères will be found under "Berg" and "Komeet" respectively, and not under "Handel" or "Naamlooze."

INDUSTRIES.

The 2nd March 1918.

No. 2583-D.—In pursuance of rule 11-J of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to declare that it is necessary for the purpose of securing the public safety to control the supply of firewood throughout the Presidency of Bombay.

SALT.

The 2nd March 1918.

No. 2393-D.—Mr. J. F. Connolly, I.C.S., Commissioner, Northern India Salt Revenue, is granted combined leave for one year, *i.e.*, privilege leave for 8 days and furlough for 11 months and 20 days, with effect from the 1st March 1918 or from such subsequent date as he may avail himself of the leave. The condition laid down in article 308 (*b*) (*iii*) of the Civil Service Regulations has been relaxed in his favour.

2. Mr. J. C. Fergusson, I.C.S., is appointed to officiate as Commissioner, Northern India Salt Revenue, during the absence on leave of Mr. J. F. Connolly, or until further orders.

A. H. LEY,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 26th February 1918.

No. 570-I. C.—*Erratum.* In the Notification by the Government of India in the Foreign and Political Department, No. 33-I. C., dated the 1st January 1918, *for* "Babu Jogesh Chandra Dutt, Kaliganj, Dacca, in Bengal," *read* "Babu Jogesh Chandra Dutt Gupta, Kaliganj, Dacca, in Bengal."

The 28th February 1918.

No. 470-Est. A.—Captain J. E. B. Hotson, Indian Army Reserve of Officers, on special duty under the orders of the Hon'ble the Agent to the Governor General in Baluchistan, is appointed temporarily to officiate in the Political Department of the Government of India and is posted as Assistant for Mekran to the Political Agent in Kalat, and *ex-officio* Commandant of the Mekran Levy Corps, with effect from the 4th November 1917.

No. 598-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following amendments shall be made in the Secunderabad Cantonment Excise Rules, 1901, published under the Notification of the Government of India in the Foreign Department, No. 3707-I. B., dated the 4th October 1901, as subsequently amended, namely :—

(1) In rule 14 (1) (*a*) for the words " five tolas " the words " three tolas " shall be substituted.

(2) In rule 15 (1) after the words " to any person " the words " not below 15 years of age " shall be inserted.

(3) In the schedule against the words " Opium, other than preparation or admixtures of opium used for smoking " for the words " five tolas " the words " three tolas " be substituted.

No. 599-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following amendments shall be made in the Hyderabad (Railway lands) Opium Rules, 1903, published under the Notification of the Government of India in the Foreign Department, No. 698-I. B., dated the 13th February 1903, namely :—

(1) In rule 2 (1) (*k*) and rule 7 (1) (*a*) for the words " five tolas " the words " three tolas " shall be substituted.

(2) In rule 8 (2) after the words " travellers only " the words " who are not below 15 years of age " shall be inserted.

The 1st March 1918.

No. 479-Est. A.—Major G. F. W. Anson, of the Political Department, on return from privilege leave, is placed on temporary Special Duty in the Kurram Agency, with effect from the 15th February 1918.

No. 486-Est. A.—Lieutenant-Colonel A. D. Macpherson, of the Political Department, is placed on special duty under the Government of India in the Foreign and Political Department, with effect from the 7th February 1918, and until further orders.

J. B. WOOD,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 1st March 1918.

APPOINTMENTS.

No. 406.—Major F. S. Lindesay, Indian Army, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding an appointment as Assistant Adjutant and Quartermaster General. Dated 18th January 1918.

No. 407.—Major V. E. Muspratt, 30th Lancers (Gordon's Horse), is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding the appointment of Assistant Quartermaster-General. Dated 14th February 1918.

No. 408.—Second Lieutenant W. H. M. Burbidge, 10th Battalion, attached 1st Battalion, The Royal Sussex Regiment, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Inspector of Bombing, graded as General Staff Officer, 3rd grade. Dated 15th December 1917.

No. 409.—Second Lieutenant Robert Smith, The Queen's Own Cameron Highlanders, is granted, subject to His Majesty's approval, the acting rank of Captain, but with pay and allowances as for a Lieutenant, while holding the appointment of Adjutant of an Indian Defence Force Battalion. Dated 18th February 1918.

Royal Regiment of Artillery.

Royal Garrison Artillery.

No. 410.—The undermentioned non-commissioned officer to be Second Lieutenant, subject to His Majesty's approval:—

Staff Serjeant J. N. Kirby, Supply and Transport Corps. Dated 3rd February 1918.

REGULAR FORCES.

Infantry.

No. 411.—The undermentioned non-commissioned officer to be Second Lieutenant, subject to His Majesty's approval:—

The Queen's Own Cameron Highlanders.

Staff Serjeant Instructor Robert Smith . . . Dated 18th February 1918.

INDIAN LAND FORCES.

No. 412.—The undermentioned gentlemen to be temporary honorary Second Lieutenants, subject to His Majesty's approval:—

Srijut Bhupendra Narayan Singha Choudhury, Zemindar of Parbatjoar.

Srijut Gunindranath Barua, Acting Mauzadar of Khuntai in the Sibsagar District.

Rai Bahadur Nagendra Nath Choudhury.

Maulvi Abdul Lais Saaduddin Muhammad.

PERSONAL STAFF.

No. 413.—The Viceroy and Governor General has been pleased to make the following appointment on His Excellency's Personal Staff with effect from the 25th February 1918:—

To be Aide-de-Camp.

Major R. D. Alexander, 1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles, *vice* Second Lieutenant E. B. Baring, 1-9th Battalion, The Hampshire Regiment, resigned.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

No. 414.—The undermentioned civil Sub-Assistant Surgeons, who are employed on temporary military duty, in accordance with paragraph 16, Army Regulations, India, Volume VI, are granted, while so employed, military rank as shown below :—

CIVIL SUB-ASSISTANT SURGEONS.

Temporarily ranking as warrant officers.

859	Bhawani Das Shah	6th May 1916.
959	Amar Chand Bhardwaj	17th August 1916.
...	Gokaldas Ranchhoddas Vijapura	3rd September 1916.
825	Ganga Sahai Johri	29th September 1916.
...	Jiwanlal Durlaji Vyas	18th October 1916.
...	Muhammed Saidur Rehman	21st October 1916.
...	Haran Chandra Sen	21st October 1916.
...	Binod Chandra Sen Gupta	28th October 1916.
377	Bhawani Das Dua	6th November 1916.
...	Moinudin	21st November 1916.
...	Ramkrishna Shridhar Bag	24th November 1916.
873	Bulaqi Ram	6th December 1916.
860	Gajendra Thapa	8th February 1917.
903	Rikhi Kesh Abrolo	24th February 1917.
380	Shaikh Faiz Ahmed	20th March 1917
711	Hari Ram	10th April 1917.
557	Shankar Vishwanath Kale	14th June 1917.
550	Yashwant Jeyram Sane	14th June 1917.
...	Surya Kumar Dutta	18th June 1917.
287	Vyankatesh Rama Kant Sarap	23rd June 1917.
523	Vishnuprasad Trimbuklab Baxi	25th June 1917.
...	Banka Behari Das	26th June 1917.
804	Manohar Lall	27th June 1917.
...	Prafulla Kumar Sen Gupta	28th June 1917.
...	Jatindra Mohan Nag	6th July 1917.
395	Akbar Ali Musaji	11th July 1917.
...	Urjan Lakshmiah	9th July 1917.
...	Tejumal Holaram Batria	29th July 1917.
...	Bhavani Venkataramana Venkatakrishnan	9th August 1917.
...	Pattarumbil Kaat Karunakaran Nair	24th August 1917.
875	Babu Fanindra Nath Chatterji	26th August 1917.
918	Badri Narain	2nd September 1917.
387	Parshotam Sarup	9th September 1917.
...	Biharilal Vansh	19th September 1917.
...	Nanak Chand	8th October 1917.
...	Jiban Krishna Chattaraj	2nd November 1917.
...	Digendra Kumar Chakravarti	7th November 1917.
...	Dhirendra Chandra Sen Gupta	17th November 1917.
...	Bhabesh Chandra Sen	18th November 1917.
512	John Ralph Hopper	24th November 1917.
673	Sant Singh	28th November 1917.
896	Chuni Lal	29th November 1917.
705	Rekha Singh	1st December 1917.

929	Madho Ram Tewari	1st December 1917.
...	Ram Chandra Shanker Kibe	2nd December 1917.
565	Pirvaji Gopal Bhatt.	6th December 1917.
569	Wasudeo Bhagwant Kulkarni	6th December 1917.
574	Krishnalal Harilal Khabaria	6th December 1917.
576	Gunvantrai Narbadashanker Pathak	8th December 1917.
372	Shankar Balkrishna Mukadam	10th December 1917.
...	Jagdamba Parsad	21st December 1917.
817	Lachhmi Narain	23rd December 1917.
...	Eknath Ranchandra Shettle	25th December 1917.
759	Dial Chand	27th December 1917.
...	Jaishiram Mehta	31st December 1917.
...	Ganga Bishnu Dube	28th January 1918.

INDIAN ARMY.

No. 415.—The following officers are admitted to the Indian Army, subject to His Majesty's approval :—

To be Lieutenants.

Lieutenant Charles N. Howatson, Ayrshire Yeomanry, attached 19th Lancers (Fane's Horse). Dated 15th January 1918, but to rank from 5th May 1916.

Second Lieutenant Richard Lingen Seager, Herts Yeomanry, attached 18th King George's Own Lancers. Dated 16th January 1918, but to rank from 12th July 1916.

Lieutenant Lancelot Kaye Machattie Powell, Indian Army Reserve of Officers, attached 19th Lancers (Fane's Horse). Dated 26th January 1918, but to rank from 25th March 1917.

No. 416.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates specified :—

To be Captain.

Lieutenant Herbert Douglas Dawes, 1st Battalion, The South Wales Borderers, attached 2nd Battalion, 32nd Sikh Pioneers. Dated 24th May 1917, but to rank from the 3rd September 1917.

To be Lieutenants.

Lieutenant Harold Richard Hutchinson O'Reilly, The Royal Munster Fusiliers, attached 2nd Battalion, 10th Jats. Dated 21st August 1917, but to rank from the 1st October 1915.

Captain Arthur Leslie Donaldson, 18th Battalion, The Rifle Brigade (The Prince Consort's Own), attached 2nd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 22nd January 1918, but to rank from the 5th May 1916.

Captain John Joseph O'Brien, 3rd Battalion, The Prince of Wales's Leinster Regiment (Royal Canadians), attached 2nd Battalion, 112th Infantry. Dated 22nd January 1918, but to rank from the 5th May 1916.

Captain Douglas Raymond Adams, 1-8th Battalion, The Royal Warwickshire Regiment, attached 2nd Battalion, 35th Sikhs. Dated 22nd January 1918, but to rank from the 5th May 1916.

Captain Paul Sison Ham, 48th South Midland Divisional Train, attached 15th Ludhiana Sikhs. Dated 22nd January 1918, but to rank from the 5th May 1916.

Captain John Greaves, The Lancashire Fusiliers, attached 2nd Battalion, 10th Jats. Dated 23rd January 1918, but to rank from the 5th May 1916.

Captain Ronald Auriol Barker, 3rd Battalion, The Loyal North Lancashire Regiment, attached 4th Battalion, 3rd Queen Alexandra's Own Gurkha Rifles. Dated 22nd January 1918, but to rank from the 15th May 1916.

Captain Robert Harley Wordsworth, 4th Light Horse Regiment, Australian Imperial Force, attached 16th Cavalry. Dated 3rd November 1917, but to rank from the 27th May 1916.

Lieutenant Thomas James Gordon, M.C., Royal Engineers, attached 2nd Battalion, 10th Jats. Dated 5th December 1917, but to rank from the 5th June 1916.

Captain Charles Edgar Norton, Machine Gun Corps, attached 2nd Battalion, 123rd Outram's Rifles. Dated 24th January 1918, but to rank from the 12th June 1916.

Lieutenant Edward Osmond Whitamore, 12th Battalion, The Prince of Wales's Own (West Yorkshire Regiment), attached 16th Cavalry. Dated 22nd January 1918, but to rank from the 22nd June 1916.

Lieutenant Percival Diggory, 9th Battalion, The King's (Liverpool Regiment), attached 3rd Battalion, 9th Delhi Regiment. Dated 23rd January 1918, but to rank from the 11th August 1916

Lieutenant Gordon Campbell Hutton, 2nd Battalion, The King's Own Scottish Borderers, attached 2nd Battalion, 119th Infantry (The Multan Regiment). Dated 25th September 1917, but to rank from the 29th August 1916.

Captain Fred Walton Todd, 19th Battalion (2nd Tyneside Pioneers), The Northumberland Fusiliers, attached 107th Pioneers. Dated 22nd January 1918, but to rank from the 1st September 1916.

Lieutenant Reginald Sebert Tonkin, 2nd Battalion, The East Yorkshire Regiment, attached 111th Mahars. Dated 24th January 1918, but to rank from the 18th September 1916.

Lieutenant Norman Butlar Bennett, 2-7th Battalion, The Manchester Regiment, attached 31st Duke of Connaught's Own Lancers. Dated 23rd January 1918, but to rank from the 24th September 1916.

Lieutenant Cyril Herbert Mocatta, Royal Engineers, Signal Service, attached 2nd Battalion, 3rd Queen Alexandra's Own Gurkha Rifles. Dated 23rd January 1918, but to rank from the 12th October 1916.

Lieutenant Alexander Macneil Stevenson, 11th Battalion, The Cameronians (Scottish Rifles), attached 2nd Battalion, 76th Punjabis. Dated 24th January 1918, but to rank from the 24th October 1916.

Lieutenant Alfred Leopold Butcher, 2nd Battalion, The Durham Light Infantry, attached 52nd Sikhs (Frontier Force). Dated 5th December 1917, but to rank from the 25th October 1916.

Captain William Stanhope Pender, 9th Light Horse Regiment, Australian Imperial Force, attached 11th King Edward's Own Lancers (Probyn's Horse). Dated 3rd November 1917, but to rank from the 3rd November 1916.

Second Lieutenant Alan Harry Reynolds Bevan, 2nd Battalion, The Buffs (East Kent Regiment), attached 120th Rajputana Infantry. Dated 18th June 1917, but to rank from the 10th November 1916.

Lieutenant Wilfred Arthur Perrett, Machine Gun Corps, attached 2nd Battalion, 76th Punjabis. Dated 22nd January 1918, but to rank from the 10th December 1916.

Lieutenant Mark Rupert Fetherstonhaugh, 2-1st Denbighshire Yeomanry, attached 33rd Queen Victoria's Own Light Cavalry. Dated 22nd January 1918, but to rank from the 13th December 1916.

Captain Richard Herbert Thompson, 2nd Training Reserve Battalion, attached 2nd Battalion, 10th Jats. Dated 22nd January 1918, but to rank from the 25th December 1916.

Lieutenant Harold Aldridge Neal, Machine Gun Corps, attached 2nd Battalion, 119th Infantry (The Multan Regiment). Dated 29th July 1917, but to rank from the 25th December 1916.

Lieutenant Laurence Hugh Nesbitt Rutledge, 11th Battalion, The Royal Inniskilling Fusiliers, attached 1st Battalion, 8th Gurkha Rifles. Dated 22nd January 1918, but to rank from the 8th January 1917.

Lieutenant Charles Arthur Phillips, 3rd Battalion, The Prince of Wales's Own (West Yorkshire Regiment), attached 22nd Punjab is. Dated 22nd January 1918, but to rank from the 20th January 1917.

Captain Montague Ambrose Brown, 12th Light Horse Regiment, Australian Imperial Force, attached 9th Hodson's Horse. Dated 3rd November 1917, but to rank from the 4th February 1917.

Lieutenant Jarvie Webb Wilson, 4th Battalion, The East Surrey Regiment, attached 28th Punjabis. Dated 22nd January 1918, but to rank from the 14th February 1917.

Lieutenant Werner Hugo Hartmann, 3rd Battalion, Prince Albert's (Somerset Light Infantry), attached 4th Cavalry. Dated 22nd January 1918, but rank from the 18th February 1917.

Lieutenant Lionel Warren Hart, 2-12th (County of London) Battalion, The London Regiment (The Rangers), attached 12th Pioneers (The Kelat-i-Ghilzie Regiment). Dated 22nd January 1918, but to rank from the 8th March 1917.

Lieutenant Thomas Edward Carling, 8th Battalion, The South Wales Borderers, attached 3rd Battalion, 5th Gurkha Rifles (Frontier Force). Dated 24th January 1918, but to rank from the 17th March 1917.

Lieutenant Arthur Charles Dilks, 20th (County of London) Battalion, The London Regiment (Blackheath and Woolwich), attached 30th Punjabis. Dated 23rd December 1917, but to rank from the 8th April 1917.

Lieutenant John Crawford Grant, The Seaforth Highlanders (Ross-shire Buffs, The Duke of Albany's), attached 1st Battalion, 9th Bhopal Infantry. Dated 22nd January 1918, but to rank from the 12th April 1917.

Lieutenant Richard Pickersgill, 1st Battalion, The Leicestershire Regiment, attached 2nd Battalion, 35th Sikhs. Dated 22nd January 1918, but to rank from the 12th April 1917.

Captain Ernest Alfred Field Stanfield, 5th Light Horse Regiment, Australian Imperial Force, attached 14th Murray's Jat Lancers. Dated 31st October 1917, but to rank from the 4th May 1917.

Lieutenant Douglas Arthur Philpott, Royal Naval Division, attached 2nd Battalion, 97th Deccan Infantry. Dated 25th November 1917, but to rank from the 4th May 1917.

Lieutenant William Green, 11th Battalion, The Border Regiment, attached 3rd Battalion, 9th Delhi Regiment. Dated 22nd January 1918, but to rank from the 20th May 1917.

Lieutenant Alfred William Reynolds, 9th Battalion, The Buffs (East Kent Regiment), attached 2nd Battalion, 119th Infantry (The Mooltan Regiment). Dated 29th July 1917, but to rank from the 22nd June 1917.

Second Lieutenant Percy James Austin Bartlett, 3rd Battalion, The King's Shropshire Light Infantry, attached 13th Duke of Connaught's Lancers (Watson's Horse). Dated 9th January 1918, but to rank from the 4th July 1917.

Lieutenant William Neville Birkin, M.C., 17th Battalion, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment), attached 110th Mahratta Light Infantry. Dated 22nd January 1918 but to rank from the 7th July 1917.

Lieutenant Eric Clair Gilbert, 7th Battalion, The King's (Liverpool Regiment), attached 6th Jat Light Infantry. Dated 23rd January 1918 but to rank from the 30th July 1917.

Lieutenant John Eric Sabine Goss, 8th Battalion, The Duke of Cambridge's Own (Middlesex Regiment), attached 7th Duke of Connaught's Own Rajputs. Dated 22nd January 1918 but to rank from the 15th August 1917.

Captain Douglas Waldo Morell, 17th Battalion, The Sherwood Foresters (The Nottinghamshire and Derbyshire Regiment), attached 15th Ludhiana Sikhs. Dated 22nd January 1918 but to rank from the 20th August 1917.

Sub-Lieutenant James Richard Savary, Royal Naval Division, attached 3rd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 23rd January 1918 but to rank from the 23rd September 1917.

Lieutenant Charles Mountford Bygate, 3-5th Battalion, The Suffolk Regiment, attached 2nd Battalion, 22nd Punjabis. Dated 22nd January 1918 but to rank from the 20th October 1917.

Lieutenant Frank George O'Donnell, 7th Battalion, The Norfolk Regiment, attached 2nd Battalion, 25th Punjabis. Dated 22nd January 1918 but to rank from the 30th January 1918.

To be Second Lieutenants.

Lieutenant William Robert Carr, 12th Light Horse Regiment, Australian Imperial Force, attached 16th Cavalry. Dated 3rd November 1917 but to rank from the 13th March 1917.

Second Lieutenant Tom Lawrence Carter, Suffolk Yeomanry, attached 8th Cavalry. Dated 16th January 1918 but to rank from the 5th May 1917.

Second Lieutenant John Fleming Cumming, 4th Battalion, The Gordon Highlanders, attached 2nd Battalion, 18th Infantry. Dated 22nd January 1918 but to rank from the 5th May 1917.

Second Lieutenant Thomas Dawson, 3rd Battalion, The Cheshire Regiment, attached 2nd Battalion, 34th Sikh Pioneers. Dated 24th January 1918 but to rank from the 5th May 1917.

Second Lieutenant Thomas Finlayson, 4th Battalion, The Queen's Own Cameron Highlanders, attached 35th Sikhs. Dated 23rd January 1918 but to rank from the 5th May 1917.

Second Lieutenant George Weir, 8th Battalion, The Royal Scots Fusiliers, attached 85th Burman Rifles. Dated 19th January 1918 but to rank from the 5th May 1917.

Second Lieutenant Charles Watson, 3rd Battalion, The Leicestershire Regiment, attached 98th Infantry. Dated 22nd January 1918 but to rank from the 26th June 1917.

Second Lieutenant Howard Leonard Ogden, 2-1st Battalion, The Cambridgeshire Regiment, attached 7th Hariana Lancers. Dated 22nd January 1918 but to rank from the 2[illegible]th July 1917.

Second Lieutenant Lawrence Augustus Austin, 2-4th Battalion, The Norfolk Regiment, attached 2nd Battalion, 9th Delhi Infantry. Dated 22nd November 1917 but to rank from the 25th July 1917.

Second Lieutenant Hugh Boustead, M.C., South African Scottish, attached 2nd Battalion, 4th Gurkha Rifles. Dated 22nd November 1917 but to rank from 6th August 1917.

Lieutenant Arthur Leslie Hanna, 4th Light Horse Regiment, Australian Imperial Force, attached 11th King Edward's Own Lancers (Probyn's Horse). Dated 3rd November 1917 but to rank from the 3rd December 1917.

Lieutenant Roy William Bowe, 4th Light Horse Regiment, Australian Imperial Force, attached 13th Duke of Connaught's Lancers (Watson's Horse). Dated 3rd November 1917 but to rank from the 6th December 1917.

ARMY RESERVES.

No. 417.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Infantry Branch.

Valentine Hugh Wilfred Dowson	Dated 4th February 1918.
Samuel Henry Slater	Dated 20th February 1918.
Robert William Fuller Lawrence Desmond Finnigan George Arthur Saw	Dated 26th February 1918.
Daniel Mitchel	Dated 27th February 1918.

No. 418.—The following gentlemen are granted temporary commissions in the Indian Army Reserve of Officers, subject to His Majesty's approval —

To be temporary Second Lieutenants.

John William MacKay Kenneth Grant Mitchell Hugh Kay Kennedy William Bernard Finnigan	Dated 1st March 1918.

No. 419.—Second Lieutenant Samuel Henry Slater, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed with the Local Resources Directorate. Dated 20th February 1918.

No. 420.—Lieutenant Noel Hepworth, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed in the Military Accounts Department, with effect from 1st February 1918.

No. 421.—Lieutenant H. H. Craw, Indian Army Reserve of Officers, is granted the acting rank of Captain, subject to His Majesty's approval, while holding the appointment of Company Commander of the Burma Infantry Company, Indian Defence Force. Dated 1st February 1918.

No. 422.—Army Department Notification No. 179, dated the 25th January 1918, is cancelled.

LONDON GAZETTE.

No. 423.—The following extracts are published for general inform tion :—

Supplement dated the 22nd December 1917 to the London Gazette of the 21st December 1917, pages 13427, 13432, 13433, 13439, 13440 and 13444;

War Office,
22nd December 1917.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

SPECIAL APPOINTMENTS.

(Graded for purposes of pay as a Staff Lt., 1st Cl.).—Lt.-Col. C. R. Elliot, Ind. Army. 6th Dec. 1917.

* * * * *

ATTACHED TO HD.-QR. UNITS.

* * * * *

Comdt.—(Graded for purposes of pay as a D.A.A.G.)—Maj. B. C. Waterfield, ret. pay, Ind. Army, from 17th Mar. 1916 to 6th Oct. 1917.

* * * * *

MEMORANDA.

* * * * *

Temp. 2nd-Lt. A. E. Swann, A.S.C., is transfd. to Gen. List for service with Ind. Army. 6th Nov. 1917.

* * * * *

INFANTRY.

Training Reserve.

Maj. D. G. Peart (ret., Ind. Army) ceases to be empld. with a Bn. 9th Nov. 1917.

* * * * *

General List.

* * * * *

Temp. 2nd-Lt. T. A. McKay, from R. Highrs. (attd.), to be temp. 2nd-Lt. on appt. as probr. to Ind. Army. 25th Nov. 1917.

* * * * *

MEMORANDA.

* * * * *

Commy. and Hon. Capt. H. R. Arthur, retired, Indian Army Depts., to be Hon. Maj. 1st July 1917.

Dep. Commy. and Hon. Capt. A. Gale, retired, Indian Army Depts., to be Hon. Maj. 1st July 1917.

Asst. Commy. and Hon. Lt. W. H. Turkington, retired, Indian Army Depts., to be Hon. Capt. 1st July 1917.

* * * *

Second Supplement dated the 24th December 1917 to the London Gazette of the 21st December 1917, pages 13449, 13458 and 13459.

War Office,
24th December, 1917.

* * * * *

MEMORANDA.

* * * * *

Lt. L. H. Barford, Ind. Army. Res. of Off., to be temp. Capt. whilst specially empld. 25th Dec. 1917.

Lt. F. A. Farquharson, Ind. Army Res. of Off., relinquishes the actg. rank of Capt. on ceasing to be empld. as 2nd in Comd. of a Fd. Sqdn. 21st Sept. 1917. (Substituted for he notification under "Corps of Royal Engineers" in the Gazette of 11th Dec. 1917.)

* * * * *

The undermentioned Cadets to be temp. 2nd Lts. for service with Ind. Army Res. of Off. 28th Nov. 1917:—

Frederick Arnold.
Alexander Birnie.
Stanley Harold Franks.
Cecil Arthur Padfield.
Albert Frank Chenery.
Frank Dudley.
Reginald Edward Knatchbull.
John Linton.
William Macintyre.
Reginald Hopkinson Smith.
Bertram Edwin Hallett.
Henry Maughan.
John Clarke Slatter.
Bob Taylor.
William Vivian Crapp.
Henry Gow.
Garrard Jacob.
Leonard Eustace Obee.
James Read.
Bertie Christopher Jones.
Fred Arthur Farley.
Ronald Nicholas Moore.
Roland Admiral Richer.
John Alan Adams.
Harold Conway.
John Heron.
Henry William Sparkes.
Clive Alfred Pollard.
Charles Norman Worden.
Bernard Gorwyn Angel.
Leslie Edward Lintott.
Eric William Mayers.
Robert Whittet Wootten.
Fred Malcolm Jonas Hind.

* * * * *

Third Supplement dated the 24th December 1917 to the London Gazette of the 21st December 1917, pages 13473 and 13491.

War Office,
24th December, 1917.

The following is a continuation of Sir Douglas Haig's Despatch of 7th November, submitting names deserving special mention, published in a Supplement to the London Gazette of Friday, 21st December, 1917 :—

* * * * *

ARMY ORDNANCE DEPARTMENT.

* * * * *

Kerwick, Hon. Capt. R. S.
Commy., ret., Ind. Army Dept.

* * * * *

Second Supplement dated the 28th December 1917 to the London Gazette of the 25th December 1917, pages 13563, 13576 and 13577.

War Office,
2 th December, 1917.

The following is a continuation of Sir Douglas Haig's Despatch of 7th November, submitting names deserving special mention, published in a Supplement to the London Gazette of Friday, 28th December, 1917 :—

* * * * *

INDIAN ARMY.

Jones, Maj. A. N. G., late Comdg. Bn., R. W. Fus.
Lowry, Maj. F. J. S., ret., late Ind. Staff Corps.
Strong, Maj. A. D., D.S.O.
Templer, Bt. Col. H.
Westlake, Lt.-Col. and Bt. Col. A. P., D.S.O., Remount Service
Munro, Serjt. H. M., Corps of Mil. Staff Clerks.

CAVALRY.

Atkinson, Capt. E. G.
Atkinson, Lt.-Col. F. St. J.
Baker, Capt. (actg. Lt.-Col.) W. H. G., late Comdg. Bn., Ches. R.
Fraser, Capt. (actg. Maj.) W. A. K., M.C.
Graham, Capt. L. C. T.
Green, Maj. (temp. Lt.-Col.) W. G. K.
Knowles, Maj. G., D.S.O.
Skinner, Maj. (actg. Lt.-Col.) A. B.
White, Temp. Capt. G. H. H.
Worgan, Maj. (temp. Lt.-Col.) R. B, D.S.O., late Comdg. Bn., Ches. R.
Shiv Ram, Sowar.

INDIAN MEDICAL SERVICE.

Fleming, Lt.-Col. A. N., M.B., F.R.C.S.
Urwin, Maj. J. J., M.B., F.R.C.S.

INDIAN ORDNANCE DEPARTMENT

Jones, Hon. Capt. and Depy. Commy. of Ord. E., attd A. O D.

INDIAN ARMY RESERVE OF OFFICERS.

Gammon, Lt. J. C.
Nesbitt, Lt, (temp. Capt.) E. A.

ECCLESIASTICAL ESTABLISHMENT, BENGAL.

Selwyn, Rev. A. L. H., B.A

* * * * *

London Gazette, dated the 28th December 1917, page 13579.

THE GRAND PRIORY OF THE ORDER OF THE HOSPITAL OF ST. JOHN OF JERUSALEM IN ENGLAND.

Chancery of the Order,
St. John's Gate,
Clerkenwell, London, E.C.1.
24th December, 1917.

The KING has been graciously pleased to sanction the following promotion in and appointments to the Order of the Hospital of St. John of Jerusalem in England :—

As Knights of Grace.

Lieut.-Colonel Juan Jay-Gould, C.B.E., I.M.S.

* * * * *

Third Supplement dated the 1st January 1918 to the London Gazette of the 28th December 1917, pages 93, 95, 97, 99, 100, 102, 103, 106, 108, 109 and 110.

War Office,
1st January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

Gen. List.

* * * * *

CAVALRY.

* * * * *

Dns.—

Temp. Lt. H. C. Pallant is transfd. to Gen. List for appt. to Ind. Army Res. of Off. (on prob.). 26th Nov. 1917.

Res. Regts. of Cav.—The undermentioned temp. 2nd Lts. are trans. to Gen. List for appt. to Ind. Army Res. of Off. (on prob.) :—

J. R. Hathaway. 26th Nov. 1917.

25th Nov. 1917.

B. W. Jaques.
W. E. Bowles.
C. B. Elton
F. Brewster.

* *

MEMORANDA.

* *

Temp. Capt. P. C. Crittall, A.S.C., is transfd. to Gen. List as temp. Lt. for service with Ind. Army. 25th Nov. 1917.

Temp. Lt. P. Mayne, A.S.C., is transfd. to Gen. List for service with Ind. Army. 25th Nov. 1917.

2nd Lt. (actg. Lt.) J. Y. Weaver, A.S.C., is transfd. to Gen. List as temp. Lt. for service with Ind. Army. 26th Nov. 1917.

* * * * *

The undermentioned cadets to be temp. 2nd Lts. for service with Ind. Army Res. of Off. 29th Aug. 1917 :—

Albert Charles Ellery.
Seally Rollo Swan.
Patrick Moriarty.
Robert Dixen.
Donald Bruce Bowe Harris.
John Warnock Donald.
John Greville Bullocke.
James Alexander McQueen.
Andrew McCombe.
Douglas Macdonald.
Ralph Maynard.
William Joseph Segar.
Charles Thomas Alexander Tyndall.
John Singleton Darling.
Albert Lennox.
Phillip Edward Gudgeon.
Albert Thomas Robert Harris.
Howard Arthur Long.
Alfred William Rowbotham.
Sidney Hall Westgarth.
William Corbould-Warren.
Herbert Henry Ryall.
William Elson.
Sidney John Burrows.
Reginald Harben Weitzel.
Frank Blancher Winn.

26th Sept. 1917.

George Harold Bramble Green.
Frank Leslie Johnson.
Francis Sheed Anderson.
Albert Vernon Drake.
Walter Harley.
Harry Thomas Ridlington.
Basil Ogilvie Breton.
Melancthon Birtwistle Duckworth.
Andrew Robert Barrett Palmer.
Norman Edward Oliver.
James Wilson Craig.
Christopher Herman Gilkes.
Steven Donaldson Keith.
Pierre Marie André Langé.
William David Bacon.
George Henry Cottam.
George Donald Helmore.
Charles James Savory Macbeth
Charles Leonard Eaden.
Richard Stanley Eaton.
Joseph Evans.
George Edward Harrison.
Thomas Ernest Hebson.
Thomas Edward Hughes.
Eric Cecil Marsh-Smith.
Alistair Cattenach.
Harry Evelyn Forrester.
Neville Yorke Keith.
John Trevor Williams.
William Harold Chadwick.
Francis Percival Randolph Hingston.
Frank Murphy.
Percy James Rowlinson.
William Shaw.
Frank Leslie Sheridan.
Francis Ord Tennant.
Frederick William Roe.
John Stevenson.
Harry Victor Sutherland-Hawes.
James Candlish Young.
Colan Hales Finch.
Charles Henry Kinnaird.
Gordon Hamilton Gunson.
Thomas Harold Warmsley.
George Harry Belfield.
William Craig.
Gordon Mears Barker.
Thomas Francis Edmond McGorry.
Herbert Alfred Lawrence.

* * * * *

ATTACHED TO HD.-QR. UNITS.

* * * * *

Brig. Comdrs.—And to be temp. Brig.-Gens. while so empld. :—

* * * * *

Lt.-Col. E. A. Fagan, D.S.O., Ind. Army. 29th Nov. 1917.

* * * * *

INFANTRY.

* * * * *

Labour Corps.

Lt.-Col. H. C. Barnes (Ind. Army Res. of Off.) is apptd. to the Corps. 15 July 1917. (Substituted for Gazette notification 21 Nov. 1917.)

The undermentioned Lt.-Cols. (Ind. Army Res. of Off.) are apptd. to the Corps :—

J. E. Scott. 8 Aug. 1917.

A. R. Perrott. 11 Aug. 1917.

C. H. J. Craven. 8 Oct. 1917.

* * * * *

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—

25 Nov. 1917.

Temp. Lt. S. S. Lavender, from M.G.C.

Temp. Capt. F. W. Todd, from North'd Fus. (attd.).

Lt. M. J. Clarke, from Austrln. Inf.

Temp. 2nd Lt. C. St. A. Clarke, from M.G.C., to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 25 Nov. 1917.

* * * * *

TERRITORIAL FORCE.

* * * * *

INFANTRY.

* * * * *

London Regt.—

* * * * *

Lt.-Col. C. A. Luck (Col., Ind. Army) resigns his commission in the T.F. on vacating the command of a Bn. 16th Dec 1917.

* * * *

London Gazette, dated the 1st January 1918, pages 146 and 147.

War Office,
1st January, 1918.

MEMORANDA.

His Majesty the KING has been pleased to approve of the grant of the honorary rank of Major to the undermentioned Officers, in recognition of distinguished service in the field during the present war, with effect from 1st January 1917, inclusive :—

Commy. and Hon. Capt. Albert Craven, Ord. Dept., Southern Army.
Commy. and Hon. Capt. George Herbert Pulleyn, M.C., S. & T. C., Bengal.
Snr. Asst. Surg. and Hon. Capt. Richard Thomas Murphy, Ind. Sub. Med. Dept.
Snr. Asst. Surg. and Hon. Capt. George Oswald Weston, Ind. Sub. Med. Dept.

* * * *

Supplement dated the 2nd January 1918 to the London Gazette of the 1st January 1918, pages 225, 226 and 233.

War Office,
2nd January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

Staff Officer, 2nd Cl. (Graded as a Brig.-Maj.).—Capt. O. T. Boyd, M.C., Ind. Army. 2nd Dec. 1917.

* * * * *

Labour Corps.

Lt.-Col. C. M. Eales (ret., Ind. Army) ceases to be empld. with the Corps. 13 Dec. 1917.

* * * * *

Temp. 2nd Lt. C. M. Hay, from Midd'x R. (attd.), to be temp. Lt. on appt. as prob. to Ind. Army. 25 Nov. 1917.

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army :—

R. A. MacKinnon, from Arg. & Suth'd Highrs. (attd.). 25 Nov. 1917.

L. Ednie, from M. G. C. 26 Nov. 1917.

Temp. Lt. J. R. M. Hanna, from R. Innis. Fus., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 25 Nov. 1917.

*   *   *   *   *

Second Supplement dated the 3rd January 1918 to the London Gazette of the 1st January 1918, pages 241, 243, 245, 246 and 247.

War Office,
3rd January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.—The undermentioned appts. are made :—

*   *   *   *   *

INFANTRY.

*   *   *   *   *

Cam'n Highrs.

*   *   *   *   *

Lt. I. A. H. S. Munro, from Ind. Inf., to be Lt., and to be secd. for service on the Staff. 5th Oct. 1917, but to rank for seniority (without pay or allowances) from 1st July 1917, next below I. G. Macpherson. (Substituted for the notification regarding this officer in the Gazette of 1st Dec. 1917.)

*   *   *   *   *

SUPPLEMENTARY TO REGULAR UNITS OR CORPS.

CAVALRY.

Lrs.—Lt. A. W. Oldham to be empld. with Ind. Army. 26th Nov. 1917.

FOOT GUARDS.

C. Gds.—Lt. M. D. Graham to be empld. with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917.

*   *   *   *   *

INFANTRY.

*   *   *   *   *

E. Surr. R.

Temp. Capt. A. W. Puttick, M. C. (R. W. Kent R.) (Lt., Ind. Vols.), to be actg. Lt.-Col. while comdg. a Bn. 6 Oct. 1917.

*   *   *   *   *

General List.

Temp. Capt. D. V. Gibson, from Hamps. R., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 9 Nov. 1917.

Temp. Lt. E. F. Harvey, from M. G. C., to be temp. Lt. on appt. as prob. to Ind. Army 25 Nov. 1917.

Temp. 2nd Lt. T. C. Stuart, from Gen. List (R. F. C.), to be temp. Lt. on appt. as probr. to Ind. Army. 10 Oct. 1917. (Substituted for Gaz. notification 30 Nov. 1917, p. 12536, incorrectly specifying unit from which transfd.)

*   *   *   *   *

Third Supplement dated the 4th January 1918 to the London Gazette of the 1st January 1918, pages 259, 264 and 266.

War Office,
4th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

*   *   *   *

The undermentioned temp. appts. are made :—

Special Appointments.—

* * * * *

(Graded for purposes of pay as a G. S. O., 3rd Grade.)—Bt. Col. G. B. Renny, ret. pay, Ind. Army, from graded as a Staff Lt., 1st Cl., *vice* Maj. R. O. Cumberland, Res. of Off. 10th Dec. 1917.

* * * * *

INFANTRY.

* * * * *

Lan. Fus.—Capt. J. Greaves to be empld. with Ind. Army (on prob). 26th Nov. 1917.

* * * * *

General List.

Temp. Capt. R. H. Thompson, from Durh. L. I. (attd.), to be temp. Lt. on appt. as probr. to Ind. Army. 27th Nov. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

25th Nov. 1917.

W. Bigwood, M.C., from Worc. R. (attd.).

D. Stuart, from Can. Inf.

* * * * *

PROMOTIONS.

INFANTRY.

Garrison Battalions.

No. 424.—The following grant and relinquishment of acting rank are notified, subject to His Majesty's approval :—

Princess Victoria's (Royal Irish Fusiliers).

Major P. W. Cross to be acting Lieutenant-Colonel while commanding a battalion. Dated 3rd February 1918, *vice* Brevet Colonel S. J. Murray vacated with effect from 19th January 1918.

Major (acting Lieutenant-Colonel) P. W. Cross relinquishes his acting rank on ceasing to command a battalion. Dated 16th February 1918.

REGULAR FORCES.

Cavalry.

No. 425.—The following relinquishment of acting rank is notified, subject to His Majesty's approval :—

14th (King's) Hussars.

Lieutenant R. W. M. St. Maur (acting Capt.) relinquishes his acting rank on ceasing to be employed as Adjutant of a Combined Cavalry Depôt. Dated 1st January 1918.

Army Service Corps (Mechanical Transport)

No. 426.—In Army Department Notification No. 372 dated the 22nd February 1918, *for* "Captain B. Bartlett, Army Service Corps," *read* "Captain B. Reyner, Army Service Corps."

INDIAN ARMY.

No. 427.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

20th February 1918.

James Robert Gaussen, C.M.G., D.S.O., 3rd Skinner's Horse.

Captains to be Majors.

21st January 1918.

Cyril de Montfort Wellborne, Civil Employ.

Guy Channer, 14th King George's Own Ferozepore Sikhs.

Lieutenants to be Captains.

14th January 1918.

Reginald Arthur Savory, M.C., 14th King George's Own Ferozepore Sikhs.

John Pitt Dening, 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Bertram William George Walker, M.C., 23rd Cavalry (Frontier Force).

Second-Lieutenants to be Lieutenants.

4th August 1917.

Edward Hector House, attached 6th King Edward's Own Cavalry.

14th November 1917.

Desmond Bloomfield Maffett, attached 29th Punjabis.

30th January 1918.

Gervase Rigby Butler, attached 29th Punjabis.

Frederick George McCaughey, attached 74th Punjabis.

William Richard Pyne Spurway, attached Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's).

Nicholas Edgar Innes Pocock, attached 4th Prince Albert Victor's Rajputs.

Sholto Merrett Stock, attached 120th Rajputana Infantry.

No. 428.—The following acting promotions are made, subject to His Majesty's approval:—

25th Cavalry (Frontier Force).

Captain L. Gall, M.C., to be acting Major while second-in-command of a regiment Dated 23rd November 1917 to 29th November 1917 inclusive.

27th Light Cavalry.

Lieutenant E. C. Wood, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 3rd January 1918, *vice* Major B. N. Abbay vacated with effect from the 19th December 1917.

3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Lieutenant A. J. H. Bourke, 3rd Battalion, The Connaught Rangers, attached, to be acting Captain while commanding a wing. Dated 24th October 1917 to 8th November 1917 inclusive, in an existing vacancy.

Second Lieutenant H. R. Jeffries, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a wing. Dated 24th to 25th October 1917 inclusive, in an existing vacancy.

Lieutenant J. H. Jameson, D.S.O., 3rd Battalion, The King's (Liverpool Regiment), attached, to be acting Captain while commanding a wing, *vice* Lieutenant J. C. Pearce vacated. Dated 31st October 1917 to 14th November 1917 inclusive.

5th Light Infantry.

Major L. P. Ball to be acting Lieutenant-Colonel while commanding a battalion. Dated 29th October 1917, *vice* Major (acting Lieutenant-Colonel) J. W. H. D. Tyndall appointed Column Commander with effect from 14th October 1917.

Lieutenant L. D. Modget, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 29th October 1917 to 9th December 1917.

Lieutenant C. C. J. Kellie, 1st Brahmans, attached, to be acting Captain while commanding a company. Dated 24th December 1917.

17th Infantry (The Loyal Regiment).

Major (acting Lieutenant-Colonel) B. J. Fagan relinquishes his acting rank on ceasing to command a battalion. Dated 22nd December 1917.

30th Punjabis.

Lieutenant J. B. Dalison, 67th Punjabis, attached, to be acting Captain while commanding a company. Dated 7th October 1917 to 11th October 1917.

Major E. C. L. Wallace to be acting Lieutenant-Colonel while commanding a battalion. Dated 3rd November 1917.

Temporary Lieutenant J. Shaw, General List, attached, to be acting Captain while commanding a company. Dated 3rd November 1917, *vice* Lieutenant (acting Captain) C. E. Thomas, Indian Army Reserve of Officers, attached, who relinquishes his acting rank with effect from 19th October 1917 (wounded).

Lieutenant J. B. Dalison, 67th Punjabis, attached, to be acting Captain while commanding a company. Dated 3rd November 1917.

Lieutenant (acting Captain) E. M. Shelverton, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 28th October 1917.

Lieutenant G. E. Tinney, 28th Punjabis, attached, to be acting Captain while commanding a company. Dated 24th November 1917 to 19th December 1917.

The following officers relinquish their acting rank from the dates stated :—

Lieutenant (acting Major) G. R. Clarke, 72nd Punjabis, attached, on ceasing to be second-in-command of a battalion. Dated 17th November 1917.

Lieutenant (acting Captain) J. B. Dalison, 67th Punjabis, attached, on ceasing to command a company. Dated 30th November 1917 (placed on the sick list).

Major (acting Lieutenant-Colonel) E. C. L. Wallace on ceasing to command a battalion Dated 19th December 1917.

Lieutenant R. K. Neale, 25th Punjabis, attached, to be acting Captain while commanding a company. Dated 2nd December 1917 to 7th December 1917.

Lieutenant G. E. Tinney, 28th Punjabis, attached, to be acting Captain while commanding a company. Dated 17th December 1917.

Lieutenant H. A. Wilkinson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 23rd December 1917.

Temporary Lieutenant (acting Captain) J. Shaw, General List, attached, relinquishes his acting rank on ceasing to command a company. Dated 13th December 1917.

2nd Battalion, 30th Punjabis.

Major C. V. Ommanney, 109th Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 5th January 1918.

Lieutenant C. P. Clarke, 30th Punjabis, attached, to be acting Captain while commanding a wing. Dated 8th January 1918.

33rd Punjabis.

Lieutenant (acting Captain) D. Keegan, attached, relinquishes his acting rank on ceasing to command a company. Dated 19th December 1917.

Lieutenant G. T. Pender, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 3rd January 1918.

Lieutenant (acting Captain) H. F. Dempster, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st January 1918.

40th Pathans.

Lieutenant (acting Captain) R. T. Thornton, M.C., Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st December 1917 (placed on the sick list).

Lieutenant (acting Captain) S. Jepson relinquishes his acting rank on ceasing to command a company. Dated 19th December 1917.

55th Coke's Rifles (Frontier Force).

In Army Department Notification No. 233, dated the 1st February 1918, *for* "27th August 1917" *read* "31st August 1917."

61st King George's Own Pioneers.

Lieutenant (acting Captain) T. L. M. Fuge, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 15th October 1917.

Major (acting Lieutenant-Colonel) C. Alexander, M.C., 81st Pioneers, attached, relinquishes his acting rank on ceasing to command a battalion. Dated 27th October 1917.

Captain (acting Major) J. M. R. Ford relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 27th October 1917.

2nd Battalion, 67th Punjabis.

Lieutenant H. A. Wilkinson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 3rd February 1918, *vice* Major T. Luck vacated with effect from the 19th January 1918.

129th Duke of Connaught's Own Baluchis.

Captain A. C. Gover, 121st Pioneers, attached, to be acting Major while second-in-command of a battalion. Dated 21st August 1917 to 22nd October 1917.

Lieutenant (acting Captain) G. E. Hawkes, 54th Sikhs (Frontier Force), attached, to be acting Major while second-in-command of a battalion. Dated 6th November 1917.

The following officers to be acting Captains while commanding companies:—

Lieutenant N. G. Guy, 57th Wilde's Rifles (Frontier Force), attached. Dated 27th September 1917.

Lieutenant R. L. Piper, 57th Wilde's Rifles (Frontier Force), attached (since deceased). Dated 29th September 1917.

Lieutenant G. E. Hawkes, 54th Sikhs, (Frontier Force), attached. Dated 14th October 1917.

Lieutenant N. G. Guy, 57th Wilde's Rifles (Frontier Force), attached. Dated 20th October 1917.

Lieutenant F. W. Leese, 29th Punjabis, attached. Dated 27th October 1917.

Lieutenant L. W. Guiton, 67th Punjabis, attached. Dated 20th November 1917.

The following officers relinquish their acting rank on ceasing to command companies:—

Lieutenant (acting Captain) C. W. Palin. Dated 6th August 1917.

Lieutenant (acting Captain) N. G. Guy, 57th Wilde's Rifles (Frontier Force), attached. Dated 29th September 1917.

1st Battalion, 9th Gurkha Rifles.

Lieutenant G. P. Crampton, attached, to be acting Captain while commanding a company. Dated 7th November 1917, *vice* Lieutenant J. G. Duncan, Indian Army Reserve of Officers, vacated with effect from the 23rd October 1917.

Lieutenant C. K. Noad, attached, to be acting Captain while commanding a company. Dated 27th November 1917 to 8th December 1917 inclusive, *vice* Captain H. Mullaly vacated with effect from the 12th November 1917.

No. 429.—The following acting promotions are made, subject to His Majesty's approval:—

Depôt, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Captain M. G. P. Willoughby, M.C., to be acting Major while commanding a depôt. Dated 28th January 1918.

Depôt, 4th Prince Albert Vic or's Ra puts.

Captain H. Clarke to be acting Major while commanding a depôt. Dated 26th November 1917.

Depôt, 1st Battalion, 9th Bhopal Infantry.

Captain N. H. H. Ralston to be acting Major while commanding a depôt. Dated 26th November 1917.

Depot, 51st Sikhs (Frontier Force).

Captain C. N. Buist to be acting Major while commanding a depôt. Dated 26th November 1917.

Depôt, 53rd Sikhs (Frontier Force).

Captain H. G. A. Pearson to be acting Major while commanding a depôt. Dated 11th December 1917.

Depôt, 57th Wilde's Rifles (Frontier Force).

Captain O. H. Radford to be acting Major while commanding a depôt. Dated 26th November 1917.

Depôt, 130th King George's Own Baluchis (Jacob's Rifles).

Captain R. F. Woodward to be acting Major while commanding a depôt. Dated 26th November 1917 to 11th January 1918 inclusive.

MILITARY WORKS SERVICES.

No. 430.—The following officers who are employed as Garrison Engineers are granted, subject to His Majesty's approval, the acting ranks specified, with effect from the 15th January 1918 :—

To be acting Captain.

Second Lieutenant E. A. Faulconer, Indian Army Reserve of Officers.

To be acting Lieutenant.

Second Lieutenant A. G. Wheeler, Indian Army Reserve of Officers.
Second Lieutenant E. B. Bowen, Royal Engineers (T. C.).
Second Lieutenant A. S. Milne, Indian Army Reserve of Officers.
Second Lieutenant J. Gardner, Royal Engineers (T. C.).
Second Lieutenant T. Swales, Indian Army Reserve of Officers.
Second Lieutenant H. R. Farrington, Indian Army Reserve of Officers.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 431.—The following retired Indian officers have been re-employed in the Indian Army, with effect from the dates specified against their names :—

Rank and name.	Former Regiment.	How employed.	Date of re-employment.
Risaldar-Major Kanhaya Ram.	4th Cavalry . . .	Marine Lines Camp . .	22nd June 1915.
Risaldar-Major Sukhi Ram .	14th Murray's Jat Lancers .	Indian Convalescent Section, Delhi.	21st May 1917.
Risaldar-Major Ghulam Dastighir Khan.	29th Lancers (Deccan Horse)	Depôt, 29th Lancers (Deccan Horse).	15th January 1918.
Subadar-Major Muhammad Sharf ud-din.	96th Berar Infantry . .	Marine Lines Convalescent Camp.	16th September 1916.
Risaldar Muhammad Illias Khan.	1st Duke of York's Own Lancers (Skinner's Horse).	Ditto . .	1st November 1916.
Risaldar Sirdar Muhammad Janan.	4th Cavalry . . .	Ditto . .	10th September 1916.
Risaldar Nur Muhammad Khan.	5th Cavalry . . .	Depôt, 5th Cavalry . .	8th October 1917.
Risaldar Peshawra Singh .	19th Lancers (Fane's Horse)	Labour Corps War Hospital	25th April 1917.
Risaldar Abdulla Khan .	31st Duke of Connaught's Own Lancers.	Ditto . .	24th January 1917.
Risaldar Taj Muhammad Khan.	33rd Queen Victoria's Own Light Cavalry.	Ditto . .	21st January 1917.
Risaldar Muhammad Akbar	57th Camel Corps . .	Marine Lines Camp . .	1st July 1917.
Subadar Maroti Bhonsle .	3rd Sappers and Miners .	Marine Lines Convalescent Camp.	28th June 1916.
Subadar Kutub Khan .	33rd Punjabis . . .	Marine Lines War Hospital	1st April 1917.
Subadar Anokh Singh .	55th Coke's Rifles (Frontier Force).	Indian Convalescent Section, Ambala.	26th December 1917.
Subadar Surjan . .	58th Vaughan's Rifles (Frontier Force).	Depôt, 58th Vaughan's Rifles (Frontier Force).	4th October 1917.
Subadar Khan Bahadur .	Ditto . . .	Ditto . .	24th November 1917.
Subadar Abdulla Khan .	69th Punjabis . . .	Marine Lines War Hospital	1st May 1915.
Subadar Dattu Bhonsle .	105th Mahratta Light Infantry.	Depôt, 105th Mahratta Light Infantry.	1st January 1918.

Rank and name.	Former Regiment.	How employed.	Date of re-employment.
Subadar Shaikh Adam	110th Mahratta Light Infantry.	Marine Lines Convalescent Camp.	12th September 1916.
Subadar Sher Bahadur Khattri.	1st Battalion, 7th Gurkha Rifles.	Marine Lines Camp	4th September 1916.
Subadar Asjit Rai	1st Battalion, 10th Gurkha Rifles.	Depôt, 1st Battalion, 10th Gurkha Rifles.	1st February 1917.
Jemadar Ganesha Singh	13th Duke of Connaught's Lancers (Watson's Horse).	Indian Convalescent Section, Ambala.	11th June 1917.
Jemadar Lal Singh	25th Cavalry (Frontier Force).	Depôt, 25th Cavalry (Frontier Force).	25th November 1917.
Jemadar Shad Man Khan	27th Light Cavalry	Indian Convalescent Section, Rawalpindi.	30th June 1917.
Jemadar Nur Muhammad Khan.	33rd Queen Victoria's (Own) Light Cavalry.	Indian Convalescent Section, Ambala.	27th May 1917.
Jemadar Nand Singh	Ditto	Ditto	1st June 1917.
Jemadar Sirbaland Khan	37th Lancers (Baluch Horse)	Ditto	17th May 1917.
Jemadar Chimanrao Pol	3rd Sappers and Miners	Labour Corps War Hospital	6th August 1917.
Jemadar Prem Singh	15th Ludhiana Sikhs	Indian Convalescent Section, Ambala.	12th June 1917.
Jemadar Partap Singh	Ditto	Ditto	16th June 1917.
Jemadar Sobha Singh	35th Sikhs	Ditto	4th July 1917.
Jemadar Syed Mir	73rd Carnatic Infantry	Labour Corps War Hospital	29th January 1917.
Jemadar Gazam Khan	93rd Burma Infantry	Indian Convalescent Section, Rawalpindi.	22nd June 1917.
Jemadar Bhaw Bhagve	105th Mahratta Light Infantry.	Marine Lines Convalescent Camp.	13th September 1916.
Jemadar Jagatrao Mohite	116th Mahrattas	Labour Corps War Hospital	24th January 1917.
Jemadar Ramchandra Parab	120th Rajputana Infantry	Ditto	29th January 1917.
Jemadar Ghulam Hussain	129th Duke of Connaught's Own Baluchis.	Indian Convalescent Section, Rawalpindi.	28th June 1917

No. 432.—The following promotions are made :—

Governor's Body-Guard, Bombay.

Dafadar Albel Singh to be Ressaidar, with effect from the 1st November 1917, *vice* Jaimal Singh, transferred to the pension establishment.

5th Cavalry.

Kot-Dafadar Mumtaz Ali Khan to be Jemadar, with the acting rank of Ressaidar while employed with the 62nd Grantee Camel Corps, with effect from the 19th October 1915; and to remain seconded.

10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Dafadar Samundar Khan to be Jemadar, with the acting rank of Ressaidar while employed with the 60th Grantee Camel Corps, with effect from the 29th March 1916; and to remain seconded.

13th Duke of Connaught's Lancers (Watson's Horse).

Dafadar Lal Khan to be Jemadar, with the acting rank of Ressaidar while employed with the 59th Grantee Camel Corps, with effect from the 22nd October 1915; and to remain seconded.

Ressaidar Munsabdar Khan to be Risaldar, with effect from the 3rd November 1917, Ressaidar Sohan Singh to be Risaldar, with effect from the 23rd November 1917, Jemadar Ruma Singh to be Ressaidar, with effect from the 5th October 1917, Jemadar Narain

Singh to be Ressaidar, with effect from the 3rd November 1917, Jemadars Tikka Brij Mohan Pal and Jiwan Singh to be Ressaidars, with effect from the 6th November 1917, Jemadar Jahangir Khan to be Ressaidar, with effect from the 23rd November 1917, Dafadar Muhammad Khan to be Jemadar, with effect from the 3rd November 1917, Dafadar Man Singh (39th King George's Own Central India Horse) and Kot-Dafadar Mehr Singh to be Jemadars, with effect from the 6th November 1917, and Dafadar Abdur Rahman to be Jemadar, with effect from the 23rd November 1917; to complete the establishment.

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Kot-Dafadar Haq Dad Khan to be Jemadar, with the acting rank of Ressaidar while employed with the 61st Grantee Camel Corps, with effect from the 21st October 1915; and to remain seconded.

22nd Sam Browne's Cavalry (Frontier Force).

Kot-Dafadar Ali Asghar to be Jemadar, with the acting rank of Ressaidar while employed with the 65th Government Camel Corps, with effect from the 7th April 1916; and to remain seconded.

Dafadar Rahim Bakhsh to be Jemadar, with the acting rank of Ressaidar while employed with the 65th Government Camel Corps, with effect from the 9th April 1916; and to remain seconded.

2nd Queen Victoria's Own Sappers and Miners.

Jemadar Kandasami to be Subadar, Colour-Havildar Augustian, Havildars Ponnusami, Appalasami, Sayyid Yusuf, Arogyasami, Raju, and Krishnasami to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

3rd Sappers and Miners.

Havildar Bhau Ranowde to be Jemadar, with effect from the 27th April 1915; to complete the establishment.

Signal Service Depôt.

Jemadar Narayan Singh (38th Dogras) to be Subadar, with effect from the 12th January 1917, Jemadar Firman Ali (No. 31 Divisional Signal Company) to be Subadar, with effect from the 2nd May 1917, Havildar Bagh Ali (No. 31 Divisional Signal Company) to be Jemadar, with effect from the 7th December 1916, Colour-Havildar Amar Singh (No. 35 Divisional Signal Company) to be Jemadar, with effect from the 8th January 1917, Havildar Shunmugham (No. 33 Divisional Signal Company) to be Jemadar, with effect from the 12th January 1917 and Havildar Subriamani (No. 33 Divisional Signal Company) to be Jemadar with effect from the 2nd May 1917; to complete the establishment.

8th Porter Corps.

Colour-Havildar Ismail Khan (1st Battalion, 43rd Erinpura Regiment) to be Jemadar, with effect from the 9th January 1918; to complete the establishment.

Special Punjabi Hindu Company, attached 26th Punjabis.

Havildar Madan Gopal to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

1st Battalion, 30th Punjabis.

Jemadar Sham Singh to be Subadar and Havildars Kesar Singh and Ram Singh to be Jemadars, with effect from the 19th October 1917; to complete the establishment.

48th Pioneers.

Jemadar Gurdit Singh to be Subadar, with effect from the 12th June 1917; *vice* Khushal Singh transferred to the pension establishment.

63rd Palamcottah Light Infantry.

Havildar Narainsawmy to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

66th Punjabis.

Jemadar Labh Din Khan to be Subadar, with effect from the 1st May 1917; to complete the establishment.

82nd Punjabis.

Jemadar Bagh Ali to be Subadar, with effect from the 12th October 1917; to complete the establishment.

89th Punjabis.

Havildars Walayat Shah and Painda Khan to be Jemadars, with the acting rank of Ressaidars while employed with the 1st Government Camel Corps, and 4th Government Camel Corps, respectively, with effect from the 20th October 1916; and to remain seconded.

2nd Battalion, 89th Punjabis.

Jemadars Bhan Singh, [91st Punjabis (Light Infantry)], Madat Khan, Mohan Lal (90th Punjabis), Nur Khan [91st Punjabis (Light Infantry)] and Lalbahadur Singh (90th Punjabis) to be Subadars, Havildars Husain Muhammad (90th Punjabis), Santa Singh, Sewa Singh (90th Punjabis), Labh Din (90th Punjabis), Jagdeo Dube, Achar Singh [91st Punjabis (Light Infantry)] and Roda Khan [91st Punjabis (Light Infantry)] to be Jemadars, with effect from the 5th June 1917; to complete the establishment.

2nd Battalion, 94th Russell's Infantry.

Havildar-Major Raje Khan to be Jemadar, with effect from the 23rd January 1918; to complete the establishment.

1st Battalion, 97th Deccan Infantry.

Jemadars Jit Singh, Muhammad Akbar Hussain, Jug Lal (1) and Nathu to be Subadars, with effect from the 7th January 1918; to complete the establishment.

102nd King Edward's Own Grenadiers.

Havildars Hukam Singh, Tunda Singh and Sulaiman Khan to be Jemadars, with effect from the 3rd January 1918; to complete the establishment.

2nd Battalion, 112th Infantry.

Havildars Handu Singh, Mungli Singh, Rahmat Khan and Kewal Singh to be Jemadars, with effect from the 6th October 1917; to complete the establishment.

1st Battalion, 113th Infantry.

Colour-Havildar Samuel Aide to be Jemadar, with effect from the 14th January 1918; to complete the establishment.

1st Battalion, 119th Infantry (The Mooltan Regiment).

Havildar Nathan Singh to be Jemadar, with effect from the 15th December 1917; to complete the establishment.

1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Colour-Havildar Lachman Sing Thapa to be Jemadar, with effect from the 24th December 1917; to complete the establishment.

1st Battalion, 67th Punjabis.

No. 433.—In Army Department Notification No. 2006, dated the 23rd November 1917, *for* " Havildar Shams Din " *read* " Colour-Havildar Wilayat Khan (74th Punjabis)."

In Army Department Notification No. 2104, dated the 7th December 1917, *for* " Shams Din " *read* " Shamas Din."

73rd Carnatic Infantry.

No. 434.—Jemadar Elachola Muhi-ud-din, 73rd Carnatic Infantry, appointed on probation in Army Department Notification No. 870, dated the 10th September 1915, is confirmed in that rank, with effect from the 7th January 1915.

75th Carnatic Infantry.

No. 435.—The promotion of Jemadar Munisami Govander published in Army Department Notification No. 1786, dated the 19th October 1917, is ante-dated without pay and allowances to the 3rd November 1916.

No. 436.—In Army Department Notification No. 2219, dated the 21st December 1917, *for* " 2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry," *read* " 1st Battalion, 2nd Queen Victoria's Own Rajput Light Infantry."

INDIAN DEFENCE FORCE.

No. 437.—The following appointments are made :—

Bombay University Company.

Gopuldas Tharumal Thadani, Morarji Ranchodji Desai and Shridhar Bhikaji Bondale to be Jemadars, with effect from the 29th October 1917 ; to complete the establishment.

SUPPLY AND TRANSPORT CORPS.

51st Mule Corps.

No. 438.—The following promotion is made :—

Kot Dafadar No. 728 Mahsow to be Jemadar to complete the establishment ; with effect from 22nd January 1917.

REWARDS.

No. 439.—With the approval of the Right Hon'ble the Secretary of State for India, the Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the under-mentioned non-commissioned officer of the Supply and Transport Corps, in recognition of his services in the field during the war :—

Staff Serjeant William Stanford Rogers to be Sub-Conductor ; with effect from the 18th December 1917.

No. 440.—The appointment of Pte. J. C. Bamber, 1st Battalion, The Oxfordshire and Buckinghamshire Light Infantry, to the Corps of Military Staff Clerks notified in Army Department Notification No. 1886, dated the 2nd November 1917, is cancelled. The following additions are made to that Notification : —

Soldier Clerks.

No. 9364 acting Serjeant C. Robbins, 1st Battalion, The Oxfordshire and Buckinghamshire Light Infantry, to be appointed to the Corps of Military Staff Clerks, 3rd grade, supernumerary to the establishment, with effect from the 1st January 1917.

No. 10016 acting Serjeant William Biggs, 1st Battalion, The Durham Light Infantry, to be appointed to the Corps of Military Staff Clerks, 3rd grade, supernumerary to the establishment with effect from the 1st July 1917.

JUDICIAL.

No. 441.—In pursuance of section 12 of the Indian Defence Force Act, 1917 (III of 1917), the Governor General in Council is pleased to constitute the following units for the enrolment in the Indian Defence Force of persons other than European British subjects who offer themselves for enrolment for general military duty under the said section :—

Local Area.	*Designation of units.*
United Provinces	3rd Allahabad Infantry, Indian Defence Force.
Bengal, Bihar and Orissa and Assam .	4th Calcutta Infantry, Indian Defence Force.
Burma	5th Burma Infantry, Indian Defence Force.
Punjab and North-West Frontier Province.	6th Lahore Infantry, Indian Defence Force.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

4th (Bombay) Group Garrison Artillery.

No. 442.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval :—

To be Major.

Harold Augustus Starkey. Dated 1st April 1917.

1st Punjab Volunteer Rifles.

No. 443.—Captain (Honorary Major) Fredrick Crighton Waller, V.D., Supernumerary List, resigns his commission, and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

South Andaman Volunteer Rifles.

No. 444.—Captain (Honorary Major) Reginald Fendall Lowis, V.D., resigns his commiss on, and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

Malabar Volunteer Rifles.

No. 445.—Captain Arthur Willington Blake resigns his commission. Dated the 31st March 1917.

Lieutenant Carl George Hedinger resigns his commission. Dated the 31st March 1917.

18th (Rangoon) Battalion.

No. 446.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

James Algernon Stevens. Dated 1st April 1917.

To be Majors.

Idwal Geoffrey Lloyd.
John Emeris Houldey.
Gilbert Campbell Whigham.
} Dated 1st April 1917.

To be Captains.

Cyril Patrick Hill.
Joseph Hamilton Primrose Wells.
Robert Roper Yeomans.
Hugh Logie Allan.
Cecil Norman Oehme.
Andrew McKeand.
Philip Henstock.
George Somervaille.
Reginald Ernest Henderson.
Ronald Edward St. John Clifford.
Clive Herbert Gaunt.
Ernest Templeton Moir.
John Reginald Turner.
Ian Douglas Campbell Annesley.
} Dated 1st April 1917.

To be Lieutenants.

John James Anderson.
Alexander Thomas Dawson.
William Bertram Clover.
John Cunningham Hope.
John Sydenham Furnivall.
Albert Ernest Bellars.
Arthur Harry Manliffe Barrington.
William Gerald Lely.
James Ferguson.
Arthur Tait.
Cyril Alfred Goddard Gill.
William Wallace Watt.
John Campbell.
} Dated 1st April 1917.

To be Second Lieutenants.

Harold Arrowsmith Brown.
William Whyte.
Hubert Ronald Marsh.
John Inglis Nelson.
Arthur Marsden Rogerson.
Sam Harrison Gibbon.
Richard Ronayne Beamish.
Hugh Alexander Maclean.
Walter Buchanan.
Thomas Francis Robert McDonnell.
Hugh Alexander Lyon Laidlaw.
William Athelstane Gray.
} Dated 1st April 1917.

MEDALS AND DECORATIONS.

No. 447.—His Excellency the Governor General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers :—

1st (Southern) Regiment, United Provinces Horse.

Honorary Chaplain the Reverend William Lachlan Bell.

Allahabad Volunteer Rifles.

Lieutenant-Colonel Selwyn Howe Fremantle, C.I.E.

2nd Battalion, North Western Railway Volunteer Rifles.

Captain James Henry Harford.
Lieutenant Frederick William Thorp.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 1st March 1918.

DISCIPLINE.

No. 12.—The services of temporary Engineer-Lieutenant S. M. Page, Royal Indian Marine, are dispensed with, with effect from the 22nd January 1918.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 28th February 1918.

No. 282-E.—With reference to Railway Board's notification No. 825-E., dated the 26th June 1917, Mr. H. W. Huggins, Officiating District Locomotive Superintendent, North Western Railway, reverted to his substantive appointment of Assistant Locomotive Superintendent in class III, grade 2, of that Establishment, with effect from the 5th November 1917.

No. 282-2-E.—Mr. H. W. Huggins, Assistant Locomotive Superintendent, North Western Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways is appointed to officiate as a District Locomotive Superintendent in class II of that Establishment, with effect from the 15th November 1917 and until further orders.

No. 289-E.—Mr. Janki Prasad, Rates Superintendent, Traffic Manager's office, Oudh and Rohilkhand Railway, is appointed to officiate as an Assistant Traffic Superintendent of that Railway until further orders.

No. 292-E.—The undermentioned Traffic Inspectors, North Western Railway, are appointed to officiate as Assistant Traffic Superintendents of that Railway, until further orders :—

Mr. B. J. L. Bean.
Mr. W. D. Pickett.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATION.

Delhi, the 28th February 1918.

No. E.-442.—Lieutenant-Colonel R. B. Wilson, I.A.R.O., is appointed Controller (Jute Manufactures) with effect from the 28th January 1918.

T. RYAN,
Secretary, Indian Munitions Board.

REGISTERED No. L. 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 2, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 27th February, 1918, and is hereby promulgated for general information :—

ACT No. I OF 1918.

An Act further to amend the Indian Forest Act, 1878.

VII of 1878.

WHEREAS it is expedient further to amend the Indian Forest Act, 1878 ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Forest (Amendment) Act, 1918.

VII of 1878.

Amendment of section 29, Act VII of 1878.

2. In clause (*b*) of section 29 of the Indian Forest Act, 1878 (hereinafter referred to as the said Act), for the word "twenty" the word "thirty" shall be substituted.

Insertion of new section 52A, Act VII of 1878.

3. After section 52 of the said Act, the following section shall be inserted, namely :—

Power to release property seized under section 52.

"52A. Any Forest-officer of a rank not inferior to that of a Ranger who, or whose subordinate, has seized any tools, boats, carts or cattle, under the provisions of section 52 may release the same on the execution by the owner thereof of a bond for the production of the property so released, if and when so required, before the Magistrate having jurisdiction to try the offence on account of which the seizure has been made."

Amendment of section 63, Act VII of 1878.

4. In section 63 of the said Act after the words "without unnecessary delay" the words "and subject to the provisions of this Act as to release on a bond" shall be inserted.

Insertion of new section 63A, Act VII of 1878.

5. After section 63 of the said Act, the following section shall be inserted, namely :—

Power to release on a bond a person arrested.

"63A. Any Forest-officer of a rank not inferior to that of a Ranger who, or whose subordinate, has arrested any person under the provisions of section 63 may release such person on his executing a bond to appear, if and when so required, before the Magistrate having jurisdiction in the case, or before the officer in charge of the nearest police-station."

Amendment of section 78, Act VII of 1878.

6. (*1*) Section 78 of the said Act shall be re-numbered section 78 (*1*), and in the same section for the words "shall assist any Forest-officer or Police-officer—

(*a*) in extinguishing any fire occurring in such forest;

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest,"

the following words shall be substituted, namely:—

"shall forthwith take steps whether so required by any Forest-officer or Police-officer or not—

(*a*) to extinguish any forest fire in such forest of which he has knowledge or information;

(*b*) to prevent by any lawful means in his power any fire in the vicinity of such forest of which he has knowledge or information from spreading to such forest."

(*2*) To the same section the following sub-section shall be added, namely:—

"(*2*) Any person who, being bound so to do, without lawful excuse (the burden of proving which shall lie upon such person) fails—

(*a*) to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information required by sub-section (*1*);

(*b*) to take steps as required by sub-section (*1*) to extinguish any forest fire in a reserved or protected forest;

(*c*) to prevent as required by sub-section (*1*), any fire in the vicinity of such forest from spreading to such forest; or

(*d*) to assist any Forest-officer or Police-officer demanding his aid in preventing the commission in such forest of any forest offence, or, when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender,

shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Amendment of section 84, Act VII of 1878.

7. In section 84 of the said Act,—

(*1*) for the words "in compliance with any rule under this Act" the words "in accordance with any provision of this Act or in compliance with any rule made thereunder" shall be substituted;

(*2*) for the word "instrument" wherever it occurs the words "bond or instrument" shall be substituted.

A. P. MUDDIMAN,

Secretary to the Government of India.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 2, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 27th February, 1918 :—

No. 4 of 1918.

A Bill to amend the law to provide for the administration of criminal justice at Aden.

WHEREAS it is expedient to amend the law to provide for the administration of criminal justice at Aden ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Criminal Justice Aden (Amendment) Act, 1918.

Insertion of new section 22A in Act II of 1864.

2. After section 22 of Act II of 1864 (*An Act to provide for the administration of civil and criminal justice at Aden*) (hereinafter referred to as the said Act), the following section shall be inserted, namely :—

Power to appoint Additional Sessions Judge.

"22A. (*1*) The Governor of Bombay in Council may appoint any Assistant Resident to be an Additional Sessions Judge.

(*2*) Subject to the provisions of this Act, an Additional Sessions Judge shall exercise the same criminal jurisdiction as is conferred by this Act on the Resident, and the provisions of this Act regarding criminal procedure shall apply to him in the same way and to the same extent as they do to the Resident.

(*3*) An Additional Sessions Judge shall try only such cases and appeals as the Resident by general or special order may direct him to try.

(*4*) Nothing in section 19 of this Act shall apply to cases tried by or the proceedings of an Assistant Resident when exercising the powers of a Court of Session."

Amendment of section 31 of Act II of 1864.

3. In section 31 of the said Act, after the words "Court of the Resident", wherever they occur, the words "and the Court of the Additional Sessions Judge" shall be inserted, and for the words "said Court" the words "said Courts" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

THE object of the Bill is to enable the Bombay Government to appoint an Assistant Resident at Aden as an Additional Sessions Judge. Under Act II of 1864 the powers of the Court of Session are vested solely in the Resident, who is at the same time General Officer Commanding at Aden. Statistics show that an increasing amount of judicial work falls on the Resident, and it is thought desirable to relieve him of this burden. The Bill provides, by an amendment of Act II of 1864, that the Additional Sessions Judge shall try only such criminal cases as are made over to him by the Resident, and that his powers and jurisdiction shall be subject to the same limitations as those of the Resident.

A. H. GRANT.

The 22nd February, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 1st March 1918 :—

No. 5 OF 1918.

A Bill to amend the Indian Paper Currency (Amendment) Act, 1917.

WHEREAS it is expedient to amend the Indian Paper Currency (Amendment) Act, 1917; It is hereby enacted as follows :— XIX of 1917.

Short title.

1. This Act may be called the Indian Paper Currency (Amendment) Act, 1918.

Amendment of section 2, Act XIX of 1917.

. In section 2 of the Indian Paper Currency (Amendment) Act, 1917, for the words "four hundred and twenty millions" the words "six hundred and sixty millions" shall be substituted. XIX of 1917.

STATEMENT OF OBJECTS AND REASONS.

BY section 2 of the Indian Paper Currency (Amendment) Act of 1917 (XIX of 1917), amending section 3 of the Indian Paper Currency (Temporary Amendment) Act, 1917 (XI of 1917) the maximum limit for the issue of currency notes against Treasury bills is at present fixed at 42 crores of rupees. The present Bill provides for an additional power of investment in Treasury bills to the extent of 24 crores of rupees. This legislation will have operation only during the continuance of the war and for a period of six months thereafter.

W. S. MEYER.

The 16th February, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to make provision for regulating exhibitions by means of Cinematographs was presented to the Indian Legislative Council on the 27th February, 1918 :—

WE, the undersigned, Members of the Select Committee to which the Bill to make provision for regulating exhibitions by means of Cinematographs was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Paper No. 1.—From Chief Commissioner, Delhi, No. 8285-Home, dated 27th September, 1917; from Chief Commissioner, Ajmer-Merwara, No. 1304-C.—690, dated 6th November, 1917; from Chief Commissioner, Coorg, No. 3540, dated 7th November, 1917; from Chief Commissioner, Central Provinces, No. 93-K.-XIX, dated 19th November, 1917; from Chief Commissioner, Assam, No. 449-T., dated 24th November, 1917, and enclosure; from Government, United Provinces, No. 3125, dated 26th November, 1917; and from Government, Punjab, No. 22095-Genl., dated 27th November, 1917, and enclosure.

Paper No. 2.—From Government, Bihar and Orissa, No. 105-A.—23-J. T., dated 5th December, 1917; from Chief Commissioner, North-West Frontier Province, No. 5035-G., dated 20th December, 1917; from Government, Madras, No. 2724, dated 23rd December, 1917, and enclosures; from Agent to the Governor-General and Chief Commissioner, Baluchistan, No. 3687-R., dated 27th December, 1917; and from Government, Burma, No. 574-4-L.--6, dated 13th December, 1917, and enclosures.

Paper No. 3.—From Government, Bombay, No. 62, dated 5th January, 1918, and enclosures; from Manager, Educational Kinematograph, Hyderabad, Sind, dated 8th November, 1917, and enclosures, and from Government, Bengal, No. 460-P., dated 14th January, 1918.

Paper No. 4.—From Calcutta High Court, No. 525, dated 1st February, 1918.

2. We have accepted the recommendation of the local administration and have altered sub-clause (2) of clause 1 of the Bill so as to make the Bill apply to British Baluchistan *proprio vigore*.

3. We think that it is desirable that there should be an interval between the enactment of the Bill and its coming into force in order to enable the necessary machinery to be established. We have therefore provided by the addition of a new sub-clause to clause 1 that the Act shall come into effect from such date as the Governor General in Council may notify. We understand from the Hon'ble Member in charge of the Bill that it will not be brought into force earlier than the 1st of July.

4. In clause 4 we have inserted a reference to the town of Rangoon as we believe the powers conferred by that clause would appropriately be exercised in that place by the Commissioner of Police.

5. We think that the licensing authority should be subject to the general control of the Local Government, and we have provided for this by a slight addition to the last sub-clause of clause 5.

6. In clause 6 we have, in addition to the owner, made the person in charge of a cinematograph, liable for using it or allowing it to be used in contravention of the Act. We have substituted for the word 'allows' in the second place where that word occurs, the word 'permits' as we wish to make it clear that it is authorised use and not unauthorised use that determines the liability of the owner of the place where the exhibition is given.

7. We understand that the authorities to be constituted under clause 7 will, as a rule, be authorities whose certificates will be valid throughout British India. It has been pointed out to us that cases may well arise where a film the exhibition of which might not be objectionable in many parts of India would, owing to local conditions, stand on a different footing in other

parts, and we have therefore inserted a provision enabling any certificate to be restricted by the Local Government either generally in its province or in any part thereof.

8. We think that the power to make rules for the purpose of securing the public safety might well in some cases be delegated to the Local Governments concerned, and we have therefore added a provision to the rule-making power in clause 8 to provide for this.

9. In deference to a considerable body of opinion we have omitted clause 10 of the Bill as we think there is some force in the contention that specific legislation should be undertaken, if necessary, to deal with the class of performances referred to in that clause.

10. We have made a few minor drafting alterations in the Bill to which we need not allude in detail.

11. We do not think that the Bill has been so altered as to require re-publication.

12. The Bill was, as ordered by the Council, published in the *Gazette of India* on the 8th September, 1917.

W. H. VINCENT.
G. R. LOWNDES.
MIR ASAD ALI.
J. WALKER.
E. D. MACLAGAN.
ZULFIKAR ALI KHAN.
V. S. SRINIVASAN.
J. H. DuBOULAY.
E. H. C. WALSH.
S. N. BANERJEE.

DELHI;
The 26th February, 1918.

BILL No. 11 OF 1917.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill to make provision for regulating exhibitions by means of Cinematographs.

WHEREAS it is expedient to make provision for regulating exhibitions by means of cinematographs; It is hereby enacted as follows:—

Short title, extent *and commencement.*

1. (*1*) This Act may be called the Cinematograph Act, 1917.

(*2*) It extends to the whole of British India *including British Baluchistan.*

(*3*) *It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct.*

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

"Cinematograph" includes any apparatus for the representation of moving pictures or series of pictures;

"Place" includes also a house, building, tent or vessel; and

"Prescribed" means prescribed by rules made under this Act.

Cinematograph exhibitions to be licensed.

3. Save as otherwise provided in this Act, no person shall give an exhibition by means of a cinematograph elsewhere than in a place licensed under this Act, or otherwise than in compliance with any conditions and restrictions imposed by such license.

Licensing authority.

4. The authority having power to grant licenses under this Act (hereinafter referred to as the licensing authority) shall be the District Magistrate, or, in *a* Presidency-town *or in the town of Rangoon*, the Commissioner of Police:

Provided that the Local Government may, by notification in the local official gazette, constitute for the whole or any part of a province such other authority as it may specify in the notification to be the licensing authority for the purposes of this Act.

Restrictions on powers of licensing authority.

5. (*1*) The licensing authority shall not grant a license under this Act unless *it is satisfied that*—

(*a*) the rules made under the Act have been substantially complied with; *and*

(*b*) adequate precautions have been taken in the place in respect of which the license is to be given to provide for the safety of persons attending exhibitions therein:

(*2*) A condition *shall be* inserted in *every* license that the licensee will not exhibit, or *permit* to be exhibited, in such place any film other than a film which has been certified as suitable for public exhibition by the prescribed authority, and which, when exhibited, displays the prescribed mark of that authority, and has not been altered or tampered with in any way since such mark was affixed thereto.

(*3*) Subject to the foregoing provisions of this section, *and to the control of the Local Government* the licensing authority may grant licenses under this Act to such persons as it thinks fit, and on such terms and conditions and subject to such restrictions as it may determine.

Punishment for contravention of this Act and rules made thereunder.

6. (*1*) If the owner *or person in charge* of a cinematograph uses the same or allows it to be used, or if the owner or occupier of any place *permits* that place to be used, in contravention of the provisions of this Act or the rules made thereunder, or of the conditions and restrictions upon or subject to which any license has been granted under this Act, he shall be punishable with fine which may extend to one thousand rupees and, in the case of a continuing offence, with a further fine *which may extend to* one hundred rupees for each day during which the offence continues, and his license (if any) shall be liable to be revoked by the licensing authority.

(*2*) If any person is convicted of an offence punishable under this Act committed by him in respect of any film, the convicting Court may further direct that the film shall be forfeited to His Majesty.

Certification of films.

7. (*1*) The Governor General in Council shall, by notification in the Gazette of India, constitute as many authorities as he may think fit for the purposes of examining and certifying films as suitable for public exhibition. *The certificate of any such authority shall be valid in such area as may be specified in the notification.*

(*2*) If any such authority after examination considers that a film is suitable for public exhibition, it shall cause the film to be marked in the prescribed manner.

(*3*) If the authority is of opinion that a film is not suitable for public exhibition, it shall inform the person applying for the certificate of its decision, and such person may, within thirty days from the date of such decision, appeal for a reconsideration of the matter by the Local Government whose decision shall be final.

(*4*) *Where the area for which a certificate has been granted includes territory in more than one province the appeal shall lie to such Local Government as may be specified in that behalf in the notification under which the certifying authority is constituted.*

(*5*) *The District Magistrate, or in a Presidency town or in the town of Rangoon, the Commissioner of Police may, after recording his reasons in writing, by order suspend the certificate of any film pending the orders of the Local Government, and during such suspension the film shall be deemed to be an uncertified film in that district or town. He shall forthwith forward a copy of his order to the Local Government to which he is subordinate and such Local Government may, in its discretion either discharge his order or, by notification in the local official Gazette, direct that the film shall be deemed to be an uncertified film in the whole or any part of the province.*

(6) The Local Government may, of its own motion, by notification in the local official Gazette direct that a film covered by a certificate valid in the province shall be deemed to be an uncertified film in the whole or any part of the province.

(7) The exhibition of a film to which any order or direction under sub-sections (5) or (6) is for the time being applicable shall, in the area to which such order or direction relates, be deemed to be a contravention of the condition mentioned in section 5 (2).

Power to make rules.

8. (1) The Governor General in Council may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, rules under this section may provide for—

(a) the regulation of cinematograph exhibitions for securing the public safety;

(b) the procedure of the authorities constituted for examining and certifying films as suitable for public exhibition and all matters ancillary thereto, and the fees to be levied by those authorities; and

(c) any other matter which by this Act is to be prescribed.

(3) The Governor General in Council may delegate to a Local Government the power to make rules regarding the matters mentioned in sub-section (2) (a) so far as regards the territories subject to that Government.

(4) All rules made under this Act shall be published in the Gazette of India, or the local official Gazette as the case may be and, on such publication, shall have effect as if enacted in this Act.

Power to exempt.

9. The Local Government may by order in writing exempt *subject to such conditions and restrictions as it may impose* any cinematograph exhibition or class of cinematograph exhibitions from *any of* the provisions of this Act *or of any rule made thereunder.*

A. P. MUDDIMAN,
Secretary to the Government of India.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 2, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 20th February, 1918.

PRESENT :

The Hon'ble Sir GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding*, and 56 Members, of whom 49 were Additional Members.

OATH OF OFFICE.

The following Additional Member made the prescribed oath of allegiance to the Crown :—

The Hon'ble Sir James DuBoulay, K.C.I.E., C.S.I.

QUESTIONS AND ANSWERS.

The Hon'ble Sir Dinshaw Wacha asked :—

Silver purchased for India.

1. " Is it true that out of the 100 million of ounces of silver contracted, according to the circular of Messrs. Montagu and Company, for November last, by the Government of the United States from American producers, on behalf of the Allied Governments, 60 million ounces are for India, costing about 40·11 pence per standard ounce in New York, including exchange ?"

The Hon'ble Sir William Meyer replied :—

" The Government of India have no information which would bear out the statement said to be contained in a circular of Messrs Montagu and Company. As was indicated in a Press Communiqué, dated the 30th November, 1917, certain discussions are in progress with the United States Government on the subject. These discussions are still proceeding, and no settlement has yet been reached. It is, therefore, not possible to add anything to the statement then made."

[*Sir Dinshaw Wacha; Sir C. Sankaran Nair; Sir George Barnes.*] [20TH FEBRUARY, 1918.]

The Hon'ble Sir Dinshaw Wacha asked :—

Dwelling-houses for the working classes.

2. "(*a*) Is it a generally recognised maxim that it is the duty of the State to provide suitable and healthy dwelling-houses for the working classes?

(*b*) Will Government be pleased to state what steps, if any, they have taken towards achieving that object; and if no such steps have been taken, whether any well-reasoned-out scheme dealing in a practical manner with this vital problem is in contemplation?"

The Hon'ble Sir C. Sankaran Nair replied :—

"(*a*) The Government of India have not yet recognised it as their duty to provide suitable and healthy dwelling-houses for the working classes, but the State in India has, as occasion offered, given assistance to the efforts of local bodies and private persons to provide suitable and healthy dwelling-homes for these classes.

(*b*) The steps taken by the State in India towards providing proper housing accommodation for the poorer classes in cities and large towns will be set out in a reply which is still under preparation to a similar question put by the Hon'ble Mr. Srinivasa Sastri on the 12th September 1917."

The Hon'ble Sir Dinshaw Wacha asked :—

Postal peons strike in the city of Bombay.

3. "Will Government be pleased to state the real causes which led to the serious strike of postal peons in the city of Bombay during the month of September last?"

The Hon'ble Sir George Barnes replied :—

"The main causes of the strike of postal peons in Bombay in September last are probably to be found in the rise in the cost of living and of house rents in Bombay and in the general labour unrest in Bombay produced by these causes."

The Hon'ble Sir Dinshaw Wacha asked :—

Cost of the strike of postal peons in Bombay.

4. "Will Government be pleased to state the actual extra cost (if any) with full particulars, which the post office in the city of Bombay incurred in order to carry out the daily postal service during the three weeks of September last that the postal peons were on strike?"

The Hon'ble Sir George Barnes replied :—

"A statement* showing the expenditure incurred under different heads is laid on the table for the Hon'ble Member's information."

The Hon'ble Sir Dinshaw Wacha asked :—

Increase in pay of postal employes in Bombay.

5. "Is it true that Government have been appealed to during the last three years by certain postal employés in Bombay city and elsewhere for an increase in their pay and improvement of their prospects while in service? If so, will Government be pleased to inform the Council of the number of such employés, with their names, the nature of their respective work and the salary or wages drawn by each of such applicants?"

The Hon'ble Sir George Barnes replied :—

"The answer to the first part of the Hon'ble Member's question is in the affirmative.

The detailed information asked for in the second part of the Hon'ble Member's question cannot be supplied except by an expenditure of time and labour which would be wholly incommensurate with the result. The substance

* Not included in these Proceedings.

[20TH FEBRUARY, 1918.] [*Sir George Barnes; Sir Dinshaw Wacha; Sir Claude Hill.*]

of what the Hon'ble Member wishes for appears in a statement* showing the number and rates of pay of employés in the Postmaster-General's office and in the Post Office of the Bombay city, all of whom submitted applications. This statement* is now laid on the table for the Hon'ble Member's information."

The Hon'ble Sir Dinshaw Wacha asked :—

Government control over food prices and rentals.

6. "Will Government be pleased to state whether, in view of the growing dearness, during the last few months, of the necessaries of life and house-rent, more or less, in the different Provinces of India, any legal or other measures are about to be taken soon to regulate and control such food prices and rentals so as to ameliorate to a reasonable extent the prevailing economic condition ?"

The Hon'ble Sir George Barnes replied :—

"The answer which I gave on the 6th February last to the question by the Hon'ble Mr. K. K. Chanda answers that part of the Hon'ble Member's question which relates to the necessaries of life.

The regulation of house-rents, where necessary, is properly a matter for legislation in the Legislative Council of the Province where the need occurs. The Bombay Government have, however, represented to the Government of India that the matter is of pressing urgency in the City of Bombay, and that their Legislative Council is not sitting. The Government of India have accordingly, to meet this emergency, taken powers by a new rule under the Defence of India Act to control and regulate the housing of artizans and labourers and their families in any defended harbour notified in the Gazette of India by the Governor General in Council. Bombay is one of the defended harbours, and has been duly notified. The rule gives the Government of Bombay power to fix maximum rents in respect of houses which, in the opinion of the Local Government, were in the year 1914 let, or capable of being let, at rents not exceeding Rs. 10 a month."

The Hon'ble Sir Dinshaw Wacha asked :—

Increased cultivation of food-crops.

7. "(*a*) Is a world shortage of cereals apprehended during the next three years ?

(*b*) Will Government be pleased to state (*i*) whether it is intended to stimulate in all the Indian Provinces greater cultivation of food crops for consumption and export ? (*ii*) if so, how far prospects of such production can be realised, assuming normal rains; and (*iii*) whether, under the circumstances, it may not be necessary to construct by State or private enterprise light railways in those areas whence at present it is found difficult to convey food grains to the nearest towns for marketing ?"

The Hon'ble Sir Claude Hill replied :—

"(*a*) The Government are not prepared to offer an opinion in regard to the world's supply of, and demand for, cereals over as long a period as the next three years.

(*b*) (*i*) As I informed the Hon'ble Member in reply to a similar question which he asked on the 12th September last, the Local Governments of the chief wheat-growing provinces were asked to take special steps to stimulate the cultivation of wheat and other food grains during the current season.

(*ii*) I cannot prophesy what the result will be at the time of the harvesting, but the Hon'ble Member has no doubt observed that in the first published forecast of the coming wheat crop the estimate of the area sown exceeds the final estimate of last year by 972,000 acres.

(*iii*) In view of the difficulty of obtaining railway materials, no large extension of light railways can be undertaken at present. But in considering

* Not included in these Proceedings.

[*Sir Claude Hill; Sir Dinshaw Wacha; Sir George Barnes; Rai Sita Nath Ray Bahadur.*] [20TH FEBRUARY, 1918.]

any projects that may be put forward due weight will be attached to the desirability of facilitating the transport of food-grains from areas which could add to the supply available for consumption and export."

The Hon'ble Sir Dinshaw Wacha asked :—

Postal revenue in the different provinces of Bombay.

8. " Will Government be pleased to state what has been the net surplus of postal revenue in the different provinces of Bombay for the three years ending 31st March, 1917 ? "

The Hon'ble Sir George Barnes replied :—

" The information asked for by the Hon'ble Member cannot be furnished by circles or provinces separately. For the whole of India, however, the net surplus of postal revenue for the three years in question was as follows :—

	Rs.
1914-15	29,73,847
1915-16	32,11,261
1916-17	56,39,292 "

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

The paper industry in India.

9. " (*a*) Will Government be pleased to state the result of the experiments for the production of pulp in India for the manufacture of paper ?

(*b*) Is it a fact that there has been an increase in the price of paper due to the war, and will Government take any steps to help the paper industry in India ?

(*c*) Are Government aware that in the publication named ' The work of the Forest Department in India ' it has been stated that ' the enormous available supplies of bamboos and elephant grasses could be utilised for the manufacture of the 50,000 tons of paper and paste boards which India now imports annually ' ? Will Government take steps to utilise this forest product in the country ? "

The Hon'ble Sir Claude Hill replied :—

" (*a*) The results of the experiments referred to are given in some of the Indian Forest Records. These publications are too lengthy for me to summarise, but I shall be glad to show them to the Hon'ble Member.

(*b*) The answer to the first part of the question is in the affirmative. As I said in reply to a similar question asked by the Hon'ble Mr. S. N. Banerjee on 9th March 1916, the possibility of fostering the paper pulp industry in India has formed the subject of detailed inquiry both by the Government of India and by Local Governments for some years past, and concessions for the manufacture of pulp from wood, bamboos and Savannah grasses have been given in several Provinces. Progress with these schemes is hampered by the difficulty of obtaining machinery during the war ; and in the case of several raw materials further investigation is still necessary before they can be utilised for pulp on a commercial scale.

(*c*) The answer to the first part is in the affirmative. The question of the utilization of the raw materials available is being considered by the Industrial Commission, and the Government of India are awaiting the recommendations of the Commission."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Report of the Northern India Salt Department for 1914-15.

10. "(*a*) Has the attention of Government been drawn to the report of the Northern India Salt Department for 1914-15, which states that it would not be difficult to bring about an increase in the output of salt in India ?

(*b*) With a view to facilitate the transport of salt into other Provinces at cheap rates, will Government be pleased to take necessary steps to reduce the cost of transit by rail from the salt-producing localities which are mostly in Northern India ? "

[20TH FEBRUARY, 1918.] [*Sir George Barnes; Sir Gangadhar Chitnavis; His Excellency the Commander-in-Chief.*]

The Hon'ble Sir George Barnes replied :—

"(*a*) With regard to the first part, I think that the Hon'ble Member is mistaken in his quotation. I do not think that the opinion he quotes is to be found in the Report of the Northern India Salt Revenue Department for the year 1914-15. However that may be, every effort has been and is being made to increase the production of salt from the Khewra Mines.

(*b*) The present rates for the carriage of salt are very moderate. It is not, I think, advisable that Railways should carry traffic at a loss, and if this is admitted, no reduction could be effected which would confer any appreciable benefit on the consumer. The Government of India do not at present propose to take action in the direction suggested."

The Hon'ble Sir Gangadhar Chitnavis asked :—

Indian Army Reforms.

11. "(*a*) Has the attention of Government been drawn to an article on Indian Army Reforms in the December issue of the *Hindustan Review*, contributed by Mr. K. C. Roy?

(*b*) Will Government be pleased to state the constitution and function of the Advisory Council mentioned in the article and given in the Indian Army List?

(*c*) Has the attention of Government been drawn to the suggestion for adoption of a system of modified conscription applicable to all Provinces, and will Government be pleased to state whether such proposals have been or are under consideration?"

His Excellency the Commander-in-Chief replied :—

"(*a*) The article in question has been seen, but as it adds nothing to our present knowledge of the position, the attention of Government has not been drawn specially thereto.

(*b*) The constitution of the Advisory Council is as follows :—

President.

His Excellency the Army Member.

Members.

The Chief of the General Staff.
The Adjutant General.
The Quartermaster General.
The Army Secretary.
The Financial Adviser.

and such other members as may be invited to attend a particular discussion.

The Council meets as a rule weekly. Its functions are to discuss such questions as His Excellency the Army Member may consider of sufficient importance, affecting :—

(*a*) improvements proposed in the Army,
(*b*) preparation for war,
(*c*) fixed defences and military operations in progress,
(*d*) military organisation,
(*e*) conditions of service or customs affecting the Indian Army.

(*c*) The article referred to contains no definite proposals in regard to the adoption of modified conscription applicable to all Provinces. The question of conscription and compulsion has, however, been considered by the Government of India and rejected as impracticable in present circumstances."

[*Maharaja Sir Manindra Chandra Nandi; Sir C. Sankaran Nair; Sir Robert Gillan.*] [20TH FEBRUARY, 1918.]

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Free and compulsory elementary education.

12. "(*a*) In view of the sporadic attempts made in some Provinces to introduce some sort of free and compulsory elementary education within the jurisdiction of certain Municipalities and District Boards, will Government be pleased to state if they have any intention to co-ordinate these efforts and introduce into this Council an all-India measure on the lines of the late Mr. Gokhale's Education Bill?

(*b*) Will Government be pleased to state the sums of money spent in 1916-17 in the different Provinces of India on (*a*) high education, (*b*) secondary education, and (*c*) primary education, respectively?"

The Hon'ble Sir C. Sankaran Nair replied :—

"(*a*) It is not the intention of the Government of India to introduce into this Council an all-India Bill on the lines of Mr. Gokhale's Education Bill; but I would invite attention to the passage in the speech of His Excellency the Viceroy in this Council on the 6th February which dealt with primary education, from which it will be seen that the Government of India hope before long to be able to indicate the lines on which they propose to deal with the extension of primary education. In the meantime it is open to such local legislatures as desire to introduce legislation on the lines recently adopted in Bombay and proposed for Bengal, Bihar and Orissa, and the Punjab, to do so.

(*b*) A statement* is laid on the table."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

State versus Company management of Railways.

13. "(*a*) Have opinions been received from Local Governments and public bodies on the question of State *versus* Company management of Indian Railways? If so, will Government be pleased to lay all such opinions on the table?

(*b*) Is it a fact that in America, Japan and several countries of Europe, the present policy of the State is to nationalise all railways and bring them under the control of the State so far as possible?

(*c*) Have Government any intention to nationalise all railways in this country?"

The Hon'ble Sir Robert Gillan replied :—

"(*a*) In reply to a question asked by the Hon'ble Sir Ibrahim Rahimtoola in this Council on the 7th March 1917, the opinions of the Local Governments and mercantile associations which then had been received were placed on the table. The opinions† of the Madras and Bombay Governments which have since been received are now placed on the table.

(*b*) Speaking generally, one-third of the railways of the world are owned by the countries in which they are situated, and the remaining two-thirds are in private ownership. In Germany and Belgium and also in Japan nearly all the railways are owned and managed by the State. In the United States and England practically all the railways are in private ownership. In France the State owns a comparatively small proportion of the railways, but it has large financial responsibilities and a correspondingly large control over the lines owned by private companies. So far as I am aware, there is no present policy in the United States, England or France in favour of nationalising all railways, but in every country of the world the State exercises some control over the railways.

*Vide Appendix A.
†Not included in these Proceedings.

[20TH FEBRUARY, 1918.] [*Sir Robert Gillan; Maharaja Sir Manindra Chandra Nandi.*]

(*c*) The policy in this country has in the past been in favour of State ownership of railways, and the contract with every Company contains a clause giving the Government the option of purchase on a date which of course varies in the case of each railway. The question of State management, as apart from the question of State ownership, is at present being discussed with the Secretary of State in connection with the contract with the East Indian Railway, which is determinable on 31st December 1919, and notice to determine which has been given by the Secretary of State."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked:—

Management of the East Indian Railway.

14. "(*a*) Are Government aware that there is a sense of great dissatisfaction in the mind of the Indian community regarding the present management of the East Indian Railway Company in the matter of—

(*i*) the treatment and accommodation of third class passengers, particularly of women;

(*ii*) the schedule of freight for goods and the inadequate supply of wagons for goods traffic;

(*iii*) the practical exclusion of qualified Indians from the higher services of the Company; and

(*iv*) the rude treatment occasionally extended to respectable Indians, such as the treatment of Mr. Higman towards Babu Probodh Chandra Banerjee, to which attention was drawn by me in a question in this Council in September last?

(*b*) Have Government served the East Indian Railway Company with a notice regarding the termination of its present lease in December 1919? If so, will Government be pleased to lay this notice on the table, and express their intention in regard to the management of this Railway after 1919?"

The Hon'ble Sir Robert Gillan replied:—

"As regards the first portion of the Hon'ble Member's question, I may say in general that the Government have no reason to believe that the Indian community are dissatisfied with the present management of the East Indian Railway Company.

To deal with the specific points mentioned in this part of the question, no complaints have been received against the East Indian Railway as regards—

(*i*) the treatment and accommodation of third class passengers, particularly of women, or

(*ii*) their schedule of rates for goods traffic.

Undoubtedly there are complaints about the shortage of wagons, but these are general and are due to war conditions.

(*iii*) It is the policy of the East Indian Railway to encourage the employment of Indians in the superior appointments, and the Company have actually a number of qualified Indians serving in the higher grades of their Audit, Engineering and Traffic Departments. The Company have, moreover, led the way by framing a scheme for the training of Indians as mechanical engineers for officers' appointments in the Locomotive and Carriage and Wagon Departments, which scheme is now under the consideration of Government.

(*iv*) From the reply which I gave to a question asked by the Hon'ble Member in Council last September, it will be understood that the Company require their staff to be polite to all, whether passengers or fellow employés. Neither from the incident referred to by the Hon'ble Member nor from any other information have the Government reason to suppose that Indians are rudely treated on the East Indian Railway system.

As regards the second part of the question formal notice of the intention to determine the contract with the East Indian Railway Company was served

[*Sir Robert Gillan; Maharaja Sir Manindra Chandra Nandi; Sir George Barnes.*] [20TH FEBRUARY, 1918.]

on the 26th October 1917. A copy of this notice* is placed on the table. The question of the future management of the East Indian Railway is under the consideration of His Majesty's Secretary of State for India."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked:—

The Indian Telegraph Department.

15. "(*a*) Is there any colour bar or racial distinction in the Indian Telegraph Department? If so, do Government intend to remove this?

(*b*) Is it a fact that while Parsis and Portuguese telegraphists are admitted into the General scale of service, other Indian telegraphists of equal qualifications (and doing exactly the same kind of work) are denied admittance into this branch of the service?

(*c*) Will Government be pleased to state the steps that have been taken since last year to increase the number of Indians in the General scale of service?

(*d*) Will Government be pleased to stop direct recruitment to the General scale of service and transfer Local scale Indians to the General scale as the vacancies in that service occur from time to time?

(*e*) Will Government be pleased to make a statement showing separately the number of Indians as well as Anglo-Indians in the following grades of the service:—

(*i*) Superior Traffic Branch.
(*ii*) Deputy Superintendents (Traffic).
(*iii*) Deputy Superintendents (Engineering).
(*iv*) Inspecting Telegraphists.

(*f*) What is the object of giving free quarters or house-rent allowances in lieu thereof to the General scale telegraphists?"

(*g*) Will Government be pleased to exempt from night duties Local scale telegraphists who neither get free quarters nor are in receipt of house-rent allowance? "

The Hon'ble Sir George Barnes replied:—

" (*a*) The Hon'ble Member's attention is invited to the reply given to his question at the meeting of the Legislative Council on 20th March, 1917. Proposals for decreasing the proportion of non-Indians to be employed in departmental telegraph offices have since been submitted to the Secretary of State.

(*b*) The Hon'ble Member's second question represents the old practice, and changes in the direction he desires have been introduced during the past four years.

(*c*) Direct recruitment to the General Service is still confined mainly to Europeans and Anglo-Indians, but transfers from the Local Service to the General Service are made irrespective of nationality. 28 Indians (including 14 Telegraph Masters) were transferred from the Local Service to the General Service with effect from the 1st February 1917, and 31 Indians (including 8 Telegraph Masters) were transferred from the Local Service to the General Service with effect from the 1st January 1918.

(*d*) The Government of India have decided that a certain proportion of non-Indians must be employed in departmental telegraph offices and suitable non-Indians willing to accept appointments in the Local Service are not forthcoming Proposals for the restriction of direct recruitment to the General Service in order to provide for the regular transfer of a certain number of men from the Local Service to the General Service are included in the scheme submitted to the Secretary of State.

(*e*) The statement† for which the Hon'ble Member asks in the fourth part of the question is laid upon the table.

**Vide* Appendix B.
† *Vide* Appendix C.

[20TH FEBRUARY, 1918.] [*Sir George Barnes; Mr. Kamini Kumar Chanda; Sir William Vincent; Rao Bahadur B. N. Sarma; Sir Robert Gillan.*]

(*f*) The reasons for giving free quarters or house rent allowances to the General Scale telegraphists are that these men are liable to service throughout India. They may therefore be transferred to distant provinces and are thus called upon to dismantle and set up house again at short notice, usually in expensive places, while, unlike the Local Service men, they seldom have the opportunity of residing with their relatives or friends.

(*g*) With regard to the last part it would not be possible to exempt Local Service telegraphists from night duty without a considerable increase in the proportion of General Service telegraphists or a reduction in the working hours of telegraph offices, and neither course appears to be desirable or necessary."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Suicides, etc., by State prisoners.

16. "Will Government be pleased to state how many, if any, State prisoners or detenus have committed suicide or gone mad or have otherwise broken down in health, specifying where practicable the names and descriptions of the prisoners, and whether any inquiry was made in each case and the nature of such inquiries?"

The Hon'ble Sir William Vincent replied :—

"Inquiries have been made from the Local Governments, and when they are complete the information will be laid upon the table."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Appointment of non-official visitors to visit State prisoners.

17. "Do Government intend to consider the expediency of appointing non-official visitors from among responsible persons for visiting all State prisoners and detenus and reporting direct to Government all cases of sickness and harsh and improper treatment?"

The Hon'ble Sir William Vincent replied :—

"The Government of India will consult Local Governments in regard to the Hon'ble Member's suggestion."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Passenger and Goods Traffic on Railways.

18. "(*a*) Will Government be pleased to state the relative increase or decrease in the total passenger and goods traffic on Railways since the rates have been raised, with the corresponding periods before the war?

(*b*) The total receipts during such periods under passenger and goods traffic;

(*c*) How much of the said increase can be said to be due to the curtailment of the coastal shipping trade?"

The Hon'ble Sir Robert Gillan replied :—

"(*a*) and (*b*) The increase in passenger fares was introduced from 1st January, 1917. The figures of coaching earnings compare as follows with the corresponding period before the war :—

January to November, 1913—Rs. 19,24,25,697.
January to November, 1917—Rs. 23,59,73,593.

The number of passengers who travelled is not available from the monthly accounts and would have to be specially collected.

There has been no general increase in goods rates, but certain competitive rates to and from Calcutta, Bombay and Karachi were enhanced from 1st October, 1916. Information in regard to the actual tonnage carried is not available, but the figures of earnings for 12 months following the increase compared with the corresponding period before the war are as below :—

[illegible]r, 1913, to September, 1914—Rs. 33,79,84,525.
[illegible]r, 1916, to September, 1917—Rs. 40,50,40,051.

[*Sir Robert Gillan; Rao Bahadur B. N. Sarma; His Excellency the Commander-in-Chief; Sir George Barnes; Sir William Meyer.*] [20TH FEBRUARY, 1918.]

(*c*) It is impossible to say how much of the difference is due to cessation of coastal trade and how much to fluctuation of traffic and general development of the line. In regard to goods, however, the principal item affected is coal, and the figures available show that under this head the tonnage carried has increased from 17,168,409 tons in 1913-14 to 22,387,117 tons in 1916-17."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Indian Labour Corps.

19. "Will Government be pleased to state :—

(*a*) the total strength of the Indian Labour Corps working outside India;

(*b*) what arrangements have been made for housing them, and

(*c*) for their treatment during sickness, and

(*d*) whether any English-knowing persons of the community to which the labourers belong have accompanied them ? "

His Excellency the Commander-in-Chief replied :—

(*a*) "The total strength of Indian Labour Corps working outside India cannot be given without disclosing facts which might prove of use to the enemy.

(*b*) & (*c*) From reports received from the several theatres the men are suitably accommodated, and receive medical attendance in our Indian Hospitals as is accorded to Indian troops.

(*d*) Special interpreters have been appointed whenever considered necessary, and in all corps there are persons who know English and the language spoken by the men in the corps."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Increase in the proportion of Indians in the Telegraph Department.

20. "With reference to the question of increase in the proportion of Indians in the Telegraph Department, both in the General scale and among the operative telegraphists, will Government be pleased to state whether they have arrived at any conclusions and, if so, what they are ?"

The Hon'ble Sir George Barnes replied :—

"The question of increasing the proportion of Indians in the Telegraph Department has received the careful consideration of the Government of India, and they are addressing the Secretary of State on the subject."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Increase in Grant 14, Military Estimates miscellaneous.

21. "Will Government be pleased to state—

(*a*) the causes which led to the increase in Grant 14, Military Estimates miscellaneous; and

(*b*) whether India is paying the cost of the troops of the Indian Expeditionary Forces as it would have been if they had been in India, or as it actually is in the several theatres to which they were sent ?"

The Hon'ble Sir William Meyer replied :—

(*a*) "The Hon'ble Member's question does not indicate to what year he refers, but presumably it relates to the expenditure shown under Miscellaneous Services at page 251 of the Budget of the Government of India for 1917-18, which was laid upon the table in March 1917. The explanation of this increase will be found under the appropriate heading in the Finance and Revenue accounts of the Government of India. Briefly stated, the increase is due principally to the record under this head of the Government of India's contribution to the cost of the war, represented by the ordinary maintenance

[20TH FEBRUARY, 1918.] [*Sir William Meyer; Rao Bahadur B. N. Sarma; Sir William Vincent; Captain Ajab Khan; His Excellency the Commander-in-Chief.*]

charges of the Indian Expeditionary Forces. It is also partly due to higher expenditure on Special Services connected with the war, as for example, port defences, coastal patrol services, measures for the defence of the North-West Frontier, a moiety of the cost of operations at Aden, and certain savings which are credited to His Majesty's Government on account of the civil pay charges of officers who have joined the Indian Army Reserve and whose military pay is debited to His Majesty's Government.

(*b*) India is paying only the normal cost of the Indian Expeditionary Forces, that is, so much of the expenditure on their pay and maintenance as would have been incurred if the troops had not left India."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Proceedings against Pardanashin women under the Defence of India Act.

22. "Will Government be pleased to state whether any *pardanashin* women have been proceeded against under the Defence of India Act in Bengal or elsewhere, and the circumstances which led to their internment ?"

The Hon'ble Sir William Vincent replied :—

"The Government of India have seen references in the Press to the alleged arrest, under the Defence of India Act, of two *pardanashin* ladies at Bankura. They have not heard of similar arrests of ladies elsewhere. The facts of this case are not in the possession of the Government of India, and I suggest to the Hon'ble Member that if he wishes to elicit them, he should do so by having a question put in the Bengal Legislative Council."

The Hon'ble Captain Ajab Khan asked :—

The Army Advisory Council.

23. "Will Government be pleased to state what are the scope and functions of the Army Advisory Council in India ?"

His Excellency the Commander-in-Chief replied :—

"I would refer the Hon'ble Member to part (*b*) of my reply to the Hon'ble Sir Gangadhar Chitnavis."

The Hon'ble Captain Ajab Khan asked :—

Scale of clothing and bedding provided for Indian soldiers.

24. "(*a*) What is the scale of clothing and bedding provided for Indian soldiers when proceeding on field service to—

(*i*) Europe.
(*ii*) Mesopotamia.
(*iii*) East Africa, Egypt and Palestine.

(*b*) What are the rules regarding the renewal of these articles ?"

His Excellency the Commander-in-Chief replied :—

"(*a*) The scales of clothing and blankets for Indian soldiers proceeding on field service to all Forces are detailed in Special India Army Order of 5th February, 1918.

"(*b*) Stocks of articles are maintained at bases of field forces. From these stocks renewals are made in the field, as required, to maintain the soldier's kit up to the authorised scale.

"Having answered the question that has been put to me by the Hon'ble and Gallant Member, I think it is as well to remind the Council that he has served in two of the theatres of war under reference and, therefore, it is pretty obvious that he is already aware of the answers to the questions which he has put. I therefore leave it to Hon'ble Members to decide the motives which cause him to waste the time of a considerable number of officials who are busy enough without having to answer questions which can be ascertained from books or which are common knowledge."

[*Sir James DuBoulay; Sir William Vincent.*] [20TH FEBRUARY, 1918.]

THE CINEMATOGRAPH BILL.

11-22 A.M. **The Hon'ble Sir James DuBoulay** :—" Sir, as the Hon'ble Sir William Vincent has resumed his seat in this Council, I beg to move that he be added to the Select Committee appointed to report on the Bill to make provision for regulating exhibitions by means of Cinematographs."

The motion was put and agreed to.

THE USURIOUS LOANS BILL.

11-25 A.M. **The Hon'ble Sir William Vincent** :—" Sir, I explained the main features of the Bill in regard to which I shall shortly move when I introduced it during the last Sessions in September. The Bill met with a very favourable reception, if I may say so, from the Members of this Council. It has since been circulated for opinion, and, speaking generally, I think that most of the opinions received, particularly the more weighty ones, approve of the Bill. I do not for a moment mean to suggest that there is no discordant note, for there are persons who are opposed to the principle of the Bill, but the great bulk of the opinions that we have received are in favour of the measure. There are, of course, many criticisms of detail, to which I do not propose to advert at this stage, because they can be better examined, and ought to be considered in Select Committee; but there are a few matters of importance to which perhaps I should make some reference. In the first place, a point of general importance has been raised by some authorities, notably, I think, by some Judges of the Punjab Chief Court—namely that the enactment of this measure should be accompanied by some modification of the Provincial Insolvency Act. It is believed by various authorities that the present insolvency law places creditors in an unfair position and favours dishonest debtors, and it is therefore argued that if we propose to protect debtors from extortionate creditors, it is right that at the same time we should protect creditors against dishonest debtors. There is much, in my opinion, to be said for this position, and the Government of India had not overlooked it. About the time that this Bill was introduced we had indeed convened a Conference to sit at Simla to consider this question. That Conference included the Hon'ble the Law Member and judicial officers of great weight and authority. The Conference framed certain recommendations for the amendment of the insolvency law which have been embodied in a Despatch which has, I believe, now gone to the Secretary of State. If those proposals are approved by him, I hope shortly to be able to introduce a Bill to amend the Insolvency Act on those lines. I trust, therefore, that this statement will meet the views of those who think that the enactment of the Bill now under consideration should synchronise with some amendment of the Insolvency Act.

" Turning to the Bill itself, I think I ought to tell the Council that when we circulated it for opinion we drew particular attention to certain points upon which the opinions of Local Governments and others were specially invited. The first of these questions was whether proceedings arising out of a settlement of accounts which did not amount to an agreement should be included within the purview of the Bill. Well we have received a number of opinions on this, and they vary, some authorities thinking that such settlements should come within the Act, others thinking that they should not, and the matter will have to be discussed further in Select Committee.

" It will indeed need careful detailed examination which I do not think this Council can effectively make. Then the attention of Local Governments was drawn to the provisions in the law which empower a Court to order a creditor to refund any sums paid to him in excess of what was reasonably due—in other words, to disgorge moneys unjustly received. Well, on that matter too there is a variety of opinions, and it will be again for the Select Committee to consider carefully the pros and cons. Similarly, we invited opinion as

[20TH FEBRUARY, 1918.] [*Sir William Vincent; The Vice-President; Sir Claude Hill.*]

to the desirability of protecting creditors against decrees for interest at unreasonably low rates by fixing a minimum rate below which no Court should go. The intention of this suggestion, which, I admit, I myself was inclined to favour, was to make it clear that in no circumstances would interest at unreasonably low rates be awarded to money-lenders; and I thought that something might be done on those lines to reassure money-lenders—honest men who would not extort unreasonable rates—that we were in no way anxious to interfere with their trade. Some authorities have favoured this proposal, but I must say that the general weight of opinion is distinctly against it, and that the authorities who do not approve of this proposal are such that their views must carry very great weight. The matter will, however, be discussed in Select Committee.

"The last point to which we drew specific attention was the question of including grain loans in the purview of the Bill. The replies show that general opinion distinctly favours inclusion of such loans, and many persons indeed go further and would include all loans in kind. That again is a matter to which the Select Committee will have, I think, to give very careful attention, because there are details of considerable difficulty in connection with it. There are a great many other points of detail which have been raised in the various opinions received, but I do not think it necessary to advert to them at present. It is our practice on this day to discuss only the main principles of the Bill, and those were, as I said, generally approved at the last meeting.

"Before, however, I conclude, Sir, I should like to say that with your permission I propose to add to the list of persons on the Select Committee the name of the Hon'ble Mr. Kesteven His legal knowledge and experience of affairs generally have been of great use to this Council on previous occasions, and I think his assistance in the examination of this Bill will be of great value. Have I your permission to add his name, Sir?"

The Hon'ble the Vice-President:—"Yes."

The Hon'ble Sir William Vincent:—"Thank you, Sir. I beg to move then that the Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain be referred to a Select Committee consisting of the Hon'ble Sir George Lowndes, the Hon'ble Rai Sitanath Ray Bahadur, the Hon'ble Sir James Walker, the Hon'ble Khan Bahadur Miau Muhammad Shafi, the Hon'ble Mr. A. P. Muddiman, the Hon'ble Mr. R. A. Mant, the Hon'ble Dr. Tej Bahadur Sapru, the Hon'ble Raja Sir Rampal Singh, the Hon'ble Rai Bahadur Bishan Dutt Shukul, the Hon'ble Mr. Surendra Nath Banerjea, the Hon'ble Sir Robert Clegg, the Hon'ble Mr. A. W. Botham, the Hon'ble Mr. Kesteven and myself."

The motion was put and agreed to.

THE INDIGO CESS BILL.

The Hon'ble Sir Claude Hill:—"Sir, in moving for permission to introduce a Bill to provide for the levy of a cess on Indigo exported from British India, I do not think I need detain the Council very long. The history of the circumstances leading up to the drafting of this Bill is well known to this Council, since I have in the two previous years explained how events were developing. In 1916, I was able to indicate how the circumstance of a resuscitated demand for natural indigo justified the hope that it might be possible to replace natural indigo in effective competition with the synthetic product; and I indicated at that time that the problem was, in its main essentials, a chemical problem, inasmuch as the chief advantage claimed by consumers for the synthetic over the natural product lay in the fact that the synthetic dyes were prepared in the form of standardised paste which was far

11-35 A.M.

[*Sir Claude Hill; Sir William Meyer.*] [20TH FEBRUARY, 1918.]

more convenient for consumers. However, owing to the restricted supply of the synthetic product, a considerable demand for the natural indigo had arisen, and it seemed to the Government of India worthwhile at once to take steps to see whether by chemical improvements or otherwise, it might not be possible to restore natural indigo to the place of prosperity which it occupied before synthetic indigo threatened to kill it.

"In 1917, I was able to inform the Council that Mr. Davis, the Indigo Chemist, whose services had been secured by the Government, had arrived and had already started work at Pusa, and that the results achieved by him till then were full of hope for the future.

"Simultaneously the Planters' Association, who are the only corporate body representing the indigo interests, had awakened to the fact that the opportunity was one which ought to be grappled with seriously, and they suggested that, in order to finance the further investigations of a scientific character which were necessary if natural indigo were ever to be re-established, an export duty on the raw product should be imposed. That proposal of the Planters' Association was referred to all the Local Governments concerned, and it has been endorsed by all of them. At the same time it is necessary to explain that the problem, though chiefly chemical, is not solely a chemical one, and that it may be necessary—probably will be necessary—to associate with the chemical expert also an indigo botanist. That, however, is a matter which has at present not come to fruition; but it explains why not only the chemist's investigations, but why the collateral investigation by a botanist, if one can be secured, will have to be spread over a considerable number of years. It is for this reason that, on the analogy of the steps taken in 1903 in imposing the Indian Tea cess the Government of India, agreeing with the recommendations of the Planters' Association as corroborated by the Local Governments concerned, have decided to frame a Bill providing for the levy of a cess on indigo exported from British India.

"The Bill is a perfectly simple one and the rate of cess, as will be seen from clause 2 of the Bill, will be Re. 1 per maund of 82$\frac{2}{7}$ pounds avoirdupois. I need not detain the Council any longer, and I move for leave to introduce the Bill."

The motion was put and agreed to.

The Hon'ble Sir Claude Hill:—"Sir, I beg to introduce the Bill, and to move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

THE INDIAN COINAGE BILL.

1-40 A.M. **The Hon'ble Sir William Meyer**:—"Sir, I beg to move for leave to introduce a Bill further to amend the Indian Coinage Act, 1906. The Bill which I desire to introduce is a simple measure providing for the substitution of a nickel two-anna piece for the silver two anna piece at present current. The silver two-anna piece has always, I think, been looked upon as a troublesome little coin; it is easily lost and wears very rapidly. The possibility of replacing it by a nickel coin was first discussed as long ago as 1904 when the introduction of the nickel one-anna piece was under consideration, but it was decided to wait and see how the one-anna nickel was received by the public before embarking on any further innovations. The marked popularity which the latter coin has now gained for itself augurs well for the success of a nickel two-anna piece, and we have, therefore, decided to introduce such a coin, and to coin no more silver two-annas. This course has the advantage, which cannot be overlooked at the present time, of economising to some extent our supplies of silver for coinage into rupees.

"The design which we propose for the coin has been prepared for us by Colonel McCormick, the Master of the Calcutta Mint. In order that it

[20TH FEBRUARY, 1918.] [*Sir William Meyer; Mr. Kamini Kumar Chanda; Rao Bahadur B. N. Sarma.*]

may not be liable to be confused with our silver eight-anna coins, it will have a distinctive shape, namely, square with rounded corners, and it will have a weight of 90 grains and a diameter of 21 millimeters. The King's head and the date of issue will appear on the obverse, and on the reverse the value in English and in four vernaculars. I have procured a few specimens of the coin, and I now place them on the table for inspection in case Hon'ble Members may wish to see them.

" We expect to be in a position to issue the new coin before very long, and our Mints are already engaged on its production. But in case any slight hitch should occur in the arrangements for manufacture, we provide in clause 1 (*2*) of the Bill that the Act shall only come into force on such date as the Governor General in Council may direct by notification in the Gazette of India. This will enable us to postpone the issue of the two-anna nickel piece until we have sufficient stocks of it in hand, without any risk of a temporary shortage of small currency.

" I need only add that, as explained in the Statement of Objects and Reasons, silver two-anna pieces issued from the Mints before the Bill is brought into force will continue to be legal tender to the extent to which they are legal tender at present, that is—in payment of sums of one rupee and under. But when we publish a notification under clause 1 (*2*) of the Bill, the Mints will not issue any more of these pieces. I now move for leave to introduce the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Meyer:—" Sir, I beg to introduce the Bill which, as will be seen, consists in the main of amendments to the existing Indian Coinage Act, and I move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

RESOLUTION *RE* INCLUSION OF QUALIFIED INDIANS AMONG THE MEMBERS OF THE BOARD OF SCIENTIFIC ADVICE.

The Hon'ble Mr. Kamini Kumar Chanda:—" Sir, I beg leave to withdraw the Resolution which stands in my name, namely :— 11-45 A.M.

'This Council recommends to the Governor General in Council that the constitution of the Board of Scientific Advice be so extended as to include qualified Indians among its members.'

The Resolution was by leave withdrawn.

RESOLUTION *RE* TOTAL PROHIBITION OF THE USE OF LIQUORS AND DRUGS.

The Hon'ble Rao Bahadur N. Sarma:—" Sir, I beg to move the Resolution standing against my name which reads thus :— 11-46 A.M.

'This Council recommends to the Governor General in Council that the Government may be pleased [illegible] accept and declare total prohibition of the use of all alcoholic and intoxicating liquo[illegible] [illegible]rugs to be the aim and object of its policy, and to so direct its administrative meth[illegible] to achieve the end in view at an early date.'

[*Rao Bahadur B N. Sarma.*] [20TH FEBRUARY, 1918.]

"It is not without some diffidence that I rise to move this Resolution; but I hope to be able to show to the Council that the changes I am asking the Council to adopt are not of any catastrophic character, that they would not dislocate the finances of the country, and that they would not introduce vital administrative changes in the immediate future, but that they are changes which are of immediate practical importance, and that consequently it is necessary that the Government should consider as to whether it can see its way to adopt a change in its ideals with regard to excise administration. I ask in this Resolution that the ultimate goal of the excise policy of the Government of India should be total prohibition, but I do not ask that it should be done within any definite period. I realise that the circumstances of this country and the circumstances of the Government would not permit of any immediate drastic changes. I am no visionary and I understand the difficulties of the situation. I do not, therefore, set any limit to the Government of India wherein they can introduce total prohibition, and no one here or elsewhere need be uncomfortable as to whether any drastic changes would be immediately introduced. I do not think the question of immediate total prohibition need alarm anybody. I am sure that during this Session and for several Sessions to come no dinner party will be seriously dislocated, and I am also sure that no community will be seriously prejudiced in its habits. Then you may ask me, Sir, as to whether, if I guarantee such a wide limit, a discussion now would not be merely academic. I hope to be able to show that it is not, that unless and until the Government adopts a change in its past policy on this question, the question of temperance itself will not receive an adequate and proper solution, and that it would be absolutely impossible for the Government to check the increase of the cursed evil of drink, and the history of the past amply justifies the prediction that that will be so. The Government in the past have said :—

'The Government of India have no desire to interfere with the habits of those who use alcohol in moderation, and it may be necessary to make due provision for the needs of such persons. But their settled policy is to minimise temptation to those who do not drink and to discourage excess among those who do.'

And as late as 1915 the Government of Bengal have stated :—

'The time is not far distant when the number of shops will have to be reduced to the absolute minimum compatible with the principle of making due provision for the needs of those who use alcohol in moderation. In the interests of the moderate consumer the Governor in Council is not prepared to invest the Advisory Council with more direct powers of veto.'

"From 1888, if not earlier, up to the present moment, the Government have declared that they have a duty incumbent upon them, through their being monopolists, to provide for the needs of the drinker in moderation. I realise that the questions how far excise methods will be effectual, whether the peace of any particular part of the country would be endangered, whether we shall be introducing worse evils by prohibiting drink would still remain. There would be a change in the angle of vision from which we have to look at the problem; we shall have to dismiss one idea from our minds, and that is that there is a duty incumbent on the State to provide for the moderate drinker; because I feel that so long as the Government think it is their duty to make such provision, it would not be possible to make any changes adequate to the occasion. Supposing in a village consisting of 1,000 people there are 30 or 40 who are moderate drinkers—as moderate as those of any other place and who are keen on having a small shop—the Government would have no answer to make to them because they have pledged their word that they would not interfere with the habits of the moderate drinker. The 960 might protest against the shop on the ground that it would be opening the door to temptation, that the weaker minded persons would not be able to resist the temptation, but so long as this policy stands, the Government would find it absolutely impossible to prevent the opening of the shop; the shop may be subjected to restrictions, it may be subjected to limitations, but still they would have to open that shop when there is a demand; that has been the history of the past. The Government have contented themselves with questions of averages, with such questions [illegible] whether

[20TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma.*]

12 square miles or 15 square miles were supplied with a shop, and what was the average consumption per hundred of the population, but so far as I have been able to elicit from the questions put by me, they are not in a position to give information as to how many towns and villages, or how many with a definite population, have a shop, how many have had new shops opened in them, and how many new villages have been infected owing to this theory, which is at the bottom of the mischief, namely, that the moderate drinker must be provided for. The question of local option would receive a different treatment if the ideal for which I am contending is accepted as an ideal. It would not be a question of the majority tyrannising over the minority, it would be a question of the minority bringing infection to the doors of the majority. It is said that if Councils are to have their way, if non-drinkers are to have their way, the poor consumer, the pariah, the member of the depressed classes would have their solace taken away. At present the depressed classes, poor chiefly owing to drink, would have it in their power to infect a healthy community by bringing in a grog shop, an arrak shop, a toddy shop. Therefore the question whether the minority is tyrannising over the majority or the majority is tyrannising over the minority would receive a different solution according to the standpoint from which you look at the question. Then the question of customs duty would receive a different treatment if Government makes up its mind that the ultimate goal is to be total prohibition of drink. The whole Government policy rests on the assumption that drink in moderation is not injurious to health. I know that Government can quote medical authorities in support of that fact. I hope to be able to convince the Council that, notwithstanding the fact that a few eminent authorities are still of opinion that drink in moderation, which necessarily varies according to the individual, may not be absolutely harmful, still from the communal point of view, it has been found to be disastrous. Many eminent medical men and scientists are of opinion that, so far as India is concerned, drink is absolutely unnecessary. The mental horizon has been considerably enlarged since the war, and many military men, for instance, Lord Wolseley, Lord Roberts, were of the opinion that the soldiers who do not drink are far more efficient than those who do ; thanks to the efforts of the temperance advocates, it has been found that in the Army sickness, suffering and crime have been considerably reduced since temperance habits have spread. Military experts state that alcohol slows the power to see signals, confuses prompt judgment, spoils accurate shooting, hastens fatigue, lessens resistance to disease and exposure, and increases the shock from wounds. Surgeon-General Evatt, Mr. Pearce, the Vice-Chancellor of the University of London, Professor Saleeby, Sir F. Treves, Sergeant Surgeon in Ordinary to the King, Professor Woodhead, Professor of Pathology at Cambridge University, Chuni Lal Bose, the Chemical Examiner, Sir Bal Krishna Krishna and 50 to 60 prominent medical men in India have issued a manifesto calling upon the people of India to desist from drink. They say, 'It has been proved by careful scientific experiments and confirmed by experience that—

(1) Alcohol, cocaine, opium and intoxicating drugs (such as bhang, ganja and charas) are poisons ;

(2) Even a moderate use of these is harmful, especially in tropical countries like India. They are of no avail permanently to relieve physical and mental strain ;

(3) Those who confine themselves to non-alcoholic drinks and who avoid the use of intoxicating drugs are capable of more endurance, and are better able to resist infection and disease ;

(4) Alcohol is in many cases injurious to the next generation, especially through its favouring influence upon venereal disease ;

(5) Alcohol aggravates the evils of famine ;

(6) Alcohol is useless as a preventive of plague ;

[*Rao Bahadur B. N. Sarma.*] [20TH FEBRUARY, 1918.]

(7) Alcohol lowers the resisting power of the body against the parasites of malaria and the microbes of tuberculosis'.

They ask the people to resist this evil with all their might. Lastly, the All-India Temperance Conference has passed a Resolution to the effect that total prohibition should be the goal of Government policy. Sir, it is absolutely impossible for the Government in the abstract to determine what is moderate and what is harmful. When we consider the past history of Europe and of England, and when we compare it with India, when we note the different ideals which have prevailed with differing results of a radically different character, I think I am right in saying that the ideal proposed by me should be adopted by the Government. Nobody can say that England is not advanced; the people are highly civilised, elementary, secondary and university education have spread; temperance associations are very powerful, but what has been the result? The theory of independence, the freedom of man to judge for himself how to drink in moderation has resulted in an average consumption of 27 gallons per head and of 69 in spirits as against ·046 in India. The ideals which have been preached in India since ancient times both by the Rishis in their Scriptural writings and by the law-givers of the Hindus and the Muhammedans alike, have produced the desired result, the temperate habits of the people, and the general condemnation by society of intemperance. Temperance reformers find it difficult notwithstanding a Resolution passed by a large section of the population to make any impression upon the House of Commons because of the vested interests at stake and the difference in ideals. During this cruel war notwithstanding the absence of a large male population from England the total consumption of liquors in terms of pure alcohol was in 1915 92 per cent., that of 1914, and 90 per cent. of 1913, the percentages as per value being 110½ and 109, this has been partly the result of an increase in the wages of workmen in England, and that will be the result of an increase of wages of the workmen in India. Therefore, it is no use telling us that it is the weakness of the temperance reformers that is responsible for the result, and that if the temperance cause is to be won they should perform their duty more efficaciously. No doubt, they have a duty to perform, and they will perform it, but without Government aid the results will be as disastrous in India in the future as they have been in the past. And, Sir, notwithstanding the temperance policy of the Government, the excise revenue has been increasing considerably. What has been the result? The impoverishment of the working classes The Government have themselves been obliged to confess that there has been an increase of 5·5 per cent. in consumption betwen 1905 and 1912. You may say it is a small increase, but that is the result of including a number of outstill areas with a population of about 40 million in the distillery areas. But if you confine yourself to the areas which have always been distillery areas, what has been the result? You find that in Madras there was an increase of 11 per cent. in the population of the distillery areas, and an increase of 46 per cent. in the arrack consumption; that is an increase of 35 per cent. net. Similarly, in Bombay, you find an increase of 27 per cent So these averages of 5 per cent. with which the Secretary of State was satisfied are not the real averages obtaining in provinces where the Abkari administration has been at work for some years, but it is the averages for the whole of India as the result of the conversion of outstill to distillery areas.

"I have already said that a vast number of the people of India do not touch drink—thanks to their past ideals; and therefore the problem is much easier of solution here than in England, where the people are with you and there is no vested interest to fight the Government as in the United Kingdom where 160 million pounds are spent in liquors, and where the interests of the brewers resist successfully all reforms in the English Parliament. It is the State here that is in charge, and perhaps it may be more difficult to induce the State to give up the revenue here. But I do not despair that the Government, which has in the past chosen to abandon the opium revenue in the interests

[20TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma.*]

of another country, China, will not do the same if it is convinced that that is the only right way. The changes that I am suggesting do not necessitate any vital departure from the existing policy, except in certain essential particulars, and would not reduce the revenue to any appreciable extent in the immediate future; and perhaps the same revenue could be secured by an increase in the rate in certain parts of India. I have been convinced, after reading Mr. Lloyd George's speech once again, of the soundness of my view, the result of my experience in this country of the lower classes with whom I had to deal in an administrative capacity. Now what has been the experience in England? You find that the Admiralty, the Director of Naval equipment, the Director of Transport, those who are in charge of the Munition Works, those who are in charge of manufactories, those who are in charge as Inspectors, have all with one voice urged the absolute necessity of stopping liquor altogether in certain areas if the war is to be won. They say that the loss of efficiency of the workmen is not due merely to fatigue; after a holiday it is worse. You give a half-holiday on Saturday and Sunday is a full holiday, and this results in increased drink under the freedom principle, and on Monday the work would be worse than before and a longer holiday makes the position still worse. The net result is a loss of nearly 40 per cent. efficiency on account of the habits of a certain class of workmen. In India, too, the case is the same. The food problem also comes in. A large quantity of food is being wasted in the preparation of liquors, and in India which is a poor country, we cannot afford to waste any of her food upon this pernicious habit. Therefore, Sir, if the results of the past policy of the Government have not resulted in any reduction, if they have resulted in an appreciable increase, if they have resulted in the introduction of this evil into new villages, all on account of the doctrine that the moderate drinker has to be provided for, I respectfully ask whether the time has not come when the opinions of the vast majority of medical men and economists should be acted upon, even if there is a small minority the other way, having regard to the fact that you cannot, taking large communities into consideration, expect people to be sufficiently strong, when exposed to the temptation, to desist from drink, or drink in moderation without injury to the public.

"Then I come to a more important question, and that is this. Who are the men who are suffering by this excise policy? You will find, on an analysis of the figures, that the revenue derived from those who consume liquor imported from England is almost stationary, if it is not declining. For the moment I dismiss that class of consumer. At one time it was considered to be fashionable amongst English educated Indians to drink a little. There was a feeling that the old mediæval doctrines of Hinduism and Mahommedanism on this subject should be defied as inconsistent with civilization. But there has been a change since in the right direction, so we need not think at present of those classes. But we find that during the last ten years between 1903-04 to 1913-14, the increase in the revenue derived from the poorest classes owing to an increase either in the consumption or in the rate of liquor has been no less than 3 million pounds, that is 4½ crores of rupees. The total increase has been 3·9 millions. It is an increase larger than under any other head. The increase has been under Excise 3·9 million; under Stamps 1·8; under Salt and Opium a reduction; Land-revenue 2·1 million, Customs 3·6; Forest ·7, and Assessed Taxes ·75. That is, you wring from the poorer classes comparatively small in numbers a larger revenue than from any other community or all the other communities put together under the other heads of taxation. Under arrack alone you get 2·3 million pounds and under toddy you get about 58 lakhs of rupees. The total has risen from 3·2 to 6·2 million pounds. Who is assisting the depressed classes, Sir? Is it the Government of India or is it the ancient ideal of Hindustan and the upper classes who have been agitating for the adoption of the ancient ideal? I humbly beg to submit that a persistence in the present ideals would make the Government of India unwittingly, unknowingly but none the less certainly, the greatest enemy of the poorest classes in this country. The depressed classes

[*Rao Bahadur B. N. Sarma.*] [20TH FEBRUARY, 1918.]

deserve protection at the hands of the legislature, and there is no use in telling them that they have got increased wages, that they are given the freedom to think and to choose for themselves as to whether they should resort to drink or not. They are denied freedom for other purposes, and I do not see why they should be given freedom in this particular alone when it is no true freedom, but only because to poison oneself and his neighbours. When we find that these poor ignorant people cannot resist the temptation of drink, it is your duty to say that you will not expose them to the temptation.

"Then again with regard to the location of shops. If you read the instructions in the Manual nothing more can be desired in it. The Manual says that a shop should not be on the road to a bazar, at the entrance to a town, in the neighbourhood of a public place, market, educational building and so on. I have collected statistics with regard to Madras and have, when a Member in the Council of Madras, shown that almost everywhere the rule has been violated, and the only result was a confession that the rules are unworkable in practice and the needs of the modrate drinker have to be provided for, and that consequently nothing substantial can be done.

"Then there is the remedy suggested by a reduction of shops. I have faith in that, but there is no use pinning our faith in it too much. It has been seen that Bombay with a population half that of Madras and with 2,000 and odd shops against 8,000 in Madras has sold 2½ million gallons against two-thirds of that quantity in Madras; so a mere reduction will not solve the problem and is a mere palliative; and the question of opening new shops should be looked at from a new standpoint, the ideal of absolute prohibition by progressive stages.

"Have we no precedents in this direction? The United States are solving the problem and certain States have prohibited the sale or manufacture of intoxicants. In some cases they have succeeded and in others they have only been partially successful, because the people did not wholly support the Government. But here in India, notwithstanding the fact that the people have tried to satisfy the Secretary of State that the vast masses of the people do not drink, the Government are sceptical on the subject. The people who drink are ashamed of the practice except among very limited communities, and even they indulged in it only on specific occasions, and the figures I have quoted show that we are comparatively free as a nation. Therefore, popular opinion is in your favour. There would be no danger of any rebellion; there would be no danger of mutiny, and it would be easier to enforce checks in India than elsewhere. Public opinion in European countries is veering round in the same direction. Resolutions have been passed in Scotland asking for prohibition. The Glasgow Corporation have asked for its complete prohibition during the war. And the larger boroughs in Scotland have met and passed similar resolutions. In the speeches in the House of Commons we find there is a growing feeling in the same direction. Of course it is rather dangerous to quote the example of Russia owing to recent events, but still for the time being they succeeded in the introduction of this reform at any rate. I may state, however, for the sake of those who are in fear of their rights being in jeopardy, that the upper classes were exempt for a time from this prohibition; the high class clubs were exempt, but later on they came into line with the others. Therefore, if necessary, for the time being similar exemptions may be made here. France has done the same.

"I hope, Sir, that I have been able to show that, if you wish to attack the temperance problem really there is no alternative but to accept as your ideal total prohibition, that even assuming that drink in moderation in certain countries is not injurious to health, taking communities in the aggregate, the only wise policy law-givers can adopt would be one of prohibition, subject to the restrictions I have mentioned, in that they do not thereby introduce worse evils, and that they do not endanger the peace of the country. The danger of adopting the present policy of providing for the moderate drinker I have already pointed out. And the past of this country I

[20TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma; Sir Hamilton Grant.*]

have quoted as a justification for my view. Although the ancient law-givers did not succeed in rooting out this habit altogether, and though it was prevalent in certain wild tracts, this day to day poisoning by bringing drink to the door of every one did not exist, and the upper classes effectually succeeded in keeping the evil at the low minimum at which it exists at present. With all these advantages am I wrong in asking that the Government should reconsider their policy, should reconsider this question from the scientific point of view, as well as the point of view of safety, especially when there is no great danger of their financial equilibrium being rudely or suddenly disturbed? I think the Indian members owe a duty to their country, and they should not be false to their past ideals. Modern scientific doctrine has established the wisdom of the ancient law-givers in this particular at any rate. The better thought of England is with us, the Anglo-Indian Temperance Federation has passed substantially the same resolution. They are fighting for the cause of temperance in England and their sympathy is with us. I am sure that a large body of the Englishmen in India are also actuated by the same ideals. A heavier duty and greater responsibility rests upon them because there is not the slightest doubt that, unable to understand and appreciate the needs of the Westerner and imitating him, the Easterner has come to think that indulgence in moderation in defiance of their ancient ideals is not calculated to promote evils in the communities to which they belong. But latterly there has been a healthy change. We come round to this that though Britishers may have to make personal sacrifices and these personal sacrifices, as I have shown, are not in the immediate present, still I feel sure that they will rise to the occasion and the sacrifices they have cheerfully made in England would be undertaken here. I have not the slightest doubt that if people disabuse their minds of the idea that this is a mere academic discussion, if they disabuse their minds of the idea that this is likely to be accompanied by any danger to peace, or the rude disturbance of finance, I am sure they will see their way to accepting my proposition that we should revert to the ancient ideas.

"I commend this Resolution to your acceptance."

The Hon'ble Sir Hamilton Grant:—"I venture, Sir, to intervene in this debate on behalf of the silent and inarticulate community of moderate drinkers and moderate tobacco smokers to which I myself belong, and whose interests are seriously menaced by the Resolution which Mr. Sarma has put before Council to-day. I do not think there is a single member of this Council who does not admire, while at times he may wearily deplore, the pachydermatous persistence which Mr. Sarma manifests in his multifarious, various and generally uncalled for Resolutions. I myself believe that Mr. Sarma is actuated by a burning passion for reform, though I have heard it maliciously suggested that he is actuated by a passion for the auto-intoxication by his own voice. But in many ways I sympathise with Mr. Sarma's desire for catastrophic, nebulous and iconoclastic change. There is something attractive about sweeping reform, and I sometimes dream of myself sitting somewhere in Utopia with Mr. Sarma on one side and the Government of India on the other playing Jigsaw with the Provincial boundaries of India and purging India of the pernicious effects of intoxicants; but these dreams are Utopian and this Council is not Utopia. This Council is a business concern, and we are here to talk business and deal promptly and practically with business problems, and I do not think there is one of us who does not at times get a little tired of these perennial nebulous schemes and these never-ending counsels of perfection.

12-17 P. M.

"I am well aware, Sir, that there are many here present who, for reasons of conscience or religion, are total abstainers from intoxicants, and I trust that these gentlemen will believe me that in what I am about to say I wish to give no offence whatever, nor do I wish in any way to question or criticise the correctness of their principles. All I ask is, that in this as is other questions which touch conscience and religion, we should have mutual tolerance, that

[*Sir Hamilton Grant; Pandit M. M. Malaviya.*] [20TH FEBRUARY, 1918.]

we should in this matter pursue the path which we pursue in other matters of this kind and 'live and let live,' and that there should be no State interference with individuals who are doing no harm to the State.

"The Hon'ble Mr Sarma has poured a great deal of vitriol diluted with midnight oil on the use and abuse of alcohol I do not think there is a single member of this Council who is unaware of the horrible results of the abuse and the excessive use of intoxicants. We all know the economic, the hygienic and the moral evils involved in excess, and the policy of the Government of India, as I understood it from the Hon'ble Mr. Sarma, has been directed firmly and faithfully to the prevention of such excess. It seems to me that, if the Hon'ble Mr. Sarma wants to propose anything, he should show that the excise law as it works at present is tempting to excess and should propose amendments in that excise law, not that he should come before us with a sweeping resolution of this kind affecting private interests and affecting private individuals.

"As regards alcohol, I do not know whether the Hon'ble Mr. Sarma himself has ever been addicted to the use of intoxicants, but I presume not. If so, he lacks the necessary experience to speak with weight on this subject, and, furthermore, his Resolution is the less praiseworthy in that it involves no sacrifice or self-abnegation on his part As regards the moderate use of alcohol, I myself can speak with some experience having been a drinker—I trust a very moderate drinker—for some quarter of a century. I never found that it affected my purse to such a degree that I become insolvent; I never found that it affected my health in any way whatever, and I have never found that, owing to it, I have lost such moral sense as I had before; and I believe that that is an experience which will be endorsed by my fellows in the moderate drinking community.

"As regards tobacco, which, I presume from the wording of the Resolution is included, I do not propose to go into an exhaustive defence of this harmless intoxicant, because, I think, its detractors are few. If a defence is required, I would refer the Hon'ble Mr. Sarma to Calverley's 'Ode to Tobacco,' which he doubtless knows. I think I have said enough to convince Mr. Sarma that his Resolution is unnecessary, is Utopian, is calculated to cause inconvenience and personal discomfort to a harmless class, and is further calculated to make a sad world for many of us even sadder."

12-24 P. M.

The Hon'ble Pandit M. M. Malaviya:—"'But wiser,' I should have added these two words to the last sentence of my Hon'ble friend who spoke last on this question. The Resolution, if adopted, might leave the world a bit sadder; but it will certainly leave it wiser. Sir Hamilton Grant has talked of no self-sacrifice being involved in the Hon'ble Mr. Sarma's Resolution. I would ask him to look at the question in a more serious light. The policy which the Resolution advocates is one which ought to receive more serious consideration than it seems to have received from the last speaker. I quite realise that it is not practicable—no one expects it—that the Government will be able to abandon the excise revenue to-day. That is not what the Hon'ble Mr. Sarma has advocated. I wish all Hon'ble Members, even those who are moderate drinkers—and I have nothing but respect for them—to fully understand what the proposition before the Council means, and then to vote for or against it. Before I come to discuss the Resolution, however, I should like to say a word to my friend the moderate drinker. I have known, Sir, and I may say many others have known, or read, of cases in which the moderate drinker has come to grief. I am reminded *by the specious pleading of the moderate drinker* of Silas Marner who fondly imagined that no trouble would come because it had not come for so many years. Let me tell my Hon'ble friend that a quarter of a century is not a sufficiently long period to protect even a moderate drinker such as he is, from the peril to which he is daily exposing himself with all his sound sense and judgment. I remember the case of a Judge of a High Court, one of the ablest Englishmen I ever came across, which was a warning

[20TH FEBRUARY, 1918.] [*Pandit M. M. Malaviya.*]

to moderate drinkers. I do not wish to describe the fate which befell him after he had indulged in moderate drink for more than thirty years. He was quite as confident as any moderate drinker is that he would not fall a victim to the evil habit; and yet he did. I know of another instance, of another Judge of a High Court, and he was an Indian. He was one of the strongest minded men I ever knew, a man with a constitution such as few men possess; and he too came to a miserable end because he had indulged in a peg for many years, and thought he had established a mastery over the demon of drink.

"I see no reference to tobacco in this Resolution; and I fear my Hon'ble friend's reference to it is traceable to the fact that he has not looked at the problem in that same sober view in which he ought to have looked at it.

"Now, Sir, seriously, this question of prohibition is one which deeply affects the vast mass of the poor people who largely contribute the revenue from liquor. I very well understand many of my European friends objecting to teetotalism as a whole, but we should remember that there is a large body of opinion even in England—and that opinion is growing—which is asking for the abolition of the liquor traffic. We have also the knowledge of what has been achieved in this direction in Russia, of what has been achieved in the United States of America, and in other countries. In view of all these the Resolution of my friend the Hon'ble Mr. Sarma is by no means a wild proposition. The Hon'ble Sir Hamilton Grant said that Mr. Sarma was suffering from the auto-intoxication of his own voice. I am sorry to say, Sir, that I have heard to-day two observations from Hon'ble Members in relation to other Hon'ble Members which I think ought not to have been made in this Council; but I will pass them over for the present.

"Confining myself to the Resolution before us, I wish to point out that, so far as this country is concerned, the proposition which is now before the Council is one of very vital importance. In 1874-75, the revenue from intoxicants was £1,561,000; in 1915-16, it had risen to £8,498,000, that is to say, it had more then quintupled in 40 years. This country, Sir, is not a cold country like England; it is a country where indulgence in liquor was confined to a very small fraction of the people. The Hindus, Muhammadans and other communities inhabiting this country are by their religious injunctions, by their national habit, abstainers from drink. I do not claim—it is not true,—that drink was unknown to India under previous Governments. The evil habit always existed here to a certain extent; but I do say, and I say it with regret that, in spite of the best intentions of the British Indian Government—nobody doubts that the intentions of the Government have been good—this evil has gone on rapidly increasing, it has developed like galloping phthisis, and to-day a very much larger number of people are exposed to it than were exposed to it at any previous time. Now I submit, Sir, that, while we recognise all that the Government have done in the past few years to put down the consumption of liquor, while we recognise that Government do intend to use all legitimate means to check the evil of drink, we urge, and I join my friend the Hon'ble Mr. Sarma entirely in urging, that prohibition is the only policy which will effectively combat this growing evil.

"It is not suggested that prohibition should be resorted to all at once; if it is adopted as the ideal to be aimed at by Government, it may take 20 years, it may take 30 years, it may take 40 years to realise it. To my European friends who have been used to indulging in liquor in moderation, the adoption of this principle may appear to be very objectionable. There can be exceptions laid down to meet their case. If the principle is accepted, it can be so worked as to let people live without offending them, without giving them any possible cause for objection. But I ask all sober minded men, all who love humanity to consider whether the cruel infliction which this great and growing evil of drink inflicts upon a growing number of our poor people,—for they are the persons who contribute the largest portion of the excise revenue—does not justify the proposal which my Hon'ble friend has put forward. Following the principle of the maximum of revenue from the minimum of consumption, the Government has for years gone on raising the

[*Pandit M. M. Malaviya.*] [20TH FEBRUARY, 1918.]

excise revenue, but notwithstanding this, consumption has in many places increased, even though it has not so increased in other places. I fear the revenue will continue to grow so long as this wretched habit of drink is allowed to grow. Some poor people may to some extent abstain from buying liquor because its price is raised, others who are better off will go in for it. Like my Hon'ble friend, Mr. Sarma, I am happy to say that I have no experience of alcohol, but I am not for that reason disqualified to speak on the subject. A reverend Englishman, who is now in Australia, once told me that he knew that a man who once became addicted to drink, always had a craving for it, and that though he might give it up for a time, the moment he had a smell of liquor again, the temptation would be too strong for him to resist. So I fear that the mass of these poor people, mostly labourers and artizans, who have once learnt to indulge in drink, will not abstain from it simply because its cost is somewhat raised. The question then is: Is it right that the Government should expose them to this temptation? I fully understand the Government's desire to check the growth of the habit of drink. I understand that the Government have desired to impose restrictions on the multiplication of liquor shops But, on the whole, these shops have gone on multiplying till they are to be found now all over the country. I submit that so long as the Government will adhere to the policy of checking the consumption of liquor merely by raising the maximum of revenue from it, their policy will fail to meet the situation. The right policy is to aim at total prohibition, to encourage local option more and more,—to proceed cautiously no doubt, as cautiously as circumstances may require, because the revenue cannot be sacrificed in one year or in a few years; but for the sake of humanity to adopt total prohibition as the end and aim of British excise policy in India. If India were a country as cold as England, things might be different; but we have the opinions to which the Hon'ble Mr. Sarma has referred and which Hon'ble Members will find quoted in the January number of the 'Abkari,' opinions of prominent medical men, European and Indian, to the effect that alcohol is a poison and that even a moderate use of it is harmful especially in a tropical country like India. We have also the example of some of the United States of America, which have succeeded in carrying out a policy of total prohibition.

"As a writer in the January number of *Abkari* points out,

'The State of Maine has the honour of being the pioneer in the adoption of this policy and for many years carried it on amidst great difficulties. As the years passed the success of prohibition in dealing with the evils of drink became more and more evident to the Americans, and now it has been adopted by twenty-seven States and the territory of Alaska. Many other States have, through local option, adopted this policy in parts of their area, so that now more than two-thirds of the population of the United States are completely emancipated from the evils of drink. The Canadians have profited by the political experiments of their neighbours, but the decisive argument which moved them to vote for prohibition throughout their vast provinces was that by so doing they would conserve their strength for the war.'

"Concluding his great speech, when introducing the Ontario Prohibition Bill, the Hon'ble W. H. Hearst said,

'If I should neglect to take every action that, in my judgment, will help to conserve the financial strength and power and manhood of this province for the great struggle in which we are engaged, I would be a traitor to my own conscience, and unworthy of the brave sons of Canada that are fighting, bleeding and dying for freedom and for us.'

"We all know that His Majesty, the King-Emperor set a noble example to the whole Empire in the early days of the war by banishing liquor of every description from his palaces. In view of these facts, I appeal to the Government—and I hope I shall appeal not in vain to the Hon'ble Member who is going to deal with this matter—to deal with the Resolution in a very serious spirit. The great bulk of the people, Hindus, Muhammadans, Christians and Parsis, living in this country are not addicted to drink. It is only a very small fraction of the population that indulges in it. But the great bulk of the community is opposed to the present policy of Government. If the Government will consider the magnitude of the evil, it must acknowledge that the recommendation which has been put forward by my Hon'ble friend is one which ought to receive its most serious consideration. The Government of India sacrificed the opium revenue to save our Chinese brethren from the evils of opium. Will the Government of

[20TH FEBRUARY, 1918.] [*Pandit M. M. Malaviya, Mr. Surendra Nath Banerjea.*]

India hesitate on grounds of revenue to prohibit the manufacture of liquor if it once comes to the conclusion that it ought to do so? I hope not. I hope and trust that if the Government should come to the conclusion that, in all the other circumstances of this country, it is the duty of the Government to aim at the total prohibition of drink, the question of revenue will not be allowed to stand in the way of their doing so. The opium revenue was not sacrificed in one day; it was a large item—eight crores and more; and the excise revenue which will have to be sacrificed eventually, if the Resolution is accepted, will also be a large one. But it will not be too heavy a price to pay to secure immunity to our people from the accursed evil of drink. This revenue is being derived from the poorest people It is the poorer classes who contribute largely to the revenue from liquor. I, therefore, submit that the principle of the recommendation ought to be accepted, and a policy should be formulated which will in course of years result in the manufacture and sale of alcoholic liquor being totally prohibited. There will always be some people who will try to evade any law that may be passed, but other Governments have successfully put down the illicit manufacture of drink. and I hope the Government of India will be able to do so too. I most earnestly commend the principle of the Resolution to the consideration of Government. No one can imagine that the Hon'ble Mr. Sarma proposes that total prohibition should be introduced at once. If the principle is accepted, it may take 20 years or even a longer period to bring that about, but the principle ought to be adopted, and I hope that, for the sake of the humanity represented by the vast masses of the people who indulge in drink or fall victims to it, the Government will see its way to adopt it."

The Hon'ble Mr. Surendra Nath Banerjea:—" Sir, in rising to speak to this Resolution, I desire to say at once that I am a bit of a partisan in this matter. I am a teetotaller; but I take it that in this Council a partisan is not debarred from the right of speaking on behalf of the interest of his party or on behalf of the creed to which he belongs. Sir, I am a partisan through conviction and not through association. I belong to an older generation that is rapidly passing away. I was in my younger days, when I was a student, and under-graduate and a graduate, in close touch with the leading spirits of Bengal in the early sixties and in the early seventies; and I know the atmosphere that prevailed then. I know the horrors that were created in the midst of our society by excessive drink. Some of our best, some of our most illustrious, men fell victims to intemperance, to the vice of drink; and Peary Charan Mitter in the early sixties established a temperance association for the protection of the youth of the country from this evil. I was one of the earliest members of that association, and I rejoice that I joined the standard of temperance at that time. That movement saved Bengal; that movement still endures. Its spirit is permanent and abiding; it still inspires us in the campaign that we are waging at the present moment against intemperance amongst the masses of our people We are teetotallers, and we are anxious that the masses of our people should abstain from indulgence in liquor. Some 25 years ago the out-still system was introduced in Bengal. Bengal civilians are here; the Hon'ble the Home Member knows all about it. The out-still system was a source of mischief, of desolation and ruin to thousands and tens of thousands of the people in the districts of Hooghly and Burdwan. I had the honour of leading the agitation against it and that agitation was triumphant, the out-still system was abolished. Therefore, I say that we in Bengal are teetotallers (I am speaking of the educated community) from conviction and I desire whole-heartedly to associate myself with the Resolution which the Hon'ble Mr. Sarma has moved. Sir, it is an ideal; yes; it is an ideal. But it is these ideals of the right type which elevate man, elevate society. Lord Acton, the greatest historian of his generation, has told us that ideals of the right sort appeal to the imagination, stir the enthusiasm and spur us on to work, and Mr. Sarma has presented such an ideal to the

12-30 P.M.

[*Mr. Surendra Nath Banerjea; Mr. P. J. Fagan.*] [20TH FEBRUARY, 1918.]

Government of India. I admit, and Mr. Sarma has himself pointed out, the limitations of his ideal; he does not say that the ideal is to be given effect to at once. It is to be the goal of British policy in respect of the abkari system, and it is to be attained through progressive stages. One of the speakers who preceded me was pleased to say that Mr. Sarma was somewhat nebulous. I do not see that he was so; a clear goal has been laid down by him, namely, utter prohibition, the end and aim of the abkari policy of Government. If Mr. Sarma has been nebulous at all, it is in respect of the methods to be employed; he leaves these methods to be decided by the administration. He is quite right in doing so. But the administration has already made a start in that direction, and I wish Mr. Sarma had emphasized the methods which have been adopted by the Government. Take, for instance, local option. This has been definitely recognised by the Government. In Bengal in the city of Calcutta itself, we have got a committee appointed for the purpose, the local option committee. That committee fixes the sites every year. In the mofussil the sub-divisional officer every year holds a conference of the leading men and invites them to fix places in which the shops are to be located. I think there ought to be a progressive movement and an advance in this direction, and it strikes me that Mr. Sarma might have pointed out to the Government that here was work for them, work initiated by them, work which they might amplify and carry on. A great deal has to be done, I admit, before we can think of total prohibition. Opinion has to be educated; but before we come to the complete education of public opinion, there is spade work which has to be done, and the Government might apply themselves to it. If the Government lays down definitely the goal which is to be attained in the matter of the abkari system, it will be a sort of guide to collectors and to officers connected with revenue as to the policy that they are to follow. That is all that Mr. Sarma wants, namely, that the policy should be laid down and when this has been done, public opinion will see that it is carried out. It would be a direction and instruction to the officers of Government who, I am sure, will carry out that policy with loyalty, fidelity and devotion as they have always done. I desire thoroughly to associate myself with Mr. Sarma's motion. It is not academical; it will have far-reaching consequences, and I trust it will be accepted in that spirit by the Government."

12-45 P.M. **The Hon'ble Mr. P. J. Fagan:**—"Sir, the Resolution moved by the Hon'ble Member is not only very far-reaching in the results which it seeks to secure, but it is also, as it seems to me, based on certain assumptions of a very debatable nature. The Hon'ble Member has, I think, scarcely placed the implications involved in his Resolution in the clearest light; but the line of argument on which it is based may, I think, fairly be compressed into a syllogism, something of the following kind: firstly, the use of alcohol and intoxicating liquors and drugs is morally indefensible; secondly, it is the duty of Government to prohibit all that is morally indefensible; therefore it is the duty of Government to prohibit the use of intoxicating liquors and drugs. I do not propose to enter into any lengthy argument on the first of these premises. It has been the theme of abundant discussion and disagreement on the part of moralists, and though the better moral sense of mankind has condemned the abuse of alcohol and intoxicants, I know not how it can be held that their moderate and reasonable use has been placed on the same level. We have had arguments addressed to us here to-day on this point, and I do not think that it is necessary for me to trouble the Council further on it. The Hon'ble Member has referred to the cases of Russia and America and England. But I venture to urge that such degree of prohibition as it has been possible to secure in those countries is the result of the unique conditions entailed by a world-war without parallel in the world's history; and I would add further that from that degree of prohibition no argument which is really relevant to normal conditions can be drawn, and no valid reasoning can be based on it. The Hon'ble Member has suggested that the moral sense of India has in the

[20TH FEBRUARY, 1918.] [*Mr. P. J. Fagan.*]

past regarded and still regards the use of alcohol and intoxicants as wrong. Historically, at all events, this scarcely seems to be the case. Vedic literature, for instance, has much to tell us about the sacred Soma plant and its intoxicating juice, of the complicated ceremonial appropriate to its extraction and about its vivifying effects both on ministrants and on worshippers. Coming to more modern times, there is no lack of evidence to show that in pre-British days the use of alcohol and intoxicants was not only practised, but that it was also a source of revenue to the State; indeed, our existing excise systems are they not developments and improvements which have been evolved from the crude systems of farm and of out-still inherited from indigenous rule, and in which considerations in favour of restriction and regulation of the use of liquor and intoxicants have to a large extent replaced considerations of pure fiscal gain ?

"Coming to the present, it is not difficult to quote instances where the use of liquor and intoxicants is a social practice definitely recognised and to which no moral stigma attaches. Will any one who knows the Sikhs of the Punjab, fine, manly and on the whole temperate community as they are, say that among them public opinion is yet ripe for total prohibition ? In Central India there are, I believe, aboriginal tribes among whom the use of intoxicating liquor is even yet a necessary adjunct to certain of their religious ceremonies. It is needless to quote other analogous instances. And what of opium ? That drug, I presume, is included in the purview of the Hon'ble Member's Resolution. I am sure that he will be ready to admit that its use, if not universal, is at all events very widespread in this country, much of it for medicinal purposes. Is he prepared to contend that the use of opium is condemned by public opinion, and that public opinion is prepared for total prohibition ? I would urge, therefore, that the first premise involved in the Hon'ble Member's Resolution rests on a somewhat shaky foundation. As regards the second, that it is the duty of Government to prohibit that which is ethically forbidden, how far is he prepared to press this wide extension of the functions of the State ? He knows as well as I do and better that the scope of these functions has been the theme of lengthy, of endless discussions among jurists, among ethical and political thinkers of opposing schools. If any conclusion emerges from these debates and discussions, is it not this, that in the enforcement of moral and ethical ideals it behoves the State to keep well in touch with current moral perception and opinion, and that to advance too far and too fast in front of them is not only useless but ultimately harmful ? And so, it is quite possible that in a small compact political community, socially, racially and religiously united, where a fairly widespread demand for total prohibition exists, it may be both desirable and practicable; in India no such conditions prevail; on the contrary the conditions are at present far different, and we may safely anticipate that for a long time to come they will continue to be so. Though we may recognise with deep satisfaction the growing solicitude, the rising enthusiasm on behalf of temperance among certain sections of the educated classes, nevertheless for total prohibition of the kind advocated by the Hon'ble Member, there appears to be no general demand whatever on moral grounds. But, Sir, a narrower, a more practical, perhaps a more sordid view of the bearings of the Hon'ble Member's Resolution presents itself. I will make him a present of the two highly debatable assumptions on which his arguments appear to be based. Let us assume that in the abstract it is the duty of the Indian Government to prohibit the use of alcoholic and other intoxicants; by what means is that policy to be practically carried out under the social conditions which prevail in India ? The charge is not infrequently formulated, more or less definitely, against Indian administration that it employs too large a number of lowly paid agents. In my humble opinion the criticism is not entirely devoid of foundation. How far and by what means that defect can be remedied is not a question with which we are concerned at present; but one point seems to me to be beyond possibility of contradiction, and that is that the effective enforcement of the policy advocated by the Hon'ble

[*Mr. P. J. Fagan; Sir Dinshaw Wacha.*] [20TH FEBRUARY, 1918.]

Member must involve an immense addition to the army of underlings Our existing establishment for the prevention and detection of excise offences is of no mean proportions; but to me it is little short of appalling to think of the swarm of petty officials armed with profitable powers of annoyance which it would be necessary to let loose on the country if the policy advocated by the Hon'ble Member is to be effectively enforced. The toddy-drinker of Madras, the aboriginal of Central India, the lugri-drinkers of Kulu, Kangra and other hill tracts, the stalwart Jat of the Punjab, the consumer of opium throughout the length and breadth of India, and hosts of others which it is not necessary to name, would all fall within the meshes of a network of espionage and annoyance for which it would perhaps be difficult to find a parallel in the annals of civilised government. Sir, the Resolution of the Hon'ble Member seems to be one based on no secure foundation of moral desirability, it meets no public or general demand, while from the point of view of satisfactory enforcement it is, I think, wholly and entirely impracticable. For these reasons, I think that the Council will be well advised to reject decisively the Resolution of the Hon'ble Member."

1 P.M.

The Hon'ble Sir Dinshaw Wacha :—" Sir, I am one of those who have been for the last forty years severely criticising the excise policy of the Government of India. Ever since the introduction of the Excise Act in 1878, I have been the critic of Government. But I became a severer critic in the year 1885 when the Archbishop of Canterbury along with a number of Parliamentarians presented a respectable and well reasoned address to the Government of India through the House of Commons that the excise policy of the Indian Government should be modified. At that time, Sir, my own experience told me that we had in the Bombay Presidency a Member of the Government in the Revenue Department who was afterwards known as Sir Charles Pritchard, a great authority on excise matters whose policy demanded challenge. With him, therefore, I had many bouts, and once he abused me for lack of arguments to answer my charges in the open Council by saying that Mr. Wacha held a brief on behalf of the toddy sellers of Bombay ! But, as a matter of fact, those toddy sellers I have not known for the last thirty years either by name or by face or in person ! But that is the story. Whenever the question of excise policy has been brought forward in any assembly or in the press or on the congress platform, it has been the practice more or less with those connected with the Excise Department to throw red herrings across the trail and actually mislead the public by, of course, misrepresenting the real issues at the bottom of their excise policy But, Sir, this is such a large question and the problems involved in it are so many, that it is impossible for one, in the 25 or 30 minutes allowed in this place, to expatiate on it at great length ; for, if one were to make an attempt to do so he may never finish it Historians and philosophers, scholars and statesmen, and, even social and temperance reformers have for years past said so much on this subject as to fill volumes. I know what a great many economists have said on the subject, and I know that as a matter of fact even in India, as in America and elsewhere, there are always two sides to the question, one section always advocating the use of alcohol and the other condemning its use. The whole question of alcohol from the scientific point of view I will not pretend to discuss, because I am not an expert on the subject. But it seems to me always this, that in alcohol as in medicine, there are two sides. Years ago there was in the latter case the allopathic side and the homoeopathic side, and I remember that in the seventies the allopaths and the homoeopaths fought like Kilkenny cats, one side saying that their system was right and the other saying that their system was right ; so in the same way here too one side holds that the use of alcohol should be prohibited totally, and the other holds that its use in small or large doses does not affect the whole population, and if it does affect at all it is only a very small fraction of humanity that abuses the habit of drink and so on. Therefore, Sir, even here there are two sides to the question, and of course in the on it, policy of the Government of India it is not only the mora in the

[20TH FEBRUARY, 1918.] [*Sir Dinshaw Wacha.*]

of the question that is involved, but the economic and the revenue point is also involved, and where revenue, specially excise, is concerned we know, Sir, as a matter of fact, that the Government of India is inexorable and incorrigible. It is incurable and irredeemable. And as far as excise is concerned, I will say so emphatically because I have said so years and years ago on many a platform and I have also repeated my views in my pamphlet. The pamphlet is there, anybody can read it. The fact is this, that the Government of India is right so far as it says that their objects are simply to have a minimum of consumption and a maximum of revenue, and that is the only way to diminish insobriety. That is a policy laid down for years together. They have never changed it.

"The fact is that the Excise Act came into operation in 1878. It is now 40 years. May I ask the Government itself what has been the result of that policy of maximum of revenue and minimum of consumption? This only, that while the revenue has increased from perhaps 2 crores to 13 crores, the consumption has also increased. Nobody can deny it. There are ample statistics in the different provinces to confirm this. Even the Government of India will admit that that has been the case. Now, a policy is always, of course, tested by its results, and the question is, taking this policy of excise, what has been the result? Can any one on behalf of the Government of India, who represents the Excise Department here, say that that policy has been successful in the way that is wanted? Maximum of revenue there is; but where is the minimum of consumption? Insobriety is increasing and extending. Where there were no drink shops before, new ones have been created. The Government pretends to say that already they are curtailing the number of shops. That is no criterion. Does the mere number of shops curtailed mean that there is a curtailment in consumption? Nothing of the kind. One shop itself may sell ten thousand gallons or more, while six shops might not sell more than a thousand gallons altogether; so the number of shops is no criterion. Even the great historian, Leckey, having gone into this great question has said so. Therefore the curtailment in the number of shops is no criterion of the actual diminution of consumption. The only criterion is consumption by itself; and none can deny that consumption is increasing. As far as Bombay is concerned, I have been a close student of the subject for the last 40 years, and many a time I have had discussions with Government on the subject before I brought out the pamphlet to which I have alluded. I have also stated facts in my letters to the press and on the platform, and I have come to the conclusion that the revenue under this head has increased, and side by side insobriety too has increased. That is the whole test and in Bombay, I believe, I am only speaking from memory, that the total amount of country spirits consumed has gone to such an enormous length that it brings in a revenue of something very near 2 crores.

"My friend here, Mr. Sarma, said something about the Madras toddy and the people taking to it. Now, the difference between Madras and Bombay is this. In the Bombay Presidency there are large quantities of mhowra flowers which are distilled into mhowra spirit. On the Madras side there is the toddy spirit made out of the palm. In Madras, as Government says, people drink too much of raw toddy and therefore they get insober. There is also a good deal of illicit distillation going on in toddy spirit, and that is the reason why the people are so insober. In Madras the raw toddy revenue is eight times larger than in Bombay. In Bombay two mhowra Bills have been passed since 1880; greater stringencies placed, and a large number of excise rules have been in operation, and yet what is the result? The result is increased consumption and insobriety. Nothing more. As I said more than two years ago in the Press, Bombay is the most bibulous province of the whole Empire, because there you see the people drink country spirits very hard; and speaking of Bombay I do say that perhaps one p[illegible] have drink and drinkshops been pushed here and there and in every that th[illegible] largely. I see my friend Sir Claude Hill sitting there and laughing.

[*Sir Dinshaw Wacha.*] [20TH FEBRUARY, 1918.]

I suppose he knows better as a late Member of the Government of Bombay what is the state of drink in Bombay. But I dare say, Sir, that members from the different provinces will tell the same tale of increased consumption. There is no question about it. Perhaps three times Government have appointed Excise Commissions. There was a Bengal Excise Commission to which my friend Mr. Surendra Nath has just alluded. We had some Excise Committees in Bombay and other places and so on, and once a very big Excise Commission some years ago went round the whole country and, like all other Commissions, made a voluminous report. But what has been the result? I say absolutely none. The whole excise policy of the Government which has been repeated over and over again is misconceived. The Government lays down in the abstract a policy of temperance, while the Government action in the concrete is a policy of growing intemperance. That is the long and short of it. One of the causes, I believe, why the excise revenue has increased very considerably is this. In former years the Anti-Opium Society in England, which is a very powerful Society, I think, under the leadership of the late Sir Wilfred Lawson said that the opium revenue was immoral, it ought to be stopped, and that the Government was deriving so many crores of rupees from that immoral traffic; and that that immoral traffic was killing so many millions of Chinese people. That is why the opium traffic should be abolished. Years together the agitation went on and eventually the Government of India was obliged, under the pressure of the House of Commons and the temperance advocates there, to abolish the opium traffic till at last we all know the result is, that under the treaty with China, during the last ten years, the opium revenue is now brought almost to zero, from 9 or 10 crores it has declined to one and a half crore. But the Government of India was shrewd enough to foresee that if the opium revenue was to be gradually diminished they would have to go on with other sources of revenue. Those sources of revenue are very inelastic in India, and the only revenue which could bring to the State Treasury many crores of rupees would be that from the drink traffic. So on one side the opium revenue was steadily diminished year by year by half a crore or so till the Chinese treaty ended, and on the other side the drink traffic was pushed. Students of statistics may see side by side in parallel columns how, as the opium revenue was decreasing, the excise revenue was increasing. I do not think it has yet reached what I may call the maximum or boiling point of excise. Possibly it may go down if Mr. Sarma's proposition is passed, which I doubt However, this is the position. Tested by results, the Government policy of excise has failed and is bound to fail, and I should never be sorry. Mr. Sarma's proposition is considered 'Utopian,' I think, as an Hon'ble Member on the opposite side said. It is considered both 'Utopian' and 'revolutionary.' Utopian it may be, because it is an ideal which is put forward. My friend, Mr. Banerjea, said the same thing. Ideals are very useful, that is ideas involving a high moral standard. We can go on stage by stage cherishing them until we reach that standard. Ideas develop. They educate public opinion and, therefore, the idea, though an ideal one, will take shape by and by. In the same way I may say that though Mr. Sarma may be only putting this idea before you to-day, I am quite sure that 50 years hence that idea will fructify, and India will be a temperance country altogether, and that the policy of prohibition will be completely accepted. It was also said it was 'revolutionary,' the same gentleman said so, I think—I may be corrected if I am wrong. What is revolutionary that Mr. Sarma has put forward? Nothing whatever; he himself admits it is an ideal. He knows very well the excise policy of the Government for years together and that his ideal therefore cannot be carried out, but that the people should be therein educated and the Government also should be educated. Therefore it is rather a proposition of an evolutionary character. It is the evolution of excise; there is no revolution. Mr. Sarma does not say that with one stroke of the pen the revenue should be abolished as Russia is said to have abolished 90 millions of Vodka revenue. An abolition of that character would be deemed 'revolutionary.' We all know as practical

[20TH FEBRUARY, 1918.] [*Mr. Dinshaw Wacha; Sir Claude Hill; Nawab Ali Chaudhri.*]

men that that was not intended. I would, however, advise Mr. Sarma not to look to Government for his total prohibition policy. The Government of India at any rate, I think, will not listen to his proposal for years to come. But we ourselves may do a great deal in this respect. Reform, they say, is always from within. Therefore it depends on ourselves, non-official Members of this Council, to go out of this Council hall and try, wherever there is a drink shop, to have side by side a palatial and attractive non-alcoholic shop, to supply tea, coffee and good non-alcoholic stimulants. If you have these tea shops, I am quite sure that by and by people will be weaned from the habit of drinking liquor and greatly encouraged to resort to tea and coffee and other non-alcoholic beverages. That is the way the reform should take place. Government may or may not do anything, but my advice to Mr. Sarma, as to all my other non-official friends, is that where there is to-day one drink shop in a locality they should have two tea shops to-morrow. Have tea and cakes but not cakes and ale, and I think, Sir, we shall in that way institute a better reform in temperance, and by such means eventually reform the Government itself. Because the more that tea shops are established and the alcoholic shops reduced, the more will Government revenue decline, and the eyes of Government will be opened. In that way intemperance will diminish; that is the only way it can diminish. All the same I believe that in Mr. Sarma's Resolution there are germs of good, and because there are such germs of good that my sympathies are with it. With these remarks I take my seat."

The Hon'ble Sir Claude Hill:—"Sir, I had no intention to intervene in this debate at all, but I think I owe the Council, after my old friend Sir Dinshaw's remarks, a personal explanation. Sir Dinshaw has most generously, but I think exaggeratedly, represented me as occupying, or implied that I occupy, a position of undeserved (if evil) eminence, namely, that of an expert in alcoholism. I should like to explain to the Council, if it interests them at all, that I am in point of fact what I may term a practising teetotaller. At the same time I am in no position to stand up for or protect the official morality of the Bombay Government. That is for my Hon'ble friend Mr. Kincaid to do if he feels able to. I should, however, like to answer the Hon'ble Sir Dinshaw Wacha in respect of one point, and that is this; that the growth of licit consumption of alcohol by no means implies that there is a growth in the *aggregate* consumption of alcohol. It is within my personal experience in one of the districts of Gujerat that there followed a very considerable decrease in drunkenness in consequence of providing facilities for retailing licit liquor within that area. I merely offer this as an independent observation on my Hon'ble friend's remarks, not as an authorized advocate of the Bombay Government, with which I am not at present connected."

1-15 P.M.

The Hon'ble Nawab Ali Chaudhri:—"Sir, I fully sympathize with the aim in view of the Hon'ble Member the Mover I can well understand what motive prompted the Hon'ble Mr. Sarma to bring the Resolution in this Council. Perhaps Hon'ble Members remember a similar measure was brought last year with the object of checking the evil of intemperance in India.

1-17 P.M.

"Sir, I submit that the recommendations which my Hon'ble friend Mr. Sarma has put forward before the Council might seem revolutionary in character, but not with certain modifications impracticable. The principle at least could be put into practice without much difficulty.

"The scope of the Excise Department in British India covers a considerable area, the manufacture and sale of intoxicating liquor, hemp drugs and opium, all of them commodities whose use must in the interest of the people be controlled.

"Sir, I was for a considerable period under the impression that the theory propounded in certain text books of political economy that the proper way to

[*Nawab Ali Chaudhri.*] [20TH FEBRUARY, 1918.]

deal with intoxicants is to levy a high duty with the aim of restricting its consumption is correct. It was my delusion that if the price of the intoxicants was raised beyond the capacity of poor consumers a large number of people would be saved from a terrible fate. But as one gets old and acquires experience in practical life the theories so jealously guarded in youth become delusions, and I have come to the clear though rather painful conclusion that the raising of the price of intoxicants—without doing anything to reduce the facilities for obtaining them—does not decrease consumption. The proper way of dealing with these intoxicants with the object of rescuing the victims of its vice from its clutches is not to make them dearer, but to make them less procurable.

"Sir, I for one would gladly support a policy of total prohibition in these matters, as that I think is the most effective way of dealing with the problem. Failing the first expedient I respectfully beg to urge that the next best policy is to make them rare and out of reach. It is superfluous to urge the fearful hold which these intoxicants come to acquire over their victims.

"Sir, I am sure the Council will agree with me that the principal religions of India prohibit the drinking of intoxicants and, if the Government agrees to accept the Resolution of the Mover, it will receive the sturdy support of the people.

"The evil has grown enormously and is still growing. The revenues of the Excise Department are conclusive evidence of my assertion. This curse is chiefly confined to the poorer classes. The educated classes have fortunately escaped from its clutches. The first after-effects of Western education had in its train both vices and virtues. It was at one time thought fashionable and in keeping with the newly-acquired culture to drink; but, thank God, our present rising generation is getting further and further from this evil. It is really the people of the lower classes who are falling victims to it and, on behalf of these people, I appeal to the Government, as well as to the people of this country, to take active steps in this matter. The evil of drink is working havoc among the humble labourers, the wage-earners who earn their wages by the sweat of their brows in mills, in factories, and in workshops situated in modern big cities where a concourse of labouring classes are huddled together without regard to sanitation and moral laws. To these hard-worked people the temptation of drowning their misery in intoxicants is great, and it becomes still more so by the present excise policy by which liquor has been brought to the very doors of these poor people by the establishment of a number of grog shops in the *bastis* populated by these people.

"Sir, I can give instances without number where the practice of smoking narcotic drugs ruined brilliant careers and resulted in reducing men to the level of beasts and of happy homes destroyed by this vice.

Sir, the total prohibition of intoxicating drugs (except for medicinal purposes) would be more conducive to the public good. The habit of taking intoxicating drugs in moderation always leads to disastrous results, and it is an open secret that this habit cannot be kept within limits. It imperceptibly creeps upon a man and ultimately makes him a slave of a dangerous vice over which he has no control.

"Sir, in urging the Council to accept the Resolution, I would like to mention similar difficulties recently solved in some countries of Europe. Russia had been slowly decaying from the evil effects of Vodka drinking, but the recent war brought the people to their senses and the use of Vodka was made criminal, although it is probable that the recent revolution has changed the habits of the people again. Similarly, the Government of France has taken drastic action by prohibiting the importation of spirits into that country. The Government of Denmark, after prohibiting the use of Danish corn and potatoes in the manufacture of alcoholic liquors, have now prohibited the manufacture of all intoxicants throughout the whole country in order to preserve the food

[20TH FEBRUARY, 1918.] [*Nawab Ali Chaudhri; Sir J. Donald; Dr. Tej Bahadur Sapru*]

of the people. The Chinese people are making a tremendous effort in shaking off their opium habit, and have made marvellous progress in that direction already.

"Sir, I cannot foresee what blessing the peace will bring, but this much I can see that the cause of temperance will be championed by the great nations of the world after the war. There are already signs of world-wide temperance, and, Sir, if India lags behind in the great effort to shake off the evil, then let the blame lie not on her people.

"With these words I support the Resolution."

The Hon'ble Sir J. Donald :—"Sir, take these two concrete cases. The Sikhs do not smoke, but they drink alcoholic liquors. Yet they make splendid citizens and fine soldiers among the nations of India. On the other hand, the Muhammadans by their religion are not allowed to drink, but they smoke. Yet there is nothing wrong with the Muhammadans of India as a body. 1-25 P.M.

"Now, is it intended by this Council to interfere with the ancient customs of the Sikhs with regard to the use of alcoholic liquors or with the desires of the Muhammadans with regard to their smoking by this policy of total prohibition of alcoholic liquors and intoxicating drugs? The Sikh and Muhammadan communities are quite capable of looking after themselves, and there is no need for these spoon-feeding methods."

The Hon'ble Dr. Tej Bahadur Sapru :—"Sir, I think it is very necessary to bear in mind the scope of the Hon'ble Mr. Sarma's Resolution in the discussion of this subject. As one previous speaker has pointed out, the Hon'ble Mr. Sarma does not want the Government of India by a stroke of the pen to undo the excise policy which they have followed during the last many, many, years. He wants a definite ideal and principle to be recognised and to be worked up to in future; and I do not think that, so far as that ideal is concerned, the Government of India need expect that any Indian would differ from it. I regret that some side issues have been raised during the discussion. One Hon'ble Member wanted us to go into the intricate question of the duty of the State to look after the morals of the people. He referred to juristic views of the duty of the State. May I remind the Hon'ble Member that, so far as modern jurisprudence in the West is concerned, it takes a very different view of the duties of the State to that which was accepted by the English nation in the time of Austin, and on which the English nation has not been able to make any improvement during the last 60 years. The conception of the State accepted by continental writers is absolutely different to what was advocated by Austin. I must however, refuse to go into this juristic question at the present moment. It is enough for me to remind the Hon'ble Member that the State, has in India, too, arrogated to itself certain duties which it was unwilling and which it would have been unwilling to arrogate to itself 50 years ago, whenever it has found that the individual or society stood in need of protection against himself or itself. 1-26 P.M.

"Then again, one Hon'ble Member has shown a particular keenness for the protection of the usages of certain classes of people in this country. Well, as an Indian, I should be very much interested to know whether there is any system of religion as opposed to practice which inculcates the necessity or the desirability of drinking as a part of religious life. It was news to me, Sir, this morning to hear that any interference by the State in a matter like this would be looked upon by the great Sikh community as an interference with their religious tenets or practices.

"Now, Sir, the fact of the matter is that all these issues are raised, as the Hon'ble Mr. Banerjea said, in a spirit of partisanship. I think that, while I am prepared to extend my unqualified sympathy to the principle for which the

Hon'ble Mr. Sarma has stood up to-day, I ought not to conceal from myself or from the Council that Mr. Sarma would have been well-advised if he had worded his Resolution a little more cautiously. It will be within the recollection of this Council that the Hon'ble Mr. Sarma had a great deal to say upon the same subject last year, and I should have expected him to have pursued his Resolution a step further to-day, and to have asked for a more liberal extension of the principle of local option, as a material step towards the recognition of that principle with which I am in deep sympathy and which he has put before us.

"Again, we live in hard times when everything ultimately resolves itself to pound, shilling and pence; and I think the Hon'ble Mr. Sarma would have been well-advised in dealing with that aspect of the question, and also in pointing out to the Government and the Council the sources from which he would contribute to the general revenue of the country to make up the deficit that would naturally arise from the total prohibition of drink in course of time. I regret therefore that the Hon'ble Mr. Sarma's Resolution should have been worded as it is worded, although I can assure him that so far as the principle which he wants the recognition of to-day is concerned, I am in deep sympathy with that.

"With these few words I support the Resolution."

1-20 P.M. **The Hon'ble Sir George Barnes:**—"Sir, I listened with great interest to the Hon'ble Mover's speech and the speeches of those who followed him on the same side. I listened, too, with great respect for I know how deeply they all feel what they have said. The Hon'ble Mover tells us that he wishes to uproot the policy of the Government of India with regard to temperance. This policy was laid down as far back as 1905, and I should like to read to the Council the whole of the Resolution which contains that policy including the last two lines which the Hon'ble Mover for some reason or other, omitted. The Resolution runs as follows:—

'The Government of India have no desire to interfere with the habits of those who use alcohol in moderation. This is regarded by them as outside the duty of the Government, and it is necessary, in their opinion, to make due provision for the needs of such persons. Their settled policy, however, is to minimise temptation to those who do not drink and to discourage excess among those who do, and, in furtherance of this policy, all considerations of revenue must be absolutely subordinated.......'

The Hon'ble Sir Dinshaw Wacha:—They are not.

The Hon'ble Sir George Barnes—"Now I would ask each Member of this Council whether the policy laid down in this Resolution is not a sound one, making allowance as it does for the different views and different tastes of the different sections of the community. The acceptance of my Hon'ble friend's Resolution will mean the acceptance of a policy of autocratic interference with the liberty of the subject. The use of alcohol is by the religion of some of us forbidden, and for the observance of that prohibition by those whom it affects we all have a deep respect. To others of us there is nothing inherently wrong in the use of alcohol. It is not the thing itself which is an evil, but the excess of it. Taken in moderation it is to some people one of the luxuries and one of the pleasures of life, and to some again a moderate use of it is a real benefit to health. I remember that on one occasion Dr. Johnson said 'Not to drink wine is a great reduction from life.'

The Hon'ble Sir Dinshaw Wacha:—"He drank 17 cups of tea at a time."

The Hon'ble Sir George Barnes:—"In quoting Dr. Johnson I do not wish to be understood as suggesting that his example is one that we should in all respects follow. I would, however, ask my Hon'ble friend why he has stopped short at alcohol and drugs. Why has he not included tobacco

[20TH FEBRUARY, 1918.] [*Sir George Barnes; Sir Dinshaw Wacha; The Vice-President.*]

in his Resolution? Do not exactly the same arguments apply to both? Both tobacco and alcohol must be classed as intoxicants; taken in moderation each gives pleasure to some persons; the use of each is from time to time recommended by the Medical faculty; and both tobacco and alcohol when taken in excess have bad results on health. Perhaps, however, I am anticipating the Hon'ble Member's intentions. Perhaps he is saving the case of tobacco for another Resolution.

"There might, I think, have been more to be said for the policy which the Hon'ble Mover would have us adopt if he had been able to show that the drink evil is really of extreme seriousness, and one which is eating into the vitals of the people. But this is certainly not the case. In the papers relating to Excise Administration in India, which were published in 1914, it was shown that the consumption of country spirit per hundred of the population had, between the years 1905-06 and 1912-13, increased by only 5 per cent. This, in spite of the fact that the conversion of outstills into distillery shops—a process which has been continuously going on—exaggerates the figures representing the recorded consumption; and in spite further of the general rise in wages and increased prosperity of the lower classes. The Hon'ble Sir Dinshaw Wacha said just now that the policy must be judged by its results, and I think that he implied, though he did not quite say, that I should find that the figures were entirely against me. I should like to give him the figures for the past three years. The proof gallons consumed in 1913-14 were 10,432,000. That is the total for all India and to that total Bombay contributed 2,675,000 gallons. The total for 1914-15 was 9,468,000—a fall of a million gallons, and the Bombay total fell from 2,675,000 to 2,524,000 gallons. The total for 1915-16 was 8,538,000—again a fall of nearly a million, and Bombay fell from 2,524,000 to 2,325,000. Consequently Bombay, during the past three years, that is, the last years for which I have got figures, has fallen in consumption to the extent of 300,000 gallons a year. . . .

The Hon'ble Sir Dinshaw Wacha :—"Have the conditions of the war been taken into account for all the different provinces?"

The Hon'ble the Vice-President :—"I must ask the Hon'ble Member to address his remarks to the Chair."

The Hon'ble Sir George Barnes :—"I should also like to point out to the Hon'ble Mr. Sarma that he omitted the figures for 1914-15 and 1915-16 altogether. He does not seem to have got later figures than those for 1913-14.

"I think that my Hon'ble friend takes an exaggerated view of the danger which undoubtedly exists in this as in every other country He makes the same over-estimate as an old acquaintance of mine with, however, very different results. The acquaintance of whom I speak invested his all in vine-growing because he argued that if people are up in the world they always drink freely, and if they are down on their luck, they drink all the more to drown care. Though in this way he seemed to be sure to get the best of both worlds, the vine-growing did not turn out a commercial success.

"I come now to the more practical side of the question. I have tried to urge that it would not be right to prohibit the use of alcohol to the large number of people who use it in moderation merely for the sake of preventing excess among the comparatively few who take it in excess. But even if this view were controverted and it were held to be desirable to effect this drastic interference with the habits of normal people, who are capable of self-restraint, and who after all are in the large majority, would the effect desired be attained? I say emphatically 'No'. It seems to me that in common with many other earnest temperance reformers the Hon'ble Mover of this Resolution has wholly minimised the danger of illicit practices. After all, the very first duty of Government in all questions of Excise Administration is

[*Sir George Barnes.*] [20TH FEBRUARY, 1918.]

the suppression of illicit manufacture and sale. This is of even greater importance than the reduction of licit consumption. I cannot do better than repeat what was said in the Despatch of the Government of India of the 26th February 1914, printed in the papers relating to Excise Administration, to which I have already referred. The Government of India then used these words:—

'We desire to dissociate ourselves entirely from the theory that if the licit supply were completely stopped consumption would diminish. It is difficult under present conditions to guard against illicit manufacture. If licit supplies were stopped, the task, hard as it is, would become impossible, and the result would be completely to defeat the ideals to which both the deputation (they were referring to the Temperance Deputation that waited on the Secretary of State) and we ourselves aspire. Possibly, the immediate result of such a course might be a reduction in the total number of consumers; but intemperance would certainly increase, as a result of lower retail prices, and we have no doubt that ultimately consumption would rise considerably beyond the level which it has now attained. Nor could any moral principles justify the demoralising effect on large sections of the population of the evasion of laws which it would be impossible to enforce. In these circumstances, we do not consider that we should be justified in prohibiting moderate consumption even with a view to check occasional abuse. We are only justified in expecting, by the measures already indicated, to secure the enhancement of retail prices and thereby to impose an artificial check on the increase of consumption, which would otherwise occur as a result of natural tendencies.'

This is really the crux of the whole question, namely, how to prevent illicit practices.

"If total prohibition were the law of the land, it would be impossible to prevent the certain consequence of a great increase in illicit consumption, which, to use Lord Hardinge's words, 'would be a far more serious evil in its effect on the health and morals of the people.' What I have said with regard to alcohol applies with equal force to drugs, such as opium. The use of cocaine, as my Hon'ble friend knows, is already entirely prohibited except for medical purposes.

"Let me here refer to another aspect of the matter. If all consumption of liquor and drugs were rendered illegal you would have, as my Hon'ble friend Mr. Fagan said to 'have an army of Excise Inspectors to prevent illicit practices probably a much larger number than you have at present.' To this, there are two obvious objections; firstly, without casting any imputation whatsoever on the good sense and integrity of the Excise staff, which I should be the first to acknowledge, I think that a considerable amount of increased harassment and petty interference would be bound to result. I cannot but believe that a measure of this sort would provoke mistrust and uneasiness among that major portion of the poorer classes who are at present entirely moderate consumers of intoxicating liquors and drugs. Secondly, where are you going to get the money to pay for this Excise staff when your Excise revenue has been abolished? Your expenditure would rapidly increase; your revenue would disappear. Indeed, knowing and appreciating the interest which the Hon'ble Mover takes in Excise revenue, for I seem to recollect an occasion last year when he moved with his accustomed eloquence in this Council a Resolution in favour of increasing the Provincial share in the Excise revenue of Madras, I am somewhat surprised to find that he is now urging a policy which would reduce that revenue to *nil*.

"I do not wish to detain the Council longer except to remind you that our Excise policy has been built up by slow and steady steps. If I may repeat the often-expressed principles on which that policy is based, they are: firstly, that any extension of the habit of drinking is to be discouraged; secondly, that taxation is to be as high as possible without encouraging illicit manufacture and sale; and thirdly, that, subject to these considerations, a maximum revenue is to be raised from a minimum consumption, and we claim to have the cause of temperance as much at heart as the Hon'ble Mover, but we differ from him in his belief that our mutual object can be secured by the simple short cut which

[20TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma.*]

he suggests. I regret, therefore, that I am unable, on behalf of Government, to accept the Hon'ble Mover's Resolution."

The Hon'ble Rao Bahadur, B. N. Sarma:—"I am glad, Sir, that most of the non-official Indian Members have been able to see eye to eye with me as regards the principle which I have tried to get enunciated for the acceptance of Government. I cannot help regretting that the real point that I have urged in support of my Resolution has somehow escaped the attention of the Hon'ble Sir A. H. Grant and the Hon'ble Mr. Fagan and the Hon'ble Member in charge of the portfolio. That was, not that on the principles which have been laid down by the Government of India during the past thirty years they have not tried to do their best to promote temperance, but that on the basis of that policy it would be impossible for them to achieve the object they and I have, namely, promoting temperance in the land. The question that I put to Members was this, that if the Government undertakes the responsibility of providing for the drinker in moderation whether it would not logically follow that they cannot decline to extend the drinking shops to the 700,000 villages if it should so unfortunately happen that a small minority in those villages required a drink shop; and whether the evil which at present is in an incipient stage is not bound to extend so far as to make the worst of the evils of Europe appear light in comparison with the evils which may be in store for us. The Hon'ble Sir A. H. Grant, not really addressing himself to the excise problem, has probably never understood it or tried to grasp it and has characterised my attempt to interest the Government of India in grappling with the policy at issue as useless and the problem as one of mere academic and nebulous interest. Well, I always understood that the question whether a liquor shop should be opened here or there is for the local bodies, that the somewhat larger questions affecting the provinces were for the Provincial Councils, but that the larger ideals and principles which have to shape the Government policy and the larger policy of the whole country have to be enunciated here; and if in my own humble way I thought that the basic principles on which that policy is based would defeat the object which the policy has at heart and tried to interest the Council and show how the Resolution has an immediate practical application on the every day administration, not of thirty years hence, but of to-morrow and the present day, how this happens to be a mere question of academic or nebulous interest, unfit for discussion in this Council, passes my understanding.

1-46 P.M.

"To persons who are accustomed to mere routine work of a particular character these large questions may seem to be irrelevant, but in the Legislative Council and in the Government of India I still hope to indulge in the belief that there will be statesmen who will think and fight for the correction of false or wrong ideals. To that extent I plead guilty to the charge. The Hon'ble Sir A. H. Grant has somewhat to my surprise referred to the question of the re-distribution of provincial areas. May I remind him that on that question I adhere to the view that the question is one of immediate practical application though he may differ from me, and having regard to his remarks I regret to state, though it is a personal matter, that I brought forward the Resolution though the Andhra districts to which I belong may economically suffer by separation on the lines which I have urged; from that point of view it was an act of self-sacrifice to move the Resolution and I was not seeking popularity thereby. With regard to the Hon'ble Mr. Fagan's remarks, I am afraid he has not understood me correctly; he brings in questions of morality, doubtful juristic doctrines as to whether it is in the province of the State to promote mere academical doctrines unconnected with the welfare of the community. I do not recollect having brought in the question of morality. My contention was that national efficiency and national well-being would suffer industrially, economically and otherwise; and in view of the larger issues at stake the individual is of small concern. I may have been wrong or I may have been right, but there is no question of doubtful doctrines of morality at this particular stage of the discussion. I do not know whether the Hon'ble

[*Rao Bahadur B. N. Sarma.*] [20TH FEBRUARY, 1918.]

Member is aware that Mr. Lloyd-George the responsible Minister of Great Britain believes that drink is doing much more damage in the war than all the German submarines put together. Facts and figures were quoted which ought to convince anyone that although there may be moderate drinkers there is a very large number of immoderate drinkers and that the excise system of Great Britain tends to paralyse national efficiency and renders drastic action necessary. I wish to avoid a similar catastrophe in India. If there is no question of morality brought in, then the only other question is whether national efficiency is impaired or not. I do not think that question anybody has attempted to meet here and I do not think it would admit of any argument whatever. Sir A. H. Grant said that he was none the worse for having taken liquor in moderation, I agree, but I venture to tell him that he would have been better now if he had taken no drink during the last 40 years. However, these are questions of relativity, and I do not think we should discuss these personal questions of what is good for one or bad for another individual. As to whether the question is academic I did not ask the Hon'ble Sir G. Barnes to change the whole of the abkari policy immediately or violently, but what I said was, that though several other difficulties would still remain in the pursuit of our ideals a change of policy would relieve the Government of a certain responsibility they have undertaken, and they would by declining to open more shops promote national efficiency; unless this is done, questions of local option and of the minority oppressing the majority or the majority oppressing the minority will not receive proper attention, unless the policy of Government is changed, there is no chance for local option. Then a reference has been made by Mr. Fagan to Sikhs and to aboriginal tribes. I am sorry he should have grouped them together, and I think my Hon'ble friend Sardar Sundar Singh Majithia would have resented this if he had been here. What I said was, that there should be limitations subject to meeting the sentiments of particular communities, and that there should be a gradual evolution. The mere fact that I quoted the total average for India as ·046 against 27 for England proves that though particular classes may indulge in this practice occasionally as an every-day habit it is unknown to the vast masses of this country. It was said that figures of recent years show clearly that there has been a decline, and that therefore Hon'ble Members need not be so sceptical as to the efficacy of the system. Sir George Barnes said that there had been a decline from 10 to 8. There have been abnormal conditions during the war and certain industries have been hard hit; and the figures do not therefore permit any correct data for judgment, but I have accepted the explanation of the Government usually given in such cases that prosperity increases the drink traffic, and that the increase of wages causes a greater indulgence in drink. It was easy in England during the war through the machinery which has been devised by Government to meed the situation partially, and it is very necessary to safeguard the nation against such vices. This much at all events will be achieved by the acceptance of the principle. I urge that no one will venture to open a new shop in uncontaminated villages unless it be for the purpose of checking illicit distillation and not on the ground that a section of the people desire it; to that extent in will be an effective check.

"Then, with regard to the ancient Hindus indulging in the vedic times in Soma juice, well that is a very hopeful feature that has been brought to light in the course of this discussion. The ancient Hindus have outgrown that habit and have effectually prevented other classes, as far as it lay in their power from taking to that habit by hitting upon the right doctrine several generations ago and have solved to the world the possibility of introducing total prohibition by law making and by religious ordinances. Consequently it is a most hopeful feature, and the past history of the Hindus has an immediate bearing upon the question as to whether the Government of India will be equally successful as the sages in the past. I therefore ask that the Government of India should take their courage in their hands as the ancient sages did and immediately think as to whether a declaration of policy cannot be made on the lines I have suggested.

[20TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma.*]

The motion was put and the Council divided as follows :—

Ayes—20.

The Hon'ble Mr. S. Sastri.
" Mr. R. Ayyangar.
" Rao Bahadur B. N. Sarma.
" Mir Asad Ali, Khan Bahadur.
" Sir Dinshaw Wacha.
" Maharaja Sir M. C. Nandi, of Kasimbazar.
" Nawab Ali Chaudhuri, Khan Bahadur.
" Rai Krishna Sahay Bahadur.
" Raja of Kanika.
" Mr. Mazharul Haque.
" Khan Bahadur Mian Muhammad Shafi.
" Khan Zulfikar Ali Khan.
" Captain Ajab Khan.
" Mr. G. S. Khaparde.
" Mr. K. K. Chanda.
" Sir Gangadhar Chitnavis.
" Mr. S. N. Banerjea.
" Raja of Mahmudabad.
" Dr. T. B. Sapru.
" Pandit Madan Mohan Malaviya.

Noes—33.

The Hon'ble Sir Claude Hill.
" Sir C. Sankaran Nair.
" Sir George Lowndes.
" Sir George Barnes.
" Sir William Vincent.
" Sir Robert Gillan.
" Sir John Campbell.
" Sir John Wood.
" Sir James DuBoulay.
" Mr. A. H. Ley.
" Mr. H. Sharp.
" Sir Edward Maclagan.
" Mr. R. A. Mant.
" Mr. H. F. Howard.
" Major-General A. H. Bingley.
" Mr. G. B. H. Fell.
" Sir William Maxwell.
" Mr. F. C. Rose.
" Sir Hamilton Grant.
" Mr. C. H. Kesteven.
" Surgeon General W. R. Edwards.
" Mr. S. R. Hignell.
" Mr. W. M. Hailey.
" Sir Robert Clegg.
" Mr. M. N. Hogg.
" F. J. Monahan.
" Mr. C. A. Kincaid.
" Sir J. S. Donald.
" Mr. P. J. Fagan.
" Sir James Walker.
" Mr. A. W. Botham.
" Lieutenant-Colonel S. L. Aplin.
" Maung Bah Too.

The motion was accordingly negatived.

The Council then adjourned to Wednesday, the 27th February, 1918.

A. P. MUDDIMAN,

Secretary to the Government of India,
Legislative Department.

DELHI:

The 27th February, 1918.

APPENDIX A.

(Referred to in answer to Question No. 12.)

Total direct expenditure from all sources on different classes of Public Schools in 1916-17.

Provinces.	Higher education.	Secondary Schools.	Primary Schools.	Special Schools.	Total direct expenditure.
	R	R	R	R	R
Madras	20,06,537	47,20,243	70,13,439	16,38,277	1,53,78,496
Bombay	13,63,052	35,97,533	63,47,589	11,92,958	1,25,01,142
Bengal	28,90,732	86,39,772	44,52,425	14,92,220	1,74,75,149
United Provinces	19,01,293	39,80,983	28,79,992	8,68,456	96,30,724
Punjab	11,15,532	33,79,680	19,64,569	4,83,294	69,43,075
Burma	2,13,134	30,08,368	10,35,554	3,11,195	45,68,251
Bihar and Orissa	4,55,595	17,13,017	27,61,746	9,34,648	58,65,006
Central Provinces and Berar.	2,90,489	12,59,701	16,14,705	2,43,595	34,08,490
Assam	1,67,851	7,28,064	7,50,905	1,04,482	17,51,302
North-West Frontier Province.	91,853	3,10,678	1,97,857	17,095	6,17,483
Coorg	...	32,184	46,684	6,559	85,427
Delhi	1,07,608	1,68,179	87,808	10,446	3,74,041
Ajmer-Merwara	38,626	1,46,796	52,887	10,797	2,49,106
Bangalore	60,854	1,87,859	68,956	26,904	3,44,573
Baluchistan	...	56,125	38,429	...	94,554
INDIA	1,07,63,166	3,19,29,182	2,93,13,545	73,40,926	7,92,86,819

Note:—The total expenditure on public instruction both (*direct* and *indirect*) amounted to R11,28,83,068 in 1916-17, but details for the distribution of this sum over higher, secondary and primary schools are not available.

APPENDIX B.

(Referred to in answer to Question No. 14.)

India Office,
26th October, 1917.

The Secretary of State in Council of India, in pursuance of the power conferred on him by clause 60 of the Contract, dated the 22nd December 1879, between the Secretary of State in Council of India of the one part, and the East Indian Railway Company of the other part, for the maintenance, management and working of the East Indian Railway, hereby gives notice of his intention to determine the said Contract on the 31st day of December 1919.

(Sd). T. W. HOLDERNESS,
Under Secretary of State for India.

APPENDIX C.

(Referred to in answer to Question No. 15.)

Statement showing the number of Indians and Anglo-Indians in the different grades of the Indian Telegraph Service.

Grades.	Indians.	Anglo-Indians including Europeans.
(*i*) Superior Traffic Branch	6	34
(*ii*) Deputy Superintendents (Traffic)	4	47
(*iii*) Deputy Superintendents (Engineering)	4	54
(*iv*) Inspecting Telegraphists (including Indian Inspecting Telegraphists) .	29	91

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 28th February 1918, based on the Indian Daily Weather Reports of the period.

1. A winter disturbance gave fairly widespread rain or snow in north Baluchistan, the North-West Frontier Province, Kashmir and the north and central Punjab. Rainfall occurred also in Assam, Central India East, the Central Provinces, Mysore, Malabar and along the southeast coast of the Peninsula, but elsewhere the weather was dry.

2. *Burma.*—Myitkyina had a light fall of rain.

Northeast India, including Orissa.—There was widespread rain in Assam on the 25th, 26th and 27th, and light rain at Darjiling on the 26th.

The United Provinces, Central India and the Central Provinces.—Light isolated falls of rain occurred on the 22nd in the east of the Central Provinces, and local rain in the west of the Central Provinces and the east of Central India on the 23rd, and in the east of the Central Provinces on the 24th; in the United Provinces light rain was reported from Jhansi and Chakrata.

Northwest India.—Light rain fell locally in north Baluchistan on the 22nd and 24th, in the north Punjab on the 24th and 25th and in the North-West Frontier Province on the 25th, while in Kashmir local falls of rain and snow occurred on the 24th, and a few falls on the 25th and 26th.

The Peninsula.—There was fairly general rain along the east coast from Masulipatam southwards, with a few falls in Mysore and Malabar on the 21st and 22nd.

3. The chief amounts of precipitation were as follows :—

February 21st. Masulipatam 1·05" and Trichinopoly 0·71".
" 22nd. Dalbandin 0·46", Quetta 0·32" and Parachinar 0·30".
" 23rd. Seoni 0·47", Pendra 0·49", Parachinar 0·39", and Quetta 0·20".
" 24th. Pendra 0·80", Chaman 0·69", Sonamarg 0·84", Murree 1·25", Cherat 0·59", Sialkot 0·26" and Rawalpindi 0·24".
" 25th. Sibsagar 0·47", Khushab 0·20" and Lahore 0·12".
" 26th. Sibsagar 0·41".

4. The week's rainfall was 20 per cent or more in defect in the Bay Islands, Burma, Bengal, Bihar and Orissa, the United Provinces, the Punjab East and North, Kashmir, Sind, Rajputana East, Central India West, Berar and Hyderabad, and 20 per cent or more in excess in Assam, the Central Provinces proper, Mysore, Madras Southeast and Madras Coast North. It was within 20 per cent of the normal in the Punjab Southwest, the North-West Frontier Province, Baluchistan, Central India East and Malabar. No rain usually falls at this time of year in Rajputana West, Gujarat, the Konkan, the Bombay Deccan and the Madras Deccan.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Bombay Deccan, Mysore, Malabar, the Madras Deccan and Madras Coast North. It is 20 per cent or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Gujarat, Central India, Berar and the Central Provinces, the Konkan and Hyderabad, and differs by less than 20 per cent in the remaining divisions.

Division.	Rainfall data for week ending on 28th February 1918.			Rainfall data from 30th November 1917 to 28th February 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·2	—0·2	13·7	9·9	+3·8	+38	+41
Lower Burma	0	0·1	—0·1	1·2	1·3	—0·1	—8	0
Upper Burma	0	0·1	—0·1	0	1·0	—1·0	—100	—100
Assam	0·5	0·4	+0·1	1·1	2·9	—1·8	—62	—76
Bengal	0	0·3	—0·3	0	1·6	—1·6	—100	—100
Orissa	0	0·2	—0·2	0·1	1·7	—1·6	—94	—93
Chota Nagpur	0	0·4	—0·4	0·2	2·5	—2·3	—92	—90
Bihar	0	0·1	—0·1	0	1·2	—1·2	—100	—100
United Provinces, East	0	0·1	—0·1	0·2	1·5	—1·3	—87	—86
United Provinces, West	0	0·2	—0·2	0·7	2·8	—2·1	—75	—73
Punjab, East and North	0·1	0·3	—0·2	1·2	3·3	—2·1	—64	—63
Punjab, South-West	0·1	0·1	0	0·3	1·7	—1·4	—82	—87
Kashmir	0·4	0·9	—0·5	4·5	7·5	—3·0	—40	—38
N.-W. Frontier Province	0·2	0·2	0	0·9	2·4	—1·5	—63	—68
Baluchistan	0·3	0·3	0	1·8	3·5	—1·7	—49	—53
Sind	0	0·1	—0·1	0·1	0·7	—0·6	—86	—83
Rajputana, West	0	0	0	0·1	0·8	—0·7	—87	—87
Rajputana, East	0	0·1	—0·1	0·1	0·9	—0·8	—89	—87
Gujarat	0	0	0	0	0·1	—0·1	—100	—100
Central India, West	0	0·1	—0·1	0	0·6	—0·6	—100	—100
Central India, East	0·1	0·1	0	0·4	1·8	—1·4	—78	—82
Berar	0	0·1	—0·1	0·1	1·3	—1·2	—92	—92
Central Provinces, West	0·2	0·1	+0·1	0·4	1·4	—1·0	—71	—85
Central Provinces, East	0·4	0·2	+0·2	1·1	1·8	—0·7	—39	—56
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0	0	0	0·6	0·3	+0·3	+100	+100
Hyderabad, North	0	0·1	—0·1	0·1	0·7	—0·6	—86	—83
Hyderabad, South	0	0·1	—0·1	0·4	0·7	—0·3	—43	—33
Mysore	0·1	0	+0·1	1·8	0·6	+1·2	+200	+183
Malabar	0·1	0·1	0	3·4	2·4	+1·0	+42	+43
Madras, South-East	0·1	0	+0·1	7·1	6·4	+0·7	+11	+9
Madras Deccan	0	0	0	0·8	0·6	+0·2	+33	+33
Madras Coast, North	0·3	0·1	+0·2	3·5	2·4	+1·1	+46	+39

GILBERT T. WALKER,
Director General of Observatories.

Dated the 28th February 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 23rd February 1918.

Burma.—The week was rainless. Threshing and winnowing of winter rice is almost completed. Plucking of tobacco is progressing. Cultivation of spring crops and harvesting of beans, maize, wheat and other miscellaneous crops is proceeding. Standing crops are generally good. Cattle are healthy. The price of unhusked rice in Rangoon has risen slightly but is below normal. The market for white rice is quiet at Rs. 230 for specials.

Assam.—The weather was seasonable. Plucking of cotton is finished. Harvesting of mustard is nearing completion. Pruning of tea, pressing of sugarcane, transplantation of spring rice and ploughing for autumn and winter rice and jute continue. Prospects and outturn of crops are fair to good. Cattle disease is reported from three districts. Price of common rice has fallen slightly.

Bengal.—The weather continues to be rainless. Preparatory tillage for the next season's autumn crops is in full swing in the eastern Bengal districts but rain is urgently needed. Harvesting of sugarcane and spring crops is in progress. The prospects of standing crops have been affected somewhat by prolonged absence of rain. The average price of common rice for the province has remained almost stationary as compared with that of the preceding week.

Bihar and Orissa.—There was no rain in the province except scanty showers in parts of Bhagalpur, Ranchi and Palamau. Threshing of paddy and pressing of sugarcane continue. Harvesting of oilseeds and pulses is going on. Standing spring crops are generally doing well but rain is wanted in parts of Bihar to improve prospects. The price of common rice has risen in three districts, fallen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from eleven districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—Slight showers of rain were received in a few districts. Rain is generally needed. Standing crops are doing well. Agricultural stock is in good condition but slight cattle disease is reported. Irrigation of spring crops and poppy, harvesting of peas and preparation of land for sugarcane continue. Sowing of extra crops has commenced in places. Fodder is available in sufficient quantities though it is dear in parts. Prices are rising slightly.

Punjab.—Except for light rain in some submontane and western districts the weather remained practically dry. This rain though useful for standing crops was quite insufficient and more is badly wanted. Pressing of sugarcane continues in some districts. The yield is normal to good. Condition of standing irrigated wheat and other crops is average to good and that of unirrigated crops is below average to average, the latter are suffering in some districts from drought and rain is badly wanted for them. Stocks of food grains are sufficient. Cattle are generally healthy but fodder is getting scarce. Prices are stationary but have an upward tendency. They range generally between warning and scarcity rates except in some south-eastern districts where they range between normal and warning rates. Prices of wheat :—Rawalpindi 7, Lahore 8, Lyallpur $8\frac{1}{4}$, Ferozepore $8\frac{1}{2}$ and Ambala $8\frac{3}{4}$ seers per rupee.

North-West Frontier Province.—Slight rain fell in two districts. More rain is urgently needed throughout the province. Prospects of spring crops are generally average. Sugarcane is being pressed and *gur* made. The outturn is average. Wheat :—Peshawar $7\frac{12}{16}$ and Dera Ismail Khan $9\frac{6}{16}$ seers per rupee.

Jammu.—The week was generally rainless. Prices are rising. Spring sowings are almost finished. The weather was cloudy.

Kashmir.—The week was generally wet, cloudy and cool. Spring crops are in fair condition. Cattle are generally healthy. Prices are normal.

Rajputana.—The weather was cold. Spring crops are being irrigated. Prospects of the spring crop and agricultural stock are good. Prices are high, but are falling.

Central India.—The rainfall was practically *nil*. Winter rains are needed in Gwalior. Spring crops are being irrigated and harvested. Land is being prepared for autumn crops in southern states. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather was clear but cloudy during the latter part of the week. Days are getting warm. Light showers were received in eleven districts ranging from 13 cents in Bilaspur to 52 cents in Chhindwara. Prospects of spring crops are generally fair to good. Reaping of pulses, wheat and linseed has begun in parts of several districts. Fluctuations in prices are irregular.

Feudatory States.—Harvesting of spring crops has begun.

Bombay.—Slight rain fell during the week in Satara and East Khandesh. Standing crops are good except in parts of Larkana and Hyderabad, Thar and Parker and parts of Karachi where they have been slightly damaged by frost, rats, blight and insects. Spring harvesting continues in Sind, Deccan and Carnatic. Cotton picking continues in Hyderabad, Thar and Parker, Panch Mahals, Broach, Surat, West Khandesh, Kathiawar, Baroda, Cutch and Rewa Kantha. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—No rain fell during the week. Spring harvesting is in progress. Crop conditions as reported last week remain unchanged. Cattle are healthy. Prices in Districts are practically unchanged but *juar* sells at 5 seers only per rupee in Bhir Parbhani, Nander and Bidar.

Mysore.—The week was generally rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was dry. Picking of coffee is nearing completion. Threshing of rice continues. Cattle are generally healthy. Price of food grains is high.

Madras.—The week was generally rainy except in Deccan. Standing crops are fair to good generally. Harvests of paddy, sugarcane and dry crops are proceeding with outturn fair to normal generally. Sowings of paddy and dry crops are proceeding normally. Condition of cattle is good generally. Prices are fairly steady.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 1st March 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 16th February 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	4	3
		TOTAL	4	3
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	24	19
		Gogo Port	6	6
		Ahmedabad City	26	20
		Ahmedabad District	1,230	890
		Kaira District	1,488	978
		Panch Mahals District	*342	*223
		Surat Town and Port	28	27
		Surat District	103	82
		Bulsar Port	1	...
		Broach Port	36	28
		Broach District	81	70
		Kalyan Port	6	5
		Thana District	20	20
	Central	Ahmednagar District	73	63
		West Khandesh District	206	158
		East Khandesh District	306	190
		Poona Town	73	56
		Poona District	168	113
		Nasik District	167	152
		Satara District	358	302
		Sholapur Town	81	49
		Sholapur District	269	213
	Southern	Kolaba District	6	7
		Jaukot Port	3	8
		Vengurla Port	6	5
		Ratnagiri Port	12	9
		Ratnagiri District	30	19
		Belgaum District	306	226
		Dharwar District	180	79
		Kanara District	4	3
		Bijapur District	215	165
	Sind	Karachi Town and Port	3	2
		Shikarpur City	33	13
		Sukkur District	25	21
		Larkana District	20	13
	Political Charges.	Baroda State	2,064	1,461
		Jafrabad Port	5	4
		Salaya Port	3	1
		Porbandar Port	5	5
		Bhavnagar Port	2	2
		Jamnagar Port	61	60
		Kathiawar Agency	881	658
		Mahi Kantha Agency	371	262
		Rewa Kantha Agency	55	50
		Kolhapur and Southern Mahratta Country States	332	238
		Bhor State	5	6
		Cambay State	72	60
		Khairpur State	2	1
		Bijapur Agency	39	33
		Satara Agency	37	30
		Surat Agency	16	12
		Akalkot State	14	10
		Palanpur Agency	179	160
		Mandvi Port	5	3
		Cutch State	17	15
		Shrivardhan Port	11	12
		Janjira State	12	13
		TOTAL	10,123	7,825

* For two weeks.

In the return for the week ending 9th February 1918 the following additions should be made :—

Hyderabad City, *add* 21 cases, 10 deaths.
Hyderabad District, *add* 36 cases, 26 deaths.
Upper Sind Frontier District, *add* 10 cases, 3 deaths.
Savantwadi State, *add* 2 cases 2 deaths.

In the return for the weeks ending the 2nd and 9th February 1918, against Nawabshah District, *add* 15 cases and 9 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Anantapur District	81 (a)	75 (b)
		North Arcot District	42	28
		Bellary District	886 (c)	350 (c)
		Chingleput District	1*	1*
		Coimbatore District	101 (d)	70 (e)
		Chittoor District	2	1
		Mangalore Port	5	3
		Kurnool District	213 (f)	195 (f)
		Cuddapah District	5	4
		Kistna District	10	6
		Madras City	1*	1*
		Malabar District	8	5
		Cannanore Port	2 (a)	3 (c)
		Tellicherry Port	25	15
		Salem Town	51	35
		Salem District	85 (b)	61 (b)
		Vizagapatam Port	28	29
		Vizagapatam District	2	...
		Nilgiris District	1	...
		Sandur State	2	2
		TOTAL	1,051	884
BENGAL PRESIDENCY.	Presidency.	24-Parganas District	2	2
	Dacca	Bakerganj District	7	10 (g)
		TOTAL	9	12
BIHAR AND ORISSA.	Patna	Patna City	11	11
		Patna District	452	364
		Gaya Town	71	71
		Gaya District	515	353
	Tirhut	Saran District	644	590
		Champaran District	17	17
		Muzaffarpur District	167	122
		Darbhanga Town	61	47
		Darbhanga District	314	257
	Bhagalpur	Monghyr District	140	115
		Bhagalpur Town	9	6
		Bhagalpur District	11	8
	Ranchi	Hazaribagh District	8	6
		Palamau District	19	16
		TOTAL	2,439	1,983
UNITED PROVINCES.	Meerut	Saharanpur District	19	16
		Muzaffarnagar District	80	63
		Meerut District	5	1
		Bulandshahr District	8	2
	Agra	Aligarh City	179	84
		Aligarh District	1	...
		Muttra District	12	11
		Agra District	11	11
		Mainpuri District	70	68
		Etah District	22	10
	Rohilkhand.	Bijnor District	7	7
		Moradabad District	90	75
		Pilibhit District	6	6
	Allahabad	Farrukhabad City	7	7
		Farrukhabad District	94	93
		Etawah District	73	73
		Cawnpore City	20	20
		Cawnpore District	253	258
		Fatehpur District	221	194
		Allahabad City	26	26
		Allahabad District	297	297
	Jhansi	Jhansi District	98	67
		Jalaun District	206	166
		Hamirpur District	8	5
		Banda District	4	3
	Benares	Benares City	42	40
		Benares District	33	29
		Mirzapur City	18	15
		Mirzapur District	201	197
		Jaunpur District	1,161	1,090
		Ghazipur District	725	690
		Ballia District	685	658
	Gorakhpur.	Gorakhpur City	61	55
		Gorakhpur District	1,527	916
		Basti District	255	249
		Azamgarh District	1,617	1,495

* Imported.

(a) Two imported. (b) One imported. (c) Three imported. (d) Eight imported. (e) Six imported.
(f) Five imported.

(g) Pneumonic plague: in addition to the ten deaths now reported, nineteen others occurred during the previous three weeks, all from pneumonic plague.

In the return for the week ending 9th February 1918, the following additions and correction should be made:—
Patna City *add* 12 cases 8 deaths.
Patna District *add* 429 cases, 317 deaths.
Santal Parganas District, *read* 9 cases and 8 deaths for 7 cases and 4 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Kumaun	Naini Tal District	6	2
	Lucknow	Lucknow City	17	14
		Lucknow District	61	61
		Unao District	496	431
		Rae Bareli District	298	229
		Sitapur District	108	78
		Hardoi District	47	60
		Kheri District	5	1
	Fyzabad	Fyzabad District	169	146
		Gonda District	211	183
		Sultanpur District	283	272
		Partabgarh District	275	267
		Bara Banki District	213	205
		TOTAL	10,316	8,942
PUNJAB.	Ambala	Hissar District	53	28
		Rohtak District	20	12
		Gurgaon District	40	39
		Karnal District	2	2
		Ambala District	65	43
	Jullundur	Kangra District	9	6
		Hoshiarpur District	78	78
		Jullundur City	2	1
		Jullundur District	367	206
		Ludhiana District	467	266
	Lahore	Lahore City	26	21
		Lahore District	467	472
		Amritsar City	1	1
		Gurdaspur District	69	52
		Sialkot District	3	7
		Gujranwala District	175	142
	Rawalpindi.	Gujrat District	15	12
		Shahpur District	19	10
		Jhelum District	21	32
		Rawalpindi District	65	48
		Attock District	6	6
	Multan	Montgomery District	40	19
		Lyallpur District	5	4
		Multan District	30	27
	Native States.	Patiala State	557	557
		Kalsia State	5	3
		Nabha State	4	1
		Jind State	23	9
		Bahawalpur State	13	7
		TOTAL	2,647	2,094
BURMA.	Arakan	Sandoway District	1	...
	Pegu	Rangoon Town	78	75
		Insein District	1	1
		Hanthawaddy District	16	14
		Tharrawaddy District	11	8
		Pegu District	4	3
	Irrawaddy.	Bassein Town	17	13
		Bassein District	2	2
		Henzada District	17	18
		Pyapon District	4	3
	Tenasserim.	Toungoo District	8	7
		Thaton District	5	5
		Moulmein Town	1	1
	Sagaing	Shwebo District	1	1
		Sagaing District	1	1
	Magwe	Magwe District	2	2
		Minbu District	8	8
	Mandalay	Mandalay Town	149	147
		Bhamo District	2	1
		Katha District	1	1
	Meiktila	Kyaukse District	1	1
		Meiktila District	4	4
		Yamethin District	6	5
		Myingyan District	44	41
		TOTAL	884	362

In the return for the week ending 9th February 1918 the following additions should be made :—

Amritsar City, *add* 4 cases, 4 deaths.
Amritsar District, *add* 80 cases, 60 deaths.
Kapurthala State, „ 19 „ 17 „
Bahawalpur State, „ 9 „ 5 „

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Ajmer City	28	25
		Ajmer District	125	89
		Alwar State	735	548
		Jaipur City	15	16
		Jaipur State	1,653	1,618
		Bharatpur State	612	462
		Jhalawar State	12	16
		Kotah State	527	381
		Mewar State	697	545
		Tonk State	619	509
		Jodhpur City	250	249
		Marwar State	3,252	2,817
		Shahpura State	42	38
		Bikaner State	7	6
		Banswara State	103	76
		Sirohi State	3	3
		Kherwara State	7	6
		TOTAL	8,687	7,397
N.-W. F. PROVINCE	...	......	...	...
KASHMIR	...	Jammu Province	78	42
		TOTAL	78	42
BALUCHISTAN.	...	......	...	...
		GRAND TOTAL	39,218	31,947

A further small decrease in plague mortality in the United Provinces from 9,373 to 8,942, an increase in Rajputana from 5,500 to 7,397, and a decrease in the Bombay Presidency from 8,086 to 7,325 are the outstanding features of the accompanying statement of plague mortality. These three administrations were responsible for three-fourths of the total plague deaths of India in the week under report.

The rate of diffusion of infection in the Punjab is rather less rapid than experience leads one to expect at this season of the year.

A small but virulent outbreak of pneumonic plague, now happily subsiding, in the Bakergunj district of Bengal, has been responsible for 29 deaths. This district, in common with all others in the Dacca Division of Eastern Bengal, has hitherto been free from bubonic plague : it is therefore of interest to recall that a slight outbreak of pneumonic plague, similar in many respects to the present, occurred in Bakergunj district as far back as September 1898.

DELHI :
The 28th February 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

No. P-44.

GOVERNMENT OF INDIA.

INDIAN MUNITIONS BOARD.

RESOLUTION.

RESOLUTION SUBSTITUTING RULE 7 (IX) FOR THE SUPPLY OF ARTICLES FOR THE PUBLIC SERVICE.

Delhi, the 26th February 1918.

The Governor General in Council is pleased to direct that the following shall be substituted for Rule 7 (IX) of the rules for the supply of articles for the public service promulgated with the Resolution in the Department of Commerce and Industry No. 5829-5876-11, dated the 24th July 1913 :—

Rule 7 (IX) "Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard descriptions usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Store Depots".

ORDER.—Ordered that the Resolution be communicated to all Departments of the Government of India, to all Local Governments and Administrations, to the Comptroller and Auditor-General, to all Accountants-General and Comptrollers, to the Audit Officer, Delhi, and to the Private and Military Secretaries to His Excellency the Viceroy.

Ordered, also, that the Resolution be published in the Gazette of India for general information.

T. RYAN,
Secretary, Indian Munitions Board.

Printed and Published for the GOVT. OF INDIA, by the SUPERINTENDENT GOVERNMENT PRINTING, INDIA, Delhi.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 10.] DELHI, SATURDAY, MARCH 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	351—378
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	361—399
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	27—29
PART IV.—Acts of the Indian Legislative Council assented to by the Governor General :—	
Act No. II of 1918.—An Act to make provision for regulating exhibitions by means of Cinematographs	3—4
Act No. III of 1918.—An Act to provide for the levy of a cess on indigo exported from British India	5
Act No. IV of 1918.—An Act further to amend the Indian Coinage Act, 1906	7
Act No. V of 1918.—An Act to amend the law to provide for the administration of criminal justice at Aden	9
PART V.—Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council and Bills published under Rule 23 :—	
No. 6 of 1918.—A Bill further to amend the Indian Army Act, 1911	15—20
Report of Select Committee on Bill to consolidate and amend the law relating to Income-tax	21—26
No. 21 of 1917.—A Bill to consolidate and amend the law relating to Income-tax	27—36

	PAGES
PART VI.—Proceedings of the Indian Legislative Council :—	
The 27th February, 1918.	
Questions and Answers	127—140
The Cinematograph Bill	140
The Indian Forest (Amendment) Bill	140
The Criminal Justice Aden (Amendment) Bill	140—141
Resolution *re* extension of Calcutta High Court jurisdiction to parts of Assam	141—158
Resolution *re* recruitment in India for the Public Works Department and the Railway Engineering Service	159—168
Resolution *re* appointment of Indians to services recruited in India	169—182
Appendix A	183
Appendix B	184—187
Appendix C	188—206
The 28th February, 1918.	
Resolution *re* recruitment for the technical and scientific services being made entirely in India	207—226
The 1st March, 1918.	
Questions and Answers	227—229
Financial Statement for 1918-19	229—266
The Indian Paper Currency (Amendment) Bill	266—267
SUPPLEMENT No. 10.	
Cotton press return half month ending 15th December 1917 [*published in Calcutta*]	389—391
Final general memorandum sugar-cane crop 1917-18 [*published in Calcutta*]	392—395
Final general memorandum rice crop 1917-18 [*published in Calcutta*]	396—399
Indian Customs Revenue [*published in Calcutta*]	400
Rainfall Summary for the seven days ending at 8 hrs. on Thursday, the 7th March 1918, based on the Indian Daily Weather Reports of the period	401—402
Season and Crop Prospects for the week ending Saturday, the 2nd March 1918	403—404
Statement of plague seizures and deaths reported in India during week ending the 23rd February 1918	405—409
Statement of Approximate Gross Earnings of Indian Railways	410—411

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 8th March, 1918.

No. 18.—The Governor General is pleased to accept the resignation by the Hon'ble Mr. S. R. Hignell, C.I.E., of his office of Additional Member of the Indian Legislative Council.

A. P. MUDDIMAN,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

POLICE.

Delhi, the 6th March 1918.

No. 1318-C.—Mr. H. G. Nettelfield, an Assistant Superintendent of Police in the Madras Presidency, is appointed to officiate as Assistant Superintendent of Police, Coorg, during the absence on leave of Mr. G. V. Stanbury, or until further orders, with effect from date of assumption of charge.

POLITICAL.

The 6th March 1918.

No. 535.—In exercise of the power conferred by section 1, sub-section (3), of the Defence of India (Criminal Law Amendment) Act of 1915 (IV of 1915) the Governor General in Council is pleased to direct that sections 3-11 of the said Act shall come into force with effect from the date of this notification in the districts of Sylhet and Cachar in the province of Assam.

J. H. DuBOULAY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Simla, the 4th March 1918.

No. 78.—The Governor General in Council is pleased to direct that the following shall be added as Appendix C to the ecclesiastical rules published with the Department of Education Notification No. 212, dated the 10th May 1913 :—

RULES REGULATING THE PROVISION OF ELECTRIC INSTALLATIONS FOR THE LIGHTING AND VENTILATION OF CHURCHES.

I. Towards the initial outlay of electric lights and fan installations Government will pay not more than—

Rs. 300 per 100 sittings for lights,

,, 540 per 100 sittings for fans,

subject to the following conditions :—

(a) for sittings not reserved by Government, the Government contribution will be limited to half the actual cost, subject to the maxima of—

Rs. 150 per 100 sittings for lights,

„ 270 per 100 sittings for fans,

(b) for sittings reserved by Government for military, railway, or other Government servants, the full proportionate cost will be paid by Government, subject to the maxima of Rs. 300 and Rs. 540 per 100 sittings for lights and fans respectively.

II. The cost of current will be paid by the Church authorities or congregations, except where sittings are reserved by Government for military, railway, or other Government servants, in which case Government will pay a proportionate share of the cost of current, subject to the following maxima :—

For lighting.—5 B. T. units per 100 reserved sittings per mensem.

For fans.—12 B T. units per 100 reserved sittings per mensem during the recognized punkah season.

III. The installations will be maintained by Government who will bear all expenses in connection with repairs, maintenance and renewals (except the renewals of bulbs), but for such sittings as are not reserved by Government the Church authorities or congregations will pay yearly to Government a sum equal to 4 per cent. of the initial cost of the installation for those sittings.

These charges will be payable in the first month of each year.

IV. These rules apply only to cases where current is available from a public supply and not to self-contained installations.

V. The prior sanction of the Government of India must be obtained for all electric installations.

VI. Where Government at present makes a recurring allowance towards the cost of lighting such allowance will be continued.

VII. These rules apply primarily to churches which are the property of Government. But the Government of India have power to make contributions at rates not exceeding those prescribed in the foregoing rules to churches which are not the property of Government but to which Government make grants under the ecclesiastical rules or towards the cost of construction of which Government have made contributions.

EDUCATION.

Delhi, the 6th March 1918.

No. 227-C.—In exercise of the powers conferred by section 6, sub-section (*1*), clause (*c*), and section 10 of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to nominate the following gentlemen to be Ordinary Fellows of the University :—

(1) The Hon'ble Mr. T. C. P. Gibbons, K.C.

(2) Lieutenant-Colonel C. R. Stevens, M.D., F.R.C.S., I.M.S.

(3) Major D. McCay, M.D., I.M.S.

(4) The Hon'ble Mr. Kamini Kumar Chanda, M.A., B.L.

(5) Reverend Dr. J. Watt, M.A., D.D., F.C.S.

(6) Mr. M. N. Bannerji, B.A., M.R.C.P.

(7) Dr. F. H. Gravely, D.Sc.

(8) Mr. A. H. Harley, M.A.

(9) The Hon'ble Dr. Abdulla-al-Mamun Suhrawardy, Ph. D.

(10) Babu R. S. Trivedi, M.A.

E. D. MACLAGAN,
Secretary to the Government of India.

I A

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

FORESTS.

Delhi, the 8th March 1918.

No. 288-C.—Mr. R. S. Troup, Controller (Timber Supplies), Indian Munitions Board, relieved Mr. C. G. Trevor of the charge of the office of Assistant Inspector General of Forests, with effect from the forenoon of 1st March 1918.

Mr. C. G. Trevor on relief reverted to his substantive appointment of Deputy Conservator of Forests, Punjab.

R. A. MANT,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 6th March 1918.

No. 523-Est. A.—Lieutenant-Colonel A. D'A G. Bannerman, C.V.O., C.I.E., an officiating Resident of the 2nd class, is confirmed in that grade, with effect from the 5th December 1917.

No. 524-Est. A.—Lieutenant-Colonel A. B. Dew, C.S.I., C.I.E., was appointed to officiate as a Resident of the 2nd class and was posted as Revenue and Judicial Commissioner in Baluchistan, with effect from the 19th December 1917.

Notification No. 130-Est. A., dated the 15th January 1918, is hereby cancelled.

No. 525-Est. A.—The Hon'ble Lieutenant-Colonel J. Manners Smith, V.C., C.V.O., C.I.E., officiating Resident of the 1st class and Agent to the Governor General in Rajputana and Chief Commissioner of Ajmer-Merwara, is confirmed in that appointment, with effect from the 4th January 1918.

No. 526-Est. A.—Lieutenant-Colonel A. B. Dew, C.S.I., C.I.E., an officiating Resident of the 2nd class, is confirmed in that grade, with effect from the 4th January 1918.

The 7th March 1918.

No. 531-Est. A.—Lieutenant-Colonel P. B. Haig, Indian Medical Service (Bengal), an Agency Surgeon of the 2nd class, is posted as Agency Surgeon in the Eastern States of Rajputana, with effect from the 2nd January 1918.

No. 706-I. A.—Whereas application has been made to the Governor-General in Council by Her Highness Nawab Sultan Jahan Begum, G.C.S.I., G.C.I.E., D.B.E., C.I., Ruler of Bhopal, the donor of the proposed Endowment Fund hereinafter mentioned, that War Loan Bonds (1929—1947) of the Government of India to the amount of Rs. 4,00,000 be vested under the Charitable Endowments Act, 1890 (VI of 1890), in the Treasurer of Charitable Endowments for the territories subject to the Chief Commissioner of the Central Provinces, in order and upon the terms that the income accruing therefrom may be applied in perpetuity for the maintenance, promotion and encouragement of education at the Sulemania and Jahangiria Schools in Bhopal and also that a scheme for the administration of the property so to be vested be settled under the provisions of the said Act.

And whereas the Governor-General in Council has approved of and agreed to the said terms as to the application of the said income as the same are hereinafter set forth, and has in pursuance of Sections 5 and 7 (1) of the said Act with the concurrence of Her Highness the Nawab Sultan Jahan Begum, Ruler of Bhopal, settled the scheme for the administration of the said property which is set forth in the first schedule hereto.

Under and by virtue of the powers conferred by Sections 4 (1) and 7 (1) of the said Act, the Governor-General in Council is hereby pleased on the application aforesaid of Her Highness the Nawab Sultan Jahan Begum, Ruler of Bhopal, to order that the War Loan Bonds (1929—1947) of the Government of India to the amount of Rs. 4,00,000, particulars whereof are set forth in the second schedule hereto be and the same are hereby vested in the Treasurer of Charitable Endowments for the territories subject to the Chief Commissioner of

the Central Provinces upon the terms that the same shall be held as an endowment for the purpose and object mentioned in the said scheme set forth in the first schedule hereto and that he shall collect or draw the income or interest thereof as and when the same becomes due and payable and shall pay the same as and when the same shall from time to time be received to the Board of Governors appointed to administer the same under the said scheme and that such scheme shall come into operation as on the date hereof.

Dated the 7th March 1918.

The first schedule above referred to.

Scheme.

The endowment shall be known as the Bhopal Sulemania and Jahangiria Schools Endowment.

2. The purpose and object of the endowment shall be the maintenance, promotion and encouragement of education at the Sulemania and Jahangiria Schools in Bhopal.

3 There shall be a Board of Governors to receive and administer the income of the endowment as mentioned in the Vesting Order, dated the 7th March 1918, and such Board shall consist of the following persons :—

(1) The Ruler of the Bhopal State for the time being, when legally competent to act.

(2) The Agent to the Governor-General in Central India for the time being.

(3) The Political Agent in Bhopal for the time being.

4. Subject to payment of the cost of administration which shall be the first charge on the income of the endowment, the Board of Governors shall pay such income or such portion or portions thereof as it thinks fit from time to time as the same is received to the Bhopal Darbar for the purposes of the same being applied by the Darbar for the purposes aforesaid of the endowment to one or both of them. The Board of Governors shall be entitled to enquire as to the necessity for application as aforesaid and manner of disposal of any income paid to the Darbar under this present provision and into any other matter in or in connection with the administration of any of the said schools and to be fully informed in regard thereto, but shall be in no way obliged or concerned so to do or responsible for the application of any income so paid.

The Board of Governors may at its discretion invest any sum or sums in its possession which it may consider not to be immediately required for the purposes or objects of the endowment or any of them in the names of not less than two of the Board in or upon any of the securities specified in section 4 (3) of the Charitable Endowments Act, 1890, and may at any time thereafter sell and dispose of such securities or any part thereof and apply the same in the same manner as if they had been income then received.

5. During any vacancy in the Board of Governors the continuing members may act as if no vacancy had occurred.

6. The Board of Governors may frame bye-laws for the regulation of its proceedings and meetings, the quorum at such meetings, the finances and accounts of the endowment and the like, and such bye-laws shall be as binding and effective as if they had been contained in this Scheme and subject thereto two shall be a quorum.

7. The Board of Governors shall at all times conform to and abide by any rules relating to the administration of endowments under the Charitable Endowments Act, 1890, which the Governor-General in Council in exercise of the powers conferred by section 13 of the Act may from time to time see fit to make.

The second schedule above referred to.

(*Particulars of the War Loan Bonds of the Government of India.*)

Loan.	Numbers.	Amounts.
		Rs.
1929—1947	011633	1,00,000
	011634	1,00,000
	011635	1,00,000
	011636	1,00,000

J. B. WOOD,

Secretary to the Government of India

I B

Delhi, the 7th March 1918.

No. 227-G.—In supersession of Notification No. 95-G., dated the 29th January 1918, the Governor-General in Council is pleased to proclaim the following order of His Majesty in Council, in pursuance of the direction contained in clause (2) thereof :—

AT THE COURT AT BUCKINGHAM PALACE,

The 2nd day of January 1918.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

Lord Privy Seal. Lord Rothermere.
Lord Chamberlain. Sir Maurice de Bunsen.

Whereas by an Order of Her late Majesty Queen Victoria in Council, bearing date the 12th day of December, 1885, it was ordered that Part II of the Fugitive Offenders Act, 1881, should apply to the group of British Possessions therein mentioned, that is to say, Her Majesty's East Indian Territories, Ceylon, and the Straits Settlements :—

And whereas by a further Order of Her said late Majesty Queen Victoria in Council, also bearing date the 12th day of December, 1885, it was ordered that Part II of the Fugitive Offenders Act, 1881, should apply to the group of British Possessions therein mentioned, that is to say, the Straits Settlements, Hong Kong, and Labuan :

And whereas under and by virtue of Letters Patent dated the 30th day of October, 1906, the boundaries of the Colony of the Straits Settlements were extended so as to include the Colony of Labuan :

And whereas by the Straits Settlements and Protected States Fugitive Offenders Order in Council, 1916, as amended by the Straits Settlements and Protected States Fugitive Offenders Order in Council, 1917, it is ordered that the Fugitive Offenders Act, 1881, shall apply as if the Protected States named in the Schedule to the first mentioned Order were British Possessions :

And whereas by reason of their contiguity, or the frequent inter-communication between them, it seems expedient to His Majesty, and conducive to the better administration of justice therein, to apply Part II of the Fugitive Offenders Act, 1881, to the above mentioned British Possessions and Protected States, and such application has been requested by the Rulers of the said States :

Now, therefore, His Majesty, by virtue of the Powers in this behalf by the Fugitive Offenders Acts, 1881 and 1915, and otherwise, in His Majesty vested, is pleased by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

(1) On and after the 1st day of February, 1918, the hereinbefore recited Orders in Council of the 12th day of December, 1885, shall be revoked, without prejudice to anything lawfully done thereunder, or to any proceedings commenced before the said date, and Part II of the Fugitive Offenders Act, 1881, shall apply to the group of British Possessions and Protected States hereunder mentioned, that is to say :—

British India ;
Ceylon ;
Hong Kong ;
The Straits Settlements ;
The Federated Malay States ;
Johore ;
Kedah and Perlis ;
Kelantan ;
Trengganu ;
Brunei ;
North Borneo ;
Sarawak ;

(2) The Governor-General of India, and the Governors of Ceylon, Hong Kong, and the Straits Settlements shall cause this Order to be proclaimed in the Territories and Colonies under their respective Governments.

(3) The Governor, as defined in the Straits Settlements and Protected States Fugitive Offenders Orders in Council, 1916 and 1917, shall cause this Order to be proclaimed in the Protected State in which he exercises the functions of Governor for the purposes of the Fugitive Offenders Acts, 1881 and 1915.

And the Right Honourable Edwin Samuel Montagu and the Right Honourable Walter Hume Long, two of His Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

Almeric FitzRoy.

A. H. GRANT,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 7th March 1918.

No. 275-Gl. (F. E.).—The following reversions and promotions in the Indian Finance Department are notified :—

With effect from the 10th January 1918.

Mr. W. Alder, I.C.S., to revert to Class II of Accountants General, officiating.

Mr. E. M. Cook, I.C.S., to revert to Class III of Accountants General officiating.

Mr. M. K. Ghatak to be sub. *pro tem.* in Class I of the General List.

Delhi, the 7th March 1918.

No. 260-F. E.—Mr. J. K. Shaw, Assistant Accounts Officer, class II, and Issue Officer, Paper Currency Office, Bombay, has been granted privilege leave for six weeks with effect from the 19th February 1918.

Mr. A. H. King, a Superintendent in the Paper Currency Office, Bombay, has been appointed to officiate as Assistant Accounts Officer, class II, and Issue Officer, Paper Currency Office, Bombay, with effect from the 19th February 1918 and during the absence on leave of Mr. Shaw.

No. 261-F. E.—Rai Moti Lal Ganguli Bahadur, Assistant Accounts Officer, class II, and Issue Officer, Paper Currency Office, Calcutta, has been granted privilege leave for two months with effect from the 22nd February 1918.

Mr. J. M. Bose, a Superintendent in the Paper Currency Office, Calcutta, has been appointed to officiate as Assistant Accounts Officer, class II, and Issue Officer in that Office, with effect from the 22nd February 1918, *vice* Rai M. L. Ganguli Bahadur.

No. 262-F. E—Mr. N. C. Ganguli, a Superintendent of the Office of the Accountant-General, Posts and Telegraphs, Calcutta, has been appointed to officiate as Assistant Accounts Officer, class II, in the office of the Deputy Accountant-General, Posts and Telegraphs, (Telegraph Branch), Calcutta, with effect from the 17th February 1918 and until further orders.

No. 263-F. E.—Mr. R. Jagannathan has been posted as Assistant Accountant-General, Burma, with effect from the 19th February 1918.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 9th March 1918.

No. 2892-D.—Mr. A. E. McKenna, an acting Assistant Collector in the Imperial Customs Service, is granted privilege leave for one month and six days with effect from the 1st March 1918, or the subsequent date on which he may avail himself of the leave.

No. 2912-D.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the monthly magazine entitled "The Indian Liberator", published at Berkeley, California, United States of America.

No. 2924-D.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 22nd day of January, 1918.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

Whereas it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a proclamation, dated the 10th day of May, 1917, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same: —

(1) That the following headings should be deleted :—

(c) Algin and its compounds ;
(b) Asphalt ;
(b) Asphalt, coal tar ;
(c) Baskets and basketware ;
(b) Bitumen, liquid or solid ;
(c) Celluloid, articles wholly or partly manufactured of ;
Chemicals, &c., the following :—
(b) Ammonia and its salts, whether simple or compound (except ammonium nitrate, perchlorate, sulphate and sulphocyanide) ;
(b) Ammonia, liquefied ;
(b) Ammonia liquor ;
(b) Ammonium alum ;
(a) Cinchona bark, its alkaloids and their salts ;
(c) Hydrastis canadensis ;
(b) Nickel, oxides and salts of (except nickel nitrate), and mixtures containing such oxides or salts of nickel ;
(b) Phosphorus and its compounds ;
(b) Sodium carbonate ;
(c) Sodium sesquicarbonate ;
(c) Cork and cork dust and articles manufactured from cork or cork dust ;
(b) Fustic (chips and extract) ;
(b) Glue, osseine and concentrated size, fish glue, isinglass, finings and other kinds of gelatine ;
Leather goods of the following descriptions :—
(c) Goods manufactured wholly or partly of leather, not otherwise prohibited ;
(c) Linoleum ;
(b) Logwood (ships, extract, and preparations) ;
(c) Spirits, potable, of a strength of less than 43 degrees above proof ;
(c) Wine.

(2) That the following headings should be added :—

(b) Algin and its compounds ;
(a) Asphalt ;
(a) Asphalt, coal tar ;
(a) Baskets and basketware ;
(a) Bitumen, liquid or solid ;
(a) Celluloid, articles wholly or partly manufactured of ;
Chemicals, &c., the following :—

(b) Ammonia and its salts, whether simple or compound, and mixtures containing such salts (except ammonia liquor, liquefied ammonia, ammonium alum, ammonium carbonate, chloride, nitrate, perchlorate, sulphate and sulphocyanide, and nickel ammonium sulphate, and mixtures containing such ammonium salts);
(a) Ammonia, liquefied ;
(a) Ammonia liquor ;
(a) Ammonium alum and mixtures containing ammonium alum ;
(a) Ammonium carbonate and mixtures containing ammonium carbonate ;
(a) Ammonium chloride, including muriate of ammonia and salammoniac, and mixtures containing these substances ;
(a) Cinchona bark, its alkaloids and their salts, and preparations of any of these substances ;
(c) Hydrastis canadensis and hydrastine ;
(a) Nickel ammonium sulphate and mixtures containing nickel ammonium sulphate ;
(b) Nickel, oxides and salts of (except nickel ammonium sulphate and nickel nitrate) and mixtures containing such oxides or salts of nickel ;
(a) Phosphorus and its compounds ;
(a) Sodium carbonate in all forms, including sodium sesquicarbonate and mixtures containing any of these substances ;

(a) Cork and cork dust ;
(c) Cork or cork dust, articles manufactured therefrom, not otherwise prohibited ;
(a) Fustic (chips and extract) ;
(a) Glue, osseine and concentrated size (and other sizes and sizings made from glue), fish glue, isinglass, finings and other kinds of gelatine ;
Leather goods of the following descriptions :—

(b) Goods manufactured wholly or partly of leather, not otherwise prohibited ;

(a) Linoleum
(a) Logwood (chips, extract and preparations) ;
(a) Motor cars of 30 horse-power and over ;
(a) Respirators and self-contained breathing sets intended to afford protection to the wearer against toxic atmospheres ;
(b) Size and sizings of all kinds (whether nitrogenous or not), not including articles the exportation of which is prohibited to all destinations under the prohibitions attaching to farinaceous substances, dextrine, concentrated size and other size and sizings made from glue ;
(a) Spirits, potable, of a strength of less than 43 degrees above proof ;
(a) Tools, small, the following :—
Saws, cross cut, frame and pit ;
(a) Willows and osiers
(a) Wine.

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

No. 2928-D.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.

Whereas by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

And whereas by certain Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly :

And whereas it is expedient that the importation into the United Kingdom of certain other goods should be prohibited :

Now, therefore, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows :—

As from and after the date hereof, sub ect as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.* :—

Antimony ore ; antimony, crude and regulus ; and antimony sulphide.

Carpets and rugs of all descriptions not otherwise prohibited.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 22) Proclamation, 1918.

Given at Our Court at Buckingham Palace, this Sixteenth day of January, in the year of our Lord One thousand nine hundred and eighteen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

No. 2944-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in the schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.*:—

Additions.

Australian Trading Co., Shanghai.
Bannister, T. D. W.
Dunlop, W., & C., Shanghai.
Eastern Syndicate, „
Lyons, A., & Co., „
Oriental Land Co., Ltd., „
Robert Lang, & Co., „
San Sing Cotton Manufacturing Co., Ltd., Shanghai.

No. 2947-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "Straits and China Textile Company, Limited, Bangkok" shall be added to the Schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended.

No. 2950-D.—In pursuance of Rule 11 K (1) of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to declare that it is necessary, for the purpose of securing the public safety, to control and regulate the housing of artisans and labourers and their families within the defended harbour of Karachi as defined in the Notification of the Government of India, Army Department, No. 163, dated the 11th February 1916.

No. 3001-D.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Indian Tea Association, to appoint Mr. W. M. Fraser of Messrs. Shaw Wallace and Company, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. G. Anderson.

POST OFFICE.

The 9th March 1918.

No. 2849-D.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that the following amendments shall be made in the rules issued with the Notification by the Government of India in the Department of Commerce and Industry No. 2883-45, dated the 26th April 1913, namely :—

In clause (*b*) of rule 145, after the word "Allahabad" the word "Patna" shall be inserted, and after the words "business of the Universities" the words "or of the Educational Syndicate" shall be added.

A. H. LEY,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 8th March 1918.

APPOINTMENTS.

No. 448.—Lieutenant A. A. J. Allen, Princess Victoria's (Royal Irish Fusiliers), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Adjutant of an Indian Defence Force battalion. Dated 10th October 1917.

No. 449.—Lieutenant E. A. Titchmarsh, 7th Duke of Connaught's Own Rajputs, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Platoon Commander of a School of Instruction for Officers. Dated 19th February 1918.

No. 450.—Second Lieutenant A. H. O'Toole, 1st Battalion, The Prince of Wales's Volunteers (South Lancashire Regiment), is granted, subject to His Majesty's approval, the acting rank of Captain but with pay and allowances as a Lieutenant, while holding an appointment as Adjutant of a School of Instruction for Officers. Dated 20th February 1918.

No. 451.—Lieutenant A. L. M. Lefroy, 2-4th Battalion, The Devonshire Regiment, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Railway Transport Officer. Dated 21st February 1918.

No. 452.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank specified while holding the undermentioned appointments.—

To be temporary Lieutenant-Colonels.

General Staff Officer, 1st grade.

Major W. Dent, D.S.O., 103rd Mahratta Light Infantry. Dated 25th January 1918.

Assistant Adjutant and Quartermaster General.

Major H. F. E. MacMahon, M.C., Supply and Transport Corps. Dated 12th December 1917.

Assistant Quartermaster General.

Major J. H. F. Lakin, 7th Gurkha Rifles. Dated 24th January 1918.

Special Appointment (graded as Assistant Quartermaster General).

Major A. G. Bartholomew, The Duke of Cambridge's Own (Middlesex Regiment). Dated 9th November 1917.

Major C. L. Prior, Army Service Corps. Dated 8th January 1918.

To be temporary Captains.

Deputy Assistant Quartermaster General

Lieutenant S. F. Pope, The Devonshire Regiment. Dated 22nd September 1916.

Staff Captains.

Second Lieutenant E. O. Gillbeem, The Royal Fusiliers (City of London Regiment). Dated 15th December 1917.

Lieutenant J. R. A. Henry, 10th Jats. Dated 3rd January 1918.

Lieutenant R. G. Jenkins, Royal Artillery. Dated 9th January 1918.

Second Lieutenant J. Moffat, The Norfolk Regiment. Dated 19th January 1918.

Lieutenant J. King, Royal Artillery. Dated 20th January 1918.

Second Lieutenant G. A. Williams, The Prince of Wales's Volunteers (South Lancashire Regiment). Dated 24th January 1918.

Lieutenant H. J. M. Flaxman, Indian Army Reserve of Officers. Dated 28th January 1918.

Lieutenant A. C. deClermont, Indian Army Reserve of Officers. Dated 28th January 1918.

Assistant Embarkation Staff Officers (graded as Staff Captains).

Second Lieutenant C. Harrison, The Highland Light Infantry. Dated 3rd June 1917.

Lieutenant J. G. Duncan, Indian Army Reserve of Officers. Dated 17th November 1917.

Lieutenant F. Birley, Indian Army Reserve of Officers. Dated 10th January 1918.

Second Lieutenant W. McA. Stewart, Princess Louise's (Argyll and Sutherland Highlanders). Dated 30th January 1918.

Railway Transport Officers (graded as Staff Captains).

Lieutenant R. C. Bolster, Indian Army Reserve of Officers. Dated 23rd October 1917.

Second Lieutenant A. S. Johnston, The Gordon Highlanders. Dated 23rd October 1917.

Second Lieutenant W. A. Leach, The Welsh Regiment. Dated 23rd October 1917.

Second Lieutenant H. Brookhouse, The Manchester Regiment. Dated 23rd October 1917.

Special Appointment (graded as Staff Captain).

Lieutenant H. G. Stokes, Indian Army Reserve of Officers. Dated 14th December 1917.

Assistant Provost Marshals.

Second Lieutenant C. A. C. Steward, M.C, The Royal Welsh Fusiliers. Dated 21st December 1917.

Second Lieutenant H. L. Buckwell, 7th (Queen's Own) Hussars. Dated 23rd December 1917.

Lieutenant G. Shallow, Indian Army Reserve of Officers. Dated 1st January 1918.

No. 453.—The undermentioned officers are permitted to retain, subject to His Majesty's approval, the temporary rank of Captain while holding the undermentioned appointments :—

Deputy Assistant Quartermaster General.

Lieutenant (temporary Captain) H. J. Lloyd-Evans, Indian Army Reserve of Officers. Dated 24th January 1918.

Staff Captain.

Second Lieutenant (temporary Captain) C. A. Cusse, The Devonshire Regiment. Dated 26th January 1918.

REGULAR FORCES.

Infantry.

No. 454.—The undermentioned warrant officer to be Second Lieutenant, subject to His Majesty's approval :—

The Royal Sussex Regiment.

Company Serjeant Major William John Hook. 25th February 1918.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 455.—The services of Lieutenant A. F. Sharpus, Indian Army Reserve of Officers, are placed at the disposal of the Hon'ble the Resident at Hyderabad, for employment as an Assistant Cantonment Magistrate.

INDIAN MEDICAL SERVICE.

No. 456.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants with effect from the dates specified :—

Coimbatore Srinivasa Rao Venkatakrishna Rao	26th January 1918.
Eledeth Kunjunni Menon	31st January 1918.
Kyaw Nyan	3rd February 1918.

COMMANDS AND STAFF.

No. 457.—The undermentioned appointments are made :—

Brigade Commander.

Lieutenant-Colonel (temporary Brigadier-General) L. N. Beatty, Indian Army. Dated 20th November 1917.

General Staff Officers.

1st Grade.

Brevet Lieutenant-Colonel C. J. B. Hay, D.S.O., Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's). Dated 16th September 1917.

Lieutenant-Colonel W. F. Bainbridge, C.M.G., D.S.O., 54th Sikhs (Frontier Force). Dated 24th October 1917.

Deputy Assistant Quartermaster General.

Major A. E. S. Scott, 37th Lancers (Baluch Horse). Dated 20th February 1917.

Personal Appointment.

Aide-de-Camp.

Lieutenant J. A. Prescott, Grenadier Guards. Dated 11th November 1917.

INDIAN ARMY.

No. 458.—The undermentioned to be temporary Second Lieutenant, subject to His Majesty's approval :—

George Henry Evans. Dated 21st February 1918.

ARMY RESERVES.

No. 459.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Infantry Branch.

George Edmund Cuningham. Claud Felix Pyett. Arthur John Bennison.	Dated 11th February 1918.
John Smith.	Dated 20th February 1918.
William Leonard Tyte.	Dated 21st February 1918.
Robert Henry Baldwin. William Lewis Macgregor. Eric Erle English.	Dated 1st March 1918.

No. 460.—Second Lieutenant George Edmund Cuningham, Indian Army Reserve of Officers, to be temporary Major, subject to His Majesty's approval, while employed as Commandant, Ford Motor Van Company. Dated 11th February 1918.

No. 461.—Second Lieutenant Charles Anthony Swainson, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Field Treasure Chest Officer, Shiraz, with effect from the 1st August 1917.

No. 462.—The undermentioned officers of the Indian Army Reserve of Officers are granted the temporary rank of Captain, subject to His Majesty's approval, while employed as Assistant Commissioners of Police, Mesopotamia, with effect from the dates specified :—

2nd October 1917.

Second Lieutenant John Frederick Wilkins.

31st October 1917.

Lieutenant Arnold Eustace Bion.

11th January 1918.

Lieutenant Hubert Michael Alfred Cones.

No. 463.—Lieutenant (temporary Captain) J. V. Francies, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major with effect from the 17th January 1918, while employed as Engineers Stores Officer.

No. 464.—Lieutenant A. C. Percy, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer. Dated 26th February 1918.

LONDON GAZETTE.

No. 465.—The following extracts are published for general information :—

Fourth Supplement dated the 7th January 1918 to the London Gazette of the 4th January 1918, pages 411, 416, 417, 418 and 419.

War Office,
7th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD.-QR. UNITS.

Brig. Comdr.—Lt. Col. A. G. Kemball, Ind. Inf., and to be temp. Brig.-Gen. whilst so empld., *vice* Bt. Col. (temp. Maj.-Gen.) G. A. J. Leslie, C.B., C.M.G., R.E., 17th Dec. 1917.

* * * * *

CORPS OF ROYAL ENGINEERS.

* * * * *

Lt. E. P. Widdicombe, Ind. Army Res. of Off., to be actg. Maj. 5th Dec. 1916. (Substituted for the notification in the Gazette of 10th Nov. 1917.)

* * * * *

MEMORANDA.

* * * *

Bt. Col. (temp. Maj.-Gen.) T. E. Scott, C.B., C.I.E., D.S.O., Ind. Army, retains his temp. rank whilst Mil. Secretary in India. 8th Jan. 1918.

* * * *

The notification in the Gazette of 17th Dec. 1917, regarding Maj. (temp. Lt.-Col.) J. R. Villiers-Stuart, D.S.O., Ind. Army, is cancelled.

* * * *

The undermentioned Capts. to be acting Majors whilst commdg. Divl. Sig. Cos. 28th Sept. 1917 :—

* * * * *

D. Pott., D.S.O , M.C., Ind. Army.

A. E. Meredith, Ind. Army.

F. C. De Butts, D.S.O., M.C., Ind. Army.

H. P. Radley, M.C., Ind. Army.

* * * * *

The undermentioned to be actg. Capts. :—

* * * * *

Lt. A. A. Fausset-Baker, Ind. Army, whilst empld. as 2nd in Comd. of a Divl. Sig. Co. 10th Oct. 1917.

* * * * *

Pte. Cyril Edward Dickens, from A. O. C., to be temp. 2nd Lt. for duty as a probationer, Ind. Army Res. of Off. 7th Nov. 1917.

* * * * *

INFANTRY.

* * * * *

Ches. R.

Temp. Maj. J. W. Leather (Maj., Ind. Vols.), from a Garr. Bn., to be temp. Maj. (attd).. 22 Nov. 1917, with seniority 7 Dec. 1915.

* * * * *

Sixth Supplement dated the 8th January 1918 to the London Gazette of the 4th January 1918, pages 455, 458, 459 and 463.

War Office,
8th January, 1918.

* * * * *

MEMORANDA.

* * * * *

Lt.-Col. A. S. Rooke, ret., Ind. Army, to be temp. Col. whilst holding the appt. of Dep. Dir., Mil. Prisons in the Field. 23rd Nov. 1917.

* * * * *

INFANTRY.

Oxf. & Bucks. L. I.—Capt. G. Drage, D.S.O. (temp. Lt.-Col., Muns. Fus.), ret. pay, Ind. Army, to be Maj. 1st Sept. 1915, but not to carry pay or allowances of that rank prior to 1st July 1917, unless holding temp. or actg. higher rank with pay and allowances.

* * * * *

MEMORANDA.

* * * * *

The undermentioned Commis. and Hon. Capts., retired, Indian Army Depts., to be Hon. Majs. 1st July 1917 :—

W. Billing.

W. Chaloner.

P. Connor.

G. Cox.

W. Goodman.

R. Kerwick.

E. A. Pipe.

F. G. Rawlings.

T. Wilson.

Dep. Asst. Commy. and Hon. Lt. W. Beckett, retired, Indian Army Dept., to be Hon Capt. 3rd July 1917.

Asst. Commy. and Hon. Lt. H. D. Kettle, retired, Indian Army Dept., to be Hon. Capt. 1st July 1917.

* * * *

London Gazette dated the 8th January 1918, pages 495 and 499.

India Office,
8th January, 1918.

* * * * *

The KING has approved the relinquishment of his commission by, and the grant of honorary rank as shown below to, the following officer of the Indian Army Reserve of Officers :—

Lieutenant Herbert Parsons, in consequence of wounds, and is granted the honorary rank of Lieutenant. Dated 21st November, 1917.

The KING has approved the resignation of the following officers of the Indian Army Reserve of Officers :—

* * * * *

Second Lieutenant Charles Lachmere Mapp, on transfer to the British Service. Dated 1st December, 1916.

The KING has approved the retirement of, and the grant of honorary rank as shown below to, the following officers of the Indian Army, Indian Army Departments and Indian Army Reserve of Officers :—

INDIAN ARMY.

Lieutenant-Colonel Charles Philip Egerton. Dated 10th December, 1917.

INDIAN ARMY DEPARTMENTS.

Commissary and Honorary Major Lennie Lee, in consequence of ill-health. Dated 22nd December, 1917.

INDIAN ARMY RESERVE OF OFFICERS.

Lieutenant Edward Cameron Ker, in consequence of wounds, and is granted the honorary rank of Lieutenant. Dated 7th September, 1916.

Lieutenant John Thwaite Harker, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 4th July, 1917.

Lieutenant Ian Pendlebury Macdonald, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 18th October, 1917.

Lieutenant Alan Cameron, in consequence of ill-health, and is granted the honorary rank of Second Lieutenant. Dated 21st October, 1917.

Lieutenant Ernest William Tomlinson, in consequence of ill-health, and is granted the honorary rank of Lieutenant. Dated 13th November 1917.

Second Lieutenant Joscelyn Winstowe Stayner, in consequence of ill-health, and is granted the honorary rank of Second Lieutenant. Dated 5th July, 1917.

The KING has approved the grant of honorary rank, as shown below, to the following officers of the Indian Army Reserve of Officers, whose resignation of their commissions or retirement from the service was notified in the London Gazettes stated against their names :—

To have the honorary rank of Lieutenant.

Arthur Askwith Stoddard. (London Gazette dated 11th August, 1916.)

George Stewart Manisty. (London Gazette dated 1st December, 1916.)

To have the honorary rank of Second Lieutenant.

Richard Mason Bear. (London Gazette dated 4th February, 1916.)

Gerard Linton Watkis. (London Gazette dated 1st December, 1916.)

* * * * *

Supplement dated the 9th January 1918 to the London Gazette of the 8th January 1918, pages 557, 581, 606, 607 and 611.

War Office,
9th January, 1918.

With reference to the awards conferred as announced in the London Gazette, dated 26th Sept., 1917, the following are the statements of service for which the decorations were conferred :—

* * * * *

Awarded the Military Cross.

* * * * *

Capt. Horace Anthony Garstin, Ind. Army.

For conspicuous gallantry and devotion to duty. When our progress in pursuit of the enemy was temporarily checked by a party of the enemy with two machine guns he extended his squadron, charged and captured the machine guns and detachments, and thus opened the way for the brigade to complete the rounding up of the enemy's infantry before dark. He displayed great courage and coolness throughout.

* * * * *

Capt. William Draper Hall, Ind. Army.

For conspicuous gallantry and devotion to duty. When in action against superior enemy forces at close range his commanding officer became a casualty and he took over command. He led frequent bayonet charges with great gallantry under very heavy rifle and machine-gun fire, and eventually succeeded in extricating the remnant of his force from an exceedingly difficult situation. His courage and resource under extremely trying circumstances were worthy of the highest praise.

* * * * *

Second Supplement dated the 9th January 1918 to the London Gazette of the 8th January 1918, pages 663, 669 and 673.

War Office,
9th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD. QR. UNITS.

Brig. Comdr.—Lt.-Col. M. R. W. Nightingale, D.S.O., Ind. Inf., and to be temp. Brig.-Gen. whilst so empld. 20th Dec. 1917.

* * * * *

MEMORANDA.

* * * * *

Capt. E. J. D. Colvin, Ind. Cav., to be temp. Maj. whilst empld as a Base Comdt. 18th Oct. 1917.

* * * * *

General List.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—

25 Nov. 1917.

H. S. Ede, from S. Wales Bord. (attd.).

L. H. N. Rutledge, from R. Innis. Fus.

C. H. Regan, from R. Fus.

E. O. Whitamore, from W. York. R. 26 Nov. 1917.

Temp. 2nd Lt. W. N. Birkin, M.C., from Notts. & Derby. R., to be temp. Lt. on appt. as probr. to Ind. Army. 26 Nov. 1917.

Temp. Capt. J. E. Pedley, from K. R. Rif. C., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 26 Nov. 1917.

Temp. Lt. J. D. K. Lunnon, from Essex R., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 26 Nov. 1917. (Substituted for Gaz. notification 8 Jan 1918, omitting unit from which transfd.)

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

25 Nov. 1917.

C. B. Rendell, from L'pool R.

W. M. Inglis, from Notts. & Derby. R.

H. E. F. Lynch, from R. Ir. Rif.

G. E. King, from Notts. & Derby. R.

J. McCrea, from actg. Capt, Trg. Res.

26 Nov. 1917.

C. H. Sedgley, from L'pool. R.

E. G. Savage, from Notts. & Derby. R.

Temp. 2nd Lt. (actg. Lt.) N. Sinclair, from Trg. Res., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 25 Nov. 1917.

The undermentioned temp. 2nd Lts. to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Off :—

25 Nov. 1917.

A. E. J. McLean, from K. R. Rif. C. (attd.).

H. L. H. Ewin, from R. W. Fus.

C. E. Petts, from Notts. & Derby. R. 26 Nov. 1917.

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

A. E. Twelftree, from R. Fus. 25 Nov. 1917.

E. Hutchison, from R. Ir. Rif. 26 Nov. 1917.

Percy Stuart Macdonald, from Sub-Lt., R. N. Divn., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 26 Nov. 1917.

* * * * *

PROMOTIONS.

Royal Garrison Artillery.

No. 466.—The following acting promotion is made, subject to His Majesty's approval :—

Lieutenant H. W. Moore to be acting Captain while commanding a Royal Artillery Depôt. Dated 17th May 1917.

Territorial Force.

Infantry.

No. 467.—The following acting promotion is made, subject to His Majesty's. approval :—

The Duke of Edinburgh's (Wiltshire Regiment.)

Lieutenant G. M. Warren to be acting Captain while commanding a company. Dated 25th January 1918, *vice* Captain C. W. Maggs, transferred with effect from 10th January 1918.

INDIAN ARMY.

No. 468.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

21st February 1918.

William John Ottley, Commandant, 23rd Sikh Pioneers.

Captains to be Majors.

21st January 1918.

Claude Mackinnon Hawes, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

David George Bromilow, D.S.O., 14th Murray's Jat Lancers.

Second Lieutenants to be Lieutenants.

15th January 1916.

William Robert Beer, attached 34th Prince Albert Victor's Own Poona Horse.

19th January 1916.

Norman Burgan, attached 4th Gurkha Rifles.

3rd May 1916.

Eric Henry de Carteret Martin, attached 120th Rajputana Infantry.

13th May 1916.

Edward Kitton Venning Ashton, attached 29th Lancers (Deccan Horse).

2nd June 1916.

George William Doudney, attached 38th King George's Own Central India Horse.

28th June 1916.

Laurence Monier-Williams, attached 3rd Queen Alexandra's Own Gurkha Rifles.

18th June 1917.

Albert Cyril Beynon, attached 98th Infantry.

1st July 1916.

Andrew Hugh Mackie, attached 18th King George's Own Lancers.

10th July 1916.

Walter Scott Hogg Hearn, attached 34th Prince Albert Victor's Own Poona Horse.

13th September 1916.

George Leslie Mallam, attached 2nd Lancers (Gardner's Horse).

1st October 1916.

Alfred George Butler, attached 104th Wellesley's Rifles.

27th October 1917.

William Grainge Rogers, attached 13th Rajputs (The Shekhawati Regiment).

Alan Robert Barker, attached 3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Dayrell Reed Oakley Hill, attached 7th Gurkha Rifles.

Thornton Frederick Alexander Robert Alison, attached The 101st Grenadiers.

Horace James Martin, attached 103rd Mahratta Light Infantry.

Maurice Henry, attached 117th Mahrattas.

John Line Templer Widdicombe, attached 9th Gurkha Rifles.

William Walter Linney, attached 120th Rajputana Infantry.

Brian Harford Morrison, attached 3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Eugene Thomas O'Sullivan, attached 66th Punjabis.

Humphry Bullock, attached 95th Russell's Infantry.

Patrick Guy Melfort Baldwin, attached 11th King Edward's Own Lancers (Probyn's Horse).

30th January 1918.

Harold Les Cunynghame Robertson, attached 26th Punjabis.

Thomas Clarke Levingston, attached 119th Infantry (The Mooltan Regiment).

John Stuart Beresford Forde, attached 119th Infantry (The Mooltan Regiment).

Alan James Minchin Kilroy, attached 122nd Rajputana Infantry.

2nd March 1918.

Harold Robinson, attached 2nd Battalion, 6th Gurkha Rifles.

No. 469.—Second Lieutenant Walter Scott Hogg Hearn, attached 34th Prince Albert Victor's Own Poona Horse, will have seniority in the rank of Second Lieutenant with effect from the 10th July 1915.

No. 470.—Second Lieutenant Eric Henry de Carteret Martin, attached 120th Rajputana Infantry, will have seniority in the rank of Second Lieutenant with effect from the 3rd May 1915.

No. 471.—Second Lieutenant Alfred George Butler, attached 104th Wellesley's Rifles, will have seniority in the rank of Second Lieutenant with effect from the 1st October 1915.

No. 472.—Second Lieutenant Norman Burgan, attached 4th Gurkha Rifles, will have seniority in the rank of Second Lieutenant with effect from the 19th January 1915.

No. 473.—Second Lieutenant William Robert Beer, attached 34th Prince Albert Victor's Own Poona Horse, will have seniority in the rank of Second Lieutenant with effect from the 15th January 1915.

No. 474.—Second Lieutenant Andrew Hugh Mackie, attached 18th King George's Own Lancers, will have seniority in the rank of Second Lieutenant with effect from the 1st July 1915.

No. 475.—Second Lieutenant George William Doudney, attached 38th King George's Own Central India Horse, will have seniority in the rank of Second Lieutenant with effect from the 2nd June 1915.

No. 476.—Second Lieutenant George Leslie Mallam, attached 2nd Lancers (Gardner's Horse), will have seniority in the rank of Second Lieutenant with effect from the 13th September 1915.

No. 477.—Second Lieutenant Edward Kitton Venning Ashton, attached 29th Lancers (Deccan Horse), will have seniority in the rank of Second Lieutenant with effect from the 13th May 1915.

No. 478.—Lieutenant Francis Leslie Philpott, attached 27th Light Cavalry, will have seniority in the rank of Lieutenant with effect from the 23rd February 1916.

No. 479.—Lieutenant Lionel Molyneux Combe, attached 32nd Sikh Pioneers, will have seniority in the rank of Lieutenant with effect from the 20th March 1916.

No. 480.—Lieutenant Gilbert Leslie Mold, 40th Pathans, will have seniority in the rank of Lieutenant with effect from the 1st March 1916.

No. 481.—The promotion of Lieutenant Keith Hatch, attached 34th Prince Albert Victor's Own Poona Horse, published in Army Department Notification No. 25, dated the 4th January 1918, is antedated to the 30th August 1916.

No. 482.—The promotion of Lieutenant Richard William Digby Wingfield, attached 18th Infantry, published in Army Department Notification No. 123, dated the 18th February 1918, is antedated to the 4th April 1917.

No. 483.—The promotion of Lieutenant William Arthur Lester James, attached 123rd Outram's Rifles, published in Army Department Notification No. 227, dated the 1st February 1918, is antedated to the 4th January 1917.

No. 484.—Lieutenant Lindsay Peacock, attached 72nd Punjabis, will have seniority in the rank of Lieutenant with effect from the 27th February 1916.

No. 485.—Lieutenant Robert Stowell Phillips, attached 39th Garhwal Rifles, will have seniority in the rank of Lieutenant with effect from the 16th January 1916.

No. 486.—Lieutenant Harry Vaughan-Jones, attached 113th Infantry, will have seniority in the rank of Lieutenant with effect from the 4th January 1916.

No. 487.—The promotion of Lieutenant Roy Clive Abraham, attached 109th Infantry, published in Army Department Notification No. 1391, dated the 24th August 1917, is antedated to the 20th August 1916.

No. 488.—The promotion of Captain Percival Henry Havelock Bailey, 34th Sikh Pioneers, published in Army Department Notification No. 1086, dated the 22nd November 1912, is antedated to the 27th August 1911.

No. 489.—The promotion of Lieutenant Walter James Cumming, attached 2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's), published in Army Department Notification No. 1248, dated the 3rd August 1917, is antedated to the 28th December 1916.

No. 490.—The promotion of Lieutenant Arthur Edward Cumming, attached 58th Vaughan's Rifles (Frontier Force), published in Army Department Notification No. 1649, dated the 28th September 1917, is antedated to the 28th December 1916.

No. 491.—The promotion of Lieutenant Alexander Albert Nicholas, attached 27th Punjabis, published in Army Department Notification No. 1649, dated the 28th September 1917, is antedated to the 13th December 1916.

No. 492.—The promotion of Lieutenant Cecil Arthur Newbold Nicholas, attached 126th Baluchistan Infantry, published in Army Department Notification No. 1468, dated the 7th September 1917, is antedated to the 13th December 1916.

No. 493.—The promotion of Lieutenant Ernest William Tomsett, attached 98th Infantry, published in Army Department Notification No. 1649, dated the 28th September 1917, is antedated to the 28th May 1917.

No. 494.—The promotion of Lieutenant William John Stewart Oates, attached 23rd Sikh Pioneers, published in Army Department Notification No. 1603, dated the 21st September 1917, is antedated to the 15th February 1917.

No. 495.—The promotion of Lieutenant Bertram Hamersley Bevan-Petman, attached 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse), published in Army Department Notification No. 1248, dated the 3rd August 1917, is antedated to the 2nd October 1916.

No. 496—The promotion of Lieutenant Francis Holroyd French, attached 3rd Queen Alexandra's Own Gurkha Rifles, published in Army Department Notification No. 1248, dated the 3rd August 1917, is antedated to the 28th May 1917.

No. 497.—The promotion of Lieutenant Thomas Mornington Manuk, attached 22nd Sam Browne's Cavalry (Frontier Force), published in Army Department Notification No. 1649, dated the 28th September 1917, is antedated to the 5th August 1916.

No. 498.—The promotion of Lieutenant Richard Percy Macrae Tipping, attached 81st Pioneers, published in Army Department Notification No. 1391, dated the 24th August 1917, is antedated to the 26th December 1916.

No. 499.—The promotion of Lieutenant Cyrus William Retallack, attached The 101st Grenadiers, published in Army Department Notification No. 1248, dated the 3rd August 1917, is antedated to the 28th February 1917.

No. 500—Lieutenant Alick Victor Frank Hampton, attached 12th Pioneers (The Kelat-i-Ghilzie Regiment), will have seniority in the rank of Lieutenant with effect from the 5th June 1916.

No. 501.—The following acting promotions are made, subject to His Majesty's approval:—

3rd Brahmans.

Lieutenant O. E. Jones, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 19th December 1917, *vice* Captain L. P. Bretherton invalided with effect from 4th December 1917.

5th Light Infantry.

Major (acting Lieutenant-Colonel) J. W. H. D. Tyndall relinquishes his acting rank on ceasing to command a battalion. Dated 1st November 1917.

Major (acting Lieutenant-Colonel) L. P. Ball relinquishes his acting rank on ceasing to command a battalion. Dated 19th December 1917.

Lieutenant (acting Captain) L. D. Modget, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 19th December 1917.

Major J. W. H. D. Tyndall to be acting Lieutenant-Colonel while commanding a battalion. Dated 3rd January 1918.

Lieutenant C. C. J. Kellie, 1st Brahmans, attached, to be acting Captain while commanding a company. Dated 3rd January 1918.

16th Rajputs (The Lucknow Regiment).

Lieutenant F. A. J. Laville to be acting Captain while commanding a company. Dated 25th November 1917, *vice* Captain J. W. S. Hobson appointed Deputy Assistant Adjutant General, South Persia Rifles, with effect from 10th November 1917.

17th Infantry (The Loyal Regiment).

Lieutenant (acting Captain) H. C. Beck, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 26th December 1917.

40th Pathans.

Lieutenant (acting Captain) H. F. Berkeley, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 19th December 1917.

57th Wilde's Rifles (Frontier Force).

Major (acting Lieutenant-Colonel) T. J. Willans, D.S.O., relinquishes his acting rank on ceasing to command a battalion. Dated 13th January 1918.

130th King George's Own Baluchis (Jacob's Rifles).

Captain R. F. Woodward, Company Officer, to be acting Major while second-in-command of a battalion. Dated 12th November 1917, *vice* Captain A. G. White vacated with effect from the 28th October 1917.

No. 502.—In Army Department Notification No. 1392, dated the 24th August 1917, so far as it relates to the acting promotion of Lieutenant A. W. Blanford, M. C., Indian Army Reserve of Officers, attached 130th King George's Own Baluchis (Jacob's Rifles), *for* "Dated 5th July 1917", *read* "Dated 20th July 1917."

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 503.—1st Class Senior Sub-Assistant Surgeon ranking as Subadar, Saiyid Ali Naki, *Khan Sahib, Bahadur,* is granted the honorary rank of Assistant Surgeon, with effect from the date of this notification.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 504.—The following direct appointment is made :—

Special Bishnoi Company, attached 2nd Battalion, 10th Jats.

Son Ram to be Jemadar, on probation, with effect from the 23rd October 1917; to complete the establishment.

No. 505.—The following promotions are made :—

9th Hodson's Horse.

Jemadar Ajaib Singh to be Ressaidar and Dafadar Indar Singh to be Jemadar, with effect from the 5th December 1917; to complete the establishment.

20th Deccan Horse.

Jemadar Ganga Bishan to be Ressaidar, with effect from the 11th October 1917, Jemadar Shaikh Mohi-ud-din to be Ressaidar, with effect from the 12th October 1917, Kot-Dafadar Sarwan Singh to be Jemadar, with effect from the 25th August 1917, Kot-Dafadar Lahri to be Jemadar, with effect from the 11th October 1917 and Kot-Dafadar Abdul Razaq Khan to be Jemadar, with effect from the 12th October 1917; to complete the establishment.

22nd Sam Browne's Cavalry (Frontier Force).

Kot-Dafadar Dharm Singh to be Jemadar, with effect from the 16th December 1917; to complete the establishment.

26th King George's Own Light Cavalry.

Ressaidar Feroze Khan to be Risaldar and Jemadar Mehtab Singh to be Ressaidar, with effect from the 3rd January 1918, Kot-Dafadar Nepal Singh to be Jemadar, with effect from the 3rd December 1917 and Kot-Dafadar Muhammad Sher and Dafadar Aidan Singh to be Jemadars, with effect from the 3rd January 1918; to complete the establishment.

32nd Lancers.

Risaldar Thakur Jor Singh to be Risaldar-Major, with effect from the 14th December 1917; *vice* Thakur Ranjit Singh transferred to the pension establishment.

35th Scinde Horse.

Ressaidar Fazl Haq to be Risaldar, Jemadar Sadar-ud-Din Shah to be Ressaidar and Dafadars Niaz Muhammad and Muhammad Nawaz to be Jemadars, with effect from the 5th January 1918, Dafadar Sultan Khan to be Jemadar, with effect from the 21st January 1918, and Dafadar Bhagat Singh to be Jemadar, with effect from the 22nd January 1918; to complete the establishment.

1st Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Jemadar Nur Muhammad to be Subadar and Havildar Hayat Khan to be Jemadar, with effect from the 26th November 1917; to complete the establishment.

1st King George's Own Sappers and Miners.

Colour-Havildar Chaudhri to be Jemadar, with effect from the 14th July 1917; to complete the establishment.

2nd Queen Victoria's Own Sappers and Miners.

Havildar Raman to be Jemadar, with effect from the 24th January 1918; to complete the establishment.

3rd Sappers and Miners.

Havildar Ali Bakhsh Khan and Sardar Khan to be Jemadars, with effect from the 14th July 1917 and Havildar-Major Shankar Ashenna and Colour-Havildar Raghojirao Sinde to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

2nd Battalion, 1st Brahmins.

Jemadars Kedarnath Dube, Indeshwari Parshad Awasthi, Bholonath Pande, Ramdihal Pande, Chandika Parshad Tewari and Ramjiwan Sukul to be Subadars, Colour-Havildars Bhagwat Parshad Tewari, Nagesar Tewari, Havildars Jagdama Sukul, Baldeo Parshad Dube, Shankardayal Misr and Narsingdat Pande to be Jemadars, with effect from the 28th December 1917; to complete the establishment.

7th Duke of Connaught's Own Rajputs.

Havildar Matan Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 43rd Erinpura Regiment.

Havildars Ramsahai, Shimbu Lal, Lekh Ram and Badri Parshad Sharma to be Jemadars, with effect from the 7th February 1918; to complete the establishment.

47th Sikhs.

Jemadars Mehar Singh, Narayan Singh, I.O.M., and Fauja Singh (35th Sikhs) to be Subadars, with effect from the 6th November 1917, Jemadar Dewa Singh to be Subadar, with effect from the 7th November 1917, Colour-Havildar Mangal Singh (35th Sikhs) to be Jemadar, with effect from the 24th October 1917, Havildars Dewa Singh, Uttam Singh (35th Sikhs) and Bishan Singh to be Jemadars, with effect from the 6th November 1917; to complete the establishment.

1st Battalion, 66th Punjabi Rifles (Frontier Force).

Jemadar Sunit Chand, I.O.M. (52nd Sikhs, Frontier Force) to be Subadar with effect from the 3rd November 1917; to complete the establishment.

71st Punjabis.

Jemadar Natha Singh to be Subadar, with effect from the 1st September 1917; to complete the establishment.

75th Carnatic Infantry.

Jemadar Viranna to be Subadar, with effect from the 16th December 1917; to complete the establishment.

2nd Battalion, 76th Punjabis.

Jemadar Dalip Singh to be Subadar and Havildar Narain Singh to be Jemadar, with effect from the 1st February 1918; to complete the establishment.

88th Carnatic Infantry.

Havildar P. Ainuddin to be Jemadar, with effect from the 1st December 1917, Quarter-master-Havildar Muhammad Ibrahim to be Jemadar, with effect from the 3rd December 1917 and Havildar P. Velunayar to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

1st Battalion, 98th Infantry.

Havildar Muhammad Abdul Rashid to be Jemadar, with effect from the 3rd December 1917, Havildar Thirka Ram to be Jemadar, with effect from the 14th December 1917 and Havildar Parmanand to be Jemadar, with effect from the 27th January 1918; to complete the establishment.

2nd Battalion, The 101st Grenadiers.

Jemadar Janojirao Bhawe to be Subadar, with effect from the 13th December 1917, Jemadar Shah Nawaz to be Subadar, with effect from the 6th January 1918; Havildar-Major Gheba Khan to be Jemadar, with effect from the 13th December 1917; Colour-Havildar Tukaram Kate to be Jemadar, with effect from the 16th December 1917 and Colour-Havildar Deoji Parte to be Jemadar, with effect from the 6th January 1918; to complete the establishment.

105th Mahratta Light Infantry.

Jemadar Ramchandar Rao Erundkar to be Subadar and Colour-Havildar Bhau Kadam to be Jemadar, with effect from the 13th October 1917 and Colour-Havildar Shaikh Abdul Samad to be Jemadar, with effect from the 25th December 1917; to complete the establishment.

111th Mahars.

Colour-Havildars Pandnak Lakhnak and Gennak Lakhnak to be Jemadars, with effect from the 2nd September 1917; to complete the establishment.

2nd Battalion, 119th Infantry (The Multan Regiment).

Pensioned Jemadar Chammanpal Singh (re-employed) to be Subadar, on re-transfer to the active list, with effect from the 20th March 1917; to complete the establishment.

2nd Battalion, 123rd Outram's Rifles.

Havildar Jemadar Khan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Jemadar Bhawan Sing Thapa to be Subadar, with effect from the 29th December 1917; to complete the establishment.

3rd Battalion, 7th Gurkha Rifles.

Havildars Ranlal Rai and Dalsir Rai to be Jemadars, with effect from the 2nd January 1918; to complete the establishment.

2nd Battalion, 9th Gurkha Rifles.

Jemadar Wazirsing Mahtra to be Subadar, with effect from the 29th November 1917; to complete the establishment.

20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

No. 506. – The promotion of Subadar Ladha Singh, published in Army Department Notification No. 1259, dated the 3rd August 1917, is antedated without pay and allowances to the 16th February 1917.

No. 38 (Divisional Signal) Company.

No. 507. – The promotion of Jemadar Ghulam Ali Shah, published in Army Department Notification No. 446, dated the 23rd March 1917, is antedated without pay and allowances to the 9th November 1916.

112th Infantry.

No. 508. – Army Department Notification No. 1979, dated the 16th November 1917, so far as it relates to Jemadar Rajwali Khan and Colour-Havildar Muhammad Din, is cancelled.

SUPPLY AND TRANSPORT CORPS.

No. 509.—The following promotions are made :—

Hired Camel Corps.

Kot Dafadar Sadiq Shah, 52nd Silladar Camel Corps, to be Ressaidar ; to complete the establishment, with effect from the 19th January 1916.

Government Camel Corps.

Dafadar Gulab Singh, Queen Victoria's Own Corps of Guides Cavalry, to be Ressaidar ; to complete the establishment, with effect from the 28th August 1916.

Kot Dafadar Fazal Dad, 52nd Silladar Camel Corps, to be Ressaidar ; to complete the establishment, with effect from the 21st March 1916.

55th Mule Corps.

Kot Dafadar Nabi Bakhsh Khan, 41st Mule Corps, to be Jemadar · to complete the establishment, with effect from 15th January 1918.

PENSIONS.

WARRANT OFFICERS.

No. 510.—Conductor Peter McIntyre, India Miscellaneous List, has been transferred to the pension establishment owing to his having been found medically unfit for further service, with effect from the 28th January 1918.

REWARDS.

GOOD SERVICE PENSIONS.

No. 511.—With the approval of the Right Hon'ble the Secretary of State for India, the Government of India are pleased to confer a Good Service Pension of £100 per annum on the undermentioned officer :—

From the 1st April 1915 in the room of Surgeon-General G. F. A. Harris, C.S.I., M.D., F.R.C.P., I.M.S. (Retired), vacated,

Surgeon-General W. R. Edwards, C.B., C.M.G., M.D., I.M.S.

COMMISSIONS.

Surgeon ranking with Captain, 1st April 1886.

Major, 1st April 1898.

Lieutenant-Colonel, 1st April 1906.

Colonel, 25th May 1914.

APPOINTMENTS.

Arrived in India, 8th October 1886.

Attached to 32nd Pioneers, 9th October 1886 to 11th March 1887.

38th Bengal Infantry, 12th March 1887 to 24th April 1887.

7th Bengal Infantry, 25th April 1887 to 6th February 1888.

38th Bengal Infantry, 7th February 1888 to 6th March 1889.

Officiating Civil Surgeon, Nuddia, 7th March 1889 to 18th March 1890.

Resident Surgeon, Eden Hospital, Calcutta, 19th March 1890 to 20th March 1891.

Surgeon to His Excellency the Commander-in-Chief, 21st March 1891 to 9th April 1892.

Civil Surgeon, Quetta, 10th April 1892 to 1st February 1900.

Sent on active service South Africa, 2nd February 1900 to 1st January 1901.

Returning from South Africa on Lord Roberts' staff and in England paid by War Office, 2nd January 1901 to 9th March 1901.

Residency Surgeon, Kashmere, 10th March 1901 to 29th August 1901.

Special duty, Kashmere, 30th August 1901 to 29th September 1901.

Civil Surgeon, Quetta, 30th September 1901 to 24th October 1902.

Residency Surgeon, Kashmere, 25th October 1902 to 25th November 1910.

Administrative Medical Officer and Agency Surgeon, North-West Frontier Province, 26th November 1910 to 31st March 1913.

Military training, Quetta, for one day, 1st April 1913.

Officiating Inspector-General of Civil Hospitals, Bengal, 2nd April 1913 to 18th November 1913.

Military training, Poona, 6th Division, 19th November 1913 to 26th January 1914.

Chief Medical Officer, North-West Frontier Province, 27th January 1914 to 30th April 1914.

Assistant Director of Medical Services, Kohat Brigade, 1st May 1914 to 8th September 1914.

Assistant Director of Medical Services, Derajat and Bannu Brigades, 9th September 1914 to 23rd March 1915.

In transit, 24th March 1915 to 31st March 1915.

Surgeon-General with the Government of Bengal, 1st April 1915 to 31st December 1917.

War services and rewards.

South African War, 1899-1900. Operations in Cape Colony, March 1900. Operations in the Orange Free State, April 1900. Operations in the Transvaal, May and June 1901, including actions near Johannesburg and Diamond Hill (11th and 12th June). Operations in the Transvaal, east of Pretoria, July to 29th November 1900, including action at Belfast (26th and 27th August). Despatches London Gazette, 16th April 1901. Queen's Medal with 5 clasps. C.M.G.

Companion of the Order of the Bath, 22nd June 1914.

ORDER OF BRITISH INDIA.

No. 512.—The Governor-General in Council is pleased to sanction the following admissions to the Order of British India for distinguished service in the field .—

To the 2nd Class of the Order with the title of " Bahadur."

Risaldar Dayal Singh, Cavalry.

Ressaidar Subh Ram, Lancers.

Risaldar Konsal Singh, Horse.

Senior Sub-Assistant Surgeon, 1st Class, Nabi Ahmad Sadiki, Indian Subordinate Medical Department (Bengal).

The above appointments have effect from the 8th March 1918 and will be supernumerary to the authorised establishment.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Chota Nagpur Light Horse.

No. 513.—Captain Andrew McWilliam resigns his commission. Dated the 31st March 1917.

3rd (Rangoon) Group Garrison Artillery.

No. 514.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval :—

To be Major.

Arthur Montagu Brigstocke. Dated 1st April 1917.

Simla Volunteer Rifles.

No. 515.—Captain Leslie Stuart Campbell resigns his commission. Dated the 31st March 1917.

Veterinary Corps.

No. 516.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval :—

To be Veterinary Lieutenant.

Kenelm Hewlett. Dated 1st April 1917.

No. 517.—Veterinary Lieutenant Kenelm Hewlett is granted, subject to His Majesty's approval, the temporary rank of Veterinary Major, while employed on military duty. Dated 2nd October 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 8th March 1918.

PROMOTIONS.

No. 13.—The following supernumerary promotions are made in the Royal Indian Marine, with effect from the 1st January 1918:—

To be Captain.

Commander T. H. H. Hand, Royal Indian Marine.

To be Commanders.

Lieutenant-Commander (Temporary Lieutenant-Colonel, R. E.) J. C. Ward, Royal Indian Marine (seconded).

Lieutenant-Commander (Temporary Commander) E. V. Whish, Royal Indian Marine.

To be Engineer-Commanders.

Engineer-Lieutenant-Commander J. W. M. Godden, Royal Indian Marine.

Engineer-Lieutenant-Commander W. C. Constable, Royal Indian Marine.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 2nd March 1918.

No. 1759-E.—In Railway Board's Notification No. 1759-E., dated the 19th December 1917, *for* military training *substitute* privilege leave.

The 4th March 1918.

No. 1837-E.-17.—With reference to Notification No. 1837-E.-17, dated 31st January 1918, Mr. C. D. Dove Wilson, Chief Engineer, State Railways, was employed on special duty under the Railway Board from the 8th January to the 21st January 1918 inclusive and not as previously stated.

The 5th March 1918.

No. 178-E.-18.—Mr. W. H. Johnson, Deputy Superintendent, Railway Telegraphs, North Western Railway, is granted the honorary rank of Assistant Traffic Superintendent (Telegraph Branch).

No. 801-E.-17.—The undermentioned gentlemen are appointed to the Provincial Engineer Establishment of State Railways as Assistant Engineers with effect from the 1st October 1917, and are posted to the Eastern Bengal Railway:—

Mr. H. N. Sahgal.

Mr. H. K. Kagoakar.

The 7th March 1918.

No. 1655-E.—Mr. H. G. Carpenter, Assistant Traffic Superintendent, North Western Railway, is placed on special duty under the Railway Board until further orders.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 6th March 1918.

No. E.-33.—The services of Mr. R. S. Troup, F.C.H., have been replaced at the disposal of the Department of Revenue and Agriculture, with effect from the 1st March 1918.

The 7th March 1918.

No. E.-367.—Mr. J. D. Allan, who has been appointed by His Majesty's Secretary of State for India as a Constructional Engineer, Ordnance Factories Extensions, assumed charge of his duties at Kirkee on the 18th December 1917.

No. E.-367.—Mr. J. M. Jardine, who has been appointed by His Majesty's Secretary of State for India as a Constructional Engineer, Ordnance Factories Extensions, assumed charge of his duties at Calcutta on the 20th December 1917.

No. E.-406.—Lieutenant H. McG. Morris, R. E., has been appointed Assistant Engineer, Gun and Shell Factory Extension, with effect from the 22nd January 1918.

T. RYAN,
Secretary, Indian Munitions Board.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 6th March, 1918, and is hereby promulgated for general information :—

ACT No. II OF 1918.

An Act to make provision for regulating exhibitions by means of Cinematographs.

WHEREAS it is expedient to make provision for regulating exhibitions by means of cinematographs; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Cinematograph Act, 1918.

(*2*) It extends to the whole of British India, including British Baluchistan.

(*3*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

"Cinematograph" includes any apparatus for the representation of moving pictures or series of pictures;

"Place" includes also a house, building, tent or vessel; and

"Prescribed" means prescribed by rules made under this Act.

Cinematograph exhibitions to be licensed.

3. Save as otherwise provided in this Act, no person shall give an exhibition by means of a cinematograph elsewhere than in a place licensed under this Act, or otherwise than in compliance with any conditions and restrictions imposed by such license.

Licensing authority.

4. The authority having power to grant licenses under this Act (hereinafter referred to as the "licensing authority") shall be the District Magistrate, or, in a Presidency-town or in the town of Rangoon, the Commissioner of Police :

Provided that the Local Government may, by notification in the local official gazette, constitute for the whole or any part of a Province such other authority as it may specify in the notification to be the licensing authority for the purposes of this Act.

Restrictions on powers of licensing authority.

5. (*1*) The licensing authority shall not grant a license under this Act unless it is satisfied that—

(*a*) the rules made under the Act have been substantially complied with; and

(*b*) adequate precautions have been taken in the place in respect of which the license is to be given to provide for the safety of persons attending exhibitions therein.

(*2*) A condition shall be inserted in every license that the licensee will not exhibit, or permit to be exhibited, in such place any film other than a film which has been certified as suitable for public exhibition by the prescribed authority, and which, when exhibited, displays the prescribed mark of that authority, and has not been altered or tampered with in any way since such mark was affixed thereto.

(*3*) Subject to the foregoing provisions of this section, and to the control of the Local Government, the licensing authority may grant licenses under this Act to such persons as it thinks fit, and on such terms and conditions and subject to such restrictions as it may determine.

Punishment for contravention of this Act and rules made thereunder.

6. (*1*) If the owner or person in charge of a cinematograph uses the same or allows it to be used, or if the owner or occupier of any place permits that place to be used, in contravention of the provisions of this Act or the rules made thereunder, or of the conditions and restrictions upon or subject to which any license has been granted under this Act, he shall be punishable with fine which may extend to one thousand rupees and, in the case of a continuing offence, with a further fine which may extend to one hundred rupees for each day during which the offence continues, and his license (if any) shall be liable to be revoked by the licensing authority.

(*2*) If any person is convicted of an offence punishable under this Act committed by him in respect of any film, the convicting Court may further direct that the film shall be forfeited to His Majesty.

Certification of films

7. (*1*) The Governor General in Council shall, by notification in the Gazette of India, constitute as many authorities as he may think fit for the purposes of examining and certifying films as suitable for public exhibition. The certificate of any such authority shall be valid in such area as may be specified in the notification.

(*2*) If any such authority after examination considers that a film is suitable for public exhibition, it shall cause the film to be marked in the prescribed manner.

(*3*) If the authority is of opinion that a film is not suitable for public exhibition, it shall inform the person applying for the certificate of its decision, and such person may, within thirty days from the date of such decision, appeal for a reconsideration of the matter by the Local Government, whose decision shall be final.

(*4*) Where the area for which a certificate has been granted includes territory in more than one Province, the appeal shall lie to such Local Government as may be specified in that behalf in the notification under which the certifying authority is constituted

(*5*) The District Magistrate, or, in a Presidency-town or in the town of Rangoon, the Commissioner of Police, may, after recording his reasons in writing by order suspend the certificate of any film pending the orders of the Local Government, and duri g such suspension the film shall be deemed to be an uncertified film in that district or town He shall forthwith forward a copy of his order to the Local Government to which he is subordinate, and such Local Government may, in its discretion, either discharge his order or, by notification in the local official gazette, direct that the film shall be deemed to be an uncertified film in the whole or any part of the Province.

(*6*) The Local Government may, of its own motion, by notification in the local official gazette, direct that a film covered by a certificate valid in the Province shall be deemed to be an uncertified film in the whole or any part of the Province.

(*7*) The exhibition of a film to which any order or direction under sub-section (*5*) or (*6*) is for the time being applicable shall, in the area to which such order or direction relates, be deemed to be a contravention of the condition mentioned in section 5 (*2*).

Power to make rules.

8. (*1*) The Governor General in Council may make rules for the purpose of carrying into effect the provisions of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, rules under this section may provide for—

(*a*) the regulation of cinematograph exhibitions for securing the public safety;

(*b*) the procedure of the authorities constituted for examining and certifying films as suitable for public exhibition, and all matters ancillary thereto, and the fees to be levied by those authorities; and

(*c*) any other matter which by this Act is to be prescribed.

(*3*) The Governor General in Council may delegate to a Local Government the power to make rules regarding the matters mentioned in sub-section (*2*) (*a*) so far as regards the territories subject to that Government.

(*4*) All rules made under this Act shall be published in the Gazette of India, or the local official Gazette, as the case may be and, on such publication, shall have effect as if enacted in this Act.

Power to exempt.

9. The Local Government may by order in writing exempt, subject to such conditions and restrictions as it may impose, any cinematograph exhibition or class of cinematograph exhibitions from any of the provisions of this Act or of any rule made thereunder.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 6th March 1918, and is hereby promulgated for general information :—

ACT No. III OF 1918.

An Act to provide for the levy of a cess on indigo exported from British India.

WHEREAS it is expedient to provide funds for the promotion of research in the interests of the indigo industry in India;

And whereas for this purpose it is expedient to levy a cess on indigo produced in India and exported from British India; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Indigo Cess Act, 1918; and

(*2*) It shall come into force on the first day of April, 1918.

Imposition of duty on exports of indigo and preparations thereof.

2. (*1*) There shall be levied and collected on all indigo produced in India and exported from any customs-port to any port beyond the limits of British India or to Aden a cess at the rate of one rupee per maund of 82⅞ pounds avoirdupois :

Provided that, where any preparation of indigo mixed with any other substance for use as a dye is so exported, the cess shall be levied on such proportion of the total weight of such preparation as the Governor General in Council may determine by rule under this Act.

(*2*) In this section the expression "customs-port" has the same meaning as in the Sea Customs Act, 1878, and the cess levied shall be deemed to be a customs-duty for the purposes of section 5 of the Indian Tariff Act, 1894.

VIII of 1878.

VIII of 1894.

Application of proceeds of cess.

3. The proceeds of the cess collected under this Act shall be applied to meet the cost of such measures as the Governor General in Council may consider it advisable to take for promoting research in the interests of the indigo industry in India.

Power to make rules.

4. The Governor General in Council may make rules consistent with this Act,

(*a*) for regulating the method of assessing, levying and collecting the cess;

(*b*) for prescribing the particular purposes to which the cess may be applied; and

(*c*) generally for carrying out the purposes of this Act.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 6th March, 1918, and is hereby promulgated for general information :—

ACT No. IV OF 1918.

An Act further to amend the Indian Coinage Act, 1906.

WHEREAS it is expedient further to amend the Indian Coinage Act, 1906; It is hereby enacted as follows :— (III of 1906.)

Short title and commencement.

1. (*1*) This Act may be called the Indian Coinage (Amendment) Act, 1918.

(*2*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct.

Amendment of section 4, Act III of 1906.

2. In section 4 of the Indian Coinage Act, 1906 (III of 1906) (hereinafter referred to as the said Act), the words "and (*4*) an eighth of a rupee, or two-anna piece" shall be omitted.

Amendment of section 5, Act III of 1906.

3. In sub-section (*2*) of section 5 of the said Act, for the third and fourth items in the table annexed to the proviso, the following shall be substituted, namely :—

" Quarter-rupee.	Seven-thousandths.	Three-thousandths."

Substitution of new section for section 6, Act III of 1906.

4. For section 6 of the said Act, the following section shall be substituted, namely :—

Nickel coins.

"**6.** The following nickel coins only shall be coined at the Mint for issue under the authority of the Governor General in Council, namely : a two-anna piece and a one-anna piece."

Amendment of section 7, Act III of 1906.

5. In section 7 of the said Act, for the words "one-anna piece shall be sixty grains Troy," the words "two-anna and one-anna pieces shall be ninety and sixty grains Troy, respectively," shall be substituted.

Amendment of section 12, Act III of 1906.

6. In sub-section (*2*) of section 12 of the said Act, the words "and eighth of a rupee" shall be omitted.

Substitution of new section for section 13, Act III of 1906.

7. For section 13 of the said Act, the following section shall be substituted, namely :—

Nickel coin when a legal tender.

"13. The two-anna and one-anna nickel coins specified in section 6 shall be a legal tender in payment or on account for any sum not exceeding one rupee at the rate of eight and sixteen for a rupee, respectively."

Saving of the provisions of Act III of 1906 in respect of silver two-anna pieces.

8. Nothing in this Act shall apply to silver two-anna pieces which may have been issued prior to the commencement of this Act, and the provisions of the said Act shall apply to them as if this Act had not been passed.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 6th March 1918, and is hereby pomulgated for general information :—

ACT No. V OF 1918.

An Act to amend the law to provide for the administration of criminal justice at Aden.

WHEREAS it is expedient to amend the law to provide for the administration of criminal justice at Aden ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Criminal Justice Aden (Amendment) Act, 1918.

Insertion of new section 22A in Act II of 1864.

2. After section 22 of Act II of 1864 (*An Act to provide for the administration of civil and criminal justice at Aden*) (hereinafter referred to as the said Act), the following section shall be inserted, namely :—

Power to appoint Additional Sessions Judge.

"22A. (*1*) The Governor of Bombay in Council may appoint any Assistant Resident to be an Additional Sessions Judge.

(*2*) Subject to the provisions of this Act, an Additional Sessions Judge shall exercise the same criminal jurisdiction as is conferred by this Act on the Resident, and the provisions of this Act regarding criminal procedure shall apply to him in the same way and to the same extent as they do to the Resident.

(*3*) An Additional Sessions Judge shall try only such cases and appeals as the Resident by general or special order may direct him to try.

(*4*) Nothing in section 19 of this Act shall apply to cases tried by or the proceedings of an Assistant Resident when exercising the powers of a Court of Session."

Amendment of section 31, Act II of 1864.

3. In section 31 of the said Act, after the words "Court of the Resident", wherever they occur, the words "and the Court of the Additional Sessions Judge" shall be inserted, and for the words "said Court," the words "said Courts" shall be substituted.

A. P. MUDDIMAN,
Secretary to the Government of India.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 9, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 5th March, 1918 :—

No. 6 OF 1918.

A Bill further to amend the Indian Army Act, 1911.

VIII of 1911.

WHEREAS it is expedient further to amend the Indian Army Act, 1911; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Army (Amendment) Act, 191 .

(*2*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct in this behalf.

VIII of 1911.

Substitution of "Indian" for "native" in Act VIII of 1911.

2. In the Indian Army Act, 1911 (hereinafter referred to as the said Act), for the expressions "native" and "a native" wherever they occur, the expressions "Indian" and "an Indian" shall be substituted respectively.

Amendment of section 6 of Act VIII of 1911.

3. In sub-section (*1*) of section 6 of the said Act, after the word "armies," the words "army corps" shall be inserted.

Amendment of section 7 of Act VIII of 1911.

4. For clause (*8*) of section 7 of the said Act the following clause shall be substituted, namely:—

"(*8*) 'army,' 'army corps,' 'division' and 'brigade' mean respectively an army, army corps, division or brigade which is under the command of an officer subject to the authority of the Governor General in Council or, when on active service, an army, army corps, division or brigade under the command of an officer holding a commission in His Majesty's land Forces."

Amendments of sections 14, 19, 21, 23, 102 and 108 of Act VIII of 1911.

5. In sections 14, 19, 21, 23 and 108 of the said Act, after the word "army" the words "army corps," and in section 102 of the said Act after the word "army" the words "or army corps" shall be inserted.

Amendment of section 9 of Act VIII of 1911.

6. In section 9 of the said Act, after the words "he shall sign" the words "and shall also cause the person to sign" shall be inserted.

Amendment of section 18 of Act VIII of 1911.

7. To sub-section (*2*) of section 18 of the said Act, the following proviso shall be added, namely:—

"Provided that, where any such person is sentenced to dismissal combined with any other punishment, such other punishment, or, in the case of a sentence of transportation or imprisonment, a portion of such other punishment, may be inflicted before he is sent to India."

Amendment of section 25 of Act VIII of 1911.

8. After clause (*j*) of section 25 of the said Act, the following shall be added, namely:—

"or

(*k*) on active service commits any offence against the property or person of any inhabitant or resident in the country in which he is serving."

9. In clause (*a*) of section 27 of the said Act, after the word "causes" the words "or conspires with any other person to cause" shall be inserted.

Amendment of section 27 of Act VIII of 1911.

10. After section 39 of the said Act, the following section shall be inserted, namely:—

Insertion of new section 39A in Act VIII of 1911.

"39A. Whoever attempts to commit an offence punishable by this Act or to cause such an offence to be committed and in such attempt does any act towards the commission of the offence may, where no express provision is made by this Act for the punishment of such attempt, be punished with the punishment provided in this Act for such offence."

Attempts.

Amendment of section 43 of Act VIII of 1911.

11. In section 43 of the said Act,

(*1*) in clause (*c*) for the words and brackets "(with or without solitary confinement)" the words "either rigorous or simple" shall be substituted;

(*2*) in clause (*e*) for the words "any stated period," the words "a period not exceeding two months" shall be substituted;

(*3*) after clause (*g*) the following clause shall be inserted, namely:—

"(*gg*) in the case of officers, reprimand or severe reprimand,".

(*4*) in clause (*h*) after sub-clause (*iv*), the following sub-clause shall be added, namely:—

"(*v*) on active service forfeiture of pay and allowances for a period not exceeding three months."

12. In section 47 of the said Act, after the brackets and letter "(*f*)," the brackets and letters "(*gg*)" shall be inserted

Amendment of section 47 of Act VIII of 1911.

13. In Chapter VI after section 49 of the said Act, the following section shall be added, namely:—

Insertion of new section 49 A in Act VIII of 1911.

"49A. When any person on active service has been sentenced by court-martial to dismissal or to transportation or imprisonment whether combined with dismissal or not, the prescribed officer may direct that such person may be retained to serve in the ranks, and where such person has been sentenced to transportation or imprisonment such service shall be reckoned as part of his term of transportation or imprisonment."

Retention in the ranks of a person convicted on active service.

Amendment of section 50 of Act VIII of 1911.

14. In section 50 of the said Act, after clause (*c*) the following clause shall be inserted namely:—

"(*cc*) for every day on which he is in hospital on account of sickness certified by the medical officer attending on him to have been caused by his own misconduct or imprudence, such sum as may be specified by order of the Commander-in-Chief in India;"

15. In the proviso to section 74 of the said Act, after the words "district court-martial," the words "or on active service a summary general court-martial" shall be inserted.

Amendment of section 74 of Act VIII of 1911.

16. After sub-section (*5*) of section 86 of the said Act, the following sub-section shall be added, namely:—

Amendment of section 86 of Act VIII of 1911.

"(*6*) A person charged before a court-martial with any offence under this Act may be found guilty of having attempted to commit that offence although the attempt is not separately charged."

17. In section 91 of the said Act, for the words "and of the enrolment of such person" the following words shall be substituted, namely:—

Amendment of section 91 of Act VIII of 1911.

"The enrolment of such person may be proved by the production of a copy of his enrolment paper purporting to be certified to be a true copy by the officer having the custody of the enrolment paper."

18. After section 91 of the said Act, the following section shall be inserted, namely:—

Insertion of new section 91A in Act VIII of 1911.

"91A (*1*) A letter, return or other document respecting the service of any person in, or the dismissal or discharge of any person from, any portion of His Majesty's Forces, or respecting the circumstance of any person not having served in or belonged to any portion of His Majesty's Forces, if purporting to be signed by or on behalf of the Governor General in Council or the Commander-in-Chief in India or by any prescribed officer, shall be evidence of the facts stated in such letter, return or other document.

Presumption as to certain documents

(*2*) An army list or gazette purporting to be published by authority shall be evidence of the status and rank of the officers or warrant officers therein mentioned and of any appointment held by such officers or warrant officers and of the corps, battalion or arm or branch of the service to which such officers or warrant officers belong.

(*3*) Where a record is made in any regimental book in pursuance of this Act or of any rules made thereunder or otherwise in pursuance of military duty and purports to be signed by the commanding officer or by the officer whose duty it is to make such record, such record shall be evidence of the facts thereby stated.

(*4*) A copy of any record in any regimental book purporting to be certified to be a true copy by the officer having the custody of such book shall be evidence of such record.

(*5*) Where any person subject to this Act is being tried on a charge of desertion or of absence without leave and such person has surrendered himself into the custody of, or has been apprehended by a provost-marshal, assistant provost-marshal or other officer, of any portion of His Majesty's Forces, a certificate purporting to be signed by such provost-marshal, assistant provost-marshal or other officer, or by the commanding officer of that portion of His Majesty's Forces and stating the fact, date and place of such surrender or apprehension shall be evidence of the matters so stated.

(*6*) When any person subject to this Act is being tried on a charge of desertion or of absence without leave and such person has surrendered

himself to, or been apprehended by, a police-officer not below the rank of an officer in charge of a police-station, a certificate purporting to be signed by such police-officer and stating the fact, date and place of such surrender or apprehension, shall be evidence of the matters so stated."

Amendment of section 98 of Act VIII of 1911.

19. In sub-section (*1*) of section 98 of the said Act,

(*1*) after the words "convening officer", the words "or if the convening officer so directs, by an authority superior to the convening officer" shall be inserted;

(*2*) in clause (*c*) for the word "said", the word "convening" shall be substituted.

Insertion of new section 99A in Act VIII of 1911.

20. After section 99 of the said Act the following section shall be inserted, namely:—

Confirmation of finding and sentence on board ship.

"99A. When any person subject to this Act is tried and sentenced by court-martial while on board ship the finding and sentence so far as not confirmed and executed on board ship may be confirmed and executed in like manner as if such person had been tried at the port of disembarkation."

Amendment of section 107 of Act VIII of 1911.

21. After the proviso to section 107 of the said Act, the following proviso shall be added, namely:—

"Provided further that on active service a sentence of rigorous imprisonment may be carried out by confinement in such place as the officer commanding the forces in the field may from time to time appoint."

Insertion of new section 108A in Act VIII of 1911.

22. After section 108 of the said Act, the following section shall be inserted, namely:—

Offenders sentenced to transportation how dealt with until transported.

"108A. In every case in which a sentence of transportation is passed under this Act, the offender, until he is transported, shall be dealt with in the same manner as if sentenced to rigorous imprisonment, and shall be deemed to have been undergoing his sentence of transportation during the term of his imprisonment."

Insertion of new section 111A in Act VIII of 1911.

23. In Chapter IX of the said Act after section 111, the following section shall be added, namely:—

Execution of sentence of fine.

"111A. When a sentence of fine is imposed by a court-martial under section 41 or section 42, whether the trial was held within British India or not, a copy of such sentence signed and certified by the president of the Court or the officer holding the trial, as the case may be, may be sent to any Magistrate in British India, and such Magistrate shall thereupon cause the fine to be recovered in accordance with the provisions of the Code of Criminal Procedure, 1898, for the levy of fines as if it was a sentence of fine imposed by such Magistrate."

V of 1898.

Substitution of new section for section 112 of Act VIII of 1911.

24. For section 112 of the said Act, the following section shall be substituted, namely:—

Pardons and remissions.

"112 (*1*). When any person subject to this Act has been convicted by a court-martial of any offence, the Governor General in Council or the Commander-in-Chief in India or, in the case of a sentence which he could have confirmed or which did not require confirmation, the officer commanding the army, army corps, division or independent brigade in which such person at the time of his conviction was serving, or the prescribed officer may,

(*a*) either without conditions or upon any conditions which the person sentenced accepts, pardon the person or remit the whole or any part of the punishment awarded;

(*b*) mitigate the punishment awarded, or commute such punishment for any less punishment or punishments mentioned in this Act:

Provided that a sentence of transportation shall not be commuted for a sentence of imprisonment for a term exceeding the term of transportation awarded by the Court.

(*2*) If any condition on which a person has been pardoned or a punishment has been remitted is, in the opinion of the authority which granted the pardon or remitted the punishment, not fulfilled, such authority may cancel the pardon or remission, and thereupon the sentence of the Court shall be carried into effect as if such pardon had not been granted or such punishment had not been remitted:

Provided that in the case of a person sentenced to transportation or imprisonment, such person shall undergo only the unexpired portion of his sentence.

(*3*) When under the provisions of section 49 a non-commissioned officer is deemed to be reduced to the ranks such reduction shall, for the purposes of this section, be treated as a punishment awarded by sentence of a court-martial."

Insertion of new sections 126-A and 126-B in Act VIII of 1911.

25. After section 126 of the said Act, the following sections shall be inserted, namely:—

"*Disposal of Property.*

Order for custody and disposal of property pending trial in certain cases.

126A. When any property regarding which any offence appears to have been committed, or which appears to have been used for the commission of any offence, is produced before a court-martial during a trial, the Court may make such order as it thinks fit for the proper custody of such property pending the conclusion of the trial, and if the property is subject to speedy or natural decay may, after recording such evidence as it thinks necessary, order it to be sold or otherwise disposed of.

Order for disposal of property regarding which offence committed.

126B. (*1*) After the conclusion of a trial before any court-martial, the Court or the officer confirming the finding or sentence of such court-martial or any authority superior to such officer, or in the case of a court-martial whose finding or sentence does not require confirmation, the officer commanding the army, army corps, division or brigade within

which the trial was held, may make such order as it or he thinks fit for the disposal by destruction, confiscation, delivery to any person claiming to be entitled to possession thereof, or otherwise, of any property or document produced before the Court or in its custody, or regarding which any offence appears to have been committed or which has been used for the commission of any offence.

(2) Where any order has been made under sub-section (*1*) in respect of property regarding which an offence appears to have been committed, a copy of such order signed and certified by the authority making the same may, whether the trial was held within British India or not, be sent to a Magistrate in any presidency-town or district in which such property for the time being is, and such Magistrate shall thereupon cause the order to be carried into effect as if it was an order passed by such Magistrate under the provisions of the Code of Criminal Procedure, 1898. [of 1898.]

Explanation.—In this section the term "property" includes, in the case of property regarding which an offence appears to have been committed, not only such property as has been originally in the possession or under the control of any party, but also any property into or for which the same may have been converted or exchanged, and anything acquired by such conversion or exchange whether immediately or otherwise."

Repeals.

26. The title and the sections of the said Act mentioned in the Schedule are hereby repealed to the extent specified in the second column thereof.

THE SCHEDULE.

SECTIONS OF THE INDIAN ARMY ACT, 1911, TO BE REPEALED.

(*See Section 26.*)

	Extent of repeal.
The title	The word "Native."
Sec. 2	The proviso to sub-section (*1*).
" 10	The words "of which the last pay statement, if produced, shall be evidence."
" 15	The whole.
" 18	Sub-section (*3*).
" 43	In sub-clause (*iii*) of clause (*h*) the words "or whose sentence involves such dismissal."
" 50	In clause (*c*) the word "proper" and the words "at the hospital", and in the proviso the words "or whose sentence involves dismissal."
" 93	In sub-section (*2*) the words "to prove the signature to such certified extracts, nor shall it be necessary."
" 126	Sub-section (*3*).

STATEMENT OF OBJECTS AND REASONS.

THE principal object of this Bill is to supply certain deficiencies, and to remedy certain defects, disclosed in the Indian Army Act by the test of over three years of war. Nearly three years of experience in peace have also shown that, though the Act was a very great advance on the Indian Articles of War, there are certain points on which it is open to improvement, and the opportunity is taken to effect such improvements as the experience gained has shown to be desirable. Opportunity is also taken to substitute the word " Indian " for the word " Native " wherever it occurs in the Act. This has been rendered legally possible by the passing of the Government of India Act, 1915.

Some of the amendments proposed in this Bill are purely formal. The more important ones assimilate, or at least find close parallels in certain provisions either of the Army Act or of the Code of Criminal Procedure.

Notes on clauses.

Clauses 3 and 5.—The " Army Corps " was not known to Indian military organization when the Act was passed.

Clause 4.—The limited scope of the definition in section 7(8) of the Act has proved very inconvenient owing to units of the Indian Army serving in so many different theatres of war and the necessity for keeping as secret as possible the organization of the various forces. The addition to the definition as regards active service removes this inconvenience.

Clause 6.—This amendment requires that the signature of the party principally affected by the transaction shall be necessary on the enrolment paper, as is the case under the Army Act [*cf.* section 80 (*4*) (*a*), Army Act].

Clause 7.—The amendment is substantially one of drafting. The proposed proviso takes the place of sub-section (5) of section 18, which is repealed by clause 26.

Clauses 8 and 9.—These amendments bring the law into line with the Army Act [*cf.* sections 6 (*1*) (*f*) and 7 (*1*), Army Act].

Clauses 10 and 16.—Miscarriages of justice sometimes occur for want of these provisions, which find a place in the Indian Penal Code and the Code of Criminal Procedure : [*cf.* sections 511, Indian Penal Code, and 237 (*2*), Code of Criminal Procedure].

Clause 11 (*1*)—The Act has to be administered by military officers who are not conversant with the provisions of the General Clauses Act, and long terms of " imprisonment " are sometimes awarded : such sentences have to be treated as sentences of simple imprisonment, which, by reason of section 105, have to be undergone in military custody. The amendment will prevent courts-martial awarding sentences of simple imprisonment inadvertently. Reference to solitary confinement is not necessary here, for that punishment is provided for in section 48 of the Act.

(*2*) Suspension from rank, pay and allowances for more than a short period is a very undesirable punishment, yet it is sometimes imposed for long periods. The amendment will remedy this.

(*3*) Reprimand or severe reprimand is a punishment for officers under the Army Act. It is a suitable punishment in the case of an offence which is not of a serious nature committed by an officer, and the want of it as a punishment for Indian officers has been felt. It is a less severe, and may be in some cases a more suitable, punishment than any that can at present be inflicted.

(*4*) Forfeiture of pay and allowances on active service will, in a large number of cases, take the place of corporal punishment. The need of some such punishment has been greatly felt. Forfeiture of ordinary pay is a punishment on active service under the Army Act : [*cf.* section 44 (*6*) of that Act]. Sentences of corporal punishment have been passed on active service during the war for the want of some other form of punishment which would not necessitate the withdrawal from duty of the offender.

Clause 12.—The amendment is consequential on the addition effected by clause 11 (*3*).

Clause 13.—This retains the power conferred by the proviso to section 15 which section it is proposed to repeal.

Clause 14.—This is a new provision the object of which is obvious.

Clause 15.—On active service the officer empowered to convene a district court-martial for the trial of an alleged offender is, as a rule, not readily accessible. This amendment will permit of the reference being made to an officer empowered to convene a summary general court-martial.

Clause 16.—See note to clause 10.

Clauses 17 and 18.—These contain special provisions relating to evidence. They have their parallels in section 163 of the Army Act and their want is frequently felt.

Clause 19.—This amendment will admit of confirmation of the finding or sentence or of both being reserved for superior authority, a procedure which is frequently desirable.

Clause 20.—Provides for the confirmation of the findings and sentences of courts-martial held on boardship. Warrants for convening general courts-martial or district courts-martial on boardship can be granted under sections 54 and 55 of the Act. A summary general court-martial might be convened, and often is convened, on boardship on active service. A similar provision exists in section 188 of the Army Act.

Clause 21.—This will enable the officer commanding the forces on active service to establish military prisons in the field in which the shorter sentences exceeding three months can be carried out. It is proposed to abolish consequental dismissal in such cases by the repeal of section 15 of the Act (see clause 26), and this provision will facilitate the return of a man to duty after the expiry of his sentence.

Clause 22—This corresponds to section 58 of the Indian Penal Code. It will enable persons sentenced to transportation while serving out of India to be kept in local civil custody until they can be sent to India.

Clause 23.—The want of power to recover a fine awarded by sentence of a court-martial exercising jurisdiction under sections 41 and 42 of the Act when such fine is not recoverable under section 50 of the Act is an obvious defect which it is proposed to remedy by this clause.

Clause 24.—The object of this clause is to enable pardons and remissions to be granted conditionally, thus bringing section 112 of the Act into line with the provisions of section 401 of the Code of Criminal Procedure. The opportunity has been taken to recast the form of the section.

Clause 25.—Cases that have occurred during the war have accentuated the want previously felt of a provision enabling courts-martial and confirming authorities to make orders regarding the disposal, pending the conclusion of a trial, and the restitution, etc., after trial, of property in respect of which an offence has been committed. The proposed addition, which is based on section 517 of the Code of Criminal Procedure, will remedy this defect. The provision has its counterpart, as regards restitution, in section 75 of the Army Act.

Clause 26 and the Schedule :—

Repeal of proviso to sub-section (1) of section 2 of the Act.—This proviso is considered to be no longer necessary. The persons mentioned in clauses (*a*) and (*b*) of the sub-section are subject to the Act; and the proviso does not really render it easier to decide whether persons subject to military law otherwise than by reason of those clauses are subject to the Army Act or to the Indian Army Act: it merely invites claims which are of no substance.

Repeal of section 15 of the Act.—The compulsory dismissal of soldiers sentenced to rigorous imprisonment for any term exceeding three months means that the services of many useful men whose services might otherwise be retained are lost. The dismissal of convicts or prisoners whose services are not further required can be effected under either section 13 or section 14 of the Act and will be provided for by an addition to Army Regulations, India. The law is brought into line with the Army Act, and many men instead of leaving the service under a cloud will obtain the chance of rehabilitating themselves. The proviso to the section is a useful provision and has been retained as a separate section; *vide* clause 13.

The repeal of words in clause (*c*) of section 50 of the Act is a drafting amendment and the repeal of the other matters mentioned in the Schedule is consequential on amendments proposed.

C. C. MONRO.

DELHI:

The 23rd February, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the law relating to Income-tax was presented to the Indian Legislative Council on the 5th March 1918:

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and amend the law relating to Income-tax was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us, annexed thereto.

Paper No. 1.—From Chief Commissioner, Coorg, No. 4072, dated 24th December, 1917, and enclosures; from Chief Commissioner, Central Provinces, No. 206-A.-XV., dated 27th December, 1917, and enclosure; and from Agent to Governor General and Chief Commissioner, Baluchistan, No. 58-C., dated 31st December, 1917.

Paper No. 2.—From Chief Commissioner, Assam, No. 6-F., dated 2nd January, 1918, and enclosures; from Government of Punjab, No. 493, dated 8th January, 1918, and enclosures; No. 1556-Finl., dated 19th January, 1918; from Chief Commissioner, Ajmer-Merwara, No. 6-C., dated 3rd January, 1918; from Chief Commissioner and Agent to the Governor General, North-West Frontier Province, No. 39-F. (Rev.), dated 11th January, 1918, and enclosures; and from Government, Bihar and Orissa, No. 174-F. T., dated 13th January, 1918, and enclosures.

Paper No. 3.—From Chief Commissioner, Delhi, No. 806-Financial, dated 29th January, 1918, and enclosures; and from Government, Burma, No 708-4-I.—2, dated 19th January, 1918, and enclosures.

Paper No. 4.—Memorial from Nattukottai Chetty Community, Madras, dated 15th January, 1918, and enclosures; from President, Sind Zamindars' Association, dated 29th January, 1918; and from the Calcutta High Court, No. 524, dated 1st February, 1918.

Paper No. 5.—From Government of the United Provinces, No. 120, dated 4th February, 1918, and enclosures; and from Government, Bombay, No. 1241, dated 6th February, 1918, and enclosures.

Paper No. 6.—From Government of Bengal, No. 374-S. R., dated 4th February, 1918, and enclosures.

Paper No. 7.—From Government of Madras, No. 66, dated the 12th February, 1918, and enclosures.

2. We have amended the extent clause of the Bill by the addition of the words "including the Santhal Parganas" as the Government of Bihar and Orissa desire that the Act should apply in that district *proprio vigore*. We consider that, if necessary, the case of British Baluchistan can be dealt with most suitably by a notification under the Scheduled Districts Act.

3. The definition of "company" in clause 2 of the Bill has been criticized on the ground that as drawn it includes firms, which is not the intention of the Bill. We have expanded the definition to include all companies constituted in the dominions of the Crown, and have confined the latter part of the definition to such foreign associations as the Governor General in Council may desire to treat as companies for the purposes of this Bill. Our object is to enable associations such as the French *Sociétés Anonymes* which, though not corporate bodies, have many characteristics in common with the companies recognized by our law, to be treated, if the Governor General in Council thinks fit, as companies for the purposes of this Bill. On the other hand, the definition as altered now excludes an ordinary firm.

4. We have been urged by our colleague Mr. Sarma to restrict the definition of "Magistrate," and, in deference to his wishes, have confined the exercise of jurisdiction by second class Magistrates under the Bill to those Magistrates of that class who may be specially empowered in this behalf by the Local Government.

5. In order to dissipate misapprehensions which have been felt in certain quarters, we have changed the title of the definition which appears in the Bill referred to us as "year of assessment" to "previous year." But the definition with the exception of one slight verbal amendment is the same as before. In order to shorten the wording of the Bill, we have amplified the definition of "Collector", and we have added to this clause a definition of "total income" which will obviate the necessity of a certain amount of repetition.

6. We have made several amendments in sub-clause (2) of clause 3. In the first place, we think that income derived from property which is held on a purely religious or charitable trust should be entirely exempt from taxation under the Act, and that the Collector in such a case should not be bound to satisfy himself that it is so applied. In the case of mixed trusts, we think that he may properly be required to inquire as to the application of the income and make his assessment accordingly. Secondly, we think that voluntary contributions to religious or charitable institutions for religious or charitable purposes should be exempt. We have amended sub-clause (2) (*i*) accordingly. We have added to the exemptions mentioned in sub-clause (2) (*iii*) of the Bill referred to us any capital sums received as the accumulated balance at the credit of a subscriber to a Provident Fund to which the Provident Funds Act, 1897, applies. We think such a payment is much on the same footing as the payment of an insurance policy. For drafting purposes, we have transposed (*iii*) and (*iv*) of this sub-clause. Finally, we have confined the exemption of casual gains to those which do not arise from business or from the exercise of a profession, occupation or vocation or as a gratuity to an employé for services rendered. This will avoid the possibility of ambiguity in connection with the use of the word gratuity in clause 6 (*1*).

7. Our colleagues Mr. Sita Nath Roy, Sir G. M. Chitnavis and Sardar Sundar Singh Majithia object to the principle of clause 4 by which agricultural income is taken into consideration for the purpose of determining rate on other chargeable income. They have recorded their views in a separate minute, but as far as the rest of the Committee are concerned, we are clearly of opinion that such an arrangement is a necessity if graduated income-tax is to be collected on an equitable basis. It seems to us quite unjustifiable that a person whose net agricultural income is 10 lakhs, and whose income from business is Rs. 1,000 should pay on the Rs. 1,000 at the rate of 4 pies, while a trader whose sole income is Rs. 25,000 from trade will pay on that income at the one anna rate. We have, however, decided to recommend that income-tax should not be levied unless the taxable income of an assessee by itself amounts to Rs.1,000 or over, and have provided for this by a small amendment in clause 4 (*1*) and by an alteration in Schedule I to the Bill. We have also provided that, in determining the basis on which net agricultural income shall be arrived at, the basis provided by the law of the province for the purposes of a cess on land shall, where such a provision exists, be followed, the matter in cases where no such provision exists being left to be dealt with by rules.

8. It has been urged that income-tax should not be levied on subscriptions by employés to Provident Funds, and that a fresh clause dealing with this matter should be added to the provisions of clause 6 (*1*) of the Bill, but we consider that this is a matter that should be dealt with under clause 12 (2) where we have made an amendment covering the case of such Provident Funds as are duly constituted under or recognized by the law. We have amended the provisions of clause 6 (2) so as to bring all servants of the Crown, whether British subjects or not, within the purview of this clause, as it seems to us unnecessary to give to persons who are not British subjects specially favourable treatment which is not accorded to British subjects.

9. We have accepted the view that the allowance for vacant house-property should be left to the unfettered discretion of the Collector, and have amended clause 8 accordingly. The inclusion of local rates and municipal taxes among the permissible allowances has also been much pressed upon us, and, recognising that they form a legitimate business expense, we have permitted an allowance for them in clause 9 (2) (*viii*). We are unable, however, to agree that these rates and taxes should be deducted from the income from house-property, since in that case they partake of the nature of personal expenses of the owner.

10. We have considered at great length the provisions of clause 9 which is a very important clause. We have accepted the view that provision should be made for depreciation of the furniture, etc., in the case of hotels and similar property, and this we have effected by separating in the Bill plant from machinery. The word "plant" has a wide meaning and if so separated will cover all reasonable cases of this kind.

It has been suggested that, in the interests of uniformity, the percentage for depreciation under clause 9 (2) (*vi*) should be fixed by the Governor General in Council. We do not think that this is feasible for practical reasons but, in order to ensure uniformity where uniformity is either possible or desirable, we have required such percentages to be fixed "subject to the approval of the Governor General in Council."

The Bill referred to us limited the depreciation allowance claimable in a subsequent year where in a previous year the full allowance had not been claimed to twice the maximum annual allowance. We have omitted this limitation and amended clause 9 (2) (*vi*) proviso (*b*) accordingly.

We have inserted a new provision to meet the question of obsolescence. This will be found in clause 9 (2) (*vii*), and will enable an allowance to be claimed in the circumstances stated therein in respect of machinery or plant sold or discarded as obsolete.

11. In clause 10 of the Bill we have added the word "vocation" after the word "profession" where it occurs in this section in order to make the class of income covered by this clause more extensive.

12. To meet representations made on behalf of the commercial community, we have abandoned the system previously embodied in the Bill, and have provided that the tax shall be levied in each year in respect of the taxable income of that year, the assessment being made in the first place on the basis of the previous year's income, while there will be a subsequent adjustment under the new clause 19 of the Bill, when the actual income of the year becomes known. At this subsequent adjustment all questions of over or under payment on account of income under the heads "salaries" and "interest on securities," due to the deduction of income-tax from these sources of income at the time of payment when the rate of the tax applicable cannot be known, will be settled if they have not been settled previously. We have re-cast clause 14 accordingly and inserted a new clause 19 to provide for the system we propose should be adopted.

In view of the representations which have been placed before us, we have come to the conclusion that partners in a firm where there is a definite partnership deed specifying the shares of the partners should be placed in the same position in regard to refunds as shareholders in a company, consequently the income-tax on such firms must be levied in the first instance at the maximum rate. We have amended the proviso to clause 14 with this object.

13. We have amended clause 16 so as to require the annual return referred to in that clause to be made within 15 days from the 31st March in each year, and to require the information to be brought up to the 31st of March.

14. We have extended the date prescribed by clause 17 (*1*) by which companies must submit returns from the 15th of May to the 15th of June. We have added a proviso giving the Collector power to extend this date for special cause in order to meet the case of companies which have to transmit their accounts to England, as we are informed that it is difficult, if not impossible, for these companies to make their returns by a date which is suitable in the case of companies which have not to go through this process.

15. We find that two grounds of objection have been taken to the provisions of clause 17 which makes a return by the assessee compulsory in all cases. On the one hand, it is urged that on administrative grounds the service of the notice which this procedure necessitates will involve a great burden in the case of small incomes which will not be compensated for by any additional advantage to the revenue. Sir John Campbell in this connection drew our attention to the fact that in the United Provinces there are 42,000 assessees to income-tax, of whom 26,000 are persons with incomes below Rs. 2,000. On the other hand, it is argued that the preparation of a return by the poorer assessees who are often illiterate will be a serious harassment which they would gladly avoid. We have devised a summary procedure in their case which can be resorted to as an optional procedure which, we hope, will meet both of these objections. The provisions we suggest in this connection appear as Chapter III of the Bill annexed to the Report.

16. In order to avoid breaking into the continuity of the ordinary assessment procedure, we have incorporated clause 19 of the Bill referred to us in clause 18 where it fits in very suitably, and have amplified that clause by a further new sub-clause necessitated by the principle of re-adjustment.

17. As we have previously explained new clause 19 provides for the adjustment procedure on the actual income received. We have added two provisos to this clause, the first of which makes it clear that the adjustment procedure provided by the clause does not relate back to transactions prior to the commencement of the Act, while the second provides a procedure for the immediate adjustment of income-tax in any year in the circumstances mentioned in that proviso.

18. We have slightly amended clause 20 of the Bill referred to us, which now appears as clause 25, and we have added a new clause 26 providing for a refund by the Collector when a mistake has been made in the demand.

19. We have substituted the "Chief Revenue-authority" for the "Commissioner" as the authority to exercise the power of revision conferred by clause 23 as we think it only reasonable that this power should be exercised by the highest Revenue-authority who is under clause 51 the authority empowered to state a case to the High Court.

20. We have provided that when a penal assessment is imposed under clause 24 no prosecution shall be instituted on the same facts, as it is not desirable that there should be room for a possible conflict between the revenue and judicial authorities for which this provision as it stands gives opportunity, and moreover it is not unreasonable that a double punishment should be provided against. No doubt in more serious cases a prosecution would be launched, but the Revenue-authorities should in our opinion be put to their election.

21. Objection has been taken to the power given by clause 27 (*2*) of the Bill referred to us on the ground that the duty which might be imposed thereunder would be burdensome to the company with no corresponding advantage to the administration. We think that there

is undoubted force in this contention, and that all reasonable requirements will be met by providing that the share register of the company shall be open to the inspection of the Income tax authorities, and we have provided this power in the new clause 29.

22. We have re-drawn existing clause 26 so as to provide definite power for the issue of commissions, and have taken the opportunity of incorporating in our new clause (see clause 27 of the Bill annexed to this Report) the provisions of clause 42 of the Bill referred to us, as we think that they find a very suitable place in this clause.

23. The application of the English rule embodied in clause 29 of the Bill referred to us regarding married women has excited the opposition of our Indian colleagues, and Colonel Aplin has pointed out to us that it is not suitable to Burmese conditions. We do not think that there is any justification in maintaining it as a special rule in the case of married women subject to English law, and we have, in these circumstances, deleted the clause. The result will be that married women will be separately assessable in respect of their own incomes.

24. We have added a proviso to clause 33 (now clause 34) requiring the Collector to give an opportunity to any person to be heard before such person can be treated as an agent under the provisions of that clause.

25. We have altered the proviso to clause 34 (now clause 35) to allow the question whether an appellant is to be treated as in default or not to be determined by the discretion of the Collector.

26. We have added a saving to clause 35 (*5*) [now clause 36 (*5*)] of the Bill which is necessitated by the terms of clause 32 (*1*) (now clause 33), and we have amended the wording of the latter part of this clause.

27. We have amended clause 36 (now clause 37) to give effect to the decision that partners in firms constituted under registered deeds of partnership specifying the individual shares of the partners should be entitled to the same refunds as are admissible to shareholders in companies.

28. We think it will be convenient if all the penalty sections of the Bill are brought into Chapter VII, and we have accordingly deleted clause 28 of the Bill and incorporated the necessary penalties for offences under clauses 29 and 30 of our amended Bill in clause 39. We have omitted the second sub-section of this clause, as we do not think a Revenue-authority should have the power to remit a fine imposed by a criminal Court.

29. In the rule-making power, clause 43, we have inserted a definite power to make rules as to composition of assessment, and to meet the views of some of our body, we have required rules for the determination of net agricultural income to be made after previous publication.

30. We have amplified the language of the power of exemption conferred on the Governor General in Council by clause 44.

31. The Local Government inform us that clause 48 of the Bill is no longer necessary as other powers exist under the local revenue law of providing for the matter. In these circumstances, it is clearly out of place in an Imperial Act, and we have deleted it accordingly.

32. We have discussed at considerable length the provisions of clause 52 now clause 51. There is a considerable body of feeling that an assessee should have a right to have a reference made to a High Court on a point of law as long as it is left to the Chief Revenue-authority to prevent unnecessary or frivolous points being taken, and we have amended the clause to provide for this.

On the other hand, we can see no reason why such references should not be disposed of by the highest civil Court of appeal of the province, and we have accordingly amended sub-clause (*1*) and allowed the definition of "High Court" provided by the General Clauses Act, X of 1897, to operate. Again, we think it unnecessary to make it a statutory requirement that such references should be heard in all cases by a bench of three Judges as we think that this is a matter pre-eminently to be left to the discretion of the eminent judicial authority concerned, especially in view of the dislocation of ordinary business which such a provision must often cause. We have, therefore, omitted sub-clause (*2*) of this clause. We think that in a case when an assessee insists on a reference under this clause the Court should have power to order costs in its discretion, and we have so provided accordingly.

33. We considered it outside the scope of our functions to examine suggestions as to the amendment of the graduated rates imposed by Schedule I, such as were submitted, for example, by the Bengal Chamber of Commerce. We hold that, if it should hereafter be considered desirable to amend the existing rates, this should be a matter to be taken up on a budgetary programme, and that such amendment would be out of place in connection with the present Bill which is primarily one for the improvement of the methods and machinery of collection and not for increase or decrease of taxation.

34. We have made certain other drafting amendments in the Bill which do not call for detailed notice.

35. In conclusion, we desire to express our obligation to Mr. Gatherall of Calcutta who gave evidence on several occasions before our Committee which was particularly valuable as our colleague the Hon'ble Sir Hugh Bray was unable to attend our meetings.

36. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	27th October, 1917.
Fort Saint George Gazette	6th November, 1917.
Bombay Government Gazette	6th December, 1917.
Calcutta Gazette	14th November, 1917.
United Provinces Gazette	17th November, 1917.
Punjab Government Gazette	9th November, 1917.
Burma Gazette	8th December, 1917.
Central Provinces Gazette	10th November, 1917.
Bihar and Orissa Gazette	14th November, 1917.
Coorg District Gazette	1st December, 1917.
Sind Official Gazette	15th November, 1917.
Assam Gazette	21st November, 1917.
North-West Frontier Province Government Gazette	9th November, 1917.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil, Telugu, Kanarese, Malayalam	22nd January, 1918.
	Urdu	29th December, 1917.
Bombay	Marathi, Gujarathi, Kanarese	13th December, 1917.
United Provinces	Urdu	22nd December, 1917.
Punjab	Urdu	21st December, 1917.
Burma	Burmese	22nd December, 1917.
Central Provinces	Marathi, Hindi	5th January, 1918.
Sindh	Sindhi	20th December, 1917

37. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

W. S. MEYER.
G. R. LOWNDES.
G. S. BARNES.
SITA NATH ROY.*
A. P. MUDDIMAN.
H. F. HOWARD.
SUNDAR SINGH MAJITHIA.*
B. N. SARMA.†
S. L. APLIN.
M. N. HOGG.
G. M. CHITNAVIS.*
J. S. CAMPBELL.

The 4th March, 1918.

**Note of dissent.*

We sign this report subject to the provision that we take strong exception to the latter part of section 4 (*1*) of the Bill, which, we think, is an indirect attempt to tax agricultural incomes.

G. M. CHITNAVIS.
SITA NATH ROY.
SUNDAR SINGH MAJITHIA.

†Note of dissent.

Clauses 2 to 14.—The provisions of the Act in assessing a Hindu undivided family will tend to a disruption of the joint family system and are unfair to the members of such families. The graduated system which has become a normal feature of income-tax administration in India makes a great difference. To take an illustration: A Hindu undivided family consisting of 4 brothers with an income of Rs. 32,000 has to pay at the higher rate of 1 anna, or a tax of Rs. 2,000, whereas, if divided, the four brothers would pay only Rs. 1,000. So would the

members of a Muhammadan family living together. In the case of poorer families it makes a still greater difference, for whereas a similar family with an income of Rs. 3,200 pays a tax at 5 pies in the rupee, if divided, it would escape taxation altogether. Delicate inquiries, as to how far the acquisitions of the several members are separate or are family property, would be extremely embarrassing. The doctrine of survivorship cannot be invoked for it does not obtain under the Dhayabhaga. The taxation policy of the Government grievously interferes with the family system of the Hindus. The tax payable by an undivided family should be the total of the sums, if any, which would be payable by the several members of the family entitled to a share of such income if the family became divided on the date on which the income becomes taxable.

Clause 8.—The *bonâ fide* annual value of any house property should be expressly stated to be the income which would be derived from the premises, when the tenant agrees to pay the local rates or municipal taxes. The distinction drawn in clauses 8 and 9 has no real basis. The income of local bodies is assessable to income-tax in England, and there is no real analogy.

Clause 18.—The Act goes against the cardinal and fundamental principles that no one should be a judge in his own cause. The Collector and Commissioner represent the interests of the tax-gatherer and are judges. The fact that an appeal is allowed to the High Court on questions of law does not affect the question, for a correct valuation of the amount of income is as important as the principles on which taxable income has to be settled. The analogy of land acquisition cases and the example of other countries may be invoked in support of the claim that at any rate in cases where the assessee requires it, income-tax assessors should be associated with the Collector in determining the amount of taxable income.

Clause 21.—Punishment for failure to make a return should be commuted from loss of a right to appeal into a money penalty, where the party is unable to satisfy the taxing authorities that the failure was not wilful.

B. N. SARMA.

BILL No. 21 OF 1917.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill to consolidate and amend the law relating to Income-tax.

WHEREAS it is expedient to consolidate and amend the law relating to Income-tax; It is hereby enacted as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the Indian Income-tax Act, 191 ;

(*2*) It extends to the whole of British India *including the Santhal Parganas* and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in that behalf, and to all other servants of His Majesty in those dominions; and

(*3*) It shall come into force on the first day of April 191 .

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "Agricultural income" means—

(*a*) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officers of Government as such;

(*b*) any income derived from—

(*i*) agriculture, or

(*ii*) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(*iii*) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(*iv*) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (*a*), or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce of which, any operation mentioned in sub-clauses (*ii*) and (*iii*) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building;

(*2*) "Assessee" means a person by whom income-tax is payable, and includes a firm and a Hindu undivided family;

(*3*) "Business" includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

(*4*) "Chief Revenue-authority" means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act;

(*5*) "Collector" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Collector, *and means in relation to any assessee carrying on business the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee the Collector of the place where such assessee resides.*

(*6*) "Commissioner" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Commissioner;

(*7*) "Company" means a company as defined in the Indian Companies Act, 1913, *or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the legislature of a British possession*, and includes any *foreign* association carrying on business in British India, whether incorporated or not, and whether its principal place of business is situate in British India or not, *which the Governor General in Council may, by general or special order, declare to be a company for the purposes of this Act.*

VII of 1913.

(*8*) "Local authority" includes any person legally entitled to the control or management of any municipal or local fund;

(*9*) "Magistrate" means a Presidency Magistrate or a Magistrate of the first class, *or a Magistrate of the second class specially empowered by the Local Government to try offences against this Act.*

(*10*) "Prescribed" means prescribed by rules made under this Act;

(*11*) "*Previous year*" means the twelve months ending on the 31st day of March next preceding *the year* for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day on which his accounts have so been made up:

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "*previous year*" as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit.

(*12*) "Principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(*a*) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(*b*) any person connected with the authority, company, body or association upon whom the Collector has served a notice of his intention of treating him as the principal officer thereof.

(*13*) " *Total income* " *means total income from all sources to which this Act applies.*

CHAPTER I.

TAXABLE INCOME.

3. (*1*) Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under this Act, deemed to accrue or arise or to be received in British India.

Application of Act.

(*2*) *This Act shall not apply to* the following classes of income :—

(*i*) Any income derived from property held under trust or other legal obligation *wholly* for religious or charitable purposes, *and, in the case of property so held in part only for such purposes, the income applied, or finally set apart for application, thereto.*

(*ii*) *Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.*

(*iii*) The income of local authorities.

(*iv*) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be, applicable.

IX of 1897.

V to 1912

(*v*) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, *or as the accumulated balance at the credit of a subscriber to any such Provident Fund.*

(*vi*) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(*vii*) Legacies.

(*viii*) *Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature and are not by way of addition to the remuneration of an employee.*

(*ix*) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

In this *sub-section* " charitable purpose " includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

4. (*1*) Agricultural income shall not be chargeable to income-tax, but the net amount of such income in excess of one thousand rupees which has been received by an assessee in the *previous year* shall be taken into account in determining the rate at which the tax shall be levied on any income *otherwise* chargeable to income-tax under this Act.

Agricultural income.

(*2*) *In any province in which a basis has been definitely laid down by or under any enactment for the ascertainment of the annual value of land for the purpose of any cess on land, net agricultural income for the purposes of this Act shall be ascertained on that basis and in all other cases in the prescribed manner.*

5. Save as otherwise provided by this Act, the following classes of income shall be chargeable to income-tax in the manner hereinafter appearing, namely—

(*i*) Salaries.
(*ii*) Interest on securities.
(*iii*) Income derived from house property.
(*iv*) Income derived from business.
(*v*) Professional earnings.
(*vi*) Income derived from other sources.

6. (*1*) The tax shall be *payable by an assessee* under the head " Salaries " in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association not being a local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Government, provided that the tax shall not be *payable* in respect of—

Salaries.

(*i*) any salary not exceeding rupees five hundred per mensem received by any member of His Majesty's Forces, or of His Majesty's Indian Forces, as the pay of an appointment which is ordinarily reserved exclusively for members of those Forces; or

(*ii*) any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children provided that the sum so deducted shall not exceed one-sixth of the salary.

(*2*) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject *or any servant of His Majesty* in any part of India by Government or by a local authority established by the Governor General in Council.

7. The tax shall be *payable by an assessee* under the head " Interest on securities " in respect of the interest *receivable by him* on any security of the Government of India or on debentures or other securities for money issued by or on behalf of a local authority or a company :

Interest on securities.

Provided that no tax shall be *payable* on the interest *receivable* on any security of the Government of India issued or declared to be income-tax free.

8. The tax shall be *payable by* an assessee under the head "Income derived from house property" in respect of the *bonâ fide* annual value of any house property of which he is the owner, subject to the following allowances, namely :—

Income derived from house property.

(*i*) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;

(*ii*) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value ;

(*iii*) the amount of any annual premium paid to insure the property against risk of damage or destruction;

(*iv*) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;

(*v*) any sums paid on account of land-revenue *in respect of the property* ;

(*vi*) in respect of collection charges, a sum not exceeding the prescribed maxim*um*.

(*vii*) *in respect of vacancies, such sum as the Collector may determine having regard to the circumstances of the case.*

For the purposes of this section and section 9 the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year.

9. (*1*) The tax shall be *payable by* an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

Income derived from business.

(*2*) Such profits shall be computed after making the following allowances, *in respect of sums paid, or, in the case of depreciation, debited*, namely :—

(*i*) Any rent paid for the premises in which such business is carried on, or where the premises are owned by the assessee the *bonâ fide* annual value *thereof*, provided that when any substantial part of the premises is used as a dwelling house by the assessee the allowance under this clause shall be such sum as the Collector may determine having regard to the proportional part so used ;

(*ii*) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon, provided that if any substantial part of the premises is used by the assessee as a dwelling house a proportional part only of such amount shall be allowed ;

(*iii*) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid ;

(*iv*) in respect of insurance against risk of damage or destruction of buildings, machinery, *or* plant used for the purposes of the business, the amount of any premium paid ;

(*v*) in respect of current repairs to buildings, machinery, *or* plant the amount actually expended thereon ;

(*vi*) in respect of depreciation of such buildings, machinery *or* plant being the property of the assessee a sum not exceeding, a percentage on the original cost thereof *to the assessee* to be fixed, *subject to the approval of the Governor-General in Council*, by the Local Government for different classes of buildings, machinery *or* plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time.

Provided that :—

(*a*) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the *previous year*, and the prescribed particulars have been duly furnished ;

(*b*) when in any year the full allowance admissible has not been claimed the balance may be added to the allowance made for the following year or years ;

(*c*) the aggregate of the allowances made under this sub-head *either under this Act or any Act repealed thereby* shall, in no case, exceed the original cost *to the assessee* of the buildings, machinery *or* plant as the case may be ;

(*vii*) *in respect of any machinery or plant which has been sold or discarded as obsolete, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause* (*vi*), *and the amount for which the machinery or plant is actually sold, or its scrap value.*

(*viii*) any sums paid on account of land-revenue, *local rates or municipal taxes in respect of the premises* ;

(*ix*) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

10. (*1*) The tax shall be *payable by* an assessee under the head "Professional earnings" in respect of the profits of any profession, *or vocation* followed by him.

Professional earnings.

(*2*) Such profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession *or vocation*, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be income chargeable under this head.

Income derived from other sources.

11. (1) The tax shall be *payable by* an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source *to which this Act applies* (if not included under any of the preceding heads) with the exception of agricultural income.

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

Exclusions of a general nature.

12. (1) In computing the amount of the income chargeable to income-tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family where the company, the firm or the family is liable to the tax.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife *or as a contribution to any provident fund to which the Provident Funds Act, 1897, applies, or to any provident fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act* :

IX of 1897.

V of 1912.

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries", exceed one-sixth of the income of the assessee which would apart from such exclusion and exemption be chargeable to income-tax.

Treatment of exemptions and exclusions in determining total income.

13. In computing the total income of an assessee for the purposes of Schedule I, salaries and deductions exempted under the proviso to section 6 (1), income mentioned in section 12 (1), and sums excluded under section 12 (2) shall be taken into account.

Taxable income and levy of tax thereon.

14. (1) The aggregate amount of *an assessee's* income chargeable under each of the heads mentioned in sections 6 to *11 shall be the taxable income of the assessee.*

(2) Subject to the conditions hereinbefore set out *there* shall be levied *in respect of* the year beginning with the first day of April, 191 , and in *respect of* each subsequent year, *by collection in that year and subsequent adjustment as hereinafter provided, income-tax upon every assessee in respect of his taxable income in that year* at the rate specified in Schedule I :

Provided that, where the assessee is a company *or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners,* and the *taxable* income of such company *or firm* is one thousand rupees per annum or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

Payment.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted at the time of payment in respect of income chargeable under the following heads :—

(i) "Salaries ;" and

(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount provided that if the payment is a recurring one and in respect of any period less than a year the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on *behalf* of the person from whose earnings the deduction was made and credit shall be given to him therefor in *the* next *adjustment* under *section 19 :*

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on *behalf* of the owner of the security, and credit shall be given to him therefor in *the* next *adjustment* under *section 19 :*

Provided that, if the owner of the security obtains a refund of any portion of the tax *so deducted* in accordance with the provisions of this Act, no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor General in Council directs.

(5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned the tax shall be payable by the assessee direct, and shall be the amount assessed under this Act *subject to such adjustment as aforesaid.*

Annual return.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, and every private employer who has agreed to recover *income* tax on behalf of Government shall prepare, and,

within fifteen days from the 31st day of March in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(*a*) the name, and so far as it is known the address, of every person who *was* receiving *on the said 31st day of March*, or has received during the year ending on that date, from the authority, company, body, association or private employer as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed not being less than six hundred rupees per annum;

(*b*) the amount of the income so received by each such person, and the time or times at which the same was paid;

(*c*) the amount deducted in respect of income-tax from each such person.

Return by assessees.

17. (*1*) The principal officer of every company shall prepare, and, on or before the fifteenth day of *June* in each year, deliver or cause to be delivered to the Collector a return in the prescribed form and verified in the prescribed manner of the *total income* of the company during the *previous year*:

Provided that the Collector may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(*2*) In the case of any person *other than a company* whose taxable income is, in the Collector's opinion, not less than *two* thousand rupees, the Collector shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his *total income* during the *previous year*.

(*3*) *In the case of any person other than a company whose taxable income is in the Collector's opinion one thousand rupees or upwards, but less than two thousand rupees, the Collector may, if he thinks fit, serve upon him a notice in accordance with the provisions of sub-section (2), but, if he does not do so, shall proceed in the manner hereinafter provided in Chapter III for the summary assessment of such incomes.*

Assessment.

18. (*1*) If the Collector is satisfied that a return made under section 17 is correct and complete, he shall *assess the sum payable by the assessee for the year in which the return is made on the basis of such return.*

(*2*) If the Collector has reason to believe that a return made under section 17 is incorrect or incomplete, he *shall* serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(*3*) On the day specified in the notice, or as soon afterwards as may be, the Collector, after examining such accounts and documents, and hearing any evidence *which the assessee* may produce and such other evidence as the Collector may require, shall, by an order in writing determine the *total income of the assessee for the previous year and assess the sum payable by the assessee for the year in which the return is made on the basis of such determination.*

(*4*) If the principal officer of any Company or any other person fails to make a return under section 17 (*1*), (*2*) *or* (*3*) as the case may be, or having made a return, fails to attend or fails to comply *substantially* with all the terms of a notice issued under section 18, *sub-section* (2), the Collector shall make the assessment to the best of his judgment.

(*5*) *The sum to be assessed in every case shall be a sum calculated on the aggregate of the assessee's income in the previous year chargeable under each of the heads mentioned in sections 8 to 11 at the rate applicable to his total income in that year.*

Adjustment with actual income when ascertained.

19. *When the Collector has, in any year after the commencement of this Act for which income-tax is leviable under section 14 (2), ascertained, either from the return made by an assessee or after further inquiry, the total income actually received by or accrued to the assessee in the previous year, he shall compute the income-tax which would have been payable in respect thereof if it had been levied in such previous year with reference to the amount of the income so ascertained and the law then in force; and the difference between the sum so computed and the aggregate of the sums already paid by or on behalf of the assessee in respect of income-tax for such previous year shall be paid by or refunded to the assessee as the case may be.*

Provided that no adjustment shall be made under this section in respect of any income-tax assessed or paid before the passing of this Act:

Provided also that it shall be competent to—

(*a*) *an assessee; or*

(*b*) *in the case of the death or insolvency of an assessee, his representative in interest; or*

(*c*) *with reference to any year for which income-tax is leviable under section 14 (2), the Collector;*

in any year to claim an immediate adjustment to date of the sums already paid by or on behalf of an assessee in that year, upon the basis of the total income actually received by or accrued to him in that year; and upon such claim being made, all the provisions of this Chapter shall apply so far as may be necessary for the determination of the proper sum to be paid by or refunded to the assessee or his representative in interest in respect of income-tax down to the date of such determination, and the same shall be paid or refunded accordingly.

Notice of demand.

20. *When the Collector has determined a sum to be payable by an assessee under either section 18 or section 19, he shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.*

Petition against assessment under this Act.

21. (*1*) Any assessee objecting to the amount *or rate* at which he is assessed *under section 18 or to an adjustment made under section 19*, or denying his liability to be assessed under this Act may, unless he or, in the case of a company, the principal officer thereof, has knowingly and wilfully failed to make

a return under section 17 or *substantially* to comply with all the terms of a notice served on him under section 18, apply by petition to the Commissioner *for relief against any order of the Collector in respect of such assessment or adjustment.*

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of *demand*; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

Hearing of petition.

22. The Commissioner shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon, whether by way of confirmation, reduction, enhancement or cancellation of the assessment, *or adjustment or otherwise* and fixing such time for payment, as he thinks fit.

Power of review

23. The *Chief Revenue-authority* may, of *its* own motion, call for the record of any assessment proceeding which has been taken by any officer subordinate to *it*, and make such inquiry and pass such orders thereon as *it* thinks fit:

Provided that *it* shall not pass any order *enhancing the sum payable by an assessee* without hearing *him* or giving him a reasonable opportunity of being heard

Penal assessment

24. If the Collector or the Commissioner in making *any* assessment *or adjustment under this Chapter* is satisfied that the assessee has concealed the particulars of his income, or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay on the difference between *his income as finally ascertained* and the amount originally returned by *him* income-tax at *a rate not exceeding* double the rate which would otherwise have been payable:

Provided that no such order shall be made unless the assessee has been heard or has been given a reasonable opportunity of being heard:

Provided further that no prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penal assessment is made under this section.

Income escaping assessment assessable in following year.

25. If for any reason income chargeable under this Act has escaped assessment in any year, *or has been assessed at too low a rate* the Collector may, at any time in the year next following, assess, *or re-assess*, such income, and all the provisions of this Act shall apply accordingly.

Rectification of mistake.

26. *The Collector may, at any time within one year from the date of any demand made upon an assessee, rectify any mistake in connection therewith which has been brought to his notice by such assessee and make a refund to such assessee in respect thereof.*

Power to take evidence on oath, etc.

27. *The Collector or Commissioner shall, for the purposes of any inquiry under this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters—* V of 1908.

(a) *enforcing the attendance of any person and examining him on oath or affirmation;*

(b) *compelling the production of documents; and*

(c) *issuing commissions for the examination of witnesses;*

and any proceeding before a Collector or Commissioner under *this* Chapter shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 1860.

Power to call for information.

28. The Collector or Commissioner may for the purposes of this Act—

(1) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving *in virtue of such employment* any income *not* chargeable under the head "Salaries", of such amount as may be prescribed, not being less than six hundred rupees per annum;

(2) require any firm or Hindu undivided family to furnish him with a return of the partners in the firm or the adult male members of the family, as the case may be, and of their addresses;

(3) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent and of their addresses.

Power to inspect the register of members of any company.

29. *The Collector or Commissioner or any person authorised in writing in this behalf by the Collector or Commissioner, may inspect and if necessary take copies or cause copies to be taken of the register of members of any company or of any entry in such register.*

CHAPTER III.

SUMMARY ASSESSMENT.

Summary assessment.

30. (1) *In the case of persons whose taxable income is in the Collector's opinion rupees one thousand or upwards, but less than rupees two thousand, the Collector shall, save in cases in which he has served a notice under section 17 (3), make a summary assessment on the income of such persons to the best of his judgment.*

(2) *Notice of such summary assessment and of the amount of the tax payable thereunder and of the time and the place at which, and the person to whom, such tax is to be paid shall be given either by local publication in the prescribed manner of a list of such assessments or in such other way as may be prescribed:*

Provided that due publicity shall be given to the assessee's right to apply to the Collector in the manner provided for in the next sub-section within the prescribed period, and that reasonable notice shall be given of the place at which, and the person from whom, the assessee can obtain a form of return should he wish to submit one.

(3) Any assessee in respect of whom a summary assessment has been made under this section may, within the prescribed period, apply to the Collector for the cancellation or revision of the assessment, and the Collector shall, after examining any accounts and documents and hearing any evidence which the assessee may produce, and such other evidence as the Collector may require, determine, by order in writing, the amount of the tax, if any, payable by the assessee, and such determination shall be final:

Provided that, if the person making the application files therewith a return of his income in the prescribed form and verified in the prescribed manner, the application shall be deemed to be a return under section 17 and shall be dealt with accordingly.

CHAPTER IV.

LIABILITY IN SPECIAL CASES.

Guardians, trustees and agents.

31. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any *income chargeable under this Act*, the tax shall be levied upon and recoverable from such guardian, trustee or agent as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, and all the provisions of this Act shall apply accordingly.

Courts of Wards, &c.

32. In the case of income *chargeable under this Act* which is received by the Courts of Wards, the Administrators General, the Official Trustees or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and all the provisions of this Act shall apply accordingly.

Non-residents.

33. (*1*) In the case of any person residing out of British India all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in British India, shall be deemed to be income accruing or arising within British India and shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be deemed to be for all the purposes of the Act the assessee in respect of such income-tax:

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within British India.

(*2*) Where a person not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Collector or the Commissioner, as the case may be, that, owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

Agent to include persons treated as such.

34. Any person employed by, or on behalf of a person residing out of British India or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Act, be deemed to be such agent

Provided that no person shall be deemed to be the agent of a non-resident person unless he has had an opportunity of being heard by the Collector as to his liability.

CHAPTER V.

RECOVERY OF TAX.

Tax when payable.

35. The amount of income-tax specified as payable in a notice of *demand under section 20* or an order under section 22, section 23 or section 24 *or in a notice or order under section 30*, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned then on or before the first day of the second month following the date of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that when an assessee has presented a petition under section 21 *the Collector may in his discretion treat the assessee as not being* in default as long as such petition is undisposed of.

Mode and time of recovery.

36. (*1*) When an assessee is in default in making a payment of income-tax, the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which the Collector is subordinate.

(2) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (1), and such person shall comply with any such requisition *and shall pay the sums so deducted to the credit of the Government of India or as the Governor-General in Council directs.*

(3) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of income-tax.

(4) The Local Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) *Save in accordance with the provisions of section 33* (1), no proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in which *any* demand is made *under this Act.*

CHAPTER VI.

REFUNDS *to shareholders and others.*

Refund to individual shareholders, *partners* and owners of securities.

37. If—

(a) a shareholder in a company who has received any dividend from the company; *or*

(b) *a partner in a firm on which income-tax has been levied at the maximum rate, in accordance with the proviso to section 14, who has received a share of the profits of the firm*; or

(c) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15;

satisfies the Collector that his total income in the *previous year* was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled to a refund of a sum calculated on such dividend, *share of profits* or interest at the rates specified in the same Schedule against each such amount.

Limitation of claims for refund.

38. No claim to any refund *under section 37* shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

CHAPTER VII.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements *or allow inspection.*

39. If a person fails *without reasonable cause or excuse*—

(a) to deduct and pay any tax as required by section 15 or under section 36 (2);

(b) to deliver or cause to be delivered to the Collector in due time *any of* the returns mentioned in section 16, section 17, *or section 28*;

(c) *to grant inspection or allow copies to be taken in accordance with the provisions of section 29*;

(d) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under section 18, such accounts and documents as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

False statement in declaration.

40. If a person makes a statement in a verification mentioned in section 17 or section 21 (3) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code. XLV of 1860.

Prosecution to be at instance of Collector.

41. (1) A person shall not be proceeded against for an offence under section 39 or section 40 except at the instance of the Collector.

(2) The Collector may stay any such proceeding or compound any such offence.

Disclosure of information by public servant.

42. All particulars contained in any statement or return made or furnished under the provisions of this Act shall be treated as confidential, and if a public servant discloses any particulars contained in any statement or return made or furnished under this Act, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Local Government.

CHAPTER VIII.

MISCELLANEOUS.

Power to make rules.

43. (1) The Governor General in Council may make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income, and may, *subject to such restrictions and conditions as he may impose,* delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) Without prejudice to the generality of the foregoing power such rules may—

(a) *subject to the provisions of section 4* provide for the determination of *the amount of* net agricultural income,

(b) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at,

(c) prescribe the manner in which and the procedure by which the taxable income of Insurance Companies shall be arrived at,

(d) prescribe the manner in which and the procedure by which the taxable income of persons not resident in British India or of persons deemed to be assessees in respect thereof, shall be arrived at,

(e) *provide for a system of composition of assessments and prescribe the conditions under which the Collector may enter into composition with assessees as to their assessment,*

(f) prescribe the procedure to be followed on applications for refunds,

(g) provide for any matter which by this Act is to be prescribed.

(3) *The power to make rules conferred by sub-section (2), clause (a), shall be subject to the condition of the rules being made after previous publication.*

(4) Rules made under this section shall be published in the Gazette *of India or the local official Gazette, as the case may be, and shall thereupon have effect as if enacted in this Act.*

Power to make exemptions, etc.

44. The Governor General in Council may, by notification in the Gazette of India, *make an exemption, reduction in rate or other modification, in respect of income-tax in favour of* any class of income or *in regard to* the whole or any part of the income of any class of persons.

Receipts and their contents.

45. When any money is paid under this Act to the Collector or is recovered thereunder by him he shall give a receipt for the same, specifying the prescribed particulars.

Service of notices.

46. A notice or requisition under this Act may be served on the person therein named either by post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, 1908, for the service of summons.

Power to declare principal places of business.

47. (1) When an assessee has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his principal place of business.

(2) When an assessee has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be his principal place of business.

(3) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, may appoint in this behalf.

Indemnity.

48. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

49. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires.

Delegation of certain powers of Local Government.

50. The Local Government may, by notification in the local official Gazette, delegate to the Chief Revenue-authority all or any of the powers conferred on it by this Act for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners and all or any of the powers conferred on it by section 36 and the proviso to section 42.

Statement of case by Chief Revenue-authority to High Court.

51. (1) *If in the course of any assessment under this Act or any proceeding in connection therewith other than a proceeding under Chapter VII, a question has arisen with reference* to the interpretation of any of the provisions of this Act or of any rule thereunder *the Chief Revenue-authority* may, either on its own motion or on reference from any Revenue-officer subordinate to it, draw up a statement of the case, and refer it, with its own opinion thereon, *to the High Court, and shall so refer any such question on the application of the assessee unless it is satisfied that the application is frivolous or that a reference is unnecessary.*

(2) If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(3) The High Court upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue-authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall dispose of the case accordingly, or if the case arose on reference from any Revenue-officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

V of 1908.

(4) *Where a reference is made to the High Court on the application of an assessee, costs shall be in the discretion of the Court.*

Bar of suits in Civil Court.

52. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Repeal.

53. The enactments mentioned in Schedule III are hereby repealed to the extent specified in the fourth column thereof:

Provided that such repeal shall not affect the liability of any person to pay any sum due from him *or any existing right of refund* under any of the said enactments.

SCHEDULE I.

(*See section 14.*)

Rates of Tax.

	Rate.
I. When the taxable income is less than Rs. 1,000.	Nil.
II. When the taxable income is Rs. 1,000 or upwards :—	
(*i*) When the total income is less than Rs. 2,000.	Four pies in the rupee.
(*ii*) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(*iii*) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(*iv*) When the total income is Rs. 10,000 or upwards, but is less than Rs. 25,000.	Nine pies in the rupee.
(*v*) When the total income is Rs. 25,000 or upwards.	One anna in the rupee.

SCHEDULE II.

(*See section 37.*)

Rates of Refund.

Amount.	Refund.
1. Less than Rs. 1 000 . .	One anna in the rupee.
2. Rs. 1,000 or upwards, but less than Rs. 2,000.	Eight pies in the rupee
3. Rs. 2,000 or upwards, but less than Rs. 5,000.	Seven pies in the rupee
4. Rs. 5,000 or upwards, but less than Rs. 10,000.	Six pies in the rupee.
5. Rs. 10,000 or upwards, but less than Rs. 25,000.	Three pies in the rupee.

SCHEDULE III.

(*See section 53.*)

Enactments Repealed.

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
1886	II	The Indian Income-tax Act, 1886.	So much as has not been repealed.
1897	XIV	The Indian Short Titles Act, 1897.	So much of the Schedule as relates to the Indian Income-tax Act, 1886.
1903	XI	The Indian Income-tax (Amendment) Act, 1903.	So much as has not been repealed.
1914	IV	The Decentralization Act, 1914.	So much of the Schedule as relate to the Indian Income-tax Act, 1886.
1916	V	The Indian Income-tax (Amendment) Act, 1916.	The whole.
1917	VII	The Indian Income-tax (Amendment) Act, 1917.	The whole.

A. P. MUDDIMAN,

Secretary to the Government of India.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915. (5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 27th February, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding*, and 57 Members of whom 50 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Mir Asad Ali, Khan Bahadur, asked:—

The Commercial Intelligence Department.

1. "Will Government be pleased to state what improvement has been made in the organization of the Commercial Intelligence Department within the last two years?"

The Hon'ble Sir George Barnes replied:—

"The question of improving the organization of the Commercial Intelligence Department has been engaging the attention of the Government of India for some time past. It has been decided to continue the existing arrangements until the Report of the Indian Industrial Commission is received."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked:—

Representation on the Imperial Legislative Council of Cantonments in Native States.

2. "With reference to my questions regarding the representation of cantonment stations in Indian States, such as Bangalore and Secunderabad, asked on the 9th September, 1913, 9th January, 1914, and 8th September, 1914, do Government propose to consider the question of giving them representation on the Imperial Legislative Council in any scheme of impending reforms?"

[*Sir William Vincent; Mir Asad Ali, Khan Bahadur; Sir Claude Hill; Rao Bahadur B. N. Sarma; His Excellency the Commander-in-Chief.*] [27TH FEBRUARY, 1918.]

The Hon'ble Sir William Vincent replied :—

" Government are at present unable to make any statement as to the scope of the constitutional changes now under consideration. "

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Investigation of the indigenous system of medicine.

3. " Will Government be pleased to state—

(*a*) whether they have received the views of all Local Governments on the subject of my Resolution moved in this Council on the 15th March, 1916, recommending an investigation in regard to the indigenous systems of medicine ?

(*b*) and, if so, what action they have taken in the matter as the result of such investigation ? "

The Hon'ble Sir William Vincent replied :—

" The views of all the Local Governments and Administrations have been received by the Government of India. They are now, as stated in the reply given by the Hon'ble Sir James DuBoulay to the Hon'ble Rai Bahadur B. D. Shukul on February 6th, awaiting from the Chief Commissioner of Delhi the opinion of the Committee of the All-India Ayurvedic and Unani Tibbi Conference on the indigenous systems of medicine. "

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

The Cotton Industry in India.

4. " With reference to the answer given to my question on the Cotton industry in India asked on the 16th February, 1917, that Government were considering the suggestions made by Professor Todd, will Government be pleased to state what action has since been taken to promote the industry ? "

The Hon'ble Sir Claude Hill replied :—

" The Hon'ble Member's attention is invited to the answer given by the Hon'ble Sir George Barnes to a question asked on the same subject by the Hon'ble Maharaja Sir Manindra Chandra Nandi on 6th February, 1918. As stated by my Hon'ble Colleague, the whole question will be carefully considered by the Government of India on receipt of the Report of the Committee which has been appointed to investigate the possibility of extending the production of long-stapled cotton in India. "

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Indian Prisoners of War.

5. " Will Government be pleased to state—

(*a*) what special steps, if any, have been taken for ascertaining the condition of the Indians who are prisoners-of-war in the hands of Germany, Austria-Hungary and Turkey, in the several theatres of war, and for improving their lot; and

(*b*) the substance of the latest reports regarding their condition, and when such reports were received ? "

His Excellency the Commander-in-Chief replied :—

" With regard to (*a*) the question of taking special steps to ascertain the condition of Indian or other British prisoners-of-war in the hands of Germany, Austria-Hungary and Turkey is entirely in the hands of the Home Government, with whom the Government of India are in constant communication.

With regard to (*b*), we know practically nothing as to the treatment accorded to Indian or other British subjects who are prisoners-of-war in Austria and Turkey. It is thought, however, that the number of Indians held captive

[27TH FEBRUARY, 1918.] [*His Excellency the Commander-in-Chief; Rao Bahadur B. N. Sarma; Sir Robert Gillan; Captain Ajab Khan.*]

in Austria is very small. Any there may be would have been taken from torpedoed ships.

As regards Germany, an internment camp at Havelberg, where there were 372 Indians, was inspected by a member of the American Embassy in September, 1916, and from his report it appears that the prisoners were then well treated and contented.

The most recent reports show that an internment camp for Indians at Zossen, where there were 175 Muhammadans, was visited by the Dutch Consul in June, 1917. The Consul brought to notice several defects, and the matter was taken up by the Home Government, resulting in a further visit being made to the camp by the Dutch Consul in August last, and from his second report it appears that the defects brought to notice have been remedied. The Dutch Consul also visited internment camps for Indians at Grossenbaum and Dubeningken in September last, and at the time of his visit there were 239 Indians interned at the former place and 20 at the latter. It appears from the Consul's report that they are well treated and seem contented. We also heard from the Secretary of State in August last that 463 British Indian subjects had been transferred from Zossen to Roumania for medical reasons and because the Roumanian climate was considered more suitable for them.

We have also received some papers from the Secretary of State for India which show that the Foreign Office addressed the Netherlands Legation at Berlin on 24th October, 1917, representing that His Majesty's Government understood that the conditions of internment life in Germany were prejudicial to the health of Indian prisoners-of-war and requesting the Netherlands Legation to be good enough to draw the attention of the German Government to this matter, in order that the Indian soldiers might be examined with a view to their repatriation or transfer to a neutral country under the recent Hague agreement with regard to prisoners-of-war.

The question of forming a Commission to enquire into the treatment accorded to British and Indian soldiers taken prisoners of war by the Germans in East Africa is now under consideration.

An Indian Soldiers' Fund Committee has now been in existence for some time in England. This Fund is doing everything possible to help Indian soldiers, who are held prisoners-of-war by the enemy, by despatching to them large parcels of food and clothing. The Dutch Consuls at Berlin and Constantinople are also interesting themselves in the welfare of Indian prisoners of war."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

East Indian Railway Profits.

6. "Will Government be pleased to state the amount of profits paid to or received by the Company managing the East Indian Railway system for 1916-1917, and up to January 1918."

The Hon'ble Sir Robert Gillan replied :—

"The amount paid as their share of surplus profits to the East Indian Railway Company during the year 1916-17 was R27,29,877, and for the half year, April to September 1917, was R15,69,853. It is not possible to state the profits for October to December 1917, as accounts are made up and profits declared half-yearly on the accounts made up to the 31st March and 30th September of each year."

The Hon'ble Captain Ajab Khan asked :—

Accommodation provided for Indian Officers in Cantonments.

7. "Are there any rules in force as to the dimensions, area, cubical space, etc., of the rooms, courtyards and annexes, which are provided for the accommodation of Indian officers in cantonments?

Will Government be pleased to lay on the table a plan in detail of the latest improved type of Indian officers' quarters?"

[*His Excellency the Commander-in-Chief*; *Captain Ajab Khan.*] [27TH FEBRUARY, 1918.]

His Excellency the Commander-in-Chief replied :—

"With reference to the first query asked the reply is—

Yes. The following scale of accommodation for Indian Officers is authorised :—

A. Indian Cavalry Regiment.

(*a*) *For Risaldar Majors, Risaldars and Ressaidars.*

8 detached quarters, each containing :—

2 rooms each 17′ × 12′ × 13½′—area 408 s.ft., and cubic space 5,508 c.ft.

Verandah 8′ wide in front.

Courtyard 37′ × 22½′ containing—

1 cook-house 6′ × 6′ × 8′.

1 bathing-place 6′ × 5′ × 7½′.

Covered porch or durbar hall 12′ × 8′ × 9½′ with 8′ wide verandah alongside.

Latrine 6′ × 5′ × 7½′.

(*b*) *For Jemadars.*

9 detached quarters, of practically the same dimensions.

B. *Other units.*

Quarters on scale given in A (*b*) above.

2. A copy* of the original type plan No 33 and two outline plans showing the latest improvements are placed upon the table.

3. The scales given above apply to plains stations only. In the hills the height of the main rooms is reduced to 9′, thereby reducing the cubic space to a certain degree."

The Hon'ble Captain Ajab Khan asked :—

Rations for Indian Soldiers.

8. "(*a*) Is it a fact that the peace scale of rations for the Indian Army does not include any meat at all? If so, do Government propose to add a ration of meat to the scale?

(*b*) What does the emergency ration of the Indian Army consist of, and how is it kept and preserved?"

His Excellency the Commander-in-Chief replied :—

"(*a*) As meat is not an article of general consumption among Indian troops, it is not included in the scale of issue; for the same reason it is not intended to add meat to the scale. If desired, it can be purchased from the messing allowance of ten annas per man per mensem for those who will eat it, and I may say that on my inspections I have investigated closely the question of messing in all units, and as a general rule all battalions now get one ration of meat a week and some get two.

(*b*) The emergency ration consists of ½ lb *gur* and 1 lb. of parched gram or, if preferred, *atta*, per man. The ration is issued in bulk and distributed to the men, each man carrying his ration in a special tin provided for the purpose by the State.

These articles are issued fresh and consumed before deterioration, so that no preserving is required.

An alternative ration is 1¼ lbs. biscuits, which are kept in tin-lined cases."

The Hon'ble Captain Ajab Khan asked :—

Soldier Clerks of the Indian Units.

9. "(*a*) With reference to the question put by me on the 1st March, 1917, and His Excellency the Commander-in-Chief's reply, will Government be pleased to state how the question of clerical allowances in the Indian units stands now?

(*b*) Are Government aware of the hardships which the clerical staff of the Indian Army are undergoing owing to the present high prices of commodities?"

*Not included in these Proceedings.

[27TH FEBRUARY, 1918.] [*His Excellency the Commander-in-Chief; Captain Ajab Khan; Sir William Vincent.*]

His Excellency the Commander-in-Chief replied :—

"(*a*) Proposals dealing comprehensively with the conditions of service of clerks in Indian units are being worked out, and it is hoped that it will be possible to issue orders on the subject ultimately—I cannot say in a short time because there are certain complexities connected with it and changes which all need investigation—but the point has been under consideration for some time and is still under consideration.

(*b*) The Government of India are not aware that the present high prices of commodities cause more hardship to clerks of the Indian Army than to other classes. As far as soldier clerks are concerned, the issue of free rations makes the hardship very much less felt in their case than in that of clerks who receive pay only."

The Hon'ble Captain Ajab Khan asked :—

Burial-grounds and Cremation Ghâts for the Indian Army.

10. "(*a*) With reference to the question regarding burial-grounds and cremation places put by me on 1st March, 1917, and His Excellency the Commander-in-Chief's reply, will Government be pleased to state how the question of providing burial-grounds and cremation ghâts in Cantonments for the Indian Army now stands?

(*b*) Will Government be pleased to represent to the Colonial Governments within whose territories Indian troops are stationed as garrisons the desirability of taking similar action in the matter as is taken in India?"

His Excellency the Commander-in-Chief replied :—

"As regards (*a*) all General Officers Commanding have been addressed with a view to ascertaining their opinions on the Hon'ble Member's proposals.

The opinions expressed, though generally in favour of the latter, have brought to light considerable local difficulties which are now being examined.

I may add that the essential requirements of the case have been met by the orders issued by Government in 1917, authorising the payment of funeral expenses of Indian soldiers and public followers, whether they are serving overseas or in India.

As regards (*b*) the Government of India will communicate to the Colonial Governments within whose limits Indian troops are stationed particulars of any action that they may decide on in regard to the subject referred to."

The Hon'ble Captain Ajab Khan asked :—

The Indian Arms Act.

11. "(*a*) Is it a fact that Assistant Engineers of the Public Works Department are exempted from the operation of the Indian Arms Act, whilst Indian Assistant Traffic Superintendents of the State Railways are required to secure a formal license for possession of arms?

(*b*) Will Government be pleased to state the reasons for such distinction and disparity in the privileges of these two classes of officers?

(*c*) Will Government be pleased to consider the desirability of conferring a similar exemption upon Assistant Traffic Superintendents of Railways?"

The Hon'ble Sir William Vincent replied :—

"(*a*) It is a fact that Assistant Engineers of the Public Works Department are exempted from the operation of the Indian Arms Act, and that Assistant Traffic Superintendents of the State Railways are not.

(*b*) The former were exempted by an order passed in the year 1883.

No recommendation for the exemption of the latter was received by the Government of India until 1914, by which time it had been decided not to add to the list of exemptions pending a reconsideration of the general policy of the administration of the Act.

[*Sir William Vincent; Sir Dinshaw Wacha; Sir William Meyer.*] [27TH FEBRUARY, 1918.]

(*c*) The question of the future administration of the Arms Act is still under consideration and, as stated by the Hon'ble Sir James DuBoulay in his reply to a question asked by the Hon'ble Rai Bahadur B. D. Shukul, Government will not accept any solution of this question which continues to base exemption on racial distinctions.

Government will take note of any special cases that may be put forward, but do not propose to create any further exemptions of a general character save under very exceptional circumstances, until their examination of the subject has been completed."

The Hon'ble Sir Dinshaw Wacha asked :—

Exchange Compensation Allowance.

12. "(*a*) With reference to the orders issued in October last altering the rate at which exchange compensation allowance is paid, has the attention of Government been drawn to articles and statements in the 'Pioneer' and other newspapers implying that this alteration—

(*i*) has imposed undue hardship on those affected by it with reference to the high cost of living ;

(*ii*) is unequally applied in that, as stated in a para. in the 'Pioneer' of 30th December last, certain Military Officers have been admitted to exchange compensation allowance unconditionally ;

(*iii*) constitutes a breach of faith in regard to officers who were given to understand that they would draw exchange compensation allowance at the rate of 1*s*. 4*d*.

(*b*) Will Government be pleased to explain on what principles they have acted in issuing and applying the order above referred to ?"

The Hon'ble Sir William Meyer replied :—

"The Government have seen the articles to which the Hon'ble Member refers, and I am glad to have this opportunity of making a statement on the subject with reference to the various points set forth in his question.

(1) Exchange compensation allowance was originally granted in 1893 to compensate European officers not domiciled in India for the extra cost of remittance to Europe occasioned by the fall of the rupee below 1*s*. 6*d*. and for this purpose only ; and it was calculated so as to enable these officers to remit half their salaries (subject to a prescribed maximum) to Europe at this rate. When the allowance was first granted the exchange value of the rupee was subject to considerable fluctuation ; it was therefore necessary to calculate the allowance on a fluctuating basis determined by the market rate of exchange, and the average rate of the preceding quarter was adopted as the market rate for this purpose. In 1901, the exchange value of the rupee had ceased to vary materially from 1*s*. 4*d*., and, purely as a matter of departmental convenience, so as to avoid the constant quarterly calculations, it was decided in February of that year to take 1*s*. 4*d*. as the market rate of exchange for the purpose of calculating the allowance until anything occurred to render this rate unsuitable ; or to quote the exact words of the Government of India Resolution on the subject 'until further orders.'

(2) Recently, as is well known, the exchange value of the rupee has departed from the 1*s*. 4*d*. rate, and it therefore became necessary to revert to the previous method of calculating the allowance which was in force when the exchange value of the rupee was subject to fluctuation. This was notified in Finance Department Resolution No. 1175 of 30th October last.

(3) From this statement of the previous history of the allowance it will be seen that the principle on which the Government has acted has always been the same, namely, that certain European officers domiciled in India should be placed in a position to remit half their salaries to England at the rate of 1*s*. 6*d*. per rupee ; that the Finance Department Resolution of 30th October, 1917, made no change in the principle ; but that on the contrary it was in order to maintain it that the orders in that Resolution were issued. It will also be seen

[27TH FEBRUARY, 1918.] [*Sir William Meyer.*]

that the allowance was given purely for remittance purposes, and, as officers are under present orders still in a position to make remittances at the rate of 1*s.* 6*d*, they have suffered no hardship in this respect.

(4) The high cost of living, to which a reference is made in the question, is a disadvantage to which every one, official and non-official alike, is at present subjected not only in India, but practically throughout the world. It is one of the misfortunes which the war has brought upon us. But it does not constitute any reason for continuing the previous rate of exchange compensation allowance to a special class of officers, when the rate at which they can make remittances Home has become considerably more favourable to them. Nor is it relevant in this connection that particular officers may, for private reasons, have to remit Home more than half their pay, just as others may remit considerably less than half. The half-pay remittance concession was fixed on a general average computation: it would obviously be impossible to examine the private circumstances of each officer.

(5) The statements in the 'Pioneer' of the 30th December, to which the Hon'ble Member refers, were that, while one Department of the Government of India finds that the grant of exchange compensation allowance is wholly inadmissible owing to the prevailing rates of exchange, another Department suddenly discovers a class of officers fully entitled to this extra form of pay, and that the Government of India had revived the exchange compensation allowance in a particular case. These statements are inaccurate. As I have explained above, it has not been decided that exchange compensation allowance is wholly inadmissible; its amount has merely been revised, in accorddance with the principle on which it was originally granted, with reference to the market rate of exchange. As it is still drawn there has, therefore, been no question of 'reviving' it. The orders referred to in the "Pioneer" merely laid down that officers promoted from the ranks of British units on the Indian establishment during the war, including officers of the Royal Engineers granted permanent commissions, should not have to prove what is officially known as 'personal eligibility' for the allowance; that is to say, they should not have to prove (this being assumed in their favour) that they are, technically, Europeans with a non-Indian domicile, and that they fulfil certain other personal qualifications which are ordinarily required before the allowance can be granted. The rate at which the allowance is granted to these officers is the same as that at which it is granted to all other officers eligible for it, *i.e.*, the fluctuating rate in force at present. Nor were the orders in question new orders: they merely repeated orders which had previously been issued provisionally, and to which the sanction of the Secretary of State had subsequently been obtained.

(6) In a notification which issued in September, 1914, it was announced that the monthly pay and allowances of men joining the Indian Army Reserve of Officers as Second-Lieutenants would be as follows:—

	RS.	A.	P.	
Cavalry	456	14	0	per mensem.
Infantry	403	12	0	,,

These were the emoluments drawn at that time by regular British officers of corresponding rank in the Indian Army, and they were made up of pay proper, staff pay, and exchange compensation allowance at the then prevailing rate of 6¼ per cent. on salary, *i.e.*, a privileged addition for remittance purposes of 2 annas in the rupee on half the officer's salary. The actual portion representing exchange compensation allowance was in these cases Rs. 26-14-0 and Rs. 23-12-0, respectively. When it was decided last year to reduce the rate of exchange compensation allowance in consequence of the rise in the exchange value of the rupee, the question of the effect of such reduction on the emoluments of men—who had joined the Indian Army Reserve of Officers in pursuance of the notification of September, 1914—came under the consideration of Government; and it was decided that, in view of the terms of the notification, which did not explain that the rates of pay included an item on account of exchange compensation allowance which might be liable, in certain circumstances, to

[*Sir William Meyer ; Sir Dinshaw Wacha ; Sir George Barnes ; Rai Sita Nath Ray Bahadur.*] [27TH FEBRUARY, 1918.]

fluctuations, the rates offered should be regarded as consolidated rates of pay and should not be liable to alteration in consequence of the revised method of calculating exchange compensation allowance adopted as from the 1st December last.

There has consequently been no breach of faith on the part of Government with respect to the pay of these officers; on the contrary, special action has been taken to avoid any appearance of a breach of faith.

(7) The Hon'ble Member's question has, however, drawn the attention of the Government of India to the fact that in Army Order No 206 of 1917, which gave the rates of pay admissible, on appointment to the Indian Army, to officers holding commissions in the Special Reserve, the New Armies or the Territorial Force, and to officers appointed from outside India to the Indian Army Reserve of Officers, it was stated that these officers would draw the Indian Army pay and staff pay of their rank, and in detailing these rates it was mentioned that in addition exchange compensation allowance of 6¼ per cent. on pay and staff pay is given. This Army Order was issued by the War Office and the Government of India were not consulted as to its wording. The rate of exchange compensation allowance mentioned was the rate at that time in force, and (although this cannot have been the intention) the Army Order might be construed as implying that this rate was an invariable rate Steps are now being taken to amend the terms of the Army Order, so as to make it clear that officers who hereafter join the Indian Army or Indian Army Reserve of Officers under the terms thereof will, in the matter of exchange compensation allowance, be placed on the same footing as other officers of the Indian Army. The Government of India propose, however, to continue exchange compensation allowance at the rate of 6¼ per cent. to officers who have up to date joined the Indian Army or Indian Army Reserve of Officers under the terms of Army Order 206 of 1917 in the *bonâ fide* belief that they would continue to receive exchange compensation allowance at this rate."

The Hon'ble Sir Dinshaw Wacha asked :—

Improvement in the pay and Prospects of Postmen and Postal Clerks.

13. "Is any scheme about to be sanctioned with regard to the improvement of the pay and prospects of postmen and postal clerks generally in all the important post offices of the country? If so, will the scheme be placed on the table?"

The Hon'ble Sir George Barnes replied :—

"A scheme for the temporary improvement of the pay of all post and telegraph employés is now under the consideration of the Secretary of State.

For the permanent improvement of the pay of particular portions of the postal staff considerable funds are annually placed at the disposal of the Director-General, and I should mention, for the Hon'ble Member's information that, in the four years ending with 1917-18, the pay of 5,203 clerks, 9,629 postmen, and 11,876 menials was improved at a total cost of about nine lakhs of rupees."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Increase in the Production of Sugar.

14. "With reference to the statement made in this Council (September 12, 1917) that the energies of the Agricultural Department are being steadily devoted to an increase in sugar production, will Government be pleased to state—

(*a*) the results of the endeavours of that Department in increasing sugar production in the various Provinces;

(*b*) the steps, if any, that have actually been taken in Bengal and elsewhere to increase the production of date sugar;

(*c*) whether there has been any appreciable increase in the outturn of date sugar in India since the outbreak of the war; and

(*d*) the results of experiments with the best varieties of cane?"

[27TH FEBRUARY, 1918.] [*Sir Claude Hill; Rai Sita Nath Ray Bahadur; Sir Robert Gillan; Mr. Surendra Nath Banerjea.*]

The Hon'ble Sir Claude Hill replied :—

"(*a*) and (*d*) The proceedings of the Board of Agriculture in India which was held at Poona in December last will shortly be published and will give the Hon'ble Member the information asked for in parts (*a*) and (*d*) of his question.

As to (*b*) it is understood that the Government of Bengal are taking steps for the demonstration of improved methods of refining date-palm sugar on lines worked out by Mr. Annett, when Agricultural Chemist in Bengal. The Government of India have no information regarding other parts of India.

As to (*c*) a statement * is laid on the table showing the estimated outturn of date-palm sugar in Bengal in the five years ending 1917-18, from which it will be seen that there has been an increase of 4 per cent. in that Presidency since the outbreak of the war. So far as the Government of India are aware, no appreciable quantity of sugar is produced from this source in other provinces, but no statistics are available."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Fostering of local industries by Railways.

15. "(*a*) In March, 1916, did Sir William Clark in a speech in this Council remark that the Railway Board had, by a circular letter, impressed upon the different railway administrations the desirability of fostering local industries by the quotation of favourable rates for the carriage of raw materials required for manufacture and of the finished product?

(*b*) Will Government be pleased to state whether any action has been taken by the railway administrations on this recommendation of the Railway Board?"

The Hon'ble Sir Robert Gillan replied :—

"I had better quote the words used by Sir William Clark in the speech to which the Hon'ble Member refers. 'The Railway Board' he said 'have impressed upon the different railway administrations the desirability of watching for opportunities for fostering local industries by the quotation of favourable rates for the carriage of raw materials required in manufacture and of the finished product.' They circularised all the administrations on this subject early in 1915. 'At the same time' he added 'they addressed a Communiqué to the commercial public calling attention to their letter to the railway administrations and impressing on the public the importance of giving the fullest particulars when asking for a concession.'

As regards the second part of the question, the Railway Board in February, 1916, asked the railways what they had been able to do since the issue of the circular in pursuance of the policy to which it drew attention; a summary† of the information received in reply is laid on the table. I also lay on the table a copy of two statements† prepared in reply to a question asked by the Hon'ble Sir D. E. Wacha in this Council last September showing the concessions in rates granted from 1st January, 1913, to 30th June, 1917. The dates on which the concessions in rates were given are not in all cases stated, and I am not therefore in a position to give a precise answer to the Hon'ble Member's question, but if the information is not sufficient for his purpose, I shall be glad to ascertain exactly how much has been done since the issue of the circular in May, 1915, till the present time."

The Hon'ble Mr. Surendra Nath Banerjea asked :—

Case of Messrs. Golam Rasul and Mirza Badruddin.

16. "(*a*) Has the attention of Government been called to the case of Mr. Golam Rasul and Mr. Mirza Badruddin, two Barristers, who though they had obtained proper passports from the Punjab Government were prohibited from landing at Mombassa on the ground that they were prohibited immigrants?

* *Vide* Appendix A.
† Not included in these Proceedings.

[*Rai Bahadur B. D. Shukul*; *Sir William Vincent*; *Sir Robert Gillan.*] [27TH FEBRUARY, 1918.]

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Deputations to the Secretary of State.

21. "Will Government be pleased to lay on the table a statement showing Province by Province—

(*i*) the Associations by whom applications were made for their deputations to wait upon the Viceroy and the Secretary of State, in connection with the Reform Scheme;

(*ii*) the date on which each application was received by the Local Government;

(*iii*) whether the application was admitted or rejected; and

(*iv*) where rejected, the reasons for such rejection?"

The Hon'ble Sir William Vincent replied :—

"A statement* is laid on the table showing (*a*) the associations which were permitted to present addresses, and (*b*) the associations whose applications for permission to present addresses were refused. The Government of India are not in possession of information regarding the dates on which the various applications were received. On the ground of time alone a process of selection was necessary. This process was carried out on the recommendation of the various Local Governments, which possessed the necessary knowledge, and the Government of India do not doubt that they made their recommendations with careful regard to the interests involved."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Scale of salaries of Indian and European Station Masters in Mesopotamia.

22. "(*a*) Is it a fact that there is a difference in the scale of salaries of Indian and European station masters who are working in Mesopotamia as hereunder :—

	1st grade.	2nd grade.	3rd grade.	4th grade.
Indians . .	135	99	99	99
Europeans . .	400	376	348	324

(*b*) If so, will Government arrange to remove this inequality of treatment?"

The Hon'ble Sir Robert Gillan replied —

"The pay of Indian station masters serving with the Military Railway Administration in Mesopotamia is now Rs. 150; they were recruited for employment at small stations and were taken from the lower grades in India for this purpose. The European station masters who are paid Rs. 348 to Rs. 400 were recruited for employment at large and important stations. As the duties are not comparable there is no inequality of treatment."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Hardships felt by third class passengers brought to notice by Mr. Gandhi.

23. "(*a*) Has the attention of Government been drawn to the letter of Mr. M. K. Gandhi, dated the 25th September, 1917, which appeared in the Press containing the description of the railway journey which he made in September last from Bombay to Madras, and particularly to the following complaints therein :—

"(*i*) There were during the night as many as 35 passengers in the carriage during the greater part of it.

(*ii*) On the way passengers got for tea tannin-water with filthy sugar and a whitish looking liquid miscalled milk which gave this water a muddy appearance.

(*iii*) Not during the whole of the journey was the compartment once swept or cleaned.

(*iv*) Refreshments sold to the passengers were dirty looking, handled by dirtier hands, coming out of filthy receptacles and weighed in equally unattractive scales. They were previously swamped by millions of flies.

* *Vide* Appendix B.

[27TH FEBRUARY, 1918.] [*Rai Bahadur B. D. Shukul; Sir Robert Gillan.*]

(*v*) The closet was also not cleaned during the journey, and there was no water in the water tank".

(*b*) Are Government aware that these are long-standing grievances which have remained unredressed, and that they cause considerable inconvenience to third class passengers? Will Government be pleased to direct that immediate action be taken to remove them at an early date?"

The Hon'ble Sir Robert Gillan replied :—

"The attention of Government was drawn by Mr. Gandhi himself to the letter to which the Hon'ble Member refers. The journey which Mr. Gandhi describes was made over the Great Indian Peninsula and Madras and Southern Mahratta Railways and copies* of reports by these railways covering the points raised in the Hon'ble Member's question are laid on the table. To show the position on railways generally I also lay on the table copies of the letter which was sent by the Railway Board to Mr. Gandhi, and of a question put by the Hon'ble Mr. S. N. Banerjea at a meeting of the Imperial Legislative Council on the 9th March, 1916, and the reply given to that question. These papers will show that the importance of the subject is fully recognised by the Railway Board and Railway Administrations, and it continues to receive, as it has received in the past, their constant attention.

As the Hon'ble Member knows, it has been necessary owing to war requirements to discontinue many passenger trains, and the troubles of over-crowding of which he complains are greatly accentuated by this fact. I would appeal to all Hon'ble Members to help the Railway Administration in this time of stress by making known in their constituencies that unnecessary travel should, so far as possible, be avoided."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

24. "(*a*) Do Government propose to direct the publication of a quarterly statement* for every Province giving the following information in connection with persons interned under the Defence of India Act :—

1. Name.
2. Profession and Status.
3. Place of original residence.
4. Place of internment.
5. Allowance granted to—
   (*i*) interned, and
   (*ii*) dependants.

(*b*) Is it a fact that persons before internment are kept in jail in solitary confinement for one month? If so, under what circumstances?

(*c*) Will Government be pleased to state—

(*i*) whether any special arrangements are made for supply of food and clothing, etc., to detenus?

(*ii*) whether they are allowed to mix with the residents of the places where they are interned and to remove their immediate wants by temporary borrowings from the people?

(*iii*) whether it is ascertained beforehand if the ordinary daily requirements of the particular persons interned are available in the place of internment?

(*iv*) what principles are observed in fixing maintenance allowances for the detenus and their dependants in the various Provinces? and

(*v*) whether any special arrangements are made for the medical aid of the detenus in places where expert medical help is not available?"

* *Vide* Appendix C.

[*Sir William Vincent; Sir Claude Hill; Sir Hamilton Grant.*] [27TH FEBRUARY, 1918.]

The Hon'ble Sir William Vincent replied :—

" The Government of India are in communication with the Local Governments concerned on the subject of the Hon'ble Member's questions, and will, as early as feasible, lay a reply on the table."

THE CINEMATOGRAPH BILL.

The Hon'ble Sir William Vincent :—" Sir, I beg to present the Report of the Select Committee on the Bill to make provision for regulating exhibitions by means of cinematographs."

THE INDIAN FOREST (AMENDMENT) BILL.

The Hon'ble Sir Claude Hill :—" Sir, I beg to move that the Bill further to amend the Indian Forest Act, 1878, be taken into consideration. In putting this motion before the Council, I do not think I need detain the Council at all. I explained in detail the measures which were embodied in the Bill when I introduced it on the 6th February last, and I then explained that it represented the deficiencies which had been found to exist in the Indian Forest Act during the past seven years. As no amendments or suggestions have been received since that date, I think I am entitled to assume that the Bill meets with the general approval of the Council."

The motion was put and agreed to.

The Hon'ble Sir Claude Hill :—" Sir, I beg to move that the Bill be passed."

The motion was put and agreed to.

THE CRIMINAL JUSTICE ADEN (AMENDMENT) BILL.

The Hon'ble Sir Hamilton Grant :—" I beg to move, Sir, for leave to introduce a Bill to amend the law to provide for the administration of criminal justice at Aden. The Act which it is proposed to amend was passed in 1864, and it is scarcely necessary to point out that a good many changes have occurred in the conditions at Aden in the meantime. A judicial machinery which was suitable in 1864 obviously may require some overhauling in 1918, and the necessity for relieving the Resident, who is also the General Officer Commanding the troops at Aden, of the burden of judicial work imposed on him by the Act of 1864 has long been realised, and has been further emphasised since the outbreak of the war. It is obviously anomalous that an officer with such important and grave pre-occupations should be embarrassed by judicial work of any kind. This has been realised, by His Majesty's Government, who have already arranged by executive action to relieve the Resident at Aden of certain cases from Abyssinia for the disposal of which he is ordinarily responsible. Executive measures are not feasible in regard to judicial work of Aden itself, and the Council is accordingly asked to approve a Bill, the sole object of which is to give the Bombay Government the power to appoint another official for the discharge of the Resident's judicial functions without in any way altering or extending those functions. There is nothing whatever contentious in the measure, and I trust it will meet with unanimous support."

The motion was put and agreed to.

[27TH FEBRUARY, 1918.] [*Sir Hamilton Grant; Mr. K. K. Chanda.*]

The Hon'ble Sir Hamilton Grant:—" Sir, I beg to introduce the Bill, and to move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

RESOLUTION *RE* EXTENSION OF CALCUTTA HIGH COURT JURISDICTION TO PARTS OF ASSAM.

The Hon'ble Mr. Kamini Kumar Chanda:—" Sir, I beg to move the Resolution which stands in my name and which runs as follows:— 11-37 A.M.

'This Council recommends to the Governor General in Council that the jurisdiction of the Calcutta High Court be extended, or rather re-extended, to the British portion of the Khasia and Jaintia Hills in the Province of Assam.'

" Sir, the matter at first sight appears to be one of local interest, and I think I ought to explain why I have brought it into this Council. My answer is two-fold. In the first place, it is a sort of appeal against the action of the Local Government; and, in the second place, my submission is that there is an important principle involved in it, and therefore it is a matter of general importance. The terms of the Resolution will have shown to the Council that the Calcutta High Court had at one time jurisdiction over this district. The case has been described as one of evolution of disabilities out of a higher status and privileges enjoyed, and how this came about and what the present arrangements are, I shall now briefly state.

" Sir, the Khasia and Jaintia Hills is one of the districts forming the Province of Assam. It is one of the districts in the Province which came earliest under British administration, excepting the Bengal district of Sylhet. The head-quarters town of the district is Shillong, the capital of the Province and the permanent seat of the Local Government, not a mere summer residence only as in the case of most hill stations, but the permanent seat and the place of the sittings of the Legislative Council of the Province. The district is rich in minerals; and, immediately after it came under British administration, rival trading British companies were formed to exploit and work the coal mines and limestone quarries. As usually happens in such cases there were serious disputes and litigation between them; and, as the proprietor of one of them was the son-in-law of the then head of the district, grave charges of misuse of power and abuses of judicial processes were made against him. The matter was formally brought to the notice of the Governor General, who was then the Governor of Bengal, no Lieutenant-Governor having then been appointed; and Mr. Mills, a Judge of the Sudder Court, was deputed to inquire and report. As a result of his inquiry, the civil and criminal administration of the district was brought under the control of the District and Sessions Judge of Sylhet, which bounds this district on the south, and ordinary regular laws were introduced into the district. This state of things continued for 35 years.

" In 1869, an Act called the Garo Hills Act, being Act XXII of 1869, was passed which removed another hill district called the Garo hills from the jurisdiction of the Civil and Criminal Courts and revenue offices under the Bengal Regulations. In 1871, the Lieutenant-Governor of Bengal, who had been appointed meanwhile, by virtue of an enabling clause in the Act, extended it to the Khasia and Jaintia Hills. In accordance with the Act rules were framed, and the Commissioner of Assam was appointed to be the High Court for the Khasia and Jaintia Hills. At that time the Council will remember the Chief Commissionership of Assam had not been formed, and the Assam Districts, including the Khasia and Jaintia Hills, were under the Commissioner of Assam who was appointed to be the High Court; Sylhet being then a part of the Dacca Division. The legality of this proceeding was questioned in a murder case that came before the High Court. Assam had then become a separate Administration. Two persons

[*Mr. K. K. Chanda.*] [27TH FEBRUARY, 1918.]

named Burah and Book were convicted of murder and sentenced to death in 1876 by the Deputy Commissioner; the sentence was commuted to one of transportation for life by the Chief Commissioner. The prisoners sent an appeal from the jail, the Criminal Division Bench entertained doubts about their jurisdiction to hear the appeal, and the question was referred to a Full Bench of seven judges. The majority of the Court held that the action of the Government was *ultra vires* in removing the district from the jurisdiction of the High Court, but a minority of three judges, including the then Chief Justice, Sir R. Garth, held otherwise. The judgment of the majority was of course the judgment of the Court, and it decided that the High Court had jurisdiction. The Government of India appealed to the Privy Council, and their Lordships of the Judicial Committee upset the decision of the Full Bench and held that the Government had power to take away the jurisdiction of the High Court in the manner it did. The case is reported in I. L. R. 3 Cal. page 63. Thus the jurisdiction of the High Court was taken away. What is done now? In 1880, a Regulation being Regulation II of 1880 called the Frontier Tracts Regulation was passed, the preamble of which ran as follows :—'Whereas it is expedient for the removal of certain Frontier Tracts in Assam inhabited or frequented by barbarous or semi-civilised tribes from the operation of enactments in force therein' etc. This did not as it could not apply to the Khasia and Jaintia Hills which was not a frontier district as a glance at the map will show nor was it inhabited by barbarous tribes, but it was extended to the district by a later Regulation being Regulation No. III of 1884. In accordance with this Regulation rules for the administration of justice in the district have been framed, and they supply the place of ordinary laws. They are 40 in number and occupy two pages in print; they take the place of the Civil Procedure Code, the Criminal Procedure Code, the Evidence Act, the Police Act, the Oaths Act, and in fact all of what is called the Adjective Law. The position is thus summarised in the 'Imperial Gazetteer of India' Volume for Eastern Bengal and Assam, page 492, 'the High Court at Calcutta has no jurisdiction except over European British subjects, the Codes of Civil and Criminal Procedure are not in force, and the Deputy Commissioner exercises powers of life and death subject to confirmation by the Local Government.' I will call attention to two or three salient provisions of the rules. A man cannot be defended by a lawyer though he may be tried for murder; witnesses are not required to be on oath; there is no right of appeal if the sentence is not more than three years' imprisonment and the appeal when it lies is to the Local Government; written orders are not necessary, oral ones being sufficient. It is indeed laid down in the rules that the spirit of the Criminal Procedure Code shall be followed. I will give one or two instances to show how this is done. In 1916, a man was convicted of an attempt at murder and was sentenced to seven years' rigorous imprisonment; he appealed to the Chief Commissioner; he was allowed to be represented by a lawyer in the appeal, and the Local Government also imported a pleader from Gauhati to support the conviction. The party applied for copies of depositions, the application was not received but was actually thrown away. The appeal had to be argued from the judgment also. The legality and propriety of the decision will be apparent when I tell the Council that comments on the judgment alone sufficed to get it reversed. Sir S. P. Sinha was engaged in a case in Shillong and he came, but the next morning the Deputy Commissioner sent him a polite request through the Bench clerk that he need not take the trouble to come to Court as he would not be allowed to appear in the case. I may mention that the rules apply to all Indian subjects who are resident in the district, no matter who they may be. Is it any wonder that the people have been trying to again and again come under the jurisdiction of the High Court? Memorial after memorial has been submitted to the Local Government and the Government of India, but to no effect. In 1915, a Resolution was moved in the local Council to bring the British portion of the town of Shillong under the High Court. It was not for the whole district, a portion of the district is under the Khasi Chief. The Resolution was supported by the Hon'ble Mr. F. R. Phukan, Barrister-at-Law of Gauhati, who quoted instances within his own experience wherein the Deputy Commissioner

[27TH FEBRUARY, 1918.] [*Mr. K. K. Chanda.*]

refused to allow parties to be represented by lawyers The whole of the Indian members, both elected and nominated, supported the Resolution, but as usually happens in local Councils which are believed to have an unofficial majority, the non-official Europeans voted with the Government and the Resolution was lost by two votes. But, although the Resolution was lost, the Chief Commissioner in closing the debate observed 'we certainly do not admit that Shillong is semi-civilised—and we have no objection as regards the introduction of the ordinary procedure in the portion of the town which is part of British India' But that has not been done. What has been done is, that the Criminal Procedure Code has now been introduced in the Municipality of Shillong which is British territory and the cantonment of Shillong which is not. But by another order the Local Government has constituted the Chief Commissioner the High Court, and the Commissioner the Sessions Judge. The matter now stands thus. As regards the town of Shillong only the Criminal Procedure Code is now in force, and a party has the right of being defended by a lawyer and can appeal against sentences though they may be of three years and under, but the appellate authority is the Chief Commissioner As regards the district itself, the local rules take the place of laws. Even now in Shillong we hear of a man being called upon to quit the district on 24 hours' notice ; of a man being prevented from entering the district, I may tell the Council that all the gates of Shillong are barricaded and guarded by the Criminal Investigation Department to prevent the ingress of undesirables We hear of a man being punished because his dog is not kept confined in his bed chamber at night. As regards civil matters we find big will cases and other civil cases involving thousands of rupees disposed of under a very novel procedure, which is that a subordinate officer is required to inquire into and report and take evidence, not on commission, but as a police officer makes an inquiry and the Deputy Commissioner passes judgment on his report. I will give a sample of what is done in land acquisition cases. In 1907 land extension in area was to be taken up for a road several miles in length, no notice was given to the public, no notification in the *Gazette* inviting statement of claims—in fact, nothing was done. Three years passed and the parties got nothing, and an application was then made to the Deputy Commissioner. No order; he then made another application. The applicant was then told to submit a stamped petition under the Stamp Act The Council should be told that the district is considered civilised enough to have the Stamp Act, the Court Fees Act, and the Income-tax Act in operation, but not the Acts confirming rights and privileges. He was required by the Deputy Commissioner to submit a rough sketch of the land. He did that. And then what were the orders passed ? The orders were passed on the 9th September, 1913, by the Deputy Commissioner, and the claim was rejected on two grounds : first, that the claim was time-barred ; secondly, that the road in question made his land more accessible. A very sound proposition, and I wonder that the Deputy Commissioner stopped here and did not call upon the petitioner to contribute towards the cost of the road as it made his lands more accessible To proceed, however, he appealed to the Commissioner. Now, what did the Commissioner do ? He passed an order in February, 1914, to the effect that the Land Acquisition Act is not in force in the district, and, even if it was, no compensation would be paid, as no damage was done to the land. Then the applicant went to the Chief Commissioner. What was the decision there ? The decision was to the effect that the Chief Commissioner regretted that after examining the cases he did not see his way to interfere with the decision of his predecessor, but the Chief Commissioner personally thought that it would have been better before cutting the road to have consulted those who were connected with the land, and he was [illegible] orders that this should be done in future. Then he applied to the Chief Commissioner for a review of the order, as he had no means of knowing that any orders had been passed by his predecessor and also applied to have his case argued by a lawyer. The order passed was in these terms: 'Apart from the fact that the petitioner's application would be in any circumstances long out of time it does not appear that the petitioner is entitled to intervene in the case at all.' Then an appeal was

[*Mr. K. K. Chanda.*] [27TH FEBRUARY, 1918.]

filed for being submitted to the Government of India; but it was withheld, and so this matter ended there.

"Now, Sir, I have told the Council just now that the Commissioner of the Division dismissed the appeal on the ground that the Land Acquisition Act was not in force in the district. But it appears the Legal Remembrancer of the Province advised the Government that, that Act was in force, and therefore, while the Commissioner dismissed the appeal on the ground that the Land Acquisition Act was not in force, the Local Government issued a notification in the local *Gazette* under the Land Acquisition Act for acquisition of other lands in the district. But there the attempt at compliance with the provisions of the Act ended so far as these cases were concerned. The only thing the authorities did was to publish a notification, and no compensation was awarded, and there was no District Judge to whom the party could appeal.

"I think, Sir, I have given enough sample of how justice is administered in the district, civil and criminal.

"Sir, why is this so? Can there be any possible justification for this state of things? The Council is probably under the impression that the district is probably semi-barbarous, full of ignorant and illiterate savages. But from the very nature of some of the cases I have mentioned, big will cases, land acquisition cases, cases in which eminent Counsel like Sir S. P. Sinha are briefed, you can hardly suppose that it is barbarous people exactly of whom I am speaking. I will now read to the Council a portion from the judgment of the Full Bench I referred to. Sir William Markby remarked as follows:—

'The policy of the Government has always been to keep the Garo Hills out of the jurisdiction of the regular courts and these courts have never established jurisdiction in that district. On the other hand, the policy as to the Cossyah and Jynteeah Hills was to bring them under the ordinary jurisdiction of the courts; and this jurisdiction was fully established and in action without inconvenience from 1835 to 1871. The Garos are said to be wild and barbarous tribes, whom still the Government in 1869 were still endeavouring to reclaim to the habits of civilized life. No such assertion, as far as I am aware, could be made with regard to the inhabitants of the Cossyah and Jynteeah Hills. The district is a peaceable one, the inhabitants of it carry on peaceful pursuits......There had been a decision of this Court which in effect decided that the Government had been wrong in treating certain portions of the Garo Hills as not within the jurisdiction of the ordinary courts of justice. It was to counteract the result of this decision that the Act of 1869 was passed. It was, in fact, passed to legalise the *status quo*. But the same Act when introduced into the Cossyah and Jynteeah Hills instead of continuing a state of things already in existence entirely revolutionised the long-established administration of the district. It threw back the people who had been living for thirty-five years under a regular and settled administration according to established laws into a condition which everyone would acknowledge to be only suitable to people just emerging from barbarism, that is to say, a condition in which all powers of Government were centred in the hands of a single individual."

That was in 1877. Thirty years later, in 1907, the 'Imperial Gazetteer' says:—

'Thanks to the efforts of the Presbyterian Welsh Mission education in the Khasia and Jaintia Hills District has made considerable progress, and in 1901 the proportion of literate persons (5·7 per cent.) was higher than in any other district of Assam. The district owes its position to the spread of female education, 3·4 per cent. of the women being able to read and write as compared with ·4 per cent. in Assam as a whole.

This was according to the Census of 1901. What is the evidence of the Census of 1911? If you will refer to the Census Report, Volume I, page 86 for the Province of Assam, you will find it stated—

'The comparatively high standard of literacy in the hills is due mainly to the progress of education amongst the Khasias, of whom such a large proportion have been converted to Christianity.'

"As a matter of fact, Sir, nearly half the total number of Christians in the whole Province come from the Khasia Hills. As regards English education the Report says—

'The high proportion as regards English education is here again due to the advanced position of the Khasia Hills which stands first in the whole Province in the knowledge of English possessed by either sex.'

[27TH FEBRUARY, 1918.] [*Mr. K. K. Chanda* ; *Sir William Vincent.*]

"Now this is as regards the whole district. Now what is the condition of Shillong? Who are the people who are residents thereof? It is a sanitarium, next in importance, if anything, to Darjeeling. It has now a Government Pasteur Institute, which will serve not only the Province, but the whole of the Bengal Presidency and perhaps Bihar also, as it is nearer than Kasauli, and as a matter of fact educated Indians from outside are flocking to it. Now I will quote to the Council the description of the Indian communities of Shillong which was given to the Assam Council when the Resolution I have spoken of was moved and the accuracy of which was not challenged. This is what was said—

'Do the residents of this town—I mean the Indian communities who are governed by the local rules and have been deprived of the benefits of the laws which the Indians enjoy in the rest of the country—do the society at all approach the people for whom these rules have been framed in their mental and moral equipment—'barbarians or semi-civilised tribes?' I need not pause for a reply. Who are the Indians who occupy this town? First take the Khasi community. I think there can be no manner of doubt that as a community the Khasis of Shillong can very well compare with any Indian community of the same status in any town, in general progress and mode of life. Walk round Maukhar where they live and you will be at once struck with the nice, neat and healthy habitations and their picturesque residences, which are undoubtedly much better than the squalid and ill-ventilated, unhealthy *bashas* occupied by ill-paid clerks in the towns. Then speaking of the Bengali community in Shillong, we look upon it as the model to which other Bengali communities in the Province ought to come up to. In education, in culture, in refinement of ideas and mode of life, they are far ahead of us in other towns Are these people to be deprived of the humane and beneficent laws we live under outside Shillong? Should they be governed by laws and procedure expressly and admittedly enacted and provided for 'barbarians and semi-civilised tribes?'

This is the end of my tale. This is my excuse for having brought up this matter to the Council. It is not purely a local matter but involves important questions affecting the life and liberty of all Indians who may go and live there. Sir, as regards the district, I placed before the Council the Census Report which shows it is the most advanced of the hill tracts as regards education. Is this district then fit to be governed by these rules which have been enacted? I appeal to the Council for justice to this unfortunate district, and I trust that I have not appealed in vain."

The Hon'ble Sir William Vincent:—"Sir, I cannot but think that the Hon'ble Mr. Chanda has been rather ill-advised in bringing this Resolution before this Council. It relates to a matter of provincial, indeed I might almost say of parochial, interest. It is also a matter for the correct decision of which detailed information and knowledge of local conditions is eminently essential, and I think also that the Members of this Council will themselves feel that they have not sufficient information before them to deal with it satisfactorily. There are, of course, many matters which are of provincial interest on which we all have a certain amount of knowledge, questions relating to the large cities or other parts of India of which we have from newspapers, books and so on, much information; but I doubt whether many of us have sufficient detailed knowledge of this district—I know that I myself have not—to be able to say whether the recommendation of the Hon'ble Member should be accepted. It is true that we have acquired from the Hon'ble Member a considerable amount of information about Assam during this Session. At the last meeting we had a pretty full discourse on Sylhet; to-day we have a further discussion on the Khasia and Jaintia hills, and possibly by the end of the Session we shall have a very accurate conception of the Hon'ble Member's views on each individual district in the Province of Assam. But I do submit that it would be unwise for this Council to adopt a Resolution of this kind on an *ex parte* statement of the case and without the facts being examined. 12-3 P.M.

"Turning to the Resolution itself, I ask the Council to note that when the Hon'ble Member introduced it into the Assam Council, he confined himself to proposing that the town of Shillong should be brought under Courts constituted under the Code of Criminal Procedure and the Bengal and Assam Civil Courts. Then he expressly disclaimed any intention of desiring to propose

[*Sir William Vincent.*] [27TH FEBRUARY, 1918.]

any change in the administration of justice in the rest of the Khasia and Jaintia Hills district, and I think some explanation might have been given for the more comprehensive recommendation made to this Council. The Resolution as to Shillong was rejected in the local Council. The Hon'ble Member informs us that all the Indian Members voted for it. All I can say is that, though there are fifteen non-official Members in the Council, eight only were found to support the limited proposal which he then made, and I do think that in these circumstances it is scarcely fair to come to this Council as a sort of Court of appeal over the local Council. In my judgment this is not a purpose for which this Council should ordinarily be employed.

"Reverting for a moment to the Resolution in the Assam Council, I find that Sir Archdale Earle, though he was unable to concede what the Hon'ble Member desired *in toto*, proceeded at once to examine the question which had been agitated, namely, the administration of justice in the town of Shillong. He made certain recommendations to the Government of India and those recommendations have been approved and given effect to. It was then pointed out to the Hon'ble Member that the greater part of the town of Shillong lies outside British territory, so that it would be difficult to extend the jurisdiction of the High Court to the whole town. On the other hand, I think the Council will see that considerable inconvenience must arise from having different Courts of justice in different parts of the town. To avoid these difficulties, and to meet the wishes of the Hon'ble Member as far as might be, Sir Archdale Earle, an officer who is, as every one knows, always anxious to meet the wishes of the educated classes, decided to extend the Code of Criminal Procedure to the town of Shillong and provided, what had not existed before, both a Court of Appeal and a Court of Session. He was, however, unable to accept the proposal as to the jurisdiction of the High Court.

"The only other question of importance then pressed was the question of the appearance of pleaders. From what the Hon'ble Mr. Chanda said, the Council might have been led to suppose that pleaders or advocates were never allowed to appear in the Courts of this district. I can only rely on official statements. I notice that Mr. Allen, when he spoke on behalf of the Local Government on the Resolution of Mr. Chanda, stated that no difficulties were thrown in the way of litigants obtaining such legal advice as was locally available. However, as there was a demand for statutory rights in this matter, the question was placed beyond doubt by a provision in the rules for the administration of justice. These changes not only provided for the appearance of pleaders in all suits, but they assimilated the criminal procedure in Shillong to that which prevails in other hill districts of the Province, and enabled the administration of justice in the two parts of the town to be identical. I may say, Sir, that when I ascertained what had happened in Assam and read the present Resolution, I began to suspect that what the Hon'ble Member really intended was to secure a change in the administration of justice in Shillong by indirect means, and that it is for that reason he has asked this Council to consider a proposal which has never been put before the local Council, namely, to extend the jurisdiction of the High Court to the whole of the Khasia and Jaintia district. He has referred to repeated memorials which have been received by the Government of India. I have caused the records to be searched, and I have only found one such petition that related to the districts of Shillong and Assam by a gentleman who I am informed is not a British subject at all.

"Sir, when notice of this Resolution was received, the Chief Commissioner of Assam was in Delhi, and advantage was taken of this fact to obtain his views in regard to it. He expressed the opinion that it would be most unwise to accept this Resolution until it had been examined locally and submitted to the Provincial Council. He pointed out incidentally that the acceptance of this Resolution might involve changes in the administration of justice not only in this district, but in the Garo Hills, the Naga Hills, the Lushai Hill Tracts and other places of a similar character. I understand also that it is his view that these districts will, for many years, prosper more under the rules for the

[27TH FEBRUARY, 1918.] [*Sir William Vincent; Mr. Kamini Kumar Chanda.*]

administration of civil and criminal justice which are in force there than they would under any other system.

"Further, we have before us no evidence that the people of the district outside Shillong desire any change in the present procedure. Again, the practical difficulty arising out of the fact that the major part of the district is not in British territory.........."

The Hon'ble Mr. Kamini Kumar Chanda :—"More than half is British territory."

The Hon'ble Sir William Vincent :—"I bow to the Hon'ble Member's superior knowledge, but I am informed, and as far as I can verify my facts, this information is correct, that the greater part of the population at any rate resides outside British territory.........."

The Hon'ble Mr. Kamini Kumar Chanda :—"Sir, I base my information on the judgment of Sir William Markby in a Full Bench case that more than half the district is British territory."

The Hon'ble Sir William Vincent :—"I am quoting from the statistics of the Census. Anyhow, whether the British portion of the district is half, or a little more or less, there are obvious inconveniences in a system under which a moiety of the district has one system for the administration of justice, and the other half is under a different system, and I think the Council will realise that a change which would effect this is not a matter lightly to be undertaken.

"The Hon'ble Member has taken us back to 1835 when he says that the Courts in this district were placed under the High Court. It is true that in that year the functionaries who were appointed to the political charge of the Khasia Hills were placed under the superintendence of the Sudder Diwani Adalat and the Sudder Nizamat Adalat, and it is rather curious to observe that the Act which affected this change directed that the control and superintendence was only to be exercised in conformity with any instructions issued from the Government. The validity of this Act was, however, seriously questioned in 1867, and, as I have said, a great part of the district being outside British India there would appear some reason for the doubt. In 1869, an Act was passed to remove the Garo Hills from the jurisdiction of the High Court because it had been found that a special system of justice was necessary for these hills, and it was said that the retention of the High Court was not only potentially productive of political danger, but that it undoubtedly clashed with the working of the special system to which I have referred. The Select Committee reported that the policy of the Act appeared to them equally applicable to the Khasia and Jaintia Hills. It was said—I really do not know whether the statement was accurate—that the inhabitants of these hills were scarcely more civilised than the Garos, and that the administration of justice was equally crude. At present the position is that criminal and civil justice in these districts is administered under simple rules under section 6 of the Scheduled Districts Act. The Hon'ble Member has attacked the system of legislation and administration generally. He alleges that it is unsuited to the conditions of Shillong, and he seeks to get the law in force changed. Well, I am sure that if he can make out a case to the Local Administration on that point, he will secure careful consideration from the Chief Commissioner. But that is not the Resolution which is before the Council. The Council are not asked to change the law or the system of law in Shillong. It is asked to give the High Court jurisdiction throughout the district, and I doubt if the Hon'ble Member has made out a case for any such change As far as I can understand, the population of this district is mainly composed of primitive hill tribes; we know by experience that such tribes appreciate speedy and inexpensive justice, and I should doubt whether the people of the district would

[*Sir William Vincent; Mr. Kamini Kumar Chanda; Mr. A. W. Botham.*] [27TH FEBRUARY, 1918.]

obtain any benefit by being allowed the privilege of appealing to the High Court at a distant centre. It is in my opinion probable that justice would be more efficiently administered by officers on the spot with a knowledge of local traditions. And when I came to examine the procedure followed in the district, I confess I myself felt very grave doubts as to how the High Court or any other Court except a local Court could administer justice satisfactorily. I want to quote a portion of the rules relating to civil justice. It says 'Sardars, Dollois and other duly recognised village authorities are authorised to exercise jurisdiction in civil cases without any limit provided they do not decide cases in which their fathers and mothers, their sisters and brothers, etc, etc., are interested.' The law goes on to provide that 'all the proceedings will be *viva voce*, that the Sardar or dolloi is not to be called upon to make any record or register of the decision and, after hearing both sides, he is to pronounce his decision forthwith. But if at the trial any person can be found who knows how to write, some brief note of the proceedings is to be made.' Now the point that I wish to make is, that when legal proceedings are conducted in this manner, it would be extremely difficult for the High Court to exercise jurisdiction. In fact, Sir, the acceptance of this Resolution would in reality necessitate a number of changes in the general law which prevails in these wild tracts—changes, the effect of which it is impossible to foresee with the information before us—and I venture to put it to this Council that it would be most unwise for it to accept responsibility for recommending such changes.

"I have pointed out that the main attack of the Hon'ble Member is directed not to the question of the jurisdiction of the High Court in the Khasia and Jaintia Hills, but to the whole system of Criminal and Civil law in that district. We have heard no evidence that there is any demand for the change in the mofussil part of that district, though we have heard a great deal about the town of Shillong which has only 13,000 inhabitants in it. I think I am right in that; I speak here subject to correction.........."

The Hon'ble Mr. Kamini Kumar Chanda :—"Yes."

The Hon'ble Sir William Vincent :—"Well, the population of the district is something like a quarter of a million, and it is unreasonable that administrative changes of this character should be proposed in a district merely because the Hon'ble Member alleges they are required in a town which contains only a small fraction of the total population of the district.

"I regret, Sir, that on behalf of Government I must oppose this Resolution. I would add that I have no doubt that, if the Hon'ble Member does approach the Local Administration on the particular questions he has raised, I am sure his representation will receive very careful consideration from Sir Archdale Earle."

12-21 P.M. **The Hon'ble Mr. A. W. Botham** :—"There are only two points I should like to mention in connection with this Resolution.

"The first is, that the Hon'ble mover has not attempted in any way to discuss the subject-matter of this Resolution with the Local Administration. Not only has he not raised the question in the local Council, but, so far as I know, he has not attempted to discuss it at all with the Government.

"The second point is as regards the population of the hills. The population of the district at the last Census was 235,000. The Native States of the Khasi Hills account for 135,000 out of this; so that the population affected by the Resolution is roughly 100,000. Out of this, 5,000 reside in the town of Shillong, and 17,000 live in various isolated areas scattered among the Native States of the Khasia Hills. The remainder, 78,000, comprise the population of the purely British sub-division, which is known as the Jaintia hills; and thus far and away the greater portion of the persons affected by the Resolution is the population of the Jaintia hills. Well, Sir, I doubt whether the Hon'ble

[27TH FEBRUARY, 1918.] [*Mr. A. W. Botham; Pandit M. M. Malaviya.*]

mover has ever seen the Jaintia hills. I do not profess to have any special knowledge of the Jaintia hills, but I have marched through them from end to end, and can assure the Council that they are an extremely remote and inaccessible area, and that their population is primitive and unsophisticated to a degree."

The Hon'ble Pandit M. M. Malaviya:—"Sir, when I came 12-24 P.M. to this Council to-day, I thought this at least was a Resolution which the Hon'ble the Home Member will accept; and I must say I have been much disappointed. I listened with all the respect due to the Hon'ble Member to the arguments he urged against the acceptance of this Resolution. I would have understood him if he had said that the Government was not prepared to accept the Resolution at present, but that it would consider the matter, consult the Local Government and then come to a decision. But the Hon'ble Member took exception to this question having been brought up here. He went the length of saying that this was not only a Provincial matter, but a matter of parochial importance. Well, to my mind, the question as to whether the life or liberty of any British subject should finally be dealt with by the highest judicial tribunal established in the land, or by an executive officer, however high he may be, is a matter not of Provincial or parochial, but of Imperial importance.

"I will brush aside all other considerations, and will draw attention to this one single fact. The Criminal Procedure Code has been introduced in the area to which my friend Mr. Chanda's Resolution refers; but instead of a regular Sessions Court and a regular High Court being given jurisdiction to deal with those matters which arise out of the Criminal Procedure Code, it is left to the Commissioner and the Chief Commissioner to do so. I should like to know whether this by itself is not a matter which deserves the attention of the Government of India. The Hon'ble the Home Member said that the Local Government was the proper party to go to. I should like to know whether the Local Government could extend the jurisdiction of the High Court to the area in question. I thought it was the Government of India which took away jurisdiction from the High Court, and I think I speak under correction. I think it is the Government of India alone which can again extend the jurisdiction of the High Court to that area. I submit, therefore, Sir, that apart from questions of detail, the principle which is involved in this Resolution can only be dealt with by the Government of India.

"The Hon'ble the Home Member complained that we had only an *ex-parte* statement of the case before us. It seems to me that the Hon'ble mover of the Resolution made out a very fair *primâ facie* case for the Government of India to meet. The Hon'ble Mr. Chanda has told us how the jurisdiction of the High Court was taken away from Shillong. I do not wish to weary the Council by repeating what he said; but I think he made out a very clear case showing that there was very little justification for the jurisdiction of the High Court being taken away from the area in question. He referred to a judgment of the High Court of Calcutta delivered in 1877 in support of his contention. I would invite special attention to one passage in that judgment though my Hon'ble friend has already quoted it, because it supports the Resolution very strongly. Said Justice Markby in 1877—

'There was a special cause which led to the legislation of 1869 as regards the Garo Hills. There had been a decision of this Court, which in effect decided that the Government had been wrong in treating certain portions of the Garo Hills as not within the jurisdiction of the ordinary Courts of justice. It was to counteract the result of this decision that the Act of 1869 was passed. It was in fact an Act passed to legalise the *status quo*. But the same Act, when introduced into the Cossyah and Jynteeah Hills, instead of continuing a state of things already in existence, entirely revolutionised the long established administration of the district. It threw back people who had been living for 35 years under a regular and settled administration according to established laws into a condition which every one would acknowledge to be only suitable to a people just emerging from barbarism,—that is to say, a condition in which all the powers of Government were centred in the hands of a single individual.'

[*Pandit Madan Mohan Malaviya ; Sir William Vincent ; Mr. K. K. Chanda.*] [27TH FEBRUARY, 1918.]

" I submit Sir, that that is the case to be considered. It is not a question of whether the jurisdiction of the civil or regular Courts, including that of the High Court, should be extended for the first time to the people of the district in question. As Justice Markby pointed out long ago and as the Hon'ble Mover of the Resolution has pointed out, for 35 years—*i. e.*, from 1835 to 1871—the people lived under a regular and settled administration. The burden of proving, therefore, that during the many decades that have passed since 1871 the people living under the administration of the British Government in Assam have gone back into barbarism, lay heavily upon my friend, the Hon'ble the Home Member ; and I submit, Sir, he has not said anything to show that they have so gone back. On the other side, the Hon'ble Mr. Chanda has shown they have improved, they have progressed in education and in culture, and they are entitled to claim the right of having questions affecting their lives and liberties tried by regular Civil Courts such as are provided for such trials in other parts of British India. My Hon'ble friend referred to the difficulty of the major portion of the district being non-British territory. Well, that is a difficulty, but such a difficulty has not stood in the way of regular Courts being established in other parts of India where British and non-British territory adjoin each other. The fact that some people living in non-British territory cannot have the advantage of the regular administration of justice which obtains in British territory, hardly constitutes a reason why people living in British territory should be deprived of such advantage. I will not dwell, Sir, upon the sarcastic remarks of the Hon'ble the Home Member regarding the information supplied by the Hon'ble mover of the Resolution about Sylhet, Shillong and the rest. When in the discharge of our duties we, non-official Members, bring some matter before this Council, if the information supplied by us is not sufficient, we look to the Government to supply the deficiency and to help the Council in arriving at a just conclusion. It is not really a right or proper argument to say that the information supplied by us is not sufficient. I expect that when it is not sufficient the deficiency would be supplied in the debate here. We labour under many difficulties ; we have not the advantage of the Secretariats of the Government of India and the Local Government ; we have not the advantage of having the latest Administration Reports of all Provinces and Districts, and if we fail to place as much information before the Council as the Government are able to, I thought that our failure to do so would not be severely criticised as it has been.

" I do not want to take more of the time of the Council. Apart from any question of such changes as may be necessitated by the extension of the jurisdiction of the regular Civil Courts, apart from whatever changes in the Civil laws may be involved by the acceptance of this Resolution, I base my submission to this Council in favour of its acceptance on the ground that the Criminal Procedure Code has been extended to the area in question......."

The Hon'ble Sir William Vincent :—" Is that correct ? I would ask the Hon'ble Mr. Chanda if that is so ?"

The Hon'ble Mr. K. K. Chanda :—" To the town of Shillong."

The Hon'ble Sir William Vincent :—" Not to the district of the Khasia and Jaintia Hills, but to the town of Shillong ?"

The Hon'ble Pandit M. M. Malaviya :—" It has been extended to the town of Shillong. Now the Courts that have been constituted there are not regular Courts, but Courts which are constituted by executive officers. It cannot be a satisfactory administration of justice when executive officers have to deal with these questions affecting the lives and liberties of the people. On that ground alone, I submit that the question whether the

[27TH FEBRUARY, 1918.] [*Pandit M. M. Malaviya; The Vice-President; Mr. S. N. Banerjea; Sir William Vincent.*]

jurisdiction of the High Court should not be extended to the town of Shillong at least where the Criminal Procedure Code has been established is a matter which the Government of India ought to take upon itself to decide, because it is the Government of India which can extend or re-extend that jurisdiction. It may ask, and of course it would ask, the Local Governments for their opinion. There are many matters of importance affecting Provinces which the Government of India deal with, and I submit......"

The Hon'ble the Vice-President :—" May I remind the Hon'ble Member that the Resolution does not deal with the extension to Shillong. It deals with the extension to the Khasia and Jaintia Hills."

The Hon'ble Pandit M. M. Malaviya :—" Thank you, Sir. That is why from the beginning I have confined myself to the portion to which the Criminal Procedure Code has been extended. My remarks apply to that portion only, and I submit that, that part of the Resolution is one which the Government of India ought to accept."

The Hon'ble the Vice-President :—" It is open to the Hon'ble Member to move an amendment to the Resolution. I only pointed out that that is not the question before the Council."

The Hon'ble Pandit M. M. Malaviya :—" I am only suggesting, Sir, that the Government of India should take the matter into their consideration, and neither accept the Resolution as it stands nor reject it. I hope I have made that clear from the beginning, and in that view my remarks are, I submit, relevant and not out of order. What I say is that this part of the Resolution, the portion which recommends that the jurisdiction of the High Court should be re-extended to a part of this area in question, and which I have indicated should be the area where the Criminal Procedure Code has already come into existence, ought to be taken up by the Government of India and considered on its merits. It is a matter of very vital importance to the people whether questions affecting their lives and liberties should be disposed of in the manner in which they are disposed of at present, or whether they should be disposed of by regular Courts presided over by judges who are appointed to administer the law."

12-35 P. M.

The Hon'ble Mr. S. N. Banerjea :—" Sir, I think I must respectfully dissent from the view of the Hon'ble the Home Member that this is a parochial matter. I think it is something more than a parochial question; it is not even a Provincial question; it is larger than a Provincial consideration, for the simple reason that, if the jurisdiction of the Calcutta High Court has to be extended over any area, be it in Assam or be it in western India, in any part of the Indian continent, this can only be done by the Government of India, and not by the local authorities. Nor can I accept the view that this Resolution of my friend really represents an appeal from an adverse judgment arrived at in connection with a cognate matter which was discussed by the Assam Legislative Council. I think the Hon'ble the Home Member has made it quite clear that the question that was discussed in the Assam Legislative Council affected the area of the town of Shillong, whereas the matter which we are now called upon to consider concerns two districts, or rather one district, Khasia and Jaintia Hills. Therefore, the purview of the question which is now before us is much wider than that which was discussed and decided by the Assam Legislative Council. It is not, therefore, a parochial question, nor is it an appeal from a decision which........"

The Hon'ble Sir William Vincent :—" May I rise to explain, Sir. I said that the Hon'ble Mr. Chanda said that it came up as a sort of appeal from the local Council. I think he did say so. I did not say it myself."

[*Mr. S. N. Banerjea; Sir William Vincent The Vice-President.*] [27TH FEBRUARY, 1918.]

The Hon'ble Mr. S. N. Banerjea:—"I beg the Hon'ble Member's pardon; whoever said it, my observations remain unaffected."

The Hon'ble Sir William Vincent.—"May I ask that the Hon'ble Mr. Chanda may be corrected and not I?"

The Hon'ble Mr. S. N. Banerjea:—"Very well, I shift the burden on to his shoulders, and I am sure they are broad enough to bear it. I think every Indian, every non-official Indian here, must be in sympathy with the Resolution, because it is a Resolution which seeks to extend to a considerable section of the Indian population, sufficiently advanced according to the statement of my Hon'ble friend, the rights and privileges which the Criminal Procedure Code and the Penal Code confer upon British subjects. We value the personal liberty which is secured to us by the Criminal Procedure Code and the Penal Code, and we are anxious that the personal liberty which we enjoy should be extended to those who may be regarded as crude or primitive, but who day by day are emerging from that condition. I think, therefore, Sir, we all, Indian Members, are in sympathy with the Resolution.

"I understand that there are details to be considered. I think that is for the executive Government to deal with. It is for us to lay down principles, and it is for the executive Government to give effect to them. If we in our collective sense and in our collective wisdom are of opinion that the people of Khasia and Jaintia Hills should enjoy the benefits of the law as laid down in the Penal Code and the Criminal Procedure Code......"

The Hon'ble Sir William Vincent.—"I rise to a point of order. May I point out that, that is not the question before the Council, Sir?"

The Hon'ble the Vice-President.—"The Resolution before the Council is that the jurisdiction of the Calcutta High Court be extended to a particular district, not that a particular law should be extended to that district. I am sure the Hon'ble Member will bear that in mind."

The Hon'ble Mr. S. N. Banerjea:—"Certainly, Sir. But in discussing the matter this question was raised. I was dealing with the question of details and pointing out that consideration of details did not fall legitimately within the scope of this Council, but that principles were to be laid down by this Council, and the details were to be carried out by the Members of the executive Government. If I may be permitted to say, so with all respect, I am perfectly within my rights in making these observations. However that may be, I pass on to another point which, I think, is of great importance as affecting the issues before us. The point is this, and it has not been contradicted; I fear it cannot be contradicted. Here are these people of the Khasia and Jaintia Hills. They were in enjoyment of the laws to which I have referred; they were under the jurisdiction of the High Court many, many years ago, nearly 50 years back. Their condition has very much improved. I find from the statement which has been made by my Hon'ble friend the mover that education has advanced both among men and women; culture has gone on apace, and altogether they are fast becoming a civilised people. Is it not right, that being the state of things, that they should get back what they have lost, and that laws of an advanced type should be adapted to their condition? I think, Sir, having regard to the fact that these men had a High Court jurisdiction, that, that jurisdiction was taken away not through any fault of their own; that in the meantime they have been making rapid advance in culture, education and literacy, is it not right and proper that this Council should by an affirmative vote declare that they are entitled to get back their lost rights? Let the executive decide how they are to get them back. I venture to submit that, that will be the view of many of us in this Council."

[27TH FEBRUARY, 1918.] [*Mr. M. A. Jinnah; Sir William Vincent; Rao Bahadur B. N. Sarma.*]

The Hon'ble Mr. M. A. Jinnah :—"Sir, I really did not wish to speak on this Resolution, because I confess that I am certainly not conversant with the Province of Assam. In fact, I may say that I am really ignorant of that Province and the administration of justice in that Province. My friends, the Hon'ble Pandit M. M. Malaviya and the Hon'ble Mr. Banerjea, spoke on the subject and so I thought that I may present my difficulties. It seems to me that the matter is a little more serious. The Resolution says that the jurisdiction of the Calcutta High Court should be extended to these two districts, Jaintia and Khasia. Now, the grounds that were given by the mover of the Resolution were, firstly, that some decisions were given by those who are responsible for the administration of justice that were flagrantly wrong; secondly, that education has made tremendous progress, and thirdly, he controverted the assertion that the people are primitive and unsophisticated. But it does not end there, the difficulty that I feel and one which I frankly wish to put before the Council is this—if the jurisdiction of the Calcutta High Court is extended, what will be the position? The Hon'ble the Home Member has pointed out that the laws, regulations, and rules which are enforced in these two districts are of a very different character; it is also clear that neither the Civil nor the Criminal Procedure Code has been made applicable to these parts, that is admitted also by the mover of the Resolution. Now, Sir, the difficulty that I feel is this, if you extend the jurisdiction of the High Court, what will be the position if Courts that are constituted under the laws that prevail at the present moment are Courts that have not to keep a record, have not even got to record evidence................" 12-42 P. M.

The Hon'ble Sir William Vincent :—"I was referring to civil cases."

The Hon'ble Mr. M. A. Jinnah :—"How will the High Court be in a position to deal with the cases under these circumstances if it had jurisdiction of appeal, revision or superintendence until these Courts have progressed sufficiently, and unless the laws that now exist or prevail in these districts are repealed and laws that prevail in British India are made applicable to these, it will be futile to give any jurisdiction to the High Court. Or, put it the other way, if a case is made out to extend the jurisdiction of the High Court to these two districts, then you must alter or repeal the existing laws, one or the other course must be adopted, and therefore it seems to me that this is a very serious question. I may tell the Council that nobody desires more fervently the extension of the jurisdiction of the High Court to the districts that are not under the High Court than I do, because I believe, and I firmly believe, that the High Court is undoubtedly the bulwark of the rights and liberties of the people; and certainly if there is anything that the British Government can be proud of in this country it is the High Courts. But, Sir, we must not be carried away, we must not be in too great a hurry to extend the jurisdiction of the High Court to districts which are suffering from certain inherent disabilities. Therefore, Sir, I cannot possibly make up my mind, I cannot possibly record my vote in favour of the Resolution in view of the information that has been placed before the Council at present, but, Sir, I hope that the Hon'ble the Home Member will bear in mind this discussion, and I hope that the influence of the discussion will not be lost on Government."

The Hon'ble Rao Bahadur B. N. Sarma :—"Sir, my only justification for speaking on this Resolution is that the analogy of Madras may help to a certain extent in the solution of this problem. We have in the districts of Vizagapatam, Ganjam and Godavari hill tracts of about 20,000 square miles with a population of a million odd; we have there civilised men occupying the country along with primitive people; the whole of this tract along with the rest of the Presidency was for some time under the jurisdiction of the Sudder Court, and all the laws were applied to them equally, but, in 1837, 12-47 P. M.

the Government of India passed a law, No. XXIV of 1837, whereby they provided a simple machinery for the administration of justice there. but at the same time care was taken to provide that in criminal matters as well as civil the High Court should be allowed jurisdiction generally. The Civil Procedure Code is not in force in this territory—but only a few sections are extended. I read yesterday the rules prevailing in Jaintia, and I was struck with their similarity to our own. I was about to say that, notwithstanding the fact that the Civil Procedure Code is not in force and all the civil laws pertaining to the administration of justice are not in force. still the High Court has jurisdiction. subject to certain limitations; the High Court is not however trammelled by any restrictions where it exercises jurisdiction, but can freely give justice to the people in these tracts This is so far as civil justice is concerned. With regard to criminal justice, the Government have seen their way to extending the Criminal Procedure Code fully throughout that tract, and I know of many instances where sentences of death were passed, and men were saved from the gallows by the High Court. What struck me as barbarous was that a sentence of three years' imprisonment should be final; this struck me as an instance of the one-man rule with a vengeance, and that it was time for its abolition. It seems to me that there would be no difficulty in restoring the jurisdiction of the High Court. I think that the analogy of Madras might be followed in removing the attendant evils. I think the statement made by the Hon'ble Mr. Chanda, if correct, does not reflect much credit on the administration, civil or criminal, of Assam in certain parts thereof. and I hope that the state of affairs will be soon put an end to. We in this Council are peculiarly responsible so far at any rate as the administration of justice goes, and in drawing the attention of the Council to the matter, Mr. Chanda has done a great service."

12-52 P. M.

The Hon'ble Mr. K. K. Chanda:—"Sir, with regard to the technical objection raised by the Hon'ble Mr. Jinnah that the introduction of the jurisdiction of the High Court would not mend matters, may I point out that the jurisdiction of the Calcutta High Court can be introduced or re-introduced in the district only by one way, and that is by declaring that the Frontier Tracts Regulation is not in force. The effect of that would be that the *status quo* shall be restored. It was by that Regulation that the Civil and Criminal Procedure Codes were declared not to be in force in that district. All these regular laws were once in force in the district. Therefore, I think I should make it clear to the Council.................."

The Hon'ble Mr. M. A. Jinnah:—"If I may interrupt the Hon'ble Member, I submit that I do not follow him still. Does he desire that all the laws that exist should be now repealed, and that the Civil and Criminal Procedure Codes should be introduced into these districts?"

The Hon'ble Mr. K. K. Chanda:—"The Frontier Tracts Regulation declares that the Civil and Criminal Procedure Codes are not in force in the district, and in lieu thereof there are certain other rules, and as soon as you withdraw that Regulation from that district all those rules would come into force automatically. I am sorry I did not make it clear when I opened, but that is what would happen. These rules have been made by the Government in accordance with the Regulation in place of those Acts which were repealed by the Frontier Tracts Regulation in that district, and therefore if you withdraw that Regulation, these laws will automatically come into force and there will be no difficulty at all.

"Now with regard to the objection raised by the Hon'ble the Home Member that it was not fair to come to this Council as a sort of Appellate Court over the local Council, I submit I am here to represent the grievances of the people of my Province. The Hon'ble the Home Member might be pleased to call the Resolution as one of parochial interest, but I

[27TH FEBRUARY, 1918.] [*Mr. K. K. Chanda; Mr. E. H. C. Walsh; Pandit M. M. Malaviya; The Vice-President.*]

submit with all respect that I think it my duty to represent the grievances of the people of my Province, and I am only sorry that I am unable to represent them as ably and fully as I ought to. As I have already said, the matter was brought to the notice of the local Council and the Local Government, and their decision was not satisfactory, and that is why I have come up to this Council as an Appellate Court. There have been several memorials from the district to the Local Government and also to the Government of India. Here we are informed by the Hon'ble the Home Member that he finds only one memorial from one gentleman. Of course he acted as the representative of the community. In my file I have copies of two memorials that have been submitted to the Government of India, and I find that memorials had also been submitted to the Local Government, and this statement has not been contradicted by my Hon'ble Colleague on my right who is the official representative. However, we may take it that memorials had been submitted, and as this Council was the only Council which could deal with this question, I thought it better to bring the matter to the notice of the Government of India through this Council.

"Then it was urged that there was not sufficient local information about this district in regard to this matter I submit, Sir, it is not my fault if the Government of India cannot get itself well acquainted with facts of the case. I gave notice of this Resolution in good time, and there was time enough to communicate with the Local Government and get all the facts and figures and the Hon'ble Member representing the Assam Government is on my right to correct any mis-statements I may make. Further, I submit, the facts that I have placed before the Council have all been supported by official records. They are decisions taken from the Full Bench of the High Court and the 'Imperial Gazetteer' and Census report, so no fault can be found with them.

"Then the Hon'ble the Home Member says there will be difficulty because the greater part of the town of Shillong lies outside British territory so that it would be impossible to extend the jurisdiction of the High Court to the whole town But may I point out in passing, Sir, that there are other places in India in similar circumstances, for instance, Bangalore and Mysore? There they do not feel any difficulty at all, because that portion of the Province which is in British territory is under the High Court of Madras, and that portion which is under the jurisdiction of the Native State is under the Chief Court of Mysore. I believe, Sir, there are similar rules in the Sonthal Pargannahs. There, too, the conditions appear to be similar, and although the Sonthals are by no means as advanced as the Khasias, they are far better off in this respect. In the Sonthal Pargannahs the condition is almost identical, but in regard to serious cases, both civil and criminal, they are under the High Court. It is only the petty matters that are disposed of locally in this district............"

The Hon'ble Mr. E. H. C. Walsh:—"I do not know, Sir, if I am in order in making a speech at this stage. The Hon'ble Mr. Chanda has made a reference to the Sonthal Pargannahs for the first time in his speeches, and I have therefore had no opportunity of referring to it before, and I should like to lay the facts before the Council. As he has said that the condition of the Sonthal Pargannahs is the same as that of the Khasia and Jaintia Hills, which he has described......." 12-59 P. M.

The Hon'ble Pandit M. M. Malaviya:—"Is the Hon'ble Member right in making a speech?"

The Hon'ble the Vice-President:—"The Hon'ble Member is no right, but the point has now been raised by the Hon'ble Mr. Chanda and the Hon'ble Mr. Walsh had no opportunity of dealing with it before. I imagine that this Council would desire to hear what the Hon'ble Member has to say about it. I would ask the Hon'ble Member to finish his statement, but he will no doubt understand that he cannot make a speech."

[*Mr. E. H. C. Walsh; Mr. K. K. Chanda; The Vice-President; Sir William Vincent.*] [27TH FEBRUARY, 1918.]

The Hon'ble Mr. E. H. C. Walsh:—"I merely rose to ask whether, in view of the fact that the Hon'ble Mr. Chanda has now made a reference to the Sonthal Pargannahs, which he has not referred to in his opening speech, and which has not been mentioned until now, I have the right at this stage to make a statement with regard to the said reference. I do not wish to make a speech, but only a statement of fact. The Hon'ble Mr. Chanda says that the condition of the people in the Sonthal Pargannahs is the same as that in the Khasia and Jaintia Hills in the Province of Assam, that although the Sonthals are by no means as advanced as the Khasias, they are under the High Court in regard to certain cases, both civil and criminal; that in the Khasia and Jaintia Hills civil cases are tried locally and that the whole proceedings have to be done verbally; that no record of the evidence is maintained, as there is no one who could record it, and that in many cases there is not any one who could even sign to a judgment.

"The condition of the Sonthal Pargannahs is altogether different. The Criminal Procedure Code is in force and appeal lies to the High Court in all Sessions cases. In civil cases, too, in which appeal lies to the High Court in all cases of over Rs. 1,000 in value, although they are tried by Courts constituted under a special Regulation and not under the Code of Civil Procedure, the procedure followed under the Sonthal Civil Rules is analogous to that under the Civil Procedure Code; the cases are tried by regular Courts and a record is kept of the evidence and proceedings in every case in a manner analogous to that made in the Code of Civil Procedure.

"Primary schools exist throughout the district, and the people are not more backward than those of a similar class in other districts.

"It is therefore not correct to say that the conditions in the Sonthal Pargannahs are the same as in the Khasia and Jaintia Hills, and no analogy can be drawn therefrom as to the control of the High Court that should be exercised in regard to the latter."

The Hon'ble Mr. K. K. Chanda:—"With regard to the remarks made by the Hon'ble Member who has spoken last, in the first place, regarding the condition of Khasia and Jaintia Hills, I am afraid he is under a misconception, but I have read out to the Council from the last Census Report it is in effect that the district is the most advanced district in the whole Province as regards education. I do not think Sonthal Pargannahs can possibly come up to this standard............."

The Hon'ble the Vice-President:—"I think I should ask the Hon'ble Member not to make comparisons of conditions existing in different parts of India, and we know that comparisons are always odious."

The Hon'ble Mr. K. K. Chanda:—"As I have just told the Council, it will be seen from the last Census Report that it is the most advanced district in the whole Province of Assam.

"Now what is the position in the Sonthal Parganahs? Appeals from the Sessions Judge lie to the High Court. Similarly, in civil matters, the Deputy Commissioner and Sub-divisional Officers as subordinate judges are under the High Court, and what I was submitting was that similarly petty cases decided in the Khasia Hills under local rules would not come up before the High Court if its jurisdiction was extended there. May I mention one incident, namely, that the High Court has jurisdiction over the whole district under the Divorce Act.........."

The Hon'ble Sir William Vincent:—"Let us trust there are not many cases under that Act!"

The Hon'ble Mr. K. K. Chanda:—"Then the Hon'ble the Home Member referred to a passage in the speech of the Hon'ble Mr. Allen, when the Resolution was moved in the local Council for facilities for employing Counsel

[27TH FEBRUARY, 1918.] [*Mr. K. K. Chanda; Sir William Vincent; Pandit M. M. Malaviya.*]

and lawyers, but if he will refer to the latter portion of the same speech he will see that Mr. Allen was confronted by a statement of the Hon'ble Mr. Phukan that there were cases in which such facilities were denied, and Mr. Allen said he understood the difficulty was that Mr. Phukan came from Gauhati and did not come from Shillong.

"Then, Sir, the Hon'ble the Home Member said that if we introduced a change in the administration of justice in this district, that would have to be done in other districts, such as the Garo Hills and Naga Hills, but as stated in the passage of the judgment I read, the condition of the Khasia Hills is quite different from those hills. Those hills are described as wild, whereas this district is a peaceful district and the people follow peaceful pursuits, and I referred to the Census Report to show that the people are the most advanced in education in the Province, as also in English education.

"I do not think, Sir, I need take up the time of the Council by further remarks, but as the Hon'ble Pandit Malaviya said, the fact that the local Government has introduced the Criminal Procedure Code into the head-quarters of the district gives away the case for the Government. If the Code could be introduced there, why should not the High Court have jurisdiction in the natural course of things? Why create an anomalous position? I hope the Council will give the matter their favourable consideration."

The Hon'ble Sir William Vincent :—"I do not propose to detain the Council for any length of time. I wish only to make a few remarks on certain criticisms that have been made. I find that a statement of mine that this Resolution is of Provincial and almost parochial interest has excited some comment. I desire to assure the Council that the statement was not meant in any offensive manner, and I do not think that the Hon'ble Member has taken offence at it. What I intended to convey was, that this was a Resolution which ought, in my opinion, to have been discussed in the Provincial Council, and indeed this was the Hon'ble Member's own view at one time, because on a previous occasion he moved a Resolution of a somewhat similar character in the local Council himself. It has also been alleged, I think, by the Hon'ble Mr. Malaviya that I was very severe or unfair; was it in my criticism?"

1-4 P.M.

The Hon'ble Pandit M. M. Malaviya :—"Severe."

The Hon'ble Sir William Vincent :—"Well, I submit to the Council that this statement was not justified. If, however, I have been unduly severe, I can assure the Council it was far from my intention to be so. There is, however, one point on which I seek information. The Hon'ble Member has told us that this district was at one time under the High Court. Is that the case in regard to the Jaintia Hills, or was it the case in regard to the Khasia Hills only?"

The Hon'ble Mr. K. K. Chanda :—"Both places."

The Hon'ble Sir William Vincent :—"The Act says only the Khasia Hills."

The Hon'ble Mr. K. K. Chanda :—"The Jaintia Hills came under it a few years later."

The Hon'ble Sir William Vincent :—"I will not pursue the point then. As to the appearance of pleaders, Sir, the position is this, that under the present law pleaders and advocates are allowed full liberty to appear. As to the general question, while the system of law which prevails in the district is suitable to local conditions, I am quite prepared to do this much to meet the Hon'ble Member, namely, that I forward a copy of this Resolution, and of this discussion in this Council, to the local Administration for consideration. But

[*Sir William Vincent; Mr. K. K. Chanda; The Vice-President.*] [27TH FEBRUARY, 1918.]

I shall, as I stated before, in spite of all that has been said, be compelled to ask the Government to oppose the Resolution as framed if the Hon'ble Member presses it."

The motion was put, and the Council divided as follows:—

Ayes—9.

The Hon'ble Mr. Srinivasa Sastri.
" " Mr. R. Ayyangar.
" " Rao Bahadur B. N. Sarma.
" " Rai Sitanath Ray Bahadur.
" " Maharaja Sir M. C. Nandi of Kasimbazar.
" " Mr. Mazharul Haque.
" " Mr. G. S. Khaparde.
" " Mr. K. K. Chanda.
" " Mr. S. N. Banerjea.

Noes—38.

His Excellency the Commander-in-Chief.
The Hon'ble Sir William Meyer.
" Sir Claude Hill.
" Sir C. Sankaran Nair.
" Sir George Lowndes.
" Sir George Barnes.
" Sir William Vincent.
" Sir Robert Gillan.
" Sir Gangadar Chitnavis.
" Sir John Campbell.
" Sir James DuBoulay.
" Mr. A. H. Ley.
" Mr. H. Sharp.
" Sir Edward Maclagan.
" Mr. R. A. Mant.
" Mr. H. F. Howard.
" Major-General A. H. Bingley.
" Mr. G. B. H. Fell.
" Mr. F. C. Rose.
" Sir Hamilton Grant
" Mr. C. H. Kesteven.
" Surgeon-General W. R. Edwards.
" Mr. S. R. Hignell.
" Mr. A. P. Muddiman.
" Mr. W. M. Hailey.
" Sir Robert Clegg.
" Mr. M. N. Hogg.
" Mr. F. J. Monahan.
" Mr. E. H. C. Walsh.
" Mr. C. A. Kincaid.
" Sir J. S. Donald.
" Mr. P. J. Fagan.
" Captain Ajab Khan.
" Sir James Walker.
" Rai B. D. Shukul Bahadur.
" Mr. A. W. Botham.
" Lieutenant-Colonel S. L. Aplin.
" Maung Bah Too.

The motion was accordingly negatived.

[27TH FEBRUARY, 1918.] [*Mr. Sastri.*]

RESOLUTION *Re* RECRUITMENT IN INDIA FOR THE PUBLIC WORKS DEPARTMENT AND THE RAILWAY ENGINEERING SERVICE.

The Hon'ble Mr. Sastri:—" Sir, I beg to move the following Resolution :— 1-17 P. M.

'This Council recommends to the Governor General in Council that the Government of India do recommend to the Secretary of State for India that the recruitment for the Public Works Department and the Railway Engineering Service, excepting the proportion of posts reserved for Royal Engineers, be made, within a reasonable period of time, wholly in India '

" I ought to ask the indulgence of the Council for a brief minute while I explain the circumstances in which I bring this Resolution up before the Council. Hon'ble Members may remember that this and the succeeding Resolutions in my name were down on the Agenda for the last Session. They could not be reached for want of time. They therefore re-appear at my request through the courtesy of the Legislative Department. I mention this because many people might think that I am raising questions in which some unpleasant feeling may be involved at an inopportune time. My only explanation is that, inopportune as the time may be, this is just the occasion when this unpleasant duty has got to be done. I understand that the Government of India have this and other cognate subjects under their consideration, and we cannot allow this occasion to pass without, on such important matters, stating to the Council the point of view that we usually take amongst non-official Members.

" Since I gave notice of this Resolution, a Report of very considerable importance has been published. It is the Report of the Public Works Committee which recently sat and concluded its labours. I have glanced through the contents of that Report. Although it touches many points regarding the Public Works Department, I find that it is possible for me to move this Resolution without asking the Council to go very much into that Report, for the only effect of that Report, if it should be carried out to the full, would be to take away from the Buildings and Roads Branch of the Public Works Department a considerable number of officers, perhaps in the course of ten or fifteen years. To that extent the number of officers whom my Resolution affects will be reduced; but, otherwise, it may go on. These services, the Public Works Department and the Railway Engineering Service, deal with 928 officers in all, 648 of them being in the Imperial and the remainder, 280, being in the Provincial Service. This service suffered a retrogression in the past from which, however, it has since recovered.

" As a consequence of the recommendations of the 1886 Public Services Commission, the Service which had once been homogeneous, was split up into a Provincial and an Imperial branch, and distinctions were made between the recruits to the one or the other branch which happily have largely disappeared under the modifications of 1912. Since the last Commission sat brighter days have dawned on the Provincial branch of the Service. The Commission have recommended, in one word, that the distinction between Imperial and Provincial need not be stereotyped in the Service.

" They have further recommended that, instead of 37 per cent., which was the percentage recruited in India, the proportion should hereafter be 50 per cent. How the 37 per cent. has been arrived at I must explain. The number of posts which I just now read to the Council, namely, 280 out of 928, makes a slight fraction over 30 per cent. Besides, under the rules now in force, of the number recruited in England, 10 per cent. have got to be statutory Indians, and, therefore, we get 30 *plus* 7 per cent. making together 37 per cent. Therefore, when the Commission recommend that the 37 per cent. should be raised to 50 per cent., it is a considerable advance on the existing position which I recognise with satisfaction. Besides this, there is the other improvement to which I alluded, namely, the abolition of the distinction between Imperial and Provincial.

[*Mr. Sastri ; Mr. F. C. Rose.*] [27TH FEBRUARY, 1918.]

"Now the Service is so important that a word may be said in this connection as to the extraordinary value of the Engineering Service to any country, and especially a country like India undeveloped industrially and in the matter of manufactures. Any changes therefore which the Commission recommend in the case of this Service have to be looked at by us with a great amount of attention. That is why I am prepared to say at the very beginning that I recognise with considerable satisfaction the advance that the Commission have made in their recommendations in this respect. But, at the same time, there is a point arising also out of the Report to which I will draw attention. The Commission have recognised that in the case of many technical and scientific services it is not necessary, from the point of view of the security of the country or from any political consideration, to maintain a British personnel, either wholly or in part. They have recognised this in the case of many other services. In the case of the Public Works Department, which also is technical and scientific really, they do not recognise this principle. They maintain that it is desirable in this particular Service that there should be an admixture of the European and Indian elements. They do not go further and state why that is the case. It is precisely that point in the Report which I would ask the Council to remember this Resolution of mine seeks to controvert. I wish the Government to state, if I can persuade it to do so, that, that particular point, namely, that it is desirable in this Service that there should be an admixture of the European and Indian elements, is not appropriate. It is possible, it has been acknowledged, to man the whole of the Service with the Indian element. The Roorkee, the Sibpur, Madras and Poona Engineering Colleges have been acknowledged already to be on a high level of efficiency. What defects there may be in their organisation, in their teaching, and in the quality of the material they turn out may easily be rectified ; and it is perfectly possible, as appears abundantly from the evidence, that if the Government took the necessary steps they could place all these Engineering Colleges on a level of perfect equality with any engineering institution in the world. If so, it is, I think, perfectly correct for us to state that this service is one which the Government should acknowledge to be one of those in which it is fully possible within a reasonable period of time to man them from the Indian element. I say 'within a reasonable period of time' in the Resolution advisedly. I do not commit the Government to any particular period. I know there are difficulties of every sort to be overcome, but the phrase 'within a reasonable period of time' covers that.

"There is just one other remark I want to make before I formally make the motion. I have made an exception in the case of the proportion of Royal Engineers that may have to be recruited. As many as 70 Royal Engineer officers are now belonging to this Service. It does not appear clearly from the evidence why this Royal Engineer element is admitted into the Service; but apparently it is a war reserve, and it is considered economical, as it is considered economical in the Indian Medical Service, by reserving certain appointments as Civil appointments, to reduce the cadre which otherwise may be necessary. Anyhow, it is a point on which I am not competent to say anything. Whether the war reserve will continue to be what it is or may be reduced is perhaps a point which may be taken up later on. For the time being, I recognise that it is necessary to make provision for the employment of a certain number of Royal Engineers in this Service. As they cannot possibly be recruited in India, I make an exception, 'excepting the proportion of posts reserved for Royal Engineers.' I suppose I ought to have said 'excepting the number of posts that it may be necessary to reserve for Royal Engineers.' I beg to move the Resolution."

The Council then adjourned for Lunch till 2-30 P.M.

2-34 P.M. **The Hon'ble Mr. F. C. Rose** :—"The Hon'ble mover of this Resolution in the course of his speech has already stated that the question of the

[27TH FEBRUARY, 1918.] [*Mr. F. C. Rose; Rao Bahadur B. N. Sarma.*]

future recruitment of the Public Works Department and Railway Engineering Services has been the subject of inquiry by two separate Commissions within recent years. The proposals made by these Commissions are now under examination, and, if adopted by the Government of India, will go a long way towards the goal to which my Hon'ble friend is aiming. I note with satisfaction that he has recognized the desirability of excluding Royal Engineer Officers from the scope of his Resolution, and in the figures I now mention this class has been omitted. At present the percentage of the engineer establishment recruited in Europe, is 60 per cent. The Public Services Commission have recommended a reduction to 43 per cent., and the Public Works Reorganization Committee have made certain proposals under which the work of the Buildings and Roads Branch will eventually come under the control of local bodies, whose engineering establishment will be recruited in India. The effect of this proposal would be to reduce the European recruitment still further to about 25 per cent. It will thus be apparent that the Government of India have under examination proposals for materially increasing the proportion of recruitment in India, and I think it may be accepted that a large increase in the Indian recruited element will be made within a reasonable period of time. So long as an admixture of Europeans in the Engineering services is held to be desirable, recruitment from Europe must, I think, be continued in order to ensure as large a field of selection as possible, and in order to secure the products of the most advanced educational institutions dealing with the science of engineering. The curtailment of the European element must necessarily be gradual, as it is essential that the great engineering works of India, so vital to the general progress of the country, should be efficiently maintained, and that new works should be energetically pushed on under as skilful engineering advice as it is possible to obtain. In this connection, I may mention that engineering problems of importance are likely in the future to demand even greater skill in their conception and design than in the past. In irrigation, for instance, the easier and more straightforward works have been completed, and such extensions as are possible in the future will call for great engineering skill and talent to solve the many problems that will arise. The transfer of the responsibility of complicated engineering problems to an agency recruited wholly in this country must necessarily depend on the extent to which Indians of the right stamp avail themselves of the educational facilities provided for them out here, and even more on the extent to which in practical work they apply their theoretical education. If experience shows that in technical aptitude, resourcefulness and other essential qualities the right stamp of engineer can be recruited in India, not as an exception but as a rule, recruitment in India for the Public Works Department would be a natural sequence. In the meantime, the extension of recruitment in the country will by its success or failure indicate the rate at which it would be advisable, in the real interests of the country, to increase still further that recruitment. So long as Indian firms in this country employ, in their own interests, European engineers to control and work out engineering enterprises of real importance, I submit that it can scarcely be expected that Government can guarantee to dispense with the same element in the engineering enterprises under their control, on the success of which the prosperity and welfare of the country so largely depend.

"I think what I have said is enough to show that the policy of the Government of India is on the lines aimed at in the Resolution, but complete fulfilment must necessarily depend on the Indian recruits proving themselves fit to take advantage of the opportunities which will be afforded."

The Hon'ble Rao Bahadur B. N. Sarma :—" Sir, the speech of the Hon'ble Mr. Rose is so very satisfactory and sympathetic, that I do not think much need be said in support of this Resolution. He realises, as we all realise, that the extent to which the Indian community can be employed would depend upon their showing their capacity for the work which the Government has on hand. But, Sir, there has been so much misconception about this subject, that it was necessary that we should emphasise by means of this Resolution that the

2-30 P.M.

[*Rao Bahadur B. N. Sarma.*] [27TH FEBRUARY, 1918.]

Government should acknowledge that there are no special grounds of policy, except the one of efficiency, whereby this problem should be solved. The reason why I speak on this point is, that I sent up a Resolution last Session asking for recognition that in this and allied branches the Public Services Commission's Report which recommends that a special distinction ought to be drawn between this and scientific subjects on the ground of policy is not based on sound reasoning. I have asked that the only test should be one of efficiency, and I am glad that Government agrees with me substantially, and that on that question there is no difference between non-official Members and the Government. The Government state that for reasons of efficiency they find it necessary at the present moment to continue recruitment in England.

"That being so, there is nothing at variance with the Resolution that has been moved by the Hon'ble Mr. Sastri. It does not ask for any wide departure within any definite period, but it asks that the principle should be acknowledged that the recruitment should be made only in India when a suitable opportunity occurs, and that we should work towards that goal. Now, Sir, as has been already pointed out the Report of the Public Works Department Reorganization Committee says distinctly that a very wide advance could be made almost immediately in that direction so far as the Roads and Buildings Branch is concerned. It is acknowledged that there will not be much difficulty in finding Indian engineers to carry out these works. The Taj Mahal and numerous other buildings, public and private, which are the glory of the past of India are clear evidence that the Indian community is quite equal to the task of building construction. If the recommendation of that Committee that these engineers should be under District Boards be accepted, as I hope it will be, there is not the slightest doubt that we are really paving the way for the acceptance of this Resolution so far as that Branch is concerned. Then we come to the Irrigation Branch. In the case of this Branch also, the ancient works of the country clearly show that the Indians possess genius and aptitude for work. The numerous public tanks, reservoirs and canals are proof, and abundant proof, of their skill. But, Sir, it would be wrong not to acknowledge with profound gratitude what has been done by engineers during the past 30 or 40 years both in road construction as well as in irrigation. While suitably acknowledging that fact, it may be remarked that it is considered even by experts that it is only in India that you have abundant facilities for training young engineers in irrigation. The Public Works Reorganisation Committee says 'India is probably the finest school in the world for an irrigation engineer, and it would be obviously anomalous to import into India irrigation experts trained elsewhere, and similarly, India can compare favourably with any European country as a field for training in railway engineering.' This is what Colonel Ottley had to say in his evidence before the Commission. He said—

'That as regards European Assistant Engineers he would strongly recommend that every man selected should be sent out on probation for three years by which time the authorities in India ought to be able to decide whether he is worth retention or not.'

It is said that the selection of the European is based chiefly on the ground of the practical experience of the candidates, but the experience derivable in the United Kingdom is not of a very useful character. Colonel Ottley says—

'The men for India were simply lookers-on. A man might have been employed for only six months on works, but if his employer had found him valuable enough to pay for his services, that showed that he was useful. Hitherto the idea had been general that, unless a man had a year's practical experience, he would not be accepted, but he had had very largely to discard that idea and therefore he was thrown back on the theoretical qualifications, the candidate's recommendations and the answers the man himself gave during his ten minutes' interview.'

"We are forced to this that in some departments practical experience in the United Kingdom is not worth as much consideration as practical experience derivable in India. Then coming to Railways, here a distinction has been drawn, and I think soundly drawn, between the facilities which Europe and India afford for the training of mechanical engineers. But it is acknowledged

[27TH FEBRUARY, 1918.] [*Rao Bahadur B. N. Sarma ; Mr. Surendra Nath Banerjea ; Sir Claude Hill.*]

that a large part of construction work does not require mechanical training at all. Construction facilities are available in India on a larger scale than in England, and therefore from the point of view of Railways also, except with regard to the mechanical branch, it seems to me that practical facilities exist only in India These are the arguments to prove that there would be no difficulty whatever if recruiting should be only in India. We ask that that should be accepted in almost every service, except where the special circumstances thereof render it absolutely difficult or impossible. I am not one of those who believe that this particular branch or any branch of the services should be made wholly Indian ; we do not want any special protection for any Indian ; as I understand the Empire every British citizen, including Indians, should be free to pursue his fortunes without restriction and hindrance. I do not ask that Indians should be given any special privileges or safeguards, but only a fair field and free competition. The Resolution asks that recruiting should be made in India within a reasonable time. It is acknowledged on every hand that the theoretical knowledge imparted here is as good, as if not better than what is given in England, and some think it is unnecessary that there should be so much theoretical knowledge. If then, Sir, all the facilities for imparting practical instructions are here, and if most of these Branches do not require any special skill of the kind that can be derived only in Europe, there is no reason whatever why anybody should demur to the proposals of the Hon'ble Mr. Sastri. Of course the question of security does not really arise, this was the ground which some Members of the Commission took when they asked individual witnesses questions on that point. It is a question of mutual trust ; I do not think that that argument has been pressed, and I do not propose to deal any further with the question of security. There is no difference urged on the ground that the Europeans as a class are better engineers than Indians. We do not want to shut out the Englishman who has the same rights as an Indian so long as the Empire is equally open to all. Therefore, I submit that Government should accept the Resolution which suggests that gradually the recruitment should be wholly in India."

2-16 P.M.

The Hon'ble Mr. S. N. Banerjea :—"Sir, I wish to add but one word to the discussion. We are all very thankful to the Government for expressing their readiness to accept the policy indicated in the Resolution of the Hon'ble mover......."

The Hon'ble Sir Claude Hill :—"I should like to say that that has not been stated."

The Hon'ble Mr. S. N. Banerjea :—"Am I mistaken in making that statement ? I thought that Government—I am not very clear—but as I understood the Hon'ble Member who has spoken on behalf of Government, I thought he said that the Government were willing to follow the policy indicated in the Resolution of the Hon'ble Mr Sarma and to employ in an increasing measure Indians in the Public Works and the Engineering Department...."

The Hon'ble Sir Claude Hill :—"I wish to point out that the policy as described by the Hon'ble Mr. Banerjea is not the policy advocated by my Hon'ble friend Mr. Sastri."

The Hon'ble Mr. S. N. Banerjea :—"I take it that that is the policy that, with the exception of Royal Engineers, there should be a preponderating Indian element in the Engineering and in the Public Works Department. I think that that is the policy that is indicated, with all great respect

[*Mr. Surendra Nath Banerjea; Mr. Khaparde.*] [27TH FEBRUARY, 1918.]

to you, Sir. Well, whatever that may be, the question of our employment in the Public Works Department will depend very largely upon our educational fitness for such employment, and our educational fitness will also depend upon the educational facilities that are given to us. And here I desire to utter a word of complaint. In the great Province of Bengal, with a population of 45 millions, we have only one Engineering College, that is the Sibpur Engineering College. I am not sure that there is an Engineering College in Bihar—I believe there is an Engineering school there, if I remember rightly. In the United Provinces, there is the great Roorkee College, but I think the people of Bengal are excluded from that college, and I believe people of other Provinces also are in the same position. There is the Poona Engineering College in the Bombay Presidency and an Engineering College in Madras. My submission is, that the educational facilities which have been placed at our disposal for fitting ourselves for the sort of employment referred to in Mr. Sarma's Resolution are not sufficient, and I think the Government's attention ought to be drawn to this matter, that we need more Engineering Institutions, Engineering Schools and Colleges in Bengal, in Bihar, in Madras and in Bombay, in order that we might be able fully to equip ourselves for the opportunities that Mr. Sarma wants to create for us in this matter. I hope that point will be borne in mind by the Government. If I have been wrong in interpreting the intentions of the Government with regard to Mr. Sarma's Resolution, I am not surely wrong in interpreting our views with regard to it, namely, that the non-official Indian Members are in the deepest sympathy with that Resolution, and they would be glad if the Government saw its way to accept it. I believe that represents, at any rate, the feeling of the non-official Indian Members here, and I hope and trust that the Government will see its way to accept the Resolution so far as practicable."

2-54 P.M. **The Hon'ble Mr. Khaparde.**—" Sir, I wish to support this Resolution, not so much on theoretical grounds, as on the ground that the experiment has been tried partially and found successful. In my younger days there was this difficulty. The Bombay Government in those days passed a Resolution that whoever stood first in the L. C. E. Examination would be enrolled or would be given one of the higher appointments in the Public Works Department. At any rate, I remember three gentlemen who came first in my time and got posts of Assistant Engineers, and though they had to start from the lowest rung of the ladder, their work has always been highly commended. However, on the question of railway engineering, I may instance the case of the small railway that has been constructed, and that is now running between Bombay and Matheran. The line leading to Matheran is a hilly tract, and I have heard competent engineers say that the construction of the line required the greatest skill, and yet that railway was built entirely under the superintendence of a graduate of the Bombay University in the Engineering Department. So, I believe, even with the limited opportunities that we have for Engineering knowledge, given the chance, our graduates have shown great competency in carrying out works demanding great skill and technical knowledge. Irrigation works, I think, may be regarded as a speciality of this country.

" Large irrigation works have been carried out in India on a scale which can hardly be found elsewhere, and here too Engineers do much better and a much higher kind of work than is generally known. They have been commended also by their superior officers. So, I think, this Resolution from my point of view does not go far enough. I believe that, so far as I have seen, Indian students educated in the Engineering colleges in this country, despite the limited facilities for education, have done really good work, and have commanded the highest commendations of very high Royal Engineers. In this view of the matter I submit that this experiment having been tried and having been entirely successful, the time has come for adopting the policy commended in the Resolution moved by the Hon'ble Mr. Sastri."

[27TH FEBRUARY, 1918.] [*Sir Claude Hill; Mr. Surendra Nath Banerjea.*]

The Hon'ble Sir Claude Hill.—"Sir, I should like first of all, if I may, to thank the Hon'ble Mover of this Resolution for the brevity as well as for the clearness with which he has put his Resolution to the Council, and at the same time to draw the attention of my Hon'ble friend Mr. Banerjea to the fact that the Hon'ble Mr. Sastri, and not the Hon'ble Mr. Sarma, has the credit of moving this Resolution."

The Hon'ble Mr. S. N. Banerjea.—"I made a mistake, Sir."

The Hon'ble Sir Claude Hill.—"I think, Sir, I should endeavour to emulate the Hon'ble Mover in respect of the quality of brevity.

"There are two pivotal points in the Resolution as moved by my Hon'ble friend. The first is, were the Public Services Commission justified in omitting the Public Works Department from the list of other technical services in regard to their thesis, in regard to them that there were no grounds of policy for any considerable admixture of officers imported from Europe. That, I understand, is the Hon'ble Member's first point. The second point is one of some difficulty and one on which a great deal of the argument depends, and that is, as to what the Hon'ble Member means by 'within a reasonable period.' I must confess, Sir, I feel some difficulty in dealing with this question of 'reasonable period' for this reason, that until that period is defined more exactly, it is hardly possible to argue as to the period, one side maintaining the reasonable period to be when the transfer entirely of recruitment to India could be effected without attendant risk of all kinds, another urging that that period would arrive before that date. At all events he places us in some difficulty in regard to the question of period, and I think it is a matter of some importance, because if the Hon'ble Member were to accept our interpretation of what was a reasonable time, we could of course have probably accepted his Resolution. As things are, however, I fear that we are unable to accept it in the form in which it stands, for the reason that it has not quite put the matter in the sense suggested by my Hon'ble friend Mr. Banerjea. The Resolution in fact, I may remind the Council, asks that recruitment for the Public Works Department should be made within a reasonable period of time *wholly* in India. That does not of course prevent the Government of India from sympathising with the object which the Hon'ble Member has in view, and I think in the remarks which I propose to make, I shall be able to show him and the Council that the Government of India are moving in the direction desired by the Hon'ble Member at a pace which, I earnestly hope, he will regard as being a reasonable pace. And if I am able to convince him of that, I have every hope that it may be possible not to put the Resolution to the vote in the terms in which it is at present worded. The Hon'ble Mr. Rose has contended that we are, as a matter of fact, proceeding with the Indianization of the Public Works Department as rapidly as circumstances permit. When I speak of the Indianization of the services, I wish here cordially to thank the Hon'ble Mr. Sarma for the way in which he has taken this Resolution out of the category of those into which it is possible to import racial considerations. I should point out that the Hon'ble Mr. Sastri's Resolution stipulates for recruitment *in India* without importing into it the question of race or creed, and to that extent I am in entire sympathy with the view put forward.

"Then, Sir, this Council have also been informed by my Hon'ble friend Mr. Rose, if they did not already know it, that the Government of India the year before last took the initiative in appointing a Public Works Department Reorganisation Committee to investigate the possibility of revising establishments, and although it was not specifically in the terms of reference to that Committee to investigate the question of the Indianization of the services, or indeed directly of the source of recruitment, one of the terms of reference was clearly based on the desire which we felt to secure a larger admixture of private enterprise in the transaction of the work entrusted to the Public Works Department. And of course by private enterprise the Government

[*Sir Claude Hill*.] [27TH FEBRUARY, 1918.]

of India mean primarily Indian enterprise; and to that extent I might contend that art of the terms of reference was in the direction which would be approved of by my Hon'ble friend the mover of this Resolution. But in the reference to that Reorganization Committee, as Mr. Rose has quite rightly pointed out, the Government of India reserved the Irrigation Branch of the Public Works Department from the purview of that Committee's investigation; and they did so, I think the Council will agree with me, for a very excellent reason. The Irrigation Department is practically a Commercial Department, and it is the biggest Commercial Department of its kind in the world. The works which are in charge of Irrigation Officers are not only of stupendous size and cost, but are of paramount, indeed of vital, importance to the welfare of this great country and to millions and millions of its inhabitants. For that reason we felt, in appointing this Reorganization Committee, that for the present at all events, we should reserve consideration of the organization of the Irrigation Department for a later day, and that we should only appoint the Public Works Reorganization Committee to investigate the Roads and Buildings Branch of the Service. Now, when I say that we were reluctant to imperil the safety of our huge irrigation works, I am sure the Members of this Council will exonerate me from any intention to suggest that peril would necessarily follow from an Indianization of the Public Works Department. That is not my meaning, and I am sure Members will endorse my contention to this extent that we should not be justified, in the pursuit of any ideal towards complete Indianization, in jeopardizing in any degree whatever the welfare of the millions who depend upon the security of the great irrigation works of this country. In regard to the maintenance and up-keep of those irrigation works, I think Council will agree with the view which I suggest to them, that we should, for the present at all events, insist upon the right to call to that Service the services of the best possible men whoever they may be. I recognise that my Hon'ble friend Mr. Sarma has made a very good point in indicating that in regard even to irrigation works, antiquity points to irrigation works of great magnitude; but I believe I am correct in thinking that there are no irrigation works that we know of in ancient times which are at all comparable to the magnitude of some of those already undertaken, and still less to those which we contemplate undertaking; and, when I mention for the information of the Council, that there is one project coming up, to which I shall have occasion to refer later on in greater detail, which involves 5,000 miles of canals and an annual irrigational capacity of over 2 million acres, I think that my point will be admitted to be made.

"Then, Sir, my Hon'ble friend Mr. Rose, I think in a very relevant manner, indicated that at the present day those big engineering firms in India, the private engineering firms of Calcutta, Bombay and so forth, all do employ on their staff in the higher paid appointments a considerable proportion of Europeans. Now I am quite certain that those firms, some of which are Indian—the most eminent of which is Indian—do not employ Europeans in the higher posts from preference, but simply from necessity. And in saying that I do not wish for a moment to be regarded as derogating from the capacity of Indians eventually to be able to take the place of any European at present in India or of doing work of equal importance; but I do say that a responsible Government, in dealing with a question of this kind, must, in the very nature of things, aim at security. In other words, I suggest to you that the Government of India, who are a far bigger engineering firm, if you like to call it so, than any private firm in India, cannot, when the nature of the case is as I have described—when private firms still find it necessary to emply in their higher ranks Europeans—I say in such circumstances it is impossible for the Government of India to assent to the acceptance of an ideal at the possible sacrifice of the needs of the near, or rather distant, future, according as the Hon'ble Member interprets his term reasonable, within a few years or after many years. So from that point of view, I submit it would be altogether wrong—and I am sure this Council will endorse

that point—for the Government of India to accept a Resolution which could in any sense be held up hereafter as tying their hands in their choice.

"But, Sir, I do wish to lay emphasis on what we have done within quite recent years in the direction of Indianising the service. It is, I think, a very great stride in advance when we reflect that the Public Services Commission proposed, as Mr. Rose has explained, an ultimate reduction from 60 per cent. to 43 per cent. of the European recruitments, and a still greater stride in advance is suggested by the Public Works Reorganisation Committee, which will have the effect in the Buildings and Roads Branches, if adopted, of reducing the percentage to 25. Well, Sir, I suggest that a reduction on one side of the Public Works Department, even though I am unable to say at the moment that the Government of India will accept in full the recommendations of the Public Works Reorganisation Committee, still the very suggestion that there should be a reduction at that rapid rate, which, if carried out, will be carried out within comparatively few years, and which goes such a long way towards meeting the ideal which my Hon'ble friend has in view in putting this Resolution, almost tempts me to suggest to him that he might leave it at that for the present, and that he need not, in the circumstances, put his Resolution, aiming as it does, we hold, at a somewhat unpractical ideal, to the vote of the Council. But at the same time I recognise that it depends so much upon what interpretation my Hon'ble friend is going to put upon the word 'reasonable' that I do not wish to press that point until my Hon'ble friend explains the precise limitations which he connotes by that term. But in regard to the general thesis, I think, although terminologically my Hon'ble friend Mr. Surendra Nath Banerjea did not quite accurately express the terms of the Resolution moved by the Hon'ble Mr. Sastri, that no one who has spoken is very much at variance ; and it is really a question of whether this Council wishes to impress upon Government the necessity for dotting of the i's and the crossing of the t's of their policy as to rate of development, or whether they are satisfied, in view of the explanations given, with the rate of progress we are endeavouring to make in the direction desired."

The Hon'ble Mr Sastri :—"Sir, I have heard with great interest, and may I add with great pleasure, the full and clear statement made by the Hon'ble Sir Claude Hill. In one word he has extended to me, as the author of this Resolution, his sympathy, though not his full acceptance. I will try briefly to meet the two or three points that have been made in a sense opposed to my Resolution, I will not say in a hostile spirit, but not quite friendly. 3-12 P.M.

"The Hon'ble Mr. Rose in a speech conceived in an admirable spirit made the suggestion or rather implied that, if the course which I suggest were adopted, it is just possible—he hinted it merely—it is just possible that the efficiency of the service might be affected, and the large and very difficult works of engineering which have still to be undertaken may be imperilled by a speedy consummation of the ideal to which I have referred. I cannot, Sir, standing here, accept the apprehension as at all well-founded which underlies this statement. In my opinion the whole of the Public Works service may be recruited in India without serious loss of efficiency. Where, however, works of great skill and magnitude have to be undertaken and the Government think that the interests at stake are much too large for them to run any risks, no one, certainly not I nor any of my Hon'ble Colleagues, will object to their engaging at that time the best available services from the whole world at any price that may have to be paid. That is a reservation that throughout the Hon'ble Members in charge of these subjects may take it that we are willing to make at all times. We seek for knowledge and assistance from the entire world, and we are prepared to pay any price that may be demanded. Short of that, it is, I think, somewhat hard on us to be asked to accept the doctrine hinted at, though not expressly stated, that the further Indianisation of the services might cause risks to the efficiency of the Public Works Department which the Government was unwilling to undertake. In my opinion experience

[*Mr. Sastri.*] [27TH FEBRUARY, 1918.]

has already shown that there is very little risk run by an extension of this policy.

"The Hon'ble Mr. Rose seemed again to hint that an experiment was going on, and that on the results of that experiment as to how far the new element showed its capacity to bear the burdens placed upon its shoulders would depend the further extension of the experiment. I rather think we have long passed the stage of experimenting.

"There is only one other point to which I must refer, and that is the employment of European engineers by Indian firms. Yes, I have read some of the evidence, especially of the representative of Messrs. Martin and Co. on the subject. Well, I cannot pretend to penetrate into the mind of Sir Rajendra Nath Mukerji and say exactly why he said what he said. Certainly, Indian firms like other firms are business firms, and they do not engage costly agency unless they know that it is in the long run not costly really but cheap, that is to say, that it is perfectly economical. As I said, I am perfectly unaware of the conditions of Messrs. Martin and Co., and I cannot pretend, with my ignorance of engineering matters, to say why Martin and Co. employ European engineers. But I may say that I recall in this connection an analogy from a field with which I am familiar, namely, that of education. In education at all events nobody will say, certainly not on our side of the subject, that Indians are not able to manage big institutions. Still it is a fact to-day—and I make a present of it to the Hon'ble Sir Claude Hill—that there are a great many indigenous managers of educational establishments who would rather have a European principal than an Indian principal, while Government are willing to appoint Indians to the principalships of first grade colleges. I can mention indigenous agencies which run only big High Schools or Intermediate Colleges which hesitate to appoint Indians, however meritorious their qualifications may be. Now, the inference to be drawn from this, we people who are employed in education know, and although I cannot venture to say that that inference is applicable also in the sphere of engineering, I merely suggest it to the Council as a possibility that there is something in that point of view in our case at all events in the case of education. There is a great deal of advantage—material advantage as well as moral advantage—to be obtained by appointing Europeans to the principalships of Intermediate Colleges in the hands of indigenous agencies. They carry so much more prestige in the present popular estimate of things, and they are able besides to get the wants of their institutions attended to by Government agencies much more easily than Indian principals are able to do. Besides, Sir, there are one or two other things which only we educationists can know that account for this preference without, however, touching the question of intrinsic merit or efficiency. I will not weary the Council with them, but it just seems to me that it is possible that, when Messrs. Martin and Company employ European engineers, they are certainly not doing anything ruinous to their finance, but doing something which materially and morally improves their position, but does not necessarily carry the corollary that a European engineer was superior in point of efficiency to an Indian who might have been engaged.

"There is only one other point I have to touch upon before I resume my seat, and that is the precise interpretation that I was going to put on the words 'reasonable period of time.' Well, I will not be drawn even by the seductive voice of the Hon'ble Sir Claude Hill to make more precise what I think I had better leave there. But, in the course of the day, I shall put the Hon'ble Sir Claude Hill's interest in this matter to the test by actually proposing a period and find out then whether he extends more sympathy then than when, as in this Resolution, I leave it out. As I said I really cannot say that this can be done in such and such a period. Surely it is not open to me to say so, that is why I leave it there. I think it is not open to me to state the period now, but in the other Resolution I will mention it."

The motion was put and negatived.

[27TH FEBRUARY, 1918.] [*Mr. Sastri.*]

RESOLUTION *RE* APPOINTMENT OF INDIANS TO SERVICES RECRUITED IN INDIA.

3-26 P. M.

The Hon'ble Mr. Sastri:—"Sir, I beg to move that—

'This Council recommends to the Governor General in Council that—

(*a*) immediate steps be taken to ensure that Indians are appointed to the great majority of the posts in the services ordinarily recruited in India; and

(*b*) the educational qualifications prescribed for admission into these services should be sufficiently high and the same for all candidates irrespective of their creed or race.'

"This is a somewhat delicate Resolution which it has fallen to my lot to place before the Council. It touches services which, by the Report of the Public Services Commission, are at present wholly recruited in India. Here at all events that precise question of discrimination between European and Indian to which I had to refer in the last Resolution need not occur; but I am afraid this element does come in even in this Resolution, along with another element to which I have now to draw the Council's attention. I will enumerate some of the more important services which come under this Resolution. They are the Post Office, Telegraph, Land Records, Registration, Northern India Salt Revenue, Excise and Madras Survey. Of course the Provincial Service in certain other Departments might also be mentioned, *e.g.*, the Survey of India or the Forests.

"Now, in all these cases there is a peculiar phenomenon, although the recruitment is confined entirely to India. Taking all the posts of Rs 200 and above in these services together, we get something like 1,410 appointments. Of these, 404 are in the enjoyment of Europeans, 533 are in the enjoyment of Eurasians or Anglo-Indians, and only 403 or 28 per cent. are in the enjoyment of Asiatics of unmixed descent. If, however, we take posts in these Departments which carry salaries of Rs. 500 and upwards, only 11·5 per cent. fall to the share of Indians. When we pass the limit of Rs. 800 the proportion falls to 7 per cent.

"Now, I beg the Council to consider this question a little. Here are services which are recruited entirely in India at present—*are* recruited, not proposed to be recruited; and yet this is where Indians stand. It is a phenomenon which requires very careful consideration. It has been brought about by a system of preference for which the explanation, I think, would be extremely difficult. The preference is always in favour of Anglo-Indians, the discrimination being made against Indians of pure Asiatic descent. It is really difficult for me to understand—especially when we remember that this Anglo-Indian community numbers on a favourable estimate somewhere about a lakh all told in the whole of India. Europeans and Anglo-Indians together, if we exclude those in the Army, would come to slightly over 2 lakhs; and yet the community, small as it is, numerically almost negligible, takes such a very large percentage of the posts I have mentioned in services entirely recruited in India. Is it because their educational qualifications are invariably superior? The fact will be found to be the contrary. As a matter of fact, the educational qualifications required are different in the case of Indians to what they are in the case of members of this community. In several services no Indian of pure descent, who has not a B. A. degree, is allowed entry; while the educational qualifications are expressly lowered in order to admit competitors from this favoured community. Unfortunately the Commission, in so many ways suggesting improvements, seem in this particular matter to have been unable to shake off the inconvenient tradition that the services have gathered round themselves, and suggest that this differentiation, this lowering of educational qualifications in order to facilitate the entry of members of the Anglo-Indian community, should be perpetuated. They enunciate the thoroughly wholesome principle that, even although the recruitment may be solely by nomination, the nomination should be confined to those who show a high educational qualification—as high

[*Mr. Sastri; Mr. B. D. Shukul.*] [27TH FEBRUARY, 1918.]

as may be prescribed considering the sort of services that the Department has in view. But they proceed to add in the case of members of the Anglo-Indian community, however, that the educational test may not be precisely the same as for members of other communities, but something which the Government of India may prescribe as of an equivalent standard. Now, it is well known that in European and Anglo-Indian schools, the teaching is only up to the Entrance standard. In some schools which teach very well, indeed, up to a high degree of efficiency, the standard may be somewhat higher; but it is still below the Intermediate of the Universities. When therefore Indians of pure descent are asked to produce a B. A. degree, while Anglo-Indians are to show something lower—admittedly lower than that demanded in the other case—it is there that we must look for the cause which has brought about their enormous preponderance. In these circumstances, it is not therefore superior educational qualifications that may be urged in explanation of this disparity. It is something else. I cannot undertake to say what it is. It is for the representatives on the official side to state the real grounds for this preference.

"My point is made when I have indicated this preference, this marked preference, and inquired why it should be. I have only to read now a certain extract which shows that I am not drawing on my imagination when I speak of the difference in educational qualifications that are required from members of these two communities. In certain services the selection is done by nomination. In one service, the Northern India Salt Revenue, the selection has been done by a competitive examination during recent years, and that has been the means of bringing in a few Indians of pure descent into that service. But even there the examination is not open. It is confined to persons previously nominated, and it comes out in the evidence that the nominations are so carefully made that Indians of pure descent will have only a small chance at the final result. Even the Public Services Commission in their liberal recommendations are obliged to say in the case of one of the services that at least one in every three nominated for the examination should be an Indian of pure descent. In another place, they say that when one appointment is given to an Anglo-Indian, let one be given to an Asiatic of pure descent. Why, when we have such a preponderance in numbers, when we have educational advantages to our credit, why we should be asked to be content with such a small modicum of representation in these Services is something that calls for immediate explanation. Here is something. I am reading from Colonel Burrard's evidence :—

'Admission to the Provincial (Survey) service was by competitive test. The rule was also laid down that three-quarters of the vacancies should go to the domiciled community, and one-quarter to the Indians. There was one examination for all candidates... ; supposing that there were four vacancies, the first three Anglo-Indians were selected and the first Indian. If the rule were abolished, it would lead to a large increase in the number of Indians recruited. One or two Indians had almost always to be knocked out. The three-quarters rule was not justified on the score of efficiency, but by other reasons.'

What this witness has stated clearly and candidly must have been present in the minds of others who did not, however, go to the root of the matter and state the facts exactly with the blunt directness that marks this passage. I therefore move, Sir,—

"That this Council recommends to the Governor General in Council that—

(*a*) immediate steps be taken to ensure that Indians are appointed to the great majority of the posts in the services ordinarily recruited in India; and

(*b*) the educational qualifications prescribed for admission into these Services should be sufficiently high and the same for all candidates irrespective of their creed or race."

3-35 P. M. **The Hon'ble Mr. B. D. Shukul** :—" Sir, this Resolution rightly claims to secure for Indians the majority of posts in the services ordinarily recruited in India. These posts in theory are intended for the children of the soil; yet in practice there is a marked tendency to encourage such posts being given to Anglo-Indians. These departments are manned mainly by Anglo-

[27TH FEBRUARY, 1918.] [*Mr. B. D. Shukul; Sir William Vincent; Mr. Sastri.*]

Indians and the higher appointments are practically shut out to the children of the soil. This constitutes in itself a long-standing grievance which is greatly resented by those who are already in the Service. We can hardly expect them to be content when their future prospects are marred. Sir, as long as the present difference continues, how can it be expected that respectable and highly-qualified Indians would be attracted to these Services, and how can those who are already in the Service be relied upon to work with contentment while they are smarting under an insult as they rightly regard the preference shown to Anglo-Indians to be? Inasmuch as this Resolution seeks to remedy this evil, it has my full support. The Government, in my humble opinion, should have no objection in accepting it as its claims are so modest.

"So far as the second part of the Resolution is concerned, it seeks no favour. It demands but justice and fair-play. The same test of qualification to all alike for the same nature of work, without any distinction of creed or caste, is all that is demanded. At present in certain departments such Indians as are allowed admission are required to possess higher educational qualifications than the members of other communities, such as Eurasians and Christians. In all fairness there should be no distinction made of whatever kind between an Indian and a member of any other community. Any inequality shown in this respect leads to general discontent, which it is not desirable to perpetuate in the interests of the very efficiency of administration which we are all so keen to maintain. For this reason, above all, I hope this Resolution will commend itself to the acceptance of this Council."

3-39 P.M.

The Hon'ble Sir William Vincent :—"Sir, the question raised in the first part of the Resolution was specifically covered by the reference to the Public Services Commission; after deciding that there had been an inadequate advance in the employment of Indians in the higher Services, that body found it necessary to dismiss the idea of any single solution of this question from their minds, and they decided to deal with the question in particular relation to the circumstances of each Service. I venture to think that this Council would be well advised if it accepted the same principle. In other words, I think it is unwise to try to apply a single universal formula to a set of Services selected not because of any essential affinity in their functions or their organization or anything else, but merely for the accidental reason that they happen to be recruited in India. I would suggest that it would be reasonable to take each separate Service and to consider its particular requirements and its circumstances. The general policy and aims of Government are quite clear and unequivocal. But it is impossible to lay down any rigid standard or time-table in applying this policy to every Service Sir, when I received notice of this Resolution, I was in some doubt as to what Services exactly were covered by the Hon'ble Mover's recommendations. Those doubts have now been removed. If I had known earlier, however, exactly what it was that the Hon'ble Member meant, I should have been saved a good deal of trouble . . . ."

The Hon'ble Mr. Sastri :—"I could have told you, Sir, if you had asked."

The Hon'ble Sir William Vincent :—"It was hardly my duty to inquire. Another point is, I was not at all sure at first that the Hon'ble Member intended to include in the term 'Indians' all those who used to be known as statutory natives of India; even now I am not quite clear that . . ."

The Hon'ble Mr. Sastri :—"I should have stated, Sir, that the word 'Indians' is in this connection used in the sense of the Public Services Commission's Report, as meaning Indians of pure Asiatic descent."

The Hon'ble Sir William Vincent :—"Quite so, from what he has said I thought that, following the Public Services Commission, the Hon'ble

[*Sir William Vincent.*] [27TH FEBRUARY, 1918.]

Member had adopted that classification. Well, accepting this principle, I wi l attempt to show the Council that there are many Services recruited in India in which the position of Indians cannot but be regarded as already very satisfactory even from the Hon'ble Mover's point of view, and that in all great progress is being made. On the other hand, we know, Sir, that different Services draw suitable recruits from different sources, and for this reason, Anglo-Indians naturally form a larger proportion in some Services than in others. But whether they are classed with Europeans or with Indians, I think myself they will require special consideration. I trust the Hon'ble Mr. Sastri does not contemplate, and I am sure the Government would not contemplate with any complacence, their immediate exclusion from the Services to which they have hitherto been freely admitted.

"Now, as Member-in-charge of the Home Department, I am directly concerned with only five Services or groups of Services recruited in India. I do not think these Services were referred to by the Hon'ble Member specifically, but the facts in regard to them ought to be put before Council; they are the Provincial Civil and Judicial Services, the Provincial Police Services, the class of Civil Assistant Surgeons and the Services of Registration Officers. The facts regarding these Services are stated by the Commission as follows :—In the Provincial Civil and Judicial Services the percentage of Indians was 91 excluding and nearly 98 including Anglo-Indians; in the Provincial Police Services omitting Burma, where special conditions prevailed, the percentage was 82 excluding Anglo-Indians. The Commission do not give figures for Anglo-Indians separately, and so I cannot say what the percentages would be if they were included, but it is safe to say that the percentage would have been materially increased. In any case, the employment of a percentage of Europeans in the Provincial Police Service, for quasi-military works and in large towns where there is a considerable European population, is a practical necessity. The Commission went on to say that Civil Assistant Surgeon Services were almost exclusively Indian, while in the Registration Services the percentage of Indian employés was 98 per cent. and 100, including Anglo-Indians. The great majority of the personnel of the Services recruited in India, with which the Home Department is connected, is, therefore, Indian in the narrowest sense of the word. If Anglo-Indians were included, it is almost exclusively Indian. I am not in a position to deal definitely with other Services with which the Home Department is not directly connected, but I understand that the position in regard to some of them will be explained by my Hon'ble Colleague. I can, however, point to some in which the position is already satisfactory, and to others in which great progress has been made in the direction which the Hon'ble Member desires. In the Indian Finance Department, more than half the recruitment is at present made in India if promotion from subordinates is included, and I understand that in recent years practically all the officers directly recruited have been Indians of unmixed descent. I observed myself the other day three new candidates were admitted, all of whom were pure Indians. A recent calculation shows that in the Provincial Services of the Public Works Department over 73 per cent. are Indians, excluding Anglo-Indians; if the latter were included, the percentage would be higher. The Commission stated that the Provincial Education Services were preponderatingly Indian. I can give the Council more definite figures. Five years ago the percentage of Indians was 85, now it is 89. In the last five years 145 Indians have been appointed against four Europeans and Anglo-Indians. In the Postal Department, the Commission found that Indians of unmixed descent held only 5 out of 46 or 11 per cent. of the appointments on Rs. 500 and over, but taking the Service as a whole, it was found that they held 132 out of 277 appointments, or 48 per cent. of the posts. The position has changed very considerably since these figures were collected, and the facts now are that Indians of unmixed descent hold approximately 28 per cent. of the appointments on Rs. 500 and over. Taking the Department all round, they hold 170 out of 303, or roughly 56 per cent. of the superior posts. These percentages exclude Anglo-Indians. The Commission express their approval of the progress made in employing,

[27TH FEBRUARY, 1918.] [*Sir William Vincent.*]

Indians in this Department. They do not give figures for the Telegraph Department, but an examination of the departmental lists in recent years shows that Indians have very freely been recruited to the superior grades. I am not familiar with the Northern India Salt Department, and so I can offer no remarks about it, but I have no doubt that my Colleague, who is in charge of that Service, will either deal with the matter now, or take the remarks of the Hon'ble Mr. Sastri into consideration.

"I want to impress on the Council another point, namely, that figures of percentages based on cadres, taken as a whole, do not fairly represent the progress that has been made. It is in recent years that the increase in the recruitment of Indians has been marked, and to ascertain the real progress, we should have to split up the cadres into five or ten yearly recruitment periods. If the figures of the whole cadre are taken, they necessarily include figures for 20 and 25 years ago, when Indians were not recruited as freely as now. My contention is that as regards a number of the Services the position aimed at by the Resolution has been largely attained, and that there has been great progress towards the Indianisation of all Services recruited in India so far as such Indianisation is possible. I hope I have been able to satisfy the Council that the Government has dealt, and will continue to deal fairly and adequately, with Indians in this matter. The second part of the Resolution recommends that the educational qualifications prescribed for admission into the Services concerned should be sufficiently high and the same for all candidates irrespective of race or creed. It raises, as the Hon'ble Member said, delicate questions and, if I may say so, I think he has made his points with considerable moderation and with every desire to avoid raising any racial feeling. If I depart from that attitude in any way, I hope that the Council will believe me when I say that I do not do so intentionally, and that my sole desire is to put the facts plainly before it.

"The practice of the Government in regard to educational qualifications varies a good deal, and in some cases at least the rules are designedly elastic but, I believe, I am safe in saying that whatever the rules and practice, they are inspired by two main objects. On the one hand, the Government are not prepared to make any educational qualifications indispensable which would not give them a reasonably wide field of candidates from all communities, castes and religions to select from. And, on the other, they aim at making it certain that the candidates are sufficiently educated for the duties they have to perform. The Commission recommend that all recruits by nomination should possess a certain minimum educational qualification, and this clearly accords with the Government's present practice. The Hon'ble Member goes further than this, and desires to have the same educational standards for all communities in the different Services, and the adoption of this part of the Resolution would, I think, involve a radical and immediate modification of the present system with far-reaching results. I fear that the Hon'ble Member by his Resolution would set up an exclusive barrier in favour of the best educated men alone, and that this would be bound to work in favour of communities and castes which are educationally advanced to the exclusion of those not so well advanced, whether Muhammadans, Sikhs, Rajputs, Uriyas, Anglo-Indians, or whatever other class they may belong to. The principle of equivalent standards of educational qualifications for all communities alike is one that is obviously attractive theoretically, and it is, as I have said, supported by the Public Services Commission.

"But when we come to consider this principle from a practical point of view and not merely as an abstract theory, there are great difficulties in the application of it which cannot be overlooked. In the first place, it proceeds on the assumption that educational qualifications are for all Services and for all Departments the best test of a candidate's fitness. This is a proposition with which, I think, many will not agree when it is considered in its practical application to particular departments, such as the Railway, Customs, Police and other departments. There are in such Services many other qualities upon which the fitness of a candidate must depend, particularly in Services

[*Sir William Vincent.*] [27TH FEBRUARY, 1918.]

connected with technical departments. What the Government seek to obtain generally is a supply of candidates who are not only educationally fit, but are also by reason of their character, disposition, physique and technical aptitude best suited for the particular Services concerned. In many departments the possession of educational qualifications in so far as that can be tested by examination must be the main factor. In other departments once a certain standard of education is attained, other qualities are of greater importance and indeed essential to the effectual discharge of the duties of the Service. Where experience has shown that these qualities are more readily found in one class than in others, and where they are essential in the interests of efficiency, it would be folly to insist on unduly high educational qualifications from that class if the result of requiring such qualifications would be the entire exclusion of candidates, who are intellectually well equipped to perform the duties of the offices to which they are appointed, and are otherwise better suited for that particular employment than other candidates who may be educationally their superior.

"The Hon'ble Member has made a great point of the fact that the educational qualifications for admissison into Government Service are lower in the case of Anglo-Indians than in the case of Indians, because this enables them to enter the Service on somewhat easier terms than candidates who do not go through the curriculum of the European or Anglo-Indian schools. Well, it is true the qualifications required in the case of members of the domiciled community are different from those required for Indians But the fact is that the level of education in so far as this can be assessed by the possession of University Degrees is probably lower among Anglo-Indians than among Indians, and this is due to many causes into which I have no time to enter. This ought not, however, I submit, to be made a reason for excluding them from Services in which they have proved that in practical capacity and efficiency they are as good or if not better than Indians who may hold superior educational certificates. I do not for a moment suggest that Indians should not be employed, as far as possible, in Services recruited in India, even at the sacrifice in some cases of efficiency. Indeed the facts and figures which I have quoted negative any such idea, for Indians have monopolised at present many of the Services in this country. The number of Indians so employed is rapidly increasing. But the point that I wish to make is, that in present conditions it would not, in my judgment, be either fair to the domiciled community or conduce to the public interest to insist on their possessing identical educational qualifications with other communities. In any circumstances, it would obviously be impossible to give immediate effect to this recommendation without great hardship and injustice to that community, and I cannot believe that the Hon'ble Mr. Sastri would invite Government to follow any course which involves such consequences. I am informed that the present educational policy of Government is calculated to facilitate in great measure the attainment of the object which the Hon'ble Member has in view. I understand that an increasing proportion of the Anglo-Indian community now proceeds annually to the Universities, and that an impetus is now being given to this tendency by the establishment of hostels for them. I am informed, indeed, that the number of students from the Anglo-Indian community reading in colleges has recently doubled in the last ten years. The difficulty to which the Hon'ble Member alludes is, therefore, likely to solve itself in time, but it is a process which must take time. In present circumstances, I do not think that it is either possible or fair to a community which has rendered loyal and great services to the Government in the past to give an undertaking of the nature which the Hon'ble Member desires because, I believe, that such an undertaking would result in the immediate exclusion from Government Service of a very capable and deserving class of men. Whether it will be possible in the future to demand identical educational qualifications from all communities, is a matter on which I cannot offer any opinion.

"I trust that in making this statement I have been able to show the Council that a very great advance towards Indianizing Services recruited in

[27TH FEBRUARY, 1918] [*Sir William Vincent; Sir Robert Gillan.*]

India has been made, that in fact the advance already made satisfies to a great extent the test contained in the first part of the Resolution for many Services, and that if regard is paid to the recruitment of Indians in recent years, the p sition is still more satisfactory.

"As regards the question of educational qualifications, for reasons already given, the Government are unable to accept the recommendations contained in the Resolution. The Government are willing to insist upon, and does insist upon, sufficient educational qualifications, but they are not prepared to make any sudden change in the system which would result in the total and immediate exclusion of a deserving class. I have said more than once before, further, that it is quite impossible to lay down any general formulæ for all the different services and I hope that the Council will agree when it is realized how widely the conditions of the different Services vary, that the only sensible way of dealing with the question is to consider the case of each Service on its merits, and I do submit that the Resolution in so far as it attempts to deal with all Services on uniform lines, is a little lacking in attention to the practical difficulties. I have explained the policy of Government in the matter of raising the standard of Anglo-Indian education, and I trust that in a short time the standard of that community will be so raised that any attacks on the educational level that prevails in it will be impossible. In conclusion, I desire to say that I much regret that there is no member of the Anglo-Indian community present here to assist us in the discussion of this question to-day. I feel that the views and aims of that community could have been put forward with greater force by one who was more intimately connected with it, but I have explained the facts and the difficulties as clearly as I am able.

"The position of the Government is one of considerable difficulty; they desire to be fair to all classes; they do not desire merely for the sake of educational qualifications or anything else to exclude men who are the best fitted for their Services. If the Hon'ble Member intended in his Resolution merely to ventilate the subject, I venture to submit that his object has been fully attained, but it is clear from what I have said that, if the Resolution is pressed to a division, I shall be constrained to oppose it on behalf of the Government. I will only say, Sir, in regard to other technical services of which I have little or no special knowledge, my Hon'ble Colleague will speak later."

4-2 P. M.

The Hon'ble Sir Robert Gillan:—"Sir, the Railway services which are recruited wholly in India are the Engineering (Provincial) and the Stores Department. In the light of what the Hon'ble Sir William Vincent has said, it is desirable that I should place the position in regard to these departments before the Council, and at the same time I may refer to the portion, which is about one-third of the Traffic Department, which is recruited in India. The Provincial Engineering Service is recruited from three sources, mainly from Roorkee and Sibpur Engineering Colleges, but partly by promotion from the subordinate class, and partly by transfers from the temporary engineering establishment. The recruitments in the last ten years have been as follows:—

From the first source, that is from Roorkee and Sibpur, the number of Indians recruited was 15.

Domiciled Europeans and Anglo-Indians 3.

By promotion of subordinates Indians 3 and domiciled Europeans and Anglo-Indians 3.

From the temporary engineering establishment 3 also were taken under each class.

The total is 21 Indians and 9 domiciled Europeans and Anglo-Indians.

"As regards promotion of upper subordinates and transfers from the temporary engineering establishment, the departmental capacity of the men has already been fully tried by experience and the best have to be taken irrespective of race. From Roorkee and Sibpur also, it is the men who pass out highest who get the appointments. But as nearly all the men entering those Colleges are Indians, the great majority of the appointments go to Indians as the figures show. In the Traffic Department two years ago we introduced a

[*Sir Robert Gillan; Sir George Barnes.*] [27TH FEBRUARY. 1918.]

scheme of nomination by Local Governments. That is we asked Local Governments each to nominate one candidate, and it is only from those candidates that the Railway Board make their selections Under this scheme none but Indians have, as a matter of fact, been hitherto appointed, and it is probable that they will continue to obtain the great majority of the posts. The Stores Department has a very small cadre of 20 officers, and at present only 2 are Indians. The Board have, however, had in mind the desirability of obtaining Indians. They appointed one last year, and hope shortly to appoint another. It must be remembered also that in the past the Service has been largely recruited by transfers from other departments, and as the Hon'ble Sir William Vincent said, those departments at the time were mainly manned by Europeans or Anglo-Indians. Some also came from business firms. The system, however, undoubtedly was somewhat haphazard, and the Board have recently examined the question of putting matters on a more satisfactory footing. The case is not yet complete, but they incline to the opinion that, in the future, the recruits should either be taken from the Colleges, such as Roorkee and Sibpur, or by a system of nomination such as I have described as now applicable to the Traffic Department, and in either case it seems certain that the great bulk of the appointments would go to Indians."

4-6 P. M.

The Hon'ble Sir George Barnes :—"The Hon'ble Member's Resolution covers two Services which are under the control of the Commerce and Industry Department namely, the Northern India Salt Revenue and the Post Office. My Hon'ble Colleague who dealt with this Resolution on behalf of the Government dealt in part with the Post Office, but there are a few points which I should like to add with regard to that and with regard to the Salt Revenue.

"The Salt Revenue Department is a small Service to which the remarks of my Hon'ble Colleague the Home Member on the subject of literary qualifications particularly apply. Life in the Department is hard, the climatic conditions are usually not good and the nature of a Salt Revenue officer's duties, whether at the mines or salt sources, or on preventive service, gives him usually a lonely life away from the large centres of population. On the frontier in Kohat, for instance, an armed establishment has to be maintained, and the officers of the Department must be liable from time to time to exposure to risks in repelling attacks by raiders from over the frontier. A career in the Department requires good physique, active habits, power of control, and commonsense rather than literary qualifications, and I observe that the Public Services Commission have advised that the present system of recruitment by competitive examination from amongst nominated candidates should be maintained. And it may be assumed from their recommendations, as I think we must recognise, that this is not a Service in which although improvements in the methods of nomination may very possibly be made, the majority of the nominees should necessarily be Indians We must take the men whether Indian or European who are best suited to the Service.

"As regards the Post Office, the Director-General has placed in my hands a striking table showing the number of appointments of Superintendents of Post Offices held by Indians during the past 25 years. 25 years ago in 1893 the total number of Superintendents' appointments was 118, and the number held by Indians was 34, being a percentage of 29. By 1909 the total number of appointments had risen from 118 to 172, and the number of appointments held by Indians had risen from 34 to 92 and the percentage had risen from 29 to 53 per cent. Since 1909 the percentage of Indians employed has risen from year to year.

In 1910 the percentage was	55
In 1911	56
In 1912	57
In 1913	58
In 1914	59
In 1915	61
In 1916	62
In 1917	63
In 1918	66½

[27TH FEBRUARY, 1918.] [*Sir George Barnes ; Nawab Ali Chaudhri.*]

This is one side of the picture, and I think, Sir, that my Hon'ble friend the Mover of this Resolution will acknowledge that it shows a consistent and earnest effort to increase the number of Indians employed as Superintendents of Post Offices. But there is another side of the picture. When war broke out, volunteers for field service were called for from among the Superintendents of Post Offices. From the figures I have just given you, it appears that the total number of posts held by Indians was in the early days of the war nearly double those held by non-Indians, and in the present year is exactly double, that is 114 posts held by Indians, and 57 held by non-Indians. The number of volunteers called for for field service was 30, only 2 Indians volunteered for field service and the remaining 28 volunteers had to be obtained from among the Superintendents who were non-Indians.

" These figures seem to me of high importance and, I think, point the moral that while literary qualifications are of great value they cannot be taken as the final and only test for every form of employment under Government."

4-11 P.M.

The Hon'ble Nawab Ali Chaudhri :—" Sir, I have nothing to say against the first portion of the Resolution. In fact, I have full sympathy with the spirit of the Resolution, and I fully agree with Mr. Sastri's dictum that immediate steps should be taken to ensure the appointment of Indians to the great majority of the posts in the Services recruited in India Sir, I am fully confident and I have great faith in His Excellency's Government that it will not be very long before His Excellency will be in a position to give effect to the assurance so often given in this Council.

" Hon'ble Members are perhaps aware that the Right Hon'ble the Secretary of State in Council has decided not to appoint any Europeans as Assistant Engineers in the Indian Public Works and State Railways in 1918

" But, Sir, I cannot see my way to support the second part of the Resolution which seems to me a direct blow to the legitimate aspirations of the community to which I have the honour to belong. The term 'sufficiently high is vague, and I would like to see other qualifications besides those of education given due weight in the making of appointments. Good breeding and social status count for a good deal. No education, however elaborate, can compensate for the loss of such advantages. A youth brought up in a respectable family necessarily imbibes the sense of honour and duty indispensable for an officer holding a high post. Besides, owing to the tradition of the country, a person of good social status commands respect and obedience

" Sir, the standard of higher education should not be the only criterion for the selection of candidates for Government posts. I do not think that educational qualification alone is a sufficient test of a man's capabilities and his fitness to occupy positions of trust and responsibility. You can never correctly measure a man's capabilities by the marks that he gets in any Indian University Examination The test employed by our Universities has never been, nor can ever be, a fully reliable standard in these matters. As it stands at present, it is largely a test of memory.

"Sir, this standard of higher education as a stepping stone to appointments is derogatory both to the cause of education and to dignity and efficiency of the Government Service. It is an artificial standard doomed to failure. The second point which I would press, is the due representation of different interests and classes. Among the clases which are in danger of being swamped by this Resolution, it is my particular duty as a Muhamedan to press the claims of Mussalmans. The public money expended in paying various posts should be more evenly distributed among the tax-payers of the various communities. But it is not the question of loaves and fishes with which I am most nearly concerned. The word 'Indians' does not merely mean Hindus. and the posts reserved for Indians should be wide enough to include Muhamedans also. If the claims of Indians are based on their knowing better the condition of the country and the needs and requirements of the people, then, I say, every community has a right to be represented in its administration because they are the

[*Nawab Ali Chaudhri.*] [27TH FEBRUARY, 1918.]

best judges of their own needs and requirements. It is not my intention to set up any new claims in depreciation of those of any other community. My aim is that each community characterized as it is by peculiarities of its own would feel secure in its position. In India, at present, we have to recognize two distinct principal parties, the Hindu and the Muslim communities, the latter being in a minority as regards higher education.

" It is not more than half a century since the Mohamedans were thought the most capable administrators, and held high responsible positions in various Mohamedan monarchies. Those monarchies, however, were always ready to employ Hindus of ability in the highest posts, and we have only to regard the history of Akbar's Court to see how far he relied on the advice of Hindu ministers for the conduct of the government of his Hindu subjects. During the early period of British occupation of India, the Mohamedans occupied almost all the principal judicial and executive appointments. The knowledge of Mohamedan literature was held in high esteem and was eagerly sought after both by Moslems and Hindus. At first Persian and then Urdu continued to be the Court language till gradually a knowledge of the English language became essential for employment under Government, with the result that the Mohamedans were gradually driven out of office by members of other communities. The Mohamedans were for a considerable period labouring under the wrong impression that Western education would interfere with their religious beliefs, while other communities took advantage of their position and rapidly ousted them from all Government offces. The Hindus who were accustomed to foreign languages took easily to English education, while the Mohamedans found it difficult to adapt themselves to the new method and gradually lost Government patronage on account of their conservative ideas. Their pecuniary condition became worse and worse till they reached a stage when they became alive to their shortcomings, and in spite of their desire they could not afford English education. But thanks to the admirable services rendered to the cause of Mohamedan English education by Sir Syed Ahmed, there was a general awakening among the community. But, Sir, this awakening from the lethargic sleep of a century caused a bitter remorse in their hearts. They found the doors of Government Service practically closed to them. Try as we can we cannot keep pace with the progress made by other communities.

" I am not one of those who look upon the successful securing of a post in Government Service as the only laudable ambition of a youth's career. I am convinced that too much craving in a young man for service is incompatible with the existence of those high aspirations and lofty ideals which lift us to excellence as useful members of society. I deprecate this frame of mind quite as strongly as anybody, but the fact remains that a considerable number of our youths must choose Government Service as their career in life, which with all its drawbacks has got certain obvious advantages. It satisfies the ambition in a young man to be associated in the work of the administration of his country; it relieves him from pressing pecuniary wants; it is an inducement in educational competition, for the securing of honourable posts in Government Service, and helps them to educate their children.

" Sir, we are often charged with seeking favouritism. Let me assure Hon'ble Members that we do not want any partiality. We do not want to lower the standard of service; our only claim is that, so long as we do not occupy our proper share in the services of the country, suitable Muhammadan candidates should have preference over those of other communities. This is what we ask for, and I do not care whether you call this a favour or our natural right. We have often received assurances, but their Redemption has been fraught with difficulties. From the time of Lord Dufferin many Resolutions have been passed and circulars issued by the Government. They have increased the number of files in the Government Record Department, but the practical effect has for one reason or another been small.

" I am well aware that it is often complained that, when it is considered desirable to fill a post with a Muhammadan, Muhammadans of suitable educa-

[27TH FEBRUARY, 1918.] [*Nawab Ali Chaudhri ; Mr. Sastri.*]

tion are not found. I do not know whether the cause of this is that the standard of qualification has been pitched unnecessarily high. But of this I am convinced, that educational qualification should not, in the interests of the community as a whole, and of its various parts, be regarded as the sole test. If the Hon'ble Member who moves this Resolution means that it should be the sole test, still more if he means that it should be the deciding factor in a competition, then I oppose this part of the Resolution.

"In Bengal, the percentages of various communities represented in the graded posts, ranging from Rs. 200 and onward to Rs. 1,000, the figures come to something like the following :—

Posts on Rs. 200 to 300—Europeans 4 per cent., Anglo-Indians 8 per cent., Hindus 74 per cent., Muhammadans 13 per cent., Indian Christians 1 per cent. ; Rs. 500 to 600—Europeans 51 per cent., Anglo-Indians 1 per cent., Hindus 43 per cent., Muhammadans 5 per cent. and Indian Christians *nil* ; Rs. 600 to 700—Europeans 35 per cent., Anglo-Indians 4 per cent., Hindus 58 per cent., Muhammadans 3 per cent. and Indian Christians *nil* ; and Rs. 900 to 1,000—Europeans 94 per cent., Anglo-Indians *nil*, Hindus 6 per cent., Muhammadans *nil*, and Indian Christians *nil*.

"This is indeed a record. That is to say, in a Province where the Muhammadans are 52·2 per cent. of the whole population, the proportion of Mussalmans in the Public Services is deplorably low, amounting in the grades between Rs. 600 and Rs. 800 to only 3 per cent.; in the grade from Rs. 800 to 900 to 2 per cent., and in that from Rs. 900 to 1,000 to *nil* per cent.

"Sir, my excuse for dwelling on these statistics is to drive away the wrong impression that in matters of employment in Public Service Muhammadan claims have met with indulgent consideration. I have stated the statistics of appointments in Bengal where the principle of favouritism to Muhammadans is alleged to have been carried very far. Officials in India seem to have an idea that Mussalmans press for a preferential treatment of their youths in the matter of employment in the Public Services in disregard of the requirements of efficiency. But let our critics be assured that we are convinced as well as any body else that it would be detrimental to the cause of the proper administration of the country if incompetent men are pitchforked into posts without due regard to their abilities to perform the duties assigned to them, and I wish it to be distinctly understood that I have no desire to make any proposal which will have the effect of impairing the efficiency of the various branches of the Public Services. What we want is that, provided Mussalman candidates satisfy a reasonable test required for efficiency, they may be freely admitted in preference to the candidates belonging to advanced communities. To insist on more than a necessary requisite of qualifications for due discharge of the duties of a post would be to insist on what is perhaps a superfluity, and when a Muhammadan is found to possess qualifications and is competent, he should be given preference to candidates belonging to advanced communities, and this policy may be continued till such a time as the proportion of Muhammadans in the service comes up to the proportion to which they are entitled by their numbers and their political and historical importance in the country."

The Hon'ble Mr. Sastri :—"Sir, the Hon'ble Sir William Vincent has gone and done it ! I little expected that he would venture so far as to say that if Indians of pure Asiatic descent have been practically excluded from certain departments, it is a sort of return for the fact that in certain other departments they seem to have obtained more than their due share. He instanced Indian finance ; he instanced the Provincial Educational Service, where Indians, in the sense in which the word is used in the Commission's Report, have obtained a dominant footing Is that a reason ? Could you say that because the Indians are established well here let them be disestablished elsewhere ? Is it a case of *quid pro quo ?* I could not quite understand the relevancy of the 4-24 P.M.

[*Mr. Sastri.*] [27TH FEBRUARY, 1918.]

first part of his speech. It seems to me, Sir, in all these discussions to be too easily assumed without the slightest approach to evidence that because a community is educationally backward, therefore it is rich in the possession of certain qualities which are not discoverable in a community which does well where educational tests are concerned I was astonished to hear my Hon'ble friend Nawab Ali Chaudhri come very near saying this extraordinary thing. He seems to forget that in the matter of this Resolution, the second part, I venture to inform him, no less than the first part, he is on just the same footing as any other community embraced in the description 'Indian.' The lowering of the educational qualifications, which he seems to recommend, has hitherto not benefited his community at all; and I prefer, Sir, in this matter to accept the Hon'ble Mr. Justice Abdur Rahim as a more trustworthy exponent of Moslem opinion than the Hon'ble Nawab Ali Chaudhri. The Hon'ble Nawab seems to think that if a uniform educational test were prescribed his community would stand to lose. The Hon'ble Mr. Justice Abdur Rahim is emphatically of the contrary opinion He thinks that if a fair educational test were imposed, his community would get their due chance. I prefer to take his opinion on that matter.

"The whole of this business illustrates in a most marked manner the evils of the system of nomination. Now, on this point I wish to be particularly frank. It may be in violation of one of the rules that I have imposed upon myself in the whole of this discussion; but I wish to draw attention to a fact that comes out very prominently. The present state of affairs has been brought about by a system of nomination which allows officers to exercise preferences and partialities in favour of certain communities. Now, Sir, let me point out that one of the prominent advantages which a European bestower of patronage has in this country is, and has been claimed to be, his comparative freedom from what has been described as nepotism. It should be so. But there may be nepotism without nephews, and there may be partiality without individuals being favoured. Now, Sir, the whole of this business is a striking proof that officers who have patronage are in the exercise of that patronage actuated by principles which cannot be very far in spirit from nepotism. Particular classes are favoured, and when challenged the reply comes, 'Oh, they may not be good educationally, but they have qualifications which we alone have the capacity to discover.' Now my point is, I do not want the absence of those other qualifications. How can it be said that a whole community enjoys the monopoly of certain qualifications, and another community as a whole does not enjoy those qualifications? If that be the fact, let individual stand against individual. When you nominate persons to an examination, the only thing to safeguard against ill-qualified persons entering is to see that they are physically qualified, that they are endowed with those virtues of social status and family reputation upon which the Hon'ble Nawab Ali Chaudhri enlarged so much. Now, social status and family reputation exist in all communities. There is no community embraced in the description 'Indian' which is unable to produce persons of good family status. Does the Hon'ble Nawab Ali Chaudhri mean that social status is a thing which cannot be found in those who have educational qualifications also? It is a most extraordinary statement which one often hears, but which one would like to have proof of by persons who confront each other. I would really ask whether it is after all a benefit to the community itself. Now, there are in the Anglo-Indian community which has enjoyed this particular preference for these years, many members, worthy representatives of the class, honourable representatives of the class, who say that they are backward now because they have always been spoon-fed by a too kind Government. If they had been thrown on their own resources amidst the people among whom they lived, compelled to stand shoulder to shoulder and fight their battle evenly, there are many who think that the Anglo-Indian community would not stand in need of these artificial props which now keep up their supremacy in these services. The Hon'ble Sir William Vincent thinks that they have almost a prescriptive right to certain Services because they have hitherto enjoyed for many years

[27TH FEBRUARY, 1918.] [*Mr. Sastri; Sir William Vincent.*]

undue entry therein. Now injustice does not become justice, impropriety cannot become propriety, partiality cannot become even-handed justice merely because it has antiquity behind it. And if I understand the spirit of British Administration, it is the courage with which it puts down those vices which have the prestige of age behind them. Now, I ask those who, like Sir William Vincent, have the benefit of this community in their hearts to come forward and completely deprive them of this artificial advantage. Then that community itself will be obliged to take its place educationally with the rest of the community. I am perfectly certain if an Anglo-Indian lad of average parts were not sure of getting a very good billet the moment he got the school-leaving certificate, he would get into college and perfect his education and give a very good account of himself indeed. It is because they are prematurely attracted from their educational career by billets and promises to them in preference to other classes, it is because of this that this community stands in the position where it does to-day.

"Now, Sir, there is only one more point that I will refer to, and that is the matter of Sir George Barnes' reference to the amount of recruitment which members of the Anglo-Indian community in these Services have shown as compared with that of Indians of pure Asiatic descent. I am perfectly sure that that fact taken by itself may seem to imply that we were wanting in certain qualities, that the Indians for whom I am pleading were wanting in certain qualities in which the other persons were pre-eminent. Now, there are various reasons why the offer of services from our people might not have been so profuse. If the Hon'ble Sir George Barnes were to examine patiently along with me the conditions offered to them, the publicity made of those conditions, the way in which Indians seeking voluntary service with the forces in front might have been received, if he were patiently to examine with me the whole of these matters, I can show him that there was relatively speaking in such an affair ample cause for the Indians not enrolling to the same extent as Anglo-Indians; but if it were otherwise what does it show? That hitherto under British dispensation we have been kept in such a position in military matters that when war, when service in the war and braving the risks of war are concerned, we are a little more backward than other classes. If we had been freely allowed to volunteer (I am not going into that question now and His Excellency the Commander-in-Chief need have no misgivings) if hitherto the ordinary Indian of pure Asiatic descent had been in these matters treated with the confidence, with the trust to which he has been always entitled, if his loyalty had never been distrusted, then the difference which Sir George Barnes pointed out would never have been in existence."

The Hon'ble Sir William Vincent:—"Sir, I rise only to answer one or two points in the last speech of the Hon'ble Mover. I understood him to suggest that I quoted the proportion of Indians in the Services which I cited as a sort of compensation for the fact that Indians were not admitted in the same proportion in other Services. I do not know if I understood the Hon'ble Mover correctly. Well, he is silent and I take it that I did not misunderstand him. I hasten to correct that impression. My view was that a reference to four or five particular Services only, in which the percentage of non-Indians was large, might create an incorrect impression of the actual state of affairs in the minds of the Council. I submit that, if you put the Council in possession of the figures as regards certain departments, it is only right and fair that they should also have the figures of other departments, so as to arrive at a correct estimate of the number of Indians employed in all the Services recruited in India. 4-36 P.M.

"Then, there was another suggestion which I was sorry to hear, namely, that in their nominations to the Public Services, the Government are guilty of nepotism and have not been fair towards Indians. I do assert very definitely that there is no ground for such an allegation. The very figures which I have quoted to-day showing the large number of Indians appointed to the Services

recruited in India indicate clearly the fairness of the Government in this matter, and I must say that I was surprised to hear such a suggestion made in this Council.

"Again, it has been said that I argued as if Anglo-Indians had a prescriptive right to certain Services, and it is suggested that I seek to create a special preserve for them. It is not so. What I do deprecate is a sudden change which might deprive the less fortunate communities, including the Anglo-Indian community amongst others, of a right to enter Services which they have enjoyed for many years. It has never been the intention of Government to create any special preserve for this community. Indeed, such a policy would be entirely inconsistent with that of the declared policy of Lord Curzon which he enunciated in 1900, and which has, I believe, been adopted ever since by the Government of India. It is the desire of Government to be fair to the domiciled community and also fair to others.

" What I do submit, however, is that it would not be fair on general considerations to set up unnecessarily high educational standards for Anglo-Indians who seek to enter Government Service when we know that such a policy would result inevitably in the exclusion of this community entirely from appointments in which they do perform and have rendered efficient service and for which they are eminently suited otherwise.

" Finally, I desire to add that it has been assumed throughout this discussion that all the non-Indians in Government Services recruited in this country are necessarily members of the domiciled Anglo-Indian community. I am not at all certain that that assumption is correct. I believe that a considerable number of them are not domiciled in this country in the strict sense of the word."

The motion was put and negatived.

The Council then adjourned to Thursday, the 28th February, 1918.

DELHI :
The 6th March, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

APPENDIX A.

[Referred to in answer to Question No. 14.]

Statement showing the estimated outturn of Date-palm Sugar in Bengal in the five years ending 1917-18.

Year.	Outturn.
	Tons.
1913-14	97,300
1914-15	96,500
1915-16	99,200
1916-17	99,700
1917-18	101,100

APPENDIX B.

[Referred to in answer to Question No. 21.]

List of Associations which were permitted to present addresses.

1. Indian Association, Delhi.
2. Punjab Provincial Muslim League.
3. Punjab Muslim League.
4. Punjab Muslim Association.
5. Ahmadiyya Community, Qadian.
6. Agra Zamindars' Association.
7. Zamindars in Agra not belonging to Agra Zamindars' Association.
8. British Indian Association, Oudh.
9. United Provinces Muslim League.
10. Majlis Muid-ul-Islam.
11. Anjuman-i-Islamia, Saharanpur.
12. Maulvis of Deoband.
13. United Provinces Muslim Defence Association.
14. United Provinces Chamber of Commerce.
15. Ahir Representatives of India.
16. Punjab Provincial Conference.
17. Ahmadiyya Anjuman Ishaat-i-Islam.
18. Punjab Zamindars' Central Association.
19. Chief Khalsa Diwan.
20. Punjab Chiefs' Association.
21. Punjab Hindu Sabha.
22. All-India Congress and Muslim League.
23. United Provinces Congress Committee.
24. Home Rule League.
25. Muzaffarnagar Zamindars' Association.
26. All-India Hindu Sabha.
27. Domiciled European and Anglo-Indian Federation.
28. Bengal Chamber of Commerce.
29. British Indian Association, Calcutta.
30. Calcutta Trades Association.
31. Anglo-Indian Association.
32. Central National Muhammadan Association.
33. Bengal National Chamber of Commerce.
34. Indian Association Calcutta.
35. Marwari Association.
36. Bengal Mahajan Sabha.
37. Bengal Presidency Muslim League.
38. Indian Muslim Association.
39. People's Association, Sylhet.
40. Assam Association.
41. Certain Muhammadan Associations of Assam.
42. Representatives of the Burmese Community in general and of the Burma Merchants' Association and the Co-operative Societies in particular.
43. Co-operative Credit Societies of Burma.
44. Young Men's Buddhist Association.
45. National Karen Association.
46. Burma Provincial Congress Committee.
47. European Association.
48. Miscellaneous Body of Europeans and Indians.
49. Bengal Provincial Congress Committee.
50. Hillmen of Darjeeling.
51. Bengal Landholders' Association.
52. Association to safeguard Muslim Interest (Bihar and Orissa).
53. Bihar and Orissa Provincial Congress Committee and Bihar Provincial Association.
54. Pardhan Bhumihar Brahman Sabha.
55. Loyalists' League, Monghyr.
56. All-India Landholders.
57. All-India Orthodox Hindus.
58. Bihar Landholders' Association.
59. All-India Conference of Indian Christians.
60. Utkal Union Conference Committee.
61. United Planters' Association of Southern India.
62. The Presidency Associtaion, Madras.

63. Chamber of Commerce, Madras.
64. Anglo-Indian Associatian of Southern India.
65. Southern India Chamber of Commerce.
66. Madras Provincial Congress Committee.
67. Madras Mahajana Sabha.
68. Catholic Indian Association of Southern India.
69. Indian Christian Community of Madras.
70. Zamindars and Landed Proprietors of the Madras Presidency.
71. Newington Old Boys' Association.
72. Kerala Janmi Sabha.
73. Coorg Landholders' Association.
74. All-India Women's Deputation.
75. South India Liberal Federation.
76. Non-Brahman Communities in the Madras Presidency.
77. Madras Dravidian Association.
78. Madras Adi Dravida Jana Sabha.
79. Dravida Mahajana Sangam, Rangoon.
80. Madras Presidency Muslim League.
81. South Indian Islamia League.
82. Mutialpet Muslim Anjuman.
83. Ulemas of Madras.
84. Andhra Conference Committee.
85. Non-official Members of Legislative Council.
86. Anjuman-i-Islam, Bombay.
87. Deccan Sabha.
88. Inamdars' Association.
89. Indian Christian Association, Bombay.
90. Deccan Ryots' Association.
91. Lingayats of Southern Division.
92. Poona Sarwajanik Sabha.
93. Home Rule Leagues, Bombay and Poona.
94. Bombay Presidency Association.
95. Depressed Classes Mission Society of India, Bombay.
96. Indian Merchants' Chamber and Bureau.
97. Sir Dinshaw Wachha and nine friends.
98. Parsee Community.
99. Talukdars and Sardars of Gujarat.
100. Muhammadans of the Bombay Presidency.
101. Sind Muhammandan Association.
102. Special Sind Provincial Conference.
103. Jain Association of India.
104. Bombay Chamber of Commerce.
105. Central Provinces Provincial Congress Committee and Central Provinces Provincial Association.
106. District Council, Nagpur.
107. Berar Provincial Congress Committee.
108. Representatives of the People of Berar.
109 Central Provinces and Berar Graduates' Association.

APPENDIX B.

[Referred to in answer to Question No. 21.]

List of Association whose applications for permission to present addresses were rejected.

MADRAS.

1. The Godavari District Association.
2. The Kistna District Association.
3. The Madura-Ramnad District Peoples' Association, Madura-Ramnad District Congress Committee and Home Rule League.
4. The Nannilam Taluk Congress Committee.
5. The Panchamas of the Madras Presidency.
6. The Viswakarmas of Telugu District.
7. The Kistna and Guntur Mandala Viswabrahmana Sangam.
8. The South Indian Yadava Community.
9. The Lingayat Community.
10. The Marava Mahajana Sangam.
11. The Chennai Vannikula Kshatriya Mahasangam.
12. The Buddhists of South India.
13. The Indian Christians of the Districts of Tinnevelly, Mad. and Ramnad.
14. The Catholic Association of South Kanara.
15. The Madras Ryotwari Landholders Association.
16. The Tinnevelly-Ramnad-Madura Districts group non-Brahmans Conference.
17. The Southern India Skin and Hide Merchants' Association.
18. The Madras Salt Licensees' Association.
19. The Non-Brahmans from eleven Telugu Districts.
20. The Madras Muhammadans.
21. The Carnatic Family Association.
22. The Nattukotti Chetti Community.
23. The Arya Vaisya Community.
24. The Viswakarma Mahajana Conference.
25. The Nayudu Community.
26. The Nadar Community.
27. The Tiyya Community.
28. The Indrakuladhipar Sangam.

BOMBAY.

1. Municipal Corporation, Bombay.*
2. Maratha Aikyecchu Sabha, Bombay.
3. Hindu Mahajan Committee, Bombay.
4. Bombay National Union.
5. The Bombay Presidency Social Reform Association and the Aryan Brotherhood of Bombay.
6. Kabber Community.
7. The Maratha Community, Bombay.
8. All-India Maratha Conference, Belgaum.
9. Bombay Medical Union.
10. Bene-Israel Community, Bombay.
11. Anglo-Indian Empire League, Bombay.
12. Sind Branch European Association.
13. Madras Home Rule League.
14. Jain Political Conference, Lucknow.
15. All-India Brahma Bhat Samaj, Baroda.
16. District Association, Satara.
17. Taluka Sabha, Karad, Satara District.
18. Kolaba Zilla Sabha.
19. Inhabitants of Bankot and surrounding villages, Ratnagiri District.
20. Watandars' Association, Karad, Satara District.
21. Kulkarins of West Khandesh.
22. Koli Dnyati Sabha, Bombay.
23. Kanarese speaking British subjects residing in Kanara Districts, Madras and Bombay Presidencies, and in Coorg.
24. Raddi Community, Bombay Presidency.
25. Lingayat Samaj, Poona.
26. Marwari Chamber of Commerce, Bombay.

27. Millowners' Association, Bombay.
28. Ahmedabad Millowners' Association.
29. Indian Shipowners Charterers, and Bombay.
30. Servants of India Society, Bombay.
31. Indian Liberal Club, Bombay.

BENGAL.

1. Murshidabad Association.
2. Rajshahi Association.
3. Tippera Peoples' Association.
4. Bakarganj District Association.
5. Chittagong Peoples' Association.
6. Krishak Sammilani, Nator.
7. Suhrid Sammilani, Noakhali.
8. Jottdars' Conference, Jamalpur.
9. Jessore District Association.
10. Bengal Namasudra Association.
11. North Bengal Zamindars' Association.
12. Eastern Bengal Landholders' Association.
13. Bengal Vaishya Barujibi Sabha.
14. Vaishya Sabha, Calcutta.
15. Bangiya Brahmin Sabha.
16. Bengal Medical Association.
17. Members of the Arabic Department, Calcutta Madrasa.
18. Bengal Provincial Conference Council.
19. Bengal Buddhists' Association.
20. Chittagong Buddhists' Association.
21. Provincial Muhammadan Association, Bengal, Dacca.
22. Kshatriya Samati, Rangpur.
23. Bratya Kshatriya Samity, Bengal.

UNITED PROVINCES.

1. Jain Political Conference.
2. Tenantry of North-West India.
3. Kashi Sujan Samaj.
4. All-India Brahma Bhat Samaj, Baroda.

PUNJAB.

1. Sikh and non-Sikh Artizan Community.
2. Anjuman-i-Islamia, Punjab.
3. Multan Hindu Muhammadan Panchayat.
4. Gaur Brahman Maha Sabha, Jagadhri.
5. District Congress Committee, Hoshiarpore.
6. Doaba Association of Commercial Classes.
7. Secretaries, Zamindar Association, Hoshiarpore.
8. Kangra Landowners.
9. Amritsar District Congress Committee.

BURMA.

1. Mandalay Bar Association.
2. Monks of Moulmein.

BIHAR AND ORISSA.

1. Gope Jatiya Mahasabha.
2. Orissa Landholders' Association.
3. Central National Muhammadan Association, Cuttack.
4. Mahishyas of Bengal, Bihar, Chota Nagpur and Assam.

CENTRAL PROVINCES AND BERAR.

1. The Central Provinces and Berar Moslem League.
2. The District Congress Committee, the non-official members of the Municipal Committee and the Malguzari Sabha, Bhandara.

DELHI.

1. All-India Yadava Ahir Kshatriya Conference.

APPENDIX C.

[*Referred to in answer to Question No. 23.*]

Letter No. 3-Q.-2, dated 31st January 1918.

From—The Agent, Great Indian Peninsula Railway,

To—The Secretary, RAILWAY BOARD.

Re *Conditions of 3rd class travel.*

With reference to the Railway Board's letter No. 552-T.—17, dated the 17th January 1918, I beg to state in regard to the first question, that Mr. Gandhi in his letter to the Press stated that he joined the mail train for Madras at Bombay, that the carriage was marked to carry 22 passengers, and that if not more than 22 passengers did not find their way into the carriage before Poona, it was because the bolder ones kept the others at bay, but that after reaching Raichur the pressure became unbearable, and that it was on the journey subsequent to Raichur, namely, on the Madras and Southern Mahratta Railway, that 35 passengers were in the carriage during the greater part of the night. It would therefore appear that overcrowding over this railway did not occur in this particular instance.

I may remark that on this section, the second fast train, the Manmad-Madras Express has, in consequence of the measures taken to conserve material, etc., during the War, been discontinued, and this has increased the demand on the Bombay-Madras Mail in which the accommodation for third class passengers is limited. Previous to the discontinuance of this service, there was no overcrowding, but since then it is feared there has been so at times. Guards have been instructed that when they find their trains full, they should wire to stations ahead to stop booking, but I fear this order is not acted up to as often as it should. The attention of the staff has again been drawn to the need of preventing overcrowding as far as possible, but in considering the position the existing conditions under which railways have to be worked must not be overlooked.

2. The second question is very difficult to deal with unless the stations at which the tea complained of was supplied are named. A good deal of attention has been given to the quality of tea supplied to Indian passengers on this system. In 1916 we availed ourselves of the services of Mr. Luddy, representative of the Tea Cess Committee, who visited our stations, and gave us a very valuable report on the questions, one result of which was that the particular brands of tea to be kept were laid down. Detailed instruction in English and vernacular as to the manner in which the tea should be made are issued to all vendors, and every endeavour is made by frequent inspections to ensure that the standard is maintained. The journey made by Mr. Gandhi was performed in day light from Kurduwadi to Raichur. On this section the stations at which tea is supplied are :—

Kurduwadi, Sholapur, Hotgi, Gulbarga and Wadi.

In consequence of Mr. Gandhi's complaint, the stations named have been inspected and the tea, sugar and milk supplies overhauled.

3. In regard to question (*iii*) that not during the whole of the journey was the compartment once swept or cleaned, I beg to state that we have fixed arrangements for the cleaning of carriages on trains at certain stations *en route*, a copy of which I attach from which it will be seen that the carriages on the down Bombay-Madras Mail are to be cleaned at Sholapur and Raichur. The carriage staff complain that they are often defeated in carrying out their work by passengers themselves, who will not move or vacate carriages to permit cleaning being done.

4. Regarding question (*iv*), I do not think I can do better than attach a copy of our orders on the subject. The Great Indian Peninsula Railway has been to the front in the attention that they have given to the improvement in the supply of food for Indian passengers, and their arrangements have been held up by the Vernacular Press as an example to other railways as to what should be done. On stalls on which sweetmeats are exposed for sale, the sweetmeats have to be kept in glass or gauze cases, so that flies cannot get

on the food, and gauze covers have to be used on the dishes from which articles are sold to passengers in the train. Inspection on the Kurduwadi-Raichur section, since the receipt of Mr. Gandhi's letter, shows that all stations, where sweetmeats are sold, have the gauze cases and covers, so that there was no excuse for their not being used. In the absence of the names of the stations it is difficult to deal with the matter further. There is always difficulty in making vendors appear in clean clothes, but I would point out that that is not only confined to railway stations; it is evident in every Indian bazar. Renewed attention has, however, been given to the question.

5. In regard to question (v), there are sweepers to attend to the lavatories on the Bombay-Raichur Section at Poona, Dhond, Sholapur and Raichur, and these men should have attended to the particular train referred to at Sholapur and Raichur. All lavatory tanks are filled at Victoria Terminus and replenished at Poona, Dhond and Sholapur. The difficulty in regard to the latter is the excessive use some passengers make of the water quite oblivious of the limitations of the tanks that can be carried.

(File No. Index A.-227.)

GREAT INDIAN PENINSULA RAILWAY.

(INCORPORATED IN ENGLAND.)

Slip No. 60.

SUPPLEMENT TO TRAFFIC INSTRUCTIONS BOOK.

Order No. 270 (Slip No. 54), dated 29th July 1915, is cancelled and revised as follows.

Order No. 270. Refreshment for Indian Passengers, Indian Food-stuffs, Sweetmeats, Fruit, Tea, Coffee, Mineral Waters, Cakes, Biscuits, etc.

1. Food both for Hindus and Mahomedans, sweetmeats, chapatis, puris, bread of kinds, fruit, parched grains, nuts, tea, coffee, cakes and biscuits, mineral waters, tobacco, gurako, cigarettes, pan, matches, etc., is sold at the principal stations on the line, stalls being provided at those stations where the traffic indicates that this convenience for the public is necessary.

The sale of wine, beer, or spirituous liquors of any kind within the premises of the Company by the Lessees is prohibited.

2. Licenses will be granted on the following principles, either :—

(a) to a local man, by which means local public opinion can be brought to bear on the vendor, or

(b) where found more suitable, to a salesman whose wares have been found by experience elsewhere to be of good and approved quality.

If it is decided to grant the license to a local vendor, inquiries should be made by the District Traffic Superintendent, personally, or by his District Traffic Inspectors, through the Local Government officials, to ascertain what respectable local man can be recommended out of those who tender for the license.

Refreshments for Hindu Passengers.

3. (a) Stalls for the sale of sweetmeat and fruit, and other selected edibles. including tea and coffee, for Hindus, are provided at the principal stations

named below at which the mail and other trains halt a sufficient time to enable passengers to get out and partake of food :—

Victoria Terminus	Hoshangabad	*Kurduwadi
Kalyan	*Bhopal	Sholapur
Igatpuri	*Bina	Hotgi
Nasik	*Jhansi	Shahabad
*Manmad	*Gwalior	Wadi
*Chalisgaon	Dholpur	*Shegaon
*Jalgaon	*Agra Cantonment	*Akola
*Bhusawal	*Muttra	Ahmednagar
*Khandwa	Jubi	*Badnera
*Harda	Lonavla *	*Wardha
*Itarsi	*Poona	*Nagpur
Sohagpur	†Dhond.	

NOTE.—At the stations marked * the stalls are off the station platforms.

† In waiting shed south end of platform.

(*b*) The selection sold will depend on the local demand and custom, governed by the possibility of obtaining the articles locally in a fresh state and of good quality (see paragraph 12*a*).

All articles for sale must be shown on a list exhibited at the stall (see paragraph 11) with the prices thereof.

The prices should be the same as the local bazar rates for good quality articles.

(*c*) At the stations referred to above, articles of food, besides being sold from the stalls, will also be taken round the train on thalis and trays by the vendors' servants.

(*d*) At the smaller stations, where stalls are not provided, articles of food will be vended alongside of the carriages.

Refreshments for Mahomedan Passengers.

4. (*a*) At the more important stations, *viz* :—

Manmad	Bina	Poona
Bhusawal	Jhansi	Dhond
Khandwa	Agra Cantonment	Wadi
Itarsi	Muttra Junction	
Bhopal	Nagpur	

where trains halt for a sufficient time to allow of a meal to be taken, or passengers have to change, special provision will be made for Mahomedans.

These stations will be classed as 1st grade stations, and the vendors will provide the following articles :—

Chapatis	Pulao	Kabab
Parathas	Korma	Kheer or Halwa.
Boiled rice	Tarkari Gosh	Tea, coffee and milk
(See paragraph 6).		

(*b*) At less important stations which will be classed as 2nd grade stations, where the wait is not sufficient for passengers to have a full meal, Mahomedan vendors of tea and coffee are provided who will sell articles such as bread, biscuits, chapatis and such cooked food as can be eaten on the platform during the wait or in the train, or such articles as demand indicates, are required, or the District Officer requires him to provide.

Other such articles, as sweetmeats and fruit are purchaseable from the general vendor who purveys for both Hindus and Mahomedans.

These can be bought either at the stalls or from trays carried up and down the platforms.

The 2nd grade stations at present are:—

Burhanpur
Akola
Jalamb.
Sholapur.
Gulbarga.

General.

5. (*a*) At the stations given in paragraph 3 (*a*) where stalls are provided—also at the stations where food for Mahomedan passengers is sold, if stalls are provided, all food of all description on the stalls must be enclosed in cases. Food hawked up and down the platforms on trays or barrows must be covered by gauze-wire drums to keep off flies.

(*b*) Cut fruit (like melons and pomegranates), sugarcane, also shev, bajea, and the like, must also be similarly covered.

(*c*) Biscuits, bread, fancy cakes, Europe sweets, and such like things should be kept in glass bottles, stoppered.

(*d*) Drawings and photos of the standard type of stall case, and of the standard gauze drums have been furnished to each District Traffic Superintendent. It rests with the District Traffic Superintendent with the aid of his District Inspectors and by personal inspection to see that the standard is followed and that the cases and covers are fly-proof, efficient and stoutly made, and that the food is covered.

6. When a passenger requests the Guard of a train to wire on his behalf to any of the principal stations where there is a Lessee for the sale of food to Mahomedan passengers, for a 1st or 2nd class meal to be provided for him, the Guard must do so on service.

7. The Lessees are prohibited from sub-letting their licenses. If this rule be broken, the license will be cancelled.

8. (*a*) The Lessee must employ within the Company's premises only such person or persons from time to time as may be approved by the Company, and each person so employed will be provided with, and will wear, at all times, when on the Company's premises, a uniform, consisting of a khaki pugree, a khaki jacket, an arm badge, and a white dhotie, which must be provided by the Lessee at his own expense.

This uniform must be clean.

(*b*) Any servant in dirty clothes will be expelled from the station by the Station Master.

9. Vendors are prohibited from calling out their wares either during the day or night under the penalty of having their salesmen turned off the platform and license cancelled, if the noise caused by their servants is not abated on warning being given.

10. The Lessee must provide such articles and of such different or other kind as may be specified by the officers of the Company from time to time.

11. The Company will fix the prices and rates at which the Lessee shall sell his wares within the Company's premises. Station Masters are personally responsible that a Tariff signed by the Deputy Traffic Manager, "Coaching," showing rates at which fruit, sweetmeat, tea and coffee, etc., are sold, is exhibited at the stall. The rates to be charged must not exceed the rates prevailing in the bazar.

12. (*a*) Station Masters must see that these instructions are strictly carried out, and they must also make a point of having the food, sweetmeats, and the staff who will sell the same, paraded, before them daily, and they should see that the Lessees' servants are clean and properly clad according to the rules, and that the sweetmeats, foodstuffs, etc., are of good quality, fresh and wholesome so far as they can see.

(*b*) Station Masters must make it their business to see that vendors cover all food exposed for sale, also cut fruit, such as melons, cut sugarcane, cut pomegranates, etc.

Oranges, plantains, apples, pears, and the like when in their whole skin, do not require covering.

(c) Any unwholesome and stale food, sweets, or fruit, should be rejected and removed from the station immediately.

(d) If the necessity for this measure occurs more than once, the Station Master will take samples of the stuff and seal it up in clean paper and submit it to the Medical Officer, and report the case to the District Traffic Superintendent, who should deal with the matter and report.

(e) Station Masters may invite the assistance of the Medical Officer (Government and Railway) if there are any at the stations, to check the purity and quality of supplies.

(f) Any complaint made by the Medical Officer of the District or his Assistants on the quality of the articles should be at once reported.

13. (a) European troops, while travelling by railway, *are not to be supplied* at the stations with *cut fruit*, sweetmeats, milk or any other articles except under the special orders of, or by arrangement with, the General Traffic Manager, or District Traffic Superintendent in each instance, and the Lessee is not to be allowed to come on to the platform to sell his wares or to hold any communication with such troops while special troop trains are standing at the station, or while troops are waiting at the stations to proceed by special troop train.

(b) Fruits, *whole in their skins*, can be sold to European troops *but nothing else.*

(c) Where stalls have been put on the platform or within the railway premises, the stalls must be closed, if necessary, while special trains conveying European troops are standing at stations or while such troops are waiting there to proceed by special troop trains, and the Lessee must not be allowed to sell anything to the troops, except as provided above.

14. The tea and coffee Lessees (Hindu and Mahomedan) at the following stations must provide at their own cost stoves on the primus principle for boiling water for tea instead of using sigris. The cleanliness of their stalls and surroundings is a *sine qua non* and must be insisted on and ensured.

The milk and sugar vessels must be clean and covered.

District Officers have been advised what the approved type of stove is.

Victoria Terminus.	Harda.	Ahmednagar.
Masjid.	Itarsi.	Akola.
Byculla.	Hoshangabad.	Shegaon.
Dadar.	Bhopal.	Murtajapur.
Thana.	Karjat.	Nagpur.
Kalyan.	Lonavla.	Badnera.
Kasara.	Poona.	Wardha.
Igatpuri.	Dhond.	Warora.
Nasik.	Kurduwadi.	Pipariya.
Manmad.	Sholapur.	Guna.
Bhusawal.	Hotgi.	
Khandwa.	Wadi.	

15. (a) The special articles to be provided for Mahomedan passengers, *vide* paragraph 4 are as shown in Appendix A to this circular.

(b) The articles to be sold by the general vendors are as given in Appendix B (*i*). Special attention is directed to the remarks against the articles on this list.

(c) In Appendices B (*ii*) to B (*vii*) is given an amplified list of articles shown in Appendix B (*i*) with description of articles to allow of variation owing to local habits or usages.

16. The procedure to be followed in granting these licenses is as follows:—

(a) On recommendation being made by the District Traffic Superintendent that the provision of such convenience is necessary, the Deputy Traffic Manager, Coaching, will call for tenders and will decide to whom the license should be given and fix the yearly fee to be charged.

(b) The cover containing such a tender must be sealed and addressed to the Personal Assistant to the General Traffic Manager, Great Indian Peninsula Railway, Bombay.

The Personal Assistant to the General Traffic Manager will arrange for the covers containing these tenders to be placed in a sealed box as they are received, the box being opened by him on the date fixed for the purpose.

The tenders will then be sent to the Assistant Traffic Superintendent, Coaching, who will pass them on to the Deputy Traffic Manager, Coaching, with his remarks, for orders. It rests with the Deputy Traffic Manager, Coaching, to select the most suitable applicant for the license, and nothing will bind him to give it to the highest bidder.

(c) These licenses are renewable year by year provided the Lessee has given satisfaction, *i.e.*, there has been no cause for complaint against him and that he has observed the rules and the conditions under which the licenses have been granted.

(d) Should a Lessee be unwilling to renew his license for the following year, or, should the Company decide not to renew his license, the Deputy Traffic Manager, Coaching, will send to the District Traffic Superintendent concerned a notice to be exhibited at the station inviting tenders for the license.

N.B.—The last revision of Traffic Instructions Book was that of Order No. 274, dated 27th October 1915.

BOMBAY:
The 9th November 1915.

W. LAIDLAW,
Acting General Traffic Manager.

APPENDIX "A."

List showing eatables to be provided for Mahomedan Passengers.

Chapatis.
Parathas.
Boiled rice.
Pulao.
Korma.
Tarkari Gosh.
Kabab.
Kheer or Halwa.
Tea, coffee and milk.

NOTE.—Fruit, sweetmeats, etc., can be obtained from the general vendors.

APPENDIX B (*i*).

List of eatables and sweets to be sold by general vendors.

1. EATABLES OTHER THAN SWEETMEATS.

B. Puri (Chapati with ghee).
Kachauri.
Khasta Kachauri.
Dahi Wada.
Pakauri. (A sort of vegetable rissole of ground udid mixed with green dhunia leaves and fried in ghee.)
Khurona (or Shakarpara).
Samausa.

B. Papar.
Paparia.
Matri.

B. Dalmoth of sorts.

B. Sev $\frac{\text{sweet}}{\text{salt.}}$

B. Tarkari (*i.e*, vegetable of sorts).

B. Achar of sorts.

B. Chatni.
Kachaloo.

2. SWEETMEATS IN THE PREPARATION OF WHICH GRAM FLOUR IS USED.

B. Khaja.

B. Ladoo of Bundi.

B. " Motichoor.

B. " Magad.

B. Jalebi.

B. Imirti.

B. Halva.

B. Halva Sohan.

B. Ghevar.

B. Sootarfeni.

B. Balooshai.

B. Gulab Jaman.

Nothing in which gram, wheat, or other flour is mixed can be taken on a fast day.

3. SWEETS MADE WITH MILK.

Pera.
Barfee.
Sandes.
Mawa or Khoa.
Gulab Jaman.
Rashghulla.
Malai-ke-Ladoo.
Milk.
Curd.
Rabri.
Malai.
Ice Cream.

} Would be eaten by Brahmins or by travellers when fasting.
Note.—A person fasting will eat nothing which is prepared with grain.

B. Brahmans will eat the articles against which is a B, provided they are prepared with milk *not* with water.

Anything prepared with water is considered kacha food and as such can only be eaten in the Chowka.

The Following articles are called pukka :—

(1) Articles cooked simply in ghee, such as Laddoos, Puri, Kachauri.
(2) Articles cooked simply in milk, *i.e.*, without the least mixture of water.
(3) Parched grain.

APPENDIX B (*ii*).

Amplified list of items given in Appendix B (i).

EDIBLES OTHER THAN SWEETMEATS.

Bhajia	Gram flour mixed with pieces of onions or potatoes or vegetable fried in oil with chillies and salt and turmeric.
Chatni	Mixture of chillies, salt and cocoanut or gram dhal.
Chapatis	Wheat flour rolled in flat cakes with a little ghee over them.
Chivda	Parched rice with a few pieces of ground nuts and a little dhal in it fried in oil with chillies, salt and turmeric.
Dahee Wada	Moong or gram, or udid dhal cakes, fried in ghee or oil, soaked in water and then covered with curd and some spices, chillies and salt sprinkled over them.
Dalmoth	Gram dhal fried in oil or ghee and mixed with salt and chillies together with fine sev.
Hari dhal (or Khari dhal)	Dal (moong or gram) fried with salt and ghee.
Kachaloo	A plain boiled potato cut into pieces and mixed with a little tamarind essence with chillies, salt and turmeric.
Kachori	Puri seasoned with salt and pepper and powdered udid dhal.
Kachori Khasta	Kachori with extra ghee mixed with flour before frying.
Khare Dane	Parched or roasted ground nuts (Mungfali) fried with salt.
Khasta Nimkin	Dhal, ghee, salt, chillies, or pepper.
Khurona (or Shakarpara)	Wheat flour, ghee, with salt.
Makhan Wada	Cakes with cocoanut, raisins and other spices inside them.
Masoor Dhal	Dhal of masoor, fried in ghee.
Matri	Maida, ghee and salt.
Pakauri	A sort of vegetable rissole of ground udid or gram mixed with green dhunia leaves and fried in ghee.
Papad	Fried rice or udid dhal, as the case may be, prepared in butter milk or in plantain tree juice, mixed with chillie powder, salt and asafœtida.
Paparia	" " "
Phova or Kurmura or Moormura or Lahi	Parched rice.
Pickles (or Achar)	Any fruit mixed with salt and oil or mustard and chillies.
Puri	Small chapatis prepared in milk or water and fried in ghee.
Putana	Parched gram.
Salted gram	Gram seasoned with salt. "Usal" in Mahratti.
Samousa	Wheat flour, oil or ghee and salt and pepper and potatoes or spices.
Sattoo	Mixture of parched wheat and gram or barley.
Sev Khari (Salt)	Gram flour, mixed with salt, chillie powder and fried in ghee or oil.
Sev Godi (Sweet)	Gram flour, mixed with jagree or sugar, fried in ghee or oil.
Sev Shingada	Made of shingada (bulb or tuber of a water plant used on fasting days).
Tarkari or Sak	Vegetables of all sorts.
Watana	Watana seasoned with salt. "Usal" in Mahratti.

N.B.—All the above articles are considered as "Cooked" and would not be eaten by Brahmins or any Hindu on fasting days.

Brahmins or other Hindus will eat on fasting days, preparations of pure milk, such as Mava, Pedha, Barfee, etc.

APPENDIX B (*iii*).

Amplified list of articles given in Appendix B (i).

SWEETMEATS MIXED WITH GRAIN FLOUR.

Anarsa	Rice flour, khus khus and jagree, fried in ghee—Red.
Balooshai	Wheat flour, sugar and ghee, with coating of sugar—White.
Dalpatti	Any kind of dhal either gram or moong, fried with sugar—Yellow.
Dhokli	Wheat flour, sugar and ghee.
Gagen Gathia	Wheat flour, ghee and sugar coated
Gathia of Mawa	Wheat flour, ghee, sugar and mawa.
Gharga	Wheat flour, jagree, fried in ghee or oil—Red.
Ghever	Wheat flour, sugar, fried in ghee, milk or water—White.
Ghujia (or Gojha)	Wheat flour, mixed with water, made into cakes in which cocoanut, raisins and sugar crystals are put in, fried in ghee and sometimes water with sugar and sometimes not.
Gulab Jaman	Wheat flour, khoa (or mawa) burnt milk and sugar, fried in ghee and coated with sugar—Red.
Halwa Badami	Wheat flour, sugar, ghee and almonds—Yellow.
" Muskoti	Wheat flour, sugar and ghee—White.
" Sohan	" " — "
" White, *dry*	" " — "
Immurti	Udid dhal, sugar and ghee.
Khaja	Wheat flour, sugar, and ghee—White.
" cream	Wheat flour, sugar, ghee and cream.
Khoorma	Wheat flour, sugar and ghee—White.
Laddoo of Bundi	Gram flour, sugar and ghee, large size.
" Motichur	" " small size.
" Magdal	" "
" Malaike	Wheat flour, ghee and sugar and khowa.
" Salub	" " and salub.
Malpuwa	Wheat flour, sugar, fried in ghee—Red.
Mashoor	Gram flour, ghee, sugar and dry fruits.
Mesoof	Gram flour, ghee and sugar.
Mohanthal	Gram or udid flour, ghee and sugar—Yellow.
Nankhatai	Wheat flour, ghee and sugar—White.
Revdi	Til and sugar—White—round.
Roat	Wheat flour (rawa), ghee and sugar.
Sheera	Wheat (crushed), with sugar and fried in ghee.
Sootarfeni	Wheat flour, sugar and ghee—White.
Samosa of Mawa	Wheat flour, ghee and sugar.
Tilpatti (or Gajak)	Til and sugar—White.

N. B.—Some Brahmins will not eat all the above articles, unless they are prepared with milk (*not* with water).

APPENDIX B (iv).

SWEETS MADE WITH MILK.

[*Amplified list of articles given in Appendix B (i).*]

Barfee (Milk and Sugar). **Curd (or Dahee).** **Gulab Jaman.** **Ice Cream.** **Malai.** **Malai-ke-Laddoo.** **Mawa (or Khoa).** **Milk.** **Pera (or Pedha).** **Rabri.** **Rasghulla.** **Sandess (a Bengal sweet).** **Shreekhand.** **Basundi.**	Would be eaten by Brahmins or by travellers when fasting. *Note.*—A man fasting will eat nothing which is prepared with grain.

SWEETS PREPARED WITH SUGAR ONLY.

Batasa . . . (A sugar cake)

APPENDIX B (v.)

MEALS.

A full meal would consist of the following :—

(i) For Vegetarian Hindus.

Rice and dhal, properly fried in ghee.

Vegetables, 3 kinds.

Chapatis.

Pickles, Papad, etc., and a cup of tea or coffee, if required, or iced water.

(ii) For Non-Vegetarian Hindus.

Rice and dhal, properly fried in ghee.

Vegetables, 3 kinds.

Chapatis, with Pulao (meat and eggs.)

Pickles, Papad, etc., and a cup of coffee, if required, or iced water.

(At present, no provision has been made to supply the above.)

APPENDIX B (vi).

FRUITS.

Plantains.
Apples
Oranges.
Guavas.
Bor.
Sitafal.
Sheps.
Cocoanuts.
Mangoes.
Groundnuts.
Dates, fresh.
,, dry
Kismis (or Raisin).
Dry figs.
Khurbani or Aloo—A kind of fruit.
Singhada—The bulb or tuber of a water plant.
Sweet Lemons.
Pomegranates.
Kajoo.

APPENDIX B (vii).

FOR MAHOMEDANS.

Eatables other than sweets.

Roti (of all sorts).	
Parathas	A kind of bread prepared with ghee and baked on a girdle plate (Tawa).
Chapatis.	
Shirmall	A kind of bread kneaded with milk and a little sugar and butter.
Pulao	Rice with meat.
Salan	Curry.
Kallia	Meat with vegetable, a curry (refined word salan).
Tarkari Gosh	Vegetable.
Qorma	Meat without vegetable.
Kofta	Mutton balls.
Kabab	Roasted meat.
Boiled rice.	
Cooked vegetables.	

Complete meals.

Breakfast and Dinner should consist of the following :—

Breakfast.

FIRST CLASS (Re. 0-9-0).

2 Parathas
1 Plate Pulao.
4 Kababs.
1 Cup Salan (Qorma).
1 Plate Kheer

Breakfast.

SECOND CLASS (Re. 0-6-0).

4 Chapatis.
1 Cup Qorma.
1 Plate Rice and Curry.
1 Plate Kheer.

Dinner.

FIRST CLASS (Re. 1-0-0).

2 Parathas.
4 Chapatis.
1 Plate Pulao.
1 Plate Chicken Curry.
4 Kababs
1 Plate Rice and Curry.
Some Sweet or Fruit.

Dinner.

SECOND CLASS (Re. 0-12-0).

4 Chapatis.
2 Parathas.
1 Cup Qorma.
1 Plate Rice and Curry.
1 Plate Pulao.
1 Plate Kheer.

Passengers not requiring full meals can obtain single dishes at the rates shown in the Tariff at the stall at each station.

NOTE.—The Mahomedan Tea and Coffee Vendors at the smaller stations referred to in paragraph 4 of this order will sell on the platform only Roti, Tarkari and Rice and Curry.

No. 198-T., dated 26th-28th January 1918.

From—The Agent, Madras and Southern Mahratta Railway,

To—The Secretary, RAILWAY BOARD.

To deal categorically with the questions asked by the Hon'ble Rai Bahadur B. D. Shukul :—

(i) At the instance of the Railway Board a census was taken of the passengers travelling by train for the week ending 22nd July 1916. At that time the Mail train was a light one of 14 units, and the result of the census shows there was no overcrowding. Since then the Delhi Express has been

taken off and the Mail (No. 6 Up to which Mr. Gandhi refers) carries a maximum of 20 units. I have no knowledge of the number travelling in the train conveying Mr. Gandhi, but it is recorded that there were but 17 units on it, and if there had been any serious overcrowding it is improbable that the Station Staff could have neglected to attach extra vehicles.

(*ii*) On the date of Mr. Gandhi's letter we were no longer running third class Refreshment Cars on the Mail trains, and his remarks refer to tea obtained from the Indian Refreshment Rooms. In the various reports which have been submitted to me regarding the Pilgrim Committee, the methods of inspection and maintenance of these rooms have been clearly described, and I have every reason to believe that the refreshments provided meet with the approbation of the general public.

(*iii*) It would be impossible to sweep or clean out compartments unless they were empty and passengers would not consent to vacate the carriages and remove their luggage for this purpose.

(*iv*) I am obliged to say that this paragraph represents an absolutely untrue account of the general state of the Refreshment stalls. The stalls are frequently inspected by the Inspector specially engaged for the purpose and they are also seen by myself, the General Traffic Manager and his District officers and Traffic Inspectors when travelling. Their condition is clean, I may say far cleaner than a very large number of shops in the bazaars. The provision of fly-proof receptacles both for refreshments which are sold at the stalls and for refreshments which are hawked on the platform has received attention and about one-third of the total number of receptacles required has already been issued and the manufacture of the remainder is proceeding rapidly.

(*v*) In connection with this question, I beg to quote a paragraph of a letter from my General Traffic Manager in which he was discussing the conditions of pilgrim traffic :—

> "With reference to paragraph 8 of the same the proposal that Travelling Sweepers should accompany trains has received my careful consideration, and I am of opinion that this method of cleaning the carrige latrines is inadvisable.
>
> High Caste Hindus, in fact I may say all passengers would object strongly to scavengers entering the carriage with their brushes , etc., for the purpose of cleaning latrines while they were sitting in the carriages. As you are aware, carriages are so built that access to the latrines can only be obtained through the body of a carriage. It appears to me that the best method is to place special sweepers at the stations where fast specials terminate their run and to have the carriages thoroughly cleaned out before the return journey is commenced. As already remarked, pilgrims on this railway do not travel for long distances. It is not necessary for me to offer an opinion whether in cases where passengers do travel for very long distances, the necessity of cleaning the latrines *en route* is such that the advantages of employing travelling sweepers are greater than the disadvantages, but in case of short distance traffic, the disadvantagss certainly predominate. "

As regards the through trains running long distances, there is a good deal to be said in favour of cleaning the closets *en route*. The difficulty is that objections may be raised to sweepers entering carriages. I enclose for your information copy of a circular No. 83, dated 11th September 1911, issued by the Chief Medical Officer. It is possible that the views of the Indian public have changed to some extent then, and the question whether we should instruct sweepers to clean the latrines at certain stations will receive attention I need hardly say that they are thoroughly cleaned out before the commencement of a journey. No doubt a considerable quantity of water is used by third class passengers as the number of passengers in the carriage is large. Strict orders have been issued that tanks must be filled at frequent intervals and the attention of the District Traffic Superintendents will be again drawn to this.

MADRAS AND SOUTHERN MAHRATTA RAILWAY COMPANY LIMITED.

MEDICAL DEPARTMENT.

Chief Medical Officer's Office,
Rayapuram, Madras, 11th September 1911.

CIRCULAR No. 83.

The General Traffic Manager reports that cleaning of the latrines of all through trains at your station should be undertaken by this Department: since the traffic sweepers are under the control of this Department will you please arrange to carry out the same.

It is not of course intended that the sweepers should enter the carriages of trains which run through except when they are actually required to do so.

L. H. I. BELL,
Acting Chief Medical Officer,
Madras and Southern Mahratta Railway Company, Limited.

No. 552-T.—17., dated 22nd January 1918.

From— MR. A. T. STOWELL, Assistant Secretary, RAILWAY BOARD,
To—M. K. GANDHI, Esq., Satyagrahashram, Sabarmati.

In continuation of this office letter No. 552-T.—17, dated the 9th November 1917, I am directed to state that the Railway Board have carefully considered the various suggestions for promoting the comfort and convenience of third class passengers on Indian Railways, contained in your letter of the 31st October 1917, to the address of the Secretary to the Government of India, Department of Commerce and Industry, and your letter to the Press, and they wish to express their full sympathy with the motives which have actuated your representation.

2. The chief points dealt with in your complaint of the discomforts of third class travel in India, are (*i*) over-crowding, (*ii*) refreshments, (*iii*) want of cleanliness in carriages and closets and of station latrines and waiting halls, (*iv*) want of sympathy and due recognition of the rights of 3rd class passengers on the part of the railway staff, and (*v*) difficulty in obtaining tickets and seats in carriages without bribery.

3. In regard to each of these points I am to make the following remarks *viz.* :—

(*i*) *Over-crowding.*—The question of over-crowding in 3rd class carriages has from time to time received the attention of the Railway Board and in this connection a Memorandum of measures taken by the Railway Board from 1905 up to 1915, to promote the comfort and convenience of 3rd class passengers on Indian Railways is enclosed for your information. Again, in 1916 Railways were asked to carry out a special count of the 3rd class passengers travelling on all important trains and to furnish the Railway Board with the result, comparing the numbers with the seating capacity provided, to enable them to decide whether over-crowding was so frequent and serious as to call for any special action. The Railway Board found that there was undoubted over-crowding on some trains and on certain sections, especially on the occasion of fairs and *melas*. With a view to minimising this they addressed a letter to the Agents of State Railways, on the subject, forwarding a copy thereof to the other principal Railway Administrations. It was recognised that on account of the heavy reductions in passenger train services which

was due to the impossibility of obtaining a sufficient supply of materials for the repair and renewal of rolling-stock in consequence of the war, nothing really effective could be done in present circumstances to solve the problem of over-crowding in trains; but the Railway Board recorded the following points which they thought might be of help in that direction and would certainly call for consideration when normal times returned :—

(*a*) All possible increase in the composition of the over-crowded trains.

(*b*) Temporary use of all available stock fit to run on occasions of festivals and *melas* and the borrowing of stock from other Railways for the purpose.

(*c*) Maintenance of a much closer check on the requirements of traffic.

The introduction of Inter class accommodation on all important trains is another question under the consideration of the Railway Board which, it is thought, would probably meet the requirements of those who are averse from travelling in the crowded 3rd class, but who cannot afford to travel second class.

(*ii*) *Refreshments*—The matter of food supply to Indian passengers in running trains by means of Refreshment Cars, in railway refreshment rooms and by platform vendors is one which has also received the close attention of the Railway Board and the highest sanitary authorities of Government.

In 1911, the Railway Board circulated to State Railways a note by the General Traffic Manager, Madras and Southern Mahratta Railway, on the arrangements in force on that line for supplying Indian passengers with refreshments. The note dealt especially with Refreshment Cars for Indians which had been running on that line for some years and had proved a success; also with the provision of refreshment rooms for Indian passengers at important stations and platform refreshment stalls. The Railway Board asked the State lines to consider the advisability of introducing similar conveniences and to furnish the Railway Board with their views thereon. At the same, time they sent the note to the principal Companies' lines and asked the Agents to place it before their Boards of Directors for consideration. The replies to this reference from the different administrations are summarised as follows :—

North Western Railway.

Tried the experiment of running a Refreshment Car on a III class Express and as it was well patronised, a second car was added in 1915, and a proposal was made to build two or three more cars to run on convenient passenger trains when funds became available. On this line the running of these cars may therefore be looked upon as a definite success, but the further extension of the system has had to be postponed owing to present conditions. At certain important stations on the same railway separate refreshment rooms with caterers of proper caste are provided for Hindus and Muhammadans, where cooked fresh food is available at moderate rates. Indian platform vendors are provided at nearly all stations under supervision.

Eastern Bengal Railway.

Owing to the short runs on this line Refreshment Cars are not found to be necessary, but platform vendors sell refreshments to Indian passengers at the principal stations. The experiment of providing refreshment rooms for 3rd class passengers at important Junctions and other stations was tried, but did not prove a success.

Oudh and Rohilkhand Railway

Expressed the opinion that owing to local customs, caste prejudices, etc., Refreshment Cars were not suitable to the part of the country through which

the line passes. Suitable platform vendors are employed and where trains stop long enough, provision is made for a stall or counter in a convenient part of the station with a bench and a space for cooking on *Sigris*. Guards have instructions to telegraph in advance for full meals to stations where such can be provided.

Burma Railways.

Refreshment Cars are not required on this line as the conditions in Burma are totally different from those obtaining in India. Food of a substantial nature to which the Burman is accustomed is obtainable at all principal stations.

Bengal Nagpur Railway.

Indian Refreshment Cars were tried and did not prove a success, but when it is not possible to make suitable arrangements for the supply of food at roadside stations a compartment in the train is set aside for a travelling vendor who hawks his wares on the platform. The arrangement is fouud to be popular. The experiment of refreshment rooms was also tried but proved a failure.

East Indian Railway.

The experiment of running Indian Refreshment Cars was given an extended trial, but owing to caste or other prejudices the cars were not patronised and had to be discontinued. Refreshment rooms are provided at certain selected stations and platform vendors who are supervised by Refreshment Inspectors are provided at all important stations.

Bombay, Baroda and Central India Railway.

A trial was given to the running of an Indian Refreshment Car and although every effort was made to make it a success, it proved a failure. Refreshment rooms are provided at certain stations which are fairly well patronised. Platform vendors are employed at all stations.

Great Indian Peninsula Railway.

The existing arrangements for supply of food at the main line stations are considered fairly ample and adequate. In 1915, plans were drawn up for the provision of separate refreshment rooms for Hindus and Muhammadans at some of the principal stations. At other principal stations the improvements have been made in the existing accommodation by giving the Hindus and Muhammadans each a small court with or without benches apart from the 3rd class Waiting Halls. Special provision has also been made for Muhammadan passengers at some of the main stations where no such provision existed hitherto, and where Muhammadan licensees now supply cooked food. Arrangements are also made to wire ahead the food requirements of Mahammadan passengers. As regards the Hindus, stalls are provided at all the principal stations where a good selection of food and fruit is obtainable, besides tea, coffee, milk, etc., Wherever stalls have been provided the food is kept in glass and gauze wire cases to keep off flies and dust.

Bengal and North Western Railway.

Does not consider the running of Refreshment Cars necessary or suitable for the Railway. The arrangements in force are identical with those obtaining on the East Indian Railway, *viz.*, selected Hindu and Muhammadan vendors, who pay a small fee, are licensed to sell food on the platforms and in stalls outside. The arrangements suit local conditions.

Madras and Southern Mahratta Railway.

Refreshment Cars are run with success and the system is being extended. Refreshment rooms are also provided at the principal stations.

His Highness the Nizam's Guaranteed State Railway.

There are sweetmeat vendors at all stations and at certain important stations and in addition to sweets, curry and *chappaties* are also obtainable.

On nearly all the principal Railways printed tariffs at which articles are authorised to be sold are issued to vendors.

Instructions were subsequently issued to the three State Railways to adopt the Great Indian Peninsula Railway rules which were found to be the best in the interests of the travelling public, and this has been done. These rules provide that none but good and wholesome articles shall be sold by the vendors at current market rates, and that the contractor and his salesmen shall always appear in clean and decent clothes. These arrangements are put under the supervision of Station Masters, Inspectors and Passenger Superintendents, where employed. The question of food supply to Indian passengers has also been considered by the Pilgrim Committees of the various Provinces in their Reports in connection with pilgrim traffic. In communicating orders on railway matters on the recommendations of these Committees and of the Sanitary Commissioner with the Government of India, the Railway Board have brought prominently to the notice of Railway Administrations the importance of proper supervision of food-stuffs and, in particular, their protection from flies, dirt, etc. The Senior Government Inspectors of Railways have also been asked to give the subject their special attention and include it in their Reports.

(*iii*) *Cleanliness in carriages and closets and of station latrines and waiting halls.*—As a rule the carriages are cleaned out at departure and destination stations. The recommendations on this subject of the various Pilgrim Committees referred to in paragraph 3 (ii) above, were also communicated to the Railway Administrations and the replies received show that they are doing everything possible in this respect. The importance of providing ample water-supply and of ample and suitable latrine accommodation at the halting stations and the necessity for keeping such places under sanitary supervision has also been impressed on Railways, and they have been asked to give the matter their full consideration.

(*iv*) *Want of sympathy and due recognition of the rights of 3rd class passengers.*—From the memorandum of measures taken by the Railway Board for the improvement of the comforts and convenience of 3rd class passengers, and the remarks made in paragraph 3 (*i*) above, it will be seen that the requirements of 3rd class passengers have constantly received the attention of the Railway Board, and that the conditions of travel of this class of passengers have been improved very considerably. The Railway Board, however, are anxious to obviate reasonable complaints and are again drawing the attention of railways to the subject.

(*v*) *Difficulty in obtaining tickets and seats in carriages without bribery.*—It is difficult to see what railways can do beyond providing all possible facilities for passengers in order to enable them to obtain their tickets in good time before the departure of trains. This was impressed on Railway Administrations and the replies received showed that continuous booking is in vogue at the larger stations on main lines, while on others booking offices open from half an hour to three hours before the departure of trains, according to the importance of the booking offices and the traffic dealt with at each.

4. As regards the question of educating the travelling public by means of notices and bye-laws, I am to say that the Railway Board doubt whether much could be accomplished in the way suggested by you, the majority of 3rd class passengers being illiterate. They are, however, bringing this point to the notice of Railways

Memorandum of measures taken by the Railway Board since 1905, to promote the comfort and convenience of Intermediate and 3rd class passengers.

Immediately after assuming charge of their office in 1905 the Railway Board issued a special letter to all the principal Railway Administrations calling their attention to the desirability of making early provision in respect of the following matters :—

(a) Facilities for passengers to obtain their tickets a longer time before the departure of the trains by which they intend to travel.

(b) Facilities for examining the tickets of 3rd class passengers both at terminal and roadside stations, to enable them to have ready access to the proper platforms and take their seats without the crush which is liable to occur.

(c) Adequate sitting accommodation for 3rd class passengers in carriages so as to prevent the over-crowding of trains.

The Consulting Engineers were asked to watch the progress made by railways under their control in regard to the provision of the several facilities, and the reports received indicated that a great deal had been done to give effect to the wishes of the Railway Board.

Section 62 of the Railways Act gives Government power to require any Railway Administration to provide and maintain in proper order, in any train worked by it which carries passengers, such sufficient means of communication between passengers and the railway servants in charge of the train as they approve. Special action was taken by the Railway Board in 1906 to ensure that, wherever practicable, such means of communication should be provided. Appendix 20 of the Administration Report for the year 1914-15 shows for each of the more important systems the number of mail passengers and mixed trains which had been so fitted up to the 31st March 1915 and the total number of trains run. Instructions have also been issued by the Railway Board for the fixing of a notice in each carriage indicating the method of using the means of inter-communication provided.

The Railway Board have issued orders directing that boards should be attached to the outside of each compartment reserved for women indicating in English and the vernacular of the districts in which the carriage is run that these compartments are for women only. A suggestion has recently been made that a figure of a woman painted on the doors of carriages reserved for women would prove of advantage as an indication to illiterate women of the carriages which have been especially reserved for them. Experiments are at present being made on the North Western Railway to ascertain whether this method of distinguishing women's reserved compartment will serve a useful purpose.

Another matter which has engaged the attention of the Railway Board is the improvement of the supply of refreshments for Indian passengers Special inquiries were undertaken by the Board to ascertain the nature and efficiency of the arrangements made by the various Railways for the inspection of licensed refreshment vendors. The practice of Railway Administrations is not uniform, but in each case means have been adopted for inspecting the wares offered for sale by these vendors, and for ensuring, so far as possible, that they shall be clean and wholesome.

Some years ago the Madras and Southern Mahratta Railway Company introduced special cars fitted with conveniences for the sale of refreshments for Indian passengers and accommodation for washing before taking food in accordance with caste requirements. These carriages are run on all important mail and passenger trains on the system. The Railway Board brought this to the notice of all the principal Railway Administrations, supplying them with a note showing in detail the arrangements made by the Madras and Southern Mahratta Railway. As a result, several of the more important administrations have experimented with the running of dining cars for Indian passengers. The experiment, owing, it is understood, to the caste prejudice of passengers, has proved a failure on the East Indian, Bengal-Nagpur and Eastern Bengal

Railways In the Punjab, on the other hand, it has proved eminently successful, and the North Western Railway propose to build a number of Refreshment Cars for Indian passengers. At present the Railway Board are in communication with Railway Administrations regarding the further improvement of the arrangements made for supplying refreshments to Hindu and Muhammedan passengers.

In 1909, the Railway Board, as an experimental measure, authorised the appointment on the North Western and Oudh and Rohilkhand Railways of a number of officials of a new class designated "Passenger Superintendents." These officers were recruited from among retired Indian officers of the Indian Army. They were given a distinctive uniform and placed under the charge of a special officer of the Traffic Department. Their duties were—

(*i*) to attend to the complaints of the humbler class of passengers and to assist them to find room in trains by directing them to carriages where accommodation was available;

(*ii*) to supervise the supply of refreshments by platform vendors, and generally to do what is in their power to secure the greater comfort and convenience of passengers at railway stations.

The experiments having proved successful, the appointment of these Passengers Superintendents has become permanent on the railways on which they were first introduced, and similar appointments have been created on several other railways.

It is impossible to give in detail a statement of all the works which have been carried out during the last decade with a view to increasing the comfort and convenience of 3rd class passengers, but it may be stated that a great deal has been done in the following general directions:—

(*i*) The construction of enlarged and improved waiting shed accommodation.

(*ii*) The substitution of high for low level platforms at the more important passenger stations.

(*iii*) The substitution of new and improved 3rd class passenger carriages generally of the bogie type and of the same dimensions as those used for passengers of the higher classes. These modern carriages are fitted with latrines, upper berths and racks, while the roofs are of improved design with greater heat-resisting properties.

(*iv*) The provision of passenger instead of mixed trains on all the more important routes and the introduction of 3rd class express trains running at practically the same speed as mail trains.

(*v*) The introduction of improved lighting, mainly electric, in 3rd and intermediate class carriages.

(*vi*) The improvement of the arrangements made on special occasions at places of pilgrimage or fairs. Of what has been done in this direction, the account recently communicated to the press, of the arrangements made by the Oudh and Rohilkhand Railway on the occasion of the Kumbh Mela at Hardwar in April last is an indication.

Any further improvement in the immediate future in the direction of the provision of more 3rd class accommodation is at present rendered extremely difficult, apart from the necessity for economy imposed upon railways by the war, on account of the impracticability of obtaining raw material required for the building of coaching vehicles. What is possible will, however, be done during 1916-17 by the rebuilding of obsolete stock.

The Railway Board have recently arranged for a special census of the actual number of passengers in each train daily on the routes regarding which there have been most complaints of over-crowding. The reports received show that though there has undoubtedly been serious over-crowding on occasions, over-crowding is the exception even on these routes specially selected for examination on account of complaints received.

The results are at present being examined by the Railway Board with a view to seeing whether by any re-arrangement of train service the over-crowding can be reduced. A special report has recently been received on the conveyance of pilgrim traffic, and is now under the consideration of the Railway Board. They propose to adopt immediately such of the recommendations contained in this report as are found on inquiry to be practicable.

Question asked by the Hon'ble Mr. S. N. Banerjee at the Meeting of the Imperial Legislative Council held on the 9th March 1916.

Measures taken to promote the comfort and convenience of Intermediate and third class railway passengers.

1. Will the Government be pleased to make a statement showing the measures that have been taken from 1905 to 1915 to promote the comfort and convenience of intermediate and third class railway passengers?

2. Will the Government be pleased to state what further measures they propose to take in the same direction in the immediate future?

Reply by the Hon'ble Sir R. W. Gillan to the Hon'ble Mr. S. N. Banerjee's question re *measures taken to promote the comfort and convenience of Intermediate and third class Railway passengers.*

A statement* is laid on the table showing the measures which have been adopted by the Railway Board, from the constitution of a Board in March 1905 up to the present time, for securing the greater comfort or convenience of third class passengers, and of passengers generally where passengers of the third and intermediate classes are mainly affected, and showing also the action immediately proposed with the same object. No steps have been taken especially for the benefit of intermediate class passengers.

[*See the Memorandum attached to letter to Mr. Gandhi.]

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915 (5 & 6 Geo. V, Ch. 61).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Thursday, the 28th February, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding* and 56 Members, of whom 49 were Additional Members.

RESOLUTION *RE* RECRUITMENT FOR THE TECHNICAL AND SCIENTIFIC SERVICES BEING MADE ENTIRELY IN INDIA.

The Hon'ble Mr. Srinivasa Sastri:—"Sir, I beg leave to move the following Resolution:— 11-2 A. M.

'This Council recommends to the Governor General in Council that it be represented to the Secretary of State for India—

(*a*) that, as recommended by the Public Services Commission, the technical and scientific services should be recruited entirely in India, and that, in order to secure officers with the necessary technical knowledge, a determined and immediate effort should be made to provide in India the requisite educational facilities;

(*b*) that steps should be taken to discontinue recruitment in Europe for these services within a period of ten years;

(*c*) that, pending the development of educational facilities in India, promising candidates should be sent to Europe and America for study at the expense of the State and appointed to the higher posts, if duly qualified; and

(*d*) that, to attract a proper type of candidate to the technical institutions of India, an undertaking be given by Government that not less than one-half of the recruits shall be chosen from their *alumni*.'

[*Mr. Srinivasa Sastri.*] [28TH FEBRUARY, 1918.]

"Sir, the services which I include under the term 'technical and scientific' are many. Of these, however, I propose only to mention a few to-day. I take first the Agricultural Service. In this Department, there are 62 posts in the Imperial Branch. Of them, at the time the Commission reported, only two were filled by Indians—Civil and Veterinary,—there are 32 posts in the Imperial Service, and there is no Indian in this. Of the Forest, there are 213 posts in the Imperial Service, and only 2 at the time of the Commission's Report were held by Indians In the Geological Survey, there are 21 posts in the Imperial Service, and there are only 2 Indians. In the Locomotive and Carriage and Wagon Department of the Railways, there were 77 posts in the Imperial Branch, none was occupied by an Indian. Of the Survey of India, which is entirely a military service, there are 51 posts in the Imperial Branch, 31 being classed as superior posts. Of these, 7 are assigned to the Provincial Service, but the 7 Indians who occupy them are not considered to belong to the Imperial Branch, but hold these posts merely as outsiders. In this Resolution I am blessed to some extent because I advocate only those things that the Public Services Commission have themselves recommended. It is only in respect of sub-divisions (*b*) and (*c*) that I make a slight departure from the recommendations of the Commission. But even that departure is in harmony with the spirit of the Commission's recommendations, and does not violate it in any respect, and I am full of hope, Sir, that the representative of the Government of India, who speaks to this Resolution to-day, will also take a line largely in support of these recommendations. The first part of my Resolution says that a determined and immediate effort should be made to provide in India the requisite educational facilities. This is fully acknowledged by the Commission. They recommend that no time should be lost in working up the existing educational establishments. Well, some of the technical colleges, they say, are good enough already, and others have to be worked up, and they expect that no long time will be required for raising these to the desired standard of efficiency. In respect of the College of Forestry and of the Colleges of Agriculture we feel practically assured that this will be possible, but with regard to certain other branches, for instance, the Geological Survey Branch or even the Civil Veterinary, it is feared that some time may be taken. In order, therefore, to facilitate the Indianizing of the Services to a larger extent in respect of these Services, the Commission recommend that some scholarships may be awarded to deserving candidates to proceed and receive the requisite technical training abroad. They recommend this in the case of the Civil Veterinary. They also say that the practice of the Geological Branch of awarding one or two scholarships to students may be continued, but they do not recommend this in the case of the Forest Service, perhaps because they think that the Dehra Dun College and the Agricultural Colleges at Poona, Coimbatore and Pusa might be fully equipped for the purpose of turning out the highest material necessary. One dissentient member of the Commission, Justice Abdur Rahim, recommends that even with regard to Forests and the Agricultural Service, it would be useful to send men abroad with Government scholarships. It is in harmony with the recommendations made by Mr. Justice Abdur Rahim that I have framed the third part of my Resolution. Pending the development of educational facilities in India, promising candidates should be sent to Europe and America to study at the expense of the State and appointed to the highest positions if duly qualified.

"With regard to the Locomotive, Carriage and Wagon Departments, there is some difficulty which, perhaps, the Hon'ble the President of the Railway Board might be able to clear. There are excellent Railway Workshops all over India where Indians could be trained for the purpose. But it has been stated in the Press that the schools for drawing and for technical instruction attached to the Railway workshops are no longer open now, as they were once, to Indians. If that is so, that is a matter into which Government may look and set it right. Then, Sir, (*d*). This is an undertaking to be given by Government that not less than one-half of the recruits shall be chosen from their *alumni*. This the Commission themselves recommend, and I do not suppose there will

be any serious difficulty felt by the Government in accepting that recommendation.

(*b*) Is that steps should be taken to discontinue recruitment in Europe for these services within a period of ten years.

"In a Resolution yesterday I suggested within a reasonable period of time, and the Hon'ble Sir Claude Hill desired me to state a period. I was not able to do so then, for the reason that no man of authority had recommended a definite period. If in this Resolution I venture to mention ten years, it is because I am fortified by the opinion of one who sat on the Commission and had therefore means of judging of the facilities available. Justice Abdur Rahim says in regard to Agriculture,

'But I would add a further recommendation that the pace of progress in the desired direction should be so regulated that after five years at the most recruitment from England should cease.'

With regard to Forests, he says,

'It is advisable that the steps necessary to enable the Department being conducted solely by Indian officers should be taken with reasonable promptitude so that it may be expected that after, say ten years at the least, it will no longer be necessary to employ outside agency for the work.'

"I have said ten years generally without specifying any Services. It may be a little more in some Services, it may be a little less in some, but I hope that will not prevent the Government from accepting the Resolution that I recommend."

The Hon'ble Raja Sir Rampal Singh:—" Mr. *Vice*-President, if India is to take her place, and a self-respecting place, amongst the advanced countries of the world, if with that end in view her resources in men and materials are to be developed to the fullest extent, I would most humbly ask the Government to accept the policy embodied in this Resolution. It is nothing more, nothing less than what has been recommended by the Public Services Commission. I do not advocate its acceptance on the ground that a few posts in the technical and scientific services, when filled by Indians, would by themselves bring about that amelioration in her condition which she so badly needs, though, I do hold that for the progress of technical and scientific education, it is of utmost and vital importance that the Government should offer the best stimulating encouragement by recruiting Indians on all posts, as far as possible, in those branches of Services. It is the Indians and the Indians alone who can, under the guidance of Government, bring about that elevation in her material condition, which, owing to want of technical and scientific knowledge, is more or less stationary. Unless best educational facilities are provided in a liberal manner for the acquisition of that knowledge in India, it is hoping against hope to say that by the importation of a few experts from foreign countries a change for the better can be brought about. I do not oppose the import of the experts as specialists from foreign countries, but only in so far as their services may be required for the importation of that expert knowledge which may be lacking. For the present it would also be a right step in a right direction to send promising candidates at State expense to obtain technical and scientific training, and on their return, if qualified, to appoint them on higher posts of these Services. I think it is incumbent upon Government to take very early steps to provide educational facilities for the acquirement of best technical and scientific knowledge in the country and to create good attractions in that direction, and until those facilities are provided—which I hope will not be long—to make provision by State scholarships for the study of those branches of education in foreign countries. With these few words, I support the Resolution."

11-12 A. M.

[*Mr. Surendra Nath Banerjea.*] [28TH FEBRUARY, 1918.]

11-15 A. M. **The Hon'ble Mr. Surendra Nath Banerjea:**—" Sir, I do hope the Government will see its way to accept this Resolution, or at any rate to give us the assurance that it is working with a view to the acceptance of the Resolution. My Hon'ble friend recommends, that the recruitment for the technical and the scientific services should be made entirely in India. As a necessary corollary to that recommendation, he suggests that educational facilities should be provided. We have not got those educational facilities at present, and therefore, as a further corollary to that suggestion, he recommends that Indians should be sent out to foreign countries to qualify themselves for the scientific work that might have to be done in this country. Hon'ble Members will remember that Japan many, many years before the war of 1894, used to send large numbers of young men to America and Europe, in order that they might be trained in various scientific branches. Hon'ble Members will, perhaps, remember that Admiral Togo was sent to Portsmouth, served there as an apprentice and learnt there the art and the science which have made him so famous. They will also remember that Prince Ito, Governor-General of Korea, was at one time a student in Berlin. I believe at the present moment there are over 200 Chinese students in different parts of Europe and America learning and studying various branches of art and science. I think that ought to be done by our Government. A few years back some Indians were sent as agricultural students. They qualified themselves, got degrees, passed their examinations with distinction, and what happened to them? Three of my friends went as students. One of them got an agricultural appointment, the second man became a Barrister, and the third, a Deputy Magistrate. There was no opening for them. Rightly therefore my friend suggests that at least half of those who go out must have the assurance that they will be employed in the particular scientific department in respect of which they were trained. Sir, I cannot help feeling that in regard to this question of scientific and technical education, there has been a good deal of talk unaccompanied, I am sorry to have to think, with very little result—much cry but no wool! And I take the instance of Bengal. In Lord Carmichael's time a Committee was appointed for the purpose of elaborating a scheme of technological instruction. It was adumbrated that there would be a technological college in our Province. That was about five or six years ago. I do not know whether the Committee has submitted any report or not. My Hon'ble friends over there will probably be able to give us some information on the subject, but whether that report has been submitted or not, the fact remains that nothing has been done. Probably the answer will be that in the meantime the Industries Commission have been appointed. Good and well, the Commission have been appointed. Then we have to wait. How long shall we wait? We have been waiting ever so long. Our enthusiasm is chilled, and, by the time when the Report is laid before the public, those who took an interest in the matter would cease to feel the same concern in it. That is a complaint that I have to make in this Council with regard to the various schemes that from time to time have been suggested for the establishment of scientific schools in this country. I hope and trust, therefore, that on this occasion the Government will be able to give us an assurance that they are going to do something practical.

" My friend referred to the Geological Department. The Public Services Commission recommended that one of the Indian Universities should seriously take in hand the question of Geological education. I would suggest that the Calcutta University should do so, and for this reason, the Geological Survey Office is located in Calcutta. It has a splendid library and a splendid museum. The Presidency College has a Geological Department attached to it with a good library and a good museum. It seems to me that the Calcutta University ought to be the institution that should take up this work. My friend has referred to appointments to the Geological Department. I believe there are one or two Indians in the Department. Let me mention a recent fact which has been brought to my knowledge, and it is this. There were three vacancies in this Department. One has been filled up by a non-Indian; two vacancies remain still unfilled. There are qualified Indians for them, but the appoint-

[28TH FEBRUARY, 1918.] [*Mr. Surendra Nath Banerjea; Sir George Barnes.*]

ments have not been given to them. I mention this matter in the hope that the Hon'ble Member in charge of the Department will look into it.

"Sir, I may say that I regard this question not merely from the Indian, but from the larger Imperial, standpoint. India ought to be self-contained, self-reliant. She ought to have her own army, her own navy, her own industries, her own scientific colleges, her own scientific men. Thus, self-contained and self-reliant, India would be a source of incalculable strength to the Empire. Her usefulness and her power on an occasion like this it would be difficult to exaggerate. Therefore, I hope and trust that, from the higher Imperial standpoint, the Government will see their way to accept this Resolution, or at any rate will be in a position to give us an assurance that it is working in a direction which will lead ultimately to the practical adoption of the views of my Hon'ble friend."

The Hon'ble Sir George Barnes:—"Sir, my Hon'ble Colleague, Sir Claude Hill, will deal with this Resolution generally on behalf of the Government of India, and I need only add a very few words about the Geological Survey which, except the Railways, is the only Service mentioned by the Hon'ble Mover which lies within the province of my department. I propose to leave the question of the Railway services to my Hon'ble friend the President of the Railway Board. 11-22 A. M.

"I am sure that all will agree that it is desirable to recruit Indians for the Geological Survey, so far as is compatible with reasonable efficiency. I am sure also that all will admit that the present educational facilities in this country are insufficient to train men properly for Geological work. I am in entire sympathy with that portion of the Hon'ble Mover's Resolution which recommends that a determined and immediate effort should be made to provide in India the requisite educational facilities. I look forward to the time, I hope not far distant, when a School of Geology will be established in India which will rank with similar institutions in Great Britain. I need not at the moment discuss the details, for instance, as to whether such a school should be connected with or affiliated to one or other of our Indian Universities, or whether it should be entirely dissociated from other Indian educational establishments. These and similar questions are matters of detail which require careful and separate consideration. But on the general proposal that such a school should be established, and as soon as can reasonably be done, I think there can be no two opinions. If the Resolution were confined to this, I should give it my whole-hearted support. But I cannot agree that it would be wise and in the best interests of India to bind the Government of India down to any time table or to recruiting entirely in India.

"Now, I think that the war has shown us conclusively, if demonstration were necessary, that the value of our Indian mineral resources not only to India itself, but to the Empire as a whole, is so great that the machinery for the administration and development of those resources ought to be the very best possible. I need not perhaps dilate on the great developments which have been made, and in which the Geological Survey have played a most important part in the exploitation of our Wolfram and our Mica and in a number of other minerals to which attention has been devoted. I would like, however, to take this opportunity of expressing publicly my great appreciation of the valuable work done in the interests of the Empire and of the Empire's military resources by Doctor Hayden, the Director of the Geological Survey, and the officers subordinate to him. But what I wish to emphasize is this, that, with the signs before us, as I believe there are, of a rapid expansion of India's commercial and industrial activities, particularly, I believe, in the direction of developing her natural wealth, it is of the utmost importance that our scientific advisers in the realm of minerals—the members of the Geological Survey Department—should be the very best men we can get for the money we are prepared to pay, the best men of whatever race or creed or wherever recruited. I am far from saying that

[*Sir George Barnes; Mr. R. A. Mant.*] [28TH FEBRUARY, 1918.]

such men will not be obtainable in India. I hope and believe that they will. But what I wish to say is, that if we bind ourselves down to seek in this country only for the men whom we shall require, we shall be untrue to the best interests of the commercial and industrial India to which we all look forward. It is not a valid argument, in the case of the Geological Survey at any rate, to say that, if we require experts in a particular mineral, we should recruit them specially from England or elsewhere, while, for the general cadre of the Department, we should confine ourselves entirely to Indians. Any such attempted distinction would take the heart out of what we may call the general cadre. The war has shown us that we cannot always foresee what minerals may be required to be developed from the point of view of developing our military resources, and we want as many men as we can get with a wide, technical, and expert knowledge of Geology. What would have happened, for instance, if, on the outbreak of war, we had not been able to obtain scientific advice at our doors for the development of our Wolfram and of our Mica. The truth is that the members of the Geological Survey are all experts, and for the ordinary work of the department high technical qualifications are required. If we recognise the importance of the matter it would, in my opinion, be a great mistake to limit by any arbitrary rules our sphere of choice, and I fear, as I have already indicated, that if we do so, and if in making appointments for our technical services we allow ourselves to indulge in any sentimental opportunism, we shall be untrue to the best interests of the commercial and industrial development of India, which we hope and which we believe will come."

11-29 A. M. **The Hon'ble Mr. R. A. Mant** :—Sir, this Resolution refers in general terms to the technical and scientific services, but I understand from what the Hon'ble Mover said that he only intends it to apply to the Services which he specifies. In dealing with those Services in one Resolution, I am sure that the Hon'ble Mover had no sinister motive; but he might almost have been acting on the old and discredited principle of 'divide and rule,' because the Services are dealt with by different Departments of Government, and, as each Department will put forward the case of its own Service he has got us scattered, and he will no doubt be able to demolish us each in turn. It is therefore with diffidence and with a knowledge of the odds against me, that I put forward a few points in opposition to the Resolution.

"The first point which I have to make relates to the Survey of India Department. The wording of the Resolution implies that it is in accordance with the recommendation of the Public Services Commission in regard to this Department; but this is not the case. The Public Services Commission did not recommend any change in the system of recruiting to the higher ranks of the Department; and, if the Council were to accept the Resolution as it stands, it would lay itself open to the charge—which I am sure is unfounded—that it has not studied the Commission's Report. The following extract from the Report will make the position clear:—

'The main function of the Survey of India is to prepare a topographical map for India and Burma.............

'We endorse the policy which has hitherto been followed of maintaining a military element in the upper ranks of the Department. The object of a topographical survey is primarily military, and the employment of military officers is also necessary on account of the requirements of the War reserve.'

To this I may add that officers of the Department are frequently required to conduct surveys with troops in the field; and if this Service were recruited entirely in India, there might be difficulty in sending officers on this duty. The Hon'ble Sir George Barnes yesterday quoted the case of the Postal Department in which such difficulty has been experienced.

"The other Departments with which the Revenue and Agriculture Department is concerned, are the Agricultural, Forest and Civil Veterinary Departments. All of these have one point in common, in that the great majority of their officers are serving under the orders of Local Governments.

[28TH FEBRUARY, 1918.] [*Mr. R. A. Mant.*]

Those Governments will be consulted on the recommendations of the Public Services Commission, but I submit that it is unreasonable to ask the Government of India to accept the general proposition laid down in part (*a*) of the Resolution that these Services should be recruited entirely in India, without waiting for the views of the Local Governments, who are so closely concerned For the present, the Government of India can only give a provisional and guarded opinion ; but I may say that they are entirely in sympathy, in so far as the Departments with which I am now dealing are concerned, with the desire of the Hon'ble the Mover to increase the Indian element in them. We have not been very successful in this matter in the past as the Hon'ble Mr. Sastri pointed out ; but the main reason why so few Indians have hitherto been appointed is that suitable candidates have not been available. We are now endeavouring to recruit suitable Indians for some of these Departments. In the Indian Agricultural Service, we have several cases under consideration for the promotion of officers from the Provincial to the Imperial branch, or for direct recruitment of Indians who have been educated mainly in England. I hope that some of those proposals will shortly mature, but I am not at liberty to give details at present, because these appointments rest with the Secretary of State. I may say, however, that he has recently appointed an Indian to the Imperial branch of the Civil Veterinary Department.

"The Government are also entirely in sympathy with the proposal that adequate educational facilities should be provided in India for aspirants to the higher branches of these Services. This question is receiving, and will receive, most careful consideration. A beginning has already been made in several Provinces by the establishment of agricultural colleges ; and, as Hon'ble Members are aware, the question of affiliating these colleges to the Universities was considered by a Conference on Agricultural Education which met in Simla last summer. That Conference elicited a good deal of difference of opinion, and has shown the existence of various difficulties in connection with the agricultural colleges. We hope that all these difficulties will be surmounted, and that in course of time India will be able to provide educational facilities up to the highest standard in the sciences that are applied to agriculture. In the case of the Forest Department, there is a further difficulty, in that scientific forestry is a plant of comparatively recent growth in India, and the object lessons in the forests which have been provided by centuries of sylviculture in Europe will not be available in this country for years to come. Moreover, financial considerations cannot be ignored, and, as Sir Frank Sly pointed out in his minute of dissent to the recommendations of the Public Services Commission, in regard both to the Forest and the Civil Veterinary Department, it is a moot point whether the money that would be required to educate a few men each year for these departments could not be better spent in other ways. However, as I said, this question will receive careful consideration in consultation with Local Governments, and I would ask the Council not to press the Government to a hasty and premature decision.

"The alternative proposal in part (*c*) of the Resolution, that promising candidates should be sent to Europe and America for study, is at first sight attractive. The Hon'ble Mover is no doubt aware that we already give ten scholarships a year for technical study in Europe ; but his proposal goes further than that. He wants to send selected candidates, I understand, with a provisional promise of appointment. I will invite attention in this connection to the rather weighty objections raised by the Public Services Commission in paragraph 35 of their Report. The chief of these is, that it is difficult to tell how a student will shape in the higher branch of scientific and technical studies until he has been tested ; and if you send a man Home, and he does not do well, when he comes back you have either got to give an appointment to a man who is not fit, or else give him a grievance. It is very true what the Commission said that, 'however many warnings may be issued a young man sent to Europe at an early age with such a mark of recognition naturally tends to regard himself, and to be regarded, as having received

[*Mr. R. A. Mant; Sir Robert Gillan.*] [28TH FEBRUARY, 1918.]

the promise of employment; and this becomes embarrassing at the stage of actual appointment when he does not come up to expectation.' But I can undertake that this question will be referred to Local Governments, and, pending the result of that reference, I do not think the Government of India can come to a decision on it one way or the other. Assuming now that all these educational difficulties can be surmounted, this does not answer the whole question. The provisional view of the Government of India in regard to the Public Services generally is, as the Hon'ble Sir George Barnes has pointed out, that they should be filled by the best men available. It seems to me that this principle is of the highest importance in the case of the scientific and technical departments with which I am now dealing, especially in the case of the agricultural department. I do not want to introduce any political considerations. I think we all agree that the domain of science is on an entirely different plane from that of politics. To take an instance, in dealing with political progress in his speech at the opening of the Simla Session last September, His Excellency the Viceroy said, 'There is no better source of instruction than the liberty to make mistakes.' The truth of that saying in the political sphere is illustrated by the state of Russia to-day, which appears to have learned none of the lessons of the French Revolution. But I submit that it does not apply to the domain of science. The scientist or technical expert has the great advantage of profiting by the mistakes of his predecessors. He starts where they left off. The first builders of bridges made mistakes, and the bridges fell. When a modern engineer is employed to build a bridge, he is not at liberty to make the old mistakes; he is expected to avoid them, and the safety of the passengers who cross the bridge will depend on his skill in assimilating the teachings of the past.

"I do not wish to belittle the importance of the political problems which are at present under consideration, but I maintain that the work which lies before our scientific and technical departments is of still greater importance to the future welfare of the country. If India is to take her place and to hold her own, as we all hope she will, in competition with the other great producing countries, she must bring the light of modern science to bear on all her agricultural and industrial problems, and she will need for this purpose the services of the very best men that she can get. I do not think any one will deny that for many years to come, at any rate, the best brains will not *all* be obtainable in this country, and if we were to cut ourselves off from outside sources of supply, we should be handicapping the people of India in the race of material progress. I am sure that the Hon'ble Mover has this progress at heart, and I trust that he will see that his proposals are in some respects premature and in some respects harmful, and I hope that he will not press his Resolution."

11-44 A. M. **The Hon'ble Sir Robert Gillan** :—" Sir, as desired by the Hon'ble Sir George Barnes, I should like to explain the position briefly in those branches of the railway service with which this Resolution is concerned, that is, the Locomotive and the Carriage and Wagon Departments. The Hon'ble Mr. Sastri suggested a doubt whether the railway technical schools are, as a matter of fact, open to Indians. On this point, I may say at once that I had occasion recently to make inquiries from all railways and I can give the Hon'ble Member an assurance that there is no such differentiation against Indians as he suggests. The difficulty, in fact, lies in another direction, in the direction which, I think, was indicated yesterday by the Hon'ble Mr. Sarma; but we have had the whole matter under very careful consideration, and we have been able to make at any rate a little progress as the Hon'ble Mr. Banerjea just now suggested in the direction in which the Resolution desires us to move. The difficulty I mean is this. It will be clear that what is required in these departments above all else is practical training. A man cannot learn his business from books alone; he must go and work in the shops. And practical training is to a certain extent already available in India. But it is when we come to the training of the men who are going to be the officers in the department that we come across this difficulty. It is

[28TH FEBRUARY, 1918.] [*Sir Robert Gillan; Rao Bahadur B. N. Sarma.*]

essential that officers should be familiar with the more recent developments, with modern practice under the best conditions; but so far the basic industries, the industries that supply the different qualities of steel, for instance, are still in their infancy in this country; manufacture and designing are either wanting or only partially developed. For this reason it seems clear to us that for the present it is essential that officers should have a training in England. From our point of view, therefore, the method referred to in (*c*) of the Hon'ble Member's Resolution, namely, the sending Home of promising Indians at the expense of the State is the better way of securing the advance in the larger employment of Indians which we are anxious to make. Accordingly, we have recommended to the Secretary of State a scheme, put forward by the East Indian Railway, to which I have referred in answering a question the other day in this Council. The scheme provides for the training of Indians as mechanical engineers with a view to their appointment as Locomotive and Carriage and Wagon Superintendents. The probationer will first have a year's training in India, and that, I think, meets the point which was mentioned by the Hon'ble Mr. Mant, since before the probationer goes Home the railway will have a considerable assurance that he is the type of man who will make a good officer. He is then sent to England for three years on a stipend of £150 a year, and if he satisfies the Consulting Engineers that he has made good use of his time and obtains a satisfactory report, he will be appointed as Assistant Locomotive Superintendent or Assistant Carriage and Wagon Superintendent. So far the scheme applies only to the East Indian Railway, but if it is accepted by the Secretary of State, it will no doubt be adopted on other railways in India, and will prove a practical method of obtaining Indian officers for these departments."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, we are extremely thankful for the profuse expressions of sympathy which we have received from the Government Members in charge of the various departments in answer to this Resolution. But for my own part I must express my regret that the answers have not been as satisfactory as we hoped they might be. Everybody is agreed, both official and non-official, that so far as these departments at any rate are concerned, there are no political considerations whatsoever: and speaking for myself I agree perfectly with the official gentlemen that the only question is one of efficiency. I do not want, and I shall never plead for, special protection; I do not want that any Indian should be appointed to any office for which he is not qualified, qualified in the best and fullest sense of the term, not merely from an educational point of view. But all these qualifications being premised I cannot help stating that the progress which has hitherto been made has been extremely unsatisfactory, and the consideration which the Government of India and the Local Governments have bestowed even during recent years is so perfunctory that, unless the Government of India can make up their minds to work with a little more energy in solving the problem, there will be great dissatisfaction felt. 11-48 A. M.

"Now, Sir, we find that our resources have been exploited and that foreign countries are displacing our indigenous products, and that we are helpless in the matter. We are told that the revenues of the country should not be wasted, that they are very small, and that they will have to be treated with sacred care. We have to develop educational institutions, and we are told that for the present the end might be attained by sending a few men to England, *e.g.*, in Forestry rather than by developing the institutions of this country. Let us take department after department instead of indulging in vague generalities and see what is being done and what has been done. The Agricultural Department is one of recent growth, and I hope if my language is plain and blunt that I may be pardoned. The Government must have had in contemplation the growth of this department at the time of its starting and some time before it. I take it that if the gentleman in charge of the Government at that time had been a little more solicitous of Indian interests, as for

[*Rao Bahadur B. N. Sarma.*] [28TH FEBRUARY, 1918.]

example, Japan has been of her own, men might have been sent from India to be qualified for the higher posts that had to be created in India. No such thing was done. Not only has no such thing been done, but have any steps been taken during recent years for filling the higher posts with qualified Indians? In this Department out of 50 posts carrying a salary of Rs. 500 and 30 carrying a salary of Rs. 800, there were no Indians at the date of the report. Taking my Presidency a college was started in Coimbatore in or about 1907, during the time of Sir Arthur Lawley. Members of the local Council have been urging the need of doing something in the direction of developing the higher branches of education with a view to the scientific work of the country being carried on by Indians, but even to-day the Government does not see its way to equip the institution for the purpose, and yet trained men for the higher work are wanted. I am not sure whether the higher posts in other departments have been filled on a more reasonable scale, and therefore I asked a question on the 27th of September 1916 as to what had been done in the matter and what was proposed to be done with the Commission's recommendations. It was in August 1915 that after long deliberation the Public Services Commission reported and the answer was,—

'Some of the agricultural colleges in India would compare very favourably as regards staff and equipment with similar institutions in Europe. The Forest Research Institute in Dehra Dun is efficiently equipped and staffed for educating candidates for the Provincial Services which is all that it has hitherto aimed at. As members of the Imperial Forest and Agricultural Services have hitherto been recruited almost entirely in England and appointed by the Secretary of State, Indian candidates have at present a better chance of securing appointments if they proceed to Europe for training. The whole question of recruitment and consequently of training will be examined on the publication of the Report of the Public Services Commission, and the Government of India hope that in the case of agricultural institutions at least, it will shortly be possible to teach up to a higher standard which will qualify for admission to the Imperial Service.'

A year and-a-half has elapsed since that answer, and we have been kindly promised by Mr. Mant to-day that Local Governments will be consulted in due course; it will no doubt be another two and-a-half years before a beginning is made. I fear, Sir, that it will cause deep dissatisfaction if the rate of progress is not more rapid than that.

"I feel that in this department more than in any other the resources of our country can be doubled and quardrupled if proper means are taken. I hope the Government will see their way to equip these institutions on a proper scale. After all I cannot see that, notwithstanding the scientific and technical advance made in England, England is famous as an agricultural country. As I have said before I do not want the best men in England to be left in the cold, and that preference should be given to the Indians. Whatever the test, physical, moral or mental, let the test be fair and equal, let there be no selection, no nomination, no favouritism, no nepotism; if the best men are Englishmen appoint them, I have not the slightest objection to that, but the method of present recruitment is open to objection, and I do hope that something will be done to qualify Indians for places in their own country. Turning to another department, I find that out of 74 qualified Assistant Engineers who applied in England for appointments, on account of the 10 per cent. rule, only 19 were appointed during a period of six years; that would show clearly that it is not a paucity of qualified men but the fact of their being Indians which stood in the way; it is due to a belief in the difference between the inherent qualities of Englishmen and Indians, about which the less said the better. With regard to the Forest Department the answer given is less re-assuring. Here, again, I realise that it is considered that Europeans are better adapted for this work than Indians having regard to the loneliness and unhealthiness of the surroundings in the midst of which life is led. As I have said, give all an equal chance. Why should not the Forest College at Dehra Dun be put on the best footing possible? I do not think that England can boast of any great forests, greater forests for the purpose of training than India. If a man with European experience is needed, by all means send the candidate to Germany or to Switzerland where there are forests for practical

training, and if the Indian be not efficient weed him out. We desire no protection in this respect. Then, as regards Railway recuitment. I have read through the evidence on the subject, and I find that a large number of witnesses were reluctant to take Indians because they think that drivers, foremen and others are practically all Europeans or Anglo-Indians and that the allied department should be filled from the same class So this shows that it is not the test of efficiency that governs the recruitment, but other considerations. That is why we are compelled to ask that a certain minimum percentage should be definitely fixed for Indians, because if it is to be a question of whether gentlemen in charge of a particular department would require A or B, then we feel certain that A and not B would be nominated. As regards appointments in the Railway department the figures quoted above show that, unless there is an alteration in the rules, Indians are not likely to get justice. The question has been brought, up to-day as to whether the unwillingness of the officers appointed in certain departments to go out of India does not show that Indians are not lacking in essential qualities. May I say that in that particular department I find that there are 41 Europeans on a salary of Rs. 500 and 5 Indians and on a salary of Rs. 800 there are 2 Indians and 25 Europeans How can you expect Indians to feel that the Empire is theirs with such a differentiation? No matter what his qualifications may be an Indian has absolutely no chance of rising to the top. If this is the feeling created by this selection principle, we cannot wonder that people are unwilling to go.

"In answer to another question that was put yesterday it was shown that the European stationmasters who were sent out of India to serve in Mesopotamia and elsewhere were recruited for employment at large and important stations, and were taken on Rs. 400 and Rs. 500, whereas the Indian stationmasters were recruited for employment at small stations and were paid Rs. 120, Rs. 130, and Rs. 150 only. If that is the distinction made, is there anything to be wondered at that the Indian stationmaster is unwilling to go abroad when he is placed under people who perhaps have not much sympathy with him to serve in places in which he would find his position irksome; that accounts really for the reluctance of Indians to go abroad. As a matter of fact, I know that in the Medical Department many were willing to go, but they were not taken. Therefore I think it is not desirable to use that argument because it will lead to unpleasant answers which we should avoid at the present juncture. The truth, however, must be told and the explanation as to why Indians are unwilling to go abroad will be found in the inequality of treatment that is given to them.

"Scholarships have been asked for only provisionally until the educational and training institutions are placed on a sound footing, and we do not want any scholarships once these institutions are well-equipped. The Hon'ble Sir Sankaran Nair, in answer to a question put in September last, said that practically nothing was being done for raising the existing engineering colleges to a higher level of efficiency. He added that Government were awaiting reports, and so we see throughout that the Government of India is always awaiting reports from Local Governments and subordinate officials, and nothing substantial is being done, while other countries are taking advantage of this war and are able to displace us completely in all branches of industry. I hope, therefore, on this question where there are no political considerations, where efficiency and merit are the sole test and guide and not racial considerations, that Government will see their way to spending the money of the people of India on objects which will be really useful to them, so that the people may feel 'this is our own country and we may rise to the top of the ladder if we deserve it'."

The Hon'ble Sir Dinshaw Wacha :—"Sir, I will not traverse the same ground which has been gone over by some of my friends here, but this question of the Public Services Commission is not a new one. It is a

12-3 P. M.

[*Sir Dinshaw Wacha.*] [28TH FEBRUARY, 1918.]

very old one. I have been hearing of Public Services Commissions for the last fifty years, as I believe it was John Bright in the seventies who first brought this question before the House of Commons and moved for submission a statement to show to that assembly how far the Indians had progressed in the different departments. It took five years, I believe, to get the statement before the House of Commons. The House of Commons had referred it to the Indian Government and the Indian Government of those days took five years to make up the statement. That is the first history of the Public Services as mooted by Mr. John Bright. Eventually the statement was given in 1879, and it showed what a gruesome one it was and how far the Indians were kept back in every department of the Service. But those days were considered not very progressive. Indian education had not made those great strides which are witnessed to-day. Thereafter, Sir, something was done in that direction which you may call an eye-wash, something was done to please the Indian public. But the cry became very insistent a little later, after 1880. Eventually, owing to the agitation both of the public as well as of the Congress that had been just founded in 1885, Lord Dufferin in 1886 appointed the first Public Services Commission, the first of its kind which went round the country. Lord Dufferin's Government, in its Circular appointing the Commission, said that the Commission were to so investigate the matters and so satisfy the Indian public as to bring a finality. Well, the Commission did go round, it did many things; it recommended a large number of appointments in the higher grades of the service for Indians; a number of appointments were taken away from the scheduled Civil Services and reserved for Indians. There was a good wrangle on that subject. The Government of India took away some of the appointments recommended by the Public Services Commission. Lord Cross, who was then Secretary of State for India, took away some more, so that the 108 appointments which were first recommended by the Public Services Commission of 1886 were reduced to 89, and Lord Cross finally sent a Despatch to India on the subject. Well, the Indians said that half a loaf was better than no bread and for a time remained satisfied. But the finality which Lord Dufferin and his Government wished to attain was never there. That finality has not been reached even to-day, and that was the principal reason why a hue and cry was raised and continued till at last another Commission was appointed the other day to which of course my friends have referred. What has that Commission done? It has gone with the pace of the snail a little forward, but nothing more. For my part, I may frankly say, as I said in September last, that I do not believe in the Reports of the Public Services Commission at all. It is all one-sided; it is very biased, biased on the side of classes and interests, that is to say, the bureaucracy of the Empire, and nothing more. Here and there you gain some thing, but that is about all. The bread is still kept for the foreign service and the crumbs are thrown to the Indians. That is the substance of the recommendations. Naturally the Indians cry out against the Report, and that is the reason why my Hon'ble friends Mr. Sastri, Mr. Bannerjea and others have been speaking on the subject. We are all dissatisfied. The Members on behalf of the Government have risen in their places one after another and tried to say we are doing this and we are doing that, and that our progress is great. What is eventually the substance of their speeches? This, 'we have full sympathy with you. This matter will receive our most sympathetic and careful consideration'. But there the matter ends. Such is the sympathy, lip sympathy, barren sympathy, with nothing substantial for the people of the country. And as to 'careful consideration,' what does it mean? It means that Local Governments are asked to give their opinions—and of course, we know what they are. They are a replica of the opinions entertained by the Government of India. They have their secret Despatches. There are private Despatches and public Despatches. In this way one can never know what is being done. What happens, I believe, is this: the Local Governments give a sort of non-possumus, and then the Government of India repeats the non-possumus to the public They firstly take two or three years to get the opinions, and, secondly, when the opinions are received they say that as all or most of the Local Governments say so much against

[28TH FEBRUARY, 1918.] [*Sir Dinshaw Wacha; Sir Claude Hill.*]

the proposal we cannot do anything in the matter. So the matter ends there. This method has been going on in a vicious circle for the last fifty years, but practically no substantial progress has been made; and that is the reason why we are complaining here about the lack of that substantial progress which, I believe, is only possible when full self-government that we are asking for is given. However, that is a very different story. What I do say is, that I wish there was substantial sympathy rather than mere lip and barren sympathy, and that a 'careful consideration' was backed up by something equally substantial. Otherwise these announcements which have been made here to-day by Members of Government mean nothing. They are here to-day and gone to-morrow, and nothing happens. Then another set of bureaucrats come here. You see Amuraths succeed Amuraths. The same old traditions and vested interests are maintained and Indians are kept at arms' length,—'thus far and no further.' That is the shibboleth. But, I submit, this is not the attitude which the Government of India should adopt towards Indians. Indians are very self-respecting, and unless you recruit a large number of Indians in the various higher offices of the State, there will be no rest and no quiet. And I wish, Sir, that the wisdom of the Government will see that the times are passed when Indians can any longer be treated as children. They are not in swaddling clothes; I think we have grown to full man's estate and we demand independence and our rights. For these reasons I do wish, without going into any details, that the Government will this time, after the discussion that has taken place here to-day in this Council as well as yesterday (and which may possibly go on to-morrow and the day after and possibly for the next ten years to come), I do wish that something substantial will be done and as far as possible Indians will be recruited in all the different departments in a reasonably larger number. There is then that talk of efficiency; excuses are always brought forward to the effect that Indians are not yet fully qualified for the various higher posts. What is efficiency? You yourselves set up the standard of efficiency—'We want you up to this high point, you Indians are only here so very low.' But in matters of administration everywhere, not only here but in Europe and elsewhere, what is the efficiency demanded? They do not want an ideal efficiency, but only average efficiency—fair efficiency for carrying on the work of the administration. Are Indians still so uneducated, still so unqualified, that they do not possess that average efficiency? I should like this question answered: whether we have or have not got that average efficiency whereby the departments could be better recruited by them than they are to-day. That is the whole question. All else are mere pretexts, mere excuses, simply to ward us off. You are the men in power, you fix the standard of efficiency. But you are not impartial in fixing that standard of efficiency; you say you are intellectually our superior! The whole upshot is that you regard our intellectual qualifications and everything else as if they were nothing to speak of; as if our forefathers and ancestors for centuries had no administrative abilities and no literature. In short, that they were mere idiots and fools. That is the way we are treated by those in power and authority. Remember, Sir, that the time has come when the Government will have to take a new departure, and that of a very active and basic character, whereby finality may reasonably be reached in the administration.

"With these remarks, I wish heartily to support my friend's proposal which is not premature."

The Hon'ble Sir Claude Hill.—"I regret extremely that my old friend the Hon'ble Sir Dinshaw Wacha should have imported into the consideration of this subject for the first time—for no other speaker has done so—not only suggestions of racial antagonism, but suggestions of distrust of Government's intentions, and allegations that we are willing to stand up here and give lip-service to India while refusing any tangible concessions at all. I venture, Sir, to sympathise with the Hon'ble Mover of this Resolution, as I am sure he will feel that it is a case of 'save us from our friends.' Well, Sir, I pass now, and I think it is time we got back, to a consideration of the Reso- 12-12 P.M.

[*Sir Claude Hill.*] [28TH FEBRUARY, 1918.]

lution. The Resolution has been most ably, temperately and clearly explained by my Hon'ble friend, Mr. Sastri, and supported with the usual lucidity of argument which we have now been led to expect from him. I need not recapitulate the whole of it, but, I think, I must just briefly summarise its objectives because we have gone so far astray from them in listening to the last speaker. The request is that, as recommended by the Public Services Commission, the technical services described by my Hon'ble friend should be recruited entirely in India, and that, in order to secure officers with the necessary technical knowledge, a determined and immediate effort should be made to provide in India the requisite educational facilities. To that extent, Sir, and if the Resolution had stood thus alone, it might have been possible, since we all sympathise with, and are working towards, that end, it might have been possible to go a long way to meet my Hon'ble friend. He goes on, however, in the second clause to urge that steps should be taken to discontinue recruitment in Europe for these Services within a period of ten years. Yesterday, in connection with another Resolution, I suggested to my Hon'ble friend that he would have facilitated our discussion of his then Resolution if he had been more specific in interpreting what he meant by the term 'reasonable'; and he very legitimately retorted that to-day would afford the opportunity, when he would be more specific, for me to reply to him. Well, Sir, it really comes to this, for this clause of the Resolution is the crux of the whole of it, it comes to this; is ten years a 'reasonable period' within which recruitment for these Services outside India, (that is practically what is meant), should be discontinued? Well, I venture to hope, Sir, that, not only in the speeches we have heard on this side of Council but in what I am going to say, I shall be able to convince the Council that, on the whole, it would be unwise to fix a period of ten years within which to discontinue recruitment elsewhere. As my friend Mr. Mant suggested, (and to adopt his metaphor), the Hon'ble Mr. Sastri has in this Resolution so to speak 'flushed' the whole of the departments of the Government of India and has 'browned' them very severely with his Resolution; and some of my Hon'ble Colleagues, Sir George Barnes and the Hon'ble Mr. Mant and Sir Robert Gillan, who have replied to different sections of it, have laboured under some disadvantage. I do not propose to go in detail into the departments concerned since they have done so, but propose to offer general arguments for the consideration of this Council, which, I hope, will convince them that that period of ten years is, for this purpose, hardly a reasonable period within which to discontinue recruitment.

"But in connection with this I ought, since I think it is the Hon'ble mover's intention, as he said yesterday, to qualify this, by saying that for special posts he has no objection to recruitment of the best brains, wherever they can be obtained; and I note that as a very wise qualification of his recommendations. There is, however, a point of view which requires very careful consideration in connection with that principle, and that is this. (I think my friend the Hon'ble Sir George Barnes referred to the points.) What would be the effect of a system under which your permanent services, if I may so describe them, would be recruited entirely in India, while for your selected posts you leave yourselves at liberty to recruit from wherever you could get the best possible material? I suggest there would be two effects. One would be a serious discouragement to the permanent services and the possibility that for those permanent services you would not always get the best possible material. That has already been suggested. The other rather serious consequence might be this; that you would, for the purposes of your selected posts, the specially important posts, get out your best men from wherever they might be, (they might be Indians, they might be any other nationality), but they would be imported into a service which was depressed from the causes I have suggested, and therefore did not represent that ambition and that technical ability and enthusiasm which we ought to expect from all permanent services. For, I think, it is a truism to state that on the permanent services, in whatever department of Government, depends the real rate of the progress of every Government.

[28TH FEBRUARY, 1918.] [*Sir Claude Hill.*]

And it is through the work of the permanent services at Home, just as I suggest out here, that your sober-minded advance takes place, and that if you have not the best possible talent available in those permanent services, if you do not organise them so as to attract the best possible men, then you run the risk of being at the mercy of irresponsible faddists. For scientists and specialists sometimes are faddists and some times show a lack of responsibility. But, at all events, that is the other consequence which *might* ensue, and I suggest to this Council that the consequences might be serious. The welfare of the people of this country depends to a large extent on the higher evolution of scientific investigation and on the application to industrial and other enterprises of its results. If in any degree you run the risk of impairing the efficiency of these scientific and technical services, then you do run a risk of injuring the material advance of the country. I am not—and I hope the Council will accept here also what I said yesterday on this point—for a moment suggesting that this implies that the recruitment of Indians would necessarily or even probably imperil this. All I am pleading for is that you should recruit from whatever source the best possible material.

"As regards the appointment of men recruited from every corner of the world for the higher scientific posts, I am myself very much in favour of this system. I have advocated it frequently, but always on the hypothesis that you have for the purpose of advising your specialists so recruited the help and assistance of the most efficient possible permanent service below him.

"Now, Sir, my Hon'ble friend Mr. Mant has indicated that the Resolution, though ostensibly based on the Public Services Commission's Report, is not entirely so, since my Hon'ble friend has slightly varied the departments to which his Resolution has application. The matter is not of very vital importance because, as a matter of fact, the nature of the departments in the purview of this Resolution is very similar to those contemplated by the Public Services Commission. And, in point of fact, whether we, as my Hon'ble friend Sir Dinshaw Wacha suggests, should pay 'no heed' to the recommendations of the Public Services Commission or not, I think the really vital question is to see how far we are at liberty in connection with the present Resolution to accept the recommendation of the Public Services Commission or not. It is, I suggest—and I am sure Hon'ble Members will agree with me—a very relevant consideration that has been put forward by Mr. Mant where he indicated that these Services are Provincial Services. I am not at present concerned to defend the accusation of delay brought against us by my Hon'ble friend Mr. Sarma. I admit that very considerable delay is sometimes involved in determining on these recommendations when they have to be referred to Local Governments; but when you are dealing with Services primarily under the control of the Local Governments, surely it behoves us as a responsible Council to have regard to the views of those Governments on the subject of the methods of recruitment for their Services. To that extent I suggest that it would be in any case necessary for me on behalf of the Government of India to qualify any measure of acceptance of this Resolution by indicating that we must be in possession of the views of Local Governments before we can definitely give any undertaking.

"Let me now revert for a moment to the point I have described as the crucial point of this Resolution, namely, the ten years' limit within which the Hon'ble Member proposes that recruitment out of India should cease. Well, my Hon'ble friend, like a wise man, has noticed that the acceptance of any such a principle would involve many considerations and many difficulties; and he has therefore indicated—and I am grateful to him for doing so—certain methods of advance which will facilitate the early adoption of the principle underlying his Resolution. The methods he suggests, or the devices to which he resorts are, firstly, that a certain number of students should be sent to Europe and America for study at the expense of the State, and, secondly, that a certain number of appointments should be guaranteed to the products of the educational institutions in India, while in the first clause of the Resolution he urges that

[*Sir Claude Hill; Sir Dinshaw Wacha.*] [28TH FEBRUARY, 1918.]

every effort should be made to bring up our educational institutions to the requisite standard. In the first place, I would ask the Council to consider what it would mean, so far as that part of the Resolution is concerned which contemplates bringing our educational institutions up to the requisite standard, if within ten years, we recruit from Indian institutions those qualified at Indian institutions only. It means that within five years at the latest we must be in a position to have all our technical institutions able to teach and train up to the highest possible standard. That—and I think my Hon'ble friend will here agree—as a matter of hard fact—we cannot get away from hard facts always—is a matter of impossibility. I may take as an example the instance already referred to by my friend Mr. Mant, namely, the Forest Department. Now in regard to the Forest Department, with the best effort in the world, however well-equipped our institutions out here might be, it would still be necessary, for securing the best trained material, to send the products of any institution in India to Europe—not to England—but to Europe and America for further training, for the purpose of studying the object lessons, the result of years of sylvicultural work. It may be a reproach to the Government of India that we have not those object lessons at hand in India. The fact remains—and I am dealing for the moment with facts—that we have not got them, and that it takes as much as 60 or 70 years to produce them. I only give that one instance based on hard fact to indicate that, with the best will in the world, we cannot in one Department—and there are others similarly situated—provide fully and exclusively the training which is necessary for Government to get the highest possible material into that particular service. We cannot do it within five years or even within ten years in that particular case.

"Then, in regard to the resort of sending students to America and elsewhere. That has been rather fully dealt with already. It has also been discussed and criticised in the Public Services Commission's Report, and I do not want to detain the Council by going over the same ground again. But I may remind Hon'ble Members that the system is in force to a very considerable extent already, and that we have considerable experience of its working. We have State scholarships and technical scholarships, and we have experience of the products of that system. The experience shows that system is not uniformly—I will not go further than that—successful. It does have the effect anticipated or referred to by the Public Services Commission of promoting in the mind of the young man who goes home the feeling that he is going home with a promise of employment and that is rather a bad state of mind for a young man to be in. It has resulted in some cases in producing rather indifferent public servants and in other cases, owing to disappointment at not reaching the fruition of their ambitions, in creating very undesirable citizens. Therefore, regarded as a general principle, or rather, perhaps, as a device for getting over the difficulty of the ten years' limit, that, I suggest to Hon'ble Members of this Council, is not a very satisfactory one.

"Now, after what has been said by my Hon'ble friend Sir Dinshaw Wacha and by the Hon'ble Mr. Sarma, I naturally have some diffidence in expressing to this Council the fact—and it is a fact despite the criticisms made by my Hon'ble friend—that the Government of India have the ambition, and look forward to the time when it may be possible to attain it, of giving effect to the ideal contemplated by the Resolution of the Hon'ble Member. It is open to Hon'ble Members to distrust what I say. I am powerless in that matter. But if Hon'ble Members accept my word, I think they may also accept the word of my successors in office and of my colleagues in the Council of the Governor General......"

The Hon'ble Sir Dinshaw Wacha:—"For fifty years the same thing has been said."

[28TH FEBRUARY, 1918.] [*Sir Claude Hill; Sir Dinshaw Wacha; Mr. Sastri.*]

The Hon'ble Sir Claude Hill:—"I venture to enter a slight protest. I do not think that it has ever before been said by a Member of the Governor General's Council that we looked forward to the time when it would be possible to give effect to the hopes expressed in this Resolution. Perhaps the Hon'ble Member can give me Chapter and verse."

The Hon'ble Sir Dinshaw Wacha:—"I am quite sceptical."

The Hon'ble Sir Claude Hill:—"When I have said that we have great sympathy, I must add that we also have, as I said yesterday in speaking on another Resolution, a very great responsibility; and as my Hon'ble colleague Sir George Barnes has said, with that weight of responsibility on us it is unsafe, undesirable and unstatesmanlike to commit ourselves to adherence to any time-table. A time-table which would commit the Government of India to cease recruitment anywhere but in India for the many Services covered by this Resolution might mean, I do not say that it would mean, it might mean that a very considerable material loss would ensue to posterity. I maintain—and I think most Hon'ble Members will agree with me—that it is the duty of any responsible Government, as I said yesterday, to keep their hands free to get the best brains possible for the material advancement of the country. However, I admit also the responsibility of the Government of India to go as far as they possibly can in the direction advocated by the Hon'ble Member, so far as it is based on the Report of the Public Services Commission, and so far as, in their judgment after consulting Local Governments, it is possible to go with due regard to the safeguarding of posterity.

"Well, Sir, I do not propose to go in detail into the criticisms made by the other speakers. I do suggest, however, that when the Hon'ble Mover of this Resolution relies in part upon the majority report of the Public Services Commission and in part upon the Hon'ble Mr. Justice Abdur Rahim, who recommends, and apparently thinks himself able to support the recommendation, that, for example in regard to the Agricultural and Forest Services, a period of ten years is ample within which to be able to attain to the results aimed at in this Resolution, I find some difficulty in dealing with this sort of double-barrelled assault. Is it the majority report or Mr. Justice Abdur Rahim's recommendation which is at the back of his mind. . . . ?

The Hon'ble Mr. Sastri:—"They do not conflict in regard to this particular matter. The majority report as a matter of fact does not fix any time-limit."

The Hon'ble Sir Claude Hill:—"That is my whole point. Can we fix the time? The majority report does not do so. However, I admit there is no material conflict in principle; only the time-limit lies at the root of this Resolution."

"Then, in reference to what fell from my Hon'ble friend, Mr. Surendra Nath Bannerjea, in regard to the men who have been sent Home on scholarships for training in agriculture and technical subjects, I note that he criticises the system on the basis that we do not—if I understand him rightly—we do not always ensure that the men when they come back get the employment for which they were primarily sent Home for training. But in the particular case—unless I am mistaken—to which the Hon'ble Member has referred, one at all events of the three individuals whom he cited became a barrister entirely at his own wish, not because he could not get employment, but because, while at Home, he elected more or less deliberately to depart from the conditions of his scholarship. That surely, I suggest, supports to a certain extent my contention that that is not a very satisfactory method of meeting the difficulties so wisely foreseen by my friend the Hon'ble Mr. Sastri."

[*Mr. Surendra Nath Bannerjea; Sir Claude Hill.*] [28TH FEBRUARY, 1918.]

The Hon'ble Mr. Surendra Nath Bannerjea :—" May I offer an explanation? He wanted to have two strings to his bow. He was doubtful as to what his prospects would be in the Government Department, so he thought he might chalk out an independent career for himself."

The Hon'ble Sir Claude Hill :—" I welcome the Hon'ble Member's admission. I think it bears out my point very conclusively!

" Then I can give the Hon'ble Member a far more satisfactory reply, so far as this question is concerned, of whether we are Indianising the Agricultural Service; and that is that though, as my friend the Hon'ble Mr. Mant pointed out, we are unable to give any definite numerical information at the present moment, we are actually contemplating and recommending the appointment of more Indians to the Indian Agricultural Service, and that of three candidates recently under consideration, there was only one of those three all of whom had been Home who has not been found fit for recommendation for the Imperial Agricultural Service. I venture to hope that that fact will go far to assure my Hon'ble friend, Mr. Sarma........."

The Hon'ble Mr. Surendra Nath Bannerjea :—" Will you appoint two Indians to the vacancies in the Geological Survey Department to which I referred?"

The Hon'ble Sir Claude Hill :—" I regret to say I cannot speak for my friend the Hon'ble Sir George Barnes in regard to the Geological Department which is not in my charge but in his.

"Then, in regard to the slowness of advance. It is quite open to this Council, or any critics, to revile Government, or, at all events, criticise them, for the slowness of advance. I admit that there has been a slower advance than perhaps there should have been; but after all, we are concerned in connection with the Resolution before us to-day not with recriminations for the past but with good-will and understanding as to future policy, and I may point out that, in reference particularly to the allegations of delay, undue delay, on the part of the Government of India, in the Agricultural Service, which bore the brunt of my friend the Hon'ble Mr. Sarma's attack, it has as an organised service, practically only been in existence for thirteen years, while the Pusa Institute has barely had as long a life as that. Looking to the date of commencement, surely it is blossoming rather quickly than slowly. Thirteen years is not a very long span, and with a country of the complexity, size and wide differences of India, surely the development which has taken place on the scientific side of agricultural activities is not of such a slow and unsatisfactory character as to give cause to the Government of India to blush.

"Then, Sir, I understand from my Hon'ble friend Mr. Sarma that he finds that his own Local Government are extraordinarily backward in the matter of agricultural education. Well, he will, I think, at all events exonerate the Government of India from participation in that laxity. We have during the past year shown very considerable activity in the matter, and I hope we see our way now not only to developing the agricultural colleges into the highest grades possible, but also to the expansion below of agricultural middle schools. That at all events is another matter in regard to which, considering that it has only been taken up very recently, I do not think that the progress has been unduly slow, with all deference to my Hon'ble friend.

" Well, Sir, I do not propose to go further in detail into the arguments advanced in support of this Resolution. I might invite the Council, I think with some justification, to reject my Hon'ble friend's motion on any of the above grounds; on the ground that we have to consult Local Governments, on the ground that it is undesirable, in the interests of India as a whole, to proceed at the rapid rate which is contemplated by this Resolution, and on other grounds; but there is one consideration which does not seem to have occurred to Hon'ble Members; and in putting that consideration before them, I venture to hope and believe

[28TH FEBRUARY, 1918.] [*Sir Claude Hill; Mr. Sastri.*]

that my Hon'ble friend will not press this Resolution upon this Council at all. I would remind this Council that last August there was made a very important pronouncement of policy, in accordance with which the Government of India and the Secretary of State are now engaged in endeavouring to give effect to a policy which aims at the 'progressive realisation of responsible government in India.' Well, whether that goal will be arrived at soon or late, it seems to me to be a very, very important factor and a factor which this Council ought to take into their serious consideration before attempting by executive directions, such as would follow the adoption by Government of this Resolution, to inaugurate a policy of tying the Government hands in regard to matters which so vitally affect the material advance and prosperity of the country. I understand that in regard to the political side of that pronouncement, there has been some hesitation in some quarters among Indian gentlemen as to the advisability of a too rapid Realisation of responsibility because of the risks inherent in possibly serious mistakes. Now, I suggest that precisely the same sentiment ought to dictate our treatment of this Resolution. We cannot afford, at a time when India hopes to enter upon the gradual realisation of responsible government and at the same time will have to compete on the material side with the world developments which will follow after this world-wide war, we cannot, I say, afford to tie our hands behind our back or in any way enter upon a policy which, however remotely, might risk or imperil the fitting of India in the fullest possible degree to take her place as a self-dependent unit of the British Empire. From that point of view, I suggest that hereafter, when India does reach the stage of self-government, it will be said if we were to accept a policy which in any way did imperil these matters, it will be said of the Government of India that they deserved to be execrated, that they had handicapped India's progress, that they had entered blindly upon a policy restricting their right of free selection which had seriously handicapped and interfered with India's material advancement and prosperity. I earnestly suggest that consideration for the Hon'ble Mover's careful thought, because I do feel seriously that, in suggesting at any time reforms of this character, we run the risk of forgetting the enormous interests that may be imperilled by their adoption. I have only to add if I may descend to a colloquialism, that *pace* my Hon'ble friend, Sir Dinshaw Wacha, we are in the position of the organist who is doing his best and would rather not be shot at the while.

"In conclusion, I would ask my Hon'ble friend, Mr. Sastri, to consider whether it will not, in all the circumstances of the case, and, in view of the fact that we all think so much along the same lines in this matter, be advisable not to press this Resolution to a division, and I venture to quote what was said by Menecrates—

'We beg often our own harms which the wise powers deny us for our good. So find we profit by losing our prayers'.

I can hardly hope that my Hon'ble friend will unreservedly admit that in regard to the matter in issue in this Resolution, the powers concerned are necessarily 'wise' powers, but I do earnestly suggest to him that in this instance it may be better not to press upon this Council a Resolution in regard to which there are undoubted difficulties and in regard to the policy underlying which there is so much unanimity of feeling in all parts of this Council."

The Hon'ble Mr. Sastri :—" Sir, there are only two remarks which I will allow myself to make in reply to what has fallen from my Hon'ble Colleagues. There has been, not without justification, a hesitation to commit the Government to any definite limitation of period. But may I point out that other Governments have not been so fearful of committing themselves where even larger interests than those of particular Services were concerned ? The Government of Japan promised that in ten years' time the whole of the constitution should be revised and a new constitution started, and they carried out that promise. It was a promise that involved the uprooting of a whole system of government, and the engrafting of a new constitution; but they felt that the time had come for it; they felt that the people desired it strongly and they went forward, laid down a period for that great change, for that revolution, and they did accomplish it. Is our Government

12-48 P. M.

[*Mr. Sastri; Sir Claude Hill.*] [28TH FEBRUARY, 1918.]

always hesitant about commitals of policy? Do they not take great risks when they promise, for instance, that in the course of ten or it may be fifteen years they will carry out schemes involving crores upon crores of money? In such a case they do pledge the future. Do they not tie down their successors for ten or fifteen years? Is it possible for a great Government so to act that they shall always see the fruits and be done with them? I do not think that our Government need hesitate very much in this matter. There is another remark that I am tempted to make. In the course of these debates we frequently heard that by the recruitment of the services in this country we might possibly shut out talent and skill from abroad which it might be necessary to enlist from time to time for the development of the country. We felt that there was considerable force in that argument. We said 'quite right'—we will not tie ourselves down so hopelessly that in our need we shall be debarred from enlisting outside talent.' But, because we made that concession, it has been brought up against us to-day—that we are prepared so to organise our services that whenever there was anything of more than average difficulty we should find our organised services inadequate, and then we should have to call in the assistance of outsiders and that it would tend to depress our Services if such aid had to be habitually called in..."

The Hon'ble Sir Claude Hill:—"May I remind the Hon'ble Member that I was merely quoting his own statement of yesterday."

The Hon'ble Mr. Sastri:—"I said yesterday and I repeat it that in extraordinary cases we will not shut out outside talent. I never said that we should organise our Services on such a low scale that whenever there was anything of more than average difficulty or more than average intricacy we should be obliged to go outside the Services. Has our Government so organised its services, though it be on a costly scale, that they are absolutely independent of outside help? Do we not call for expert assistance in the case of big municipalities? Have we not called in for the planning of New Delhi experts from England? Were our organised Services sufficient to produce the talent necessary? Is that going to act as a depressing force on the character of the services? It is only as a rare expedient that we agreed to accept that limitation. There is one observation connected with that, that I must make injustice to our point of view. We agreed in the past to the organisation of the Services so that they might be most efficient, and we were told that this involved as a necessary corollary that we should employ a large element of European talent. We agreed also to this, and look at the results. Our services are paid or promised so much in order to attract the best talent. Is the best talent always brought in? Time after time in the course of our own experience it has been borne in on us that in spite of the salaries, the emoluments, and leave rules the highest skill is not there. My objection is not to the personnel. I object to the system, to the ironbound organisation of our Services. We are so bound that every man has a right established to rise up to a certain standard. In the scientific and technical services at any rate it is wrong in my opinion to bind ourselves down by a cast-iron organisation of this kind. That is why I find it desirable to recommend that we should make inroads upon this cast-iron system from inside and outside India. It is not always under such a system that we shall get full value for the money spent. But by what I have said I do not mean to indicate that I feel that the remarks made by the Hon'ble Sir Claude Hill in any way dispose me to test the judgment of the Council on this question. I think he has met me in such a way that, if the Council will grant the leave I apply for, I shall withdraw this Resolution."

The motion was, by leave of the Council, withdrawn.

The Council then adjourned to Friday, the 1st March, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

DELHI:
The 7th March, 1918

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Friday, the 1st March, 1918.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., Viceroy and Governor General, *presiding*, and 56 Members, of whom 49 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. Srinivasa Sastri asked :—

1. " (*a*) Is a special architect from England employed on the Delhi works?

(*b*) Do Government propose to consider whether it is possible to reduce the number of superior officers of the Public Works Department employed on such works?"

The Hon'ble Sir Claude Hill replied :—

" (*a*) The answer is in the affirmative.

(*b*) On the 30th June 1914 the Delhi Staff of Engineers and Architects consisted of—

21 Officers of the permanent and quasi-permanent staff of the Public Works Department, one of whom was on leave.

15 Officers on temporary agreement, or a total of 36.

On the 1st January 1918 the staff consisted of—

10 Officers of the permanent or quasi-permanent staff of the Public Works Department.

11 Officers on temporary agreement, or a total of 21.

Government regret that they do not see their way to any further reduction of the staff."

The Hon'ble Mr. Srinivasa Sastri asked :—

2. " (*a*) Is it a fact that the cadre of superior officers in the Public Works Department provides for a reserve of officers for special and temporary works? And that, when in charge of such works, there is not usually any increase in their emoluments in the shape of deputation and other allowances?

(*b*) Is it a fact that superior officers employed in the works at Delhi are in receipt of a deputation allowance in addition to their salaries, while their colleagues of the United Provinces and the Punjab Departments, who are also working in Delhi, do not draw such an allowance?

(*c*) If so, what is the reason for this differentiation?"

[*Sir Claude Hill; Mr. Srinivasa Sastri; Sir C. Sankaran Nair; Sardar Bahadur Sardar Sundar Singh Majithia; Sir William Meyer; Sir Gangadhar Chitnavis.*] [1ST MARCH, 1918.]

The Hon'ble Sir Claude Hill replied :—

" (*a*) The reply to both questions is in the affirmative.

(*b*) There is no sanctioned cadre of engineers for the Delhi Province, and the engineering staff has hence been drawn from other Provinces. With the exception of the Chief Engineer, these officers receive a deputation allowance in addition to their ordinary pay. The officers of the Government of the Punjab stationed at Delhi, but not engaged on work connected with the New Capital, do not receive a similar concession. There are no officers belonging to the United Provinces stationed in Delhi.

(*c*) The question whether a deputation allowance should or should not be granted to officers engaged on the construction of the New Capital was very carefully considered by Lord Hardinge's Government in 1914. It was then recognized that sound arguments might be adduced against the grant of a concession which had not been given to members of the general administrative staff deputed to Delhi; but after careful deliberation it was thought that the case of men performing technical work could be differentiated from that of men employed on general administrative duties. The grant of a deputation allowance in the case of the former may be held to be justified on the grounds of the vast importance of the work on which they are engaged, involving the employment only of selected men, of the high pressure at which they have had to work, and of the expense and inconvenience, over a prolonged period, of the circumstances in which their work has to be transacted."

The Hon'ble Mr. Srinivasa Sastri asked :—

3. " Will Government be pleased to lay on the table the replies received from Local Governments to their recent Circular on the Educational Services ? "

The Hon'ble Sir C. Sankaran Nair replied :—

" A copy of the * replies received up to date is laid on the table. Replies have not yet been received from the United Provinces, Central Provinces, Bengal, and Madras."

The Hon'ble Sardar Bahadur Sardar Sundar Singh Majithia asked :—

4. " (*a*) Is it a fact—

(*i*) that the maximum furlough pay of an officer of the Indian Civil Service who takes leave in India is limited to Rs. 833⅓ a month, whereas it is £1,000 a year if taken out of India;

(*ii*) that when this limit was fixed the rupee was equal to 2 shillings and that Rs. 833⅓ a month was equivalent to £1,000 a year; and

(*iii*) that according to the present rate of exchange Rs. 833⅓ a month is not equivalent to £1,000 a year ?

(*b*) If the reply to (*a*) is in the affirmative, do Government propose to consider the advisability of increasing, during the period of the war, the furlough pay in India of Indian Civil Service officers and other Government servants similarly affected, so as to make it equivalent to furlough pay out of India according to the present rate of exchange ? "

The Hon'ble Sir William Meyer replied :—

" (*a*), (*i*), (*ii*) and (*iii*). The answer is in the affirmative.

(*b*) The Public Services Commission have made certain suggestions in regard to the maximum limits of furlough allowances payable in India, which will be considered in due course. The Government of India do not propose to take up independently, and in advance of such consideration, the matter to which the Hon'ble Member's question refers."

The Hon'ble Sir Gangadhar Chitnavis asked :—

5. " Do Government propose to consider the desirability of extending to the Central Provinces the Transfer of Property (Validating) Act, 1917, under section 1 (2) thereof ? "

* Not included in these Proceedings.

[1ST MARCH, 1918.] [*Sir William Vincent; Sir William Meyer.*]

The Hon'ble Sir William Vincent replied :—

"The Government of India do not propose to consider the question unless and until they are moved to do so by the Local Administration."

FINANCIAL STATEMENT FOR 1918-19.

Introductory.

The Hon'ble Sir William Meyer :—"MY LORD, I rise to present the Financial Statement for 1918-19, and as usual there will be no debate today. As regards subsequent discussion we are this year, as Your Excellency has already informed the Council at the opening of the session, introducing a modification in previous procedure which will, I think, be appreciated. We propose, that is, before dealing with particular portions of the estimates to have a general debate on the Financial Statement as a whole, which will enable Members to discuss and criticise to more effect than in the debate that has hitherto taken place on the final Budget, and will give greater reality to subsequent Resolutions which are admissible with reference to loan or taxation proposals and grants to Local Governments, or in the later compartment stage. This discussion will commence on the 8th March and we shall subsequently proceed to the stages at which specific Resolutions will be admissible.

"The Budget in its final form, with such alterations in the Financial Statement as may be required by later information or suggested by the discussions in Council, will be presented on the 22nd March. After that there will be no further discussion, the lifeless Budget debate of previous years being superseded by the general discussion on the Financial Statement above referred to, which, as I have said, will enable criticisms to be put forward at a time when our proposals are in a less rigid state.

"2. We must again, unfortunately, assume that the war will continue throughout the coming year. That means a continuance, in probably aggravated form, of some of the special problems which I shall presently have to describe to the Council; and as I have said on previous occasions the constantly changing circumstances of the war materially add to our difficulties in estimating. We must go cautiously, and when the results turn out better than we anticipated, it is a matter for congratulation and not for criticism.

"3. The general situation I have now to describe is in many ways similar to that outlined in my speech last year. The revenue position is again excellent. Our Railway receipts have once more broken the record, and far exceeded the figure estimated in the current year's Budget. The result is that we are able to face with equanimity a considerable increase in military charges. Our financial embarrassments, as I shall presently show, are mainly due to ways and means questions. We have had to incur here on behalf of His Majesty's Government constantly increasing expenditure which is repaid to the Secretary of State at home. Simultaneously there is serious and growing demand on our resources to finance the shipment of materials required for the prosecution of the war, and of the food-stuffs which the Allies and many portions of the Empire are drawing from India. The account which I shall give later on of the calls which we have had to meet will be a sufficient indication of the anxieties which the year now coming to a close has brought with it. To meet these demands we have had to ask the trading and financial community to submit to restrictions on their operations, and to share to some extent in the general financial burden. I fully recognise and acknowledge the spirit of co-operation with which these restrictions have been accepted.

"But I may quite legitimately claim that we on our part have at all times taken our full share in responding to the calls in question. We have been materially assisted in this endeavour to meet our responsibilities by the continued expansion in our currency note circulation, by the gratifying results which have been achieved by the War Loan, by the substantial success of our issue of post office cash certificates, and, latterly, by the material addition to our resources which we have received through the sales of Treasury Bills.

[*Sir William Meyer.*] [1st March, 1918.]

"4. Our satisfactory revenue position is largely due to favourable agricultural conditions. The south-west monsoon of the current year was exceptionally bountiful and prolonged, and such damage as has been sustained by crops, as regards cotton for instance in some provinces, has been due not to deficiency of rainfall but to excess. The recent winter rains have been defective in the north and centre of India, but, speaking generally, the copious south-west monsoon has rendered this deficiency far less serious than would otherwise have been the case. I may add that the area under wheat, which shows an increase of 3 per cent. over the area finally reported last year, is the highest on record.

"5. Trade conditions have on the whole been very satisfactory, in spite of the shackles placed upon them by difficulties in respect of railway transport and ocean and coasting freight, and the restrictions which military and political considerations have required us to impose on a variety of imports and exports. The total volume of the private sea-borne trade in 1916-17 was much the same as in 1915-16, though, as a consequence of the rise in prices, the recorded value shows an excess of about £40 million, of which one-third occurred under imports and two-thirds under exports. The excess of exports over imports reached the record figure of £54 million as against £40 million in 1915-16. The financing of this large excess at a time when the ordinary adjusting method of imports of specie on private account is precluded has been, and remains, one of the principal problems which we and the commercial community have had to face.

"6. The current year, so far as this can be gauged from the figures of the first nine months, shows little variation from its predecessor. The exports and imports of merchandise show a balance of £38 million in favour of India—reduced to £24 million by private imports of gold, which, however, as I shall shortly explain, have been acquired by Government. Practically the whole of these gold imports have come to us from Japan and America, in liquidation of payments due from these countries for purchases of our products which they have not been able to adjust through exports of merchandise to India.

"Speaking roughly, of £108 million of exports in the first nine months of this year—grain, pulse and flour represent £27 million; raw and manufactured cotton £25 million; raw and manufactured jute £21 million; and tea and tanned hides between them £10 million. Over half our imports represent yarns and cotton goods, and sugar.

"The available results of this year's trade operations have thus disproved the gloomy prophecies made in some quarters as to the prejudicial effect on trade of the restrictions which, for the reasons explained in my speech last year, we found ourselves compelled, in view of the larger interests involved, to impose on the Secretary of State's Council drawings. Similarly, there is nothing in the trade statistics to support analogous apprehensions that the raising of exchange in August last would re-act on our export trade. As I have said on previous occasions, these factors are of minor importance compared with the difficulties of obtaining freight, and cannot affect the demand for our produce and manufactures so long as war conditions secure these against the competition which India would ordinarily meet with in the world's markets.

Revised Estimate for 1917-18. Current Revenue and Expenditure.

"7. The general position is brought out in the following table, which compares the current year's Budget and the Revised Estimate now put forward:—

[In millions of pounds.]

	Budget, 1917-18.			Revised, 1917-18.		
	Imperial.	Provincial.	Total.	**Imperial.**	Provincial.	Total.
Revenue	**66·420**	32·451	98·871	**76·677**	33·724	110·401
Expenditure . . .	**66·284**	32·549	98·833	**70·852**	31·468	102·320
Surplus (+) or deficit (—) .	**+·136**	—·098	+·038	**+5·825**	+2·256	+8·081

[1ST MARCH, 1918.] [*Sir William Meyer.*]

Revenue and Expenditure—Imperial.

"8. As regards Imperial transactions, it will be observed that we are over £10 million better under revenue, while our expenditure has increased by about £4½ million, leading as a result to a surplus of £5·8 million against £136,000 estimated in the Budget.

"9. Nearly half of the total increase in Revenue is due to *Railways*, which have once more broken the record in respect of receipts, in spite of the hampering of our sea-borne trade by scarcity of freight and other war restrictions, difficulties in respect of coal, continued deterioration (owing to lack of renewal facilities) of permanent-way and rolling-stock, and the pulling up of some lines to provide railway material for Mesopotamia. The following table compares the results as anticipated in the Budget with those now forecasted, and brings in for purposes of comparison the actuals for 1916-17 :—

[In millions of pounds.]

—	1916-17.	Budget Estimate, 1917-18.	Revised Estimate, 1917-18.
Gross receipts	41·8	41·3*	45·5
Working expenses, including payments of surplus profits to Railway Companies	20·7	21·7	21·7
Net receipts	21·1	19·6*	23·8
Add—Receipts from Subsidised Companies and miscellaneous receipts in England.	0·2	0·1	0·2
Total receipts .	21·3	19·7*	24·0
Deduct—Interest charges and some miscellaneous expenditure.	13·8	14·1	13·9
Net profit on Railway	7·5	5·6*	10·1

"In framing the current year's Budget we allowed for a slight decrease under gross receipts as compared with the, at that time, record figures of 1916-17, and added to the working expenses in order to cope, as far as the circumstances of the war permitted us, with the demands under renewals caused by the heavy work imposed on our lines and rolling-stock. The very favourable agricultural conditions which India has enjoyed have more than counterbalanced the *prima facie* unfavourable factors referred to above, with the result that we have a large expansion in gross receipts; and as regards net profits, an excess over the Budget of £4·5 million.

"10. We have also a considerable increase under gain by *Exchange*, which is mainly due to the fact that in August last the Secretary of State raised his rates for Council Bills to 1*s*. 5*d*. per rupee in the case of immediate telegraphic transfers, and 1*s*. $4\frac{29}{32}$*d*. in the case of other Council drafts. Before this, too, the figures had been 1*s*. 4¼*d*. and 1*s*. $4\frac{5}{32}$*d*. respectively, *i.e.*, in excess of the normal 1*s*. 4*d*. we take for adjusting our rupee transactions in sterling.

"On the other hand we have sustained actual loss on some of our rupee coinage by reason of high silver prices, and it has been decided to take this loss against our exchange gain and not to debit it to the Gold Standard Reserve, which was not intended to deal with a situation in which the bullion value of the rupee exceeded its value on coinage: allowing for this our total net gain under this head amounts to £1 million.

"11. Under *Salt* we have an increase of nearly £1½ million,† due to large advance payments in Northern India to secure priority of issue from the stocks there. In November last these indents had so accumulated that it was estimated that it would

* These figures are less than those taken in the Budget by £500,000, the sum estimated as the proceeds of the small surcharge we levied this year on railway goods traffic. This surcharge was subsequently treated as a tax, and the proceeds brought to account under Head XXV—Miscellaneous. Consequently, for purposes of comparison, it is omitted here.

† I give round figures throughout.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

take more than a year to clear them off, and accordingly the receipt of further indents was stopped, a measure which will be reflected in a reduction of revenue in 1918-19.

"12. Under *Customs* we have an increase of over £1·7 million, due mainly to higher prices which affect our *ad valorem* duties. The increase is most marked under cotton piece-goods (£810,000), while tobacco, silver bullion, sugar, articles of food and drink and miscellaneous manufactured articles are also appreciably better. We have likewise increases of £150,000 under excise duty on cotton manufactures, and £120,000 under the export duty on rice.

"13. Other heads of revenue which show material increase are :—

(1) *Posts and Telegraphs.*—£150,000, owing to favourable agricultural and trade conditions.

(2) *Mint.*—£390,000, due mainly to seigniorage charges on new rupee coinage, to cover the cost of Mint establishments and other coinage expenses.

(3) *Interest.*—£150,000, due mainly to temporary investment of the Secretary of State's large cash balances, and to fresh investments made on behalf of the Paper Currency Reserve.

"In the Revised Estimate for 1916-17 and in the Budget for the current year we set aside, in all, £600,000 of the additional interest derived from our expanded Paper Currency Reserve investments for a Paper Currency Reserve Depreciation Fund, intended to make good the difference between the original purchase price of our consols holding in the Paper Currency Reserve and its value at current prices—*vide* paragraphs 12 and 53 of my speech introducing the last Financial Statement. The current year's Budget provision for this purpose amounted to £200,000: we now increase this to £450,000, which at present prices will raise the Depreciation Fund to the full limit required.

(4) *Income-Tax proper.*—£910,000, due to larger profits in various trades as a result of war conditions—of which £550,000 occurs under the Income tax head itself, while we realise £360,000 by special payments from the provinces. Income tax is a divided head, the proceeds of which are normally shared in equal proportions between Imperial and Provincial. But in order to obtain for the Government of India the full advantage of the increase in taxation imposed for Imperial purposes in 1916-17, the provinces have, as explained in paragraph 59 of my speech introducing the Financial Statement for that year, to pay to us what would normally have been their share of the proceeds of the additional taxation in question.

Against this, however, we have to set off a slight decrease of £76,000 under *Super-tax*, the receipts from which we estimated in the Budget at about £1½ million. This figure had to be taken very roughly, and it is satisfactory that it has been so closely worked up to.

(5) *Miscellaneous.*—£330,000, which includes £150,000 additional receipts in respect of the railway freight tax imposed this year (*vide* foot-note to paragraph 9), *i.e.*, the yield of the tax is now estimated at £650,000 instead of £½ million.

(6) *Excise.*—£180,000, owing to favourable agricultural conditions. The bulk of the increase under this head falls, however, to the provinces, and the above figure represents the Imperial share only.

"14. The only revenue item which shows any considerable decrease is *Opium* (£320,000), owing to the fact that we were not able, without going below the upset price we had fixed, to dispose of as much as we anticipated at some of our monthly sales in Calcutta—by reason of freight and exchange difficulties, and the dealers having considerable stocks in hand. The loss would have been heavier but for some counterbalancing increase owing to additional supplies to the Straits Settlements Government.

"15. The increase under Expenditure (£4·6 million) occurs chiefly under *Military charges.* The total net military expenditure for the current year was placed in the Budget at £25·9 million, including a reserve of about £700,000 to meet unforeseen charges. It is now estimated to amount to £28·8 million—an excess, that is, of £2·9 million. The increase over specific provision, which is due to war

[1ST MARCH, 1918.] [*Sir William Meyer.*]

preparations and requirements, amounts therefore to £3·6 million and occurs mainly under the following items :—

(*a*) Additional outlay on rifles and ammunition	£900,000
(*b*) Grant of increased pay to British troops, following on the measures lately adopted by the Home Government . . .	£520,000
(*c*) Larger expenditure on port defences, representing mainly the cost of mine-sweeping	£470,000
(*d*) Increased expenditure on guns, machine gun squadrons and mechanical transport	£200,000
(*e*) Increased railway charges in connection with larger movement of troops and stores	£140,000
(*f*) Larger outlay on military works including frontier roads and hospital buildings	£710,000
(*g*) Frontier operations, mainly connected with the Mahsud Expedition	£140,000
(*h*) Formation of the Indian Munitions Board	£140,000

"16. Under *Political* we have likewise an increase of expenditure on the South Persia Rifles, a corps raised to assist the Persian Government in maintaining order in tracts in which British interests are specially concerned with reference to present war conditions. While such conditions prevail, the cost of this corps is borne by ourselves and His Majesty's Government in equal proportions. It is now estimated that our moiety will amount to £900,000 for 1917-18, including £210,000 of expenditure which really belongs to 1916-17, but will be adjusted in the current year's accounts. Against this, however, we have a Budget provision of £300,000, thus reducing the real excess to £600,000. On the other hand, there is a saving on other political expenditure in Persia which reduces the total excess under this head to £440,000.

"17. The only other material increases over the Budget are :—

(1) *Interest on debt.*—£690,000, due to provision for discount on our Treasury Bills. When we issue ordinary loans at a discount, the accounts procedure is to credit the receipts at par value and to show discount as an interest charge. We follow the same procedure in regard to Treasury Bills.

As regards outlay in connection with our war contribution of £100 million to His Majesty's Government, we set aside £6 million for recurring charges, in respect of this amount, including (*a*) interest on money raised by loan in India and made over to His Majesty's Government, (*b*) interest on the balance to be taken over in the shape of Home war debt; and (*c*) sinking fund provision. I explained in paragraph 58 of my speech introducing the last Financial Statement that we were provisionally debiting this amount to the head Interest, and on further consideration it has been decided to maintain this allocation. The fact that our war loan receipts in India have been so much larger than we anticipated does not affect the total here, since it involves a counter decrease in the Home war debt taken over and the interest thereon.

(2) *Miscellaneous.*—£520,000, the chief item being £400,000 on account of stores lost in transit between England and India.

"18. We thus, as I have already said, obtain an Imperial surplus of £5·8 million against £136,000 taken in the Budget. This satisfactory result is due in the main to the favourable agricultural conditions with which we have been blessed, and their results as reflected in the still further advance of Railway earnings. Our betterment here, together with the improved Provincial balances to which I shall refer directly, has been of material assistance to us in dealing with the very difficult situation we have had to cope with in respect of ways and means transactions.

Revenue and Expenditure—Provincial.

"19. We estimated in the Budget that the provinces, in the aggregate, would obtain a revenue of £32·4 million and spend £32·5 million, leaving a deficit of about £100,000, which would be made up from their balances. The present figures indicate a revenue of £33·7 million and an expenditure of £31·4 million, thus leading to an aggregate Provincial surplus of about £2·3 million.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

The improvement under revenue, which is most marked in Bombay, the United Provinces, the Punjab and Bengal, occurs mainly under Excise (£540,000) and Forests (£400,000). There is also a nominal increase of £470,000 under Income Tax; but that is largely set off, as indicated in paragraph 13 (4), by a payment to the Government of India under the head Transfers between Imperial and Provincial.

The decrease of about £1 million under expenditure, which is largest in the Punjab, Bombay and Bengal, is due to anticipated lapses in Budget grants, mainly in respect of civil works, education, police, and the profits from the wheat purchase scheme of 1915 allotted for outlay on agricultural objects.

The aggregate Provincial surplus goes, of course, into our balances, to the credit of the provinces concerned.

Borrowing in 1917-18.

War loan operations.

"20. Before going on to our ways and means transactions, I should like to say something about our borrowing operations in the current year.

Our net borrowing at Home is a *minus* quantity as, while raising no fresh money there, we have paid off £2·1 million in the shape of India Bonds and Railway Debentures falling due.

The War Loan we floated in India in various shapes was, as announced prior to its flotation, intended to be made over to His Majesty's Government for the purposes of the war, and to form part of India's total war contribution of £100 million which was offered with such general approval. The balance of the said £100 million was to be defrayed by our taking over a portion of the previously existing Home War debt.

"21. Having regard to the anticipations of my expert advisers and the necessity for caution, I was unable, in connection with the current year's Budget, to estimate the total amount of the War Loan at more than £10 million, though I expressed the hope that this might be materially exceeded. That hope has been justified to an extent far beyond the anticipations of the most sanguine expert, as will be seen from the figures below, which are in millions of pounds.

Main Loan	26·6
Postal Section	2·9
Cash Certificates	6·6
Total	36·1

The figures under the main loan and its postal section represent actuals, payments having been closed on the 15th October, and they include, under the main loan, £4 million actually received in March 1917 (our loan, it will be remembered, started on the 15th of that month) and a little over £1 million allowed to be tendered in England, on certain special conditions, in the shape of Home Treasury Bills, which were exchanged for allotments in the Indian War Loan. The cash certificates, which were introduced as a permanent measure, continue to yield money. The actual receipts up to the end of January amounted to £6,400,000, and we estimate that £200,000 more will have been received in the last two months of the year.

This splendid response to our loan is due in great measure to the patriotic propagandist work of Provincial and District War Loan Committees working under the auspices of the Heads of Provincial Governments, as also to the cordial co-operation of the Presidency Banks, especially those of Bengal and Bombay. The Bank of Bengal made special arrangements for advancing money, to be repaid in gradual instalments, to persons who wished to subscribe to the loan but had not funds immediately available. The Government also assisted its officers in this respect by a scheme under which these were enabled to subscribe in ten monthly instalments to be deducted from their pay—a scheme which was supplemented by the Presidency Banks in regard to officers who wished to spread their payments over a longer period.

"22. The surprising response to the loan had, however, one disadvantage. The Public Debt Office was absolutely overwhelmed by the volume of the work suddenly

[1ST MARCH, 1918.] [Sir William Meyer.]

thrown upon it, and in spite of the utmost exertions of the Bank of Bengal, which manages this office, and whose staff had previously been depleted by a number of its officers going to military service, there was considerable delay in the issue of scrip. I may say that steps have been taken to prevent any such complaint in respect of next year's loan by simplifying and decentralizing arrangements as far as possible.

"23. Taking the various forms in which the loan might be subscribed to in the main section and its post office ancillary, the results are as follows:—

	[In millions of pounds.]
5 per cent. long-term Loan of 1929-47	8·3
5½ per cent. 3-year War Bonds	13·2
5½ per cent. 5-year War Bonds	8·0
Total	29 5

It will be seen that, in spite of the conversion facilities it carried in regard to previous loans, less than one-third of the total was realised from the long-term loan, and that the 3-year short-term war bonds received a material preference over the 5-year.

It is interesting to note that the great bulk of the applications in all three issues were fully paid up, the percentage of such applications varying from 75 per cent. in the case of the long-term loan to 89 per cent. in the case of the 5-year bonds.

"24. As regards the cash certificates, the nature of which was explained in my speech introducing the last Financial Statement, these have come to stay, and the results this year have been most gratifying, the total figure (£6·6 million, of which only about £300,000 was found by withdrawals from existing postal accounts) being in excess of any previous year's regular borrowing in India. It will be remembered, however, that, although the normal currency of our cash certificates is for 5 years, we undertake to repay them on demand, though of course at some sacrifice of interest. Such withdrawals, on the basis of the latest statistics, will amount to about £600,000, thus leaving the net receipts at £6 million.

I look forward with confidence to the continued operation of this scheme as establishing a valid and welcome *nexus* between Government and the really small investors; and as an illustration of this I may say that 6 per cent. of the subscriptions to the post office section of the loan came from people who put in Rs. 100 or less, and that the purchase of Rs. 10 cash certificates accounted for about 21 per cent. of the total receipts under that head up to the 15th October.

"25. Taking the British provinces, in respect of the main and postal sections, and of the actuals already available as regards cash certificates, Bombay heads the list with a total subscription of 14 crores, followed by Bengal with nearly 12 crores, and by the Punjab with a little over 6. As a Madras officer, I must express my disappointment that my Presidency has not done as well, compared with others, as I expected, having allowed itself to be distanced not only by the United Provinces and the Punjab, but also by Burma. It has of course to be remembered that some of the subscriptions received in Calcutta and Bombay represented applications on behalf of subscribers residing in adjoining Provinces or States.

The loan was also most cordially subscribed to in the principal Native States Taking the figures for the main loan, 113 lakhs (in round figures) were received from Hyderabad, of which 75 lakhs came from His Exalted Highness the Nizam; 88 lakhs from His Highness the Maharaja Sindhia, 54 from Mysore, of which 35 lakhs were subscribed by the Darbar; and 31½ from His Highness the Gaekwar of Baroda; while Their Highnesses the Nawab of Bahawalpur and the Maharaja of Patiala subscribed 40 and 25 lakhs respectively.

It is not possible to state with any degree of statistical accuracy to what extent the loan receipts represented money which would otherwise have remained with, or been lodged in, banks. But there is no doubt that a considerable amount—especially under the cash certificates and the postal section of the main loan—represented money that would not have been so employed, but was specially drawn out by the loan stimulus.

"26. At the time the loan was launched apprehensions were expressed in various quarters as to the [illegible] effect it would have on trade and commerce by drawing

[*Sir William Meyer.*] [1ST MARCH, 1918.]

off money from the banks. These anticipations have proved without foundation. The principle we adopted throughout was to leave the loan proceeds with the Presidency Banks, where they could be made available for trade purposes, until we actually needed them for disbursement, or the Banks specially requested their withdrawal; and the Presidency Banks on their side were ready to give assistance to other banks which might find themselves in temporary difficulties owing to the sudden withdrawal of their deposits.

The following figures will make our policy in regard to the loan receipts quite clear. In the third week of June these had swelled the Government balances with the Presidency Banks to nearly 24 crores, while by the end of September the balances had been gradually reduced to 8½ crores. But the withdrawals were employed, practically, to liquidate Council drafts, so the ultimate result was merely to transfer a portion of the Presidency Banks' holdings from public to private deposits.

The best proof of the success of the policy adopted was that when the payments to the main section of the loan closed in the middle of October, the Presidency Banks of Bengal and Bombay had such plethoric balances that we were able, without misgiving, to launch on the experiment in regard to Treasury Bills to which I shall now turn.

Treasury Bills.

"27. The drain on our resources caused by heavy war payments for His Majesty's Government and the Secretary of State's Council bills led us, in the middle of October, to introduce a new experiment—the issue of short-term Treasury Bills, which could be taken at option for periods of 6, 9, or 12 months. It was suggested to us in some quarters that we might issue three-months bills also, but this would then have been undesirable, as the bills would have matured at a time when it would have been inconvenient for us to meet them. Since January, however, we have been issuing bills of this description.

The results have been very satisfactory. Including a special temporary loan we took from the Bank of Bombay on very favourable terms to ourselves, in addition to a large purchase of Treasury Bills by that institution, we have in this way raised £25½ million up to 15th February 1918, and we hope before 31st March to get up to a total figure of £30 million.

Revised Estimate for 1917-18. Ways and Means.

(1) India and England together.

"28. As regards capital transactions, the following table reproduces the figures given in paragraph 72 of my speech introducing the Financial Statement for 1917-18, subject to certain modifications made in the final Budget and later:—

Outlay.		£ million.	*Resources.*	£ million.
Provincial deficit		0·1	Imperial surplus	0·1
Capital expenditure—			Unfunded debt	1·9
Railways	3·6			
Irrigation	0·6	4·5	Special war receipts	0·6
Delhi	0·3			
Discharge of debt		0·9	Credit for silver purchased in 1916-17	1·4
			Miscellaneous items	1·5
TOTAL		5·5	TOTAL	5·5

"29. (1) The figures for War Loan transactions have been omitted, as in the case of the corresponding table in the last Financial Statement, since they will go to His Majesty's Government in part liquidation of our £100 million contribution.

[1ST MARCH, 1918.] [*Sir William Meyer.*]

(2) The figures do not follow the Budget in the following respects:—

(*a*) We then contemplated drawing on our balances in India to the extent of £3 million, corresponding to the estimated loan receipts during 1916-17. The present table is, however, squared without adopting this course, and to the extent to which our balances were in excess of the normal figure, these consisted of anticipatory war loan receipts which can be more conveniently dealt with in connection with the war loan figures as a whole.

(*b*) Miscellaneous items, £1·5 million.—The head Miscellaneous is made up of numerous entries, such as deposit transactions, etc., and it was anticipated at the time of the presentation of the Financial Statement that these would practically balance each other. Subsequently, however, the Secretary of State advised us that he expected to recover £1½ million less war expenditure in 1916-17, and a correspondingly larger amount in 1917-18 (*vide* paragraph 6 of my speech introducing the final Budget).

"30. But the figures as we can now forecast them will stand thus:—

Outlay.		£ million.
Capital expenditure—		
Railways	3 1	3 9
Irrigation . . .	0·5	
Delhi . . .	0·3	
Discharge of debt*		2·7
Purchase of Home Treasury Bills .		20 0
Credits in favour of Federal Reserve Bank of New York . . .		2·7
Purchase of military stores and equipment awaiting allocation . .		2·1
Total .		31·4

Resources.	£ million.
Receipts from Indian Treasury Bills, etc.	30·0
Imperial surplus	5·8
Provincial surplus	2·3
Net result of other transactions . .	0·6
Total .	38·7

"31. (1) The capital expenditure falls short of the Budget Estimate by £600,000, due mainly to lapses under railway expenditure at Home, which could not be fully made up by extra outlay here.

(2) The discharge of debt figure includes £570,000 in repayment—(*a*) of a temporary loan of £330,000 taken from the Maharaja Sindhia in 1914-15 and (*b*) of three instalments of £80,000 each of the Gwalior loan of 1887. In 1914-15 His Highness the Maharaja intimated to us in the most generous and patriotic way that he would postpone repayment of these instalments during the war, but in view of its prolongation it has been decided to take no further advantage of this concession.

The remaining amount (£2·1 million) is in respect of debt in London, and is for discharge of India Bonds (£500,000) and Railway Debentures which matured this year. It was originally proposed to renew the latter, but in view of the Secretary of State's favourable financial position they have been paid off.

(3) We have also had to incur expenditure to the extent of £2·1 million on the purchase of military stores and equipment in anticipation of demands either in India or from the Expeditionary forces. Pending their allocation to specific requirements, when the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government as the case may be, it has to be charged to a suspense head, thus reducing the resources available for general ways and means purposes.

(4) The Treasury Bills receipts and the Imperial and Provincial surpluses have already been explained, while the American 'credit' transaction is referred to later in paragraph 39.

"32. The closing item in the 'Resources' column, which balances to £600,000, is the net result of transactions in respect of unfunded debt, special war receipts, credit for

* The discharge of debt is shown in statement C of the Financial Statement as amounting to £5·5 million: the difference between this sum and the figure given above represents rupee debt bearing interest at 3, 3½ and 4 per cent. which has been cancelled by the issue of a smaller face value of paper of the 5 per cent. long term Indian war loan 1929-1947 in connection with the conversion operations of 1917, and securities of the latter loan cancelled by purchase for the sinking fund constituted under the Loan notification. The amount of debt cancelled is shown in statement C as debt discharged by a *per contra* credit to the head "Deposits and Advances—Miscellaneous".

[*Sir William Meyer.*] [1ST MARCH, 1918.]

silver purchased but not yet obtained, and miscellaneous, which were shown separately in the statement in paragraph 28, and there totalled to £5·4 million.

(1) Apart from transactions connected with the transfer of the provident funds of certain Railway companies to Government which result in a credit of £300,000, unfunded debt is now estimated to bring us in £300,000 only, against £1·9 million contemplated in the Budget, owing to reduction in postal savings bank deposits by reason of the superior attractions of cash certificates and the postal section of the ordinary loan. There is no reason to regret this as it is of advantage to us to have deposits which are practically at call transferred to more permanent indebtedness. Cash certificates, I may say, come technically under unfunded debt, but it is convenient to deal with them in connection with the war loan, as the amount realised thereby is credited to His Majesty's Government like our war loan receipts proper.

(2) The adjusting credit in regard to silver is now altered to a debit of £200,000, as the amount outstanding at the end of the current year will exceed that at the beginning.

(3) Special war receipts are now estimated to produce £200,000 only, by reason of smaller receipts in connection with the employment of enemy ships.

(4) Miscellaneous items balance to *nil* as against an anticipated credit of £1½ million. This is due to—

(*a*) The amounts recoverable from His Majesty's Government in respect of 1916-17 having been less than anticipated.

(*b*) The fact that no recovery has yet been made, pending more definite compilation and adjustment of accounts, of the sums which under present arrangements constitute the share of His Majesty's Government in respect of the cost of the South Persia Rifles—*vide* paragraph 16.

"33. It will thus be seen that, apart from the £20 million to be invested in Home Treasury Bills, which I will explain directly, we are about £27⅓ million to the good as compared with original anticipations, a result obtained mainly—

(*a*) By our having a large (combined) Imperial and Provincial surplus of £8·1 million, whereas in the Budget we expected these two items to balance to *nil*.

(*b*) By our receipts from Treasury Bills, including the temporary loan from the Bank of Bombay referred to in paragraph 27.

These results would lead up to an aggregate closing balance in India and England of £44 million as against about £17½ million taken in the Budget.

We have, however, arranged with the Secretary of State, on whose side, as I shall presently explain, the greater part of this balance has accrued, to reduce it by the purchase of £20 million of Home Treasury Bills, to be realised later in order to meet the special liabilities which will then come upon us.

"34. Apart from our Treasury Bills, which mature in the coming year and which we propose to pay off or renew then, our position as regards temporary debt is as follows. In 1920 we have to pay off the three-year War Bonds issued this year amounting to about £13 million. In 1922 we have to pay the five-year War Bonds of 1917, amounting to about £8 million. Our this year cash certificates, amounting to £6 million net (after deducting amounts already repaid), will also fall due in 1922. In 1923, again, we have to pay off the loan of 1915, amounting to £3½ million: we have the option, however, of paying this in 1920. Moreover, our borrowing programme for next year will in all probability include the issue of short term bonds, and if we repeat bonds for three and five years, the former will mature in 1921, and the latter, and fresh cash certificates, in 1923.

Lastly, when peace conditions permit the resumption of the Railway Capital Programme on a scale necessary to provide adequately for requirements—and this will involve making up a lot of leeway in respect of the compulsory cutting down of that programme during the war—we shall probably find some difficulty in raising, on reasonable terms, the amount of capital which would be required.

We propose therefore, as against our temporary borrowings on Treasury Bills here, and in view of the satisfactory financial position of India as a whole, to invest £20 million in Home Treasury Bills in order to provide for the liabilities which in one way or another will come upon us shortly after the war is over.

[1st March, 1918.] [*Sir William Meyer.*]

"35. This investment will, of course, help the Home Government *pro tanto* in providing funds for the war. And counting in investments from the Paper Currency and Gold Standard Reserves, we shall thus have put £32 million of fresh money into Home Treasury Bills this year, making in all, in addition to the £35 million we had already put in up to the end of 1916-17, a total of £67 million lent to the Home Government, and quite outside our special war contribution, since the war began. This will be increased by £16 million in the coming year through the additional investment against the Paper Currency Reserve proposed in paragraph 70.

(2) *India.*

"36. But though our position, taking India and England together, is a decidedly satisfactory one, there is a most marked difference between the position in the two countries, owing to the very large war expenditure which we have to meet here and for which the Secretary of State receives payment in London, while we have also to defray large Council drawings, which he issues in the interests of India's export trade, the bulk of which at the present time consists of commodities of national importance. Owing, again, to the high price of, and keen competition for, silver, the Secretary of State has not been able to make counter-remittances to us in this form (for coinage) to anything like the extent that we had hoped for, while the necessity of conserving the central gold resources of the Empire has precluded his making alternative counter-remittances to us in that metal. America, too, has prohibited the export of gold and silver except under special licence since September 1917. Accordingly, while the Secretary of State's balances have been exceedingly high, our position has been one of constant anxiety. We should indeed have been in a very parlous state but for the facts that—

(*a*) Our War Loan receipts proved far in excess of the most sanguine estimates that could have been framed in advance of the loan. And though the receipts ultimately go to His Majesty's Government, that takes place by adjustment between the India Office and the Treasury in London, so we get the primary benefit of the money subscribed here.

(*b*) We are, as already indicated, obtaining £30 million from Indian Treasury Bills or their equivalent.

"37. The difficulties of our position in India will appear more fully from the figures which follow.

In the current year's Budget we estimated that we should have to incur a repayable outlay of £39 million for war purposes, including £2·7 million for remittances to East Africa and expenditure on behalf of Australia and the Ministry of Munitions. Leaving out minor miscellaneous adjustments, we proposed to find this amount to the extent of £24½ million from revenue, representing ordinary Home charges in respect of current and capital expenditure; £10 million from the proceeds of the War Loan, including cash certificates; and about £4 million through purchase of silver by the Secretary of State. The Secretary of State was to finance himself for his ordinary requirements from the recoveries he obtained from the War Office, etc., and we were unable to make any specific provision for Council drawings, barring a sum of £½ million representing the difference between estimated outstandings at the beginning and at the end of the year. For the current Council drawings we had to trust to further purchase of silver by the Secretary of State and further investment from the Paper Currency Reserve.

"38. The present state of things, taking actuals so far as they are available and anticipations in respect of the remainder of the year, is as follows.

(1) The outlay on behalf of His Majesty's Government, including as before remittances to East Africa and expenditure on behalf of Australia, the Admiralty and the Ministry of Munitions, amounts to no less than £66 million.

(2) The Secretary of State's drawings are expected to amount to £34·8 million, inclusive of special allotments to the Exchange Banks to enable them to finance tea and rice purchases for His Majesty's Food Controller, and other payments which are practically equivalent to Council bills. The latter category covers special finance which we provided in India in respect of wheat purchases negotiated for the Royal Commission on food supplies.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

(3) We have further to provide funds for the purchase of tea for the War Office in Ceylon and of foodstuffs for that Colony in India, for coinage undertaken in India on behalf of Egypt, and for special remittances in connection with the war to Jeddah and other places. These various items amount together to £2 million.

(4) We have to meet increased liabilities for the payment of money orders issued by foreign countries on India to the extent of £5·3 million.

We thus get to the gigantic total (for India) of about £108 million, representing, in effect, remittances to England and other countries.

"39. To this we have to add a further sum of £2·7 million which, under arrangements between His Majesty's Government and the United States, we have had to provide here in credits to the Federal Reserve Bank of New York for the benefit of American importers of jute and other Indian articles required in connection with the war, who would otherwise find it difficult to discharge their liabilities. This sum represents, in effect, an addition to the Secretary of State's ordinary Council drawings. On the other side, the American Government credits us with an equivalent amount in dollars, and we are assuming the realisation of this sum next year—*vide* paragraph 66 *infra*

Our special liabilities for what may be called remittance purposes thus reach about £111 million, which is nearly half as much again as our total current revenue (Imperial) as now estimated, and about three and a half times as much as the Secretary of State's Council drawings in the last year of peace (1913-14), when we had, of course, no special war charges and the like to meet on behalf of His Majesty's Government and other British Administrations.

"40. We have met, or will meet, this huge demand in the following ways—

(*a*) By proceeds in India of our War Loan, including £6 million (net) in cash certificates—about £31½ million The loan produced an additional £1·1 million received in London under special conditions in the shape of Home Treasury Bills, but this is, of course, no use to us in India.

(*b*) By adding to £24½ million, put down in the Budget estimate as obtainable from revenue, the further sum of £7 million representing, approximately, improvements in revenue (Imperial and Provincial) arising in India : in all, therefore, £31½ million.

(*c*) By the obtainment of £30 million from Treasury Bills, including the special loan from the Bombay Presidency Bank referred to in paragraph 27.

(*d*) By fresh coinage of silver, or bullion awaiting coinage – £13·3 million.

(*e*) By profits from the Gold Standard Reserve in respect of rupee coinage—£1·4 million.

(*f*) By further investment in London on behalf of the Paper Currency Reserve, which sets free rupees on this side—£8·7 million. We took power last April to increase our Paper Currency investments by £8 million and had £1 million still in reserve against previous investing powers. Against this investments have been made to the extent of £8·7 million, leaving a balance of £300,000 which is available for further investment hereafter.

"41. We thus work up to a total of over £119 million as against remittance liabilities of £111 million. But we have likewise to take into account the worseness in our miscellaneous capital transactions as described in paragraphs 31 (3) and 32, and the net result is that we shall have a closing balance in India of £16 million against £12·2 million taken in the Budget. As will be seen later, this surplus will be fully required next year.

I have not taken any account in the above calculations of the measures adopted in respect of compulsory acquisition of gold coming into India, for we have to pay for this gold ourselves. The good it does us is not in any direct increase of our resources, but in the concentration of the gold in the Currency Reserve as against future possibilities, and also in the fact that some of the notes in which we pay for the gold will probably remain in circulation instead of coming back for encashment in rupees.

[1ST MARCH, 1918.] [*Sir William Meyer.*]

(3) *England.*

"42. I next turn to the Secretary of State's position. His resources for the year are now estimated as follows:—

[In millions of pounds.]

(1)	Receipts from Council Bills, and on account of analogous payments, *vide* paragraph 38 (2) *	35·3
(2)	Recoveries from the War Office and the Ministry of Munitions, etc.†	65·0
(3)	Special recoveries in respect of our disbursements or remittances of funds in respect of Ceylon, Jeddah, Egypt, etc.	2·1
(4)	Increased receipts from the foreign money order transactions referred to in paragraph 38 (4)	5·3
(5)	Subscriptions to Indian War Loan in London in the form of Home Treasury Bills	1·1
	Total	108·8

"43. As against this the Secretary of State will have to meet the following disbursements:—

(1)	Ordinary Home charges including capital expenditure outlay	25·0
(2)	For purchase of silver ‡	13·5
(3)	Payments to the Treasury of the net proceeds of the Indian War Loan§	35·1
(4)	Investment in Home Treasury Bills on behalf of the Paper Currency Reserve	8·7
(5)	Investment on behalf of Gold Standard Reserve from profits on coinage	1·4
(6)	Special investment of £20 million in Home Treasury Bills for the purpose indicated in paragraph 34	20·0
(7)	Discharge of India bonds and Railway debentures	2·1
(8)	Miscellaneous transactions	0·4
	Total	106·2

These transactions and adjustments lead up to a closing balance in London of £8 million.

Currency and Exchange Difficulties.

"44. The figures I have cited in dealing with our ways and means operations during the course of this year evidence the nature and extent of the strain which these place on our resources. The subject is, however, one of such importance that I propose to turn now to its more general aspects, and to deal with the position more fully than by mere review of figures. The remittance operations to which I have referred have been on a scale abnormally huge as compared with the transactions of the country before the war. I will now explain as briefly as I can how these have tended to dislocate the mechanism of Government finance, and of trade finance also, owing to the intimate dependence of Indian trade on the financial machinery of Government. In normal times the remittances which the Secretary of State places at the disposal of trade through his Council drawings are required, so far as the

* This does not correspond exactly with the disbursement on our side estimated in paragraph 38, as the present figure includes some drawings which will be paid in India in 1918-19.

† This allows for sums which will be still outstanding at the close of the year.

‡ This figure differs somewhat from that given in paragraph 40(*d*) by reason of the fact that the Secretary of State pays for silver when he acquires it, whereas we do not get the benefit of it till it reaches India. Consequently, while the figures given in respect of his transactions relate to current purchases, those in respect of ours relate to receipts.

§ The gross receipts from our War loans in India and England together are shown at £36·1 million in paragraph 21, in accordance with the usual practice under which we credit the full face value of a loan under our Loans receipts, discount in respect of the actual rate of subscription being charged as interest expenditure which falls under current revenues transactions. But the net amount actually obtained, allowing for the fact that the long-term loan was issued at 95, and that our net cash certificate receipts are less than the gross by £600,000 (paragraph 24), is £35·1 million, and it is this amount that we pay over to the Home Government.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

trade aspect of the matter is concerned, to settle only a portion of the surplus of exports of merchandise over imports, a substantial portion of the excess being discharged by the import of the precious metals by private agency. At the present time the position is aggravated not merely by the increased surplus of exports, but by the difficulty in effecting specie remittances. So, whereas ordinarily the primary object of the Secretary of State's Council drawings is to place him in funds to meet his expenditure in England, his large Council issues are at present made solely with the object of financing trade. His expenditure requirements would be covered nearly twice over by repayments made to him in London against the enormous disbursements made by us here on behalf of His Majesty's Government, these direct disbursements alone placing a very heavy strain on our resources.

"45. Our primary difficulty, then, arises from the extent to which, as a result of these transactions, our resources have been transferred from India to England. In normal times it might have been possible for us, as it would be for the banks on behalf of trade, to deal with this problem by the import of specie, or, as a refinement on this method, by earmarking gold in London against the concurrent issue of notes from our Paper Currency Reserve in India. These expedients, or modifications of them, have indeed been adopted to an extent which is, I think, not generally realized. Our imports of purchased silver have, during 1916-17 and the current financial year, amounted to not less than £29 million The maintenance of silver purchases, however, on a scale sufficient to settle the balance of indebtedness to India would obviously not have been a practical proposition, while since the outbreak of the war, the importation or the earmarking of gold by Government has been precluded by the interests of the Empire.

"But though it has not been possible for us to earmark gold, we have adopted an alternative measure which, while it has a very similar effect from our point of view, is at the same time very helpful to the Home Government. We have taken powers to enable us, instead of earmarking gold for our Paper Currency Reserve against the issue of notes, to hold a portion of the Reserve in British Treasury Bills, which are the next best thing to gold. The effect of this transaction is that the Government of India provide, from their Indian resources, the money necessary for meeting the expenditure of the Home Government incurred in India, and they take repayment of a substantial portion of the amount so disbursed in the form of securities of the Home Government. In other words, we have lent to the Home Government for the time being the funds required for a considerable portion of their outlay in India, in the same way in which the United States grants loans to the Allies to cover the larger portion of their disbursements in America.

"There is another and analogous method by which we have also to some extent been able to deal with the problem. I refer here to what I have previously said in regard to our War Loan, and to our Treasury Bills. The proceeds of these are received by us in India and are available for financing our disbursements here, while we are repaid in England for services against which these disbursements were originally made. A portion of the amount so recovered, representing the equivalent of the subscriptions to our War Loan is, of course, not lent to the Home Government, but is actually made over to them as a gift in cash.

"46. It may perhaps be asked why we could not indefinitely continue the process of making payments in India in notes against purchases of British Treasury bills in England. The answer is, of course, that the extent to which we can issue notes is limited in two ways; in the first place by the extent to which the supplier of goods, or services, is prepared to receive notes in payment, while secondly we must maintain an adequate metallic backing to enable us to honour these notes promptly when presented. Any attempt to compel the acceptance of currency notes would react on public confidence and Government credit, and would result in the depreciation of our notes and the inflation of prices.

"47. This fact brings me to another aspect of our difficulty. The great demand for Indian products and other services which has resulted in the large transfer of funds from India to England has also necessitated the issue in India of a large amount of currency to pay for such products, etc. The demand for these products at the same time tends to cause a rise in prices in India, in this way also affecting the amount of currency required. To the extent that these currency requirements

[1ST MARCH, 1918.] [*Sir William Meyer.*]

can be met by notes they have been so satisfied. The total of our active note circulation (*viz.*, excluding notes held in our Reserve Treasuries and by the head offices of the Presidency Banks), which is now 82 crores as against 50 crores before the war, is a definite indication of the progress which has been made in this way, and the further introduction of small value notes marks another definite step in the same direction. But ultimately the provision of metallic rupees is largely governed by the customs and prejudices of the Indian producer and artisan, and though these may be gradually modified, there is a definite limit to the extent to which a paper currency can in this country be substituted for coin.

" Concurrently, then, with this large increase in our note issue, we must expect, and find, a very large demand for rupees. The net issues to the public during 1916-17 amounted to no less than 35 crores, while in the current year the net issues already amount to a further 24 crores, in addition to 8 crores (over £5 million) of sovereigns. That is 67 crores in all of issues of metallic currency since the commencement of the financial year 1916-17, or in rather less than two years. In normal years we could have hoped that a portion of the large volume of currency thus put into circulation for the purchase of agricultural produce and other supplies, for the payment of labour in mills and factories, and so on, would tend to return to the larger centres in payment for the imported commodities which the recipient classes consume. The contraction of imports caused by freight and other war difficulties, however, affects us in this way too, as well as from the point of view of our purely external exchange ; and the net absorption would have been on an even larger scale had it not been for the fact that a certain quantity of our currency has returned to us in the form of subscriptions to our loans. Our requirements of silver have, therefore, been very great, and in attempting to satisfy them, the Secretary of State has been confronted with keen competition from other countries where also the economic position has entailed an increase in the silver currency. Such steps as we could take to eliminate competition by private importers with the Secretary of State we have taken, and I refer to them elsewhere. The fact, however, remains that the price of silver has in the last year been steadily advancing; and has for some time past, subject to some fluctuations, stood at a level at which the bullion value of the rupee exceeds its value as coin.

" 48. This advance in the price of silver involved an alteration in the exchange value of the rupee on the basis of the rates at which the Secretary of State sells his Councils. The immediate necessity for this measure arose out of the fact that it would be unjustifiable for Government to undertake, at material loss, the supply of the large amount of new rupee currency required at the present time; and I should like to emphasise that this action was reluctantly taken only when it became evident that the price of silver was unlikely for a considerable period to recede from a level at which loss would be entailed by the continued sale of Councils at 1*s.* 4*d.* It has been suggested that the potential loss was small and that it might legitimately be charged to the Gold Standard Reserve. I cannot accept either of these contentions. In the first place, the absorption of rupees during the years when the bullion value of the rupee was less than its face value affords no criterion of the probable demand on Government for rupees when, owing to a rise in the price of silver, it would become profitable to melt or to export them. In order to avoid loss from these causes as far as possible, we have, it is true, taken certain steps in the form of prohibitory legislation ; but though prohibitions of the kind may serve their object to some extent as temporary expedients, they cannot be expected to operate as a permanent check to the drain on our rupee currency which would certainly accompany a substantial and continued appreciation in the bullion value of the rupee over its face value. In fact the most important limitation which has previously existed on the possible demand on Government for the supply of rupees, *viz.*, that it is unprofitable to export or melt them, would be entirely removed. The only safeguard that a rise in the value of silver above what I may call the ' rupee melting point ' will not result in the disappearance of rupees from circulation is such a modification in their external exchange value as to make their export unprofitable. Apart from this safeguard an indefinite and unlimited liability would be entailed, and it would be indefensible for the Government of India to accept this liability as a loss either to the Gold Standard Reserve or to Indian revenues generally.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

"49. The references which certain of our critics have made in this connection to the report of the Royal Commission on Indian Currency and Finance are, as I said in Bombay last October, based on an entire misapprehension of the Commission's conclusions. The main danger which the Commission had in view was the possibility of the exchange value of the rupee falling below 1*s.* 4*d*, and their report lends no support to the view that the Gold Standard Reserve should be drawn upon to make good unflinchingly loss entailed by adhering to the 1*s.* 4*d.* rate in the case of such a contingency as that which has now occurred. I quote from paragraph 79 of their report:—The object of the Gold Standard Reserve, they said, "is only to provide a reserve sufficient to convert into sterling such amount of rupees as may at any moment seek export; in other words, such amount as the owners require to exchange for sterling in order to settle debts due in sterling." With this object in view, they definitely recommended that the whole of the Gold Standard Reserve should be held in London so as to make it as efficient as possible for the purpose, a portion of the Reserve then held in India being transferred to London at the earliest possible opportunity. I give these references to show that the *dicta* of the Commission did not envisage a situation such as that which has since arisen. Their conclusions presupposed a totally different set of conditions and cannot be appealed to in support of a plea that the measures which it has been necessary to adopt are inconsistent with the Commission's findings and would not be endorsed by them.

"50. I much regret any hardship imposed on our export trade by the increase which it has been necessary to make in the rate for Council drafts, and I am, of course, well aware that a rise in exchange would in ordinary conditions be prejudicial to that trade, like the limitations which the Secretary of State has found it necessary to impose on the volume of his Council drawings. Consequently, as I have repeatedly stated, we embark on any such action with the greatest reluctance, and simply to prevent greater evils. At the same time, while a rise in exchange tends, under ordinary conditions, to prejudice the export trade, it must be remembered that a country like India, which normally exports a considerably larger volume of commodities than she imports in order to discharge her external obligations—such as interest on her sterling debt, Home administrative charges, and outlay on stores and plant—gains by a measure which requires her debtors to pay more for the rupees in which their payments must eventually be liquidated. Or, to put the matter in another way, a rise in exchange means that a smaller amount of India's commodities, as expressed in rupees, will have to be sent abroad in order to provide for a specified amount of payments in sterling, and that she herself will have to pay less for the imports she obtains.

"51. Further, in considering the effect on India of a rise in exchange at the present time, allowance must be made for the effect of the abnormal conditions now prevailing. While an Indian exporter would doubtless, in normal circumstances, be prejudicially affected by a rise in the external value of the rupee, which would make it more difficult for him to compete with producers in other countries, this proposition does not apply when no keen competition on the part of other producing countries exists, when there is a large and an unsatisfied demand for many of India's more important products, and when, as a result of freight difficulties, exporters are able to ship practically all the goods for which tonnage can be provided. Even if it be granted that, as a result of the rise in exchange, exporters are receiving somewhat lower rupee prices than they would otherwise have secured, it is an undoubted fact that the actual rupee prices obtained are, in the case of most commodities, substantially in excess of pre-war prices and that, in spite of such restrictions as it has been necessary to impose, rupee prices within India have risen and not fallen. That this is the case is due to the great demand for India's products from abroad and to the enormous rise in prices which has taken place in almost every country in the world which consumes these products. It is indeed probably the case that but for the various restrictions which have attended the special external demands for India's products during the war, internal prices would have risen to a level higher than that at which they at present stand. Even as it is, the great increase in internal prices has become a serious hardship to the poorer classes within India, and special measures have been necessary to deal with some aspects of this problem.

"52. There is yet a further point which I would like to emphasise. India is not peculiar in being affected by exchange difficulties. Practically every country in

[1st March, 1918.] [*Sir William Meyer.*]

the world at the present time is undergoing embarrassment in some form or other in connection with its foreign exchanges; and I think we are entitled to take credit for the fact that, in spite of the special difficulties with which we have had to deal, our currency system has borne the strain on it so well, and that we have succeeded in regulating sterling exchange to the public advantage in a way which has been possible in very few other countries. Thus in the case of France, the present exchange rate as between Paris and London has not only departed from the normal gold point to at least the same extent as the external rupee exchange, but it is also liable to indefinite fluctuations. In Italy and many other countries the exchanges have diverged further from normal, and are liable to even greater fluctuations. In the case of India, if exchange had been left to find its own level under the normal laws of supply and demand, the rupee exchange would long ago have reached a far higher level than it has actually done.

"I made observations of this description to the Indian Merchants' Chamber in Bombay last October, but I desire to repeat them here, through this Council, to a wider public.

"53. In this endeavour to maintain stability in our exchange rate, we have received the valuable co-operation of the Exchange Banks and others. In particular, I can record with satisfaction that exports of national importance, to which, as is well known, special priority in finance is now given by the Exchange Banks, have not, in spite of difficulties, been retarded by any breakdown in the arrangements for their financing. We may yet have to call to a still larger extent for the co-operation of merchants and others who have homeward remittances to make, with the view of applying these more largely than in the past to the financing of these essentially national exports; and to such an appeal I have no doubt that we shall find an adequate response from those engaged in the import trade.

"This co-operation being of the greatest value to us, we can, I think, reasonably require it to be given, and ask the banks and trade generally to submit in Imperial interests, and therefore for their own ultimate advantage, to a certain amount of control and inconvenience. After all, the bulk of the burden is being shouldered by Government. Apart from the £35 million which we have given outright to the Home Government in the form of cash in part liquidation of our war contribution, and in addition to our Gold Standard Reserve holdings and our ordinary Home Treasury balances, we shall by the end of the current year have accumulated in London £32 million of British Treasury Bills in the Paper Currency Reserve and £20 million in the special reserve referred to in paragraph 34, or about £52 million of floating funds which we should be very glad to have in India.* Against these accumulations in England we have already undertaken in India a liability for about £30 million of short-term debt and £30 million of Treasury Bills. This "overbought position," as it would be described in banking terminology, will be further added to during the coming year. These facts are sometimes ignored by those who chafe under what they regard as arbitrary restrictions and who urge upon us that such restrictions could safely be removed or relaxed.

Budget Estimate for 1918-19. Current Revenue and Expenditure.

"54. Assuming that next year's monsoon will be normal, the following statement compares the Revised Estimate for 1917-18 with the Budget Forecast for 1918-19.

[In millions of pounds.]

—	Revised, 1917-18.			Budget, 1918-19.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	76·677	33·724	110·401	73·999	34·348	108·347
Expenditure	70·852	31·468	102·320	71·708	34·443	106·151
Surplus (+) or deficit (−)	+5·825	+2·256	+8·081	+2·291	−·095	+2·196

* The £67 million referred to in paragraph 35 included Gold Standard Reserve transactions.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

Revenue and Expenditure—Imperial.

" 55. It will thus be seen that we expect to be about £2⅜ million worse off under revenue, while the expenditure is about £800,000 more than in the current year, thus giving a surplus of £2·3 million against £5·8 million now expected for 1917-18.

" 56. The reduction in Revenue is primarily due to a decrease in *Salt* receipts (£1·9 million), and the elimination of gain by *Exchange*, estimated this year at £1 million net. To take credit for the latter would be gambling on a continuance of the present rates of exchange, which we have no desire to see maintained when the circumstances that justify them pass away, and we therefore, following precedent, leave it out of account in our budgetary anticipations.

" The falling off under Salt is due to the stoppage of indents in Northern India, referred to in paragraph 11, which, in view of the state of stocks there, must continue for a considerable time.

" 57. As regards other heads, I give some remarks as to items which call for special comment.

" The following table, which is on the lines of that given in paragraph 9 for the current year, shows the total *Railway* results for 1916-17, and those now estimated for 1917-18, and forecasted for 1918-19 :—

[In millions of pounds.]

—	1916-17.	Revised, 1917-18.	Budget, 1918-19.
Gross receipts	41·8	45·5	47·0
Working expenses, including payments of surplus profits to Railway Companies.	20·7	21·7	24·1
Net receipts	21·1	23·8	22·9
Add—Receipts from Subsidised Companies and miscellaneous receipts in England.	0·2	0·2	0·1
Total receipts	21·3	24·0	23·0
Deduct—Interest charges and some miscellaneous expenditure.	13·8	13·9	13·8
Net profit on Railways . . .	7·5	10·1	9·2

" In forecasting gross receipts for next year, we have to bear in mind that those of 1917-18 were swelled by an extraordinarily good monsoon, and that, with continued wear and tear of rolling-stock and absence of adequate facility for renewal, a time must come at which the railways cannot carry all the passengers and tonnage that they might otherwise convey. We think, therefore, that it is not safe to estimate for an increase of more than £1½ million on the Revised Estimate for the current year. On the other hand, we have to provide for an increase of nearly £2½ million under working expenses, including special renewals in order to provide, as far as circumstances permit us, for enabling the railways to bear the strain the present circumstances are putting upon them.

" Taking minor alterations into account, we thus, as shown in the table, get to a final net profit on Railways of £9·2 million against £10·1 million now estimated for 1917-18 and £7·5 million in 1916-17—a decrease, that is, of £900,000 as compared with the current year.

" 58. *Interest* receipts show an increase of nearly £1½ million, with reference to the investment of £20 million in Home Treasury Bills indicated in paragraph 34, and the fact that the special Paper Currency Depreciation Fund, referred to in paragraph 13 (3), having now been made up to the total amount at present required, no further contributions thereto will be needed.

[1ST MARCH, 1918.] [*Sir William Meyer.*]

"59. There is a decrease of £300,000 under *Miscellaneous*, the principal item leading to this result being £170,000 due to profits on the wheat scheme of 1915, which figure in the accounts for the current year and will not now recur. But so far as Imperial revenues are concerned, the decrease under this latter item will be counterbalanced by an almost like decrease in payments to the provinces under *Transfers between Imperial and Provincial*, since most of the wheat profits were passed on to the Local Governments under this head.

"On the other hand, there is an increase here, by reason of a special recurring grant of £200,000 for the development of *primary education*, which we propose to make in supplement of that given this year for improving the pay and training of teachers in primary and secondary schools. We desire to give this fresh evidence of our concern for educational development, though the amount we can assign is but small by reason of the strain on our resources occasioned by the war. Apart from this too, as Your Excellency indicated in your opening speech, it is impossible to embark on large fresh commitments from Imperial funds till the future powers of local bodies, and the future relations of local, Provincial and Imperial finance, have been determined in connection with the scheme of Constitutional Reforms.

"Nearly the whole of this grant will be distributed to the provinces, and these and other adjustments will result in the net payment from Imperial revenues under *Transfers between Imperial and Provincial* being about the same as in the current year.

"60. (1) Under *Customs*, we anticipate about £410,000 less than now estimated for the current year, on the assumption that a decreased volume of trade, which will probably result from the shipping situation, will be largely countered by higher prices reflected in our *ad valorem* duties. It is necessarily a matter of increasing difficulty to forecast the manner in which war restrictions will affect our Customs revenue. We must, of course, expect the limitations imposed by freight scarcity and restrictions on production to continue in an accentuated form. On the other hand, the export restrictions from the United Kingdom may not impossibly be set off to an increasing extent by substitutes from other countries, *e.g.*, we are obtaining a larger amount of provisions from America and Australia, and, still more, by the higher level of prices. On the whole, therefore, we have come to the conclusion that it will be safe to take a somewhat smaller figure than the Revised Estimate of the current year, allowing for the fact that we can expect no receipts from private imports of silver in 1918-19.

(2) As regards *Income-tax* and *Super-tax* (taken together) we estimate an increase of about £170,000 over the receipts of the current year as shown in the Revised Estimate.

(3) *Posts and Telegraphs* are estimated to give us £290,000 more. But this is more than set-off by an increase of £330,000 under expenditure, due to expansion of the operations of the Department, an increase in pay of establishments with reference to war conditions, and increased price of stores and stationery.

"61. Turning now to the Expenditure side, the net outlay under *Military Services* is estimated in the current year at £28·8 million. But various items of this are non-recurring or will recur in smaller proportion next year. In the former category figures this year's expenditure on rifles and ammunition (£1,450,000); the latter covers diminished expenditure in connection with the North-West Frontier (£370,000), purchase of Hotchkiss and Lewis guns, manufacture of ammunition, etc. (£170,000), and smaller provision for Home stores, Military Works, and Railway charges, etc. (£510,000).

"On the other hand we have to take into account:—

(*a*) £550,000 extra for increased pay concessions to British troops—*vide* paragraph 15, item (*b*)—for a whole year instead of for a few months only as in the current year.

(*b*) £200,000 for introduction of the Station Hospital system for India and improvements of hospitals.

(*c*) £250,000 for extension of Ordnance factories.

"The net result of these various changes is to bring the allocated 1918-19 expenditure up to £27·3 million, and to this we add a reserve of £1·7 million for charges at present unforeseen, so as to be in a position to meet additional outlay consequent on the war such as has come on us after the Budget was framed in the last two years. The total provision for net Military expenditure is thus £29 million.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

"62. India's share of the total expenditure on the South Persia Rifles which, as stated in paragraph 16, is shown under *Political*, is estimated at £750,000 for next year, against £900,000 this. The decrease is mainly due to non-recurrence of the adjustment which had to be made this year in respect of charges of 1916-17, *vide* paragraph 16 *supra*. But allowing for increase in other Political expenditure in Persia, the total figures under this head are £350,000 more than in the Revised.

"63. (1) Our total charges in respect of the War debt remain at £6 million, including sinking funds of £270,000 in connection with this year's long term Indian issue (*vide* paragraph 81 of my speech introducing the last Financial Statement) and £470,000 in respect of the Home war debt taken over.

(2) Under *Miscellaneous* we get an improvement of £500,000 by reverting to the Budget figure for the current year and omitting the special increase in the Revised referred to in paragraph 17.

"64. The final result, so far as it can at present be forecasted, is, as I have already said, a revenue surplus of £2·3 million. We shall need every penny of this—and more too if it should accrue to us—to meet our ways and means difficulties, and there can be no question, while war conditions continue, of reduction of taxation. On the other hand, as our difficulties arise on the ways and means, and not on the revenue, side there is no present necessity for adding to the fresh imposts imposed during the last two years. We therefore keep our taxation on the existing level.

Revenue and Expenditure—Provincial.

"65. The Provincial revenues are taken in the Budget at £34·3 million and the expenditure at £34·4 million. An increase of revenue is anticipated everywhere except in the United Provinces. The current year's revenue in these provinces has been inflated by special receipts from irrigation, and provision has been made for normal receipts in the coming year; part of the decline is also due to the omission of the non-recurring assignment made to provincial revenues in the current year from the profits of the wheat scheme. Assignments on the latter account have been made to other provinces also, but in their case the increase of revenue from normal growth is expected to exceed the deterioration arising from the omission of the assignments next year.

"The result is, as I have said, that Provincial receipts and expenditure are nearly in equilibrium; but nevertheless the provinces can anticipate the spending of nearly £3 million more than they were able to lay out in the current year.

"The financial situation has compelled us to keep in force the instructions to Local Governments I have referred to in previous speeches to refrain from new outlay which is not immediately necessary or remunerative, and to maintain their expenditure as far as possible within the limits of their current income. I have once more to acknowledge the loyalty with which the Local Governments are carrying out this policy, and the figures I have just cited show that the restriction has not been incompatible with reasonable increase in Provincial expenditure.

Budget Estimate for 1918-19. Ways and Means.

(1) India and England together.

"66. Our ordinary capital transactions are estimated as follows:—

(In millions of pounds.)

Outlay.			*Resources.*	
Capital expenditure—			From balances	3·6
Railways	4·2	5·0	Net revenue surplus (Imperial and Provincial)	2·2
Irrigation	0·5		Unfunded debt, excluding cash certificates	1·2
Delhi	0·3		Special war receipts	0·2
Discharge of debt		5·9	Credit for silver purchased in 1917-18	1·0
Total		10·9	Net balance under Miscellaneous	*nil*
			Repayment of credits placed at the disposal of the Federal Reserve Bank of New York in 1917-18—*vide* paragraph 39	2·7
			Total	10·9

[1st March, 1918.] [*Sir William Meyer.*]

"67. (1) The Railway and Irrigation expenditure follow the figures advised by the Departments concerned, the Railway outlay being put at about £1 million more than in the current year's Revised Estimate.

(2) Discharge of debt includes £3·1 million for payment of India Bonds and Railway Debentures which will mature in the coming year, £2·7 million for the repayment of the temporary loan taken from the Bank of Bombay in the current year, and £80,000 for the instalment of the Gwalior Loan of 1887.

(3) Allowing for the small Provincial deficit exhibited in paragraph 54, the net surplus, Imperial and Provincial, is £2·2 million.

(4) The statement includes nothing from Treasury Bills, as we assume that what we can thus obtain next year—say, about £27·3 million—will merely suffice to wipe out the similar obligations incurred during the current year.

Nor do we make any allowance here for ordinary loan receipts, since, as will be seen presently, it is proposed to apply what we can raise by loan in the coming year to the further liquidation of our £100 million contribution to the Home Government.

(5) Under Miscellaneous we provide for the anticipated recovery from the Home Government of their share of the expenditure on the South Persia Rifles for the period ending 31st March 1918—*vide* paragraph 32 (4) (*b*). But against this and other miscellaneous receipts, provision has to be made for the payment of Council bills amounting to £2 million which remain unpaid at the end of the current year. The final result is a *nil* adjustment in respect of Miscellaneous.

Our aggregate closing balance in India and England on the 31st March 1919 is estimated at £20½ million.

(2) *India.*

"68. But though our position, taking India and England together, is quite satisfactory, the resources shown in paragraph 66 being the same as the liabilities, things are very different when we look at India alone. Our recoverable war expenditure for His Majesty's Government cannot be estimated at less than about £70½ million, while we have in addition to supply funds to East Africa to the extent of £2·8 million : in all therefore £73·2 million.

"We shall also have to meet £2 million in respect of Council Bills drawn by the Secretary of State in the current year but not payable by us till after its close, and £2·7 million in respect of the temporary loan obtained from the Bank of Bombay which has to be repaid in 1918-19. Our liabilities thus come to £78 million.

"69. Against this we have £22·1 million available from surplus of revenue over expenditure in India, and we anticipate getting £20 million by fresh borrowing, a measure on which I shall have more to say later. So far then, we have got £42 million, and are still £36 million to the bad, without making any allowance for fresh Council Bills.

"70. We hope to meet this deficiency thus :—

(*a*) By specie remittances from the Secretary of State to the extent of £13 million, including £1 million in transit at the end of the current year.

(*b*) By further investment, as circumstances require it, of £16 million (24 crores) against the Paper Currency Reserve—or, if account be taken of the unutilised balance of our existing powers, of £16·3 million, thus giving us the command of an equal amount of money here. I shall later on introduce a Bill giving us the necessary power in this respect.

(*c*) By drawing £5 million from our balances in India which, as I have already stated, are expected to stand at £16 million at the close of the current year.

(*d*) We also expect that we shall obtain repayment during the next year of the credits for £2·7 million which we are placing at the disposal of the Federal Reserve Bank of New York during the current year. But that sum will be required for payments of foreign money orders, as remittances by this source must be assumed to continue next year, though, we may hope, not on the same scale as this year.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

"On these calculations and allowing for some minor adjustments, we should have a closing balance in India of about £11·1 million, which is a good deal less than the normal closing balance (£12½ million) to which we usually look.

"71. It will be observed that these calculations take no account of the Secretary of State's fresh Council drawings. We do not, of course, propose that these should be suspended—a measure which would produce very undesirable effects on Indian trade. On the contrary, we desire to meet Council drafts so far as we can, but the exposition I have given will show how difficult we shall find it to do this. All we can say at present, therefore, is that we shall endeavour to provide for Councils as far as our resources permit. We may, for example, be able to get more in the way of specie remittances than the figure mentioned above, and to the extent that acquisitions of specie will add to the proportion of metallic holdings in our Paper Currency Reserve, we may, as time goes on, be able to justify a further investment from this. Our loan transactions may give us more than it is at present safe to anticipate, and the same remark will apply, if the seasons are good, to our revenue receipts. But I have said enough, I think, to show how very uncertain is the position, and how absolutely necessary it is that we should conserve our resources as much as we possibly can.

(3) *England.*

"72. Leaving out of account Council drawings, in regard to which, as I have said, we can make no definite provision at present, and allowing, for some recoveries from His Majesty's Government being still outstanding on 31st March 1918, the Secretary of State's resources for next year will consist of about £75 million in the shape of recoveries from His Majesty's Government for fresh and past war expenditure, and miscellaneous adjustments of an analogous character.

Against this he will have to make the following disbursements :—

	(In millions of pounds.)
Ordinary Home charges, including capital expenditure outlay	22·3
Payment to His Majesty's Government for proceeds of our new War loan	20·0
Investment on behalf of Paper Currency Reserve	16·3
Payment for silver remittances (*a*)	12·0
Discharge of India bonds and Railway debentures	3·1
TOTAL	73·7

"There will thus be an increase in his closing balance, which is expected to stand at £9·3 million, as compared with £8 million with which the year opens. It is too early yet to contemplate definite utilisation of any portion of this balance by further special investment or otherwise.

Next year's borrowing.

"73. I will conclude this portion of my speech with some further remarks as regards our borrowing next year. We propose, following this year's precedent, that the regular loan receipts, and those from cash certificates, shall all go to His Majesty's Government for the prosecution of the war in further redemption of our £100 million contribution. We thus assist ourselves also, since the payment to His Majesty's Government is made by adjustment with the Secretary of State in London, while we get the primary benefit of the sums received in India.

"74. As I have already said, the War Loan of this year, including cash certificates brought us in nearly £35 million in India. Next year's loan will again have no limit of amount, and I shall rejoice if we get results approaching to those of this year. The success of the 1917 loan was largely due to the splendid efforts made by Heads of Provinces and Provincial and Local Committees, and the Government of India look with grateful confidence to a renewal of these efforts in respect of the fresh War loan of 1918. But in framing Budget estimates I must proceed cautiously,

(*a*) See foot-note ‡ against paragraph 48. In this case the figure here given represents the Secretary of State's current purchases: that shown in paragraph 70 (*a*) is our estimated receipts, including amounts purchased in 1917-18 but which will only reach us next year.

[1ST MARCH, 1918.] [*Sir William Meyer.*]

and take into account that the very fact of this year's effort having been such a large one militates against the expectation of an equal harvest next year. It has to be remembered too that we also count on raising £27 million by Treasury Bills. For the purposes of the Budget estimates therefore and our ways and means calculations, and after consultation with my expert advisers, official and non-official, I do not think it safe to put down for the present a larger amount than £20 million for next year's War Loan, including cash certificates. But I repeat that this is regarded as a minimum amount, and that no one will be better pleased than I (and I can speak with equal confidence, on behalf of Your Excellency and the Government) if this estimate should be very largely exceeded, and India's effort should once more show that she derides the cautious calculations of her financiers.

"I would impress on the Council and the public that the raising of a large war loan here produces three very material advantages to India and the Empire. *First.*—It gives His Majesty's Government fresh money for the conduct of the war in lieu of a mere readjustment of previous war expenditure, and thus makes India's war contribution still more useful. *Second.*—It assists the Government of India in obtaining funds for the financing of war expenditure here to meet the needs of His Majesty's Government. *Third.*—India profits economically by her war contribution being raised by internal borrowing, the interest on which is disbursed in this country, instead of by adjustment which involves payment of interest on a portion of the British debt.

"The raising of a further sum of £20 million by loan in this country will bring our total contribution by fresh borrowing to more than half of the full £100 million for which we have made ourselves liable; and to the extent that we may obtain more than £20 million this proportion will be correspondingly increased. I may add that in order to eliminate as far as possible competition with our efforts in this direction, we shall shortly place restrictions on issues of capital in this country, except in so far as these are required for enterprises of national importance at the present time. I shall before long introduce the legislation necessary to give effect to this decision.

"75. Having regard to present money conditions and the fact that we are obtaining funds at present by the issue of Treasury Bills, we do not propose to start the new loan immediately and it would be premature at present to commit ourselves as to the date of issue and the form which the loan shall take. I may, however, provisionally indicate that, having regard to the relative amounts obtained this year on the long term loan and from the short term war bonds, we are at present disinclined to issue a further long term loan in 1918. I think, after consulting those who are entitled to speak with most weight on this matter, that we shall be more likely to obtain an adequate response by concentrating ourselves on short term bonds. We might, for example, put out once more the 3-year and 5-year bonds, which were so successful this year, and add a further category of bonds having a somewhat longer period. We contemplate that outstanding Treasury Bills shall be received on suitable terms in subscription to the new loan.

The cash certificates will, of course, continue on their present footing.

"76. I need only at present add a few words on the subject of premium bonds, which to some people seem a desirable method of adding to the attraction of our loans. I may say at once that I have no puritanical scruples in this matter, and that if I thought that the issue of premium bonds would bring us in any large amount of money which we should otherwise not obtain, I would do my best to get them sanctioned. I have, however, found that the general opinion of financial and commercial authorities entitled to speak with weight on this subject is that we should not obtain this result. It would *primâ facie* be impossible for us to issue a loan at a very small rate of interest (having regard to present market conditions) with the bulk of the inducements in prizes : that would be a gambling transaction which the Government ought not to take up. As regards the alternative of issuing a loan at a fair flat rate of interest, though somewhat below what we should otherwise have to pay, with supplementary prize inducements, the general opinion is that it would not work. Having regard to the present price of money, banks and serious investors are not likely to be satisfied with less than the rate of interest we had to pay this year on the remote chance of getting a prize ; while as regards those who like a flutter, the consensus of opinion is that they

[*Sir William Meyer.*] [1ST MARCH, 1918.]

prefer speculative share investments, which involve a considerable degree of real or imaginary skill and give them the constant stimulus of following the ups and downs of the market. These views receive corroboration from the fact that the recent premium bonds issue in Ceylon was a complete failure.

"We have also the fact that the Committee which the Home Government appointed to consider the question of premium bonds advised that it was doubtful whether the additional funds thus obtainable would justify controversial legislation. That is our feeling also as regards India. The expedient would undoubtedly be resented by many on what they hold to be moral grounds, and I do not think that we should be justified in ignoring such scruples on a very problematic chance of making material sums which would not otherwise be obtainable. I cannot, therefore, advise that we should try this experiment.

Paper Currency and Gold Standard Reserves, and Exchange.

"77. The following statement gives the total and active note circulation on the 1st February of each of the last five years, the active note circulation excluding the notes held in reserve treasuries and headquarter offices of the Presidency Banks :—

[In crores of rupees.]

Year.	Total Circulation	Active Circulation.
1914	63·9	51 9
1915	60·3	45·1
1916	62·4	54·1
1917	84·4	67 9
1918	104·8	82·1

"It will be seen that the 1917 figures, which were at that time a heavy 'record' have now been far passed, thus affording further testimony to the confidence the people have in our note issues, and to the effect of the measures taken in recent years towards making our notes more easily cashable. For it is an easily understood paradox that the more you increase facilities for ready encashment of notes, the greater is the confidence in their value and the fewer the occasions on which they are actually presented for encashment. This expansion of circulation has been of material assistance to us in our ways and means difficulties by enabling increasing investment from the Paper Currency Reserve.

"78. As the Council are aware, till lately our lowest denomination of notes was Rs. 5, but we have now made the experiment of issuing still smaller notes for Re. 1 and Rs. 2½ respectively. The former were issued on the 1st December 1917 and the latter on 2nd January last, and at the outset the issues in India were confined to the three Presidency cities; while in order to enhance confidence in the notes, we have given special facilities for their encashment at local post offices. The results so far have been very satisfactory, the total issues having reached a value of R45 lakhs, and the encashments of R11 lakhs only, leaving a margin of R34 lakhs worth of these small notes actually in circulation. The success of the experiment has already warranted its extension to some of the other large cities.

"It should be understood that though the area of issue is as yet limited, the Re. 1 and Rs. 2½ notes are received anywhere in payment of Government dues, and are encashable at all currency offices and treasuries in the same way as our other universal notes.

"We have also sent about R4 lakhs worth of these notes to Mesopotamia, where the people are accustomed to minute paper currency. We are likewise, at the request of His Majesty's Government, sending about £500,000 worth to East Africa.

"79. As regards the metallic portion of our Currency Reserve, on the 31st March last we held about £8 million of gold here and about £4½ million in England, or in all £12½ million. The figures now stand at £19 million and £½ million respectively, or in all £19½ million. I shall speak presently of the main transactions that have led to this result.

[1ST MARCH, 1918.] [*Sir William Meyer.*]

"As regards silver, our holdings in the Paper Currency Reserve, including bullion under coinage, amounted on 31st March last to about 19 crores (or nearly £13 million). They at present stand at about 13½ crores (£9 million).

"80. The increase in our gold and silver holdings together in spite of a further investment from the Paper Currency Reserve thus amounts to about £3 million. This has of course been made possible by the increase in our currency note circulation, the total of which now stands at 105 crores (£70 million) against 86 crores (about £57 million) at the beginning of the year.

"At the beginning of the year we had invested about 56 per cent. of our holdings against total note issues. The present percentage is still about the same figure, with the advantage that nearly all our gold is now held in India ; and this enables us to contemplate the further investment indicated in paragraph 70 above.

"81. In paragraph 34 of my speech introducing the last Financial Statement I explained that, with the object of relieving the strain on silver and of reducing the premium on gold, we had started selling a portion of the raw gold held at Bombay on behalf of the Bank of England, the gold bullion thus taken over by us being paid for by sovereigns from our Reserve in London. These sales were continued between 18th January and 26th April last, during which period we disposed of over £4 million of bullion. They were then discontinued because a transfer of gold to India from Australia and New Zealand, in exchange for our London holdings of gold, made it necessary for us to reserve those holdings for that purpose. The effect of these sales upon the silver position can only be vaguely estimated. Enquiries showed, however, that most of the gold which was sold found its way up-country and must have resulted in drawing into circulation a certain amount of rupees which those who ultimately acquired the gold would not otherwise have parted with.

"82. Last April, again, in view of our then depleted stock of rupees we found it necessary to issue sovereigns in the hope of relieving the strain on our silver balances. The absorption of rupees in that month was over £4 million, and on 7th May our holding of silver in the Paper Currency Reserve amounted to about 13 crores only, which was the lowest point touched for over 10 years. What may be called the relief-issue of sovereigns, which continued till the end of August, amounted to about £5 million, the bulk being absorbed in the Punjab where they were utilised in the purchase of wheat. By that time our silver position had improved, and in accordance with our general policy of retaining our gold holdings as our second line of reserve, the necessity for further issues of gold thus disappeared. We have lately, however, had to recommence the issue of sovereigns with reference to a renewed depletion of our silver stocks.

"83. Since June last we have been acquiring private imports of gold under the Gold Import Act, the provisions of which I explained in this Council on the 26th September 1917, and thereby raised our gold holdings by about £12 million. As I have already explained (paragraph 6) most of this gold has come to us from America and Japan. The gold so acquired was passed into the Paper Currency Reserve, an equivalent amount of notes being issued to the importers from whom it was obtained.

"An analogous transaction, which has also had the effect of strengthening our gold holdings, is the arrangement recently arrived at between His Majesty's Government, Japan and ourselves under which, by the end of the current year, we shall have received £2 million of the Bank of England's gold held in Bombay. This amount is placed in the Paper Currency Reserve, and we issue against it an equivalent amount of notes to the nominees of the Japanese Government.

"84. As the Council is aware, we have, besides taking over all private imports of gold, forbidden, since July last, the import and export of silver into or from India except on Government account. In respect of imports the object is to avoid private competition with the Secretary of State's purchases, and also to preclude private imports of this metal being used to obtain Indian money for the financing of exports not of primary war importance : as regards exports to conserve the stock of silver already in the country. We have, with a like object, forbidden the melting of rupees and sovereigns.

"85. The Council is also aware that we have obtained permission from the Home Government to coin sovereigns in India, and although the establishment of a Gold Mint in Bombay for this purpose which will work as a branch of the Royal Mint in

[*Sir William Meyer.*] [1st MARCH, 1918.]

London, has been delayed owing to the necessity of satisfying conditions laid down by the Home Treasury, the construction of our Mint is now in hand, and we hope that it will be issuing sovereigns by May. Its operations will extend in the first instance to the coinage of foreign coins and refined gold, but arrangements have been made to enable it to take up the coinage of unrefined gold also. In the meantime we have got coinage done for us in Australia, in pursuance of the arrangements I explained to the Council in my speech on 5th September last introducing the Paper Currency Amendment Bill, which subsequently passed into law as Act XIX of 1917, and we are now entitled to treat as part of our Currency Reserve gold held on our account in any part of His Majesty's Dominions, or in transit therefrom.

"86. As regards silver prices, these stood at an average of nearly 37*d* per ounce in April, and had risen to an average of nearly 51*d* in September, the high watermark of 55 being reached towards the end of that month. This latter figure, which was largely due to speculation, was however not long maintained. In October the average price had fallen to 44*d* and in November to 43, at which level it has practically stood since.

"The increase in silver prices led to alteration in the price at which the Secretary of State sells his Councils. I have dealt with this matter already, and need only refer briefly here to what I said in the Legislative Council on the 24th September in answer to a question by the Hon'ble Mr. Hogg, when, under the authority of the Secretary of State, I explained the conditions by which he is guided in fixing his Council rates. These rates are being, and will continue to be, based roughly on the price at which he is able to buy silver. He cannot be expected to sell rupees at appreciably less than their actual cost, but he intends to apply this principle with considerable latitude so as to avoid changes as far as possible. Once again I must emphasise that the measures adopted to meet an abnormal increase in the price of silver, caused in their turn by the special circumstances of the war, must in no way be considered as implying the abandonment of the policy of a fixed and stable exchange; that by selling his Councils at fixed rates the Secretary of State did all he could to keep exchange stable; that he only raised those rates in August last when the bullion price of the rupee made this necessary; and that the rise in external exchange has not in any way affected the internal parity of rupees and sovereigns, which remains at the standard rate of 15 to 1.

"87. The following statement shows the holdings in the Gold Standard Reserve on the 1st April last, at the date of the last published statement, and as we expect them to stand on the 31st March.

[In thousands of pounds.]

—	Book credit in India.	Gold held in India.	Cash placed by the Secretary of State for India in Council at short notice.	Invested in London.	Total.
1st April 1917	181	103	6,001	25,406*	31,691
31st January 1918	...	...	6,019	27,798†	33,817
As estimated on 31st March 1918.	...	...	6,000	28,316†	34,316

"The increase in the total holding is due in part to the fresh rupee coinage we have had to undertake from silver purchased in the earlier months of the year; and the interest on previous investments is, as usual, added to the assets of the Fund.

"The average rate of exchange in the current year calculated on the Secretary of State's drawings, will amount to 16·55 pence per rupee against 16·15 pence in 1916-17.

* This represents the value of the securities as on the 31st March 1917.

† This represents the value as on 30th September 1917 (the date of the last valuation) of the securities then held and the cost price of securities purchased since that date.

[1ST MARCH, 1918] [*Sir William Meyer.*]

REMARKS ON CERTAIN SPECIAL HEADS.

A.—Military Services.

" 88. The table below shows the gross and net expenditure on military services for the coming year and the four years preceding :—

	GROSS.					Net, *i.e.*, deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	
	£		£	£	£	£
1914-15 . .	20,336,559	463,370	996,071	13,603	21,809,603	20,434,915
1915-16 . .	21,893,200	745,513	850,866	13,514	23,503,093	22,261,353
1916-17 . .	24,260,003	693,680	1,594,538	18,536	26,566,757	24,990,811
1917-18 (Budget) .	25,215,900	838,500	1,158,700	14,000	27,227,100	25,900,000
1917-18 (Revised) .	27,665,400	736,600	1,872,300	10,400	30,284,700	28,782,500
1918-19 (Budget) .	27,790,900	960,300	1,781,500	... *	30,532,700	29,000,000

" 89. I have already indicated in paragraph 15 the more important causes contributing to the increase in the Revised Estimate for 1917-18 as compared with the Budget. These account for about £3·2 million, and other minor factors for a further increase of about £0·8 million. On the other hand, there have been some savings, the most important of which are the lapse in the Home provision for construction of vessels for the Royal Indian Marine and credit for a dredger taken over by the War Office, amounting together to £157,000 ; reduction in food charges ; and reduction in the non-effective charges in India and England. The reserve of about £700,000 included in the current year's Budget to meet unforeseen expenditure must also of course be set off against the increase in specific expenditure to which I have referred.

" 90. The receipts have risen by £175,000, which is mainly accounted for by large sales of dairy produce to overseas forces, war hospitals, etc., and by the recovery of departmental charges on stores supplied by the Indian Munitions Board.

" 91. The Budget provision for next year has been fixed at £29 million. I have already (paragraph 61) explained the need for this large provision. It includes a reserve of £1,677,000 to meet charges which we cannot yet specifically foresee, but which, as the experience of preceding war years shows, are likely to come upon us in one way or another.

" The head 'Special Defences' has been abolished with effect from 1st April 1918, and any remaining transactions will be adjusted under the head 'Military Works'

" 92. The total cash contributions from Indian Princes and others towards the cost of the war received this year amount to £428,000. His Excellency the Commander-in-Chief has also continued to receive considerable sums for the provision of motor ambulances and the like and the supply of comforts to the troops at the front.

" 93. The gross amount contributed from Indian revenues on account of the normal pay and charges of the military forces despatched out of India up to the end of 1917-18 may be taken at £28 million. Against this, however, must be set the cost of maintaining substituted British troops (Territorial and Garrison battalions) actually serving in India, which is borne by His Majesty's Government under the Resolution of the Houses of Parliament referred to in paragraph 39 of my last year's speech. Taking this into account, our total net contribution towards the cost of the war

* Closed as a separate sub-head—see paragraph 91.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

in respect of the Expeditionary Forces is about £15¾ million to the end of the current year, to which another £4¾ million should be added in respect of 1918-19. And outside these adjustments, and taking our normal net military expenditure, on the basis of the 1913-14 figures (£19·9 million), at £20 million, we have had to incur an additional outlay, due almost entirely to the war, amounting to £16¼ million up to the end of the current year, and £25½ million including the estimated expenditure for 1918-19.

B.—Expenditure from special grants for education, sanitation, etc., and financial position of Local Governments.

"94. I give below a table similar to that in paragraph 111 of my speech last year, showing special grants made for these purposes from 1911-12 onwards and the extent to which they have been utilised.

(In thousands of pounds.)

—	Total grants given (1911-12 to 1918-19).		Total expenditure (1911-12 to 1918-19).	Balance expected to be available on 1st April 1919.
	Recurring.	Non-recurring.	*Non-recurring.	
(1) Education	1,146	3,290	2,436	854
(2) Sanitation	245	1,765	1,217	548
(3) Medical relief, etc.	...	58	58	...
(4) Agriculture, etc.	...	332	295	37
(5) Grants for other special purposes .	...	1,556(*a*)	1,497	59
(6) Grants for general purposes (Discretionary grants).	...	667	407	260
TOTAL .	1,391	7,668	5,910	1,758
Add—Savings on recurring grants during foregoing period about				883
Total amount expected to be available from special grants on the 1st April 1919 .				2,641

"In view of war conditions, we have again had to ask Local Governments to restrict drawings on their balances, which include the unspent remainder of these special grants. But any outlay thus postponed is merely deferred till normal times return.

"95. I have already reviewed in bulk the estimated Provincial receipts and expenditure for the current and the coming years. The total Provincial balances stood at £9·9 million on 1st April 1917 and are expected to amount to £12·1 million on 31st March 1919, the increase being due to excess of current revenue over expenditure in the present year. It will thus be seen that the provinces will have large scope for special beneficent expenditure when the war conditions which necessitate the conservation of their balances have passed away.

"Moreover, we have under consideration, for application after the war is over and in connection with the scheme of Constitutional Reforms, a material advance in the direction of separating Imperial and Provincial finance, which will give the provinces larger and more independent resources, with further powers of supplementing these by taxation when such may be found necessary.

"96. As I explained in connection with the Budget for the current year, we have taken steps to give the provinces more powers in the matter of specific items of expenditure, and we have under consideration, in connection with the scheme I have mentioned, the question of adding to these powers still further.

* Non-recurring figures only are given as the recurring grants are treated as having been fully worked up to, any savings obtained from those grants in particular years being added at the foot of the statement.

(*a*) Decrease as compared with last year's figures due to the Revised Estimate figure for the current year being less than the Budget forecast.

[1ST MARCH, 1918.] [*Sir William Meyer.*]

C.—Railways (Capital Outlay).

"97. The following statement gives the figures of Railway capital expenditure, on State-owned lines included within the Railway programme, for the coming year and the four years preceding :—

——	1914-15.	1915-16.	1916-17.	1917-18, Revised.	1918-19, Budget.
	£	£	£	£	£
Open Lines including rolling stock	10,534,300	3,864,200	1,236,500	2,364,300	3,667,900
Lines under construction —					
(*a*) Started in previous years	898,800	627,100	245,700	27,700	534,400
(*b*) Started in current year	...	...	496,500	757,700	...
Total	11,433,100	4,491,300	1,978,700	3,149,700	4,202,300

"98. The Revised Estimate for 1916-17 provided for a total outlay of about £1⅜ million as against a Budget allotment of £3 million. The actuals however come to nearly £2 million, as it was found possible, in the closing weeks of the year, to lay out more money than had previously been thought feasible.

"In the current year we provided £3·6 million, but are not able to work fully up to this owing to the extreme difficulty of obtaining materials from England. Next year we provide £4·2 million, which represents the limit of what can be expended having regard to the present special conditions.

"99. As was the case this year, it has not been possible to provide for the construction of any new lines, and our construction expenditure is almost entirely restricted to the completion of certain projects of military importance which were commenced during the current year.

"We propose to spend £3⅔ million on open line capital works and equipment. A large proportion of this expenditure will be devoted to rolling stock, and the remainder to works of open line improvement necessitated by a heavy and increasing traffic.

"100. The difficulties attendant on the raising of capital in the open market which I referred to last year still continue, with the result that new construction by Branch Line companies has now been altogether suspended, and work on certain projects already sanctioned, such as the Tinnevelly-Tiruchendur and Trichinopoly-Pudukottai lines, has had to be deferred.

"The policy of proceeding as far as possible, *i.e.*, up to a stage short of actual flotation, with negotiations for the promotion of Branch Line companies after the war is being continued, and steps have also been taken to carry out surveys of new lines with a view to such projects being undertaken as soon as possible after the return of normal conditions.

"101. The following figures show the capital outlay on all State lines up to the end of each year from 1914-15, and the net return obtained after deducting working expenses and interest charges :—

[Capital and profit figures in thousands of pounds.]

——	1914-15.	1915-16.	1916-17.	1917-18, Revised.	1918-19, Budget.
Capital at charge at end of each year	361,560	364,858	365,483	367,310	370,114
Working profit from railways excluding interest charges.	15,614	17,797	21,148	23,959	22,924
Percentage of same to capital outlay	4·32	4·88	5·79	6·52	6·19
Final working profit after meeting interest charges.	2,158	4,075	7,482	10,175	9,202
Percentage of same to capital outlay	·60	1·12	2·05	2·77	2·49

[*Sir William Meyer.*] [1st MARCH, 1918.]

"102. The return on railway capital (excluding interest charges) was estimated in the current year's Budget at 5·47 per cent. We now estimate it at 6·52 in consequence of the large increase in net railway earnings which I have already dealt with in my review of the Revised Estimate. For next year we put it at 6·19 consequent on the smaller estimate of net earnings arrived at in the Budget.

"The charges for interest in the current and ensuing years work out to 3·75 and 3·70 per cent. respectively on the capital outlay, so that the final net profit on railways is about 2¾ and 2½ per cent, respectively. These interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

D.—Irrigation (Capital outlay).

"103. The financial position of our great irrigation undertakings may be gathered from the following table which brings up to date the information given in connection with previous Financial Statements. The figures are in thousands of pounds:—

Particulars	1914-15.	1915-16.	1916-17.	1917-18 (Revised).	1918-19 (Budget).
1	2	3	4	5	6
Productive Works.					
Capital outlay to end of each year	35,777	36,603	37,120	37,630	38,104
Total receipts including land revenue due to irrigation.	4,325	4,394	4,733	4,764	4,897
Total expenses, including interest on debt	2,452	2,549	2,488	2,556	2,624
Net profit	1,873	1,845	2,245	2,208	2,273
Percentage of net profit to capital outlay.	5·24	5·04	6 05	5·87	5·97
Protective Works.					
Capital outlay to end of each year	5,345	5,853	6,166	6,513	6,897
Total receipts, including land revenue due to irrigation.	101	118	105	111	116
Total expenses, including interest on debt.	247	277	276	303	314
Net loss	146	159	171	192	198
Percentage of net loss to capital outlay	2 73	2·72	2·77	2·95	2·87
Minor Works and Navigation.					
Direct receipts	254	267	317	313	306
Expenditure	986	869	781	878	983
Net loss	732	602	464	565	677

"104. The total length of main and branch canals and distributaries which had been constructed on irrigation works of all classes up to the end of the year 1916-17 amounted to 65,000 miles, and it is expected that this will have been increased by nearly 600 miles by the close of the present financial year. These channels command an area of about 52 million acres of culturable land, of which more than half was irrigated in 1916-17. It is estimated that some 25 million acres, or about a million acres less than last year, will be irrigated in the current year, the decrease being due to the copious monsoon, which diminished the demands on artificial irrigation.

"105. In addition to the works actually in operation, 34 major works are either under construction, awaiting sanction or being examined by the professional advisers of Government. These are designed to command an additional culturable area of approximately 27 million acres, of which it is estimated that 11¼ millions will be irrigated annually, the capital cost involved being about £33 million.

[1ST MARCH, 1918.] [*Sir William Meyer.*]

"106. Owing to the present financial stringency no new irrigation works of any magnitude were sanctioned during the current year. The investigation of several large projects was, however, continued, the most important being those relating to the Sukkur barrage on the Indus (Sind), the Sind Sagar Doab Canal (Punjab) and the Bhakra dam on the Sutlej (Punjab).

"107. The Triple Canal project in the Punjab was declared complete on the 31st March 1917. It is anticipated that there will be a saving on the revised estimate of this work, amounting to about £690,000, and at the beginning of 1917 over a million acres had already been irrigated from these canals.

"108. Development of important protective works in the Bombay Deccan continues to be hampered by difficulties in connection with the war, but good progress has been made on the Bhandardarra and Bhatgarh dams, as also on the Nira Right Bank canal.

"Work on the Upper Swat canal in the North-West Frontier Province is practically complete, and the construction estimate will be closed on the 31st March 1918. The Tandula canal in the Central Provinces is also rapidly approaching completion.

"109. In my speech of last year I referred to a project for the utilization of a portion of the water of the Sarda river in the United Provinces. The Local Government has recently sent up a comprehensive scheme for the utilization of the whole supply of the river in extensions of irrigation in Rohilkhand and Oudh. The estimated direct cost of the necessary works is over £5 million, and it is anticipated that the project would add more than 2 million acres to the irrigated area of the province.

E.—Delhi Expenditure (Capital outlay).

"110. The expenditure during the current year under Head 51 is expected to amount to about £250,000 (Rs. 37 lakhs) as compared with a budget provision of £267,000 (Rs. 40 lakhs). The reduction is due to credits received for sale or transfer of materials to heads other than 51.

"During the current year the aim has been to confine operations to such work on the central buildings and other features of the New City as can be carried out without the use of materials the price of which has been seriously affected by the war. A moderate rate of progress has been maintained in the case of Government House, the Secretariat buildings, the Viceroy's Court, and the great *Place*. Work has been put in hand on the construction of the Central Vista and on the erection of residential quarters for Indian clerks. A start has also been made on such portions of the storm water drainage scheme as do not involve the use of imported material. The larger schemes of sanitation, water supply, electric lighting and irrigation, which require the use of imported materials, have been left untouched. Considerable addition has been made to the stock of materials and tree planting operations on the roads have been pushed on.

"It is expected that £267,000 (Rs. 40 lakhs) will be needed to carry on work on similar lines in 1918-19.

Retrospect and Conclusion.

"111. This is the last Financial Statement which I shall have the honour to present to the Council. My tenure of office as Finance Member is drawing to its end, and it has been a particularly difficult and arduous one. When I took up my post I hoped that I might share the good fortune which my distinguished predecessor enjoyed in such ample measure. But *dis aliter visum*: in my first year I was beset with troubles arising out of the bank failures in 1913 in Northern India and an unsatisfactory monsoon; soon after that the war came upon us; and since then I have had to face a constant succession of difficult and abnormal circumstances.

"I propose now to give a short summary of the most important events which have marked my term of office, for I think it is useful to have a retrospect of this sort, as showing us more clearly how we stand, not merely from year to year but taking a backward glance over the past.

"112. I must ask the indulgence of the Council if, in this presentation of some of the events of the years during which I have had the honour of administering the finances of India, I permit myself to touch a personal note. When

[*Sir William Meyer.*] [1ST MARCH, 1918.]

in July 1913 I took up the post which I shall ere long relinquish, I envisaged various problems the solution of which I hoped to be able to advance during my tenure of office. Like almost all financial problems they were closely inter-related, and progress in any one direction was bound to react on the general situation as a whole and facilitate the solution of the remainder.

"The first of these questions arose out of the periodical money stringency which is a characteristic of the busy trade months of the year. The problem is a complex one, and not capable of solution by the application of any single method. But it can be materially influenced by the more liberal release of Government funds at the busy time of the year so that these may then be available for trade. In presenting my first Budget, after a few months' tenure of office, I was able to inform the Council that we had secured the assent of the Secretary of State to a policy of making loans from our balances to the Presidency Banks during the busy seasons. As I then explained, it can only be through the agency of these Central banking institutions that Government can hope to secure an effective and wise application of such resources as they can make available at times of stringency. By continued action in this direction, as also by the creation and maintenance of more intimate relations with these leading institutions, it was my hope that it might be possible to help in the further development of the trade and commerce of the country.

"A second set of questions was connected with our currency note system. The expansion of our note circulation, satisfactory as it was, was still impeded by certain restrictions. Apart from any other consideration, it was in any case imperative in a country like India, where the cheque is not likely for many years to attain any large vogue up-country, to encourage the use of the currency note as a medium of exchange.

"Thirdly, as I indicated in connection with my first Budget, I recognised that if, as I hoped, my tenure of office as Finance Member was to see a vigorous programme of capital expenditure on Railways and Irrigation, a courageous policy of borrowing in India was indispensable. It was clear that the traditional method of relying solely on a handful of wealthy investors or on the established banking institutions would no longer suffice; that it must give way to a policy which would establish a direct *nexus* between the State and the small investor; and that the attraction to fructifying purposes of the small savings of small people must form one of the objects to which our efforts should be bent.

"113. Let me now endeavour to indicate briefly how far these hopes have been realised, and how far the events of the last three and a half years of war have assisted or impeded their realisation, or have compelled their modification or postponement.

"I am able to record with satisfaction the measure of success which has attended my efforts to demonstrate the readiness of Government to secure, by a more liberal utilisation of its funds, relief to commercial and financial interests in times of stringency. It has been my consistent policy to give proof of this desire by making temporary loans (as has been done on occasion) to the Presidency Banks; by leaving in deposit with them, till actually required by us, the proceeds of our public loans; by avoiding as much as possible the lock-up of funds in our reserve treasuries; and by the maintenance with the Presidency Banks of balances at all times considerably, and at certain periods far, in excess of the standards previously observed. It is largely owing to action of this character that it has been possible to secure the money market against the strain to which our war finance must otherwise have exposed it, and in particular to raise the large sums we have recently obtained by way of loan without materially inconveniencing the market. A striking feature of our financial operations in the last year has been the way in which money has tended to return to the larger trade centres, in other words the extent to which there has been an increase in the supplies of floating capital in these centres. It would be premature to attempt to analyse the causes of this change in Indian money market conditions, but I think it can reasonably be hoped that this change has come to stay, and that one result will be that it will tend to eliminate to some extent the excessive seasonal stringency which has been in the past a characteristic of our money market during certain months of the year.

"114. It also justifies the hope that greater dependence may hereafter be placed on the Indian money market for the raising of the funds necessary for the

[1ST MARCH, 1918.] [*Sir William Meyer.*]

development of our railway and irrigation works, and it will likewise pave the way for the solution of the somewhat kindred question of the greater development of banking throughout the country. Let me here gratefully record my acknowledgment of the response which the Presidency Banks have extended to my desire to see the establishment of cordial and close relations between Government and them as representatives of the financial interests of the country. I have always looked on their Secretaries as non-official comrades, to be freely consulted in respect of loans and other matters affecting the money market, and I have met with ready and very valuable response in such cases.

"115. An even greater degree of success than I dared hope has attended our efforts to secure the expansion of our currency note system. In the early months of the war, as the Council will recollect, the general dislocation of trade and finance brought about a temporary, though successfully met, run on our notes, while the restoration of confidence which followed on free and unrestricted payments in silver, pointed to the general soundness of our system and to the possibility of its further expansion by increases in the facilities for encashment. Accordingly, as I explained in my speech introducing the Financial Statement for 1916-17 (paragraphs 108-109), we proceeded with measures to secure the widest facilities for the exchange of silver against notes, not merely, as the law requires, at special currency centres, but at all district treasuries; while we also made arrangements with the Presidency Banks for the issue and prompt encashment of notes at a number of their branches.

"The results of these measures have been most gratifying, not only because they have made our currency notes more popular, but because they have enabled us to rely with greater boldness on this portion of our financial system to meet the added and continually growing demands on Government funds for the carrying on of the war and of our trade. Taking the figures as on 1st February, our gross circulation has increased, in round figures, from £42½ million in 1914 to £70 million in 1918; while the active circulation *i.e.*, that portion of the note circulation which is held outside the reserve treasuries and the head offices of the Presidency banks, has grown between the same dates from £34½ million to £54¾ million.

"We have now initiated the experiment of issuing small notes for Rs. 2½ and Re. 1 which, as I have already said, promise to prove a material success. The popularity of these notes will, I trust, increase as time goes on.

"116. The metallic portion of our Paper Currency Reserve represented on the 1st February nearly 53 per cent. of the active circulation, which compares with a 96 per cent. proportion on the same date in 1914. This evidences the fact that we have, under the stress of war finance, travelled far beyond the recommendations of the Chamberlain Commission in regard to the composition of the Reserve. The total invested portion now stands at £ 41 million as compared with £9·3 million in 1914, and we contemplate, as I have already explained, a further increase to £57 million. With the return of normal conditions, the permanent composition of the Reserve will need to be considered with reference to the recommendations of the Commission; for the investments in British Government Treasury Bills made in recent times are only as a temporary war measure. Meanwhile, as regards the pre-war holding of consols in the Paper Currency Reserve, we have provided by the establishment of a depreciation fund against loss in present value as compared with their purchase price

"117. Equally gratifying are the results which have attended our efforts in relying on the Indian market for our capital borrowings. In 1913-14, allowing for repayment of maturing obligations and including the borrowing transactions of railway companies managing State owned lines, we raised in all £4·7 million, of which £2·8 million were borrowed in England. In the current year, as in 1916-17, we have kept completely out of the London market. Indeed, we have gone further. We have this year discharged £2 million of previous sterling debt, while the sum total of our net Indian borrowings has reached what would have been in normal times a great figure for any country, and is a gigantic one for us, *viz.*, £65 million. I readily recognise that the borrowings of the current year have been abnormal, and specially stimulated by the patriotic consideration that—except as regards Treasury Bills, which are a new feature in Indian finance—the proceeds were to be handed over to His Majesty's Government for war purposes. It is also the case that the large and constant war disbursements by Government during the last two years have facilitated our borrowing

[*Sir William Meyer.*] [1ST MARCH, 1918.]

operations. But even making allowances for these special features, there is a most striking contrast between the borrowings of 1917-18 and those of 1913-14. And if we take the figures for a wider period—for the four years ending 1913-14 as compared with those for the four years ending 1917-18—and omit from the latter our short-term Treasury Bills, the contrast is still very marked. In the first period our net borrowings were £4·8 million in England and £5·9 million in India—in all £10·7 million. The second period gives a total of £49 million, of which all but £3 million have been raised in India.

"Next year again, as I have already informed the Council, we hope to draw on the Indian loan market to the extent of at least £47 million in respect of our war borrowing and fresh Treasury Bills, the latter representing the discharge value of the bills outstanding at end of 1917-18.

"118. We have further opened up new borrowing sources, and I refer here specially to the postal sections of the last three loans and to the cash certificates. The former method of utilising the Post Office to get into touch with the small investor was introduced for the first time in 1915-16 when it gave us £½ million; while in 1916-17 it yielded a little less. But this year the postal section of the War Loan produced nearly £3 million, a larger sum than we raised by ordinary methods in any year between 1907-08 and 1913-14; while the cash certificates will have given us in this first year of their issue about £6½ million (gross), a result exceeding those of any of our public loans before the present year. In all, in the three years since we started borrowing through the Post Office, we have been able, through this innovation, to attract funds to the extent of over £10 million, the bulk of which is new money which would not otherwise have found its way into the Government loan chest and has to a considerable extent been drawn from hoards and current savings. I should like in this connection to express to Sir William Maxwell and his Post Office staff my warm appreciation of the zeal and success with which they have co-operated with the Finance Department in the working of these new schemes.

"119. Some portion of the funds thus obtained no doubt represents money which has been deflected from the ordinary postal savings bank deposits, and in so far as this cause accounts for the decrease in these latter deposits as compared with the pre-war figures, there is no need to regret diversion to a more permanent form of investment. Post Office deposits, it will be remembered, suffered considerably from the dislocation caused by the outbreak of the war, and though the ground lost has not yet been fully recovered, the present figure (£ 10·4 million) is already somewhat in excess of the amount at the close of 1914-15. This result has been facilitated by an increase in the permissible limit of individual depositors' holdings which was introduced in the first year of my tenure of my office.

"120. In reviewing the events of the last four years, I have unfortunately to record a decrease in the provision for capital expenditure. In 1913-14 this provision was £14 million: in the year which is coming to a close we expect to spend less than a third of that amount, namely, £3·9 million. Irrigation capital outlay has dropped from £1·3 million to £½ million, owing to the completion of large projects, such as the Triple Canal scheme in the Punjab, and to the fact that further projects involving heavy outlay are not yet ready for execution. Under Railways the provision for capital outlay has fallen from £12·3 million in 1913-14, the highest figure yet touched, to £3·1 million in the current year and £4·2 million in the Budget for 1918-19. This is, of course, a consequence of the great struggle in which the Empire is now engaged. The war imposes on us the necessity for conservation of our resources, and it also precludes us, even if we had the funds, from obtaining the material we should require for a large railway programme. I have always regarded these necessities with profound regret. In connection with the Budget for 1914-15 I explained the efforts we had then made to keep the railway programme up to a standard of £12 million, and I had hoped that if times had remained peaceful and prosperous we should be able during my tenure of office to go beyond that figure; but here again Fate has willed otherwise. One of the main problems which will face my successor when peace returns will be consideration of the way to find money for making up the necessary lee-way under railways, more especially in view of the strain to which our present equipment has been exposed by the heavy traffic demands, and the impossibilities of regular and

[1ST MARCH, 1918.] [*Sir William Meyer.*]

thorough renewal of lines and rolling stock. So far as it has been in my power I have endeavoured to assist in the solution of this problem. The special investment of £20 million in Home Treasury Bills, to which I have referred in paragraph 34, has been made largely with a view to this contingency, so that it may provide a means of meeting the liabilities which will in one way or another come upon us after the war is over.

"121. I will now make a few remarks on the various financial problems which have beset us during the last 3½ years. Briefly, the history of our war finance may be divided into two periods. The first period was marked, in India as elsewhere, by a general dislocation of trade and finance. We experienced a serious run on our savings bank deposits, and some panic encashment of our currency notes. There was a considerable demand for the remittance of money to London, and sterling drafts on London to the extent of £8¾ million had to be sold between August 1914 aud January 1915 to maintain the exchange value of the rupee. This temporary want of confidence soon passed away, though it left as a legacy £14 million of temporary debt which we had to raise to meet our current requirements, *viz.*, £7 million from the Gold Standard Reserve, and £7 million raised by the Secretary of State in India Bills in lieu of a permanent loan of £4½ million which he had contemplated when the Budget for 1914-15 was framed. But it was not until the autumn of 1915, that is to say when rather more than a year had elapsed since the outbreak of the war, that the tide set in which was to bring with it entirely different, and by reason of their novelty peculiarly difficult, problems.

"122. The first period, then, was one calling for the consolidation and conservation of our resources. With a serious decline in the values of and demand for our leading exports, with prices of foodstuffs at an abnormally high level, with trade in a state of general depression, and with public confidence only lately recovered from the first shock of the war, prudence clearly dictated postponement of additional taxation in spite of a considerable temporary deficit. Meanwhile we did what we could in the form of indirect assistance to the mother country. During 1915-16 we reduced our net Home borrowings for capital expenditure from an estimated sum of £5½ million to about £2 million, and we also paid off £3 million of our borrowings from the Gold Standard Reserve. The object which we set before ourselves during the first period of our war finance was to abstain as far as possible from drawing on the resources of the London market, and to make provision, by the curtailment of expenditure in this country, to meet possible military contingencies.

"123. By the autumn of 1915, the effects of the dislocation which set in on the outbreak of the war had passed away. A considerable demand made itself felt, mainly as a result of war conditions, for the products of this country, and the export trade, which had been seriously curtailed, began to show a marked and growing revival. The circumstances attending this restoration of active trade conditions rendered possible not only a continuance of the policy of abstaining from borrowing in London, but also the imposition of additional taxation in India Accordingly we proceeded to strengthen our position by a programme of taxation, introduced in the Budget of 1916-17, which included the revision of our import tariff, save as regards the important item of piecegoods; the imposition of new duties on the exports of jute and tea; a small addition to the salt tax; and the enhancement and graduation of the income tax. And as a logical sequence of the last mentioned measure, the Council has now before it a Bill for the material improvement of our Income Tax machinery. We abstained from any fresh borrowing in England and paid off the £7 million of India Bills referred to above (paragraph 121) as well as some India Bonds which fell due for redemption in the ordinary course. We also cleared off the £ 4 million which we still owed to the Gold Standard Reserve.

"124. We had now cleared the decks for further action, and in 1917-18 we felt able to take the step, which we had always hoped we might be in a position to take, of making a direct pecuniary contribution by India towards the prosecution of the war. As I have said, we had now discharged the temporary debt liabilities which we had been compelled to undertake by the dislocation of our finances caused by the war The additional taxation imposed in the previous year had materially added to the strength of our finances, while the insistent demand for

[*Sir William Meyer.*] [1ST MARCH, 1918.]

exports from this country made it clear that we need not anticipate the prejudicial effect on exchange which would otherwise have been caused by borrowing a large amount in this country for the purpose of remittances to London. We were thus able, with general approval, to offer a special capital contribution of £100 million to His Majesty's Government towards the expenses of the war, and to meet the recurring charges which this offer entailed by the imposition of additional taxation estimated to produce at the outset £3½ million, the balance being provided by the surplus revenue which was accruing to us through the taxation of 1916-17. The new taxation took the form of :—

(a) A super-tax on incomes.

(b) An increase in the export tax on jute.

(c) A small surcharge on railway goods traffic.

(d) Raising of the import duty on cotton piecegoods to the general tariff rate, while maintaining at the lower previous level the excise duty on local cotton manufactures.

"This last measure had the effect of removing, at any rate in large part, a grievance which had been felt for many years in India.

"125. These new sources of revenue account in considerable measure for the fact that our Imperial revenue receipts in the current year are about £22 million more than in 1913-14. Of this increase about £9½ million is due to the additional taxation of the last two years, and of the remaining £12½ million about two-fifths is accounted for by increase in net profits on Railways, which have grown from about £4¾ million in 1913-14 to £10 million in 1917-18. Concomitantly with this increase in our revenue, we have, of course, to record an increase in Imperial expenditure, which is now £19 million higher than the figure for 1913-14. £9 million of this accrues under Military charges and is almost entirely due to the war, and £6 million represents the interest and sinking fund charges in respect of our war contribution of £100 million to His Majesty's Government. There is also an increase of over £1 million under Political charges, due to the war, including special expenditure in Persia and the cost of militia employed on the North-West frontier. Put in other words, a growth of £16 million in what may be called war charges has been met to the extent of £9½ million by taxation, while the balance has been found from other expansion of revenue.

"126. This brief review of our war finance would be incomplete without reference to the magnitude and difficulty of our ways and means operations in the last two years. I have, however, dealt at some length with this matter in an earlier portion of my speech, and I need only now cite certain salient figures which will show how heavy this burden has been. War expenditure for His Majesty's Government and analogous items have involved us in a net outlay in India of £128 million during the last 3½ years. At the same time, we have had to meet heavy Council drawings representing the demand of trade for fresh funds in this country. These increased from £20 million in 1915-16 to £33 million in 1916-17, and will this year amount to about £35 million.

"Repayment in respect of these transactions has been in England, and to find the requisite funds for our disbursements here has been a matter of great and growing difficulty and anxiety. A large portion of the sums reimbursed to us in London by His Majesty's Government on account of war outlay has been re-lent to them for war purposes by investment in their Treasury Bills. As I stated in an earlier part of my speech, these investments, which are of course quite apart from our gift of £100 million, will amount to £67 million at the end of the current year, while the further investment from our Paper Currency Reserve contemplated next year will add £16 million more.

"127. I have already described the present composition of the Paper Currency Reserve, and need only add now that our Gold Standard Reserve at present stands at £34 million against £25½ million in 1913-14. This increase is, of course, mainly due to the coinage of silver in the last few years. Every effort has been made to obtain as ample supplies of silver for India as were available, and our recognition of the probable requirements in this respect was made at a date considerably earlier than

[1ST MARCH, 1918.] [*Sir William Meyer.*]

is generally known. In all, we have in the last four years coined £33 million worth of fresh rupees, which is double the amount coined in the similar period ending with 1913-14. That none of this coinage has been redundant is shown by the prompt way in which it has been absorbed.

"128. It will be seen from these figures and remarks how much ground we have traversed during the last few years; and what strikes one first and last is the way in which the war has brought out the financial strength of India. No one could have imagined, for example, three years ago that we should be able, with a moderate increase of taxation, to offer His Majesty's Government £100 million as a special war contribution over and above the additional charges which the war has entailed on our own military budgets; that we could borrow in India anything like as much as we have done, raising, for example, more than one-third of the £100 million war contribution by direct loan in this country in a single year; or again, that we should have found it possible to meet, as we have done, the enormous demands for war supplies to His Majesty's Government and the immediate outlay they have involved. Generally favourable monsoons (taking the period as a whole and India as a whole) have assisted in bringing about this result. Our trade conditions, again, have been wonderfully prosperous, considering all the adverse circumstances which had to be faced, and have indeed led to the paradoxical result that the pecuniary resources of the Government of India have had to be strained to the utmost to meet the demands on us necessitated by the Secretary of State's Council drawings for the assistance of trade, coming as these did on the top of large war expenditure on behalf of the Home Government repaid in London.

"129. My present speech and previous utterances of mine have given the Council some idea of the difficulties and anxieties which the war has brought about in the realm of Indian finance and the special expedients which had to be resorted to in order to meet a succession of most difficult and constantly changing situations, based on circumstances for which there was no precedent in the period of *pre-bellum* finance. I say *some* idea advisedly, because transactions which can be very briefly described in our annual Budget chronicles or in Press *communiqués* have often been the fruit of long and detailed labour and thought. For example, as regards the action taken in respect of the amount of the Secretary of State's weekly Council drawings and rates of exchange, communications exchanged at various times between us and the India Office would fill a respectable little book. I may say without the least exaggeration that since the war began I have never been free from acute anxieties in regard to one or more important matters with which the Finance Department is directly or indirectly concerned, and decisions have often had to be taken at very short notice. Looking back with present knowledge on this crowded past, I do not, of course, claim that everything that has been done was done in the best possible way.

> 'That man was vain, and false as vain,
> Who said, were he ordained to run
> His whole career of life again,
> He would do all that he had done.'

"And this applies equally to the short official life of the holder of a high office such as mine, especially in the circumstances of this kaleidoscopic war time when, in the financial sphere as well as in the military, the events of one year mock at the fears or hopes of the year before. But I have done my best to serve India in these troublous times: and I think I can claim that her interests have not suffered at my hands; that the difficulties which beset us have been adequately met; that our financial structure has well withstood the storms which have beaten upon it; and that efforts have been successfully made to strengthen its walls and foundations.

"130. I should like to add that such credit as may be accorded to me in respect of the policy and actions of the last few years must be shared by my able lieutenants in the Finance Department. I owe a great deal, as I have always acknowledged, to their loyal and efficient co-operation, and they, in their turn, have been most ably seconded by those who work under them. I am indeed proud of the Department I am shortly to quit and in which I have myself served in a subordinate as well as in a directing capacity.

[*Sir William Meyer.*] [1ST MARCH, 1918.]

"I must also acknowledge with grateful thanks the constant help and support I have received from Your Excellency and Lord Hardinge, and from my colleagues, past and present, on the Executive Council. For, though the fact seems to be rather ignored in some quarters, while the Finance Member has to propose action in respect of important questions of financial policy, the final decision, on this side, rests with the collective Government.

"Lastly, I have to acknowledge with gratitude the support I have received from my non-official friends in the Legislative Council. Some of them have every now and then differed from me in regard to particular matters, but they have given me most welcome and helpful support in respect of financial policy as a whole, recognising that I love India and that her interests have ever been foremost in my thoughts."

THE INDIAN PAPER CURRENCY (AMENDMENT) BILL.

1-8 A.M. **The Hon'ble Sir William Meyer**:—"MY Lord, in introducing the Financial Statement, I have explained the circumstances which have necessitated the Bill which I now move for leave to introduce; and I would invite special reference to paragraphs 38—40, 45—46 and 68—71 of my speech where I have explained the measures required in order to enable us to meet the war expenditure which we have to incur on behalf of His Majesty's Government this year and next, and the Secretary of State's Council drafts for this year. Also to paragraphs 79 and 80 dealing with our metallic holdings in the Paper Currency Reserve. So I need only add some supplementary remarks now.

"At the commencement of the war our investment power against the Paper Currency Reserve amounted only to 14 crores of rupees, namely, 10 crores in India and 4 crores in sterling securities. The Chamberlain Commission recognised that this was an unnecessarily low proportion of the Reserve and made proposals for an increase of investment which have had to stand over for consideration, as permanent measures, till after the close of the war. In the meantime, however, the special circumstances of the war have compelled us from time to time to special temporary legislation. We began (Act V of 1915, as modified by Act IX of 1916 and subsequently embodied in the consolidating Act XI of 1917) by increasing the invested limit to 20 crores, the additional 6 crores being investible either in India or in England; but, as a matter of fact, the additional investment has been made in London in British Treasury Bills. To this 20 crores we have had from time to time to add further investments, and by our last Act, No. XIX of 1917 which superseded the Ordinance of the previous April, this additional amount, which must be held in British Treasury Bills, is fixed at 42 crores of rupees.

"It is now proposed, in order to meet our anticipated needs next year, to take powers to increase the permissible specific investment against British Treasury Bills by 24 crores (£16 million), our total powers of investment being thus raised to a total of 86 crores. The present Bill, however, only mentions 660 million rupees (66 crores) by specific amendment of section 2 of Act XIX of 1917, because, as I have just stated, the other Rs. 20 crores are provided for by previous enactments. Of the total, 86 crores, 14 crores represents our permanent pre-war investment; the rest is and will be a temporary investment in that the Acts authorising it are temporary measures which will lapse six months after the war, the present Bill being of the same character. When the war is over, we shall have to consider, with reference to the recommendations of the Chamberlain Commission, what our permanent methods in respect of the Currency Reserve shall be.

"Meanwhile, as I have explained on previous occasions, we cannot, while the war lasts, embarrass the Home Government by meeting our drafts on the Paper Currency Reserve here by what would be the

[1ST MARCH, 1918.] [*Sir William Meyer ; The President.*]

normal expedient in peace time, the acquisition of an equivalent amount of gold in London, since this would cause the earmarking of a large stock of gold which it is very important for Imperial purposes that the Bank of England should continue to hold in a fluid shape. We, therefore, adopt the next best course, that is, investment in short-term Home Treasury Bills which can be readily realised if circumstances should require this.

"The increase in the investment is, as I have explained in my speech introducing the Financial Statement, justified by the great growth which has taken place in our note circulation, and also by the additions which we have been able to make to our holdings of gold in India in the last 12 months. The figures in respect of the active circulation of our notes (*i.e.*, excluding the notes held by the Presidency Banks at their head offices or in the Government Reserve treasuries) show an increase from about 52 crores on the 1st February 1914 to 82 crores on the same date in the current year.

"It is not, however, our intention to take full advantage at once of the additional powers now asked for, but only to make investments gradually from time to time to the extent to which these prove to be necessary. But we have thought it better to apply to Council now for the powers which, so far as we can foresee, we are likely to require during the next 12 months, instead of taking these powers by instalments only when we actually want them, as in that case the Council might not be sitting at the requisite time, and it would consequently be necessary to proceed by an Ordinance in the first instance.

"I now move for leave to introduce the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Meyer :—"I now introduce the Bill. It is a very little one. The first clause gives it a name, and the second clause amends one section of the Indian Paper Currency (Amendment) Act of 1917 in the way I have already indicated.

"I move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

His Excellency the President :—"Before I adjourn Council I wish to call the attention of Members to the fact that under our new rules the Financial Statement, which has just been presented to Hon'ble Members, will come up for formal discussion on the 8th of March. On that date the discussion will be confined to observations on the Statement as a whole or any question of principle involved. Under our new system, it will be necessary for me to keep Hon'ble Members within the scope of our Rules, and I trust Hon'ble Members will, in preparing the speeches to be delivered on the 8th, bear this in mind and so avoid the unpleasant necessity of my having to call them to order. The very extended field over which Sir William Meyer has travelled, will, I think, afford Hon'ble Members abundant material for their speeches and the fullest scope for the expression of their views. I now adjourn Council to Tuesday, the 5th March, at 11 A.M."

The Council then adjourned to Tuesday, the 5th March, 1918.

A. P. MUDDIMAN,

Secretary to the Government of India,
Legislative Department.

DELHI ;
The 7th March, 1918.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 7th March 1918, based on the Indian Daily Weather Reports of the period.

Weather was disturbed in northwest India during the greater part of the week, and more rain than usual fell in Baluchistan, the North-West Frontier Province, Kashmir and the Punjab hills; there were also a few falls in the Punjab plains and the northwest of the United Provinces. Rainfall was of almost daily occurrence in Assam and extended on two days into the extreme north of Burma. Local rain accompanying thunderstorms was reported from Tenasserim towards the end of the week.

2. *Burma.*—Rain fell locally in the extreme north of Burma on the 1st and 2nd, and in Tenasserim on the 5th and 6th.

Northeast India, including Orissa.—There was nearly general rain on the 3rd, 4th and 5th, and local rain on the 1st and 6th in Assam. Rain fell also at Darjiling on the 1st and 4th.

The United Provinces, Central India and the Central Provinces.—Rainfall occurred only at Chakrata, Mussoorie, Mukteswar and Dehra Dun.

Northwest India.—Rainfall was nearly general in Baluchistan on the 5th and 6th. There were local falls of rain in the North-West Frontier Province on the 4th and 6th, and of rain and snow in Kashmir on the 28th, 2nd, 3rd and 4th. Isolated falls occurred also in the plains of the Punjab.

The Peninsula.—Ahmadnagar had light rain on the 5th.

3. The chief amounts of precipitation were as follows :—

March 1st. Myitkyina 1·07″, Silchar 2·90″ and Darjiling 1·44″.

„ 2nd. Bhamo 1·33″, Silchar 0·88″, Chakrata 1·04″, Chaman 0·35″, Simla 0·90″, Ludhiana 0·31″, Ambala 0·16″, Khushab 0·18″ and Dras 0·39″.

„ 3rd. Silchar 1·30″, Cherrapunji 0·66″, Murree 1·56″, Rawalpindi 0·88″ and Peshawar 0·37″.

„ 4th. Cherrapunji 3·05″, Gauhati 0·71″ and Sonamarg 0·74″.

„ 5th. Mergui 3·20″, Cherrapunji 0·58″, Quetta 0·35″, Chaman 0·45″ and Robat 0·27″.

„ 6th. Sibsagar 0·68″, Khushab 0·38″, Sialkot 0·16″, Dera Ismail Khan 0·60″ Parachinar 0·55″, Fort Sandeman 1·26″, Quetta 0·50″, Chaman 1·45″ and Robat 1·12″.

4. The week's rainfall was 20 per cent or more in defect in the Bay Islands, Bengal, Bihar and Orissa, the United Provinces, the Punjab East and North, Sind, Rajputana East, Central India East, Berar, the Central Provinces, Hyderabad, Malabar and Madras Coast North, and 20 per cent or more in excess in Burma, Assam, Kashmir, the North-West Frontier Province and Baluchistan. It was within 20 per cent of the normal in the Punjab South-West. No rain usually falls at this time of the year in Rajputana West, Gujarat, Central India West, the Konkan, the Bombay Deccan, Mysore, the Madras Deccan and Madras South-East.

5. The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Bombay Deccan, Mysore, Malabar, the Madras Deccan and Madras Coast North. It is 20 per cent or more in defect in Upper Burma, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Gujarat, Central India, Berar, the Central Provinces, the Konkan and Hyderabad, and differs by less than 20 per cent in the remaining divisions.

Division.	Rainfall data for week ending on 7th March 1918.			Rainfall data from 30th November 1917 to 7th March 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·1	—0·1	13·7	10·0	+3·7	+37	+38
Lower Burma	0·3	0·1	+0·2	1·5	1·4	+0·1	+7	—8
Upper Burma	0·4	0·1	+0·3	0·4	1·1	—0·7	—64	—100
Assam	1·8	0·5	+1·3	2·9	3·4	—0·5	—15	—62
Bengal	0	0·3	—0·3	0	1·9	—1·9	—100	—100
Orissa	0	0·2	—0·2	0·1	1·9	—1·8	—95	—94
Chota Nagpur	0	0·3	—0·3	0·2	2·8	—2·6	—93	—92
Bihar	0	0·1	—0·1	0	1·3	—1·3	—100	—100
United Provinces, East	0	0·1	—0·1	0·2	1·6	—1·4	—87	—87
United Provinces, West	0·1	0·2	—0·1	0·8	3·0	—2·2	—73	—75
Punjab, East and North	0·2	0·3	—0·1	1·4	3·6	—2·2	—61	—64
Punjab, South-West	0·2	0·2	0	0·5	1·9	—1·4	—74	—82
Kashmir	1·0	0·8	+0·2	5·5	8·3	—2·8	—34	—40
N.-W. Frontier Province	0·5	0·3	+0·2	1·4	2·7	—1·3	—48	—63
Baluchistan	0·9	0·3	+0·6	2·7	3·8	—1·1	—29	—49
Sind	0	0·1	—0·1	0·1	0·8	—0·7	—87	—86
Rajputana, West	0	0	0	0·1	0·8	—0·7	—87	—87
Rajputana, East	0	0·1	—0·1	0·1	1·0	—0·9	—90	—89
Gujarat	0	0	0	0	0·1	—0·1	—100	—100
Central India, West	0	0	0	0	0·6	—0·6	—100	—100
Central India, East	0	0·1	—0·1	0·4	1·9	—1·5	—79	—78
Berar	0	0·1	—0·1	0·1	1·4	—1·3	—93	—92
Central Provinces, West	0	0·1	—0·1	0·4	1·5	—1·1	—73	—71
Central Provinces, East	0	0·2	—0·2	1·1	2·0	—0·9	—45	—39
Konkan	0	0	0	0	0·1	—0·1	—100	—100
Bombay Deccan	0	0	0	0·6	0·3	+0·3	+100	+100
Hyderabad, North	0	0·1	—0·1	0·1	0·8	—0·7	—87	—86
Hyderabad, South	0	0·1	—0·1	0·4	0·8	—0·4	—50	—48
Mysore	0	0	0	1·8	0·6	+1·2	+200	+200
Malabar	0	0·1	—0·1	3·4	2·5	+0·9	+36	+42
Madras, South-East	0	0	0	7·1	6·4	+0·7	+11	+11
Madras Deccan	0	0	0	0·8	0·6	+0·2	+33	+33
Madras Coast, North	0	0·1	—0·1	3·5	2·5	+1·0	+40	+46

GILBERT T. WALKER,
Director General of Observatories.

Dated the 7th March 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for week ending Saturday, 2nd March 1918.

Burma.—The week was practically rainless. Threshing and winnowing of winter rice have practically been completed in Upper Burma. Cultivation of spring crops and harvesting of peas, beans and other dry crops is proceeding. Standing crops are generally good. Cattle are generally healthy. The price of unhusked rice in Rangoon has risen slightly but is below normal. The market for white rice is quiet at Rupees 230 for specials.

Assam.—The weather was seasonable. Harvesting of mustard is approaching completion. Pressing of sugarcane, pruning of tea, transplantation of spring rice and ploughing for autumn and winter rice and jute continue. Prospects and outturn of crops are generally fair to good. Cattle disease is reported from three districts. Fall in the price of common rice continues.

Bengal.—The week was again practically rainless. The continued absence of rainfall is keenly felt for the standing spring crops and the preparatory operations for the next autumn crops are also being delayed. Harvesting of spring cereals and planting of sugarcane are proceeding. Sowing of jute has commenced in some of the low lands of Eastern Bengal. The average price of common rice for the province remained stationary as compared with that of the preceding week.

Bihar and Orissa.—The week was rainless. Threshing of paddy is nearly finished. Pressing of sugarcane continues. Planting has commenced in some districts. Harvesting of spring crops is in progress. Standing crops are generally doing well but rain is needed in several districts. Price of common rice has risen in five districts, fallen in five and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from thirteen districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—With the exception of light rain in Bundelkhand the week was rainless. Standing crops are generally doing well. Agricultural stock is in good condition but slight cattle disease is still reported. Irrigation of spring crops, weeding of poppy and pressing of sugarcane and preparation of land for it continue. Sowing of extra crops and extraction of opium have commenced in places. Fodder is scarce or dear in a few districts. Prices are almost stationary with a tendency to rise.

Punjab.—Light rain has fallen in or in parts of all the reporting districts except in the south-east. Though useful it was quite insufficient and more is badly wanted for unirrigated spring crops which are suffering from drought in many districts. Irrigated wheat and other crops are average to good but unirrigated crops are generally below average. Pressing of sugarcane has been completed. The yield is normal to good. Sowings of extra spring crops continue and those of sugarcane have commenced in some districts but are below normal. Stocks of food grains are sufficient. Cattle are generally healthy but fodder is getting scarce. Prices have risen slightly in some districts and range generally between warning and scarcity rates except in some south eastern districts where they are between normal and warning rates. Prices of wheat: Rawalpindi 6¼, Ambala 7¾, Lahore 8, Lyallpur 8¼, and Ferozepore 8¼ seers per rupee.

North-West Frontier Province.—Rain fell throughout the province. More rain is urgently needed. Prospects of spring crops are generally average. Sugarcane is being pressed and *gur* made. The outturn is average. Wheat:—Peshawar $7\frac{1}{16}$ and Dera Ismail Khan $9\frac{1}{16}$ seers per rupee.

Jammu.—Slight rain fell during the week. Prices are stationary. There is nothing else noteworthy.

Kashmir.—The week was generally wet and cool. Standing crops are in fair condition. Cattle are generally healthy. Prices are normal in the valley but high in Muzaffarabad.

Rajputana.—The weather is becoming warm. Spring crops are being irrigated. Prospects of spring crops and agricultural stock are good. Prices are steady.

Central India.—The rainfall during the week was practically *nil*. Winter rains are needed in Gwalior. Spring crops are being irrigated and harvested. Sugarcane is being pressed in Bhopal. Land is being prepared for autumn crops in Southern States. Standing crops and probable outturn are fair to good. Crops have been damaged slightly at some places in Bhopal by hail. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather has been clear and warm but nights and mornings are still cool. Condition of standing spring crops is poor in Seoni, Hoshangabad and Harsud tahsil of Nimar, generally fair in the remaining districts of Jubbulpore, Nerbudda and Nagpur Divisions and good in Chattisgarh and Berar. Harvesting of spring crops is in progress. Prices in Hoshangabad show a slight downward tendency but rice has risen sharply in Balaghat and in Gondia.

Feudatory States.—Harvesting of spring crops is in progress.

Bombay.—Standing crops are good except in parts of Larkana, Hyderabad and Thar and Parkar where they have been slightly damaged by frost and rats. Spring harvesting is progressing. Cotton picking continues in Hyderabad, Thar and Parkar, Ahmedabad, Broach, Surat, Panch Mahals, West Khandesh, Dharwar, Kolhapur, Rewa Kantha, Kathiawar, and Cutch. Agricultural stock is sufficient. Prices of food-grains are generally steady.

Hyderabad.—Slight showers fell in parts of Nander, Bidar and Nizamabad districts. The average was 3 cents. Spring harvesting continues. Crop conditions are the same as reported last week. Late rice is generally fair and is being weeded. It suffered slightly in parts of Nalgonda. Cattle are healthy. Prices in districts are practically unchanged but *juar* sells at 5 seers only in Nander.

Mysore.—The week was rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are stationary.

Coorg.—The weather was dry. Picking of coffee and threshing of rice have almost been completed. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was rainless. Standing crops are fair to good generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops are proceeding normally. Condition of cattle is generally good. Prices are steady.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 8th March 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 23rd February 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	5	3
		Delhi District	2	...
		TOTAL	7	3
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	35	30
		Gogo Port	2	2
		Ahmedabad City	17	9
		Ahmedabad District	1,448	1,070
		Kaira District	1,186	782
		Panch Mahals District	209	154
		Surat Town and Port	26	19
		Surat District	73	51
		Broach Port	41	29
		Broach District	94	67
		Kalyan Port	7	4
		Thana District	28	25
	Central	Ahmednagar District	74	51
		West Khandesh District	159	123
		East Khandesh District	306	180
		Poona Town	61	50
		Poona District	94	81
		Nasik District	198	122
		Satara District	206	177
		Sholapur Town	61	48
		Sholapur District	120	100
	Southern	Kolaba District	30	20
		Ratnagiri Port	17	9
		Belgaum District	149	118
		Kanara District	10	8
		Bijapur District	231	148
	Sind	Karachi Town and Port	7	5
		Shikarpur City	28	16
		Sukkur District	41	22
		Larkana District	53	31
	Political Charges.	Baroda State	2,078	1,540
		Porbandar Port	3	1
		Bhavnagar Port	5	4
		Mangrol Port	4	4
		Kathiawar Agency	770	591
		Mahi Kantha Agency	151	70
		Rewa Kantha Agency	101	66
		Kolhapur and Southern Mahratta Country States	358	254
		Bhor State	3	[illegible]
		Cambay State	43	44
		Bijapur Agency	15	10
		Satara Agency	14	14
		Surat Agency	19	15
		Akalkot State	13	7
		Palanpur Agency	179	159
		Mandvi Port	2	2
		Cutch State	33	33
		Shrivardhan Port	19	16
		Janjira State	20	17
		TOTAL	8,886	6,402

In the return for the week ending 16th February 1918, the following additions should be made :—

Hyderabad City, *add* 48 cases, 20 deaths.
Hyderabad District, *add* 3 cases, 3 deaths.
Upper Sind Frontier District, *add* 3 cases, 4 deaths.
Nawabshah District, *add* 13 cases, 6 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Madras Presidency.	...	Anantapur District	171 (a)	133
		North Arcot District	5 (b)	2
		Bellary District	181 (b)	150 (c)
		Coimbatore District	100 (d)	82 (b)
		Mangalore Port	9	7
		Kurnool District	124 (b)	114 (e)
		Cuddapah District	8 (a)	7 (e)
		Ganjam District	1*	1*
		Kistna District	3	1
		Malabar District	2	1
		Tellicherry Port	1	7
		Salem Town	68	40
		Salem District	73	58
		Vizagapatam Port	33	28
		Nilgiris District	2	...
		TOTAL	781	626
Bengal Presidency.	Presidency.	24-Parganas District	6	5
	Dacca	Bakerganj District	1	2
		TOTAL	7	7
Bihar and Orissa.	Patna	Patna City	17	17
		Patna District	494	462
		Gaya Town	45	45
		Gaya District	537	474
		Shahabad District	302	273
	Tirhut	Saran District	787	665
		Champaran District	34	29
		Muzaffarpur District	182	149
		Darbhanga Town	60	51
		Darbhanga District	381	310
	Bhagalpur	Monghyr District	74	69
		Bhagalpur Town	30	25
		Bhagalpur District	46	37
		Santal Parganas District	12	4
	Ranchi	Hazaribagh District	24	15
		Palamau District	9	5
		TOTAL	3,034	2,660
United Provinces.	Meerut	Saharanpur City	1	1
		Saharanpur District	36	26
		Muzaffarnagar District	67	45
		Meerut District	9	7
		Bulandshahr District	9	10
	Agra	Aligarh City	226	111
		Aligarh District	36	31
		Hathras City	3	3
		Muttra City	1*	1*
		Muttra District	18	18
		Agra District	21	21
		Mainpuri District	47	47
		Etah District	12	8
	Rohilkhand.	Pareilly District	18	11
		Bijnor District	25	25
		Moradabad District	55	56
	Allahabad	Furrukhabad City	8	8
		Furrukhabad District	30	29
		Etawah District	69	69
		Cawnpore City	46	46
		Cawnpore District	521	521
		Fatehpur District	326	253
		Allahabad City	64	64
		Allahabad District	518	518
	Jhansi	Jhansi District	90	53
		Jalaun District	197	159
		Hamirpur District	16	10
		Banda District	8	4
	Benares	Benares City	48	41
		Benares District	24	17
		Mirzapur City	9	6
		Mirzapur District	108	100
		Jaunpur District	1,043	975
		Ghazipur District	708	594
		Ballia District	821	586
	Gorakhpur.	Gorakhpur City	50	40
		Gorakhpur District	1,283	756
		Basti District	106	100
		Azamgarh District	1,554	1,341

* Imported.

(a) One imported. (b) Three imported. (c) Four imported. (d) Seven imported. (e) Two imported.

In the return for the week ending 16th February 1918, the following additions and correction should be made :—

Shahabad District add 273 cases, 258 deaths.
Santal Parganas District, add 5 cases, 5 deaths.
Hathras City, add 1 case nil death.
Omit one case shown against Aligarh District.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Kumaun	Naini Tal District	1	1
	Lucknow	Lucknow City	41	39
		Lucknow District	121	121
		Unao District	493	470
		Rae Bareli District	380	307
		Sitapur District	176	145
		Hardoi District	123	123
		Kheri District	19	12
	Fyzabad	Fyzabad District	179	164
		Gonda District	209	174
		Sultanpur District	118	113
		Partabgarh District	337	292
		Bara Banki District	147	144
		TOTAL	10,325	8,816
PUNJAB.	Ambala	Hissar District	57	44
		Rohtak District	75	55
		Gurgaon District	139	101
		Karnal District	2	2
		Ambala District	158	105
	Jullundur	Kangra District	2	4
		Jullundur City	10	1
		Jullundur District	504	291
		Ludhiana District	1,832	670
		Ferozepore District	20	6
	Lahore	Lahore City	23	15
		Lahore District	661	633
		Amritsar City	1	1
		Amritsar District	64	64
		Gurdaspur District	81	67
		Sialkot District	2	1
		Gujranwala District	151	118
	Rawalpindi.	Gujrat District	51	19
		Shahpur District	50	...
		Jhelum District	37	37
		Rawalpindi District	62	42
	Multan	Montgomery District	20	7
		Lyallpur District	8	3
		Jhang District	4*	3
		Multan District	31	10
		Muzaffargarh District	1	...
	Native States.	Patiala State	532	522
		Kapurthala State	18	11
		Kalsia State	23	11
		Nabha State	15	15
		Jind State	6	3
		Bahawalpur State	52	26
		TOTAL	4,182	2,887
BURMA.	Pegu	Rangoon Town	77	71
		Insein District	2	1
		Hanthawaddy District	7	7
		Tharrawaddy District	14	15
		Pegu District	3	4
	Irrawaddy.	Bassein Town	25	25
		Bassein District	2	2
		Henzada District	20	18
		Myaungmya District	9	9
		Pyapon District	13	10
	Tenasserim.	Toungoo District	9	8
		Thaton District	7	6
		Moulmein Town	3	1
	Sagaing	Sagaing District	1	1
	Magwe	Magwe District	8	8
		Minbu District	13	13
	Mandalay	Mandalay Town	130	124
		Mandalay District	5	5
		Bhamo District	...	1
		Katha District	1	1
	Meiktila	Kyaukse District	1	1
		Meiktila District	1	1
		Yamethin District	6	5
		Myingyan District	58	56
		Northern Shan States	1	...
		TOTAL	416	393

* Imported.

In the return for the week ending 16th February 1918 the following addition should be made :—
Kapurthala State, *add* 7 cases, 5 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES.	Nagpur	Nagpur Town	186	185
		Nagpur District	35	30
		Bhandara District	12	9
		Wardha District	29	21
		Chanda District	27	18
	Jubbulpore.	Jubbulpore Town	7	3
		Jubbulpore District	30	24
		Saugor District	81	68
		Damoh District	81	59
		Seoni District	39	27
		Mandla District	12	5
	Nerbudda	Hoshangabad District	20	16
		Nimar District	156	147
		Narsinghpur District	90	68
		Betul District	6	4
		Chhindwara District	18	12
	Chhatisgarh.	Raipur District	21	20
		Drug District	1	1
	Berar	Amraoti District	292	218
		Akola District	92	66
		Buldana District	42	20
		TOTAL	1,231	971
MYSORE STATE.	..	Bangalore Civil and Military Station	41	39
		Bangalore City	8	5
		Bangalore District	58	40
		Mysore City	1	1
		Mysore District	13	8
		Kadur District	13	5
		Shimoga District	37	28
		Chitaldroog District	34	19
		Tumkur District	34	26
		Kolar District	38	42
		TOTAL	277	213
HYDERABAD STATE	...	Aurangabad District	185	127
		Bir District	230	233
		Parbhani District	108	91
		Nander District	161	113
		Gulburgah District	20	33
		Raichur District	139	113
		Usmanabad District	379	331
		Bidar District	95	77
		Nizamabad District	21	11
		Mahbubnagar District	19	16
		Nalgonda District	11	10
		Hyderabad City and Suburbs	1	...
		Atrafibalda Sarfikhas District	26	24
		Warangal District	12	10
		TOTAL	1,352	1,189
CENTRAL INDIA.	...	Indore State	48	29
		Baoni State	3	...
		Bhopal State	61	41
		Dhar Town	8	8
		Dhar State*	30	29
		Alirajpur State	...	1
		Jaora State	92	56
		Sitamau State	19	15
		Chattarpur State	10	6
		Rewa State	6	1
		Datia State	79*	71*
		Narsingarh State	1	1
		Dewas Town	5	3
		Dewas State	5	5
		Tori Fatehpur Jagir	2	2
		TOTAL	369	268

* Figures for two weeks.

The following addition should be made in the return for the weeks ending 9th and 16th February 1918:—

Add 14 cases, 11 deaths, against Sailana State.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Ajmer City	33	22
		Ajmer District	213	198
		Alwar State	651	523
		Jaipur City	15	15
		Jaipur State	1,450	1,401
		Bharatpur State	616	494
		Jhalawar State	21	19
		Kotah State	528	398
		Karauli State	24	21
		Mewar State	958	894
		Tonk State	141	201
		Jodhpur City	374	373
		Marwar State	537	490
		Shahpura State	14	10
		Bikaner State	25	15
		Banswara State	228	158
		Sirohi State	6	6
		Kherwara State	6	7
		TOTAL	5,840	5,245
N.-W. F. PROVINCE	...	......	...	...
KASHMIR	...	Jammu Province	61	29
		TOTAL	61	29
BALUCHISTAN.	...	......	...	...
		GRAND TOTAL	36,768	29,709

The number of plague deaths reported in the week ending February 23 was 2,238 fewer than in the previous week. The reduced mortality in Rajputana, Bombay and the United Provinces amounted to 2,152, 923 and 258, respectively. Increases of 793 and 677 on the previous week's total were reported from the Punjab and Bihar. The disease continued to be most severe in the eastern districts of the United Provinces; the western districts of that administration remain relatively plague free. The most rapid increase in plague incidence was reported from the Ludhiana District, Punjab.

DELHI:
The 7th March 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

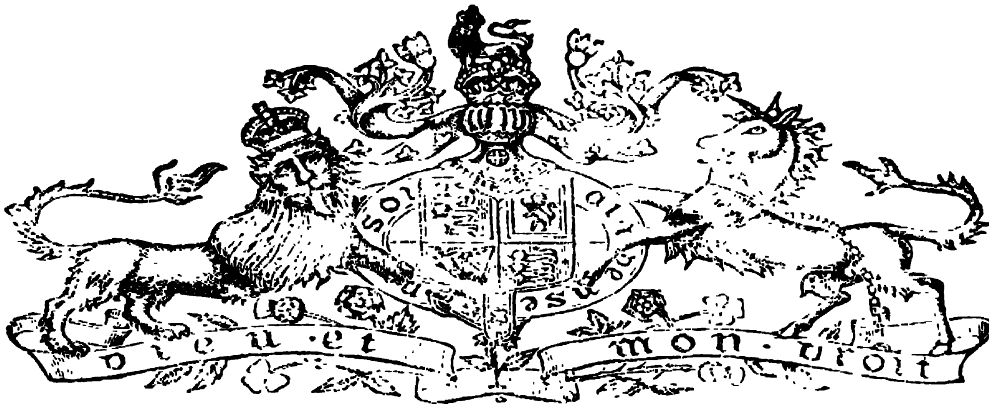
E. D. MACLAGAN,
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, by the SUPERINTENDENT GOVERNMENT PRINTING, INDIA, Delhi.

ERRATUM.

On page 347, *Gazette of India*, dated March 2nd, 1918, in the Notification of the Senior Subordinate Judge at Delhi, dated February 25th, 1918, *for* "J. K. M. Tabb" *read* "J. K. Tapp".

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India

Rates of Subscription	per annum R. a. p.
Subscription for *Gazette* and Supplement	15 0 0
Postage	5 8 0
Subscription for Parts I, II, and III, or any of them .	6 0 0
Postage	2 8 0
Subscription for Parts IV, V, and VI, or any of them .	4 0 0
Postage	2 8 0
Subscription for Supplement only	5 0 0
Postage	3 0 0
Subscription for Supplement and Part VI	6 0 0
Postage	3 0 0
For a single copy of the *Gazette* and Supplement . .	0 8 0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0 4 0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India*

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 9th March 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

February 25.

3561. B. Nagaraja Rao. *Safety signal trespass detector and train arrestor.*

February 26.

3562. M. M. Knight. *A device for cooling air by evaporation.*

February 27.

3563. L. F. Bullot. *Improvements in the preservation of meat and other alimentary substances and in apparatus therefor.*

3564. T. J. G. Van Everdingen. *Improvements in or relating to lock nuts and screw heads.*

February 28.

3565. S. M. Rafique Ansarie. *Urdu printing type.*

March 2.

3566. Allen Bros. & Co. (India), Ltd. *A new type of floor or terrace roof for warehouses, godowns, dwelling houses and the like.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3064. G. Constantinesco and W. Haddon. *Improvements in rotary motors actuated by alternating fluid currents.*

3181. A. B. Sinha. *Safety-seal.*

3311. Heenan & Froude, Ld. *Improvements in apparatus for treating and cooling air and gas.*

3420. H. Das. *Improvement in expanding band for wrist watches.*

3461. G. Piccioni. *Improvements in or relating to the multiple reproduction of designs on fabrics.*

3480. G. F. Darling and E. J. R. Gardiner. *Improved fuel substitute for coal for general use.*

3509. C. M. Bertram. *Improved cigar-stand.*

3523. A. B. Cleworth. *Improvements in wet filters, water coolers, humidifying apparatus and the like.*

3524. A. E. Markwick. *Improvements in lift and force pumps.*

3525. Mrs. W. L. Smith. *Girth adjustment.*

3530. J. H. L. Macdonald. *Improved moulding box.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3113. Hari Shanker.
3359. Marriott.
3360. General Electric Co.
3361 Aktiebolaget Carlit.
3363. Deguide.
3366. Sayer.
3367. Edwards.
3369. Molony and Koenig.
3372. O'Brien.
3374. Isaki and Japan Cash-Register Mfg. Co., Ld.
3376. Conklin.
3377. Hicks.
3378. Vacuum Brake Co., Ld., and Mitchell.
3379. Clough and Catlow.

PATENTS SEALED.

2777. Lambert.
2778. Lambert.
3122. Malcolmson.
3155. Dennett.
3216. Weston.
3282. Billinton.
3318. Turner and Bibby.
3320. Garbis.

RENEWAL FEES PAID.

383 of 1906. Lobnitz. (To 1 March 1919.)

272 of 1907. Badische Anilin & Soda Fabrik. (To 28 February 1919.)

351 of 1907. Haywood & ors. (To 25 February 1919.)

363 of 1907. Auto Strop Co. (To 25 February 1919.)

39 of 1908. Regina Maschinenfabrik m. b. H. (To 4 March 1919.)

310 of 1908. Palmer. (To 3 March 1919.)

349 of 1908. Wimmer. (To 3 March 1919.)

412 of 1910. Cosserat. (To 8 March 1919.)

554 of 1910. Hume & anr. (To 22 December 1918.)

156 of 1911. Societe Generale Des Nitrures. (To 21 February 1919.)

401 of 1911. Societe Anonyme Electrometallurgie Procedes Paul Girod. (To 21 February 1919.)

616 of 1911. Cosserat. (To 4 March 1919.)

643 of 1911. Cosserat. (To 4 March 1919.)

12 of 1912. Marr. (To 23 January 1919.)

110 of 1912. Hill. (To 4 March 1919.)

114 of 1912. Dennison (To 1 March 1919.)

774 of 1913. Galletti's Wireless Telegraph & Telephone Co, Ld. (To 24 February 1919.)

786 of 1913. Ormiston. (To 24 February 1919.)

805 of 1913. Monotype Machine (Colonial Patents) Syndicate, Ld. (To 3 March 1919.)

1506 of 1914. Betulander. (To 2 March 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1910.

68, (Ross).

1911.

422, (Williams).

1912.

618, (Pedley).

1913.

1325, (Mucklow). 1327, (Mudaliar).

EXTENSION OF COPYRIGHT IN DESIGN.

Class 1 No. 48 of 1908. G. H. Sheffield of 15 New Bridge Street Newcastle-on-Tyne, England and J. D. Twinberrow of 1 Woodside, Hexham, Northumberland, England. August 22, 1908. (Copyright in design extended for a third period of five years.)

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price.	
		R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)		3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of the Indian Treasure Trove Act, VI of 1878, that about 12th December 1916 a Mariamman idol in stone of the approximate value of Rs. 50 was discovered under the ground in the backyard of Rasappa Asari, Tiruvakkarai, Villupuram taluk, South Arcot District, Madras Presidency.

2. All persons claiming the said treasure or any part of the value thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office in Cuddalore on the 8th July 1918 in order to have the matter enquired into and determined according to law.

SOUTH ARCOT COLLECTOR'S OFFICE,
Dated 11th February 1918.

N. E. MARJORIBANKS,

Collector.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

Name	Address
M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Husain	253A, Mohtashim Ganj, Allahabad.

AMBALA.

Name	Address
M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil	Urdu Instructor, Officers' School, Ambala Cantonment.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.
M. Chhote Lal	Lalkurti Bazar, Ambala.
M. Jawala Parshad	Regimental Munshi, Lalkurti Bazar, Ambala.

BANGALORE.

Name	Address
M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad	1, Gun Troop Road, Bangalore.
M. Ghulam Ahmed Sahib	58, Dispensary Road, Bangalore (Cantonment).

BANNU.

Name	Address
M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

Name	Address
M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

Name	Address
Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay.
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

Name	Address
M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	29/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M Nisar Ahmad Khan	49, Ice Factory Lane, Entally, Calcutta.
M. Mahmud Hasan Israili	11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.
M. Azherus Sadain	138/1, Karaya Road.
M. Abdul Habib Khan	44, Gora Chand Road, Entally P. O., Calcutta.
M. Waman Vishnu Vaidya	C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.

CAWNPORE.

M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnporé.

DELHI.

M. Aziz-ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M. Syed Hadi Hussain	Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A.	Kabari Bazar, Ferozepore.
M. Harnam Da	Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut

JHELUM.

M. Thakur Das Pahwa	Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikhata. Karachi.

KASAULI.

M. Anand Sarup	Depôt Munshi, Kasauli (summer only)

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.

LAHORE.

M. Sham Lal Bhargava	Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq	Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

M. Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MADRAS.

M. Muhiddin Hussain Sahib	15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.

MEERUT.

M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M. Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad	Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M Bodh Raj	Regimental Munshi (summer only).

MUSSOORIE.

M. R. Ahmad Fakhriey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . . Mission Road, Quetta.
M. Shor Mohamed . . . . Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).
M. Fazl Elahi . . . . C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th February 1918.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid*, which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	₨
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	₨
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID*.

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.



11 B

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 4th March 1918

Abstract of the accounts of the Department of Issue of Paper Currency on the 28th February 1918.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE. COIN AND BULLION. In India.			In England.		In His Majesty's Dominions.	In Transit between India, England and H. M.'s Dominions.		SECURITIES (PURCHASE PRICE).		TOTAL.	REMARKS.
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Calcutta	1,23,84,500	30,89,79,721	32,13,64,221	2,21,55,020	9 51,45,064	27,88,123	67,50,000	...	.	...	.	(a) 9,99,99,946	(b) (c) 51,47,89,297	74,16,27,450	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53,14,56,571. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917 at a cost of R42 crores.
Cawnpore	.	2,73,35,747	2,72 35,747	1,13,58,601	76,93 403	..	..	...	.	..				1,90,52,004	
Lahore	..	7,53,62,148	7,53,62,148	1,20,04,685	1,47,05,947	...	...	...	..		.		..	2,67,10,632	
Bombay	1,66,25 955	36,10,63,508	37,76,89 463	3,39,39,9[illegible]5	15,57,19,837	17,38,737	.	...	.			..		19,13,98,479	
Karachi		4,42,82,140	4,42,82,140	72,11,940	26,50,740		...	...		...				93,62,680	
Madras	89,81,305	10,70,28,003	11,60,09,308	2,23 33,000	51,73 [illegible]60		.	...	.			..		2,75 06,560	
Rangoon	..	7,26 61 498	7,26,61,498	1,70,77,400	48,62,820			.		..			...	2,19,40,220	
	3,79,91,760	99,66 12,765	1,03,46,04,525	12,60,80,551	28,59,51,371	45 26,860	67,50,000		...	...		9,99,99,946	51,47,89,297	1,03,80 98,025	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			*Nil*	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										34,93,500	
TOTAL CIRCULATION R			1,03,46,04,525	TOTAL RESERVE R										1,03,46,04,525	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 28th February 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 28th February 1918.

M. M. S. GUBBAY,
Controller of Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23rd TO 28th FEBRUARY 1918.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.													Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta . . .	27	2	...	29	3	...	3	7	31	7	2	47	...	...		...	...	...
Bombay . . .	37	...	...	37	35	...	35	...	(a) 62	1	8	71	...	...	...	...	...	

(a) Exclusive of 30 of purchased silver brought on the Mint premises but not yet received.

His Majesty's Mint;
Calcutta, the 6th March 1918.

A. McCORMICK, Lt.-Colonel, R E.,
Master of the Mint.

II B 2

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 5th March 1918.

LIABILITIES.

Liabilities	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below* .	67,50,000	0	0			
				1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	4,46,55,270	8	2			
Public Deposits at Branches	1,37,09,933	11	2	5,83,65,204	3	4
Other Deposits at Head Office and Branches				24,95,63,476	4	0
Bank Post Bills, etc. . .				11,57,481	7	8
Sundries				3,52,222	6	8
RUPEES .				35,15,88,384	5	8

ASSETS.

Assets	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				6,38,12,021	0	0
Other authorized Investments .				1,32,49,570	0	0
Loans on Government and other authorized Securities .				7,45,74,090	11	8
Accounts of Credit on Government and other authorized Securities				4,42,82,665	10	7
Bills discounted and purchased				4,12,68,342	3	9
Balances with other Banks .				43,06,522	3	8
Bullion				......		
Dead Stock				28,67,613	7	11
Stamps				11,627	13	11
Sundries				6,42,753	2	7
				24,50,15,206	6	1
Cash and Currency Notes at Head Office*	6,41,04,177	2	6			
Cash and Currency Notes at Branches†	4,24,69,000	13	1	10,65,73,177	15	7
RUPEES .				35,15,88,384	5	8

* Includes Sovs. & ½ Sovs., value Rs. 3,77,842 8 0

† Do. do. do. „ 5,84,422 8 0

Rs. 9,62,265 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 7th March 1918.

H. MITCHELL,
Chief Accountant.

N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 34·44.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

Return of the Rupee Debt of the Government of India for 31st December 1917.

(Thousands of Rupees.)

PUBLIC DEBT BEARING INTEREST.

Particulars.	Date of issue.	Conditions of Repayment.	Amount outstanding.	TOTAL.
RAILWAY LOANS—				
Maharaja Holkar, 4½ p.c.	(1870-77)	After 101 years	1,00,00	
Maharaja Scindia, 4 p.c.	...	Perpetual	1,50,00	
Nawab of Rampur, 4 p.c.	(1892-93)	After one year's notice to be given on or after 1st Dec. 1917	47,00	2,97,00
SPECIAL LOAN—				
Gwalior, 4 p. c., 1887	...	By annual instalments of twelve lakhs	74,00	74,00
FIVE AND HALF PER CENT—				
War Bonds, 1920	15th Aug. 1917	On 15th August 1920	18,88,97(e)	
War Bonds, 1922	Do.	Ditto 1922	12,58,18(f)	31,47,15
FIVE PER CENT—				
War Loan, 1929—47	Do.	On or before 15th August 1947 but not preceding 15th August 1929, with three months' previous notice	(g) 17,43,32	17,43,32
FOUR PER CENT—				
TERMINABLE LOAN OF—				
1915-16	1st Decr. 1915	On or before 30th November 1923, but not preceding 30th November 1920, with three months' previous notice	4,99,86 (c)	
Conversion Loan of 1916-17	1st Oct. 1916	On or before 1st October 1936, but not preceding 1st October 1931, with three months' previous notice	11,92,68 (d)	16,92,54
THREE AND HALF PER CENT—				
1842-43	1st Feb. 1843	On or after 1st August 1904, with three months' previous notice	21,74,47	
1854-55	30th June 1854	Do. do.	30,60,03	
" coupon (a)		Do. do.	40,00	
1865	1st May 1865	Do. do.	36,19,97	
Reduced, 1879	16th Jan. 1879	Do. do.	3,63,12	
1900-1	30th June 1900	On or after 31st December 1920, with three months' previous notice	34,33,56	1,26,91,15
THREE PER CENT—				
1896-97	22nd July 1896	On or after 31st Dec. 1916, with three months' previous notice	7,15,65	7,15,65
POST OFFICE CASH CERTIFICATES	...	......	8,95,52	
TREASURY BILLS	...	......	19,63,05	28,58,57
			TOTAL	2,32,19,38

PUBLIC DEBT NOT BEARING INTEREST.

Particulars.	Date of Discharge.	Amount
Cawnpore-Achneyra Ry. 4 p. c.	31st Mar. 1905	[illegible]
Cawnpore-Achneyra Section of R. M. Ry. 4 p. c.	Do.	[illegible]
Muttra Hattras 4 p. c.	1st July 1905	[illegible]
Stock Notes	24th Aug. 1908	[illegible]
	TOTAL	[illegible]

(a) Issued in London on conversion of the 4½ per cent. Loans of 1878 and 1879 into Loan of 1854-55.
(c) Inclusive of 49,86 representing Loan through Post Offices.
(d) Inclusive of 32,52 representing Loan through Post Offices.
(e) Inclusive of 2,21,59 representing Loan through Post Offices.
(f) " 1,36,21 " "
(g) " 71,96 " " and of 4,40,35 due to conversion operations.

M. M. S. GUBBAY,
Controller of Currency.

OFFICE OF THE CONTROLLER OF CURRENCY;
The 2nd March 1918.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Dated, the 2nd January 1918.

No. 248.—Mr. Muhammad Kazim Husain, Khan Sahib, Superintendent, Lucknow Circle, Upper Division, Internal Branch, is granted privilege leave for 24 days from the 24th February 1918. (625 P. of 1917).

The 16th February 1918.

No. 294.—Mr. Ahmad Husain, Assistant Superintendent, Warcha Circle, Cis-Indus and Kalabagh Mines Division, is granted privilege leave for one month from the 18th February 1918.

J. C. FERGUSSON,
Offg. Commissioner, Northern India Salt Revenue.

CIVIL ENGINEERING COLLEGE, SIBPUR.

NOTE.—The examination will be held on June 3rd, 4th and 5th, 1918, according to the following rules.

Revised regulations concerning the examination qualifying for admission to the Subordinate Accounts Branch for 4th grade, P. W. D.

[This examination is conducted for the benefit of candidates resident within Bengal, Bihar and Orissa, Burma and Assam. (*See Note B.*)]

SUBJECTS.

	Full marks.	Minimum pass marks.
Writing (neatness, clearness and rapidity)	100	50
Dictation (spelling, punctuation, &c.)	100	50
Arithmetic (the whole)	240	160
Mensuration (the whole)	60	30
Book-keeping (mercantile)	100	50
Geometry. (Euclid Books I and II) *(a)*	50	25
Essay writing *(b)*	100	50
TOTAL	750	...
Total required for passing	...	500

(a) Candidates will be expected to be familiar with all the propositions in the above books, and will also be expected to solve simple riders.

(b) Two or three simple subjects will as a rule be given, from which a candidate may choose one only. He should endeavour to excel in good sense, not in quantity. The standard is roughly equivalent to Matriculation or School Final.

1. The examination is held annually at the Civil Engineering College, Sibpur, on the first Monday in June. The examination will be conducted, either at the College, or by an Accountant-General (including the Government Engineer of Railway Accounts) in Bengal, Bihar and Orissa, Assam and Burma only. The examination will be *ipso facto* vitiated, if it be not held (begun and completed) on the dates fixed; but the officer who will conduct the examination may make his own arrangements with the candidates in regard to the *place* and *hour* of examination.

Candidates will not be examined in any of the Calcutta offices.

A candidate already in permanent Government employ* may be allowed to compete in the examination, even if he is more than 25 years of age, and may be appointed to an accountantship, if he passes it; but if he is not already in pensionable service, he will be eligible only for appointment to the non-pensionable establishment on State Railways.

* This term includes employment under Local Boards and foreign bodies, if such is pensionable by the British Government.

2. The candidate should apply to an Accountant-General not later than 30 days previous to the date fixed for the examination and obtain his consent to conduct the examination if examination at the College is not convenient. The application must bear the address of the candidate, must be accompanied by a fee of Rs. 10 and the following certificates and registration form duly filled in, and must be forwarded by him not direct to the Principal, but through the Accountant-General.

Certificates may be submitted in original, or true copies attested by an officer of the Engineer or Accounts Branch, but they will not be returned—

(1) A certificate of good character signed by applicant's immediate official superior, or by the instructor under whom he has been educated or by some other superior under whom he may have been brought up or employed or to whom he may be well known. (This certificate must have special reference to the two years immediately preceding the application.)

(2) A certificate of age, baptismal or of birth (not required, if the candidate is already in permanent Government employ).

(3) A certificate that the application is in the candidate's hand-writing.

NOTE A.—A candidate already in Government service should, in like manner, submit his application through his immediate official superior to an Accountant-General (including Government Examiner of Railway Accounts, qualified to hold the particular examination and should state whether he desires to be examined at the office of the Accountant-General concerned or at the College.

NOTE B.—The usual examination centres are (1) the Civil Engineering College, Sibpur, (2) Chittagong, (3) Ranchi, (4) The Bihar School of Engineering, Patna, (5) Rangoon, (6) Shillong, and (7) Simla for candidates in the Government of India offices, no others will be admitted at Simla.

(4) Registration statement containing the following information :—

(a) Name in full.

(b) Father's name.

(c) Nationality or class, *i. e.*, European, Anglo-Indian or Indian, of candidate ; and, if Indian, caste or tribe.

(d) Date of birth.

(e) Place of birth.

(f) Present address.

(g) Examinations passed.

(h) Thumb mark of candidate, left hand, to be made in the presence of a responsible person who knows candidate.

(k) Signature and address of above-mentioned witness.

It will rest with the Accountant-General (including Government Examiner of Railway Accounts) to whom the candidate submits his application, to decide on a consideration of the certificates submitted, whether the candidate should be allowed to appear for the examination, or whether his application should be rejected. The Accountant-General or the other officers referred to, will then forward to the Principal, for registration, the names of the accepted candidates, together with their registration statements, which should be signed by the Accountant-General. The registration statement should be carefully preserved by the Principal. The names of these candidates should be entered in a statement showing their ages and their addresses, and also showing where each candidate is to be examined, whether at the College or at the office of the Accountant-General. This statement, together with the fees, should be transmitted to the Principal not later than 15 days after the dates fixed in paragraph 2 for the submission of applications of candidates.

3. Examination papers that are issued for examination need not be returned.

4. Each examination is complete in itself. A candidate who has failed in an examination and presents himself for examination on a subsequent occasion, must undergo the full examination and furnish fresh a fee and certificates.

5. If from any cause a candidate fails to appear for the Examination, the fee paid will not be refunded.

6. It must be distinctly understood that the passing of this examination does not give any claim to an appointment, and that, in making appointments, preference will be given to qualified persons who are already employed in the department.

7. Passed candidates should apply, not to the Principal of the College nor to the Comptroller-General, but direct to the Accountant-General or Government Examiner of Railway Accounts in the province or railway under whom they may desire to be employed.

8. The Civil Engineering College acts, solely as an examining body in reference to admission to the 4th grade of Accountants, Public Works Department.

9. Candidates for the 4th grade Accountantship Examination, who are not Government servants and over 25 years of age, are allowed to appear at the examination of the Sibpur College centre only, but even if successful, they are debarred from employment in the service of Government, and their names will be excluded from the list of passed candidates which is furnished to the Comptroller and Auditor-General.

10. Candidates over 25 years of age not in Government employ should apply in writing to the Principal of the Civil Engineering College not later than 30 days previous to the examination ; the application to be accompanied by a Treasury receipt for Rs. 10, and the registration statement prescribed in rule 2 (4).

NOTE (1).—The question papers of previous years are not published separately. Those of the preceding year are printed in the Civil Engineering College Calendar— price, annas 12 and annas 3 postage, which must be prepaid.

NOTE (2).—Candidates for the examination are not provided with accommodation in the College barracks, but arrangements for their meals can be made on payment in advance of annas 4 per meal to the Assistant Superintendent of the Mess.

NOTE (3).—As for qualifications for admission to the examinations, candidates should refer the matter to the Accountant-General of their province.

NOTE (4).—There are no classes at the Sibpur College for teaching Book-keeping.

B. HEATON,

Principal, Civil Engineering College, Shibpur.

Sibpur, the 26th February 1918.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the Remount Training Depôt, dated at Bangalore, this 1st day of March 1918.

No. 11768—Indian Driver Kula Nand, 1.
Father's Name—Mukand Ram.
Caste—Brahmin (Hindu).
Village—Piply, Thana Pouri, Tahsil Pouri, District Garhwal.
Enrolled at Roorkee on 28th December 1916.
Date of joining—3rd August 1917, from the 60th Heavy Battery, R. G. A., Roorkee.

Date of Absence—8th February 1918.
Age on enlistment—18 years.
Height—5 feet 1¾ inches.
Chest measurement—30-32 inches.
Identification marks on body—Scar back of left wrist. Two scars on forehead.

J. LYNCH, Captain, R. H. A.,
Commandant, Remount Training Depôt, Bangalore.

Report of a Deserter or Absentee without leave from the 2nd Dorsetshire Regiment, No. 6 Reserve Battalion (India), dated at Kirkee, this 27th day of February 1918.

Number, Rank and Name—13262, Private W. King.
Age—28 years.
Height—5 feet 9 inches.
Colour of—Complexion, fair; hair, fair.
Trade—Musician.
Date of enlistment—29th March 1916.
Place of enlistment Lucknow.
Parish and County in which born—No record.

Date of Desertion or absence—From 9 A.M., 11th February 1918.
Place of Desertion or absence—Government Married Quarters, Kirkee.
Believed to have relatives in Allahabad and Lucknow.
Accompanied by his wife—dark complexion, black hair, medium height.

R. MARTIN, Major,
Commanding No. 6 Reserve Battalion (India).

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS, 3RD (LAHORE) DIVISION.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, 3rd (Lahore) Division, on 31st December 1917, on account of security deposits of contractors, private banks, etc

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.								
		1916-17.	3 per cent 1896-97.	3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865	3½ per cent. 1900-01.	Debentures and bonds.	Bank deposit receipts.	TOTAL.
			P.		P.	P.	P.			
1	Divisional Disbursing Officer, III (Lahore) Division.	...	21,600 (a) 600 300	1,500	1,200	13,800	1,000	...	11701-9-7	51,701-9-7
2	Alliance Bank of Simla Limited.	...	...	1,28,000	6,50,300	2,20,000	1,26,100	36,66,000	...	47,90,400
3	Principal, Lawrence Military Asylum.	...	...	...	...	11,400	...	...	.	11,400
4	Punjab National Bank Limited.	30,000	...	...	...	25,000	2,000	...	...	57,000
5	Messrs. Lalta Parshad & Sons	...	...	...	...	...	...	...	18,716	18,716
	Total .	30,000	22,500	1,29.500	6,51,500	2,70,200	1,29,100	36,66,000	30417-9-7	49,29,217-9-7

(a) Notes on which no interest is drawn.

(P) These securities are held in trust by the Controller of Currency, Calcutta, on account of Military Accounts Department, III Division.

R. DES. DUDGEON, Major,
Controller of Military Accounts, 3rd (Lahore) Division.

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS, 1ST (PESHAWAR) DIVISION.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, 1st (Peshawar) Division, on the 31st December 1917, on account of security deposits of contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.										
		3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent 1900-01.	3 per cent 1896-97.	4 per cent. 1915-16	4 per cent. 1916-17.	Debentures and Bonds.	Bank deposit receipts.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	On which interest is drawn.											
1	Divisional Disbursing Officer, 1st (Peshawar, Division, Peshawar.	...	1,000	13,000		..	2,100	...	...	..	...	16,100
	TOTAL	..	1,000	13,000		...	2,100	...	...	...	...	16,100
	Safe Custody.										Rs. A. P.	Rs. A. P.
1	Divisional Disbursing Officer, 1st (Peshawar) Division, Peshawar.		..	...		..	...	..	...		17,614 1 3	17,614 1 3
	TOTAL	..	.	...	...	...	..		...	..	17,614 1 3	17,614 1 3

PESHAWAR;
Dated 1st March 1918.

K. H. JACKSON, Lieut.-Colonel,
Controller of Military Accounts,
1st (Peshawar) Division.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 2nd March 1918.

No. 702-*R*.—The privilege leave for one month granted to Khan Bahadur Sardar Mir Ahmad Khan, an Extra Assistant Commissioner of the 5th grade and on foreign service in the Kalat State as Wazir, Mekran Nizamat, in the Hon'ble the Agent to the Governor General's Notification No. 404-R., dated the 31st January 1918, is hereby extended by 6 days *i.e.*, up to and including the 7th February 1918.

No. 703-*R*.—On return from the privilege leave granted to him in Notifications Nos. 404-R., dated the 31st January 1918, and No. 702-R., dated the 2nd March 1918, by the Hon'ble the Agent to the Governor General, Khan Bahadur Sardar Mir Ahmad Khan, an Extra Assistant Commissioner of the 5th grade, is reposted as Wazir, Mekran Nizamat, with effect from the 8th February 1918.

By order,

R. CHENEVIX TRENCH, Major,
First Assistant.

II C

OFFICE OF THE REVENUE COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 25th February 1918.

No. 583.—In accordance with rule 10 of the rules for the grant of licenses to prospect for minerals and of mining leases, published in the Resolution of the Government of India, in the Department of Commerce and Industry, No. 7552-7581-121, dated the 15th September 1913, it is hereby notified that in exercise of the power conferred on him by rule 19 of the Hon'ble the Agent to the Governor General's Order No. 4695-R. M., dated the 31st December 1915, the Revenue Commissioner is pleased to renew the certificate of approval granted to Mr. Tikam Dass Girdhari Dass of Quetta, under the above mentioned rules.

By order,
A. B. DEW, Lt.-Col.,
Revenue Commissioner in Baluchistan.

Quetta, the 27th February 1918.

No 645.—In exercise of the powers vested in him by rule 24 of the rules promulgated with Notification No. 496-R., dated the 27th January 1911, by the Hon'ble the Agent to the Governor-General and Chief Commissioner in Baluchistan, the Revenue Commissioner is pleased to prescribe the following maximum rates at which retail vendors in the distillery area will be permitted to sell country spirit on and after the 1st April 1918 and until further orders :—

I.—Quetta town and other areas except the Nasirabad and Railway Sub-Division.

	10° UNDER PROOF.		20° UNDER PROOF.	
	Plain.	Flavoured.	Plain.	Flavoured.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Per each dram	0 3 3	0 3 6	0 3 0	0 3 0
Per half dram	0 1 9	0 1 9	0 1 6	0 1 6
II.—Nasirabad and Railway Sub-Division.				
Per each dram	0 2 9	0 2 9	0 2 6	0 2 6
Per half dram	0 1 6	0 1 6	0 1 3	0 1 3

This office Notification No. 353, dated the 23rd February 1917, will cease to be in force with effect from 1st April 1918.

By order
KABUL SINGH,
Offg. Assistant Revenue Commissioner in Baluchistan.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 1st March 1918.

No. 15.—The next half yearly examination in the Baluchi language by the Higher Standard will be held at Quetta in the Durbar Hall on Monday, the 29th April 1918, and the following day commencing at 10-30 A. M. each day.

Quetta, the 2nd March 1918.

No. 43.—The next half yearly examination in the Pashtu language by the Higher Standard will be held at Quetta in the Durbar Hall on Monday, the 8th April 1918, and the following day commencing at 10-30 A.M. each day.

By order,
R. CHENEVIX TRENCH,
First Assistant.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Mount Abu, the 26th February 1918.

No. 184-1044.—The Hon'ble the Chief Commissioner is pleased to approve of Mr. T. B. Kantharia of Bombay, as a candidate for a license to prospect and mine for minerals in the British district of Ajmer-Merwara.

Camp Ajmer, the 2nd March 1918.

No. 426-C.—In exercise of the powers conferred by sections 9 (3) and 193 (2) of the Code of Criminal Procedure (Act V of 1898) the Hon'ble the Chief Commissioner is pleased to appoint Sahibzada Abdul Wahid Khan, Sub-Judge, Ajmer, to be an Assistant Sessions Judge for the district of Ajmer-Merwara with effect from the 5th March 1918, until the date of recording orders in the following case which he is hereby directed to try : *viz* :—

Crown through Musammat Bali

versus

Ammu Beg.

Camp, the 4th March 1918.

No. 433-C.—In exercise of the powers conferred by Section 110(c) of the Ajmer Land and Revenue Regulation, II of 1877, the Hon'ble the Chief Commissioner is pleased to make the following addition to Rule 7 of the Rules relating to the appointment and removal of Village Headmen and Patels published under his Notification No. 110-695, dated the 6th February 1889, and republished under his Notification No. 724-695, dated the 13th May 1914 :—

(*g*) To assist by the use of his personal influence and otherwise all officers of Government and other persons duly authorised in the collection and enrolment of recruits for military service, whether combatant or non-combatant.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

The 1st March 1918.

No. 1646-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 23rd February 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi . .	225,471	106	96	202	91	64	155	...	1	3	56	2	72	...	21	...	23	18	41	46·59	35·75
	Notified Area	3,673	2	4	6	3	...	3	...	2	...	1	...	...	...	...	...	...	...	...	84·94	42·47
	Total .	229,144	108	100	208	94	64	158	...	8	3	57	2	72	...	21	...	23	18	41	47·30	35·86

Delhi, the 4th March 1918.

No. 1708-*Education*.—In exercise of the powers conferred by section 3(3) of the Ancient Monuments Preservation Act, 1904, VII of 1904, the Chief Commissioner, Delhi, is pleased to confirm Notification No. 9767-Education, dated the 21st November 1917, which declared the undermentioned monuments to be protected within the meaning of the Act.

Gateways and parts of the walls of Lal Kot and of the Fort of Rai Pithora which have been declared protected.

No.	Name of Monument.	Locality.	Boundary.				Area.
			North.	South.	East.	West.	
1	A gateway of Lal Kot	Lado Sarai, some 400 feet to the west of Delhi Qutb Road, Khasra No. 143.	Lado Sarai, Khasra No. 142.	Mehrauli, Khasra No. 1815.	Lado Sarai, Khasra No. 143.	Lado Sarai, Khasra No. 143.	1 Bigah and 5 Biswas.
2	Walls of Lal Kot and Rai Pithora's Fort from Sohan gate to Adham Khan's tomb including the ditch where there is an outer wall.	Mehrauli, Khasra Nos. 1783, 1765, 1766, 1767, 1770, 1772, 1773, 1798 and 1764.	Lado Sarai, Khasra Nos. 127, 126, 123, 121 and 120; Mehrauli, Khasra No. 1764.	Mehrauli, uncultivated land and Khasra Nos. 1784, 1783, 1781, 1782, 1765, 1665 and 1666.	Mehrauli, uncultivated land and Khasra Nos. 1784, 1766, 1767, 1770, 1772, 1773 and 1798.	Mehrauli, uncultivated land and Khasra Nos. 1766, 1764, $\frac{1666}{1}$.	51 Bigahs and 19 Biswas.
3	Walls of Lal Kot and Rai Pithora's Fort at the point where they meet together.	Near Jamali Kamali's mosque, Mehrauli, Khasra No. 1754; Laddha Sarai, Khasra Nos. 86 and 87.	Mehrauli, uncultivated land and Khasra No. 1854.	Laddha Sarai, Khasra Nos. 90, 86 and 87.	Mehrauli, uncultivated land and Khasra No. 1854, Laddha Sarai, Khasra Nos. 87 and 86.	Mehrauli, uncultivated land and Khasra Nos. 1854, 90 and 88.	1 Bigah and 2 Biswas.
4	Wall of Rai Pithora's Fort including gateways and bastions.	From a ruined gateway near Bagh Nazir to a bastion immediately to the North of Qutb Tughlaqabad Road; Mehrauli, Khasra Nos. 32 and 29; Lado Sarai, Khasra Nos. 355, 356, 358, 359, 363, 364, 369, 370, 391, 404, 405, 406, 407 and 415.	Laddha Sarai, Khasra No. 29; Lado Sarai, Khasra Nos. 341, 342, 345, 346, 354, 357, 358, 410 and 414.	Laddha Sarai, Khasra Nos. 34, 30, 31, 340, 342; Lado Sarai, Khasra Nos. 355 and 356.	Laddha Sarai, Khasra Nos. 32 and 30, Sayyidul Ajaib, Khasra, Nos. 246, 266; Lado Sarai, Khasra Nos. 405, 406, 370, 391 and 409.	Laddha Sarai, Khasra Nos. 41, 29; Lado Sarai, Khasra Nos. 358, 359, 363, 364, 369, 370, 391, 404, 405, 407 and 416.	12 Bigahs and 13 Biswas.
5	Badaun gate	Lado Sarai, Khasra No. 412; Hauz Rani, Khasra Nos. 22, 27 and 23.	Lado Sarai, Khasra No. 412; Hauz Rani, Khasra No. 22.	Lado Sarai, Khasra No. 412; Hauz Rani, Khasra Nos. 23 and 27.	Hauz Rani, Khasra Nos. 22 and 27.	Lado Sarai, Kasra No. 412.	3 Bigahs and 19 Biswas.
6	Walls of Rai Pithora's Fort and Jahanpanah at the point where they meet together.	Near a garden at Hauz Rani, Khasra Nos. 6, 1; Lado Sarai, Khasra Nos. 469, 470 and 481.	Hauz Rani, Khasra No. 1; Begampur, Khasra No. 203; Lado Sarai, Khasra No. 481.	Hauz Rani, Khasra Nos. 7, 6, 2 and 3.	Hauz Rani, Khasra Nos. 6, 1; Begampur, Khasra Nos. 202, 203.	Lado Sarai, Khasra Nos. 481, 480, 474, 473, 471 and 470.	5 Bigahs and 16 Biswas.
7	Gateway of Rai Pithora's Fort	Lado Sarai, Khasra Nos. 481 and 514.	Lado Sarai, Khasra Nos. 481 and 514.	Lado Sarai, Khasra Nos. 480 and 514.	Lado Sarai, Khasra No. 481.	Lado Sarai, Khasra No. 514.	1 Bigah.
8	Ramp and gateway of Rai Pithora's Fort.	Adhchini, Khasra No. 99	Adhchini, Khasra No. 99	Lado Sarai, Khasra No. 1.	Adhchini, Khasra No. 99.	Adhchini, Khasra No. 99.	3 Biswas.
9	Bastion where a wall of Jahanpanah meets the wall of Rai Pithora's Fort.	Ditto	Ditto	Ditto	Ditto	Ditto	2 Bigahs and 3 Biswas.

Delhi, the 6th March 1918.

No. 1771-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi District at the close of the half month ending 28th February 1918.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.		ITEMS.	Amount per Rupee.	
	Srs.	Chts.		Srs.	Chts.
			Gram (Cicer arietinum) (unhusked)	10	0
Wheat, white	7	0	Maize	10	0
Barley	10	0	Arhar (Cajanus Indicus) (husked) (Dál)	10	0
Rice { Best sort	3	0	Firewood	55	0
Rice { Common sort	6	0	Salt { Wholesale	...	
Jowár (Andropogon sorghum)	...		Salt { Retail	9	2
Bájra (Pennisetum typhoideum)	8	8	Gur Lawar	6	4
Mandwa (Eleusine Coracana)	..		Cotton (unginned)	...	
Kangni (Setaria Italica)	...		Bejhar	10	0

Statement showing prices current (wholesale) of food-grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 28th February 1918 (*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

WHOLESALE PRICE PER MAUND OF 82⅔ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.			ITEMS.	Wholesale price in Rupees.		
	Rs.	A.	P.		Rs.	A.	P.
Rice, unhusked	...			Cotton seed	3	13	0
,, husked	6	0	0	Ghi	64	0	0
Wheat, white	5	8	0	Flour (wheat) No. 2	5	14	0
Barley	3	13	0	Tobacco leaf (dry)	8	0	0
Oats	...			Turmeric (unground)	20	8	0
Jowar	...			Salt, Sambhar	4	1	6
Bajra	4	8	0	Raw hides (cow)	90	0	0
Maize	3	13	0	Bran	2	0	0
Gram	3	13	0	Grass (dry)	1	5	3
Arhar Dál	3	14	0	Bhusa (white)	1	5	0
Linseed	6	0	0	Jowar stalks	1	7	0
Rapeseed (Sarshaf)	5	0	0	Bengal coal	1	6	0
Poppy-seed	...			Kerosine oil (per tin, Victoria Brand)	2	13	6
Til (jinjili seed)	8	6	0	Plough bullocks, per pair	250	0	0
Sugar (raw), Gur	5	14	0	Sheep, per score	90	0	0
Cotton (cleaned)	...			Bejhar	3	13	0

W. M. HAILEY,

Chief Commissioner, Delhi.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Abu, the 1st March 1918.

No. 365-*B.-III-4-17*.—Under the authority contained in memorandum No. 424-Est.-A., dated the 20th February 1918 from the Government of India in the Foreign and Political Department, Inspector S. Bhagwan Singh of the Ajmer-Merwara Police is appointed temporarily to be a Deputy Superintendent of Police in Ajmer-Merwara on Rs. 250 per mensem, with effect from the date of assuming charge.

By order,

H. G. RICHARDSON,

Police Assistant to the Agent to the Governor-General, Rajputana.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATIONS.

Indore, the 2nd March 1918.

No. 662-*D*.—Rai Sahib Munshi Har Prasad, Superintendent and Magistrate, Sehore, is permitted to retire with effect from the 21st February 1918, under the provisions of Article 465, Civil Service Regulations.

No. 666-*D*.—Consequent on the retirement of Rai Sahib Munshi Har Prasad, Superintendent and Magistrate, Sehore, Mr. T. N. Gokal, Head Clerk, 2nd Grade, Central India Agency Office, is appointed provisionally as Superintendent and Magistrate, Sehore, with effect from the 21st February 1918.

A. R. JELF,

First Assistant to the Agent to the Governor-General in Central India.

OFFICE OF THE CONTROLLER OF CURRENCY.

The following is a statement of the cash balances at the Home Treasury of the Government of India on the last day of December 1917 and of the form in which they were held:—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	2,529,285	...
Short loans	10,846,431	6,000,075
Total Home Treasury balances as shown in the accounts	13,375,716	6,000,075
	19,375,791	

M. M. S. GUBBAY,

Controller of Currency.

THE TREASURY;
Calcutta, the 8th March 1918.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

In Insolvency.

No. 3 OF 1910.

Dated the 28th February 1918.

Re Woottom Chandra Laha and Jogendra Nath Dawn.

Ex parte the Debtors.

Notice is hereby given that by an order of Court, dated the 1st day of July 1913, the order of adjudication made herein on the 19th day of January 1910, was annulled.

Notice of Adjudication Order.

No. 25 OF 1918.

Dated the 1st March 1918.

Re Hari Das De and Gopal Chandra De, Hindu Kayasthas, residing at No. 20, Crematorium Street in the suburbs of the town of Calcutta and carrying on business in co-partnership as traders in hosiery at No. 97, Old China Bazar Street in the town of Calcutta but at present without occupation.

Ex parte the Debtors. Prokas Chandra Mitter—Attorney for the Insolvents

On the 26th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as Insolvents.

NOTE.—All debts due to the estate should be paid to me.

No. 27 OF 1918.

Dated the 5th March 1918.

Re Harish Chandra Roy and Abhoy Pada Roy, both residing at No. 49, Neogi Pukur Lane in the town of Calcutta, lately carrying on business in co-partnership with Bhupati Charan Roy since deceased as manufacturers of Brass Utensils under the name of Abhoy Pada Roy Bhupati Charan Roy at Kharar in the District of Midnapore and also under the name of Harish Chandra Roy Abhoy Pada Roy at No. 49, Neogi Pukur Lane aforesaid, but at present one of them Abhoy Pada Roy serving as clerk in a hardware shop at Chandni Chawk in the said Town of Calcutta and the other Harish Chandra Roy without employment.

Ex parte the debtors. Uma Prosonno Basu—Insolvents' Attorney.

On the 28th day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as Insolvents.

NOTE.—All debts due to the estate should be paid to me.

No. 29 OF 1918.

Dated the 6th March 1918.

Re David Manly lately residing at No. 51 and 54, Creek Row, in the town of Calcutta, at present residing at No. 5, Creek Row aforesaid, formerly a Jockey but at present without any occupation.

Ex parte the debtor. Debtor—In person.

On the 4th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE—All debts due to the estate should be paid to me.

G. McD. FALKNER,

Official Assignee of Calcutta.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address.	Description.	Date of presentation of petitions			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
91—1918	Abdul Tyab Hyderalli Dawoodi	Mahomedan	Doctors Street, Bombay	Clerk in the employ of Abdulhusein Rajabally.	25th	February	1918	25th	February	1918
92—1918	Jamnadas Bhoja Thacker	Hindu	Chukla ,,	Lately carrying on business as grocer in partnership with Jairam Virji and Raghowji Bhoja deceased in the name of Jairam Virji and now unemployed.	,,	,,	,,	,,	,,	,,
93—1918	Aba Visram Shete	,,	Currey Road ,,	Sizer in the Spring Mills, Ltd.	,,	,,	,,	,,	,,	,,
94—1918	Hanmantoo Yenkaya Bundooloo *alias* Ramloo Sayana.	,,	Lower Parel ,,	Jobber in the Century Mills, Ltd.	26th	,,	,,	26th	,,	,,
95—1918	Trikamdas Hemraj Thucker	,,	Hole Chukla, King Lane, Fort Bombay.	Lately broker in sundry goods and now unemployed.	,,	,,	,,	,,	,,	,,
96—1918	Seemal Kesaji Sha	,,	Moodo Bazar, Mandvi Bombay.	Lately dealer in gold and silver ornaments in the name of Kapurchand Seemal & Co., in partnership with Kapur Chand Raichand and now unemployed.	,,	,,	,,	,,	,,	,,
97—1918	Allis Fernandes	Portuguese	Lohar Chawl, near Crawford Market, Bombay.	Extra Tailor in the Morarji Gocul Das Mills at Parel.	28th	,,	,,	28th	,,	,,
98—1918	Pestonji Ruttonji Porebunderwala *alias* Ghadiali.	Parsi	Dhobi Talao, Bombay	Lately clerk in the Bombay Municipality and now unemployed.	1st	March	,,	1st	March	,,
99—1918	Laldas Lakhmidas Sha	Hindu	No. 83, Mint Road, Fort Bombay.	Lately speculator in shares and silver and now unemployed.	,,	,,	,,	,,	,,	,,

100—1918	Ramcoover Harman bux Marwadi.	,,	Kalbadevi, Bombay	Lately speculator in cotton and linseeds and now unemployed	,,	,,	,,	,,	,,	,,	
101—1918	Kasturchand Dhirajmal Sha	,,	Mumbadevi Road, Bombay	Lately speculator in silver, sovereign, Jotia, etc., and broker in gold and silver ornaments and now broker in silver and gold ornaments.	,,	,,	,,	2nd	,,	,,	
102—1918	Vinayek Janardhan Kirtikar	,,	Malad No. 4	Clerk in the Yorkshire Insurance Company, Ltd., Bombay.	2nd	,,	,,	,,	,,	,,	
103—1918	Bala Daji Rane *alias* Mistry	,,	Fanaswadi, Bombay	Lately a mistry in the employ of Assistant Commanding Royal Engineer's Department and now unemployed.	4th	,,	,,	4th	,,	,,	
104—1918	Mahomed Bhai Habibulla Dawoodi Vora.	Mahomedan	Bhusari Molla, Bombay	Lately Commission Agent in sundry goods and now unemployed.	,,	,,	,,	,,	,,	,,	
105—1918	Shankar Babaji Kolamkar	Hindu	Jacob Circle, Bombay	Fitter in the Simplex Mills, Ltd.	,,	,,	,,	,,	,,	,,	
106—1918	Abdulhusein Samsudin Dawoodi Vora.	Mahomedan	Bhendy Bazar, Bombay	Lately doing business in partnership with Ismailji Alli bhai as contractors for painting buildings and now unemployed.	,,	,,	,,	,,	,,	,,	

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 4th day of March 1918.

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 32 OF 1918.

Rangoon, the 19th February 1918.

In the matter of A. H. Agabob, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A. H. Agabob, residing at Yegyaw, Rangoon, on the 18th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. H. Agabob.

CASE No. 33 OF 1918.

Rangoon, the 19th February 1918.

In the matter of Paul Joseph Francis, Insolvent.

Notice is hereby given that on a pitition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Paul Joseph Francis, No. 57, 134th Street, Rangoon, on 18th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Paul Joseph Francis.

CASE No. 34 OF 1918.

Rangoon, the 19th February 1918.

In the matter of V. Subrailoo Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. Subrailoo Naidu, No. 66, 32nd Street, Rangoon, on the 18th day of February 1918, an order of adjudication of Insolvency was made by the Chief Court of Lower Burma on the same day against the said V. Subrailoo Naidu.

CASE No. 166 OF 1917.

Rangoon, the 15th February 1918.

In the matter of Abdul Aziz, Engine Driver, residing at No. 33, 9th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Abdul Aziz an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 14th day of February 1918.

CASE No. 35 OF 1918.

Rangoon, the 20th February 1918.

In the matter of Jai Narayen, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Jai Narayen, Trader of No. 223, Dalhousie Street, Rangoon, on the 19th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Jai Narayen.

CASE No. 36 OF 1918.

Rangoon, the 25th February 1918.

In the matter of Syed Mahmood Behbhanee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Syed Mahmood Behbhanee of No. 18, 40th Street, Rangoon, on the 21st day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Syed Mahmood Behbhanee.

CASE No. 37 OF 1918.

Rangoon, the 25th February 1918.

In the matter of Ebrahim Ahmed Baber Mausa, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ebrahim Ahmed Baber Mausa of No. 37, China Street, Rangoon, on the 25th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ebrahim Ahmed Baber Mausa.

CASE No. 38 OF 1918.

Rangoon, the 26th February 1918.

In the matter of Nobo Koomar Naik, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Nobo Koomar Naik, Plumber, residing at No. 54, 36th Street, Rangoon, on the 26th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Nobo Koomar Naik.

CASE No. 39 OF 1918.

Rangoon, the 26th February 1918.

In the matter of Lionel Edmund William Fencott, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Lionel Edmund William Fencott, Forest Assistant, No. 89, 40th Street, Rangoon, on the 26th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Lionel Edmund William Fencott.

CASE No. 40 OF 1918.

Rangoon, the 26th February 1918.

In the matter of Mohomed Ismail, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mohomed Ismail, a Civil Prisoner in Central Jail, Rangoon, on the 26th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mohomed Ismail.

CASE No. 41 OF 1918.

Rangoon, the 27th February 1918.

In the matter of Ko Ba Oh, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ko Ba Oh, of No. 42, Singapore Quarter, Pazundaung, Rangoon, on the 27th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ko Ba Oh.

CASE No. 42 OF 1918.

Rangoon, the 27th February 1918.

In the matter of Samuel Thomas Donnelly Foote, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Samuel Thomas Donnelly Foote, Telegraphist, residing at No. 10, Sandwith Road, Rangoon, on the 27th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Samuel Thomas Donnelly Foote.

CASE No. 43 OF 1918.

Rangoon, the 28th February 1918.

In the matter of Alpaka Thathayya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Alpaka Thathayya Dhoby, of No. 118, Dhoby Lines, Rangoon, on the 27th day of February 1918, an order of adjudication, of insolvency was made by the Chief Court of Lower Burma on the same day against the said Alpaka Thathayya.

CASE NO. 44 OF 1918.

Rangoon, the 1st March 1918.

In the matter of Maung Thein Pe, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Thein Pe, of No. 21, Merchant Street, Rangoon, on the 1st day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Thein Pe.

CASE NO. 214 OF 1917.

Rangoon, the 26th February 1918.

In the matter of Koopooswamy Lutchmia, of No. 284, Dalhousie Street, Rangoon.

Notice is hereby given that the order of this Court, adjudging the said Koopooswamy Lutchmia an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 21st day of February 1918.

CASE NO. 215 OF 1917.

Rangoon, the 20th February 1918.

In the matter of Chatter Singh, of No. 11, 60th Street, Rangoon.

Notice is hereby given that the order of this Court, adjudging the said Chatter Singh an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 20th day of February 1918.

MAUNG GYEE,
Offg. Registrar.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, AJMER.

No. 36 OF 1918.

A. F. Alveyn, son of Danial Alveyn, 22 Deptt : Carriage and Wagon Shops, Ajmer,

Against

	Debt.		
	Rs.	A.	P.
1. Chiranjilal of Ajmer	125	0	0
2. Ismail Abdulla, Ajmer	68	3	6
3. Sajan & Sons, Ajmer	87	2	0
4. Usman and Sons, Ajmer	38	8	0
5. Suleman	12	14	0
6. Mohamed Haji	20	3	0
7. Sharman & Co.	37	0	9
8. S. R. Kanhayalal, Bicycle Merchant	40	0	0
9. Baijnath & Sons	18	9	0
10. F. Armstrong	60	0	0
11. The Gresham Publishing Co., Bombay	78	0	0
12. Manik Chand, Ajmer	150	0	0
13. Tara Chand	64	0	6

Application under Section 11 of Act III of 1907 (Insolvency Act) filed by A. G. Alveyn.

The above application will be heard by the Court at 10 A.M. on the 2nd April 1918. The Creditors are hereby informed that they either must appear in person or through an authorised Agent to oppose the application. In default the application will be heard *ex parte.*

Given under my hand and seal of the Court this 26th February 1918.

No. 37 OF 1918.

Must: Magduri, widow of Megha Kumhar, of Ajmer . . Insolvent,

Against

	Debt.		
	Rs.	A.	P.
1. Dhannalal, son of Ramdhan, Mahajan, Ajmer . .	1,100	0	0
2. Chander, son of Ganesh, Mahajan, Agerwala, Ajmer .	800	0	0
3. Chunnilal, son of Guman Dakot, Ajmer	75	0	0
4. Hiralal, Mahajan, Halwai, Ajmer	60	0	0
5. Jelhoo, son of Jodha, Kumhar, Ajmer . . .	150	0	0
	2,185	0	0

The Insolvent has filed an application under Section 11 of Act III of 1907 (Insolvency Act) and the case will be heard at 10 A.M. on the 6th April 1918. The Creditors are hereby informed that they either must appear in person or through an authorised Agent. In default the case will be heard *ex parte*.

Given under my hand and seal of the Court this 26th day of February 1918.

S. ABDUL WAHED KHAN,

Judge, Insolvency Court, Ajmer.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 6th March 1918.

No. 755-*Ap*.—Mr. G. V. Tulpule, Probationary Superintendent of post offices, Bombay, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 8th February 1918 and until further orders.

Calcutta, the 7th March 1918.

No. 774-*Ap*.—Mr. L. F. B. D'Sa, Postmaster, Jubbulpore, pay Rs. 300—400, is granted an extension of privilege leave for one month with effect from the 21st February 1918.

W. MAXWELL,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Camp Delhi, the 2nd March 1918.

No. 140-*E-E-Camp*.—The following permanent promotions in the Upper Subordinate Establishment (Technical Branch) are sanctioned, on probation for six months, with effect from the dates specified :—

Names.	From	To	With effect from
Mr. G. O. L. Donnelland .	Deputy Superintendent, Technical, 2nd Class.	Deputy Superintendent, Technical, 1st Class, pay Rs. 325 —15—400.	16th December 1916.
Mr. J. Brown . . .	Telegraph Master, Technical.	Deputy Superintendent, Technical, 2nd Class.	13th December 1917.

Delhi, the 6th March 1918.

No. 178-*E/E-Camp*.—Mr. S. A. Bower, Deputy Superintendent, Engineering, sub. *pro tem*, is granted special (field) leave for three months with effect from the 28th December 1917, under Government of India, Army Department, letter No. H.-4573, dated the 30th April 1915.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 5th March 1918.

No. 1318-*T*.—The following promotion is sanctioned with effect from the date specified :—

Name.	Rank. From	Rank. To	Nature of appointment.	Date.
Mr. N. Raghavendra Rao.	Telegraph Master and officiating Deputy Superintendent, 2nd class.	Deputy Superintendent, 2nd class.	Permanent (on probation).	24th February 1918.

Calcutta, the 6th March 1918.

No. 1328-*T*.—Mr. J. J. Platel, officiating Deputy Postmaster-General, Telegraph Traffic, Bihar and Orissa Circle, is permitted to retire from the service of Government with effect from the 27th March 1918.

Calcutta, the 7th March 1918.

No. 1341-*T*.—Mr. W. E. Hellein, Deputy Superintendent, 2nd class, was granted privilege leave from the 25th December 1917 to the 23rd February 1918.

Mr. S. Lawrence, Telegraph Master, officiated as Deputy Superintendent, 2nd class, from the 25th December 1917 to the 1st February 1918 and Mr. J. P. E. Vieyra, Telegraph Master, officiated as Deputy Superintendent, 2nd class, from the 2nd February 1918 to the 23rd February 1918, in place of Mr. Hellein.

W. MAXWELL.
Director-General of Posts and Telegraphs.

Calcutta, the 6th March 1918.

No. 1338-*T*.—Reports of opening and closing of offices received during the period 27th February to 6th March 1918.

Name of office.	Where situated.	Date.	Remarks.
	Government Telegraph Office.		
Geria	Sonthal Parganas	23rd February 1918	Closed.
	Railway Telegraph Offices.		
Chakkarpur	Rohilkhand-Kumaon Railway	24th February 1918	Opened.
Nari Bank	North Western Railway	2nd February 1918	"

The following alteration in the names of Government Telegraph Offices is notified :—

" Mount Abu " instead of " Abu ".

M. A. THOMPSON,
Deputy Director-General of Telegraph Traffic.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February 1918.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT.		INDIAN WAR LOAN.			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	Terminable Loan of 1915-16.	Conversion Loan of 1916-17.	5 per cent. War Loan 1929-1947	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1922.	
Balance of 31st January 1918	27,46,300	93,95,800	4,04,39,100	1,44,56,800	63,36,500	19,85,900	7,26,14,100	2,500	...	7,64,500	1,800	3,800	7,61,33,000
Add—													
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	..	...	...	...	...	...
Amount issued in London by Conversion under Notification No.	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to 26th January 1918	...	...	...	...	...	..	...	...	...	...	1,800	...	1,800
Amount enfaced at Calcutta between 1st and 15th February 1918	...	...	...	...	...	...	..	...	...	...	...	...	...
TOTAL	27,46,300	93,95,800	4,04,39,100	1,44,56,800	63,36,500	19,85,900	7,26,14,100	2,500	...	7,64,500	3,600	3,800	7,61,34,800
Deduct—													
Amount written off in the London Registers	...	...	1,08,000	18,500	...	...	1,26,500	...	...	...	...	...	1,26,500
Balance on 15th February 1918	27,46,300	93,95,800	4,03,31,100	1,44,38,300	63,36,500	19,85,900	7,24,87,600	2,500	...	7,64,500	3,600	3,800	7,60,08,300

NOTE.—From 9th June 1867 to 15th Dec. 1917 Enfaced from India 12,418 lakhs, re-transferred from London 13,000 lakhs
" 16th Dec. 1917 " 31st " " ditto 2 ditto 4 "
" 1st Jan. 1918 " 15th Jan. 1918 ditto ... ditto 2 "
" 16th " " " 31st " " ditto ... ditto 2 "
" 1st Feb. " " 15th Feb " ditto ... ditto 1 "
12,420 13,009

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 27th February 1918.

N. H. Y. WARREN,
Secretary and Treasurer.

OFFICE OF THE CONTROLLER OF CURRENCY.

No. B. R. 282.—Preliminary Account of Receipts and Disbursements of the Government of India for the first nine months of 1917-1918 as compared with the corresponding period of 1916-1917.

ENGLAND.						RECEIPTS.	INDIA.					
WHOLE YEAR.		APRIL TO DECEMBER.					WHOLE YEAR.		APRIL TO DECEMBER.			
Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.		Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	35,60,26,000	36,11,45,000	16,32,10,000	16,42,63,000	10,53,000	...
...	...	...	...	...	...	Opium	4,74,00,000	5,08,40,000	3,36,16,000	2,48,06,000	...	88,10,000
...	...	...	...	...	...	Salt	7,23,94,000	5,95,93,000	5,32,68,000	6,64,35,000	1,31,67,000	...
...	...	...	...	...	...	Stamps	8,6[illegible],[illegible]0,000	8,92,81,000	6,22,70,000	6,23,15,000	45,000	...
...	...	...	...	...	...	Excise	13,82,38,000	13,99,24,000	9,79,42,000	10,72,72,000	93,30,000	...
...	...	...	...	...	...	Customs	12,98,88,000	14,09,22,000	9,39,65,000	11,85,66,000	2,46,01,000	...
...	...	...	...	...	...	Other Heads	11,14,23,000	12,89,24,000	6,88,43,000	9,04,11,000	2,15,6[illegible],000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	94,40,19,000	97,06,29,000	57,31,14,000	63,40,68,000	6,09,54,000	...
275,200	1,131,200	497,000	1,320,200	823,200	...	Interest	1,29,19,000	1,44,68,000	76,37,000	77,42,000	1,05,000	...
21,400	16,700	20,300	23,000	2,700	...	Posts and Telegraphs and Mint	7,26,46,000	6,70,22,000	4,89,35,000	5,07,69,000	18,34,000	...
1,100	1,100	700	600	...	100	Receipts by Civil Departments	2,60,79,000	2,55,78,000	1,70,59,000	1,84,17,000	13,58,000	...
64,500	220,700	40,900	40,000	...	900	Miscellaneous	1,17,46,000	78,34,000	75,44,000	1,63,32,000	87,88,000	...
184,400	68,900	181,100	171,700	...	9,400	Railways	62,81,84,000	62,79,61,000	45,85,17,000	50,38,72,000	4,53,55,000	...
...	.	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	4,99,28,000	4,90,66,000	2,74,82,000	2,69,61,000	...	5,21,000
...	...	...	...	...	...	Other Public Works	46,41,000	42,78,000	32,71,000	32,20,000	...	51,000
330,800	304,000	209,800	202,200	...	7,600	Military Receipts	1,86,76,000	1,53,47,000	1,08,38,000	1,14,38,000	6,00,000	...
877,400	1,742,600	949,800	1,757,700	807,900	...	TOTAL REVENUE	1,76,88,38,000	1,78,21,23,000	1,15,43,97,000	1,27,28,19,000	11,84,22,000	...
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	...	...	...	Capital subscribed by Native States towards outlay on State Railways.	10,00,000	10,00,000	...	...	...	...
...	...	...	...	...	...	Capital of Railway Companies (net Receipts)	27,06,000	49,01,000	26,14,000	9,32,000	...	16,82,000
...	...	...	...	...	...	TOTAL	37,06,000	59,01,000	26,14,000	9,32,000	...	16,82,000
						Debt, Deposits and Advances.						
...	...	...	...	...	...	Permanent Debt (net incurred)	7,40,05,000	10,37,50,000	6,49,92,000	44,78,76,000	38,28,84,000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	23,62,90,000	23,62,90,000	...
...	...	...	...	...	.	Unfunded do. (do.)	2,21,22,000	2,89,01,000	1,53,15,000	58,27,000	...	94,88,000
774,200	341,400	546,700	33,800	...	512,900	Deposits and Advances (net)	...	66,98,000	43,69,000	...	...	43,69,000
...	...	...	...	...	...	Loans and advances by Imperial Government	49,51,000	25,10,000	37,62,000	23,52,000	...	14,10,000
...	...	...	...	...	...	Do. do. by Provincial Governments	2,09,43,000	1,78,75,000	1,28,28,000	1,13,88,000	...	14,40,000
...	...	...	...	...	...	Loans to Local Boards	1,20,000	1,25,000	77,000	80,000	3,000	...
16,656,400	26,046,800	12,366,500	42,675,700	30,309,200	...	Remittances (net)	..	...	...	...	...	...
9,669,300	...	5,772,400	17,793,600	12,021,200	...	Secretary of State's bills drawn	...	...	..	...	...	...
...	...	...	...	...	...	Drafts on London (net)	...	...	...	...	...	...
27,099,900	26,388,200	18,685,600	60,503,100	41,817,500	...	TOTAL	12,21,41,000	15,98,59,000	10,13,43,000	70,38,13,000	60,24,70,000	...
27,977,300	28,130,800	19,635,400	62,260,800	42,625,400	...	TOTAL RECEIPTS	1,89,46,85,000	1,94,78,83,000	1,25,83,54,000	1,97,75,64,000	71,92,10,000	...
12,803,300	11,419,600	12,803,300	11,392,000	...	1,411,300	Opening Balance	18,02,41,000	22,71,40,000	18,02,41,000	22,93,98,000	4,91,57,000	...
40,780,600	39,550,400	32,438,700	73,652,800	41,214,100	...		2,07,49,26,000	2,17,50,23,000	1,43,85,95,000	2,20,69,62,000	76,83,67,000	...

ENGLAND						DISBURSEMENTS.	INDIA.					
WHOLE YEAR.		APRIL TO DECEMBER.					WHOLE YEAR.		APRIL TO DECEMBER.			
Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.		Accounts, 1916-1917.	Budget, 1917-1918.	1916-1917.	1917-1918.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
117,300	105,700	91,000	93,300	2,300	...	Direct Demands on the Revenue	13.81.71,000	14,88,27,000	10,74,24.000	11,44,60,000	70,36,000	...
2,106,100	7,307,800	1,525,600	4,827,400	3,301,800	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	6,75,03,000	8,00,39,000	3,76,11,000	5,19,99,000	1,43,88,000	...
327,500	382,300	216,900	246,000	29,100	...	Posts and Telegraphs and Mint	4,92,20,000	4,99,22,000	3,38,06,000	3,05,78,000	...	32,28,000
483,300	478,200	338,300	363,500	25,200	...	Salaries and Expenses of Civil Departments	27,89,69,000	30,92,49,000	19,99,36,000	20,46,75,000	47,39,000	...
2,592,600	2,425,500	1,805,100	2,069,600	264,500	...	Miscellaneous Civil Charges	4,23,25,000	4,49,06,000	3,28,93,000	3,74,15,000	45,22,000	...
1,100	18,400	1,000	1,400	400	...	Famine Relief and Insurance	1,49,83,000	1,47,24,000	62,15,000	34,06,000	...	28,09,000
9,471,600	9,521,000	6,915,100	6,932,200	17,100	...	Railway Revenue Account (excluding in India interest on Capital Expenditure)	31,45,59,000	32,83,96,000	23,30,93,000	24,07,34,000	76,41,000	...
121,000	128,600	96,100	96,400	300	...	Irrigation Revenue Account (excluding in India interest on Capital Expenditure)	3,20,44,000	3,46,19,000	2,12,23,000	2,21,36,000	9,13,000	...
53,400	56,900	41,000	31,800	...	9,200	Other Public Works	6,84,77,000	8,23,19,000	4,35,00,000	4,47,96,000	12,96,000	...
5,871,700	5,666,600	3,733,400	3,552,200	...	181,200	Military Services	31,04,27,000	32,34,08,000	15,34,39,000	17,30,10,000	1,95,71,000	...
21,145,600	26,086,000	14,763,500	18,213,800	3,450,300	...	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	1,31,66,83,000	1,41,64,09,000	86,91,40,000	92,32,09,000	5,40,69,000	...
...	...	...	...	...	...	*Add*—Provincial Surpluses, that is portion of allotments to Provincial Governments not spent by them in the year	+3,59,60,000	+36,04,000	...	...	...	...
...	...	...		...	...	*Deduct*—Provincial Deficits, that is portion of Provincial Expenditure defrayed from Provincial balances	...	—50,71,000	...	...	...	...
21,145,600	26,086,000	14,763,500	18,213,800	3,450,300	...	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	1,35,26,43,000	1,41,49,42,000	86,91,40,000	92,32,09,000	5,40,69,000	...
						Railway and Irrigation Capital not charged to Revenue.						
325,600	938,100	216,600	304,300	87,700	...	Capital outlay on Railways and Irrigation Works	3,08,82,000	4,32,91,000	1,05,30,000	1,70,92,000	65,62,000	...
395,600	656,500	266,600	166,400	...	100,200	Capital of Railway Companies (net payments)	...	...	...	...	...	...
21,800	15,000	15,700	2,300	...	13,400	Initial expenditure on new Capital at Delhi	33 37,000	37,75,000	27,21,000	20,44,000	...	6,77,000
...	...	...	35,090,000	35,090,000	...	India's Financial Contribution to the War	...	...	...	...	...	...
743,000	1,609,600	498,900	35,563 000	35,064,100	...	TOTAL	3,42,19,000	4,70,66,000	1,32,51,000	1,91,36,000	58,85,000	...
						Debt Deposits and Advances.						
500,000	500,000	499,800	500,200	400	...	Permanent Debt (net discharged)	...	...	...	...	...	...
7,000,000	...	5,000,000	...	...	5,000,000	Temporary do. (do.)	1,08,33,000	50,00,000	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Deposits and Advances (net)	8,42,77,000	...	...	2,96,15,000	2,96,15,000	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	49,14,000	43,21,000	16,72,000	46,70,000	29,98,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1,21,60,000	1,39,33,000	94,69,000	63,22,000	...	26,47,000
	...	...	...	...	...	Loans to Local Boards	...	...	...	6,30,000	6,30,000	...
...	...	...	...	...	...	Remittances (net)	22,50,78,000	49,98,99,000	32,25,06,000	78,35,17,000	46,10,11,000	...
...	...	...	...	..	...	Secretary of State's Bills paid	12,53,45,000	71,75,000	7,92,80,000	28,19,87,000	20,27,07,000	...
...	...	...	...	...	...	Do. do. do. exchange	—39,41,000	—1,75,000	—26,95,000	—1,05,72,000	...	78,77,000
...	..	..	..	...	...	Drafts on London (net)	...	...	...	...	...	...
7,500,000	500,000	5,499,800	500,200	...	4,999,600	TOTAL	45,86,66,000	53,01,58,000	41,02,32,000	1,09,66,69,000	68,64,37,000	...
29,388,600	28,195,600	20,762,200	54,277,000	33,514,800	...	TOTAL DISBURSEMENTS	1,84,55,28,000	1,99,21,66,000	1,29,26,23,000	2,03,90,14,000	74,63,91,000	...
11,392,000	11,354,800	11,676,500	19,375,800	7,699,300	...	Closing Balance	22,93,98,000	18,28,57,000	14,59,72,000	16,79,48,000	2,19,76,000	...
40,780,600	39,550,400	32,438,700	73,652,800	41,214,100	...	GRAND TOTAL	2,07,49,26,000	2,17,50,28,000	1,43,85,95,000	2,20,69,62,000	76,83,67,000	...

THE TREASURY:
Calcutta, the 8th March 1918.

M. M. S. GUBBAY,
Controller of Currency.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Defence of India Rules (as amended up to 19th January 1918). Royal 8vo. Paper cover. As. 4 (1a.)

The Northern India Canal and Drainage Act, 1873 (Act VIII of 1873), as modified up to 1st December 1917. Royal 8vo. Stitched. As. 9 (1a.)

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal. Cloth. Rs. 2 (4a.)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (5a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratroedes, Ham. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 3 (1a.)

Forest Bulletin No. 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 11 (1a.)

PUBLIC WORKS DEPARTMENT.

Report of the Public Works Department Re-organization Committee, Volume I. Foolscap. Paper cover Re. 1 (3a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and Madras with Appendices. Foolscap. Paper cover. Rs. 3-12 (6a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume III.—Minutes of Evidence taken at Rangoon, Bankipur, Allahabad, Lahore and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a.)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4a.)
Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As. 8 (2a.)
Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th December 1917. Royal 8vo. Paper cover. As. 4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)
Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Accounts relating to the Sea-borne Trade and Navigation of British India for the Calendar year 1917. Royal 8vo. Paper cover. As. 8 (1a.)
Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)
Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10a.)
Census of Coal Consumption in India during 1916. Pies 6 (6p.)
Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)
Cotton Press Return, No. 6 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 30th November 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)
Cotton Pressing Factories and Cotton Spinning Mills in India, 1916-17. Foolscap. Limp. Re. 1-10-0 (2a.)
Forecasts of Crops—
Final General Memorandum on the Cotton Crop of 1917-18. Pies 6 (6p.)
Final General Memorandum on the Groundnut Crop of the Season 1917-18. Pies 6 (6p.)
Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)
Final General Memorandum on the Rice Crop of 1917-18. Pies 6 (6p.)
Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6p.)
Final General Memorandum on the Sugarcane Crop of 1917-18. Pies 6 (6p.)
First Forecast: Winter Oilseeds (Rape, Mustard and Linseed), 1917-18. Pies 6 (6p.)
First Wheat Forecast, 1917-18. Pies 6 (6p.)
Second Rice Forecast, 1917-18. Pies 6 (6p.)
Supplementary Memorandum on the Wheat Crop of 1917-18 (for the period ending 15th February). Pies 6 (6p.)
Third Cotton Forecast, 1917-18. Pies 6 (6p.)
Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)
Foreign Sea-borne Trade during January 1918.—Review of the Sea-borne Trade and Navigation of British India for the month of January 1918, and for the ten months ended January 1918. Foolscap. Stitched. As. 4 (1a.)
Imports into Chief Ports during December 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during December 1917. Foolscap. Stitched. As. 1-6 (1a.)
Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the ten months, April to January of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)
Inland Trade (Rail and River-borne) of India. Twenty-eighth issue. Foolscap. Limp. Re. 1-12-0 (3a.)
Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4a.)
Joint Stock Companies, December 1917. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of December 1917. Foolscap. Pies 6 (6p.)
Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, January 1918. No. 10 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)
Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, June 1917. No. 3 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)
Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, November and December 1917. Nos. 8 and 9 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.) each.
Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1a. 6p.)
Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 2nd 9th and 16th February 1918. Pies 6 (6p.) each.
Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1a. 6p.)
Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of January 1918. Foolscap. Stitched. As. 1-6 (1a.)
Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 15th January 1918. Foolscap. As. 6 (1a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1a.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)
Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)
Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)
Rules and Regulations for the Indian Defence Force (Provisional). Demy 8vo. Paper cover. Re. 1-8 (2a.)
Table Card: containing Table of Exercises for the Physical Training of Recruits and Trained Soldiers of the Indian Army. Pies 6 (6p.)

RAILWAY BOARD.

Railways in India.—Administration Report for the year 1916-17. Foolscap. Limp. **Volume I (Report).** Re. 1-8-0 (3a.). **Volume II (Appendices.)** Re. 1-8-0 (8a.); complete Rs. 3 (10a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statistical Abstract relating to British India from 1905-06 to 1914-15. Fiftieth number, 1917. Royal 8vo. Paper cover. As. 14 (3a.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVIII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XIX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXIV "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXVI "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (3a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1779; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)
Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)
Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)
Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)
Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)
Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)
Progress Report of the Imperial Forest College, Debra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)
Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I. Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services, Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 2 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete. Rs. 4 (13a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1s.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst.C.E. Foolscap. Limp. Re. 1-12 (3s.)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2s.)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917.—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1s.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1s.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (2s.)

Monthly Accounts relating to the Trade by land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2s.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917. No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1s.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3s.)

Statistics of British India, Vol. III. Public Health. 1915-16. Foolscap. Limp. Re. 1 (3s.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1s.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1s.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914) India reprint, 1917. As. 2 (1s.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4s.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1s.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2s. 6p.)

Manual of Map Reading and Field Sketching, 1912 (with additions, 1914). India reprint, 1917. As. 14 (2s.)

Manual of Military Law, (War Office, 1914.) India reprint, 1917. Re. 1-12 (6s.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914). India reprint, 1917. As. 11 (3s.)

Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 3 (1s.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2s.)

Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2s.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2s.)

Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1s.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1s.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2s.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915. Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.

Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.

Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Do. do. Vol. XIII, Nos. 1-5. At Rs. 2 each.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.

Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.

Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.

Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.

Do. Vol. V, No. 5. Miscellanea Ethnographica. Part III. 1. Weighing Apparatus from the Southern Shan States. By N. Annandale, D.Sc., F.A.S.B. 2. The "Bismer" in Russia. Dr. G. H. Meerwarth. Note on the Elementary Mechanics of Balances and Steelyards. By. H. G. Graves. Re. 1-4.

Do. Vol. V, No. 6. A Revision of the Lizards of the Genus Tachydromus. By G. A. Boulenger, LL.D., D.Sc., F.R.S. Rs. 3.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part II.—Aquatic Hemiptera from the Tale Sap in Peninsular Siam. By C. A. Paiva. Aquatic Oligochaeta from Japan and China. By J. Stephenson, D.Sc. Hydrozoa and Cetenophora. By N. Annandale, D.Sc., F.A.S.B. Batrachia. By. N. Annandale, D.Sc., F.A.S.B. Rs. 5. **Part III.—Hirudinea. By Dr. Asajiro Oka. Mollusca Nudibranchiata (Ascoglossa). By Sir Charles Eliot, M.A., K.C.M.G., C.B.** Re. 1-8.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'ālibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.
Avadhan Kalpalata, Vol. I. Fasc. 12 and 13 at Re. 1 each. Rs. 2.
Akbarnama. (Eng.), Vol. 3. Fasc. 9. Re. 1-4.
Nyayabindu. (A Bilingual Index.) Re. 1.
A Catalogue of Palm-leaf and Selected Paper Manuscripts belonging to the Darbar Library, Nepal, Vol. 2. Rs. 3.
A Descriptive Catalogue of Sanskrit Manuscripts in the Government Collection. Rs. 2-8.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript.) Section I. Prose Chronicles: Part I. Jodhpur State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript Section I. Prose Chronicles: Part II. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript). Section II. Bardic Poetry: Part I. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (Vacanica Rathora Ratana Singhaji ri Mahesadasota ri Khiriya Jaga ri Kahi.) Part I. Dingala Text with Notes and Glossary. Re. 1-8.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1916. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 3, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, J. Coggin Brown, M.Sc., M.Inst.M.M., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India, and A. M. Heron, B.Sc., F.G.S. Assoc Inst.C.E., Assistant Superintendent, Geological Survey of India, on the Crystallography and Nomenclature of Hollandite (with plate 1). Geology and Ore Deposits of the Bawdwin Mines (with plates 2 to 8). Miscellaneous Notes—Monazite in Mergui and Tavoy. Re. 1.

A Bibliography of Indian Geology and Physical Geography with an annotated Index of Minerals of Economic Value, T. H. D. LaTouche, M.A., F.G.S., Fellow of the Asiatic Society of Bengal. Bibliography of Geology of India. Rs. 4.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douville. Le Crétacé et L'éocenè du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3 (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST SEPTEMBER 1917 TO 28TH FEBRUARY 1918.

Monthly Weather Review for October 1916. Re. 1.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations

LOST.

The Government Promissory Notes Nos. 217723-24 of the 3½ per cent. loan of 1900-01 for Rs. 500 each originally standing in the name of Bank of Bengal and last endorsed to Damjee Bhanjee, the proprietor by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—DAMJEE BHANJEE,
Residence—Bhat Bazar, Mandvi, C/o Dayabhai Kalianjee's House.

LOST.

The Allotment Letter No. $\frac{208\text{-B \& O.}}{\text{F.}}$ of the 5½ per cent. loan of 1920 for Rs. 100 originally issued in the name of Madho Prosad, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—MADHO PROSAD, Mokhtar,
Residence—Mundichak, Bhagalpur in Behar and Orissa Province.

Abstract statement of the Uncovenanted Service Family Pension Fund for the quarter ending 30th April 1917, being the fourth quarter of the year 1916-17, compared with the corresponding quarter of the year 1915-16.

PARTICULARS.	For the quarter ending 30th April 1917.	For the quarter ending 30th April 1916.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance in favour of the Fund at the end of the previous quarter	1,38,88,953 9 6	1,41,23,832 2 3	......	2,34,878 8 9
ADD INCOME—				
Subscriptions from 1st February to 30th April in the Widows' Fund	73,421 10 0	77,431 1 0	......	4,009 7 0
Subscriptions from 1st February to 30th April in the Children's Fund	26,231 7 0	30,051 4 0	......	3,819 13 0
Income and outlay on Office buildings and grounds	1,403 15 0	1,382 7 0	21 8 0	......
Fees and stamps	6 8 0	1 0 0	5 8 0	......
Amount at credit of subscribers under Rule 55 transferred to Divisible Surplus	189 12 0	......	189 12 0	......
Amount of pension with interest received from Government of India on behalf of incumbents who came upon the Fund in consequence of the Mutiny of 1857	198 3 10	198 3 10	......	......
Amount of Interest received from Government of India for the year 1916-17 / 1915-16	8,34,460 11 11	8,50,677 1 1	......	16,216 5 2
Amount of Fine imposed of subscriptions in arrears	131 2 4	36 0 2	95 2 2	......
Total Income	9,36,043 6 1	9,59,777 1 1	311 14 2	24,045 9 2
GRAND TOTAL	1,48,24,996 15 7	1,50,83,609 3 4	311 14 2	A 2,58,924 1 11
DEDUCT EXPENDITURE—				
Pensions payable to incumbents in the Widows' Fund	1,88,962 4 3	1,88,149 2 11	813 1 4	......
Ditto ditto in the Children's Fund	94,803 4 2	92,770 8 0	2,032 12 2	......
Establishment and contingencies	6,913 12 11	6,377 6 10	536 6 1	......
Loss by exchange on remittances out of *India*	8,138 11 0	20,962 8 0	......	12,823 13 0
Commission paid for money orders	578 9 0	601 2 6	......	22 9 6
Total Expenditure	2,99,396 9 4	3,08,860 12 3	3,382 3 7	B 12,846 6 6
Balance in favour of the Fund	1,45,25,600 6 3	1,47,74,748 7 1	—3,070 5 5	C 2,46,077 11 5
GRAND TOTAL	1,48,24,996 15 7	1,50,83,609 3 4	311 14 2	2,58,924 1 11
Proportion of divisible surplus payable to qualified members of more than five years' standing	70,815 15 0	75,057 9 0	......	4,241 10 0

	Widows' Fund. (1917)	Children's Fund. (1917)	Widows' Fund. (1916)	Children's Fund. (1916)	Widows' Fund. (Increase)	Children's Fund. (Increase)	Widows' Fund. (Decrease)	Children's Fund. (Decrease)
Number of subscribers (on 30th April)	653	319	696	355	...	..	43	36
Number of incumbents (on 30th April)	744	806	734	798	10	8	...	...
Number of subscribers sharing abatement (on 1st May)	697	350	737	372	...	...	40	22

	Rs. A. P.
A.—Net decrease in grand total of income	2,58,612 3 9
B.—Net decrease in total expenditure	9,464 2 11
C.—Decrease in balance	2,49,148 0 10

S. B. THOMSON,
Accountant.

N. HAMILTON, (Offg.), *Chartered Accountant.* } *Auditors.*
R. A. FREITAS.

Published by order of the Directors,

J. M. MENDES,
Secretary.

U. S. F. P. Fund Office, Calcutta, the 29th February, 1918.

LOST.

The Allotment Letter No. $\frac{4953\text{-}P}{F-1}$ of the 5½ per cent. loan of 1920 for Rs. 500, originally ssued in the name of Jawahar Lal, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—JAWAHAR LAL,
Son of BHOJA RAM, Arora,
Residence—Fazilka, Ferozepore District, Punjab.

LOST.

The Allotment Certificates Nos.—$\frac{85}{1}$ and $\frac{85}{2}$—Bombay of the 5 per cent. loan of 1929—47 for Rs. 400 (each of Rs. 200) originally issued in the name of Rustomji Cooverji, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—RUSTOMJI COOVERJI GODHRAWALA,
Residence—Post Halol, District Panch Mahals, Bombay Presidency.

REGISTERED No. C. 696.



SUPPLEMENT TO

The Gazette of India.

No. 10.} CALCUTTA, SATURDAY, MARCH 9, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

COTTON PRESS RETURN.

No. 7 OF 1917-18.

PREFATORY NOTE.

THE COTTON SEASON 1917-18.

The yield of the cotton crop of 1917-18 is estimated at 4,035,000* bales on an area of 24,781,000 acres, as compared with 4,489,000 * bales on an area of 21,745,000 acres, the revised final figures of last year. There is a decrease of 10 per cent in outturn. It will be seen from the appended tables that cotton is coming in much slower than last year. There were 298,000 bales of cotton pressed in the pressing factories, and 126,000 bales received in the spinning mills, from 1st September to 15th December, 1917, as against 533,000 bales and 134,000 bales, respectively, during the corresponding period of last year, or a decrease of 44 and 6 per cent, respectively. The figures for the Native States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, incomplete and have been excluded from this comparison.

* Revised since the publication of the final general memorandum on 16th February, 1918.

I.—Cotton Press Return for India in the half-month ending 15th December, 1917.
(Season 1917-18, *i.e.*, from 1st September, 1917, to 31st August, 1918.)

Province or State	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Province or State	Number of presses for which returns have been received for the half-month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	Total quantity pressed from 1st September to 15th December (bales of 400 lbs each)	
						Current year	Previous year
1	2	3	4	5	6	7	8
Bombay (including Native States) and Baroda	1,571,000	38·9	196	18	16,705	47,090	56,858
Central Provinces and Berar (including Native States)	591,000	14·6	168	101	49,260	106,147	169,187
Madras	569,000	14·1	50	45	(b) 5,993	43,427	(f) 53,539
Punjab (including Native States)	271,000	6·7	92	8	6,370	9,133	65,407
United Provinces	198,000	4·9	85	40	12,485	68,257	142,573
Sind	67,000	1·7	15	2	2,978	3,930	14,629
Burma	54,000	1·3	19	5	6,046	17,439	19,974
Bihar and Orissa	17,000	0·4	...	...	...	...	...
Bengal	19,000	0·5	3	1	63	63	10
Assam	12,000	0·3	...	...	...	...	...
North-West Frontier Province	10,000	0·3	1	1	349	2,243	2,109
Ajmer-Merwara	14,000	0·4	9	3	637	662	8,166
Delhi	...	...	1	...	...	...	225
TOTAL BRITISH PROVINCES (c)	3,393,000	84·1	639	224	100,886	298,391	532,677
Hyderabad	450,000	11·2	44	(e)	(e)	...	...
Central India	116,000	2·9	35	(e)	(e)	...	...
Rajputana	54,000	1·3	10	(e)	(e)	1,727	10,645
Mysore	22,000	0·5	3	(e)	(e)	...	2,445
TOTAL NATIVE STATES (d)	642,000	15·9	92	...	...	1,727	13,090
GRAND TOTAL	4,035,000	100	731	224	100,886	300,118	545,767

(a) The figures in column 2 are the final estimates for 1917-18.
(b) Figures for the weeks ending 8th and 15th December 1917. In Madras the cotton pressing season commences in February, and these figures therefore relate to the crop of the preceding season.
(c) Including Native States situated within provincial boundaries.
(d) Excluding States situated within provincial boundaries.
(e) Returns not received from the Bombay Chamber of Commerce.
(f) Revised figure.

II.—Return of Cotton received in the Mills in India in the half-month ending 15th December, 1917. (Season 1917-18, *i.e.*, from 1st September, 1917, to 31st August, 1918.)

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half-month (bales of 400 lbs each)	Total quantity received from 1st September to 15th December (bales of 400 lbs each)	
				Current year	Previous year
1	2	3	4	5	6
Bombay (including Native States) and Baroda	178	33	7,621	71,660	61,013
Central Provinces and Berar (including Native States)	10	10	4,143	17,630	9,158
Madras	11	11	(a) 733	6,116	(f)1,458
Punjab	3	3	892	3,366	2,686
United Provinces	15	6	12	7,749	15,369
Sind	1	(b)	(b)	(b)	(b)
Bengal	10	8	3,980	16,438	20,117
Ajmer-Merwara	2	1	793	1,885	17,461
Delhi	2	1	192	1,133	6,817
TOTAL BRITISH PROVINCES (c)	232	73	18,366	125,977	134,079
Hyderabad	3	2	655	1,277	890
Central India	5	2	21	3,268	7,452
Mysore	2	(e)	(e)	...	617
TOTAL NATIVE STATES (d)	10	4	676	4,515	8,959
GRAND TOTAL	242	77	19,042	130,522	143,038

Note.—This statement shows the quantity of *unpressed* cotton received in the mills, the quantity of pressed cotton coming through the presses not being taken into account, as this is included in statement I.

(a) Figures for the weeks ending 8th and 15th December 1917. [See footnote (b) on preceding page.]
(b) No returns received.
(c) Including Native States situated within provincial boundaries.
(d) Excluding States situated within provincial boundaries
(e) Returns not received from the Bombay Chamber of Commerce.
(f) Revised figure.

III.—Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September to 15th December, 1917, in *British Provinces (including Native States within provincial boundaries).*

Province	Total estimated outturn of cotton crop (bales of 400 lbs each) *	Quantity of cotton pressed up to 15th December, 1917 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 15th December, 1917 (bales of 400 lbs each)	Total of columns 3 and 4 (bales of 400 lbs each)	Percentage ratio of col. 5 to col. 2
1	2	3	4	5	6
Bombay (including Native States) and Baroda	1,571,000	47,090	71,660	118,750	7·6
Central Provinces and Berar (including Native States)	591,000	106,147	17,630	123,777	20·9
Madras	569,000	43,427	6,116	49,543	8·7
Punjab (including Native States), North-West Frontier Province, Delhi	281,000	11,376	4,499	15,875	5·6
United Provinces	198,000	68,257	7,749	76,006	38·4
Sind	67,000	3,930	...	3,930	5·9
Burma	54,000	17,439	...	17,439	32·3
Bengal, Bihar and Orissa, Assam	48,000	63	16,438	16,501	34·4
Ajmer-Merwara	14,000	662	1,885	2,547	18·2
TOTAL	3,893,000	298,391	125,977	424,368	12·5

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.
* See footnote (a) to statement I.

DEPARTMENT OF STATISTICS, INDIA,
March 8, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, FEBRUARY 21, 1918.

Final General Memorandum on the SUGARCANE Crop of 1917-18.

This memorandum is based upon reports furnished by provinces, which contain 99 per cent of the total area under sugarcane in British India.

The total area sown is estimated at 2,796,000 acres, as against 2,416,000 acres, the revised figure of last year, or an increase of 16 per cent. The total yield of raw sugar (*gúr* from sugarcane) is estimated at 3,229,000 tons, as against 2,728,000 tons, the revised figure of last year, or an increase of 18 per cent. The present figures for both area and yield are the highest on record.

The season was on the whole favourable, and the condition of the crop is reported to be good, although excessive rain and floods injuriously affected the plants in parts of most of the important cane-growing provinces.

Detailed figures for each province are given below :—

Provinces	Yield (1,000 tons)		Area (1,000 acres)		Yield per acre (lbs)	
	1917-18	1916-17	1917-18	1916-17	1917-18	1916-17
United Provinces	1,576	1,180	1,497	1,202	2,359	2,190
Punjab	413	348	502	414	1,843	1,883
Bihar and Orissa	290	305	263	278	2,470	2,458
Bengal (*a*)	241	212	207	204	2,608	2,328
Madras (*b*)	295	266	123	114	5,372	5,227
Bombay and Sind (*c*)	320	328	113	115	6,348	6,380
Assam	30	29	35	30	1,920	1,804
North-West Frontier Province	33	32	31	30	2,385	2,389
Central Provinces and Berar	31	28	25	23	2,778	2,727
Total	3,229	2,728	2,796	2,416	2,587	2,529

In addition to the areas for which particulars are given above, the crop is grown on a very small scale in certain other tracts in British India, and the average area of such tracts for the last five years has been some 22,000 acres with an estimated production of 29,000 tons.

The provincial reports are summarised below :—

United Provinces (54·2 per cent of the total area under sugarcane in British India).—The total area sown amounts to 1,497,000 acres as against 1,202,000 acres last year, or an increase of 24 per cent. The total yield is estimated at 1,576,000 tons, which is 34 per cent above the revised estimate of last year. High prices of *gúr* and favourable weather conditions in the earlier part of 1917 led to a considerable increase in the area under cane. The crop did well in the Meerut, Agra, and Rohilkhand divisions, but in other parts of the provinces the cane was injured by insect pests and suffered from floods in low-lying areas. For the province, as a whole, the average outturn is estimated at 95 per cent of the normal, as compared with 85 per cent last year.

Punjab (14·7 per cent of the total area under sugarcane in British India).—The total area is estimated at 502,000 acres, as against 414,000 acres, the revised figure of last year, or an increase of 21 per cent, which is ascribed to plentiful rains, a good supply of water in canals, and high prices of *gúr*. The total yield is estimated at 413,000 tons, as against 348,000 tons last year, or an increase of 19 per cent. The season was favourable, except in some districts in the centre and north-west of the province, where the excessive rains and floods of September and October damaged the crop, and the outturn was below normal.

Bihar and Orissa (10·9 per cent of the total area under sugarcane in British India).—The total area is estimated at 263,000 acres, as against 278,000 acres, the revised figure of last year, or a decrease of 5 per cent. The total yield is estimated at 290,000 tons, which is also 5 per cent below the revised estimate of last year. The weather conditions have generally been favourable, but some damage by floods is reported from Patna, Gaya, Shahabad, Cuttack, and Puri. Insects also did some injury to the crop in parts of Saran. On the whole, however, the condition of the crop is reported to be good. According to the estimates of District Officers, the average outturn for the province works out to 93 per cent of the normal. The provincial Director of Agriculture is, however, of opinion that the outturn has been underestimated in many districts, and that the crop will not fall short of the normal, *i.e.*, 100 per cent, on which the estimate of total yield stated above is based.

Bengal (9·2 per cent of the total area under sugarcane in British India).—The total area is estimated at 207,000 acres, as against 204,000 acres last year or an increase of 1 per cent. The total yield of cane sugar is estimated at 241,000 tons, which is 14 per cent above the revised estimate of last year. Since the issue of the second forecast, weather conditions have on the whole been favourable for the crop. Excessive rainfall and floods accompanied by storm in October caused considerable damage to the crop in the northern and western districts. In the eastern districts, however, a good crop is expected. The average outturn for the province is estimated at 89 per cent of the normal, as against 80 per cent last year.

The total quantity of raw sugar (*gúr*) likely to be obtained from the juice of date and palmyra palm in Bengal is estimated at 101,000 tons, as against 100,000 tons last year. The Provincial Director of Agriculture estimates the total quantity of *gúr* in the province from all sources (cane, date and palmyra palm) this year to be 342,000 tons, as against 312,000 tons last year.

Madras (3·8 per cent of the total area under sugarcane in British India).—The total area is estimated at 123,000 acres, which is 8 per cent above the area of last year. The total yield of cane sugar is estimated at 295,000 tons, as against 266,000 tons last year, or an increase of 11 per cent. The increase in area is general and is due to the favourable season and to the high prices of jaggery at the time of planting. Bumper yields are expected in the north of the Presidency, where the season has been particularly favourable. In the central districts and South Arcot the crop suffered slightly from drought in the earlier stages. On the whole the average outturn is estimated at 106 per cent of a normal crop, as against 95 per cent last year.

(*a*) Excluding estimates of sugar obtained from date and palmyra palms (101,000 tons in 1917-18 and 100,000 tons in 1916-17)
(*b*) Excluding estimates of sugar obtained from palmyra palm (85,000 tons in 1917-18. Estimates for previous years are not available)
(*c*) Including Native States

The total yield of raw sugar (*gúr*) from the 2½ million palm trees, which are usually tapped for sugar making, is roughly estimated at 35.000 tons.

Bombay and Sind (**2·6 per cent** of the total area under sugarcane in British India).—The total area is reported to be 113,000 acres (4,000 acres being in Sind and 34.000 acres in the Native States), which is 2 per cent below the area of last year. The total yield is estimated at 320,000 tons (6,000 tons being in Sind and 95,000 tons in the Native States), which is also 2 per cent below the estimate of last year. The crop suffered at first from the prolonged break in July; but later on the rains have been plentiful, and the crop has generally done well, except in places where excessive rains in October and November injuriously affected the crop and postponed the harvest of the early plantations by about a month. The crop in Sind is reported to be fairly good.

Assam (**1·5 per cent** of the total area under sugarcane in British India).—The total area is estimated at 35,000 acres, as against 36,000 acres last year. The total yield is estimated at 30,000 tons, which is 2 per cent above the estimate of last year. In the earlier part of the season the crop suffered from deficient rain. The weather subsequently improved, and the outturn is expected to be favourable. The average outturn for the province is estimated at 97 per cent of the normal, as against 92 per cent last year.

North-West Frontier Province (**1·3 per cent** of the total area under sugarcane in British India).—The total area is estimated at 31,000 acres, which is 3 per cent larger than the area of last year. The yield is estimated at 33,000 tons, which is also 3 per cent in excess of last year's yield. The season was favourable and the outturn is reported to be normal.

Central Provinces and Berar (**0·9 per cent** of the total area under sugarcane in British India).—The total area sown is reported to be 25,000 acres (2,000 acres being in Berar), which is 9 per cent above the area of last year. The total yield is estimated at 31,000 tons (2,000 tons being in Berar), which is 11 per cent above the estimate of last year. The weather conditions were favourable for the crop. The average outturn is estimated at 113 per cent of a normal crop, as against 110 per cent last year.

Imports.—The following figures show the amount of sugar imported by sea from the different foreign countries in the last three official years (April to March) :—

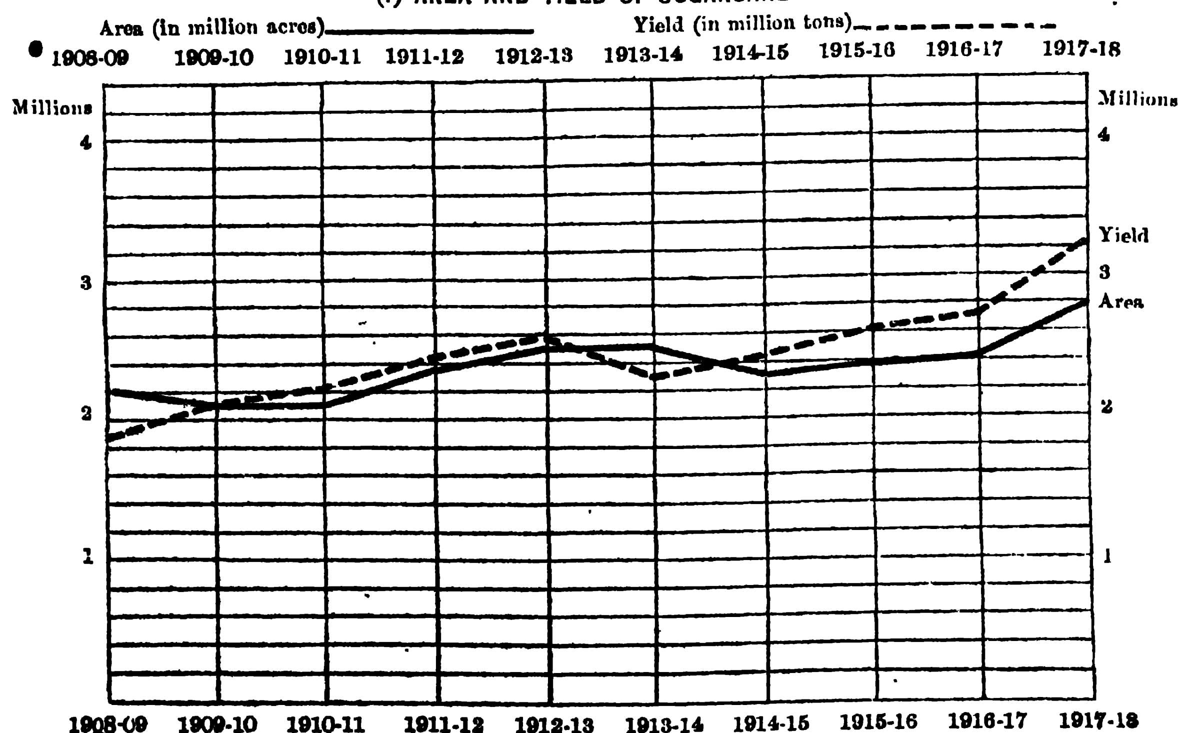
Countries and grade.	1914-15	1915-16	1916-17
	Tons	Tons	Tons
Refined (16 D. S. and above).			
Japan	704	11,507	11,575
Java	312 390	413,793	377,695
Mauritius	81 556	63,996	22,923
Austria-Hungary	21,405	20	...
Straits Settlements	1,752	2,607	14,770
China (including Hongkong)	2,786	13,721	5,862
Germany	103	16	...
Egypt	2,495	3,216	230
Other countries	370	393	146
Total	423,561	509,269	433,201
Unrefined (15 D. S. and below).			
Philippines		...	6,900
Java	4,358	1,224	...
Mauritius	162	5,415	20
Other countries	15	2	2
Total	4,535	6,641	6,922

Prices.—The appended statement shows the prices of sugar at the end of January, 1918, and the average declared value of imports in the same month, as compared with the figures at the corresponding period of the four preceding years :—

End of January	Cawnpore.				Calcutta.				Declared Value.	
	Refined per cwt.		Raw per cwt.		*Refined per cwt.		Raw per cwt.		Refined per cwt.	
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
1914	13	4	5	15	9	3	6	13	8	10
1915	15	0	6	2	15	5	7	0	13	12
1916	17	6	7	13	17	0	8	3	15	10
1917	20	12	7	13	18	9	9	8	17	8
1918	17	11	6	10	13	15†	9	8	14	12

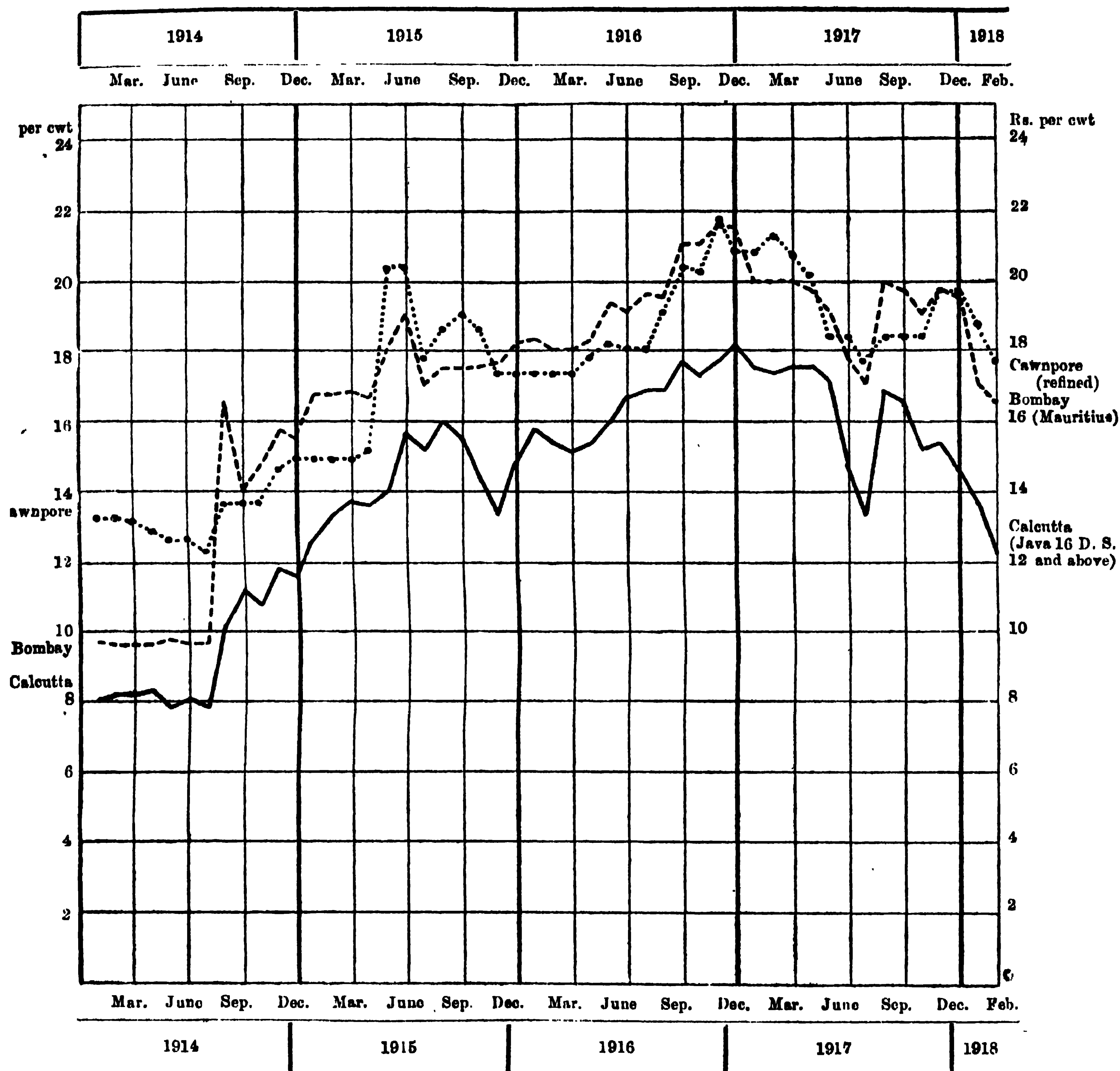
Charts.—Chart I illustrates the present estimates of area and yield with the revised figures for the preceding nine years. The course of the monthly wholesale prices of sugar, imported and country-made, during the past four years, 1914 to 1917, and the first two months of 1918, is illustrated in chart II.

(I) AREA AND YIELD OF SUGARCANE



* Average of Java and Mauritius. † Price of Java (T. M. O.) white only — that of Mauritius sugar not being available.

(II) MONTHLY WHOLESALE PRICES OF SUGAR AT CALCUTTA, BOMBAY AND CAWNPORE



Sugarcane crop in foreign countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that in Paraguay the total area under cane in 1917 is estimated at 15,000 acres, which is the same as in the preceding year. Frosts, locusts and drought recurring in two consecutive years have caused damage to more than half the area planted. In Java and Madura the area under sugarcane in 1917 was 302,000 acres.

From unofficial sources it appears that in Louisiana the weather continues fair and cool, and is favourable for harvesting the crop. The condition of the Hawiian crop is said to be improving. In Cuba the weather conditions have been favourable, and an abundant crop is expected this year. In Porto Rico the crop has been adversely affected by drought, especially in the unirrigated tracts. The world supply is approximately 7 per cent higher than that of last year. The following are the unofficial estimates of the more important foreign producing countries in 1917-18 (the figures in brackets are the production figures of 1916-17) :—Cuba 3,200,000 tons (3,024,000); Java 1,800,000 tons (1,596,000); Hawiian Islands 525,000 tons (579,000); Porto Rico 475,000 tons (449,000); Mauritius 224,000 tons (209,000); Formosa and Japan 450,000 tons (436,000); Australia 265,000 tons (195,000); Argentine 150,000 tons (84,000); Brazil 375,000 tons (300,000); United States (Louisiana and Texas) 227,000 tons (278,000); Mexico 35,000 tons (50,000); Natal 115,000 tons (115,000); and Egypt 100,000 tons (102,000).

G. FINDLAY SHIRRAS,
Director of Statistics.

Final estimate of the Sugarcane crop of 1917-18

Provinces	Area (in acres)			Increase (+) or Decrease (—) in the current year over	
	Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year (1916-17)	Average of preceding five years
				Per cent	Per cent
United Provinces	1,497,000	1,202,000	1,320,000	+24·5	+13·4
Punjab	502,000	414,000	359,000	+21·3	+39 8
Bihar and Orissa	263,000	278,000	264,000	—5·4	—0·4
Bengal	207,000	204,000	225,000	+1·5	– 8 0
Madras	123,000	114,000	92,000	+7·9	+33 7
Bombay and Sind (including Native States)	113,000	115,000	93,000	—1·7	+21·5
Assam	35,000	36,000	39,000	—2·8	—10 3
North-West Frontier Province	31,000	30,000	31,000	+3·3	...
Central Provinces and Berar	25,000	23,000	22,000	+8 7	+13·6
Total	2,796,000	2,416,000	2,445,000	+15·8	+14·4

Provinces	Yield (in tons) of Raw Sugar (gur)			Increase (+) or Decrease (—) in the current year over	
	Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year (1916-17)	Average of preceding five years
				Per cent	Per cent
United Provinces	1,576,000	1,180,000	1,193,000	+33·6	+32·1
Punjab	413,000	348,000	243,000	+18 7	+70·0
Bihar and Orissa	290,000	305,000	285,000	—4 9	+1·8
Bengal (a)	241,000	212,000	254,000	+13·7	—5·1
Madras (b)	295,000	266,000	179,000	+10·9	+64·8
Bombay and Sind (including Native States)	320,000	328,000	231,000	—2·4	+38·5
Assam	30,000	29,000	32,000	+3·4	—6·2
North-West Frontier Province	33,000	32,000	38,000	+3·1	...
Central Provinces and Berar	31,000	28,000	25,000	+10·7	+24 0
Total	3,229,000	2,728,000	2,475,000	+18·4	+30·5

(a) Excluding estimates of sugar obtained from date and palmyra palms (101,000 tons in 1917-18 and 100,000 tons in 1916-17).
(b) Excluding estimates of sugar obtained from palmyra palm (35,000 tons in 1917-18. Estimates for previous years are not available).

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, FEBRUARY 21, 1918.

Final General Memorandum on the RICE crop of 1917-18.

This memorandum is based upon reports received from provinces, which contain 99 per cent of the total area under rice in British India. The statistics of acreage, outturn, etc., refer to all rice crops, both early and late, in all the reporting provinces.

The total area reported is 79,698,000 acres, as compared with 80,080,000 acres, the revised final area of last year. The present figure, therefore, shows a decrease of only 382,000 acres or 0·5 per cent as compared with the area of 1916-17. The total yield is estimated at 35,945,000 tons of cleaned rice, as against 34,791,000 tons, the finally revised estimate of last year, or an increase of 3 per cent. The present estimate of yield is the highest on record.

The season has, on the whole, been favourable, especially for the winter crop, except in parts of Bombay and Sind, where the crop was adversely affected by heavy rain.

Final Estimates

Provinces	Yield		Area		Yield per acre	
	1917-18	1916-17	1917-18	1916-17	1917-18	1916-17
	1,000 tons	1,000 tons	1,000 acres	1,000 acres	lbs.	lbs.
Bengal . Summer	167,000	164,000	375,000	405,000	998	907
Bengal . Autumn	1,641,000	1,372,000	5,076,000	5,048,000	724	609
Bengal . Winter	6,839,000	6,492,000	15,515,000	15,667,000	987	928
Total, Bengal	*8,647,000*	*8,028,000*	*20,966,000*	*21,120,000*	*924*	*851*
Bihar and Orissa Summer	14,000	18,000	39,000	53,000	804	761
Bihar and Orissa Autumn	1,394,000	1,238,000	3,795,000	3,745,000	823	740
Bihar and Orissa Winter	7,581,000	7,552,000	11,964,000	12,460,000	1,419	1,358
Total, Bihar and Orissa	*8,989,000*	*8,808,000*	*15,798,000*	*16,258,000*	*1,275*	*1,214*
Madras	5,899,000	6,017,000	11,554,000	11,516,000	1,144	1,170
Burma	4,637,000	4,575,000	10,702,000	10,570,000	971	970
United Provinces (a)	2,658,000	2,686,000	7,451,000	7,182,000	799	838
Central Provinces and Berar	1,647,000	1,481,000	5,226,000	5,086,000	706	652
Assam . Summer	96,000	84,000	250,000	250,000	860	753
Assam . Autumn	237,000	185,000	836,000	823,000	635	504
Assam . Winter	1,549,000	1,192,000	3,284,000	3,312,000	1,057	806
Total, Assam	*1,882,000*	1,461,000	*4,370,000*	*4,385,000*	*965*	*746*
Bombay (b) Autumn	1,132,000	1,162,000	2,436,000	2,572,000	1,041	1,012
Bombay (b) Spring	14,000	15,000	25,000	27,000	1,254	1,244
Total, Bombay	*1,146,000*	*1,177,000*	*2,461,000*	*2,599,000*	*1,043*	*1,014*
Sind (b)	399,000	504,000	1,086,000	1,280,000	823	882
Coorg	41,000	54,000	84,000	84,000	1,093	1,440
GRAND TOTAL	35,945,000	34,791,000	79,698,000	80,080,000	1,010	973

(a) Includes summer, autumn, and winter rice. (b) Including Native States.

The average yield per acre, it may be noted, works out to 1,010 lbs, as against 973 lbs in 1916-17, 941 lbs in 1915-16, 796 lbs in 1914-15, 855 lbs in 1913-14, 891 lbs in 1912-13, 1,041 lbs in 1911-12, and 1,077 lbs in 1910-11.

In addition to the areas for which particulars are given above, rice is grown in certain other tracts in British India, and the average area so grown for the five years ending 1915-16 has been some 764,000 acres with an estimated yield of 345 000 tons.

The provincial reports are summarised below :—

Bengal (26·6 per cent of the total area under rice in British India).—The total area under *winter* rice is reported to be 15,515,000 acres as against 15,667,000 acres last year, or a decrease of 1 per cent. The total yield is estimated at 6,839,000 tons, which is 5 per cent above that of last year. Since the issue of the second forecast in December, the weather was dry and the season was generally favourable for harvesting. The average outturn for the province is estimated to be normal (*i.e.*, 100 per cent), as against 94 per cent last year.

If the figures for the summer and autumn crops, given in the second forecast issued in December last and reproduced in the appended table, are added to the above estimates, the total area and yield of all kinds of rice in Bengal amount to 20,966,000 acres and 8,647,000 tons, as against 21,120,000 acres and 8,028,000 tons last year.

Bihar and Orissa (21 per cent of the total area under rice in British India).—The total area under *winter* rice is estimated at 11,964,000 acres, which is 4 per cent below last year's area. The total yield is estimated at 7,581,000 tons, showing an increase of 0·4 per cent over last year's yield. A good crop is reported to have been harvested in most districts. According to the estimates of district officers the average outturn for the province works out to 102 per cent of the normal ; but the provincial Director remarks that the outturn has been under-estimated in some districts and that the damage reported to have been done by excessive rain and floods in August was on the whole slight, while material benefit was caused by favourable late rains. He is,

therefore, of opinion that the outturn for the province will be 115 per cent of the normal. The total yield stated above is estimated on this basis.

Adding to the above figures those for the summer and autumn crops, given in the second forecast issued in December last, and reproduced in the appended table, the total area and yield of all kinds of rice in the province amount to 15,798,000 acres and 8,989,000 tons, as against 16,258,000 acres and 8,808,000 tons last year.

Madras (13·9 per cent of the total area under rice in British India).—The total estimated area under rice is 11,554,000 acres, which is practically the same as the final figure for last year. The total yield is estimated at 5,899,000 tons, which is 2 per cent below last year's yield. The season has been generally favourable, especially in Ganjam, Vizagapatam, and the Deccan districts. In Chingleput, the Arcots, and Tanjore the crop was adversely affected by prolonged breaks in the north-east rains, and also by unexpected rains and cold weather at the time of harvest. In the south conditions have been favourable, the crop in the Periyar area being above normal.

Burma (13·3 per cent of the total area under rice in British India).—The total area sown with rice is estimated at 10,702,000 acres, which is 1 per cent above the area of last year. The total yield is estimated at 4,637,000 tons, which is also 1 per cent above the yield of last year. Threshing and winnowing operations are nearing completion in almost all districts. In five districts the crop is reported to be threshing out light; elsewhere the grain is said to be normal. The average outturn for the province is estimated at 95 per cent of the normal, as against 93 per cent last year. The surplus available for export is estimated at 2,700,000 tons of cargo rice, equivalent to 2,287,500 tons of cleaned rice.

United Provinces (8 per cent of the total area under rice in British India).—The total area under both early (autumn) and late (winter) crops is now reported to be 7,427,000 acres, which is 4 per cent above last year's area. The yield is estimated at 2,647,000 tons, which is 1 per cent below the yield of last year. The season, on the whole, was favourable for the rice crop, although the early crop suffered to some extent from deficiency of rain in parts of the province in August, and from excessive rain towards harvest time. The outturn of early rice is estimated at 90 per cent of the normal. The late crop matured well, and its yield is estimated as normal. Taking both crops together the average outturn for the province is estimated at 95 per cent of the normal.

Adding to the above figures, those for the hot weather crop, given in the second forecast issued in December last, the total area and yield of all kinds of rice in the province amount to 7,451,000 acres and 2,658,000 tons, as against 7,182,000 acres and 2,686,000 tons last year.

Central Provinces and Berar (6·4 per cent of the total area under rice in British India).—As reported in the December forecast, the total area is estimated at 5,226,000 acres, which is 3 per cent above the area of last year. The total yield is estimated at 1,647,000 tons, which is 11 per cent in excess of last year's yield. The seasonal conditions were, on the whole, favourable.

Assam (6 per cent of the total area under rice in British India).—The total area under *winter* rice is estimated at 3,284,000 acres, which is 1 per cent below the area of last year. The total yield is estimated at 1,549,000 tons, which is 30 per cent above last year's yield. Weather conditions from the time of transplanting have been excellent, and bumper harvests have been reaped in Sylhet, Lakhimpur, Darrang, and Nowgong; elsewhere the crop was normal, except in the Garo Hills, where it was less by 5 per cent. The average outturn for the province is estimated at 111 per cent of the normal.

If the figures for the summer and autumn crops, given in the second forecast and reproduced in the appended table, are added to the above estimates, the total area and yield of all kinds of rice in Assam amount to 4,370,000 acres and 1,882,000 tons, as compared with 4,385,000 acres and 1,461,000 tons last year.

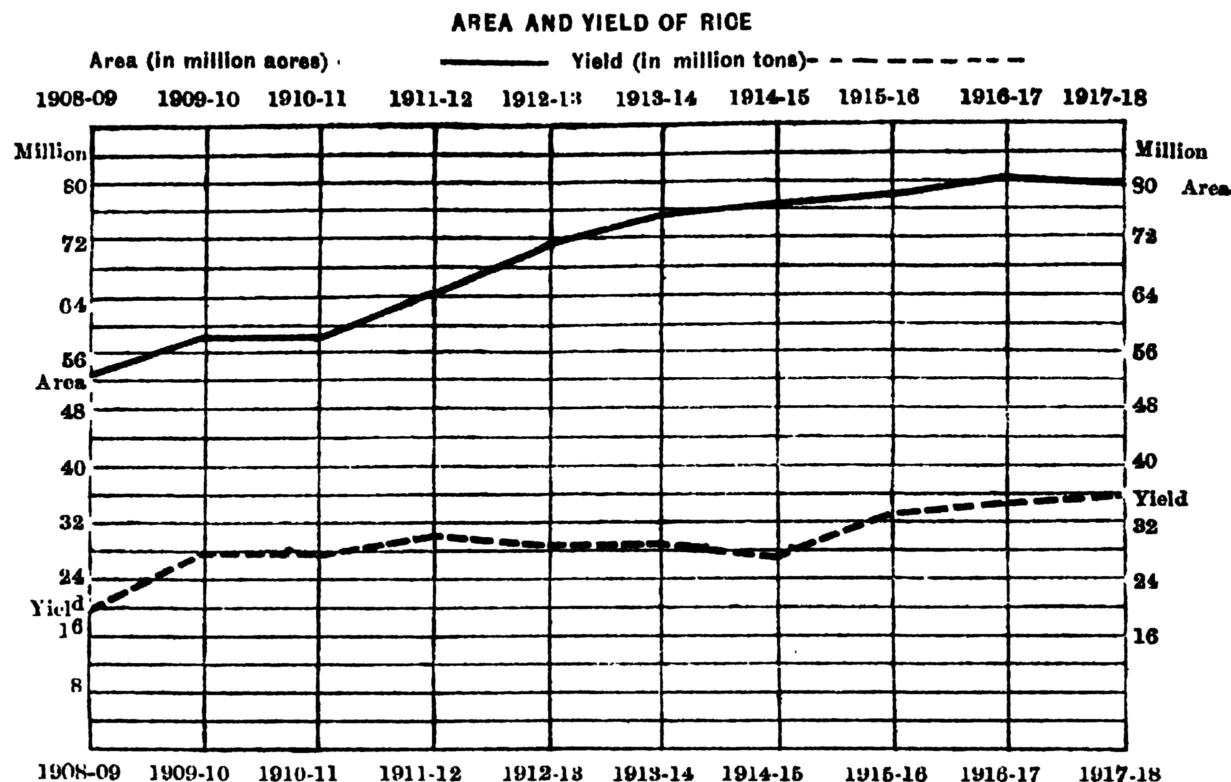
Bombay (2·3 per cent of the total area under rice in British India).—The area and yield of late (spring or *rabi*) rice in the districts of Belgaum, Ratnagiri, and Kanara are estimated at 25,000 acres and 14,000 tons, as against 27,000 acres and 15,000 tons last year.

With the figures for the autumn rice, given in the December forecast, and reproduced in the appended table, the total area and yield of both kinds of rice in Bombay come to 2,461,000 acres and 1,146,000 tons, as against 2,599,000 acres and 1,177,000 tons last year.

Sind (1·4 per cent of the total area under rice in British India).—As stated in the December forecast, the total area sown is 1,086,000 acres (8,000 acres being in the Khairpur State), which is 15 per cent below the revised estimate of last year. The total yield is 399,000 tons, which is 21 per cent below that of last year.

Coorg (0·1 per cent of the total area under rice in British India).—The total area and yield are estimated at 84,000 acres and 41,000 tons, as against 84,000 acres and 54,000 tons last year.

Chart.—The chart below illustrates the present figures of area and yield as compared with those of the preceding nine years.



The **coastwise exports** from Burma to Indian ports in the last five calendar years have been—

	Tons
1913	768,900
1914	1,072,400
1915	1,351,500
1916	1,038,500
1917	738,482

Prices.—The following figures show the price of rice at Calcutta and Rangoon at the middle of February 1918, as compared with the figures at the corresponding date of the preceding four years :—

—	1918	1917	1916	1915	1914
	per cwt. *R a. p.*	per cwt. *R a. p.*	per cwt. *R a. p.*	per cwt. *R a. p.*	per cwt. *R a. p.*
Calcutta (Ballam No. 1).	6 0 0	7 11 10	7 11 10	8 1 4	8 4 0
Rangoon (white) .	3 10 0	3 15 0	3 11 2	3 14 10	4 9 3

Freights.—The figures below show the freights for rice from Rangoon to Calcutta and from Calcutta to the United Kingdom at the middle of February, 1918, and at the corresponding date of the preceding four years :—

— —	1918	1917	1916	1915	1914
	per ton. *s. d.*	per ton. *s. d.*	per ton. *s. d.*	per ton. *s. d.*	per ton. *s. d.*
From Rangoon to Calcutta.	30 8	16 8	23 4	13 4	6 8*
From Calcutta to the United Kingdom.	320 0	290 0	171 0	72 0	20 0

* Subject to rebate.

Rice crop in Foreign Countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that in Japan the total area under rice is estimated at 7,608,000 acres, as against 7,540,000 acres last year. In the United States of America the total area and yield are estimated at 969,000 acres and 667,000 tons, as against 866,000 acres and 816,000 tons last year. In Italy the estimates are 346,000 acres and 503,000 tons, as against 352,000 acres and 511,000 tons last year. In Egypt (Lower) the total area is estimated at 266,000 acres, against 150,000 acres last year. The "*Official Gazette*" of Japan for November 1917, places the rice crop of 1917 at 7,301,000 tons against 7,765,000 tons last year.

G. FINDLAY SHIRRAS,
Director of Statistics

Final Estimate of the Rice crop of 1917-18.

Provinces and States		Area (in acres)			Increase (+) or Decrease (—) in the current year over	
		Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year (1916-17)	Average of preceding five years
					Per cent	Per cent
Bengal	Summer crop	375,000	405,000	353,000	— 7·4	+ 6·2
	Autumn ,,	5,076,000	5,048,000	5,104,000	+ 0·6	— 0·5
	Winter ,,	15,515,000	15,667,000	15,001,000	— 1·0	+ 3·4
Total, Bengal		20,966,000	21,120,000	20,458,000	— 0·7	+ 2·5
Bihar and Orissa	Summer crop	39,000	53,000	44,000	—26·4	— 11·4
	Autumn ,,	3,795,000	3,745,000	3,727,000	+ 1·3	+ 1·8
	Winter ,,	11,964,000	12,460,000	12,653,000	— 4·0	— 5·4
Total, Bihar and Orissa		15,798,000	16,258,000	16,424,000	— 2·8	— 3·8
Madras		11,554,000	11,516,000	10,802,000	+ 0·3	+ 7·0
Burma		10,702,000	10,570,000	9,559,000	+ 1·2	+ 12·0
United Provinces		(b) 7,451,000	(b) 7,182,000	6,134,000	+ 3·7	+ 21·5
Central Provinces and Berar		5,226,000	5,086,000	4,954,000	+ 2·8	+ 5·5
Assam	Summer crop	250,000	250,000	(c)	..	...
	Autumn ,,	836,000	823,000	776,000	+ 1·6	+ 7·7
	Winter ,,	3,284,000	3,312,000	3,201,000	— 0·8	+ 2·6
Total, Assam		4,370,000	4,385,000	...	— 0·3	...
Bombay (a)	Autumn crop	2,436,000	2,572,000	(c)	— 5·3	
	Spring ,,	25,000	27,000	(c)	— 7·4	
Total, Bombay		2,461,000	2,599,000	.	— 5·3	...
Sind (a)		1,086,000	1,280,000	(c)	—15·2	...
Coorg		84,000	84,000	82,000	...	+ 2·4
Total		79,698,000	80,080,000	..	— 0·5	

Provinces and States		Yield (in tons) of cleaned rice			Increase (+) or Decrease (—) in the current year over	
		Current year (1917-18)	Previous year (1916-17)	Average of preceding five years	Previous year (1916-17)	Average of preceding five years
					Per cent	Per cent
Bengal	Summer crop	167,000	164,000	155,000	+ 1·8	+ 7·7
	Autumn ,,	1,641,000	1,372,000	1,549,000	+ 19·6	+ 5·9
	Winter ,,	6,839,000	6,492,000	6,111,000	+ 5·3	+ 11·9
Total, Bengal		8,647,000	8,028,000	7,815,000	+ 7·7	+ 10·6
Bihar and Orissa	Summer crop	14,000	18,000	16,000	— 22·2	—12·5
	Autumn ,,	1,394,000	1,238,000	1,190,000	+ 12·6	+ 17·1
	Winter ,,	7,581,000	7,552,000	6,335,000	+ 0·4	+ 19·7
Total, Bihar and Orissa		8,989,000	8,808,000	7,541,000	+ 2·1	+ 19·2
Madras		5,899,000	6,017,000	4,651,000	—2·0	+ 26·8
Burma		4,637,000	4,575,000	3,948,000	+ 1·4	+ 17·5
United Provinces		(b) 2,658,000	(b) 2,686,000	1,872,000	—1·0	+ 42·0
Central Provinces and Berar		1,647,000	1,481,000	1,280,000	+ 11·2	+ 28·7
Assam	Summer crop	96,000	84,000	(c)	+ 14·3	
	Autumn ,,	237,000	185,000	210,000	+ 28·1	+ 12·9
	Winter ,,	1,549,000	1,192,000	1,272,000	+ 30·0	+ 21·8
Total, Assam		1,882,000	1,461,000	...	+ 28·8	...
Bombay (a)	Autumn crop	1,132,000	1,162,000	(c)	—2·6	..
	Spring ,,	14,000	15,000	(c)	—6·7	...
Total, Bombay		1,146,000	1,177,000	...	—2·6	..
Sind (a)		399,000	504,000	(c)	—20·8	..
Coorg		41,000	54,000	47,000	—24·1	—12·8
Total		35,945,000	34,791,000	...	+ 3·3	.

(a) Including Native States (b) Includes summer, autumn, and winter rice (c) Not available

INDIAN CUSTOMS REVENUE

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	In the eleven months, April to February, of									
	1908-09	1909-10	1919-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18
Sea Customs—Imports										
Special Duties										
Arms, ammunition, and military stores	4,81	4,54	4,58	4,70	5,83	6,03	5,04	5,15	6,90*	4,23*
Coal, coke, and patent fuel (a)	—	—	—	—	—	—	—	—	21	11
Liquors—										
Ale, beer, porter, cider and other fermented liquors	4,76	4,86	2,27	7,31	8,11	7,93	6,36	5,00	6,14	4,44
Spirits and liqueurs	86,18	85,77	96,93	1,02,01	1,02,25	1,08,93	1,02,98	98,40	1,04,94	96,05
Wines	3,61	3,58	5,16	5,27	5,24	5,27	4,10	4,18	5,19	3,78
Opium	3	3	7	6	6	6	4	4	6	2
Petroleum	47,49	41,46	52,52	71,75	62,82	61,82	84,08	65,38	42,15†	33,15†
Silver—										
Silver bullion and coin (b)	60,75	50,79	1,54,21	94,99	95,83	91,61	1,39,05	91,96	13,79	17,04
,, manufactures (c)	—	—	—	—	—	—	—	—	3,35	2,39
Sugar, all sorts (d)	48,15	51,61	57,97	48,74	67,52	87,35	40,91	50,93	1,20,90‡	1,28,63‡
Tobacco (b)	3,19	4,04	26,26	23,22	25,09	26,58	25,23	26,41	42,54	56,61
Duty at 2½ per cent										
Machinery (a)	—	—	—	—	—	—	—	—	9,92	8,49
Metals—Iron and Steel	9,44	9,23	9,19	10,10	10,78	15,16	9,87	8,42	16,85	15,33
Railway plant and rolling stock (a)	—	—	—	—	—	—	—	—	3,52	1,37
Other articles	—	—	—	—	—	—	—	—	3,66	3,88
Duty at 7½ per cent										
Articles of food and drink (excluding sugar and vinegar) (e)	24,21	22,29	23,55	25,49	26,96	28,08	26,70	28,11	48,82	49,57
Raw materials and articles mainly unmanufactured (f)	16,11	14,66	14,51	14 93	17,06	14,63	14,37	13,97	34,66	36,48
Articles wholly or mainly manufactured—										
Cutlery, hardware, implements and instruments	21,27	20,15	23,04	25,33	28,34	33,52	23,86	22,10	37,65	32,68
Metals, other than Iron and Steel	18,82	18,03	21 91	19,11	16,17	27,00	19,61	8,48	10,33	16,42
Cotton manufactures—										
Piecegoods, grey	47,30	55,69	53,45	61,91	79,69	79,07	66,37	56,95	51,20	1,28,58
,, white	25,05	23,69	29,38	34,53	41,04	44,86	35,49	33,34	39,24	1,02,89
,, coloured	31,23	27,69	36,69	39,87	46,74	60,06	36,40	27,20	49,02	1,23,75
Other goods	5,42	5,78	7,23	7,05	8,20	11,27	5,64	4,11	8,04	12,78
Yarn and textile fabrics (other than cotton manufactures) (g)	32,09	26,53	32,16	35,96	39 59	42,08	26,54	26,59	57,02	48,15
All other articles wholly or mainly manufactured (h)	56,35	60,49	72 81	78,20	86,24	97,71	70,78	80,09	1,57,19	1,62,61
Miscellaneous (i)	4,82	5,73	8,22	8,11	10,32	9,38	6,97	7,71	23,57	20,39
Total Imports	5,51,07	5,36,49	7,27,32	7,19,24	7,83,88	8,48,40	7,50,39	6,64,52	8,96,86	11,09,82
Sea Customs—Exports										
Jute (a)—										
Raw	—	—	—	—	—	—	—	—	54,52	§
Manufactured	—	—	—	—	—	—	—	—	48,72	§
Rice	62,17	78,51	1,00,61	1,06,11	1,17,65	1,00,83	68,47	59,88	74,63	§
Tea (a)	—	—	—	—	—	—	—	—	39,41	§
Total Exports	62,17	78,51	1 00,61	1,06,11	1,17,65	1,00,83	68,47	59,88	2,17,28	2,90,70
Sea Customs—Miscellaneous (j)	—	—	—	—	—	—	—	—	6,97	9,19
Land Customs (k)	8,01	9,23	9,34	10,94	12,11	12 90	13,22	12,44	4,98	7,16
Excise duty on cotton manufactures	30,12	31 35	33,94	41,80	45,18	43,51	39,68	37,72	35,94	67,41
,, ,, on motor spirit	—	—	—	—	—	—	—	—	—	25,05
Warehouse and wharf rents (j)	—	—	—	—	—	—	—	—	26	26
Miscellaneous (j)	—	—	—	—	—	—	—	—	2,87	3,23
Grand Total	6,51,37	6,55,58	8,81,21	8,78,09	9,58 82	10,05,64	8,71,76	7,74,56	11,65,11	15,12,82
Provincial distribution of Imports and Exports										
Bengal — Imports	1,76,27	1,92,19	2,28,86	2,52,04	2 66,10	3,00,70	2,59,53	2,39,72	3,12,35	4,34,38
Bengal — Exports	8,22	12,61	17,37	21,86	24,06	15,36	8,76	3,67	1,41,63	2,05,24
Bihar and Orissa — Imports	—	—	—	—	...	...	...	...	...	...
Bihar and Orissa — Exports	—	—	—	—	1,13	96	21	...	...	...
Bombay — Imports	2,08,54	1,99,46	3,29,09	2,73,36	3,09,01	3,11,75	3,01,92	2,49,19	3,37,86	4,00,09
Bombay — Exports	2,18	2,80	1,97	1,42	1,83	2,29	2,44	2,47	6,09	9,38
Sind — Imports	54,79	47,62	63,63	70,29	73,52	81,77	63,89	60,54	84,61	1,06,59
Sind — Exports	2,40	2,41	2,11	2,08	2,87	8,31	2,61	3,22	4,43	4,97
Madras — Imports	50,76	45,15	55,95	60,02	61,15	70,42	67,18	55,59	81,08	90,53
Madras — Exports	8,86	5,99	6,30	7,04	6,34	8,14	9,56	12,39	13,05	9,84
Burma — Imports	60,71	52,07	59,79	63,53	74,10	83,76	57,87	59,48	80,96	78,23
Burma — Exports	40,82	54,70	72,86	73,71	81,92	70,77	44,89	38,13	52,08	61,27

(a) Not subject to duty prior to March, 1916
(b) Figures for the years previous to 1910-11 were shown under "General Import Duties" of the old tariff
(c) Figures prior to March, 1916, are included with "All other articles wholly or mainly manufactured"
(d) Figures prior to March, 1916, were shown under "General Import Duties" of the old tariff
(e) Figures for the years previous to 1916-17 include vinegar
(f) Figures for the years previous to 1916-17 are exclusive of raw silk, raw hemp, and raw flax, which are included with "Yarn and textile fabrics"
(g) Figures for the years previous to 1916-17 include raw silk, raw hemp, and raw flax but exclude haberdashery and millinery
(h) Figures for the years previous to 1916-17 include haberdashery and millinery and coral
(i) Figures for the years previous to 1916-17 represent articles imported by post only
(j) Figures for the years previous to 1916-17 are included under "Land Customs"
(k) Figures for the years previous to 1916-17 represent the old combined head "Land Customs and miscellaneous"
* Exclude the duty collected on explosives, namely, blasting gun powder, etc., at 7½ per cent ad valorem
† Exclude the duty collected on petroleum which has its flashing point at or above 150°F. or 200°F. at 7½ per cent ad valorem.
‡ Exclude the duty collected on confectionery at 7½ per cent ad valorem
§ The publication of the detailed figures has been temporarily discontinued

G. FINDLAY SHIRRAS,
Director of Statistics

H. F. HOWARD,
Secretary to the Government of India

Calcutta, March 7, 1918

REGISTERED No. L. 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915 (5 & 6 Geo. V, Ch. 61).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 5th March, 1918.

PRESENT :

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding* and 59 Members, of whom 54 were Additional Members.

OATH OF OFFICE.

The following Additional Member made the prescribed oath of allegiance to the Crown :—

The Hon'ble Colonel Alfred Joseph Caruana.

QUESTIONS AND ANSWERS.

The Hon'ble Nawab Syed Nawab Ali Chaudhri, Khan Bahadur, asked :—

Recommendations of the Public Services Commission re the Education Department.

1. "Do Government intend taking any action at present on the recommendations of the Public Services Commission affecting the Education Department? If so, from what date is it intended to give effect to such recommendations?"

The Hon'ble Sir C. Sankaran Nair replied :—

"The Hon'ble Member's attention is invited to the published Circular of the Government of India No 866 of the 6th October 1917, which shows that the Government of India have already addressed the Local Governments on the subject. As already explained in the answer given on the 1st March to the Hon'ble Mr. Srinivasa Sastri's question on the Educational Services, the replies of all the Local Governments have not yet been received, and it is not possible at present to indicate a date from which the final decision arrived at will take effect."

[*Nawab Syed Nawab Ali Chaudhri, Khan Bahadur; Sir C Sankaran Nair; Raja Sir Muhammad Ali Muhammad Khan; Sir William Vincent.*] [5TH MARCH, 1918.]

The Hon'ble Nawab Syed Nawab Ali Chaudhri, Khan Bahadur, asked :—

Vacancies in the Indian Educational Service.

2. "Is it intended to let the existing vacancies in the Indian Educational Service stand over *sine die*, or is it intended to fill them by promotion from the Provincial Educational Service?"

The Hon'ble Sir C. Sankaran Nair replied :—

"The Government of India are at present considering, in consultation with Local Governments, proposals for filling the existing vacancies in the Indian Educational Service by promotion from the Provincial Educational Service, or if suitable officers are not available in that Service, then by Indians who are candidates for the Service."

The Hon'ble Nawab Syed Nawab Ali Chaudhri, Khan Bahadur, asked :—

Number of Hindus, Muhammadans and other Indians in the Indian Educational Service.

3. "Will Government be pleased to state the number of Hindus, Muhammadans and other Indians, respectively, in employ in the Indian Educational Service, separately for each Province, and the number which it is intended to admit into that Service?"

The Hon'ble Sir C. Sankaran Nair replied :—

"In reply to the first part of the question, a statement* giving the necessary information is laid on the table.

As regards the second part, as already explained in a reply to a previous question, the matter is at present under consideration in consultation with the Local Governments."

The Hon'ble Raja Sir Muhammad Ali Muhammad Khan asked :—

Persons interned in India.

4. "Will Government be pleased to lay on the table a statement giving the number of persons interned in India, including Burma, their names and the following particulars relating to each case :—

(a) The native place of each interned person

(b) Age.

(c) Profession.

(d) Enactment under which interned.

(e) Date of internment.

(f) Dependants (if any).

(g) Where interned, with name of gaol, if in custody.

(h) What allowance (if any) is given to the interned person.

(i) What allowance (if any) is given to his dependants."

The Hon'ble Sir William Vincent replied :—

"The Government of India have considered the matter, but it is in their opinion sufficient that the relatives of internees should be in possession of information about them, and they do not think that it would be in the public interest that information as to their names and other particulars should be generally advertised as suggested."

* Vide Appendix A.

[5TH MARCH, 1918.] [*Mr. Srinivasa Sastri; Sir Robert Gillan; Sir George Barnes.*]

The Hon'ble Mr. Srinivasa Sastri asked:—

Reserved saloons and carriages for high officials.

5. "(*a*) Will Government be pleased to supply a statement showing the cost to Government in capital and in recurring expenditure involved in the provision of reserved saloons and carriages for high officials?

(*b*) Do Government propose to consider the question of curtailing, while the war lasts, the privilege at present allowed to high officials of travelling in reserved saloons and carriages?"

The Hon'ble Sir Robert Gillan replied:—

"The capital cost of carriages reserved for the use of high officials of Government is R19,67,179. Information regarding the recurring expenditure of these carriages is not available; it has been asked for and will be supplied to the Hon'ble Member when received.

As regards the second part of the question, the Railway Board more than a year ago, in January 1917, in view of the curtailment of passenger services, pointed out to Railway Administrations that, in order to meet actual public requirements and provide as much third class accommodation as possible, everything in the nature of luxuries, such as restaurant cars and reserved accommodation, should be either suspended entirely, or reduced to the absolute minimum; and that upper class accommodation should be reduced to meet actual demands only. They dealt also with the case of railway officers' saloons I may say that railway officers who spend much of their time on the line must have saloons; but a restriction on their use was suggested so as to avoid interference with public traffic, and, as far as local conditions allow, the wishes of the Railway Board have been carried into effect. At the same time, we addressed the other departments of Government and asked that Government officials desiring to have special carriages taken by mail or passenger trains should consult beforehand the Agents of the railways by which they intended to travel as to the trains which it would be most convenient for them to use from the point of view of railway working. Finally, steps have been taken to limit the running of special trains to cases where they are really necessary. The Hon'ble Member will see therefore that the matter has been very carefully considered, and the Government do not feel that it is desirable to go further in the direction of curtailing the use of facilities which are not privileges, but which are provided in the interests of the public service."

The Hon'ble Mr. Srinivasa Sastri asked:—

Memorials from sorters of the Railway Mail Service.

6. "(*a*) Have the sorters of the M. Division of the Railway Mail Service submitted through the regular channel to the Director-General of Posts and Telegraphs memorials setting forth certain disabilities and grievances?

(*b*) Will Government be pleased to state whether any, and, if so, what orders have been passed on these memorials?"

The Hon'ble Sir George Barnes replied:—

"The answer to the first part of the Hon'ble Member's question is 'yes.'

With regard to the second part orders have not yet been passed on these memorials. Before they were received the Director-General, Posts and Telegraphs, had however already issued orders for the general improvement of the pay and prospects of the Railway Mail Service. The average pay of sorters has been raised by a uniform rate of one rupee, with effect from the 1st February 1918, and, under the order already passed, further improvements will be made in the next financial year in the average pay of sorters of the M. Division as well as of other Divisions. One-third of the sorters on Rs. 20, which is the lowest grade, have been promoted to the next higher grade, Rs. 30, with effect from the 1st January 1918; and in the next financial year the minimum pay of sorters will be raised from Rs. 20 to Rs. 25; paid probationers will receive Rs. 20 instead of Rs. 15. These improvements represent an additional expenditure of Rs. 9,660 a month."

[*Mr. Kamini Kumar Chanda; Sir William Vincent; Mr. Surendra Nath Bannerjea*] [5TH MARCH, 1918.]

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Hunger strike at the Alipore Central Jail.

7. "(*a*) Is it a fact that 20, or any other number of, State prisoners or detenus at the Alipore Central Jail have gone on hunger strike on the following among other alleged grounds :—

(*i*) being kept in solitary cells, in some cases for days together;

(*ii*) being deprived of the liberty of talking to anybody;

(*iii*) being deprived of the right of reading newspapers, current periodicals and books;

(*iv*) their communications and complaints being stopped;

(*v*) their inability to meet the barest necessaries of life;

(*vi*) being banished to, and detained in, uncongenial and unhealthy places;

(*vii*) being insulted, threatened and subjected to torture extending even to emasculation.

(*b*) Will Government be pleased to state how the matter was dealt with in each case? Was any inquiry made? It so, by whom? Will Government be pleased to publish the result of inquiry in every case?

(*c*) Is it a fact that friends and relations of the prisoners offered to meet them in the Jail, and advise and use their influence with them to take food? If so, in how many cases? And in how many cases was any facility granted to such friend or relation?

(*d*) Is it a fact that the persons who went on hunger strike were transferred wholesale from the Central Jail, Alipore, to places outside Bengal, rendering access to them by their friends and relations difficult?

(*e*) Will Government be pleased to consider the propriety of appointing a Committee with an adequate non-official element to inquire into and report on the allegations made by the said persons as the grounds for their hunger strike?"

The Hon'ble Sir William Vincent replied :—

"Altogether 20 prisoners went on hunger strike. Three of them gave up the strike practically at once, and almost all the others have done so since They made no representation to Government, but each one of them was interviewed separately by the Inspector-General of Jails, Bengal, and by the Additional Secretary to the Government of Bengal. Each of them stated definitely that he had no complaint to make regarding his treatment in jail, and that he struck solely as a protest against his incarceration. The strike was clearly the result of a combination, and to break this combination 14 prisoners were sent to other jails Relatives of the prisoners were given every possible facility for seeing and reasoning with them whether at Alipur or elsewhere. Government do not propose to appoint a Committee of inquiry into this matter."

The Hon'ble Mr. Surendra Nath Bannerjea asked :—

Hunger-strikers in Bengal.

8. "Will Government be pleased to state—

(*a*) why the hunger-strikers, or at any rate some of them, were removed from Bengal?

(*b*) were any statements taken from the hunger-strikers as to their reasons for the strike?

(*c*) if the answer is in the affirmative, will Government be pleased to lay the statements on the table?"

The Hon'ble Sir William Vincent replied :—

"The Hon'ble Member is referred to the reply given to the questions put by the Hon'ble Mr. Kamini Kumar Chanda on the same subject."

[5TH MARCH, 1918.] [*Mir Asad 'Ali, Khan Bahadur; Sir William Vincent; Sir William Meyer.*]

The Hon'ble Mir Asad Ali, Khan Bahadur, asked:—

Mussalmans interned in India.

9. "Will Government be pleased to lay on the table a statement showing the following particulars as regards the Mussalmans interned in India, including Burma:—

(*a*) the total number interned;

(*b*) the name, birthplace, age and profession of each interned;

(*c*) the enactment under which each was interned;

(*d*) the date as well as the period of internment;

(*e*) the place of internment and where the interned person is confined in jail, the name of such jail, and

(*f*) the amount of allowance given to (*i*) the interned, and (*ii*) his dependants, if any."

The Hon'ble Sir William Vincent replied:—

"The Hon'ble Member is referred to the reply given to the question put by the Hon'ble Raja Sir Muhammad Ali Muhammad Khan on the same subject."

THE INCOME-TAX BILL.

11-15 A.M.

The Hon'ble Sir William Meyer:—"Sir, I beg to present the Report of the Select Committee on the Bill to consolidate and amend the law relating to Income-tax. It is not usual to make a speech on such occasions, but I should like, with your permission, to say a few words in supplementary explanation of the most important alteration the Select Committee has made in the Bill, that is, in respect of the period of assessment

"In the Bill as introduced we went frankly on the principle that it would be convenient alike for Government and the assessee, especially now that we have to ascertain a man's taxable income from all sources and graduate the varying rates in Schedule I of the Bill accordingly, that he should be taxed in year B with reference to his actual income in the preceding year A. This procedure has, however, evoked considerable opposition from the representatives of the commercial community, and I indicated in my speech introducing the Bill that we would consider in Select Committee any practical suggestions for its amendment in this and in other respects. We have, therefore, decided, in deference to the criticisms made, to accept the principle that a man's final assessment in respect of any year shall be with reference to his actual income in that year. I say final assessment, because it is obvious, as I indicated in my introductory speech, that a man's actual income cannot be known till after the year has expired. It, therefore, becomes necessary to have a provisional as well as a final assessment The provisional assessment will be made contemporaneously in regard to income taxed at the source, that is, salaries and securities, as provided for in clause 15. Income of other kinds will at the outset be provisionally assessed with reference to the assessee's returns of the previous year; and when these returns are presented and adjudicated on, we shall have available the amount of income to be provisionally taxed and the graduated rate to be applied thereto.

"Then, when the assessee is able to produce returns as to his actual income for the year, a re-assessment will be made as provided in our new clause 19, which may result either in refund to the assessee of an excess amount previously paid on the provisional assessment, or in a further payment by him to Government by reason of the inadequacy of the provisional assessment. This remedies the patent defect of section 33 of the existing Act, to which I referred in my introductory speech, which allows, in certain circumstances, a remedy of this sort to the assessee as against the Government, but gives no

[*Sir William Meyer.*] [5TH MARCH, 1918.]

corresponding remedy to Government, as trustee of the community, against him if an assessment based on the actuals of the year preceding proves to be inadequate. As I said then, people cannot have things both ways in this manner, and, I think, it will be admitted that if there is to be re-adjustment, it must tell in favour of the community as well as against it.

"That a certain amount of income improperly escapes taxation under the present system will, I think, be clear from the following extracts from a letter written by an Indian gentleman in Bengal who was formerly concerned with the income-tax administration. He says there—

'While the Sara (now the Hardinge) Bridge was under construction, very large contracts for earthwork were given out to some up-country men—many of whom made as much as Rs. 50,000 to Rs. 1,00,000 of net profit in a year, and then having finished the work left the place not doing any business at all next year... ... Then, again, I found that in an exceptionally favourable year, enormous profits were made in jute, but in the following year I found the business fall, and we had to refund to people who had been assessed on the profits they had made in an exceptional year.'

"These extracts show conclusively that if you are to assess equitably, you must have better provision than the existing law allows.

"Taking three consecutive years—A, B and C—the procedure now contemplated will be—

(1) In year B provisional taxation with reference to information furnished in respect of year A.

(2) In year C final assessment for year B with reference to information then furnished, and provisional assessment for year C in accordance with the same statistics That is, the same set of returns will serve for final assessment in respect of year B and provisional assessment in respect of year C.

"Ordinarily, therefore, there will be a running account between Government and an assessee, any payments to or from him required with reference to his final assessment for year B being made in connection with the provisional assessment for year C.

"It may be, however, that an assessee dies without leaving a business successor, or becomes insolvent, or otherwise winds up his business. In these cases, we provide for settlement of the account as quickly as possible under the second proviso to clause 19

"We also, in the first proviso to this clause, lay down that no re-adjustment shall be made thereunder in respect of income-tax assessed or paid before the passing of this Act. That is, since the Bill will, we hope, come into law on 1st April next, we shall not apply the provisions which would otherwise enable a final re-assessment to be made for 1917-18 if such assessment would be to the disadvantage of the assessee or would give him any further right which would not accrue under section 33 of the existing Act. The proviso in clause 53 of the Bill, as it now stands, covers rights at present exerciseable under section 33. We want, that is, to avoid any appearance of retrospective action in a direction which the present law did not contemplate. But in 1919-20 there will, of course, be a final re-adjustment as provided by the Bill in the case of incomes provisionally assessed in 1918-19 with reference to the returns of the previous year.

"I may add that, for the sake of simplicity, we do not propose to make this provisional and final assessment procedure applicable to the small people who will be subjected to summary assessment under Chapter III of the amended Bill, that is, men whose taxable income is between Rs. 1,000 and Rs. 2,000. In their case, the summary assessment will be made by the Collector on the best information he can procure.

"I may mention, too, in connection with assessment under clauses 18 and 19 that some of our Indian colleagues on the Select Committee suggested that the Collector should be directed to accept certificates by a chartered accountant. It was decided, however, that no such absolute direction could be given though the Collector would naturally attach much weight to a certificate

[5TH MARCH, 1918.] [*Sir William Meyer; Sir William Vincent; Mr. Ayyangar.*]

of the kind, and departmental instructions directing such weight to be given will be issued.

"Lastly, my friend Mr. Sarma raised a point as to parties being able to appear by Counsel in proceedings under this Bill concerning their assessments. I understand that in most Provinces this is already allowed; but I propose to address Local Governments departmentally on the subject, in view to the alleviation of any grievances which may exist on this score.

"The Bill will, I may say, be taken into consideration on the 14th instant".

THE CINEMATOGRAPH BILL.

The Hon'ble Sir William Vincent:—"Sir, I move that the Report of the Select Committee appointed to consider the Bill to make provision for regulating exhibitions by means of Cinematographs be taken into consideration. The Report of the Select Committee is a unanimous one, and I do not propose to detain the Council for any time over it. There are, however, a few points to which, I think, I should advert. It will be observed that a sub-clause has been added to clause 1 providing that the Act shall come into effect from such date as the Governor General in Council may prescribe. Some fear was expressed that the premature introduction of the Bill might cause hardship to those engaged in the cinematograph business. Well, in answer to that, I am prepared to give an undertaking that, provided something totally unforeseen does not occur, say a terrible fire, which would necessitate immediate action, the Bill will not be brought into force earlier than the 1st of July. We did not insert that date in the Bill, because it is just possible, though I hope very improbable, that the machinery and the regulations for giving effect to the provisions of the Act may not be ready by then. 11-21 A.M.

"The Council will also observe that clauses 7 and 8 have been modified; the reasons for the amendments are sufficiently stated in the Report of the Committee, and I need say no more on the point. I ought, however, to draw attention to clause 9, the main intention of which is to enable Local Governments to exempt, subject to any safeguards or restrictions that may be essentially necessary, casual cinematograph entertainments at marriage festivals, private entertainments and the like, from the provisions of the Act. Local Governments will be addressed on this point by the Government of India, and their attention invited to the advisability of providing for such cases.

"Clause 10 of the Bill which gave power to the Government to apply the provisions of the Act to other spectacular and dramatic performances has been omitted by the Select Committee for the reasons stated in the Report.

"With these remarks, Sir, I commend the motion to the favourable consideration of this Council.

"The motion was put and agreed to."

The Hon'ble Mr. Ayyangar:—"Sir, I beg to move that in clause 7, sub-clause (*2*), for the words 'a film is suitable for public exhibition,' the words 'the exhibition of the film will not be punishable under section 124-A or 153-A of the Indian Penal Code, or is not objectionable on the ground of indecency' be substituted. 11-26 A.M.

The section as amended would run thus;—

'If any such authority after examination considers that the exhibition of a film will not be punishable under section 124-A or 153-A of the Indian Penal Code, or is not objectionable on the ground of indecency, it shall cause the film to be marked in the prescribed manner.'

"While in the Objects and Reasons of the Bill it is stated that this Bill is intended to prevent the presentation of improper or objectionable films, there is not a word in the Bill itself to indicate what is improper and objectionable for the purposes of this Act. If my amendment be not adopted, then it would mean something like giving a blank cheque to the executive to deal with the censoring of films. It may be said that the rules to be framed hereafter will

[*Mr. Ayyangar.*] [5TH MARCH, 1918.]

deal with the nature of the films that are to be passed, but I should contend that the rules are intended to work out the law we make, and not to lay down the policy for us. Besides, when the Act does not work satisfactorily, we can bring in an amendment, but an amendment of the rules can be done, I believe, only by a resolution in the Council in an indirect way. It has been said that this Bill is brought with a view to prevent improper and obscene exhibitions. In my amendment I have gone a step further and suggested that other films too which may incite the commission of offences under 124-A and 153-A must be censored. Though these offences after commission may be taken cognizance of by the sections of the Penal Code referred to, since this Bill is specially designed for controlling of cinematographs, I think it better to include the provision of those sections in withholding licenses for such films. Evidently by section 7, sub-clause (*1*) of the Bill, by restricting a certificate for a film to any specified area, *i.e.*, by prohibiting a film in one part of a Province and allowing it for the other parts, the offences under these sections which will depend upon local conditions are contemplated; otherwise if it should be only for obscenity or indecency, then it is the same everywhere and would come under section 292 of the Indian Penal Code.

" Since there is the necessity for guarding against the special danger that would be caused by exhibiting films such as the different campaigns in the war against Turkey in a Mohomedan centre, I have specially put in that if it is likely that the film exhibited would come under provisions of section 153-A of the Indian Penal Code, then it is better to restrict the film before exhibition. When under the guise of supplying news we have seen news-agencies sending forth long telegrams of flimsy witnesses exaggerating scenes of atrocities committed by one community against the other, the exhibitors of cinematographs will certainly be tempted to the manufacturing of such films as are likely to set one community against the other. Such films should be suppressed with a strong hand.

" On the other hand, there is the likelihood of this Bill working unnecessarily harshly, and any film that may not suit the taste of any censoring officer will be prohibited. I contend that it must be made clear that the censoring of a film should be on strong political or moral grounds, and the Censor may be required to state why he considers any film objectionable. A few years ago there was an incident of a film of a boxing match between a Johnson and a Jeffrey being proscribed in South Africa or America, simply because it portrayed the black Johnson defeating the white Jeffrey. When films advertising the valour of others are being freely admitted, that of the black Johnson alone need not be taken exception to and his being advertised need not be unjustly restricted. There was another incident of a 'gold rooster film' being prohibited in which a child in spite of all the obstacles placed in its way manages to go and play with a Negro boy and make common cause with him. I believe this Bill may not be used for censoring films on such silly grounds as are implied in these and other instances.

"Again, objection was taken to staging certain dramas not on account of any obscenity or immorality therein, but because somebody read some political or other allegorical meaning into the stories. The London 'Times' took exception to certain stories from the 'Mahabaratha' and the 'Ramayana' such as the 'Keechaka Vadha' and the revivifying of 'Ahalya' because some one was ingenious enough to suggest that these were caricatures or inuendos, that the bad characters suggested men in high authority and the oppressed suggested India. Any real attempt at libellous political caricature should certainly be put a stop to. But we should understand that any episode in ancient or modern literature may, if a man is ingenious enough, be squeezed to give some objectionable allegorical meaning. Simply because some biased theatrical or cinema company twists these plays in the manner mentioned, it would be unjust to censor these exhibitions outright. The 'Keechaka Vadha' and similar stories form part of the sacred literature of the Hindus, and very great indignation is felt when any such spectacular exhibitions are proscribed.

[5TH MARCH, 1918.] [*Mr. Ayyangar; Sir William Vincent.*]

"I would therefore by my amendment define what will be unsuitable. By 'indecency' in my amendment, I mean the same thing as obscenity in section 292 of the Indian Penal Code subject to the exception of religious plays and literatures. Three years ago there was a case of religious literature by name 'Kavadi Chinthu' being proscribed at Madras, and the order subsequently withdrawn after representations to the Local Government that this book came under religious literature. I hope such scenes as the 'Raslila' of Sri Krishna if represented will not be prohibited by this Act, and I may add the aspersions already cast on this subject by the gazetteer of the Muttra District has created a profound indignation among the Hindus.

"With these words I beg to move my amendment."

11-30 A.M.

The Hon'ble Sir William Vincent:—"I am afraid, Sir, that I cannot accept this amendment. The Bill was very carefully considered by a Select Committee on which the non-official Members of this Council were strongly represented, and no such objection as that now made was then put forward. But my real objection to the proposal is this, that the words which the Hon'ble Member proposes to substitute for those now in the Bill are not sufficiently comprehensive, and that the acceptance of this amendment would impair the utility of the measure. There are, in my judgment, and, I hope, in the judgment of the Council too, many cases in which films might be unsuitable for exhibition, though they would not come within the mischief of the clause as the Hon'ble Member proposes to modify it.

"For instance, there might be films which would be offensive to the religious feelings of some community—that has happened in the past—the exhibition of which it might be desirable to prohibit. Similarly, there might be films discouraging recruiting or prejudicial to the conduct of the War; for instance—and this is quite a possibility—films illustrating some success of our enemy's in a manner which the military authorities considered undesirable. Then there might be films giving information which the military authorities similarly would not wish to have published in a picture. Again, there might be films which might have a very depraving effect upon the morality of children, or which might debase the public taste quite apart from their being indecent. It is well known that the influence of particular films upon children has been, as I stated in my opening speech in September, the subject of severe comment in England. None of these films would come within the mischief of the clause as the Hon'ble Member seeks to amend it. He has referred to an official Censor who might exercise his powers arbitrarily. I took some pains to explain, when I introduced this Bill, that the authority which will examine these films will not consist of one man, and that there will be a strong non-official element on it; and I think that there is therefore the less reason for restricting the discretion of this Board. As I say, if you make a definition which is not sufficiently comprehensive, you may be doing a very great deal of harm. And it would be most unfortunate not to give this Board the fullest power to prohibit films which might be injurious to children or offensive to others.

"For these reasons I am afraid I cannot accept the amendment on behalf of Government."

11-33 A.M.

The Hon'ble Mr. Ayyangar:—"Sir, I do not object to the censoring of films that are objected to by the Military authorities. I merely want to define the subject more clearly; and, as I have brought this to strengthen the hands of the Government, I want the Government to accept my simple suggestion......"

The Hon'ble Sir William Vincent:—"I have already explained that I cannot accept the amendment on behalf of Government."

The Hon'ble Mr. Ayyangar:—"If the Military authorities object to it, I do not press for this. It was only to define what we meant by this Act that I put forward my amendment. We should know what we are about by this Act."

[*The Vice-President; Mr. Ayyangar; Mr. Khaparde.*] [5TH MARCH, 1918.]

The Hon'ble the Vice-President:—"Does the Hon'ble Member wish to press his amendment?"

The Hon'ble Mr. Ayyangar:—"If the Government are not for it, I do not want to take votes. We know the result."

The Hon'ble the Vice-President:—"Then I take it that the Hon'ble Member withdraws his motion."

The motion was, by leave, withdrawn.

11-34 A.M. **The Hon'ble Mr. Khaparde:**—"My amendment, Sir, reads like this:—

'That in clause 7, sub-clauses (3), (4) and (5), for the words 'Local Government' the words 'High Court of the Province' be substituted.'

I put in this amendment because I look upon this Bill—and I hope this Council will also look upon this Bill—as a limitation sought to be imposed upon the liberties of the people. We all know that everybody can say what he likes, but he should not offend against section 499 of the Indian Penal Code. That is, he can say what he likes, but he should not defame anybody. Similarly, there are limitations of all sorts imposed all through the Penal Code, which makes this further limitation unnecessary, as one of the Judges has expressed it in the opinions circulated with the Bill; because all seditious matters, all matters which are likely to set one community against another, are already covered by section 153A and other sections of the Indian Penal Code.

"The intention of the present Bill is that nobody shall exhibit any picture by means of a cinematograph unless permitted to do so by the licensing authority; and then the license is to permit certain things only under these rules. Well, I find that the word 'suitable' used in this clause has not been defined in any other part of the Bill. Then supposing the licensing authority prohibit the exhibition of a film, the Bill provides that the appeal shall lie to the Local Government. My amendment proposes that, in place of the Local Government, the appeal should lie to the High Court. This amendment, I submit, is very necessary for this reason, that the action being more or less confined to the Magistracy, and, any special agency that may be brought into existence, the discretion vested in them is very liable to be abused. The word 'suitable,' as I have said, is not defined at all. What may appear suitable to one person may not appear suitable to another, and there is a great deal of room for the play of personal impressions in that matter. The appellate authority, really speaking, should be the High Court, which is in a better position to exercise discretion. I do not know exactly how the appeal allowed by the Act, as it stands, will work in this matter, whether there will be any discussion with the Local Government, or whether it will be merely by a petition presented by the aggrieved party, and either granted or refused. So, I submit, that it is very necessary in this particular case, more especially as the word 'suitable' is not defined, that the appeal should lie to the High Court In the case of an order under the Criminal Procedure Code for security, the appeal lies to the High Court—not exactly an appeal but a proceeding which comes very close to an appeal. It provides that the matter can be argued out and considered Now, in this particular instance, I think that similar discretion should be given; or, rather, that the discretion should be taken away from the purely executive officers and vested in the High Court. In the first instance, the District Magistrate or the licensing authority will either grant or refuse an application. If they grant it, the matter ends there. If they refuse it, then the aggrieved party will have, under my amendment, the power to go to the High Court and say that this discretion has been wrongly exercised. It would not be a matter of considering any evidence at all. Usually in matters of this kind there is not much

evidence to be considered or adduced on either side. It will practically always be a question as to whether, under the circumstances that exist and are known to exist, the order deserves to be executed or does not deserve to be executed. The discretion, I submit, would be better vested in the High Court than in an executive officer. Under the Criminal Procedure Code, the same thing happens when a security is demanded from a Press, and it is the High Court which decides whether it shall be paid or not.

"There is a further reason why I press this amendment, and that is that, in matters where the liberty of the subject is to be curtailed, I believe it has always been the rule—at least so far as I know—it is rightly considered that the final decision should rest with a Court of Law. Under this Bill it would be in the power of a District Magistrate or in any other licensing authority to take away the liberty of a person to exhibit what particular pictures he likes, and this taking away of the liberty of the people should always pass through a Court of justice. In England, such matters are often settled by compromise. In India, there would be no compromise of this kind. I believe it will be simply an application made by a person who undergoes the expense of getting out the film and making all the arrangements for the exhibition; and, supposing the application is refused after he has spent a good deal of money already on it, it would be rather hard on him that he should have to depend entirely on one word issued probably without even a hearing. So, I submit, that my amendment does not make the Act unworkable; in fact it makes the Act more workable and more acceptable. The discretion to determine the meaning of the word 'suitable' under the circumstances as they arise is rather a great power, a high jurisdiction as I should say, to define a word which is not defined by law; and then that it should be vested in one particular individual, or even in a small group of individuals, I humbly submit, is very objectionable, more especially because, though in the executive branch of the Service there are very able people and very clever men, still they do not possess judicial experience and training that is gained by practice and by patient hearing in a matter of this description. My proposal, therefore, is that all appeals from individuals who have the power to grant permission for the exhibition of cinematographs should lie to the High Court. If it is thought that appeals would be a little difficult, and that revision petitions might be substituted, as they are under the Criminal Procedure Code, I would submit that in the Criminal Procedure Code there are distinct grounds set forth as to when an appeal would lie and as to when a revision petition would lie; in cases under this Act there are no specific grounds, and therefore an appeal would be better than a revision petition. I have also proposed that clause (6) of this section should be omitted altogether................"

The Hon'ble the Vice-President:—"I shall be glad if the Hon'ble Member will treat his amendments separately. I will put them separately to the Council."

The Hon'ble Mr. Khaparde:—"In that case, these are the remarks which I have to offer on this amendment."

11-45 A.M.

The Hon'ble Sir William Vincent:—"Sir, I regret I am unable again to accept this amendment. My view is, and, I think, the view of many in this Council will be that the question whether a film is suitable for public exhibition or not is scarcely a matter for judicial decision. I also apprehend that the acceptance of the proposed amendment would involve considerable expense, delay and inconvenience to everybody. I would remind the Council that it is not in the power of the Local Government under this section to set aside the order of a licensing authority where a license has been granted; where a body consisting of a large number of non-officials and officials has certified that a film is fit for exhibition there the matter ends. It is only when they have refused to certify that an application will lie by the person

[*Sir William Meyer; Mr. Khaparde.*] [5TH MARCH, 1918.]

aggrieved under section 7 (3). I will deal with 7 (4) and (5) later. Now, I do not think that the Hon'ble Judges of the Court would have before them the information or materials necessary for a proper decision as to whether a film was a suitable one or not. I doubt, also, whether they would be at all willing to undertake the duty of deciding such a point. I remember the remarks of Mr. Justice Stephen in a somewhat celebrated case of an analogous character under the Press Act, namely, in which he said that the Court had not the materials before it or the information to enable them to decide the question referred to them.

"Well, the Hon'ble Member has said that the liberty of the subject is curtailed, and therefore there should be an appeal to a judicial authority. I aver that the liberty of the subject is not really curtailed, and I must demur to the allegation that in such cases there is any question of a right of appeal to a judicial authority. So far as I am aware there is no precedent for such an appeal, nor is there in England any appeal whatever. Again, though in many of our Acts the authorities are authorised to impose particular restrictions on such things as public processions in towns and so on, I do not know of any case in which a right of appeal to the High Court is given. My view is, as I have said, that if we ask the Court to decide questions of this kind without evidence, we shall be placing them in an impossible position and, if a decision on these appeals is to be delayed until the evidence is forthcoming and affidavits filed, and so on, the maximum amount of delay, expense and inconvenience will be caused. I would remind Hon'ble Members again that the Boards constituted under the Act will not be Boards of one man, but comprise a number of non-officials. I really think, therefore, that the fears of the Hon'ble Member are somewhat exaggerated. It is quite true, however, that under clauses 4 and 5 action may be taken as regards particular Provinces by a District Magistrate. Even in such cases the order is not, I submit, a judicial but an executive one. In such circumstances, the proper authority to whom an appeal should lie is the Local Government, and *not* the High Court."

11-48 A.M.

The Hon'ble Mr. Khaparde:—"Sir, It has been said that this does not refer to the liberty of the subject. I humbly submit, with due deference to the opinion of the Hon'ble the Home Member, that it does curtail the liberty of the subject. As I understand the word 'liberty' in British India and elsewhere, it is that you are entitled to do what you like to do unless it is prohibited by law or is believed to be injurious to others. Now, in this particular instance, the person who has chosen to invest his money in the purchase of a film does so in the expectation of being able to exhibit it either for his own private entertainment or the entertainment of his friends or for the purposes of its public exhibition for profit. Now, if a person tried to do this, his liberty is to this extent curtailed in that he could not do so unless with the permission of the Magistrate; to that extent there is curtailment of his liberty just as in the case of publishing, printing and so on.

"Well, then, as to the contention that was raised about the creation of a Board, in the Bill at any rate there is no indication of this Board so far as I can see. It may be that there is a Board intended, and that the constitution of that Board might be a matter for great congratulation so far as I am concerned; but I should like to see some provision about that in the Bill itself. If it springs up under executive orders the matter is something which at present is not before the Council, because the rules themselves are not before us; we only give power to the Local Governments to frame rules, and what those rules will be and how they will work is a matter entirely at present beyond the knowledge of the Council so far as I can see. Therefore, I submit that the High Court is the proper place where the liberties of the subject will be considered, and is also the proper place where limitations tried to be imposed on that liberty are likely to be best considered. The objection that the High Court would not have information is rather a double-edged objection. I should think that if the High Court is not placed in possession of sufficient

[5TH MARCH, 1918.] [*Mr. Khaparde; Sir William Vincent.*]

evidence, how is it going to reach the executive authority to enable them to judge? Information, if it is to be information, would have, I believe, to be in writing, and could always be produced before the High Court, so that the materials on which the Magistracy would act would always be available for the High Court. So, in these circumstances, I submit that the proper authority to hear appeals would be the High Court as in the case of the Criminal Procedure Code, and not the executive authorities who have already decided the matter one way or the other. I wish the amendment put to the vote.

The amendment was put and negatived.

The Hon'ble Mr. Khaparde :—" The second amendment which I have the honour to move is that sub-clause (*6*) of clause 7 be omitted. It runs as follows :—

'(*6*). The Local Government may of its own motion, by notification in the local official Gazette, direct that a film covered by a certificate valid in the Province shall be deemed to be an uncertified film in the whole or any part of the Province.'

" __, object is two-fold; in the first place action having been taken by a District Magistrate or a licensing authority, it appears unnecessary to give this further power to the Local Government, and, in the next place, supposing a license is granted and a person is permitted to exhibit a cinematograph in one part of the Province, if it is not allowed in another part, it would not be right. That looks a difficult point to work. It appears likely to be difficult in this way. In a matter of this kind it is necessary not only to be right, but one must appear to be right. Further, these reports are not based on personal knowledge; a Local Government must act on information supplied and that information is not tested by cross-examination; there is no counter evidence; the whole thing will be decided more or less on paper. There is therefore a chance of injury being done. I therefore submit that this power which it is proposed to give to the Local Government should be withdrawn altogether."

11-55 A.M.

The Hon'ble Sir William Vincent :—" Sir, I am in an unfortunate position to-day. I should be very glad to accept some of these amendments, but I am quite unable to do so without really injuring the Bill. If, however, I explain to the Council what the intention of this sub-clause is, I think they will agree that there really is no reason for omitting it. Under sub-clause (*5*), which the Hon'ble Member does not propose to touch, the Local Government may on the report of a District Magistrate direct that a particular film shall be deemed to be an uncertified film in the whole of the Province. That sub-clause the Hon'ble Member does not attack, he attacks sub-clause (*6*) only, which says that the Local Government may take this action of its own motion Now I fail to see myself why in such cases a report from a District Magistrate should necessarily be awaited. If the Government have information from some public association, we will say from a Muhammadan Association, that a film is likely to cause offence to Muhammadan feeling in the Province, although the film may have been passed in some other Province and the matter is emergent, why should it be necessary for the Local Government to await a report from a subordinate officer before taking action. As a matter of fact, I suppose the only result of retaining an obligation to wait for such a report would be that the Local Government would call for reports from District Magistrates until it got what it wanted. Take another case, let me take an instance in which a Magistrate in Bengal had reported a film to the Local Government as unfit for exhibition for some particular reason, and the Government of Bengal had accepted the recommendation under clause 5 and had cancelled the certificate so far as that Province is concerned. This power would remain unaffected by the Hon'ble Member's amendment. Surely it is not unreasonable that the Local Government of an adjacent Province in exactly the same position as Bengal should be authorised to take action in respect of the film without going through the formality of awaiting a report from a District Magistrate, and this is the power which the clause confers. I am afraid, in these circumstances, that I cannot accept this amendment."

[*Mr. M. A. Jinnah; Sir William Vincent; Mr. Khaparde.*] [5TH MARCH, 1918.]

11-58 A.M. **The Hon'ble Mr. M. A. Jinnah** :—"Sir, after hearing the Hon'ble the Home Member I still have difficulty in accepting his reason. It seems to me that clause 7, if I have read it correctly, comes to this. First of all you have a Board and that Board will certify or uncertify films that are suitable for exhibition. After a decision is given, it is open to a person who wants to exhibit a film to appeal against the order of the Board if not certified. That is provided for in sub-clause 3. Then the Local Government has power on his appeal to decide whether the decision of the Board was correct or not. Similarly, after the decision of the Board it is open to the government machinery under sub-clause 5, that is the Magistrate or District Magistrate, to suspend the certificate given by the Board pending an order of the Local Government; of course the Magistrate will have to state his reasons why he thinks this certificate should be suspended. So you have on the one hand the remedy given to the subject to appeal against an order made by the Board against him, and on the other hand, you have a remedy given to the Government—to their machinery, that is it to say to the District Magistrate, when his attention is called to the matter that, notwithstanding the granting of a certificate, it may be suspended. It seems to me that sub-clause 6 is superfluous, because it says that the Local Government may of its own motion move in the matter which is to grant a power and unnecessary in view of sub-clause 5. The Hon'ble the Home Member gave an example that supposing our District Magistrates or Presidency Magistrates do not move in the matter, but supposing we get some independent information such as he cited from a Muhammadan Association . . . "

The Hon'ble Sir William Vincent :—"From anybody."

The Hon'ble Mr. M. A. Jinnah :—"Or from any responsible person or body or association. Now, Sir, the answer is this. Will the Government really act upon the *ex parte* information without making further inquiries? Will the Government do so? Will it be safe for the Government to do so? They can always move the Magistrate. Then where is the necessity of this power? If you get a representation from an individual or an association or a body, then necessarily the Local Government must institute inquiries. Otherwise it comes to this, Sir, that purely on an *ex parte* report or information from a person or body or organization, the Government will be satisfied and make the order of their own motion. That I cannot imagine. Very well, then, the Government must naturally, if it is in the district or towns, refer the matter to the Magistrate, or they must refer the matter to the district officers, and it will be after all upon the information from their own subordinate officers that they will move. Therefore, Sir, it seems to me that instead of having this clause there is sufficient guarantee to secure to Government to have a film that has been certified by the Board uncertified through the machinery of the District Magistrate or the Presidency Magistrate. I must, therefore, say that I am really not satisfied as to what utility there is of this sub-clause (*6*), and therefore I give my support to the Hon'ble Mover."

12-4 P.M. **The Hon'ble Mr. Khaparde** :—"Sir, after the explanation given by my friend Mr. Jinnah, it appears unnecessary to dwell at any length on that aspect of the case which he has put forward so ably. I only wish to point out that it has been said that my amendment leaves clause 5 altogether untouched and merely objects to clause 6. I humbly submit that the Council will remember that in my earlier amendment I did propose that the words 'High Court of the Province' should be substituted for the words 'Local Government' in clause 5. So my original amendment as it was made was all right, namely, I proposed to substitute the words 'High Court of the Province' for the words 'Local Government,' and I now propose that sub-clause (6) of clause 7 be omitted. Even now, though my earlier amendment has been disallowed, I submit that the arguments I urged in support of that amendment still remain, and those arguments have been further supported by my Hon'ble friend Mr. Jinnah."

[5TH MARCH, 1918.] [*Sir William Vincent; The Vice-President; Major-General A. H. Bingley.*]

The Hon'ble Sir William Vincent :—"May I say one word? If it is not in accordance with the rules I would rather not speak."

The Hon'ble the Vice-President :—"I think the Council would like to hear what the Hon'ble Member has to say."

The Hon'ble Sir William Vincent :—"I desire only to make it clear with reference to what Mr. Jinnah said that the point which he made would not cover the instances that I cited of films exhibited in one Province which might for similar reasons be considered undesirable in an adjacent Province. I may say also that I do not think that really there is any probability that the Local Government would set aside a decision arrived at by a competent authority of its own nomination without making proper inquiries unless there was clear necessity for intervention and the matter was a very emergent one in which immediate action was necessary." 12-5 P.M.

The motion was then put and negatived.

The Hon'ble Sir William Vincent :—"Sir, I move that the Bill as amended, be passed."

The motion was put and agreed to.

THE INDIAN ARMY (AMENDMENT) BILL.

The Hon'ble Major-General A. H. Bingley :—"Sir, I beg to move for leave to introduce a Bill further to amend the Indian Army Act, 1911. The objects of the Bill are so clearly set forth in the Statement of Objects and Reasons, that it hardly seems necessary for me to supplement the latter. 12-6 P.M.

"The Council may, however, like to know something about the policy which has led to the introduction of this Bill, with a brief outline of some of its more important provisions.

"So long as field operations were confined to minor expeditions of short duration, generally, on the frontiers of India, the disciplinary code provided by the Indian Army Act was found to be generally satisfactory, and there appeared to be little necessity for altering its provisions. The present war, however, has led to the employment of Indian troops in almost every theatre of war in which His Majesty's Forces are engaged, and, owing to the varied conditions arising from such employment and the long duration of hostilities, several defects in the Indian Army Act have come to light, calling for early remedy. Other defects have also disclosed themselves, suggesting the desirability of improvements from the point of view of peace administration.

"Certain amendments, designed to remove these defects were accepted by this Council last year, and it is now proposed to take further steps in the same direction, by adopting certain provisions of the English Army Act and the Indian Code of Criminal Procedure, and making them part of our Indian Military Law.

"For instance, it is proposed to abolish dismissal from the service as a necessary consequence of a sentence of rigorous imprisonment of over three months.

"Another change proposed, is the assimilation of the punishments awardable under the Indian Army Act, for offences committed against the person and property of an inhabitant of the country in which the soldier is on active service, with those awardable under the English Army Act, thus rendering British and Indian soldiers liable to the same punishment for such offences.

"It has been found that suspension from rank, pay and allowances for prolonged periods is a very undesirable punishment for Indian Officers and

[*Major-General A. H. Bingley.*] [5TH MARCH, 1918.]

Warrant Officers, and it is therefore proposed to limit such suspension to a maximum period of two months.

"Similarly, it is proposed to introduce 'reprimand' or 'severe reprimand' as a suitable punishment for offences which are not of a serious nature, so as to place Indian Officers on the same footing in this respect as British Officers.

"Under the English Army Act, forfeiture of pay is one of the punishments awardable for offences on active service. As it stands, this punishment is not provided for in the Indian Army Act. It is therefore proposed to assimilate Indian to British practice in this matter, thereby providing an alternative, in some cases, to severer and perhaps less suitable punishments.

"Another instance of assimilation of the kind referred to, may be mentioned. It is proposed to provide for the forfeiture by an Indian soldier of a proportion of his pay and allowances when he is detained in hospital by reason of sickness certified to have been caused by his own misconduct or imprudence. This penalty is already enforced in the case of the British soldier, and its extension to the Indian soldier in like circumstances will, it is thought, prove salutary to the individual, as well as beneficial to the State.

"Under the Indian Army Act, as it stands at present, an Indian soldier awarded imprisonment in the field when serving overseas, has to be returned to India, as soon as possible, to undergo his sentence. It is now proposed to provide for the confinement of such offenders in a suitable manner in the country in which they are serving. The advantages derivable from such a course are so obvious that it hardly seems necessary to specify them.

"The Indian Army Act empowers a Court-martial to try civil offences in certain cases—for example, when the offender is serving out of British India—and to award the punishments prescribed for such offences under the Indian Penal Code Although, in such circumstances, a fine is one of the punishments awardable, the Indian Army Act does not itself provide the machinery necessary for the recovery of such a fine. The amendment now proposed will remedy this defect.

"In the exceptional conditions brought about by the war, it has been found desirable, in certain cases, to grant conditional pardons or remissions of sentences to military offenders. Provision for the grant of such conditional pardons and remissions exists in the Indian Criminal Procedure Code, but it was not considered legally possible to resort to the provisions of that Code in respect of Court-martial sentences. It is, therefore, necessary that such powers should be included in the Indian Army Act itself, and one of the amendments now proposed provides for this addition.

"The restitution of property in respect of which an offence has been committed is provided for under the Indian Code of Criminal Procedure, as well as under the English Army Act. No provision for such restitution exists, however, in the Indian Army Act. It is accordingly proposed to introduce an amendment to make good this defect.

"Last year, this Council passed the Suspension of Sentences Act, so as to enable General Officers Commanding to give the Indian soldier the same opportunity of retrieving his character as has been given to the British soldier. Many of the amendments now proposed are in furtherance of the same policy of clemency, the object of Government being that power of punishment should be restricted to what is essential to the maintenance of a high standard of discipline, and to approximate the provisions of our Indian Military Code in this respect to those of the English Military Code on which it is modelled.

"The only other amendment that I need mention is, the substitution of the word 'Indian' for 'Native' wherever it occurs in the Indian Army Act. This amendment is, of course, only verbal, but it is in accordance with popular sentiment and in conformity with what is now the accepted practice in similar cases."

The motion was put and agreed to.

[5TH MARCH, 1918.] [*Major-General A. H. Bingley; Sir Claude Hill; Sir William Meyer.*]

The Hon'ble Major-General A. H. Bingley :—"Sir, I now introduce the Bill, and move that the Bill be referred to a Select Committee, consisting of the Hon'ble Sir George Lowndes, the Hon'ble Khan Zulfikar Ali Khan, the Hon'ble Sardar Bahadur Sardar Sundar Singh Majithia, the Hon'ble Subadar Major and Honorary Captain Ajab Khan, Sardar Bahadur, the Hon'ble Lieutenant-Colonel S. L. Aplin, the Hon'ble Colonel A. J. Caruana and myself, with instructions to report on or before the 13th March, 1918." 12-13 P. M.

The motion was put and agreed to.

THE INDIGO CESS BILL.

The Hon'ble Sir Claude Hill :—"Sir, in moving that the Bill to provide for the levy of a cess on indigo exported from British India be taken into consideration, it had been my intention to add nothing to what I said in explaining the nature of this very short Bill when moving for its introduction, especially since no criticism has been received and no amendment suggested since that date. But by the courtesy of an Hon'ble Member of this Council, I have been put in possession of a criticism of the Bill, which appears to have been published on February 27th by a paper called 'Young India,' and I think Council would wish me to describe to it that criticism. The writer of the article in question says in the first place, 12-15 P. M.

'We do not think that the levy of an export duty on indigo is the particular form recommended by the expert,' and goes on to ask 'to whom then are we indebted for the revival of this idiotic system?'

He then proceeds to say that the proper form in which to recover the necessary funds is by a levy on the Bihar Planters' Association. Well this Council is better informed than the writer of the article, and is aware that the Bihar Planters' Association is merely a political or domestic association of the planters, and not a commercial concern, as appears to be the idea of the writer. But then, after reading so far with some concern, I was refreshed by a later sentence in the article which suggests the levy of 'an export duty on cotton' instead of on indigo! and this is his design for raising money for the indigo industry after having condemned the whole system of export duty on principle!

"Well Sir, no other criticism has been received and no other observation, so far as I know, made on the Bill, and I do not think this Council will wish seriously to discuss the only alternative suggested, namely, the substitution of an export duty on cotton. I therefore move that the Bill to provide for the levy of a cess on indigo exported from British India be taken into consideration."

The motion was put and agreed to.

The Hon'ble Sir Claude Hill :—"I beg to move, Sir, that the Bill be passed."

The motion was put and agreed to.

THE INDIAN COINAGE BILL.

The Hon'ble Sir William Meyer :—"I beg to move that the Bill further to amend the Indian Coinage Act, 1906, be taken into consideration. On the 20th of February, in introducing the Bill, I explained its object. It is a simple measure to provide for the substitution of a nickel two-anna piece for the silver two-anna piece at present current. We have had no criticism on the Bill; I therefore now move that it be taken into consideration." 12-17 P. M.

The motion was put and agreed to.

[*Sir William Meyer; Sir Hamilton Grant; Mr. Srinivasa Sastri.*] [5TH MARCH, 1918.]

The Hon'ble Sir William Meyer :—"I now move, Sir, that the Bill be passed."

The motion was put and agreed to.

THE CRIMINAL JUSTICE ADEN (AMENDMENT) BILL.

12-19 P. M. **The Hon'ble Sir Hamilton Grant** :—"I move, Sir, that the Bill to amend the law to provide for the administration of criminal justice at Aden be taken into consideration".

The motion was put and agreed to.

The Hon'ble Sir Hamilton Grant :—"I move, that the Bill be now passed."

The motion was put and agreed to.

RESOLUTION *RE* INCLUSION OF CERTAIN SUBJECTS AMONG THE SUBJECTS FOR THE INDIAN CIVIL SERVICE EXAMINATION.

12-20 P. M. **The Hon'ble Mr. Srinivasa Sastri** :—"Sir, I beg to move the following Resolution :—

'That this Council recommends to the Governor General in Council that the Secretary of State for India be requested to include Indian History, and Persian, Arabic, and Sanskrit among the subjects for the examination for the Indian Civil Service.'

I should state at the outset that under the regulations which are now current, Arabic and Sanskrit are already among the subjects included for this examination. Indian History and Persian are not. The Public Services Commission, however, have recommended the removal of Sanskrit and Arabic from the subjects, and it is with reference to that recommendation that I have framed this Resolution for the inclusion of all the four among the subjects included for the examination.

"It will be within the recollection of this Council that, during the discussion at the Simla Session last year, it was made clear that the Commission had recommended that the candidates for the examination proceeding from India should produce along with the others a certificate of having attended for three years at a recognised school in Great Britain till within six months immediately preceding the examination, unless specially exempted from the production of such a certificate. It also came out that the Commission had recommended a considerable reduction of the age-limits for this examination. It was therefore feared, and I think with good reason, that these recommendations might have the effect of shutting the English door on the Indian candidates while nominally keeping it open. I do not know whether it was in consequence of this fact or for any other reason, that the Commission have recommended now that Sanskrit and Arabic should be removed from the list of subjects. There is nothing in their report to indicate the reasons which guided them in making this recommendation, nor am I able to see anything in the evidence which might support that course of action. On the contrary, here and there in the evidence, there has been, on the part of Indian witnesses especially, a desire that Indian History and Persian should be introduced among the subjects. This is obviously intended, I may at once admit, in order to afford some facilities for the candidates who proceed from India to sit for this examination, and it is the more necessary that this should be done because, if our desires on this

[5TH MARCH, 1918] [*Mr. Srinivasa Sastri ; Sir James Walker.*]

subject are at all to be fulfilled, the restrictive recommendations to which I alluded a minute ago, namely, that the age-limits should be reduced and that candidates should produce a certificate of having received three years' education in Great Britain, should likewise go. If those desires of ours be fulfilled, then there is a possibility of some Indian candidates appearing in England for this examination. In order to enable them to compete more nearly on equal terms with the English candidates, it would be desirable to introduce some subjects which they might be expected to have studied carefully in India. I am aware that the course of studies for this examination is modelled more or less on the lines of what obtains in the English Universities and in the English High Schools, in order to enable English candidates to compete without special preparation for it. But I think that system will in no way be impaired and the chances of the English candidates will in no way suffer by reason of the recommendation that we make here. For it is only amongst the optional subjects that these will be introduced, and no English candidate will be under a compulsion to choose any of these subjects unless he desires to do so. If, therefore, I make this recommendation it is with the full confidence that, while it may benefit those Indian candidates who appear at the examination, it will not in any way prejudice the English candidates appearing at the same examination.

"I move, Sir, that these subjects be introduced among the subjects for the examination for the Indian Civil Service."

The Hon'ble Sir James Walker :—" Sir, the terms of this Resolution were a little perplexing to me in that they referred to Sanskrit and Arabic as not being included, while, as a matter of fact, at present these subjects carry two hundred marks more than the French, German or Italian languages, including the history of the language and literature of those tongues, rather heavy subjects. 12-25 P.M.

" Sir, I regard the Resolution as really a protest against the counsel of despair given by the Public Services Commission in the matter of making the open competitive examination an avenue to the service by which Indian recruits can be obtained in any appreciable numbers, and in that sense, Sir, I heartily support the Resolution.

" Sir, the Public Services Commission, as I understand them, distinctly came to the conclusion that the open competition must be kept open to all without distinction of race, and also that it cannot be confined to candidates educated only in Europe. Well, if that was really their genuine conclusion, I entirely fail to understand why they did not definitely allude to their reasons for striking out two subjects which are so universally studied in India, and which actually hold a place already in the list of subjects. I trust the Hon'ble Mover has studied the small library which constitutes the Commission's Report. I only profess to have looked at the Report itself and annexure 10. I cannot find there any statement on the subject, but what I would conjecture led the Commission not to specify a reason must have been that they felt that the retaining of these subjects in the conditions under which the examination is proposed by them to be held would be practically an empty farce. I allude of course particularly not only to the striking out of these subjects, but to the reduction of age to the school-leaving age from the college-leaving age. Well, Sir, I do not suppose that I shall be expected to argue that selection at the school-leaving age stands condemned by its results, seeing that I myself, and I suppose every other Civilian in this Council, are the products of that system. In fact, I should say that I agree with the Commission that, on the whole, for the selection of Europeans, and Europeans only, the balance of advantages is rather with selection at the school-leaving age. But I certainly think that the Commission have very much exaggerated the disadvantages of selecting the British candidates at a later age, and I think that these disadvantages are quite infinitesimal compared with the disadvantage

[*Sir James Walker; Mr. S. N. Bannerjea.*] [5TH MARCH, 1918.]

of not making the competition one at which Indian educated candidates have a fair chance of success. For one thing, of course, it is obviously most irritating for the Commission to protest as they do and then to make the conditions such that there is no reasonable chance of success. It is not merely on sentimental grounds that it is eminently desirable that Indian recruits of the Service should enter by the same portal as their British compeers That portal ought to be the front door and not any side entrance. I think it is a great pity that the Commission did not more seriously tackle the problem of trying to devise an examination, fixed about the age at which Indians in their hundreds proceed to Europe merely to pass for the Bar and giving a fair weight to the subjects which they study in their ordinary educational life out here. That problem is no doubt a difficult one, but I do not think it is incapable of solution.

"Well, Sir, as regards the question of Indian History and Persian, they are on the same footing as the two other subjects, except that they have not actually got a place in the list. I will read to the Council what the Commission say on this point. It runs as follows:—

> 'If there is one proposition pressed upon us more than another by the educational witnesses in England, it was that an external competitive examination, if it is not to do injury, must be closely adjusted to the subjects which are actually being learnt by the candidates in the normal course of their educational life.'

If these observations have any application to India, it seems to me not possible that any of the four subjects mentioned by the Hon'ble Mover can be excluded.

"For these reasons, Sir, I beg to support the Resolution."

12-31 P.M. **The Hon'ble Mr. S. N. Bannerjea** :—" Sir, I desire to associate myself with the Resolution which my Hon'ble friend Mr. Sastri has moved. I only wish my Hon'ble friend had made the scope of his Resolution a little wider. The Public Services Commission have not recommended the inclusion of Political Science, Economics, or Modern History among the subjects prescribed for the open competitive examination. I think those subjects ought to be included, and I wish my Hon'ble friend had included them in his Resolution. I may say, as being in close touch with Indian students who from time to time proceed from Bengal to England for the open competitive examination, that these are among the subjects to which preference is given by them, and in respect of which they hope to score high marks. If the results of these examinations are tested and examined, it will be found that the successful Indian candidates have generally obtained considerable marks in these subjects.

"Sir, my Hon'ble friend over there has observed that the open competitive examination should be kept open. It seems to me that the exclusion of Arabic and Persian would have the effect of closing the door of the open competitive examination as against Indian candidates. Sir, there was no greater opponent of Oriental education than Lord Macaulay. We people of India owe him a great debt of gratitude for having introduced English education; but, in that great Minute that he wrote in or about 1835 giving preference to English education, he also wrote a diatribe against Oriental education and against our classics. A Committee was appointed, and Lord Macaulay was the President of that Committee, and the Committee recommended the holding of open competitive examinations for the Indian Civil Service. Lord Macaulay had no sympathy for Sanskrit or Arabic or for the Eastern classics Now let me read an extract from the Minute in which he recommended that Sanskrit and Arabic should form prescribed subjects in the open competitive examination for the Indian Civil Service. This is what he wrote, the extract is a short one:

> 'These classical languages are by no means without intrinsic value in the eyes both of philologists and men of taste. Sanskrit is the great parent stock from which most of the vernacular languages of India are derived, and stands to them in a relation similar to that in

[5TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea.*]

which Latin stands to French, Italian, Spanish, and Portuguese. Arabic has contributed, though not in the same proportion as Sanskrit, to the formation of the vocabularies of India, and it is the source from which the Muhammadan nations derive their religion, their jurisprudence, and their science.'

Then he goes on to add :—

'They can be learnt here in England as well as in the East, and they are not likely to be studied in the East unless some attention has been paid to them here.'

"Therefore, even Lord Macaulay recommended in 1853 that these two languages should be included among the subjects prescribed for the open competitive examination With his prejudice against Oriental classics he recommended that only 375 marks be given to them. I think the number of marks allotted to Western classics was 800 if my memory serves me aright These marks were raised to 500. Then, again, there was a change after Satyendra Nath Tagore, brother of Sir Rabindranath Tagore, had passed the open competitive examination. I think that was in 1863 or 1864; and, for some reason or other after he had passed, the marks for Sanskrit and Arabic were reduced from 500 to 375, and the late Manomohan Ghose, who was a candidate and who felt himself seriously handicapped by this reduction, wrote a strong protest against it, which at the time excited a considerable measure of public attention. Then subsequently the marks were raised from 375 to 500, and at that figure these marks, I think, have ever since remained. There ought to go forth an unanimous protest from the people of India against the abolition of our great classical languages from the curriculum of studies prescribed for the open competitive examination for the Indian Civil Service. Sir, is it possible, I ask, to know a people well and properly—int he words of General Gordon, 'to enter into their skins—without knowing their language, without knowing their history, without being able to talk to them in their own vernaculars? Sympathy is and ought to be the watchword of the Indian Administration. 'Sympathy,' said His Majesty, the King-Emperor, 'should be the key-note of our administration.' I ask, is it possible to sympathise with an alien people, to understand them, to know them in their homes and to know them as they live in their daily lives, without being conversant with their language and their history? My Hon'ble friend has properly included Indian History as one of the subjects which ought to be included in the curriculum of studies. An Englishman, not knowing the great past of India, not knowing our glorious moral and spiritual record, might take us to be so many Zulus. Surely he ought not to come out to this country with an estimate of that kind. Surely he ought to know something of the glories of ancient India and of the past achievements of the great races over whom he is called upon to rule? And, therefore, it is a matter of the first importance that he should know our literature and language; and he can only know them properly through the medium of Sanskrit and Arabic. It seems to me marvellous how the Public Services Commission could formulate a suggestion which would exclude these two languages. I am afraid that taint runs through the whole of their recommendations, and I trust this Council will unanimously accept—there is every indication from the speech we have just listened to—that the Council will unanimously accept the Resolution of my Hon'ble friend Mr. Sastri.

"Persian ought to be included in the curriculum of studies prescribed for candidates for the open competitive examination. It is a great language. I do not know Persian nor French; but I have been given to understand that Persian is as sweet, as mellifluous, as copious, and rich in its vocabulary as French. It is really the French of the East. Surely a tribute ought to be paid to the great Eastern races by prescribing a language to which they attach such great importance. Evidently the Public Services Commission did not possess, in a superlative degree, the gift of imagination, which is the supreme gift of all connected with matters of administration. If they did, I am sure they would have recommended Persian

and Indian History, and I am surprised that they have recommended the exclusion of Arabic and Sanskrit which have ever been the fixed subjects for study for candidates of the Indian Civil Service ever since we have had an open competitive examination, that is, since 1855: I hope, Sir, there will be a unanimous vote on the Resolution and the official Members will stand by us in this matter."

12-40 P.M. **The Hon'ble Dr. Tej Bahadur Sapru** :—" Sir, I desire to wholeheartedly associate myself with my friend the Hon'ble Mr. Sastri. Sir James Walker has been good enough to remind us that there should be the same front door open for Indians as for Europeans As an Indian I should consider it very offensive to my self-respect if I was admitted to any high position by any back door. But while I do appreciate the suggestion made by the Hon'ble Sir James Walker may I, in all humility, be permitted to ask him what is the good of keeping the front door open for us when that front door is not equidistant so far as the Indian and the European are concerned? You might as well have the front door in the North Pole and say 'Well, here is the front door for the Indians open and therefore they can have no grievance at all; they have only to reach the North Pole and then they can sit for the examination and enter the Service' If we are to enter the Civil Service through the front door, what are the steps by which we can reach that front door? So far as Europeans are concerned, we find that in England in the public schools the boys read either Latin or Greek or any one of the modern Continental languages. Therefore, so far as they are concerned, it cannot be very difficult for them to enter by the front door. On the other hand, look at our country and at the education that is given to our boys, and that must continue to be given for generations to come. In our infancy we are either taught Urdu or Hindi; as we grow we are taken over Persian or Sanskrit or Arabic; and then when we want to enter the Civil Service by the front door what do we find? We find that all the years that we have spent at home in acquiring a knowledge of Persian or Sanskrit or Urdu or Hindi are practically of no utility to us so far as competition at this open examination is concerned. I submit it is starting our boys with a handicap against their European compeers to ask them to enter into a competition in subjects which they have not learnt in India, and over which they can acquire at best a very imperfect mastery during the two or three years of their stay in England. Therefore, I submit, let us not make too much of this theory of the front door; let us remember that it is not one but a series of obstacles to which we are subject. I am astonished that the Public Services Commission should have disposed of an important branch of the subject so summarily. So far as Arabic and Sanskrit are concerned, they are to be excluded; so far as Persian and Indian History are concerned, well, there is practically not one word about them. It is, no doubt, true that the Commission do in their Report lay great stress upon the young Civilians knowing Indian History; but I fancy that their recommendations are in the nature of a pious hope that these men, after they have passed their competitive examination may devote themselves to the study of Indian History. But what I submit is this; if Indian History has got to be carefully studied, why not make it one of the subjects which candidates may offer and which in the case of Indian students would be of the greatest possible utility? Similarly, with regard to Persian. I submit, therefore, that so far as Indian students are concerned, they are very much affected by some of the retrogressive suggestions of the Public Services Commission—retrogressive, no doubt, from the point of view of Indians. I think the Resolution of Mr. Sastri is an eminently fair and just one, and should be accepted. You cannot reduce the age for examination from its present level to seventeen or eighteen, and then ask our young boys to perform miracles by going six thousand miles from this country. I would ask those who advocate the continuance of such handicaps to put themselves in the

[5TH MARCH, 1918.] [*Mr. E. H. C. Walsh.*]

position of Indian parents and Indian boys, and then ask themselves how they would have felt if similar handicaps had been imposed upon them."

The Hon'ble Mr. E. H. C. Walsh:—"I rise, Sir, to support this Resolution. As the Hon'ble Sir James Walker has pointed out, the subjects of Sanskrit and Arabic are already at the present time included in the subjects prescribed for the Indian Civil Service examination. But the origin of this motion I understand to be the recommendation of the Public Services Commission as to the subjects prescribed for the examination which they propose in which Sanskrit and Arabic are omitted. I think it probable that they have omitted those subjects because their scheme is for a reduction of the present age of admission and for an examination to be based upon the education given in the English public schools, in which those subjects, naturally, are not taught at present, neither is there any likelihood of their being taught in the future. Whether their recommendations in this respect will be accepted or not cannot be said, but at the same time, I think that it is only fair that even if the age be reduced and the subjects for the examination are such as are at present taught in the public schools in England, Indian candidates should be given the advantage of the time which they have devoted to the study of Sanskrit and Arabic, and the inclusion of these subjects will not give them any unfair advantage as against English boys who necessarily have a corresponding advantage in their knowledge of Latin and Greek. I think, also, that Indian candidates should have the advantage of their study of Persian and Indian History. There is no doubt that here, again, there is not necessarily any unfair advantage; as English boys will have the corresponding advantage of their study of European modern languages and of English History. Therefore, whether the age for the examination is reduced, as is proposed by the Civil Service Commissioners, or whether the age is retained as at present—which point has not yet been decided—I think that in both cases it is desirable that Sanskrit and Arabic and Persian and Indian History should all be subjects for the examination. If it should be the decision to keep the age at the present standard, I think there is still more reason for the inclusion of these subjects, because then it would provide an inducement for English students to take them up at an earlier period than they do at present, which, I think, would be a great advantage in giving them that extra period for their study.

12 47 P.M.

"In regard to this I would point out one misapprehension which perhaps, may have arisen from the remarks of the Hon'ble Mr. Surendra Nath Bannerjea, which is that these subjects should be included so that Englishmen may come out to this country with some knowledge of these classical languages and with some knowledge of Indian History. If this were so, that would be the highest reason for including those subjects; but, as a matter of fact, although these subjects are not included in the open examination, Sanskrit, Persian and Indian History are the subjects in which the candidates have to undergo their training during the time in England before they come out to India, and in which they have to pass their periodical and final examination. I think the Council should not be in any misapprehension on that point. It is not that the exclusion of these subjects from the open examination will have the effect of bringing out to India Civilians ignorant of these languages and ignorant of Indian History; but it is in the one case that even if the age for the examination be reduced, as proposed by the Public Services Commission, it is desirable to give equality of treatment at the examination to Indian candidates who have studied these subjects with English candidates who have a corresponding advantage in having studied Latin and Greek, and Modern European languages; and in the other, that if the age should be retained as at present, it is still more desirable as, in addition to the above reasons, it is very desirable to give an inducement to English candidates to take up those subjects at an earlier date than they at present do.

"Apart from the educational value of the study of Sanskrit and Arabic, and, to a less extent, Persian as classical languages, and the advantages to Civilians of a knowledge of their literature, the knowledge of Sanskrit and

[*Mr. E. H. C. Walsh; Mr. Ayyangar.*] [5TH MARCH, 1918.]

Persian is of practical use in acquiring a knowledge of the vernacular languages which are based on them. That has been very clearly expressed in the extract from the report of Lord Macaulay's Commission which has been read by the Hon'ble Mr. Surendra Nath Bannerjea. They also have this practical value not only for English candidates to facilitate their learning the vernaculars but also in the case of Indians who are required to learn vernaculars other than their own. I have had a good deal to do with the departmental examinations of Civilians and Deputy Collectors, and I have found sometimes that an Indian candidate who speaks one vernacular appears to have difficulty in acquiring another, which seems strange considering that those vernaculars are derived from the same classical language. The inclusion of these languages is, therefore, desirable from the practical, as well as from the literary, point of view. Therefore, whether the age-limit is reduced or whether it is retained as at present, in either case I strongly support the present Resolution."

12-53 P.M. **The Hon'ble Mr. Ayyangar:**—"I would like to commend this Resolution to the favourable consideration of this Council, not on the ground put forth by the Hon'ble Mr. Sastri that it will facilitate Indian candidates succeeding in the Indian Civil Service examination if Indian subjects are prescribed, but on a different ground; and that ground is on the merit of the study of these subjects themselves.

"The one reason why even after a hundred and fifty years of British rule the individual members of the British race find themselves estranged from the people is due to lack of their appreciation of Indian literature and India's unique culture. It is in the interests of both the great communities of the world that some stimulus should be given to the study of India's classical literature in Western countries, at least to the future rulers of India. It is advantageous to India, because to study them means to cultivate regard for the inheritors of that culture and love them. All Civilians, teachers, and others who have studied the ancient language have treated Indians with sympathy and consideration. As some remarked the study of Sanskrit takes away the animalism in man and puts forth in its place the superior wisdom and higher outlook of life characteristic of the Oriental. How Indianised that learned scholar Max Müller came to be was seen after his deep study of the Oriental language. In the person of Sir George Birdwood, only because of his great Oriental Scholarshship, India had a great friend.

"Then if at all India can do any service to England it is by grafting some of its ancient civilisation, and this can be done only if Englishmen can read our literature at least for the sake of getting through an examination. I am tempted to quote the words of Sir Thomas Munro 'if civilisation is to become an article of trade between the two countries I am convinced that this country (England) will gain by the important cargo'. Though quoted a hundred years ago it had not gone out of date. It will also help rulers a great deal to understand India and simplify the difficult process of ruling the great nation. Though not a scholar of Persian or Arabic myself like the Hon'ble Mr. Bannerjea I know these languages favourably compare with Sanskrit in all respects. Then in the matter of Indian History, I am surprised that it is not included in the syllabus of studies. Only after the Resolution I glanced at the syllabus to satisfy myself if it has not been included, for I could not conceive of the agents paid to rule over us not being asked to study the history of the people they are going to handle. Perhaps they come to India filled with all the grandfatherly tales of the Maharatta and Rohilla wars, the tough fight with the Sikhs or the Afghans, or the horrible tragedies of the Black Hole, and the Sepoy Mutiny. Now I can guess the misunderstanding and the lack of sympathy if the administrators of an alien culture should come to a quite different atmosphere, not knowing the culture or the ancient history of the people, how their ancestors were dealt with in the past, and what gratitude should be shown to them in the future. These are things which I should think every Indian Civil Service candidate must learn better than any number of Homers and Virgils. For these reasons I strongly support the Resolution."

[5TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Mr. Shafi.*]

12-58 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, we non-officials are extremely gratified at the attitude taken up by official Members, such as the Hon'ble Sir James Walker and the Hon'ble Mr. Walsh, towards this Resolution. It is not difficult to understand the logical consistency of the Public Services Commissioners or the various recommendations they have made on the subject. The decision of the Government of India will depend on their attitude towards two alterations which the Public Service Commissioners have recommended: firstly, that the age-limit should be lowered and secondly, that candidates, including those from India, should be restricted to residence at a British school for three years and for six months before the examination. If these restrictions are to obtain I do not see that we need quarrel with the recommendations of the Public Services Commission No public schools in England can be expected to teach Sanskrit or Indian History. The Commissioners really contemplated the exclusion from the examination of Indians. Therefore, the decision chiefly depends upon the attitude of the Government of India towards the above recommendations. I feel that the attitude of Government at the Simla Session practically settled the question. If the age-limit is not to be reduced then it follows logically that there is absolutely no necessity for the removal of Sanskrit or Arabic from the curriculum, the subjects being there at present. I do not think there would be any difficulty whatever in including Persian or Indian History. Then Mr. Walsh said that even if the age-limit be lowered, there is no reason why these subjects should not be included in the curriculum; there would still be something to be said in favour of inclusion, but, as a matter of practical politics, if the restriction that the Commissioners recommended of residence in a college or British school for three years be not removed, I see no good from their inclusion. I feel sure that with the support now accorded by the official Members to us, the recommendation of the Public Services Commissioners would not be accepted by the Government of India. If that be not accepted, then it follows that these subjects can be included in the curriculum.

"I have only to make just one more observation, and that is this. The suggestions of the Public Services Commissioners, if adopted, would lead to the production of one type among Civil servants what may be said to be History-Law Graduates—English, Mathematics Greek or Latin up to the school course would correspond to our own Matriculation or Intermediate standard, and the training or knowledge acquired cannot therefore be of a very high standard. Then what is taught in the University or post-examination course is said to include a modern language, vernacular or Sanskrit and History, subjects with a little law. The net result would be the production, on a large scale, of History-Law Graduates, and I do not think such a thing can be contemplated without some misgivings. I hope to see a variety among the Indian Civil Service men, and not that they should be all History-Law Graduates. For that reason also, Sir, I hope the Government of India will be able to see their way to accept the proposals of the Hon'ble Mr. Sastri."

1-2 P.M.

The Hon'ble Mr. Shafi:—"Sir, I desire to associate myself whole-heartedly with my Hon'ble friend Mr. Sastri in the object which he has in view in bringing forward this Resolution. The action taken by him has been obviously necessitated by the recommendations of the Public Services Commission in connection with the subjects mentioned in his Resolution. In England, the study of a classical language and at the same time of one of the modern languages has come to be a part and parcel of an English youth's education and, I suppose, it is for this reason that the list of subjects which it is open to a candidate in England to take up for the competitive examination includes Latin and Greek on the one hand, and French, Italian and other modern languages on the other. For the same reasons, out here in India, both amongst the Hindus and Muhammadans, it is now almost a recognised rule for the Hindu and Muhammadan students in our schools and colleges to

take up one of the two classical languages, I mean either Sanskrit or Arabic, and at the same time to adopt as part of their curriculum one or other of the modern Oriental languages. It seems to me, therefore, that it would be opposed to principles of fair-play to shut our Indian candidates for the competitive examination in England out of a chance of taking up both Sanskrit and a modern language or Arabic and Persian, as the case may be, for the purposes of competing with their European brethren The justice of my Hon'ble friend's contention is, so far as I have been able to understand, acknowledged by all Members of this Council, and I trust the Government of India will be pleased to adopt the proposals mentioned in the Hon'ble Mr. Sastri's Resolution.

"Then look at it from a utilitarian point of view, from the point of view even of efficiency, so far as the Indian Civil Services are concerned. A knowledge of Persian or of Sanskrit or Arabic, as well as of Indian History for British as well as for Indian candidates for the competitive examination would be of the highest benefit to the successful candidate in after life when he has come out to India, and has begun to take part in the administration of the country. Therefore, it is obvious that from a utilitarian point of view also the exclusion of these subjects from the curriculum of the open competitive examination in England is absolutely unjustifiable. For these reasons, briefly, I have great pleasure in giving my support to the Resolution brought forward by my Hon'ble friend Mr. Sastri."

1-6 P.M.

The Hon'ble Sir James DuBoulay :—"Sir, there are two reasons which have been advanced in this Council for including the subjects for the open competitive examination,—and I think the Members were talking about the open competitive examination,—there are two reasons which have been advanced which are not very convincing to my mind One of those used was by the Hon'ble Mr Bannerjea. I understood him to say that a knowledge of these subjects would enable a man coming out to India to enter into the life and conversation of the people of this country ; and the other was an argument used by the Hon'ble Mr. Ayyangar that a study of Sanskrit would reduce animalism in man. Well, I may say that I myself studied Sanskrit. I dare say my studies did not go deep enough, but at any rate they did not enable me to enter into conversations with gentlemen in Kanara when I first arrived there, and I am afraid it did not reduce animalism in me. The Hon'ble Mr. Bannerjea seemed to me to put his finger on the spot when he went back to rather ancient history and referred to the Report of Lord Macaulay's Committee in 1854 (not in 1853). That was the basis of the Indian Civil Service examination even as it is now constituted, and they looked at it from this point of view. 'Our opinion is that the examination ought to be confined to those branches of knowledge to which it is desirable that English gentlemen who mean to remain at home should pay some attention.' That is the basis of their recommendations. . . ."

The Hon'ble Mr. S. N. Bannerjea :—"I said it would be useful for them too."

The Hon'ble Sir James DuBoulay :—"And it was argued that no service would be rendered to India by inducing those who meant to spend their lives there to neglect in the earlier years European literature and science for studies specially Indian That Report was produced at a time when I do not suppose there were any Indian candidates for the Indian Civil Service, and when Indian Civilians still went to Haileybury as a preliminary to coming out to India. They were not, as the Hon'ble Mr. Bannerjea has pointed out, consistent in that they recommended that Arabic and Sanskrit should be included. I think Mr. Bannerjea has read out all that extract and I need not repeat it. Well, as a result of that Report, Arabic and Sanskrit were included

[5TH MARCH, 1918.] [*Mr. S. N. Bannerjea; Mr. E. H. C. Walsh; Sir James DuBoulay.*]

in the syllabus of the open competitive examination from the year 1855 onwards, and they are included even to this day. I think Mr. Walsh made a mistake in stating that they were not included as subjects for the examination."

The Hon'ble Mr. E. H. C. Walsh :—"I did not say that, I said that they are at present included."

The Hon'ble Sir James DuBoulay :—"Well, somebody suggested that they were not a subject for examination just now, but they are.

"There is one small point on which I should like to correct the Hon'ble Mr. Bannerjea, and that is about the marks for those two subjects. The marks for those two subjects now are 800 and not 500."

The Hon'ble Mr. S. N. Bannerjea :—"At present?"

The Hon'ble Sir James DuBoulay :—"Yes, at present.

"Now as regards Persian, it seems to me that it would not have been inconsistent with their remarks about Arabic and Sanskrit if the Macaulay Committee had recommended its inclusion in the syllabus on the same lines as other modern languages, for it could not be reasonably excluded on the same arguments as those which they applied to the vernacular languages of India, that they were of no value except for the purpose of communicating with the Natives of India, and therefore ought not to be a subject for examination. But the question of Persian does not seem to have arisen at the time, and it was not discussed in their Report, and it is possible that nobody thought of it. On the other hand, it is possible that Persian was considered too light a subject for separate treatment. That is a view which certainly found some acceptance with scholars of a more recent date, and I believe that in several of our Universities the study of Persian has from time to time been combined as one subject with Arabic on that ground.

"Whatever may have been the reason for the omission, there does not seem to me to be any good ground for its continuance, and it may not be without interest to the Members of this Council to learn that in the year 1913 the Government of India actually informed the Secretary of State that they recognised that Persian is entitled to consideration as an element in a liberal Oriental education, and that they had no objection to its inclusion in the syllabus. No change was, however, made at that time.

"A reference to the Regulations for the Indian Civil Service examination will show Members that at the present moment of the subjects under discussion Arabic and Sanskrit find a place both in the syllabus of the open examination, and in that of the final examination, while Persian appears in the latter only, and it will be noticed that any candidate who offers Sanskrit and Arabic for the open examination is precluded from offering it at the final. The reason for this is not far to seek. It will be observed that, except Arabic and Sanskrit, there is no other subject which finds a place in the syllabus for both those examinations, and I think it is clear that if a candidate were allowed to take up the same subject at both, he would have a distinctly undue advantage over his fellows at the final. For this reason, I think there is no doubt that, if Persian were admtited as a subject of examination at the open competition, the same rule which now applies to Sanskrit and Arabic would have to apply to it, namely, that a candidate who took it at the open competition would be debarred from offering it at the final.

"As regards Indian History, I may say that so long ago as 1900 the Government of India held that Indian Civilians, before they came out to this country, should be thoroughly familiar with the broad outlines of general Indian History,—the succession of Dynasties, the rise and fall of Empires, the movements of races, the principles of successive Governments and so forth, and Indian History now forms a subject for the final examination. But there is

this difference between the case of Indian History and that of Persian, that Indian History is a compulsory subject and Persian an optional subject, and this, I think, will make it difficult to apply the same rules as apply in the case of Arabic, and to say to a candidate that if he offered it for the open examination he could not offer it for the final, inasmuch as it is compulsory for the final; and I do not myself see how this difficulty could be got over, though I may remark that in 1913 when they wrote about Persian, the Government of India also wrote about Indian History, and said they had no objection to its inclusion, but did not raise this particular point to which I refer. They were probably content to leave that difficulty to the skilled examination of the Civil Service Commissioners. I may remind Hon'ble Members that in section 99 of the Government of India Act it is provided that the Secretary of State in Council may, with the advice and assistance of the Civil Service Commissioners, make rules for the examination; and it is that body of gentlemen to whom he actually turns for guidance on the subject.

"The Public Services Commission, as has been pointed out several times already, contemplated an examination in England which would be adapted to the best school curricula in Great Britain, and then left the details to the Civil Service Commissioners, but they did prepare a rough draft scheme of the sort of examination they had in contemplation, and in that scheme there is no mention of Sanskrit, Arabic, Persian, or Indian History, and that no doubt is the reason why my Hon'ble friend has tabled this Resolution. I would remind this Council of the interesting discussion we had last September in Simla on the question of the age-limits, and they will no doubt realise that this is still a very open question But I venture to think that, whether the age-limits are changed or not, and whether the recommendations of the Commission on that subject are accepted or not is a matter of no great importance in deciding the question before us. The Commission definitely considered the proposal that only candidates educated in Europe should be allowed to compete in England, and that only those educated in India should be permitted to appear for the examination in this country, and they considered that proposal only to discard it, and in these circumstances I can see no possible reason why, even if the age-limits were lowered very considerably, it should not remain open to those who come forward to offer such subjects as Sanskrit and Arabic, Persian and Indian History for their examination. And indeed, though the age-limits have varied (at the top from 19 to 24 and at the bottom from 17 to -2), Sanskrit and Arabic, as I have already said, have continued to find a place in the syllabus of the open competition ever since 1855, and even when the age-limits were at their lowest. I might mention, however, that no candidate has taken Arabic, at any rate since the year 1905, as a subject for the open competition. There may have been many before that, but those are the figures that I happen to have looked up. Such are the facts of the matter, and I would only add that Government consider that this question should be left to an open vote, official Members being at liberty to speak and vote as they please. Government reserve to themselves the right of making a further examination of the subject in the light of this discussion, and any other circumstances that may supervene, but I think I can safely promise that they will, in due course, let the Secretary of State for India know the views that have been expressed here."

1-18 P. M.

The Hon'ble Sir Dinshaw Wacha :—"Sir, the competitive Civil Service examination was established in the mid-Victorian age, 1855. In the mid-Victorian age the classics were, of course, a *sine qua non* in all the great Universities of Oxford, Cambridge and London. Taking that fact into consideration it was quite intelligible that the first Commissioners of the Indian Civil Service laid such great stress on the value of classical languages in which Sanskrit and Arabic are also included for purposes of examination. But, Sir, between 1855 and 1917 great progress has been made, and even the English people themselves have been asking, for some time past, I should say for the last five or ten years, of what use is it to insist on the study of Greek and Latin

[5TH MARCH, 1918.] [Sir Dinshaw Wacha.]

in the Universities. The British are a practical people: they have large international trade throughout the world; are Latin and Greek of any use at all, even recognising that they impart culture to University students? Nothing of the kind. For all practical purposes, even in Parliament, as well as in all the different branches of administration, Greek and Latin are held to be practically useless. Similarly, I should say that in the practical administration of India, Sanskrit as much as Greek and Latin is useless. English is the *lingua franca* throughout India and in all parts of the world where English interests prevail. In fact, I think, the English people should be proud of their language which is now used and talked by one-half of the people of the globe, if not more. Therefore, Sir, to me it seems that it is an anachronism now-a-days to insist upon either Greek or Latin for the Indian Civil Service, or, for that matter, Sanskrit. Let us look to what is practical In Indian administration we have more to do with China and Japan; we have more to do with Africa and Zanzibar, and such countries with which India has large commercial and political relations. I should have preferred that, instead of having any Greek or Latin or Sanskrit, we should have Chinese, Japanese, and Arabic languages which would be of the greatest use to us in the future after the war. We shall have great economic questions, both in China and Japan, also in South Africa and other places; and I consider that, for the purpose of carrying on the Indian administration in a most practical way, it would be a great advantage to recognise those living languages.

"We eternally hear high Indian officials emphasising the value of Efficiency! Efficiency, efficiency—that is the unceasing cry. I would ask the members of the Government what efficiency is derived from the study of Greek and Latin. I admit that, independently, Greek and Latin as Greek and Latin have their use; I am a great lover of the classics myself, but I ask from the practical point of view what efficiency you gather from a member of the Indian Civil Service, English or Indian, who has passed his examination in these languages—nothing at all. The war has made us unlearn many old things, and has also made us learn many new things, and I hope that the Government of India will see that in future, if the administration is to be carried on with the greatest efficiency, if international trade and many other cognate matters of the highest importance are to be stimulated, they will insist upon the study of those living languages which are of the greatest practical use, and I do say that Chinese, Japanese and Arabic on the one side, and the South African languages on the other, will be the most suitable for this purpose.

"Throughout the whole history of the Civil Service examinations age and language conditions have been the subjects of great controversy. Age has, of course, been shifted from 17 to 19, from 19 to 21, and from 21 again back to 19. The pendulum has been swung from the minimum to the maximum and *vice versâ*. As far as languages are concerned, we have heard in the speeches already made here to-day how people differ on the subject and how-marks are moved up and down. It is all purely arbitrary on the part of the Civil Service Commissioners, or on the part of the Government of India As far as the Public Services Commission's Report is concerned, you have heard already what opinion I hold upon their recommendations. I think they might be consigned to the waste-paper basket. That is my opinion.

"Therefore, Sir, I think it will be far better to abolish all classical languages from future examinations for the Indian competitive Civil Service, Greek and Latin, Sanskrit and the rest, and to substitute for these living languages which will be of great practical use to us in the future. If people are very anxious that Greek and Latin and other classical languages should be studied, simply for the sake of culture, then I would suggest the establishment of a University at Timbuctoo, where all these languages might be taught and where research work in these might be leisurely undertaken. But, as far as the Civil Service examination is concerned, which is an examination for the purpose of efficiently carrying on the administration of India, I repeat, they are perfectly

[*Sir Dinshaw Wacha; Mr. M. A. Jinnah; Pandit M. M. Malaviya; Sir William Vincent.*] [5TH MARCH, 1918.]

useless, and all these recommendations suggested are a great waste of time and energy."

1-24 P.M. **The Hon'ble Mr. M. A. Jinnah** :—"I think, Sir, that the Hon'ble Sir Dinshaw Wacha's speech would have been an excellent one in its own way if he or we were sitting here for the purpose of reforming wholesale the curriculum or the syllabus which is now prescribed for the open competitive Civil Service examination. The question before the Council to-day is a very simple one; and, as the question is left to the vote of the Members—although that question is clearly brought out before the Council—I wish it not to go astray in view of what the Hon'ble Sir Dinshaw Wacha has said. We are not dealing with wholesale reform of the curriculum or of the syllabus......"

The Hon'ble Sir Dinshaw Wacha :—"It will have to come."

The Hon'ble Mr. M. A. Jinnah :—"I dare say it will have to come. Nobody will be more glad, Sir, than I would. I do not say that the syllabus or the curriculum is perfect. But the question before the Council to-day is this. You have an open competitive examination for the Civil Service of this country. You have to deal with two classes of people: one who are educated in Great Britain, another who are educated in India, and the system of education in India is different from the system of education in Great Britain. In Great Britain, the boys learn Latin and Greek; in India, having regard to our own educational institutions, we learn here either our vernaculars or Persian or Arabic or Sanskrit. Now, if you have in the syllabus Latin and Greek, and if you exclude Arabic and Sanskrit and Persian, you at once put the Indian students at a great disadvantage. On the one hand, the English student who learns Latin and Greek when very young, or, as soon as it is possible for him to do so, would naturally offer that subject for examination, and very high marks would be scored by him. On the other hand, if you exclude Arabic and Persian and Sanskrit, then you deny to him the advantage and do you expect the Indian student who goes to England to learn Latin and Greek and offer those subjects in competition with his English compeers? That is really the question, and what really appeals to me is this, that the object of the Mover of this Resolution is to give a fair and equal chance, having regard to our facilities for education in our country, and having regard to the facilities that the English boys have for education in their country. That is the point, and I am sure that every Member will support this Resolution. It has already been indicated by the non-official Members who have spoken that, in fairness to us, if it is going to be a real open, fair, competitive examination, we should have that advantage which is denied to us if the proposals of the Royal Commission are accepted and Arabic and Sanskrit are excluded. That is the only question, and I therefore hope that every Member will support this Resolution."

1-28 P.M. **The Hon'ble Pandit M. M. Malaviya** :—"Sir, I had hoped, after the remarks of the Hon'ble the Home Member, that there would be no necessity for a further discussion on this Resolution......"

The Hon'ble Sir William Vincent :—"May I interrupt the Hon'ble Member. I said nothing."

The Hon'ble Pandit M. M. Malaviya :—"I beg the Hon'ble Member's pardon. I meant the Home Secretary. But the speech of the Hon'ble Sir Dinshaw Wacha compels me to take up a few minutes of the time of the Council. One aspect of the question covered by the Resolution has been very well pointed out by the Hon'ble Mr. Jinnah, namely, that justice demands that English and Indian students should be put on a footing of equality, so that the test should be so far as may be fair and equal in the case of both. In further amplification of the same point, I may say that if the people of any

[5TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

country or community want to give a certain kind of education to their youth, and you want the youth of that particular country or community to be enlisted as a competitor in an examination, you have to bear that fact in mind in fixing the subjects for that examination. This is necessary if they are to be induced to compete for that examination and not to be turned away from it by their task being made unnecessarily difficult. So long as the English people love to teach the classics—Latin and Greek—to their boys, I think it is desirable that those subjects should be included in the curriculum, for the Civil Service examination. Similarly, so long as Indians—Hindus and Muhammadans—think it fit to educate their sons in Sanskrit or Arabic or Persian, these subjects also ought to be included in that curriculum, in order that Indian students should not be subjected to an unnecessary extra strain. But, apart from that, Sir, I should like to say a few words in regard to the utility of Sanskrit and Arabic. I have great respect for my friend the Hon'ble Sir Dinshaw Wacha, from whom I have learnt many things, and at whose feet I love to sit to learn many more. But I must say that he has not taken a correct view of the advantages of a study of Sanskrit, especially by those who want to compete for the Indian Civil Service with a view to serve in India. Latin and Greek may not be useful to those who are going to administer public affairs in India, because, presumably, all that is of value from that point of view in Latin and Greek has been translated into English, and, except for the beauty and the literary advantages of Latin and Greek, there is no loss likely to be suffered by an English student who does not devote laborious days in learning to compose in Latin or Greek. But, so far as Sanskrit is concerned, and so far as Arabic is concerned, they have a living connection with the people of India.

" There is not an institution in this country with which Hindus are connected which a knowledge of Sanskrit will not explain or throw light upon. All the religious worship, all the various social and socio-religious institutions of Hindus, the customs which prevail among them, the institutions which exist and have existed from time immemorial—matters which govern the life of Hindus and their every-day affairs up to this date—trace their roots in their sacred literature which is in Sanskrit. There is, therefore, no better study which a man who wants to understand the people, the great bulk of the people of India, can make than a study of Sanskrit. Whether it is religious worship—the various phases of religious worship—, or whether it is the many institutions, religious or socio-religious institutions, customs, or whether it is the ancient policy of the Hindus which still forms the basis of much of the administration of this country, we have to go to Sanskrit to find their roots, and I feel confident that the bulk of the Members of this Council will agree with me in the view that there is no better means of understanding, of sympathising with and appreciating the religious, socio-religious and political institutions and customs of the bulk of the Hindus than a knowledge of Sanskrit. For this reason, I think that not only should the study of Sanskrit be given the same encouragement as other languages, as Latin and Greek for example, but that a decided preference should be shown for the study of Sanskrit, and also of Arabic, in the case of every student who wants to serve in India. That would apply to all students, whether they are Europeans or Indians; but in the case of Indian students in particular, it should be a matter of reproach to an educated Hindu that he should not have sufficient familiarity with the language in which his sacred books are written, and a knowledge of which is so essential to enable him to understand the institutions which he and his people have inherited. Similarly, with regard to Arabic. It should be a matter of reproach to an educated Musalman who has learnt Greek or Latin and English in the way in which our students acquire a mastery over these languages that he should be unfamiliar with the language of the most sacred book of the Musalmans.

" I think, Sir, that in order that the administration of the country should be carried on in sympathy with the spirit of the people, it should be regarded

as a matter of extreme advantage, if not of necessity, that Indian public servants should possess a knowledge of Sanskrit and Arabic.

"Besides, there is another practical advantage associated with the study of Sanskrit, Arabic and Persian. Our vernaculars are derived from these languages. They have been largely influenced by them. A knowledge of Sanskrit enables a man the more easily to understand Bengali, Ooriya, Hindi, Urdu, Marathi, Punjabi, Gujerati and Sindhi. It is only the Tamil and Telegu languages which have not been derived from Sanskrit; but I have learnt from friends that even in them there is a large admixture of Sanskrit words. Sanskrit, therefore, enters into the composition of even Tamil and Telegu—of Telegu perhaps more largely than of Tamil, but of both. A knowledge of Sanskrit is, therefore, of practical importance in enabling a man to understand the vernaculars of the country. So also, though not to the same extent, is the case with Arabic, Urdu and Hindi, and other Sanskrit dialects have all a certain number of Arabic words incorporated into them. Urdu and Hindi are only two different forms of the same language. For these reasons I hope that, notwithstanding the remarks which my esteemed friend, the Hon'ble Sir Dinshaw Wacha, has made, Government will always give a decided encouragement to the study of Sanskrit and Arabic in the examination for the Indian Civil Service. I look forward to the time—I hope it is not distant—when Hindu and Muhammadan boys will consider it a reproach to them as cultured men that they should not know their own sacred languages. As regards Persian, it has a beautiful literature. Though it has not the same value for Indians as Sanskrit and Arabic, it has its own value and it ought to be encouraged. I hope the Government will give full consideration to what has been said here on this Resolution, and ensure the retention of Sanskrit and Arabic and the inclusion of Persian in the curriculum of studies for the Indian Civil Service examination. As for Indian History, it should not be an optional subject to be taken up only at the final stage, but its study should be insisted upon at the earliest stage. It would be strange and anomalous if those who aspire to join the Civil Service of India should not be required from the first to acquaint themselves with the history of India. I hope the Government will give full effect to the Resolution which has been moved by my Hon'ble friend Mr. Sastri"

1-37 P. M. **The Hon'ble Mr. Sastri** :—"Sir, there are just a few remarks which I seem to be required to make. From the way in which Hon'ble Members who took part in this discussion have referred to the cultural value of the Sanskrit Persian, and Arabic languages, it would appear that I made a mistake in omitting all reference to that aspect of the subject. But, on thinking it over, I think I was not wrong. I am not one of those who can possibly be suspected of under-rating the importance of these languages as affording a key to the study and sympathetic understanding of Eastern civilisation and culture; but it appears to me that those who make these remarks are under some sort of misunderstanding as to the way in which the Public Services Commission have looked at the subject. They do not want that Indian Civilians who come out here from England should come out without a proper preparation in these subjects. They have made provision during the probationary period for these subjects being adequately studied. The history of India is compulsory throughout the compulsory period of three years, and the classical Indian languages have been included among the additional subjects that they have recommended. But, Sir, there is one remark which I might be allowed to make in this connection. The Hon'ble Pandit Malaviya has caused in my mind a feeling of some melancholy at the way in which Sanskrit is looked at in certain parts of India. He was keen that everyone, whether Englishman or Indian, should study some classical Indian language. But this morning I happened to read in a Madras newspaper the conclusion at which certain associations there have arrived with regard to this Resolution, to the effect that if Sanskrit is to be given the place which I (Mr. Sastri) am going to plead for in the Imperial

[5TH MARCH, 1918.] [*Mr. Sastri.*]

Legislative Council, Tamil and Telegu should be given places of equal importance. Now that seems to me to open to some of us a vista of—what shall I say ?—misgiving and suspicion as to the way in which the classical languages of India are regarded as in some sort rivals to the vernacular languages of India. But there I will leave it, Sir.

"There is one remark which I feel called upon to make in connection with what my Hon'ble friend Mr. Surendra Nath Bannerjea said. He seemed to think it was a pity that I had omitted such subjects as Political History, Political Science, and the study of Higher Economics Now the Economics of India especially is prescribed among the courses for the probationary students, but that is not the whole point. The point is that Lord Macaulay, whom the Hon'ble Mr. Bannerjea quoted, wanted that the course for the Civil Service examination should be modelled on the course of a liberal education in England, the highest liberal education available to a gentleman in England. The age, therefore, was fixed high, and it would have been quite proper then to include such subjects as he mentions. The Public Services Commission, however, have proposed to lower the age till it becomes co-eval with the school-leaving age. Surely Political Science, Political History or Higher Economics are subjects that are not within the comprehension of such immature students. I had to frame my Resolution largely in speculation as to whether finally the recommendation of the Public Services Commission in this regard would be accepted or rejected. I had, therefore, to fit in such subjects as would be profitably studied, whether it was at the school-leaving age or at the age of collegiate study."

The Resolution was put and accepted.

The Council adjourned for Lunch till 2-45 P.M.

RESOLUTION *RE* THE CIVIL MEDICAL SERVICE.

The Hon'ble Mr. Srinivasa Sastri :—" Sir, I beg to move the following Resolution :— 2-48 P. M.

'This Council recommends to the Governor General in Council—

(*a*) that a civil medical service should be constituted which should be wholly independent of the medical organisation of the Indian Army ; that the higher medical posts, which are at present filled by officers of the Indian Medical Service should be transferred to the civil medical service ; and that the civil medical service should be recruited from the civil medical officers and the independent medical profession ;

(*b*) that the salaries of Indian Medical Service officers employed on civil duty should not be enhanced as recommended by the Public Services Commission ; and

(*c*) that military assistant surgeons should not be given preference over civil assistant surgeons, and that not more than one-sixth of the higher posts reserved for subordinate medical officers should be given to them.'

Before I proceed to deal with the Resolution, I beg leave of the Council to say that I recall with feelings of sorrow a conversation I had on this subject with the late Sir Pardey Lukis, who occupied the position of Director-General of the Indian Medical Services. When it became clear that these Resolutions that had been on the agenda paper would not be reached and that it would be necessary for us to select a few of the Resolutions dealing with the subject, Sir Pardey expressed much anxiety that this medical Resolution should be among the selected. He said that he was considering the matter most anxiously, and that he might be able to go some way towards meeting our wishes. It is a great pity that we are discussing these Resolutions without his sympathy and friendly assistance. We are now dealing in this Resolution with two departments : one is known as the Indian Medical Service and the other is known as the Subordinate Medical Depart-

[*Mr. Sastri.*] [5TH MARCH, 1918.]

ment Both these are military in their organisation, although the great bulk of them are lent in peace times to the service of the Government of India. Both these departments or services may be said to have for their appanage the civil medical departments of this country. The Indian Medical Service consists of 772 officers, of whom 475 or 62 per cent. are described as the War Reserve and are employed in civil posts in the Medical Department. The Subordinate Medical Department contains 718 officers, 289 of whom or 40 per cent. are employed ordinarily in civil duties. Of the superior officers in civil medical employ, the military cadre represents 87 per cent., that is 493 out of 566. The civil portion comprises 73 officers only, or 13 per cent. In these circumstances, it is somewhat anomalous to describe the civil medical service as civil, it is predominantly military. If we look at the different branches the figures are striking. The staff posts are 7, they are all in the hands of the Indian Medical Service Professorships, Chemical Examinerships, and Alienist appointments which are 50 in number, 45 are in their hands; of the 27 Bacteriologists whom the Government of India employ all are drawn from the Indian Medical Service; of the sanitary and plague officers of whom there are 67, 53 are from this service; in the Jail Department 38 out of 46 belong to the Indian Medical Service; of the medical sanitary officers in districts and in Presidency-towns out of a total of 285, as many as 192 are Indian Medical Service officers, 46 belong to the Subordinate Medical Department, a few are civil medical officers. I think it might not be wrong to say that the military practically have this department in their hands, though it is called the Civil Department. When this arrangement was proposed many years ago, it seems to have struck the authorities, at any rate a great part of them, as somewhat anomalous, as being against the practice of other countries, for nowhere in the world is the Civil Medical Department mainly occupied by military officers. Neither Germany nor France nor America seem to order their medical services as in this country. At first there must have been some opposition about which we have only scanty information. Dr. Bahadurjee, a late eminent practitioner in Bombay, took great pains to bring the subject before the authorities, and before the Welby Commission he gave certain information. I beg leave of the Council to quote certain striking passages :—

'You will observe from the same papers that I mentioned to you just now, namely, the papers respecting medical officers in India, that, when that scheme was submitted to several authorities, both civil and military for their opinion, it was most adversely commented upon. The Government of Madras and the Government of Bengal said that if the Civil Medical Service was to be purely for civil purposes and primarily for civil purposes, there was no occasion to make it primarily military.'

And the Madras Government went a little further and said—

'that among the defects of the system (of reserving all high grade civil appointments for members of the military service only), must be recognised a want of stability, a want of strict identification with the interests of the natives of the country, an exclusiveness which renders it difficult to introduce the natives of the country to the higher employments of the service.'

And naturally so, for, if you look at the system followed in the Arts, the Law and the Engineering Faculties, you will find that Western education is provided in these colleges as in the medical schools.

"I want the Council to listen to this with attention :—

'But to the scholars of these institutions all the highest appointments in the faculties are open. The Professors of these schools are drawn direct from Oxford, Cambridge or London or Indian Graduates, and when natives are found equally competent and equally qualified, they are appointed to these places without any distinction of being members or not, of any particular service

The Government of Bengal urge also that—

'the local medical service should be no longer primarily military, its chief function being now civil.'

The Surgeon General of Her Majesty's Forces complained.
This is a quotation from him—

'That the application of the principle of one Military and one Civil Medical Service, acknowledged by the Secretary of State, was maimed by qualifying conditions, whereby the

[5TH MARCH, 1918.] [*Mr. Sastri.*]

proven errors of the old were attempted to be perpetuated under a new system. If real re-organization is to be attempted—and that such is needed none who are acquainted with the present system will deny—it can be effected by no partial measure. The division of civil from military duties must be trenchant and distinct.'

"The Decentralization Commission have also quoted the Madras Government's desire for a separate medical cadre for that Government, although this cadre was to be drawn in the opinion of that Government from the Indian Medical Service. In 1899 the Madras Government considered the position so unsatisfactory that it asked for a completely separate cadre of Indian Medical Service Officers for duty in that Presidency, and from which no officer should be withdrawn without reference to the Local Government. They go on to add—

'In 1903, again, the Bombay Government asked for a separate civil and military medical service, but the Government of India declined to take up this question on grounds of policy and expense.'

The Decentralization Commission themselves are against the measure that I have suggested, but they grant that there is a good deal to be said in favour of it. It is not, therefore, the destructive idea that it is so often represented to be, seeing that it has occurred to many in authority.

'Special restrictions on Local Governments'—I am reading again from the Report of the Decentralization Commission—

'Special restrictions on Local Governments might be obviated if superior civil medical work of the Provinces were made over to a separate civil medical service, military exigencies being met by giving officers of this Service some preliminary training with Indian troops and by rendering them liable to be called up for military duty in case of emergency.'

"I am reading that passage, because it has often been suggested against the cause I am pleading for that if that were the case, and the Indian Medical Service men were to be confined to purely military duties and the War Reserve were to be struck out, there would be no arrangement in the country for finding officers in times of war. Now I speak without of course any express authority, but I have ascertained the opinions of many young men educated in the Medical Colleges in various parts of India, and they tell me that they would be quite willing to support a measure which Government may bring forward for the purpose of laying it as an obligation on all civil officers in Government employ, although not expressly military, to undergo a certain amount of military training and also to be liable to be called up for military service in case of necessity. Now this is a proposition which I advance with some diffidence, not being myself authorised expressly to say so. But I am one of those who think that if Government felt that sufficient voluntary offers would not be made in time of difficulty, every man whom Government trains and enrols into its service in the Civil Medical Department should be called upon to undergo a certain amount of military training for a certain period with the Forces, and at the same time hold himself liable to be called up for military duty as the War Reserve has been called up now. There would be nothing extraordinary in this and, as a matter of fact, I believe firmly myself that such a step of compulsion will not be necessary. I think the Director-General of the Indian Medical Service will acknowledge that the private medical profession over the whole of India has been fairly responsive to the calls that have been made upon it, and many men of more or less high qualifications have offered themselves for temporary service with the Army in the present crisis. The measure of compulsion will not be necessary, but if it were I should be the first to support it.

"Against this Resolution there have been other suggestions also made. For instance, it has been said that if we adopted the complete separation of the civil medical service from the military medical service the Indian Medical Service would become extremely unattractive by the removal of a very large number of well-paid officers from its grasp. That may be so. But the question is, Are we to keep the civil medical service of the country in subordination to the needs of the military so that when the trouble really comes on there is absolute dislocation and paralysis of the civil work all over the country? At the present moment nearly all who are regularly employed in the Civil Medical Department have been replaced by others who have been taken into temporary service,

[*Mr. Sastri.*] [5TH MARCH, 1918.]

and it is remarked that even the scientific and professorial chairs have not been left alone in this great call for military work. Now, that state of things should not be possible. The interests of the civil medical service are paramount in themselves. They require careful guarding and provision for emergencies, and I do not think it is right, I do not think it is defensible, except on grounds of inferior and false economy that they should be entirely subservient to the needs of the military.

"I was just now speaking about the recruitment question. Now officers have given evidence that recruitment is becoming more and more difficult, that whereas five or six people competed for each vacancy in former years, during recent years there have not been even two candidates for a vacancy. In one year there were barely two candidates in addition to those who would have been recruited for the number of vacancies existing. Many causes are assigned as bringing about this unpopularity of the Indian Medical Service. They say now that private practice has gone off altogether. A number of independent practitioners have established themselves in the more important towns, and the busy officers are unable to get the same amount of private work which they were once able to. Another thing that is usually said is, that they may now in consequence of the larger infusion of the Indian element have to serve under Indian superiors, and that is a thing that they cannot bear. But the most interesting thing that has come out is that the military officers on leave in England and retired men seem to have been very busy in dissuading young people who are likely to compete at examinations. They were very much dissatisfied with the orders passed by Lord Morley when he was Secretary of State, and in their dissatisfaction they seem to have gone to the length of proclaiming a general boycott of the Indian Medical Service. I say this on the evidence recorded in England from an eminent officer of the Madras Service, Lieutenant-Colonel Elliott. This is what he said in reply to Sir Theodore Morrison :—

'There was information before the Association to the effect that officers of the Indian Medical Service were advising students not to go into the Service until they saw what its future was going to be. The stories being spread were thus referred to in the Memorandum; for instance, the changes in the conditions of the Service, the enormous increase of official work, the fact that private practice was passing into other hands, and the fear that further changes were imminent. For these reasons officers of the Indian Medical Service were advocating a boycott, and when officers were asked if they would advise a young man to go into the Medical Service they said it was not worth the while of a first-class man.'

"I think, Sir, it must be admitted that the somewhat exaggerated fears entertained—I do not say justifiably—but the somewhat exaggerated fears entertained by the officers were responsible for the slight unpopularity into which the Service seems to have fallen.

"Now with regard to private practice, there is just one thing that I should like to say. There is a remarkable letter addressed by the Government of India to the Secretary of State in November 1910. I desire to read to the Council one extract from it. While the officers themselves said that they had, had considerable practice in a former day, but that, that practice had fallen low, the Government of India seem to have been at work in restricting the facilities for private practice that these officers enjoyed; and while in one place referring to this circumstance as one of those that would contribute to the unpopularity of the Service, in another place they say that the time of an Indian Medical Officer is so fully occupied with his official duties that it is impossible for him to take much private practice. I will read that paragraph to the Council. I will ask the Council at the same time to remember that the paragraph is in connection with a suggestion that has been made that private practitioners should be allowed hospital work. When it was recommended to them that private practitioners should enjoy facilities in hospitals and in research laboratories the Government of India, anxious to find arguments against the course, said :—

'If we admitted these people into hospital work, they would not give it the time that they must spare from their private practice, and as private practice is very remunerative, these private practitioners are hardly likely to come up to the expectations that we shall have to make of them.'

[5TH MARCH, 1918.] [*Mr. Sastri.*]

And in enforcing their argument, they go so far as to urge this :—

'It appears impossible for Government to exercise the necessary control over any private practitioner, and it is certain that, if he has any practice of his own, the interests of Government would be sacrificed to it. The ordinary duties of a Civil Surgeon, if properly performed, are of themselves sufficient to occupy nearly all of his time, and most Civil Surgeons have little leisure to devote to private work. It cannot therefore bes upposed that a private practitioner with even a fairly large practice of his own, can give that time to Government work that is necessary.'

"Now if there is any force in this argument, it seems to imply that we cannot expect these people to resume private practice and derive any considerable emoluments from that source. Therefore, it is urged among other things that their pay should be increased. Now the second part of my Resolution is intended to protest against that suggestion. We consider that the coming in of the Indian Medical Service into civil employ shuts out Indian talent, hinders the progress of the independent medical profession, and makes the civil population, for their ordinary medical needs depend upon a Service which is called upon to serve in the military both in the beginning and at the end of their careers, and in war time would not be available at all. When we are asking therefore that a complete separation should be made, it is impossible for us to countenance the suggestion that, in order to render civil employ attractive to these officers, their salaries should be raised and a further drain imposed on the resources of the country.

"In the third part of my Resolution I refer to the class of officer of whom I just made mention in the beginning, Military Assistant Surgeons. Now here is a peculiar class of people. The Military Assistant Surgeons, being military, are looked upon with special favour by the authorities in this department. So high is the favour accorded to them that, notwithstanding their admittedly inferior professional qualifications, they are allowed to enjoy as many as 47 appointments in the superior grade. There are only 98 of them altogether in civil employ. To these 98 as many as 47 appointments in the superior grade are thrown open, while out of 770 Civil Assistant Surgeons, only 46 officers are to be found in the superior grade. Now what is the civil assistant surgeon in comparison with the military assistant surgeon? The Civil Assistant Surgeon goes through a course of medical training which is comparable to that obtainable anywhere in the United Kingdom. It is acknowledged over and over again in the evidence laid before the Public Services Commission that the curriculum they go through is of very high quality. It is a period of five years' training they have. They have hospital practice nearly every day of their lives. Their training is exceedingly good, so good indeed that many men who pass this examination here, and even several who do not pass the examination here, find it easy to get into the Indian Medical Service by the competitive door that is open in England. Now, if that is the case, is it fair that officers of this high calibre should be ranked as equal, and in many cases made to serve under, the Military Assistant Surgeon whose professional qualification is so low that it is not registrable in Great Britain? I will read to the Council certain authoritative opinions on this class of Military Assistant Surgeons, which will enforce the point much better than I can. I will read first of all the opinion of Sir Pardey Lukis himself. Sir Pardey Lukis was one of those who thought that the Military Assistant Surgeons as a class deserved encouragement, but this is what he says of their qualifications :—

'I have during the past two years had the opportunity of scrutinising the papers written by fourth-year military pupils at the so-called Director-General's examination before appointment to the Department, and I am of opinion that the lamentable lack of primary education which, as already explained to Government, characterises the class on their admission to the Medical Colleges, operates throughout their course of training, and results in their being incapable of assimilating the instruction offered them.

'At the last passing out examination had the standard of 50 per cent. of marks been required, not more than a quarter of the whole class would have been successful, and more than a quarter would have got less than 33 per cent.'

But there is more. The Marquis of Crewe, who gave away the position assumed by Lord Morley with regard to the curtailment of the cadre of the

[*Mr. Sastri.*] [5TH MARCH, 1918.]

Indian Medical Service, while yielding on almost every point to the demands made on him by the Government of India under the pressure of the Medical Department, thought that the preference shown by the Indian Government to Military Assistant Surgeons was too much even for him to swallow. So he said, referring to the Military Assistant Surgeons: 'These men, however, are not recruited with reference to any qualifications for the important duties of a Civil Surgeon, and they are, as a rule, unsuitable for the work. It may therefore be desirable that, as far as possible, Civil Surgeoncies not reserved for the Indian Medical Services should be given to Civil Assistant Surgeons I leave it to your Government to consider whether effect can usefully be given to these suggestions.' How did the Government of India meet it? Of course we are aware that it is quite usual to urge the existence of undiscoverable qualifications where the ordinary literary and professional qualifications are obviously unsound. The Government of India seem also able to discover these undiscoverable things. 'All Military Assistant Surgeons in civil employ,' they say, 'are liable to recall for active service, and they constitute an important part of the War Reserve. Since they already fall short of the number required for complete mobilisation, any reduction in their number would, in our opinion, be a grave mistake. 'Some of them' (and that is the point) 'possess exceptional qualifications and the majority make up in administrative capacity what they may lack in professional ability, and given equal medical attainments, the Military Assistant Surgeon frequently makes a better Civil Surgeon, than a Civil Assistant Surgeon.' Of course professional qualifications can be tested by means of examinations and by means of work done every day. The administrative capacity is a thing to which officers alone can speak, and, as they can put it down in their reports, we are unable to attach to that circumstance the importance which, in the Government of India's opinion, it is entitled to.

"Now, the Public Services Commission who have paid some attention to this subject have felt that preference of Military Assistant Surgeons is not justifiable, and with the caution that becomes those who do not like to disturb vested interests, they merely make this dry remark:—'It is an unsatisfactory feature of the present arrangement that there are still districts in the charge of officers who would not be allowed to practise in Great Britain, and we trust that this will become increasingly infrequent'. The wonderful caution of the Commission comes out there. They are unable to put their foot down on this anomaly and say 'this shall not be'. Why it is that it should be so cautiously treated I cannot see, except that, throughout the whole of this business, there is the idea that the interests of the military should be kept supreme, and that nothing should be done to disturb what they may consider to be their requirements. Now, it is not my intention at all to dispute the supremacy of the military in military matters, and, because we want them to have an absolutely free hand, we want the War-Reserve to be taken away from its present place, where it dominates the Civil Department. Then it would be open to them to make their necessary arrangements.

"Now, Military Assistant Surgeons are composed entirely of Europeans and Anglo-Indians—the natives of the soil are expressly excluded from admission to this class They are considered to be assistants and auxiliaries to the Royal Army Medical Corps, and they serve, therefore, the British troops only. The Indian Medical Service treats only the Indian troops. Now that is a thing we have got to bear in mind. It is considered proper that Europeans should treat Indians, but when it comes to Indians treating Europeans, all sorts of imaginary difficulties crop up. There is an extraordinary statement made and repeated several times in the course of the evidence, to which it is my unfortunate duty to call attention. One of the great arguments upon which the Government of India and the Public Services Commission also lay stress is that British officers (and their wives) employed in scattered areas throughout the whole country will find it very difficult to consult Indian practitioners when disease troubles them. They have got some sort of expectation that they would get gratuitous treatment from British medical officers, and it would appear—the Government of India go this length in supporting their case—that if it were to

[5TH MARCH, 1918.] [*Mr. Sastri.*]

be known amongst the Services, the Indian Civil Service, the Indian Educational Service, the Indian Forest Service and so on, that hereafter there would be a paucity or a diminution in the strength of the Indian Medical Service and British officers may not be available to treat them, not merely the Indian Medical Service, but all the Services recruited in England would become unpopular and there would be increasing difficulty in recruiting them. If that is the length to which the Government of India are obliged to go in supporting their case, it must be a very weak case indeed which has got to be supported by an overstrained argument of that kind. That all the Services recruited in Europe should consider at the time they seek employment whether when they are ill in India, they and their wives will get gratuitous medical treatment from British officers or whether they would be obliged to depend on the advice of Indians, is a circumstance that seems to me to be very fanciful. One never would have expected it until one came to read the evidence given in the course of the Public Services Commission's inquiry into the Medical Services. Now that is a point which, were it true, it would be impossible for those who administer the affairs of this country and have to be responsible to this country in a moral, if not in a constitutional, sense, to take account of at all. I may say emphatically that it is a consideration which on this side at least will not obtain any credit. Indian officers and their wives, Indian ladies, Indian gentlemen, of all ranks do not feel the slightest hesitation in asking for the services of British medical officers. If, contrariwise, there is not the same cosmopolitanism, it is, I think, rather a weakness to be lamented than a virtue to be encouraged at the expense of the State and the poor tax-payer of India.

"Sir, I have come very nearly to the end of my speech, but there is just one remark that perhaps I might be allowed to make.

"It is not my intention that the Indian Medical Service should be swamped out by taking away from them the civil posts that they have hitherto enjoyed. I do not see how the needs of the military could suffer. If in order to meet the requirements of the War Reserve a large number of civil posts have to be annexed to them, I want to know, before I attach full importance to this argument, what becomes of the 200 odd people who never seek civil employ, who are always employed on the military side even during peace-time. If they do not seek civil employ why should the others seek civil employ? The attractions of the Service, it seems to me, lie in a different direction. I have been speaking hitherto only of the Civil Surgeoncies; but there are the professorial chairs, there are the research chairs, and there are the places occupied by those who conduct chemical analysis and so on. Now to all these appointments Indian Medical Service officers are now appointed by a sort of preferential right. In Europe, these appointments are not considered to be prescriptively open to a particular Service only, but are recruited from the open profession. In India, too, we want that a similar practice in accordance with the dignity of the profession and in accordance with the great needs of the population should be followed. These great chairs upon the successful occupation of which depends the welfare of millions, besides the advance of medical science, should not be treated as the private property of any Service constituted primarily for war needs. If they are thrown open to the independent medical profession it is certainly not my object that in such an important matter it should be only Indians that should be employed. I should be quite willing to support any measure which will allow officers from Europe to be recruited for these posts; but they should not necessarily be Indian Medical Service officers. If Indian Medical Service officers are qualified for them, by all means let them be appointed. And here, before I resume my seat, let me say that if it be considered necessary to take a certain proportion of Indian Medical Service officers into the Civil department, I should be content even with such a measure—provided however that it be understood that they enter the Service at the bottom, like Civil Assistant Surgeons, whatever pay they may draw—that may be higher than the salaries of Assistant Civil Surgeons: I do not mind the salary question, but I want that they should not be pitchforked into the higher posts straight off as they come over from the military service, but that they should work up in the civil

[*Mr. Sastri; Rao Bahadur B. N. Sarma*] [5TH MARCH, 1918.]

cadre grade by grade. Even members of the Indian Civil Service, when they enter departments like the Customs or Finance, are appointed at the bottom and they work their way up side by side with the officers of that department. It is only in this department that officers are drawn at once into higher posts, keeping down and depressing hopelessly the men who ought rightfully to belong to the civil *cadre* of the department. Now, I know a great many men who serve as Civil Assistant Surgeons in various capacities Whatever, Sir, the members of the Indian Medical Service may say, it would be very difficult to get any opinion accepted which was adverse either to their character, their attainments or their capacity to fill the great places now occupied by the Indian Medical Service. They are unduly depressed; they are classed as subordinates; holding professional qualifications quite as good as the Indian Medical Service, they are still artificially kept down grinding in low places with small salaries. Sometimes even Military Assistant Surgeons—that is a thing I should like the Director-General of the Indian Medical Service to attend to—even Military Assistant Surgeons, by reason merely of their being military, in spite of professional inferiority, are in large hospitals placed in positions of authority over Civil Assistant Surgeons who may not draw such high salaries as they, but who are much better qualified, who do far higher professional work, and who may in favourable conditions, if the Government only did them justice, occupy positions of trust and responsibility I plead for the Civil Assistant Surgeon, because I know that on him the future of the medical profession in this country rests. The Indian Medical Service, I know, has hard times before it If one hears the truth said, the Indian Medical Service is probably at one of its crises. What may happen to it I cannot say. Perhaps no one can say at the present moment. The end of the war will probably give the authorities the leisure to look into that very difficult matter. I do not deny that the Indian Medical Service has done wonders for India in the past. It has produced many eminent doctors. It has contributed much to the sum of medical knowledge. But when this is said—and I say it with all my heart without meaning to take away anything from the credit due to the Indian Medical Service—let me say further that it must not be allowed any more to dominate the whole of the civil medical profession, to keep the children of the soil out of what is their rightful place, and generally check the growth of the independent medical profession and treat all the professorial chairs and the research chairs as their private appanage, thus producing, as I said before, some harm to the progress of the science itself, and at the same time in many cases doing no good to the positions themselves. Once more, Sir, acknowledging the great worth of the Indian Medical Service, I move this Resolution. In the last part I have suggested that not more than one-sixth of the higher posts reserved for superior military officers should be given to Military Assistant Surgeons. I know that proposals are on foot to give these Military Assistant Surgeons higher professional training than they have hitherto received. When that is the case, the whole question will have to be re-considered. In the meantime, I think my case is made out under (*c*) also."

3-34 P. M. **The Hon'ble Rao Bahadur B. N. Sarma**:—"Sir, I associate myself most heartily with the Resolution that has been moved so ably by my friend the Hon'ble Mr. Sastri. Viewed from any standpoint whatsoever, it seems to be difficult to resist the conclusion that the Government of India must in the very near future take up this question of the formation of a Civil Medical Service for India on its own merits. Now this unhappy war has brought to light certain points of view from which we can look at this problem, and it seems to me that whether we consider the interests of the Indian Military Department or those of the civilian population, the same conclusion is irresistibly forced upon one's mind that the time has come for a separation of the two Services; and I am not without hopes that the Government of India will look at this problem from a new standpoint, because the recommendations of the Vincent-Bingley Commission lend support to the views urged by us. If

[5TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

this all devastating war should bring about the millenium of peace and armaments be considerably reduced, then it seems to me that the question of the larger increase and utilisation of the military reserve would solve itself and the formation of a Civil Medical Department would become a possibility. Let us also take the other view—which is quite possible—that the events during recent years may end in the realisation of the fears entertained that the Army Reserve will be largely increased. Even then, I think, the time has come for a separation. At page 151 of the Mesopotamian Commission Report, the Commissioners whose views are supported by the general Commission state:—'Whatever may be the cause, the inadequacy of the organisation to meet such demands is apparent. Not only has the supply of personnel and equipment proved insufficient to maintain medical establishments on the normal scale, but it may be doubted whether that scale itself is adequate to meet the requirements of a force engaged in campaign against a well-armed enemy and serving in unhealthy surroundings. If this view is correct it follows that the medical organisation of the Army in India will have to be re-examined and revised at the conclusion of the war. The personnel of officers, subordinates and menials will have to be largely increased, and the system by which medical officers nominally in military service are allowed to remain in civil employment so long that they lose all touch with military work, will have to be re-considered.' I think, therefore, that in the interests of the efficiency of the Military Department itself, there is a change of opinion that it might not be wise to keep Indian Medical Service men long in civil employ. There is another danger also, Sir, and that is this. If the Indian Medical Service officers are while in civil employ receiving large salaries for special work, the Government of India would be reluctant to dislocate all civil work, and they themselves would be rather reluctant to see the work on which they are engaged dislocated, and mobilisation would be slow; and some of the difficulties which were experienced in the beginning of the war were rightly attributed to that cause. Therefore, it is possible in the interests of military discipline itself that the problem would receive consideration from a new standpoint. In the revision of the general war hospitals and general equipment, a great deal of work is in store for reserve men, and consequently it would not be easy to lend any more of them for civil work. If you look upon the strength as being the same as at present all the reserve men will have ample work to do. If it is to be decreased, then they would have their hands full. If it is to be increased and men are available, then there is another standpoint from which you have to look at the question and it is this. Even now the Indian Civil Medical Service is recruited from the Assistant Surgeons to such a small extent that if it is to be swamped still further by the Indian Medical Service officers' reserve being increased, there would be absolutely no scope whatever for the Civil Medical men, and that is a state of things which we cannot contemplate with equanimity. Therefore, from any point of view, I think the problem would have to receive a new solution.

"Then, again, let us take the recommendations of the Public Services Commission. The Public Services Commission contemplate the professorial chairs and the higher administrative posts to be recruited in such a way as would make it impossible for them to be drawn upon in case of war. If so, some of the arguments which have been urged in favour of these large attractions for the Indian Medical Service will have disappeared, and a large number of posts will have to be removed from the cadre of the Indian Medical Service. If those recommendations are to be accepted, about 94 would have to be removed from the cadre together with their leave reserves, and consequently the Indian Medical Service will hereafter find only the Civil Surgeoncies and possibly the Sanitary Department and the Jail Department open to them. In the case of the Sanitary Department also, the Commissioners say that it is found necessary to draw from the best sanitary experts in the Civil Department in order to help in the organisation of work in the actual field of war. That is because sanitary science is becoming an expert science, and the ordinary recruits to the Medical Department are not able, and will not be able hereafter, to cope with the work of the Sanitary Department. So, if these specialised departments are hereafter

[*Rao Bahadur B. N. Sarma.*] [5TH MARCH, 1918.]

to be recruited on a different scale and in a different manner altogether, then the problem resolves itself to this, as to whether the 192 Civil Surgeoncies alone should be open to the Indian Medical Service out of the 285. There again we find that during this war almost all of them had to be drawn off, absolutely dislocating the work of the civil department; that is not a state of things which we can look upon without dismay.

"Then, again is there any great danger from the point of view of efficiency if those appointments which are now filled by Indian Medical Service men are handed over to the civil medical department. Here I have one or two extracts from the reports with regard to the conduct of men who had to fill these high appointments during the course of the war. 'The places of the Indian Medical Service Civil Surgeons have been filled by retired officers to some extent but chiefly by the temporary promotion of Civil Assistant Surgeons of the Provincial Cadre. I am glad to say that all these officers have worked conscientiously and discharged their duties of appointments in an efficient manner, and that as far as can be judged from the result of the past year's work, the popularity and usefulness of the medical institution have not materially suffered under the altered arrangements.' That is from Bengal. Then with regard to Madras the position is equally clear. This is what the Madras Government have said in their report.—'The most noticeable point in the Surgeon-General's report is the increase in the amount of work done in spite of the depletion of the staff of all ranks. Less than a third of the ordinary establishment of Indian Medical Service officers remain in civil employment, and in the past year specially it has been impossible to keep all the dispensaries open continuously owing to the shortage of sub-assistant surgeons, but the attendance has gone up almost everywhere. Hospitals both in Madras and in the mofussil have been short-handed, but have been kept going by the exertions of the officers in charge and the number of patients treated and the number of operations performed have been larger than ever before, while the death rate has been lowered.' That shows clearly that the Civil Assistant Surgeons are fully equal to the work of Civil Surgeoncies and that the efficiency of the department will not suffer in any of the slightest degree.

"Then, one of the most important arguments urged in favour of the retention of the present system is that it is economical and that it is therefore to the interest of the tax-payer that it should be preserved. Well, if the recommendations of the Public Services Commission are to be accepted, and the professorial and higher administrative appointments as well as Bacteriological appointments, etc., are to be removed from the cadre, there seems to be very little in the way of economy to be effected or attractions to be offered by promoting Indian Medical Service officers to the Civil Surgeoncies. I think a scale of Rs. 500—800 has been proposed for the Indians, in the case of Europeans it is very much larger. It would be in the interests of economy that the medical service should be manned from recruits in this country. I think therefore that the arguments in favour of economy will not on strict scrutiny be found to avail the Government of India in support of their past policy. It would also be difficult hereafter to support the absolute dependance on England. It has been found, as Sir Pardey Lukis stated, difficult to get men for the service even in England. This is what he said:—'We must also remember that there has been a great decline in the number of medical students studying in England. During the past 21 years the average number of students showed a decline of 27·16 per cent., the admission having fallen from 1944 in the years 1891-93 to 1408 in 1909-11. The number of men qualifying in the same period had fallen from 1479 to 1082.' The attractions for service in England are greater than they have been hitherto, and consequently we cannot go on increasing the salaries in order to attract men from England. Therefore, I submit that the arguments of economy do not hold the field against the proposals submitted. Mr. Sastri dealt largely with the question of the needs of European ladies. I think it is a question of sentiment, and I do not think we should import racial considerations into the matter. Looked at even from that standpoint, there is no force in the argument; we find that the number of lady Doctors has largely

[5TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Surgeon-General R. W. Edwards.*]

increased, and facilities of communication have been greatly multiplied. But, apart from that, the experience of the last three years shows that, though there has been a decline in the number of European officers, no hardship has been felt; and as regards Indians working with Europeans the war has shown that Indian medical officers are as welcome in the ranks of the Army as British officers. It is also suggested that, if necessary, the civil appointees should be asked to pledge themselves to serve outside India if necessary. The point was referred to in a Despatch in 1910 to Lord Crewe. In answer to a question in 1916 it was said that 332 had volunteered, and, although there have been withdrawals, still the number of recruits from the civil ranks for military service has been very large. The real point is, whether we shall have a large number of medical men in India ready for service or whose services can be obtained. I think the growth of the Indian Medical Service can be fostered by the attraction that it would be possible for the men to aspire to the higher posts; the growth of the Indian Civil Medical Service and profession is the only way in which that problem can be solved. You will be able to reduce the number of the military reserves as has been possible in England. I hope that the arguments which were advanced in 1910 have lost much of their value in the light of the experience derived from the war and will receive no weight, and that the dream of a Civil Indian Medical Service which Lord Morley hoped to see realised in India at an early date will, during the *régime* of His Excellency Lord Chelmsford, become a reality and an accomplished fact."

3-52 P.M.

The Hon'ble Surgeon-General R. W. Edwards:—"As the Hon'ble Mr. Sastri's Resolution profoundly affects my own Service I rise to reply to it. I need not dwell on the fact that the Resolution is tantamount to the abolition of the distinguished Service to which I have the honour to belong, but, before proceeding with my reply, I wish to say a few words concerning the work which has been done, by this Service, in recent years, and which is still being done. For I do not think that this Council is fully aware of the extraordinary value of the Indian Medical Service, not only to India, but to the world at large.

"I may begin by saying that no less than 34 members of the Indian Medical Service have gained that blue ribbon of the scientific world, the Fellowship of the Royal Society.

"This Service has worked out the life history of the malarial parasite, a discovery which has revolutionised our ideas concerning malaria, and which, among other things, has enabled the Panama Canal to be successfully built.

"It has reduced the mortality of cholera by two-thirds, and shorn amœbic dysentery of most of its terrors, liver abscess, as a consequence, is no longer feared.

"It has worked out the method of transmission of bubonic plague, work which points the way to the ultimate eradication of that disease.

"Indian Medical Service officers have discovered the cause of relapsing fever, and its means of transmission. Enlarged prostate, that terrible and fatal concomitant of old age, can now be overcome, thanks to a member of the Indian Medical Service, and it was again an Indian Medical officer who invented the method of evacuating stone, in the bladder, by crushing.

"The work of Indian Medical Service men in the domain of eye surgery, more especially with regard to cataract and glaucoma, is recognised throughout the scientific world.

"This Service discovered the origin of that dread disease Kala Azar, which is now no longer incurable.

"We are carrying out extensive investigations into ankylostomasis, a disease which is costing India millions of pounds a year, and also into bilharziosis, which now threatens to invade India.

"Very important contributions, to the knowledge of the world concerning snakes and their venom, have been made, and are being made, by this Service.

[*Surgeon-General W. R. Edwards.*] [5TH MARCH, 1918.]

"An Indian Medical Service Officer is the greatest living authority on goitre. I may also mention the valuable work done on short fevers and the method of transmission of disease by 'Carriers' which is of such world-wide importance. All this may be known to the Hon'ble Mr. Sastri, but, if so, it seems to me another case, of a prophet not being without honour, save in his own country.

"The Hon'ble Member will, no doubt, say that all this can be done by the Service he proposes to create, but I doubt it.

"I will only touch lightly on the magnificent educational work done by the Indian Medical Service: our students compete with success in England, and, according to the Hon'ble Member, are now fitted to replace the Civil side of the Indian Medical Service. Sir George Makins told me that he was amazed at the perfection of our Medical Colleges and the completeness of their equipment. Expert professors could of course be specially engaged, but if men of the calibre of our present professors, can be persuaded to come to India, they will have to be paid from Rs. 4,000 to Rs. 5,000 a month, and even then would not have that intimate knowledge of Eastern diseases which our men possess, and which is of such vital importance.

"It must be borne in mind that very few Indian Medical Service officers make from £1,000 to £2,000 a year by private practice, whereas successful men in England make 5 to 15,000£ a year.

"Let it not be forgotten too that Indians are freely admitted into the Indian Medical Service, on the same terms as their British Colleagues, and their number is steadily increasing.

"Now, in peace time, 422 Indian Medical Service men hold Civil posts in India, of which only 200 are Civil Surgeoncies, a mere drop in the ocean compared with the number of medical men that India should possess. Not long ago a distinguished Indian Medical Member of the Bengal Legislative Council stated, before that assembly, that over 30,000 doctors were required in Bengal alone. There are at present only 2,000 on the medical register, and of these some 40 are Indian Medical Service men. Would it benefit Bengal to take away these 40 men, or can this small band be said to be standing in the way of the aspirations of the Bengal practitioners (?) I think not.

"Again, to cut India adrift from intimate medical contact with more progressive Western countries at this time, and this would undoubtedly be the outcome of this Resolution, is, I venture to say, a short-sighted policy. For it must be remembered that before the war, Indian Medical Service officers were constantly availing themselves of study leave, and were to be found in every great centre of medical learning in Europe.

"If I for a moment thought that the suggestions of the Hon'ble Member would make for increased efficiency, I would not for one instant oppose him, nor would I make any effort to prevent the breaking up of the Indian Medical Service.

"The Hon'ble Mr. Sastri pleads that the country is too poor to give the pay necessary to maintain a highly-trained Indian Medical Service, yet a highly efficient body of medical men save the money spent on them 100 times over, provided they are made use of.

"Now I am coming to my main point. Whether the Indian Medical Service is disbanded or not, I am personally strongly in favour of Provincial Civil Medical Services. Such Services we have already; but they might be greatly enlarged, especially in their public health departments, and at the same time, the old fashioned name of Assistant Surgeon should be dispensed with, and that hideous name Sub-Assistant Surgeon forgotten. To form a separate Indian Medical Civil Service seems to me unnecessary. What could such a Service do, that cannot be done, by Provincial Services?

[5TH MARCH, 1918.] [*Surgeon-General W. R. Edwards.*]

"The Civil side of the Indian Medical Service is quite a different matter.

"This Service is the War Reserve of the Indian Medical Service, and the War Reserve must undoubtedly be made use of by reserving for its members in peace time appointments in the Provincial Medical Services, this is practically what we are now doing.

"I will make myself clearer.

"Every modern army must have a highly trained medical service, whose officers may be regarded as specialists.

"They must be picked men, of good physique, capable of accepting responsibility, and of enforcing discipline; they must have plenty of initiative, and be ready at all times to risk their lives under fire; they must be carefully trained for their special work, and be exceptionally well acquainted with prophylactic medicine and hygiene.

"Their numbers must be sufficient to carry on all administrative appointments, and all technical military medical work, in time of war, and be capable at the same time, of absorbing and utilizing the services of a large number of surgeons and doctors, who have received no regular military training.

"Now the present cadre of the Indian Medical Service is none too large for the Indian army, and it forms a nucleus to which untrained medical men may be added.

"At the present moment 334 of our reserve are back with the army, and 669 untrained practitioners have been absorbed.

"The war has taught us, not that our reserve was unnecessary, but that it was vital; not that it was too large or overtrained, in purely military affairs, but that it was too small, and undertrained in military affairs. Nevertheless it was the existence of this reserve that enabled the Indian Divisions when they proceeded overseas, to go fully mobilized, at the most critical period of the Empire's history.

"I cannot help thinking that the Hon'ble Mr. Sastri has not sufficiently weighed this important aspect of the case. Now it is obvious that in peace time, if military medical officers are to be kept fully employed, less than half their numbers are amply sufficient to carry on routine duties, and the remainder should be employed on civil work. The Hon'ble Member may *say* if this is so, why is this not done in the Royal Army Medical Corps? My reply is, that it would undoubtedly be done, were the British army, in peace time, stationed in England, and were there a Civil Medical Service into which its surplus medical officers could be drafted.

"As it is the British Army is scattered over the world, and I am quite certain that most of the Royal Army Medical Corps officers would prefer to have more professional work to do in peace time.

"I will not weary the Council by speaking further on this point, but before touching on the second part of this Resolution, I think it my duty to inform this Council that there is every reason to fear that the Indian Medical Service, unless its conditions are greatly improved, will cease to attract medical men of the highest attainments, either British or Indian. It must therefore be mended or ended, and I unhesitatingly maintain that in the interests of India, the former is the wiser course.

"The second part of this Resolution depends on the class of Medical men that it is desired to enlist into the Indian Medical Service.

"If first-class men are required, they must be sought in the open market, and they must be paid their market-value. I sincerely trust that none but the best will be considered good enough for India.

"The third part of the Hon'ble Member's Resolution relates to the Military Assistant Surgeons. In the past these men, who serve only with the Royal Army Medical Corps when in military employ, have not been required to take a qualification, recognised in Great Britain. It is proposed that in future they should do so, and this will entail an entire re-consideration and re-construction

of their Service. For the rest much of what I have said, concerning the Indian Medical Service, applies to them.

"I may conclude by saying that the Government of India have under consideration the complete re-organization of both these Services, and is not prepared to make any definite pronouncement of policy at the present moment."

The Hon'ble Rai Bahadur B. D. Shukul:—"Sir, I never expected that the Resolution moved by my Hon'ble friend Mr. Sastri, and couched in such modest terms would meet with any opposition by my official friend on the opposite side, who has taken pains to recount the services rendered to the cause of medicine in this country, by the Indian Medical Service. The Resolution, Sir, should not be taken to mean that we belittle in any way the valuable services rendered to the country by the Indian Medical Service. All of us gratefully acknowledge those services, but this fact should not preclude us from suggesting a change which seems so essential to be made, in the very efficiency of the administration of the Medical Department in this country, and we expect that our motives will not be misunderstood. It has been stated that the acceptance of the suggestion made by the Hon'ble mover would revolutionize the whole Service. It may be so. But there is nothing new in the suggestion embodied in the Resolution. So far back as in 1908, Lord Morley proposed curtailment in the medical cadre and suggested that a strong effort should be made to reduce the number by gradually expanding the employment of civil medical practitioners recruited in India. But the suggestion was never acted upon and, but till lately the Indian Medical Service has remained a close preserve for Europeans. In fact, it has been a purely European service to the exclusion of Indians but for a few notable exceptions here and there. Sir, as the exigencies of the present war have proved so abundantly, the whole organization of the Medical Department was dislocated, and had it not been due to the substitution of the Indian element, depletion caused would have been most acutely felt.

"Sir, the present war, which has unmasked many pretentions and illusions sacred to the cause of vested interests, has by the wider employment of Indians to the responsible administrative charges, proved their high capacity to discharge the onerous responsibilities pertaining thereto. Thus after conclusive proof having been obtained of the fitness of Indians to hold the charges hitherto held by Indian Medical Service officers, and after the experiment having been given a successful trial for the last three years, it would be absurd to attribute to the paucity of capable Indians possessing the requisite grit and capacity, being the chief cause of the recruitment of Indian Medical Service officers from England. The separation of the civil and military services as advocated by the Hon'ble Mover, and his suggestion to consider requirements of the Medical Department from a civil point of view are quite capable of practical accomplishment, and should not be any longer deferred, especially, in view of the fact that if the recommendation of the Public Services Commission Report is to be accepted and the salaries of Indian Medical Service officers increased, the Indian Medical Service, I contend, will be too dear to be retained in India and will hardly be such as the limited means of this country would be capable of admitting. Besides, immediately after the cessation of the war money will have to be provided for the introduction of the various reforms most calculated to improve the moral and material conditions of the people. Any proposal to create unnecessary expenditure, therefore, deserves to be strongly opposed by this Council.

"If, Sir, the present emoluments allotted to Indian Medical Service officers have ceased to be sufficiently attractive, why not adopt an easier and more expedient and economical course of substituting Indians? The difficulty in securing an adequate supply from England, in itself, is a justification for the recruitment of a very large contingent in the country itself. As the experiences during the war times have shown that Civil Assistant Surgeons are in no way inferior to Indian Medical Service officers in

[5TH MARCH, 1918.] [*Rai Bahadur B. D. Shukul; Dr. Tej Bahadur Sapru.*]

point of fitness, rather that they are more useful, having the distinct advantage of possessing intimate knowledge of the habits, customs and temperaments of Indian patients, the Government, I am sure, will have no difficulty in obtaining the requisite supply of suitable men, even though the present salaries may fail to attract an adequate number of officers from England. Let the Indian Civil Medical Department be constituted on the lines suggested by the Hon'ble Mover, having in view the medical needs of the country, and the adequate supply of qualified candidates, I am sure, will be available to us in this very country. Consider the question from any point of view, Sir, the suggestion in my humble opinion is one of which considerations of prudence and economy would counsel prompt adoption."

The Hon'ble Dr. Tej Bahadur Sapru :—"Sir, there is one preliminary remark which I would like to make before discussing the various points which have been raised in the debate, and it is this, that the recommendations of the Public Services Commission on questions relating to the medical services should by no means be taken to be final. They themselves very clearly indicate in their Report that at the stage at which they were writing their recommendations they intended them to be taken as merely tentative. I will read just a passage to show that. On page 245 of their Report they say :— 4-12 P. M.

'Since, however, our inquiry in India was concluded, it (the Service) has been exposed to the more serious strain of the present war, to meet the needs of which 286 officers of the Indian Medical Service and 113 of the Indian Subordinate Medical Department had been recalled from civil to military duty down to the 8th April 1915. This has obviously produced a new situation, calling for fresh investigation, and we recommend that this be undertaken at the conclusion of the war and in the light of the experience gained during its duration. For the purposes of this annexure we shall assume that the existing system will be maintained in its essentials.'

" Now, Sir, they refer here to the 286 officers of the Indian Medical Service and 113 of the Indian Subordinate Medical Department who had been re-called from civil to military duty up to the 8th of April 1915. I venture to think that between the 8th of April 1915 and now a still larger number of men have been re-called to military duty. Well, if such a large number of men have been re-called to military duty, it will be interesting to inquire as to how their duties in the civil department have been carried on during their absence on military work. Sir, I do not know of other parts of India, but speaking for the Province to which I have the honour to belong, I can say that in a fairly large number of districts where we used to have Indian Medical Service men we now have Assistant Surgeons doing precisely the same class of work, and yet during the last three years, I do not think that there have been any complaints made either in the public press or in any official communication with regard to their capacity. Well, three years is, I should think, a sufficiently long time for passing judgment upon an experiment of this character. If you find that during the last three or four years these Assistant Surgeons who have been placed in the same position merely because of the necesssity of the situation have been doing their work quite as well, and it has not been pronounced to be a failure, I think bare justice requires that their claim to the higher position for which Mr. Sastri has entered such an effective plea this afternoon, should be at once recognised.

" Now, Sir, the honoured head of this distinguished Service has, this afternoon, paid a very handsome tribute to it. I do not grudge that tribute. On the contrary, I am one of those who are only too willing to recognise the great and distinguished services which the Indian Medical Service has rendered to the cause of science, as well as to the cause of suffering humanity in India. I wish, however, that we had in our Council one non-official representative of the medical profession in the country, so that we might have heard what he thought of the profession at large itself. As one, however, who does not belong to that profession, but who has been in intimate touch with many of the leading representatives of that profession and who has known their worth and work, may I be permitted also to say that the medical profession in India can boast of very many eminent representatives who

[*Dr. Tej Bahadur Sapru.*] [5TH MARCH, 1918.]

have made their mark in science and whose worth has been recognised by learned societies not only in India but also in Europe. I will not refer to names, but I think a few names will at once come up to the minds of the Members of this Council, names of men who have shed a lustre upon their profession in Bombay, Calcutta and Madras, and also in my own Province. Well, Sir, if these low-paid Assistant Surgeons, kept always in subordinate positions, had also been given the same opportunities and the same facilities for developing themselves, I venture to think that a larger number from among them would have given quite as good an account of themselves as some of the members of the Indian Medical Service have done.

"Now, Sir, there can only be two tests in disposing of this question. The first is the test of efficiency, and I have already submitted that the experience of the last three years has proved the contention that these men, if they are given an opportunity of working in the higher spheres, can prove as efficient as those who have been working above them.

"Then there is another aspect of efficiency, and it is this. In time of war, a large number of these men are apt to be called to military duty as indeed has been the case during the last four years, and we find that, at any rate in some departments, work is seriously dislocated. I find from a memorandum submitted by the Director-General, Indian Medical Service, which is printed in the Report of the Public Services Commission, that, as a consequence of the war, no less than two Professors from the Lahore Medical College, three from the Madras Medical College, one from the Calcutta Medical College and two from the Bombay Medical College had to be re-called from their professorial work. I cannot find in this memorandum who were the men who were sent in their place, but one thing is quite clear, and it is that, if these gentlemen who are specialists in their subjects have had, under the pressure of the war, to give up their professorial work, naturally the efficient discharge of the duties in those colleges must have suffered to some extent at any rate. So far as these professorial appointments are concerned, I do not see any reason why they should be the monopoly or almost all of them should be the monopoly of the members of the Indian Medical Service. Surely, it cannot be contended for a moment that you cannot get great experts either from India or from England, if the necessity for them arises. But why should we assume that the Indian Medical Service alone is capable of giving us experts of this type who can do the teaching work in these Medical Colleges? Then the next important test is this—and I do not speak disparagingly of the Indian Medical Services, when I refer to this aspect. The medical men have to come directly into contact with the people and with their lives, and I venture to think that an Indian doctor, who lives, moves and has his being amongst his own countrymen, knows a great deal more of Indian life than a European doctor, howsoever capable, howsoever efficient, and howsoever able he might be. Again, we know that, so far as the general public are concerned, they find that a European doctor is much more expensive than an Indian doctor is. Well, if that be so, I do not see any reason why we should have such an expensive Service when we find that Indian doctors can be more readily available and are much more acceptable to the people in the mofussil where people are not in a position to pay heavy fees.

"Sir, from whatever point you approach this question, I think it must be admitted that it can no longer be approached from the point of view of vested interests alone. There are larger interests at stake, the interests of the free development of science and the interests of humanity at large. These interests have got to be weighed against the interests of the Service, and, while I should not like that any injustice should be done to the large interests of this great Service, I should also like the interests of the country as well as the interests of the independent medical profession to be borne in mind in coming to a conclusion upon this question.

"Sir, I do not wish to say more with regard to the remaining portion of the Hon'ble Mr. Sastri's Resolution. I will content myself by saying that I entirely endorse his remarks with regard to clauses 2 and 3 of this Resolution."

4-23 P.M.

The Hon'ble Sir William Vincent :—" Sir, before I address the Council on the subject of this Resolution, I should like to join very sincerely with the Hon'ble Mover in his expression of regret at the loss which this Council and the Government of India have suffered in the death of Sir Pardey Lukis. I do honestly feel, and I am sure the Members of this Council will feel too, that his great knowledge, his sympathy, his experience and his judgment would have been of the greatest value to us on this occasion.

" On the subject of the Resolution, I do not propose to repeat the remarks of the Director-General, but I should like to place clearly before the Council the issues that are raised by this Resolution as they appear to me. The recommendation that a Civil Medical Service should be constituted wholly independent of the medical organization of the Army seems to suggest—and this argument was developed by the Hon'ble Mover—that the civil medical administration is in normal times subordinated to military considerations. I wish to say that, as far as I know, save for the employment of the medical war reserve on civil duties, the civil medical administration is independent of the military. When Government have to decide civil medical questions, they do so on the merits and are not influenced at all by military considerations.

" It is true that Government take into their employ a number of military officers exceeding the sanctioned War Reserve; but this is done in the interests of the civil administration. For not only have we to provide a leave reserve for officers in civil employ in peace times, but there are many appointments, including administrative appointments, from which it is undesirable to remove incumbents even during the war. It may be fairly said that civil requirements have been subordinated to military during the war, but I would point out that during this exceptional time not only the medical interest but every interest in the country has been sacrificed, and rightly sacrificed, to paramount military necessity, and I urge that no general argument can be based on this fact. I therefore ask the Council to put aside any exaggerated ideas of the subordination of civil to military interests. Well, the Public Services Commission, like the Hon'ble Mover, recommended the creation of a civil medical service, but they recognised, I think, the advantages of continuing to employ a War Reserve in peace times, and only suggested certain conditions designed to prevent the civil administration being swamped by military officers. It is quite true, as was said by the Hon'ble Dr. Sapru, that their proposals were modified by the factor of this great war, and that they did suggest that the whole question should be re-examined at the end of it. But I am citing the actual recommendations which they made; and whether we approve of those recommendations or not, they have at least this merit, that they do not contemplate sweeping changes during the war and were mainly confined to suggesting improvements in existing arrangements. I gather that the Hon'ble Mover would, however, exclude military officers from civil medical employ entirely. Am I correct in that? I should like to know. May I ask the Hon'ble Member if that is so?"

The Hon'ble Mr. Sastri :—" I am afraid that is the drift of my Resolution."

The Hon'ble Sir William Vincent :—" That then is the Hon'ble Member's intention. At one time I thought that it was his intention to create a sort of co-ordinate civil *cadre*, but I gather that is not correct."

The Hon'ble Mr. Sastri :—" I said so in my speech. That was a modification I introduced in my speech and I cannot pretend that the terms of my Resolution would justify that."

The Hon'ble Sir William Vincent :—" Well, if it is the Hon'ble Member's intention to create a co-ordinate civil service and to transfer all the higher appointments to this Service, excluding military officers from such higher appointments, I submit that the scheme is impracticable, for the two

[*Sir William Vincent.*] [5TH MARCH, 1918.]

Services could not work alongside in that way, and one would infallibly absorb the other. There could be no dual control and the result would be a complete subordination of military officers to civil officers; this would necessarily mean in a very short time the exclusion of all military officers from the Civil Medical Department. Here I will pause to explain a point which may conveniently be noticed. Although I could not personally view with equanimity such a proposal as he makes, I want to make it clear that, apart from the requirements of the War Reserve, the Government are in no way even at present bound to any policy of reserving posts for the Indian Medical Service, and I am sure they are prepared sympathetically to consider any system by which Medical officers of the necessary qualifications can be admitted to the present Medical Service. I should like to emphasise this view because I fear that otherwise it may be suspected that the Government are not alive to the very great merits and the excellent work that has been done by Civil Assistant Surgeons. That is not the case. During the present war they have, as has been pointed out by various Hon'ble Members, rendered great and meritorious service to the Government. But I think myself that it would be most unwise—at present at any rate—to accept any system by which military officers were entirely excluded from the Service. I put it to the Council that this is a proposal made neither by the Royal Commission nor by any member of it, and I do feel that if Indian Medical Service officers are excluded entirely from the civil medical administration, it will be difficult, if not impossible, to replace them by officers of the same calibre and efficiency. The Director-General has given a brief *resume* of some of the more striking achievements of the Service in recent years, and I think that short as it is this *resume* is a remarkable testimony to the work that has been done by the Indian Medical Service—a Service which has indeed the most distinguished record behind it, for officers of which have saved untold suffering in India and in other countries far and wide, earning for themselves a name second to none. Now, I fear that no ordinary civil medical service, lacking the organisation, the prestige and the extraordinary area of opportunity which the Indian Medical Service possesses, would ever achieve the same results. Further, nearly all the officers of the Indian Medical Service possess English degrees and have been trained in England in specialist and practical work, which officers trained in India are generally unable to obtain—not through any fault of their own, but simply as the result of local conditions. For many years I believe that the Indian Medical Service attracted the cream of the Medical Schools in the United Kingdom. It may be doubted, I think, whether a civil medical service would attract men of the same qualifications.

"Another advantage of the present system is, that it keeps India in immediate contact with medical science in the West. Whatever may be the case as to other Services, in the case of this Service it is pre-eminently necessary that the closest possible touch should be maintained with the traditions and progress of Western Medicine. The Indian Medical Service has done much to maintain this touch, and I feel myself—and I hope that others will feel too—that any action of the Government which would tend to break or weaken this connection might be disastrous to Medical Science. It has been alleged that a civil recruited medical service would be cheaper. I doubt if that is the case. If the Government desires to attract Medical officers to this country from the United Kingdom or from Europe with European qualifications for a purely civil service, then I believe, they will have to pay much higher rates than are paid now. If of course the Government does not desire to obtain the services of such men, then the position is different, but this would involve a complete breaking off with medical progress in the West. My belief is that if it was a question of a purely civil medical service the Government would not be able to recruit officers of the same qualifications and capacity, with English degrees, as cheaply as they obtain them at present.

"Now I gather that the Hon'ble Mover's intention as it always is and rightly from his point of view is—was to employ more Indians in the Civil medical administration. I think this is the aim that he has in view, and I

[5TH MARCH, 1918.] [*Sir William Vincent; Pandit M. M. Malaviya.*]

should like to point out that Indians are now coming into the Indian Medical Service in largely increasing numbers. I looked at the figures this morning and I saw that in 1914—that is, the last year for which I could get figures—40 per cent. of the candidates were Indians, which is a remarkable advance on previous years."

The Hon'ble Pandit M. M. Malaviya,—"How many passed?"

The Hon'ble Sir William Vincent:—"Forty per cent. passed I am quoting figures of successful candidates."

"Then, Sir, the suggestion has been made that the present system discourages the growth of the Indian medical profession. The Commission, if I may say so, in paragraph 28 of annexure to their report pointed out the essential fallacy underlying this argument. They expressed the clear opinion that the question of encouraging the growth of an unofficial medical profession was entirely separate from the question of limiting or reducing the number of Indian Medical Service officers in civil employ, and with that view I venture to agree. Again, it has been stated that all the professorial chairs, or nearly all, in the important hospitals are reserved for members of the Indian Medical Service. If that is so, or if that were so, I agree that there would be some cause for complaint, grave cause for complaint. But I find on looking to the facts that a number of these professorships are in fact open both to private practitioners and to Civil Assistant Surgeons. For instance, I believe I am right in saying that four professorships in the Grant Medical College, Bombay, are at this present moment held permanently by private practitioners. The question of increasing that number is, in my judgment, a very reasonable suggestion, but it is an entirely different question from permanently excluding the Indian Medical Service from any chance of obtaining them.

"Finally, I should like to turn to the important question of military considerations. Mr. Sarma has told the Council that if the millenium comes, if there is a general disarmament, the whole system of the Indian Medical Service may be changed. Well, I grant that, Sir; but I fancy it is a little premature to anticipate any such result from this war. He then continued by quoting at me a report of which I was one of the authors. I can only assure the Council that when that report was written (and I have General Bingley's authority for what I say), it was never contemplated that it could be made the basis for an allegation that there should be a separate civil medical service for India. What was stated in that report was, that the present system would need re-organisation at the end of the war, and that is a position from which I do not resile and which I understand that my Hon'ble colleague maintains to this moment. In any case, the military considerations require that an adequate and efficient medical reserve should be immediately available at any time for war service, and I put it to the Council that as far as human ingenuity has gone at present in this country, no better or cheaper method of securing this reserve has yet been discovered than the present system. The prospects of civil employment are to many in the Indian Medical Service, I believe, a great attraction, and I fear that if this attraction were removed the military service would have to be paid more than it receives at present. From the expenditure point of view, therefore, the present system has some advantages. Further, I may say that it provides sufficient medical work for our reserves in peace time, and that employment of this reserve on civil duties is probably the best way of utilising their services. Again, even supposing that we can impose obligations for war service on civil medical officers—and I myself have little faith in that expedient—I cannot see that it would offer any advantages over the present system. I say that I have little faith in that expedient because I have some experience of it. The Hon'ble Mover suggested that it might be possible to insist on an undertaking from every civil medical officer that he would proceed on military service when required to do so. Well, the fact is that we have taken such undertakings from Sub-Assistant Surgeons, and in many cases when the officers were called on to fulfil their obligations

[*Sir William Vincent.*] [5TH MARCH, 1918.]

they have refused to go on active service. We have had a number of men who have resigned their appointments or been dismissed rather than accept this alternative of going on service. Further, however, efficient civil medical officers may be in civil employment, they must be totally inexperienced in military duties and would have to adjust themselves rapidly in war time to an organisation with which they would be entirely unfamiliar, their usefulness being proportionately impaired. Finally, I may say that the removal of purely civil officers in war time from their ordinary employment would cause no greater and no less dislocation than is at present caused by the removal of Indian Medical Service officers.

"I think I have said enough to show the Council that there is much to be said in favour of the present organisation. It is not, however, on these grounds which merely embody my personal views that I oppose the present Resolution. I oppose it on the ground that it is premature and that it is impossible for the Government to accept it at the present time. It would be hopeless to attempt to revolutionise the medical organisation during the war; and if the Hon'ble Mover's intention is merely to settle the lines of future reform my answer is that, in my opinion, it would be unwise to speculate now as to the changes which may be found advisable after the war. That there will be changes I do not doubt; but it is humanly impossible to foresee what they will be. One thing I feel sure of, namely, that one of the great problems after the war will be to provide an adequate medical reserve. For surely, if the experience of the present war has taught us any one thing, it is the lesson that civil efficiency must be combined with and subserve military preparedness. But I maintain that beyond this it is impossible for us to try to settle the lines of the future at present.

"I urge, therefore, that it would be premature at present even to attempt to dictate a policy to govern the settlement of a question complicated by many unknown factors.

"As regards the second part of the Resolution, that part which deals with the pay of Indian Medical Service officers, I may say at once that the Government have reached no decision on the Royal Commission's recommendations, and, until they have come to some conclusion on the point, I am compelled to oppose the Hon'ble Member's Resolution.

"I can assure the Hon'ble Member and his supporters, however, that Government, and in particular the Finance Member, will not lose sight of the arguments that have been put forward. But I think the Council will recognise the fact that great difficulty was experienced even before the war in obtaining recruits in sufficient number and of the proper calibre, and one can foresee that the difficulties will be far greater after the war. These are facts which the Council and the Government will have to consider; and the situation must be faced and met. In these circumstances, I submit that it would be unsound for the Council to recommend a summary rejection of one obvious and possibly effective method of attaining the object in view, especially as no alternative suggestion has been put forward.

"Turning to the question of Military Assistant Surgeons, all I can say is, that it would be most undesirable during the present war to attempt to disturb arrangements by which the War Reserve is employed in civil duties during peace times. I admit there is a very great deal of force in the arguments of the Hon'ble Member, but he must not forget the practical difficulties of the situation. I am not in a position to state if Indians can be employed more generally for attendance on British soldiers; that is a matter for the military administration, but if they cannot be so employed we have to retain some Service similar to the existing one; if the prospects of civil employment for this Service are to be substantially curtailed, the question of increasing their military emoluments will have to be considered. On the other hand, the Director-General has explained what has been done to raise the standard of their qualifications, and if these efforts are successful many of the criticisms made will be met. I will only add that I believe the Service

[5TH MARCH, 1918.] [*Sir William Vincent; Pandit Madan Mohan Malaviya.*]

as at present recruited contains many officers of great ability and that by reason of their organisation and training Military Assistant Surgeons are particularly well suited for many appointments in which administrative capacity is required. Further, the fact that the Service consists of Europeans and Anglo-Indians facilitates the provision of medical officers for stations with an European population. So long as present feelings and prejudices continue there are benefits in retaining a service of such a kind. Mr. Sastri speaks of gratuitous services—it is not a question of gratuitous services at all. Civilians certainly pay for medical attendance on their families. Well, Sir, I fear that the Hon'ble Member may think that I have not treated his Resolution very sympathetically, but apart from the fact that sympathy from Government is apt frequently to be misunderstood and seems to be regarded with suspicion by some, I feel that I must be particularly guarded in my reply to the Resolution of which the first and last part touches most important and difficult questions which the Government consider it wholly premature to attempt any settlement of at present, while, as regards the second part, I think that the Government must decline to debar themselves from taking such action as they, after considering all possible alternatives, may think necessary to secure that the most important element in the civil medical administration maintains the high qualifications on which it justly prides itself and which have conferred almost inestimable benefits on this country. With these words I oppose this Resolution."

4-49 P.M.

The Hon'ble Pandit M. M. Malaviya:—"Sir, I feel disappointed in the attitude taken up by the Hon'ble the Home Member. In dealing with the Resolution he started with saying that the matter was a delicate one to deal with at the present time, but he went on to put forward reason after reason why the proposal should not be accepted. This is a rather unsatisfactory position. If the Resolution was one which it was not expedient in the opinion of the Hon'ble Home Member to discuss at this juncture, he would have done well to tell the Hon'ble Mover that it should be postponed. But having admitted the Resolution to discussion, the Hon'ble Member should have dealt with it in a spirit of greater sympathy.

"I fear, Sir, that there is some misunderstanding even in high quarters in regard to this Resolution. I listened with great interest and attention to the remarks of the Hon'ble Surgeon-General Edwards. I was sorry and surprised to hear him say that the Resolution was tantamount to a proposal for the total abolition of the Indian Medical Service. I am sure there is nothing in the Resolution that could support that view. Neither in the wording of the Resolution nor in the speech of my Hon'ble friend who moved it was there anything to justify the view that the abolition of the Indian Medical Service was sought. I join with the Hon'ble the Director-General in paying our grateful tribute to the excellent work that the Indian Medical Service has done. We are grateful for it. We feel proud of it. At the same time I think that the time has come when members of this Service as well as the Government should look at the question from the Indian point of view. Let us approach it from the standpoint of what is right and fair to Indians as well as to the Indian Medical Service; let us put aside for a moment considerations of vested interests—I use the expression without meaning any offence—let us consider what is right and proper from the Indian standpoint. When the Public Services Commission made their report, out of 563 superior appointments 446 were held by officers of the Indian Medical Service; 47 by officers of the Indian Subordinate Medical Department, *i.e.*, Military Assistant Surgeons, and only 70 by civil medical officers; that is to say, 79 per cent. of the superior appointments were held by officers of the Indian Medical Service, 8·5 by members of the Indian Subordinate Medical Department, which is closed to Indians, and only 12·5 by civil officers. In 1913, out of a total of 772 officers in the Indian Medical Service only 54 were Indians! This number has risen to 77 since then. Now I put it to the distinguished Surgeon-General and to the other Members of the Council whether this is fair to Indians or to India, and whether it is not high time that this proportion should be altered? I do not think any one of them will say that it is right that after more than

[*Pandit Madan Mohan Malaviya.*] [5TH MARCH, 1918.]

half a century of the existence of this Service only 77 Indian should be found in an Indian service consisting of 772 officers. If it is not, what should be done to remedy it? The Resolution suggests what may be done. There is not, as I have pointed out, any suggestion in the Resolution that the Indian Medical Service should be abolished. We are not blind to the fact that in this country we have not got those medical institutions as you have in England. But I ask you to consider whether the non-existence of these institutions is not the result of the present system of recruiting the Indian Medical Service? So long as you will not look for the recruitment of this Service in India, you will not get institutions where the highest education can be imparted. I consider it a matter of regret and of reproach to India that, while it has had such a large number of medical experts and distinguished medical men in its service there should not be one first-class institution where the higher training could be imparted, and that it should be possible to urge that the absence of these institutions constitutes a difficulty in the way of employing Indians in the higher ranks of the Service. You have had this Service for a long time. By all means continue to have it. The British soldier is going to remain in India and the needs of the British soldier have to be met But the Indian Army consists of both Britishers and Indians. You have hitherto had a preponderating proportion of British officers in the Indian Medical Service, and a small proportion of Indians. I ask you now to consider whether it would not be possible whether it would not be fair and reasonable to largely alter the proportion? Hitherto you have had a War Reserve of the Indian Medical Service men. But you have found in this war that the Indian Assistant Civil Surgeons, as the Hon'ble the Home Member acknowledged in his speech, have rendered great and meritorious services to the Government. You have appreciated their work. Then why not now adopt a system by which the ordinary needs of the army will be met by a smaller number of men of the Indian Medical Service, and the extraordinary needs in times of war, for which a War Reserve is maintained, by a larger number of men from the Civil Medical Service such as is proposed by Mr. Sastri to be recruited? Hitherto you have had in the Indian Medical Service a War Reserve, larger than the body in active service. Is it not time that you should largely reduce this War Reserve, and should look in a larger measure than heretofore to the Civil Medical Service, as it is proposed to be constituted, to supply the need of the War Reserve in the future? You have now tested Indian Assistant Civil Surgeons; you have found them efficient. I heard with great satisfaction the appreciative remarks made about our medical students and our medical colleges. The Hon'ble the Surgeon-General told us that such a high authority as Sir George Makins was amazed at the perfection of our colleges and the completeness of their equipment. Our students had thus the advantage of receiving a high degree of education. You have found in practice that they stand every possible test Why not then cut down the number of Indian Medical Service men and restrict them to service in the military line alone, and look for the War Reserve more largely to the Civil Medical Service, which has been proposed? One advantage of it will be this: One of the complaints of us Indians is that under the present system India loses the benefit of the experience of the distinguished medical men of the Indian Medical Service as soon as they retire from service or return to England. Let us look at it in a serious way. We honour the members of the medical service of whose good work the Hon'ble the Surgeon-General reminded us, but how many of them would stay in India after retirement? Would not India be a great gainer if many of the members of that Service settled down in this country? How is that possible? If you will not give the highest instruction to Indians in medical science, and if you will not give them all the stimulus that is needed to enable them to work for the best results which can only be achieved by throwing open to them the highest appointments in the Civil Medical Service, how can you expect Indians to show the same results? I take it that our friends of the Indian Medical Service who come in touch sufficiently with Indians are convinced that there is nothing in the Indian brain which makes it unfit to absorb and profit by the highest medical knowledge and experience.

[5TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

"I take it, Sir, that the Civil Surgeons and Assistant Surgeons and private medical practitioners, to whom my friend Dr. Sapru referred, and who are flourishing in numbers in Bombay, Calcutta and other centres have proved beyond doubt that the Indian doctor is capable of doing as high and as good work as any of his fellowmen can do in this department. If that is so, all that is needed is to give greater opportunities to Indians. In the existing state of things the highest services have been reserved to the members of the Indian Medical Service, and this takes away a great deal of stimulus from Indians to work in medical science. And I submit, Sir, that after a century and-a-half of English administration in this country, when India has had up to date provision made in every department of administration, it is high time that the Government of India endeavoured steadily to train Indians to the highest pitch of efficiency as medical men and employed them in the highest offices.

"There is not the least race feeling in our minds regarding the employment of Britishers in the Indian Medical Service. The real feeling is that medical science should become more nationalised, that the results of medical researches and the advantages accruing from a knowledge of medical science should be retained in India; they should be scattered more broadcast in the country, that they should go down among the people in a larger degree than is possible under present conditions. It is towards that end that it is suggested that a separate Civil Medical Service should be constituted. It is in the interests of humanity that it should be so constituted. Where our existing institutions are deficient, let provision be made for improving them up to the highest standard. Let it be open to Indians as much in practice as it is in theory to obtain a fair share of appointments in the Indian Medical Service if they prove their merit and worth. At the same time, so far as the Indian Medical Service is concerned, its wants are multifarious, and the Hon'ble the Surgeon-General referred to the necessity of a much larger number of medical men being required for serving the people. I can assure him that, that need presses very heavily upon the minds of many of us who look into these questions. We do want more medical men. Very well, how will you give us more men? We show you the way. If you think that you will not be able to get as good experts as we do, we are quite willing that higher emoluments should be given to distinguished medical men whom it may be necessary to import for the service of the Army. We are willing that the most distinguished medical men should be invited to help us wherever it may be necessary and to train our young men for future work. Nobody desires that the wants of the Army should not be fully, fairly, and reasonably met. But what is urged is that the wants of the Army should not dominate the question of the existence of a Civil Medical Service which has to meet the wants of many millions of people, whereas the Indian Medical Service is only wanted to meet the requirements of a comparatively small number of men. We submit that the wants of the civil population should be better provided for by the constitution of a separate Civil Medical Service. That is the object of the Resolution. If, as it has been clearly stated here, a Civil Medical Service is to be constituted, it should be wholly an Indian Medical Organization to meet the wants of the Indian Army. I think, Sir, that in respect of health and disease no population can be said to be immune from it at any period. No one can say that at any time when the wants of the Army will be the greatest, the wants of the civil population will not be equally great, and if you have simultaneously the needs of the Army and the needs of the civil population pressed upon you, either the one or the other must suffer in the existing condition of things, when a large number of capable trained officers must be diverted from one to the other. It was said that the taking away of 286 officers of the Indian Medical Service from civil to military duty did not seriously dislocate work. The Commission has not accepted that. The Hon'ble Sir Mahadeo Chaubal pointed out that if you take away such a large number of trained medical men from civil employment the work must be seriously dislocated and the civilian population must suffer. It is, therefore, urged to provide for the needs of the Army to the extent that is reasonable, and make the Civil Medical Service independent of the medical organization for the Army.

[*Pandit Madan Mohan Malaviya; Sir William Vincent; the Vice-President; Mr. Surendra Nath Bannerjea.*] [5TH MARCH, 1918.]

"Then, Sir, a strong feeling exists against the appointments to professorial chairs being given to members of the Indian Medical Service. This has distinctly prevented the growth of a large number of medical practitioners in this country. It is desirable that you should give all the encouragement that is possible to be given by the Government in order that such a service should grow. At present it is a matter of complaint that all the higher professorial chairs are filled up by members of the Indian Medical Service. In the appendix to the Report of the Public Services Commission, it has been pointed out that out of a total of 87 professorships 33 were held by officers of the Indian Medical Service, and only 4 by Civil Medical officers. I put it to my friends of the Medical Service whether it is a satisfactory state of things that after half-a-century of medical education in this country, after Indians have gone out to other countries to qualify themselves in medical colleges and have distinguished themselves in the profession, there should be only 4 Civil Medical officers holding professorships in a total of 87 professorships? So also is it with regard to Chemical Examinerships. Six members of the Indian Medical Service are holding these, while only one Civil Medical officer is holding an examinership. I respectfully submit, Sir, that the present system works seriously against the nationalization of medical science in India. The Government ought to consider the problem from that point of view and ought to do what is right and proper to be done.

"I will not say anything about the proposal of the Commission to increase the salaries of the Indian Medical Service officers, as the remarks of the Hon'ble the Home Member show that the Government of India are going to consider the proposal, and that no decision has been arrived at on that question. With regard to the third portion of the Resolution about Military Assistant Surgeons that ought to follow as a corollary from the first one that Military Assistant Surgeons should not be employed as Civil Assistant Surgeons. The Hon'ble the Home Member referred to the question of the prejudice that exists among Europeans and Anglo-Indians in the Army about employing non-Europeans ...."

The Hon'ble Sir William Vincent:—"I beg the Hon'ble Member's pardon. I did not suggest that. I only said that the question whether Indians would be suitable for attending British troops was one for the military authorities. That is all that I suggested."

The Hon'ble Pandit M. M. Malaviya:—"My friend has referred to this and he says it was for the military authorities to say whether Indians would suit the men in the Army. I submit, Sir, that raises a very important question. We find ...."

The Hon'ble the Vice-President:—"I must remind the Hon'ble Pandit that he has already exceeded his time, and that it is late."

5-6 P.M. **The Hon'ble Pandit M. M. Malaviya:**—"I thank you, Sir. I will stop here."

The Hon'ble Mr. S. N. Bannerjea:—"Sir, I desire to associate myself with the expressions of sorrow which have found utterance in this Council Chamber regarding the death of Sir Pardey Lukis. He was for a number of years Principal of the Calcutta Medical College. We honoured and respected him and we are grateful to his memory. For to his unselfish efforts aided by those of the Hon'ble Surgeon-General Edwards we owe the only independent Medical School that we have in Bengal, the Belgatchia School, placed on a sound and satisfactory footing.

"Sir, I join with my Hon'ble friend Pandit Malaviya in paying my tribute of homage and admiration to the splendid services which the Indian Medical Service has rendered, not only to this country, but to the cause of science and humanity at large. We are grateful for those services, but that is no reason why we should not approach this object of our adoration and try to

[6TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea.*]

find out whether the time has not come for making a change in its constitution. Sir, the Civil Service has done splendid service in the past, but is the Civil Service of India to remain the same as it is to-day? I hope not, I trust not, even for the sake of the Civil Service. Times are changing. India to-day is not what it was when the Indian Medical Service was created, and the war has thrown a flood of new light upon the situation. Sir, we find in Calcutta a medical profession strong in its capacity, strong in its qualifications, rising to eminence and distinction, and yet not a single member of that profession occupies a professorial chair in the Calcutta Medical College, yes one—I see my friend the Hon'ble the Home Member is looking keenly at his notes—one and only one, but even he does not belong to the front rank of his profession. And this one would not have been there, but for my friend over there, the Hon'ble Surgeon-General Edwards. There was a great deal of opposition and prejudice against that appointment and it was overcome by the present Director-General of the Medical Service. Well, we have Dr. Nil Ratan Sircar, Dr. Suresh Prasad Sarbadhikari, Dr. Suresh Chunder Bhattacharjee and other men of the highest distinction, and yet they do not fill any Chairs in the Medical College. In 1848 (a year in which most of us here were not born I expect, not many of us except my friend over there, Sir Dinshaw Wacha) in 1848 we had Dr. Goodeve Chakravarti, who was succeeded by Dr. Rajender Chunder Chunder.

"Then came a period of reaction, not a single Indian was appointed. Dr. Rasalal Dutt was appointed to officiate for a short time and now, owing to the efforts of Surgeon-General Edwards, an Indian has at last been appointed a Professor. Now, is this fair to the independent medical profession of any country and of a place like Calcutta? Four Chairs held in the Medical College in Bombay by members of the independent profession will not satisfy the aspirations which have been created by the growing medical knowledge of our people all over the country.

"Then, Sir, look at the matter from another point of view. Many of the European Civil Surgeons have gone on military duty and you have filled their places with Indian medical men. Have they been found wanting? I do not know of a single case of failure. They have done their duties admirably. What does that show? It shows that here was material in the country, indigenous material, available for the purposes of the country, capable of performing these high duties, and yet they were not employed and were only employed owing to the accident of war. I think this is not creditable to the Government. The Government is not moving with the spirit of the times. I am making a strong remark, Sir, but I am bound to make it, the Government is not moving with the times I repeat, because if they had, they would have availed themselves long before this war of the medical services, of the medical talent in the country. Therefore, I say the time has come when the Government must face this question broadly and squarely in the face, take into consideration the changed circumstances, the growing aspirations, the growing knowledge of the people, and modify its policy in regard to the medical administration of the country upon those lines. It has to be borne in mind that Lord Morley suggested the separation of the two Services. I do not know why it has not been carried out. Possibly there were difficulties raised here. That was several years ago and it has not been given effect to.

"Then, Sir, reference has been made to the subordinate medical men—the military medical men. In Bengal, they have a training of four years. The graduates of the Calcutta Medical College go through a course of six years and are in point of medical qualifications infinitely their superiors, but they have got 47 appointments out of 98, and our Indian medical graduates have got 48 appointments out of several hundreds. Is that fair? I think not. I think the whole matter has to be looked into carefully in the light of these facts and in the light of the changed environments, and I do hope and trust that if the Hon'ble Home Member is not able to accept the Hon'ble Mr. Sastri's Resolution, at any rate he will accord to that Resolution his sympathetic consideration, take into consideration the views which he has put forward and which represent

[*Mr. Surendra Nath Bannerjea; Mr. Srinivasa Sastri; Sir William Vincent.*] [5TH MARCH, 1918.]

the opinion of the country. The Mesopotamia Commission itself has recommended a change, a change is inevitable, and if the change is to be made, let the views put forward in the Resolution of my Hon'ble friend be taken into serious consideration."

5-14 P.M. **The Hon'ble Mr. Sastri** :—"Sir, amongst the points that have emerged in reply to this Resolution I will take seven and dispose of them as briefly as I can. It was said that Indians were freely admitted into this service. The free admission of Indians into the service means placing them under the necessity of going to England for competition to enter this examination. If that is free admission, we have it. This free admission has hitherto brought in 54 men in a force of 772, or 7 per cent......"

The Hon'ble Sir William Vincent :—"May I interrupt ? The figures I have are 77. Not, however, a sufficiently large difference to make much alteration in the force of the argument."

The Hon'ble Mr. Sastri :— "77 would improve the figure by one."

The Hon'ble Sir William Vincent :—"It makes it 10 per cent. a small percentage I admit."

The Hon'ble Mr. Sastri :—"This number is due to the increased number of Indians admitted in the last two or three years, and this, Sir, has created a feeling of alarm throughout the Service, which says there is free admission to the Indians. I think it has actually been proposed now—it came out abundantly in the evidence—that an Indian, before being admitted to this examination, should be compelled to undergo a hospital course in England. Some fix it at one year, some fix it at a year and a half and some fix it at two years. That, it seems to me, is not according us free admission, nor contemplating with equanimity the results of this free admission. Let it be remembered, too, that it is becoming increasingly difficult for us to gain admission into any place of technical training in England. The Secretary of State finds it very hard indeed to get Indians admission even into the Arts Colleges, and if it were made a condition of admission to the examination that our men should have undergone a two years' hospital course in one of the great hospitals of London or Edinburgh, then you may as well say that it is anything but free admission. Now we were told, Sir, that great experts have been produced by the Indian Medical Service. Far be it from me to deny that fact or to underrate in any degree the great services which the Hon'ble Surgeon-General Edwards was enumerating and which I am perfectly free to admit is not even an exhaustive enumeration. But the great price that we pay for these men is not sufficiently appreciated. When we say for example that, when we want a great expert, we might bring him out from England or from any other country, it is said against us frequently 'you will have to pay him three or four times the salary that you pay now to an officer of the Indian Medical Service.' That is perfectly true so far as it goes, but I think all the sides of the equation are not taken into consideration. When we pay for an organised iron-bound service, every member amongst them a very high salary and give him extraordinary inducements one way or another, we are paying the salaries of this lot in order to produce the one great expert or the one great genius. I submit, Sir, that if we got out four experts and paid them four times the salaries paid to officers of the Indian Medical Service, they would still be cheap when compared with the salaries that we pay to that service, in which certainly there is an expert now and then. Why talk of the abolition of this Service ? We never advocated its abolition. All that we said was that it should not be allowed to encroach on the civil medical service. Now the

argument at once is that we want a certain number of men for the Army, and, if 300 men are required for the Army, there must be 700 men altogether, and 400 of these should be shoved into the civil medical service, and when they are shoved into it they must be placed in all the positions of power, in all the positions of trust, in all the positions of responsibility with material opportunities of distinction and of research work, in all the positions that carry opportunities of obtaining renown. Now is that fair to us? That this Service has done good work is not denied. At the same time admit that another Service, if given equal opportunities, might also do good work. Give our men an equality of opportunity and see whether they will not prove a credit both to the country and to the Service.

"Then, Sir, the Hon'ble Sir William Vincent said that the Government of India have shown great alacrity in Indianising the medical service; that whenever there was occasion they were very glad indeed, outside the War Reserve, to admit Indians. Now I have to present the Hon'ble Sir William Vincent with a fact which perhaps he forgot. I will quote without any comment what the Government of India themselves said........................"

The Hon'ble Sir William Vincent:—"I think the Hon'ble Member has misquoted me. Will he repeat exactly what he has stated?"

The Hon'ble the Vice-President:—"I am afraid I did not catch what the Hon'ble the Home Member said, and I do not think that the Hon'ble Mr. Sastri caught it either."

The Hon'ble Sir William Vincent:—"I should like to know what I am alleged to have said, Sir."

The Hon'ble Mr. Sastri:—"I think I heard the Hon'ble Member say that the Government of India had hitherto shown a readiness and a willingness to admit Indians to, or to throw open to the profession, such posts as are not absolutely required for the War Reserve."

The Hon'ble Sir William Vincent:—"Far otherwise. What I did say—and I have it here—was that 'Apart from the requirements of the War Reserve the Government are in no way bound to any policy of reserving posts for the Indian Medical Service, and I am sure they are prepared sympathetically to consider any system by which medical officers of the necessary qualifications can be admitted to such posts.'"

The Hon'ble Mr. Sastri:—"The Hon'ble Member has said nearly what I said. However, my answer is still an answer The Government of India reported in 1908 that a good third of the so-called War Reserve was not really a War Reserve and was not required for the purposes of the War Reserve, and they promised in one of their earlier Despatches that this one-third might be thrown open to the independent medical practitioner. But they soon pulled themselves up; that was too much. The Indian Medical Service was up in arms and the Government had to go back on their word. And here is what they wrote:—

'In 1908, we pointed out that about one-third of the civil appointments now held by the Indian Medical Service do not form any part of the War Reserve, and that consequently there would be no objection, from a military point of view, to their transfer to medical men not

[*Mr. Srinivasa Sastri.*] [5TH MARCH, 1918.]

belonging to that Service. But we feel bound to recede from the position which we previously took up, because on further consideration of the question we are convinced that the mere transfer of a certain number of Government appointments from the Indian Medical Service to private practitioners would do practically nothing to encourage the growth of an independent profession; that most of the civil appointments now held by the Indian Medical Service could not suitably be given to men not in regular Government service with whom their private practice would be the first consideration; and that the retention of a considerable number of superior medical appointments for the Indian Medical Service is essential, not only in the interests of administrative efficiency, but also for the purpose of making the service attractive to able medical men'

That does not show, Sir, that the War Reserve seems to be the limit of the appointments that have been declared open.

"Now the Government of India have further enumerated the various steps that they were willing to take to encourage the independent medical practitioner in this country. Almost all of them are attempts or measures or attempted measures which we cannot view with the slightest satisfaction. One of them is the amazing fact that they have given India a Medical Registration Act in the various Provinces, and that is a great means of strengthening the position of the independent medical practitioner. The Medical Registration Acts, which were opposed tooth and nail in all parts of the country, are put forward by the Government of India as measures for the encouragement of the independent medical practitioner.

"Now, with regard to the position assumed by the Commission. It is perfectly true, Sir, that we have travelled beyond the limits of the stage reached not only by the Commission, but by the dissentient members of that Commission. Here is what the Commission says, a position which contradicts itself. Evidently the Commission were in more than one mind about the matter and did not know what to say. They have said 'Calculations should also be made and reviewed from time to time of the civil needs of the country, and a purely civil machinery should be created to meet all civil requirements.' This is what they say 'A purely civil machinery should be created.' Lest, however, Hon'ble Members on this side should be carried away with too much joy, please listen to what follows. 'The officers forming the medical reserve of the Army should be admitted to the civil cadre so formed.'

"So a purely Civil Medical Service means that!

'But if, after an estimate has been made of the military requirements in time of war, it is found that the number of Indian Medical Service officers available for civil employment, as determined solely by military requirements, is insufficient for the needs of the civil administration, then every civil medical post for which no War Reserve officer is available should be filled by civil recruitment, the method of which we shall proceed to indicate in the chapter of this annexure which deals with recruitment. We recommend further that, if the experience of the present war leads to such an increase in the military reserve as would seriously endanger the maintenance of a civil element in the civil medical administration, it should be considered whether a minimum number of civil officers in civil medical service should not be fixed. We also think it important that military officers who are admitted to the civil cadres should take their places with the civilian officers in the department in the same way that officers of the Army hold Indian Civil Service posts in the non-regulation provinces, or are employed in the public works or railway departments. It should no longer be the case that the civil departments should be the adjuncts of the military services.'

These are pious opinions, platonic homage rendered to the theory of a separate Civil Medical Service. The actuality, however, is different.

"Now, Sir, the whole thing seems to me to be a proof of the way in which what one may call service-patriotism asserts itself throughout the Services. It is wrong to be selfish, but a man belonging to a Service is not guilty of selfishness—in fact, considers himself entitled to consideration if he advocates the merits and claims of that Service even although they may exceed the bounds of justice. Now I am not one of those who think it is wrong on the part of a Service to be proud of itself. No man worth his salt can think differently. But those who stand outside the particular

[5TH MARCH, 1918.] [*Mr. Srinivasa Sastri; Sir William Vincent.*]

Service—the Government of India, who ought not to be wedded to any particular interest, who are interested in the calling out of all available Indian talent, and who are the trustees for the future of India—they ought to take an entirely detached, independent and impartial view of the matter. Are they satisfied that the continuance of the Indian Medical Service in the enjoyment of all its privileges and its practically exclusive monopoly of all important appointments in the Civil Medical Service—are they satisfied that this is in accordance with the fitness of things? Is this going to be the eternal law of nature? Shall it never be time for somebody to rise up and say 'Let us make some radical alterations?' I confess, Sir, it strikes me as most extraordinary that even the third part of my Resolution should be resisted by the representatives of Government. I thought that I had only to read the sentence in the Public Services Commissions' report, namely, that people with non-registrable qualifications should be held to be superior to, or quite the equals of, the Indian Medical Service, I thought I had only to read that to evoke the indignation of just-minded people. But here I have to listen to statements both from the Director-General of the Indian Medical Service and the Hon'ble the Home Member to the effect that that is only right and proper, that it shall be continued until the right time comes when perhaps a few changes may be made. Now that, Sir, is not the attitude that I expect from the Government. Efficiency is not going to be affected by this proposal. We cannot in this country, we will not, Sir, listen to an argument which is based on the theory that the Indianization of any Service means its continual inefficiency. We are emphatically of opinion, and we dare assert it as often as it may be necessary, that in our opinion the Indianization of the Service will conduce to greater efficiency. It will, at all events, place within the reach of those who want the advancement of this country the services of a body of people who will be patriotic, who after their pensions will remain in India and give the benefit of their matured wisdom to the service of this land. The Military officer comes within two or three years of his coming to India to the Civil Medical Service and, towards the end of his Service, or perhaps earlier still he leaves the Civil Service and is obliged to serve in the Military department for a short time to qualify for his pension. Now his services are lost all too soon. A man is trained for several years in the Civil Medical Service, but he does not remain there to give the full benefit of his ripe experience to that department; and, when he has done everything, too early in life he gets his pension and he goes Home. Does it mean that the maintenance of such a Service in the enjoyment of all the privileges which the Indian Medical Service enjoys is a necessity enforced upon the Indian Administration? I venture to think, Sir, that another view is possible, and I would earnestly beg the Government of India to shake off all the inconvenient traditions that have gathered round themselves, to look at the matter not always from the convenient service point of view, but also, even if it be inconvenient, from the necessary, the just and the supreme point of view of the necessities of the people, and the interests of the future, of this country."

The Hon'ble Sir William Vincent:—"Sir, I should like to make one or two points clear which have not in my opinion quite unintentionally, I am sure, been placed very accurately before the Council. It has been suggested by the Hon'ble Mover that the intention of the Government is that Indians should not be employed freely in this Service and that Assistant Surgeons should be excluded from the appointments which are now filled by members of the Indian Medical Service. Neither of these propositions has any foundation. I have stated that Indians are getting into the Indian Medical Service in larger numbers, and I have also suggested that it may be possible to open an increased number of appointments of Civil Surgeon or other appointments now ordinarily held by the Indian Medical Service to Civil Assistant Surgeons. But what I do say is this, that the Council should consider whether it is advisable by a sudden change in the system of Indian Medical administration in this country during the war to make changes which will involve the civil population being entirely dependent for medical treatment and for the teaching of medical

5-32 P.M.

[*Sir William Vincent; Mr. Srinivasa Sastri; The Vice-President.*] [5TH MARCH, 1918.]

work upon men trained in this country. That, I believe, would be the effect of the institution of any such service as that which the Hon'ble Member contemplates. Similarly, it has been suggested that the Government insist that professorial and other special posts should always be reserved for members of the Indian Medical Service. That is far from the attitude which the Government does take up. As the Hon'ble Member says 'you seek to exclude Indians from those posts.' I might retort by saying to him, that he seeks to exclude Indian Medical officers from posts for which they are peculiarly adapted. Otherwise, it is difficult to see why he should make a special point of excluding Indian Medical Service officers from high administrative posts. If it is unfair to exclude Indians educated in this country from such appointments, surely it is equally unfair to exclude men of equal or higher attainments who are members of the Indian Medical Service.

"The Hon'ble Member then continued by referring to the Medical Registration Act. I understood him to say that the Government of India had alleged that thereby they had conferred a great boon on the independent medical profession in this country. It may have been said on some previous occasion; but I submit that it was unnecessary at any rate to use that argument on this occasion—an argument which as far as I am aware neither the Director-General of the Indian Medical Service nor I nor anyone else has used to-day........"

The Hon'ble Mr. Sastri :—" Am I precluded from using an argument advanced in Government blue-books simply because neither officer has used it to-day?"

The Hon'ble Sir William Vincent :—" I submit that in replying to arguments on the other side, it is usual to confine one's remarks to points that have been raised during the debate."

The Hon'ble Mr. Sastri :—" I submit it as a point of order to the Chair."

The Hon'ble the Vice-President :—" I think the Hon'ble Mr. Sastri is in order. The argument may not have been a great one, but it was one in order."

The Hon'ble Sir William Vincent :—" There is only one other point. I understood the Hon'ble Member to suggest that the Government of India had turned a deaf ear to all his representations in regard to Military Assistant Surgeons, and that the Government attitude was that they would not alter the present conditions in any circumstances. Sir, I submit that this is an unfair presentment of what I said. I admitted the great force of the Hon'ble Member's arguments. What I did say was this, that during the continuance of this war it was impossible for us to make the change and that there were various considerations which would have to be examined, but I frankly admitted—at least I attempted to do so—the force of the Hon'ble Member's arguments, and I do submit to this Council that it is not reasonable in those circumstances to say that the Home Member turned a deaf ear or refused to pay any attention to what was said. Far otherwise. The position that I should like to take up is that which was put to me by the Hon'ble Mr. Surendra Nath Bannerjea and say that the discussion in this Council has served a useful purpose, that the arguments which have been used and the points that have been made will receive careful consideration at the hands of Government, but for the reasons I put before the Council, it would be premature and indeed most unwise to attempt any change in the medical organisation of this Service during the continuance of the present war, the more so because so much will depend on change in the military organisation that can only be effected after the conclusion of peace."

[5TH MARCH, 1918.] [*The Vice-President.*]

The motion was put and the Council divided as follows :—

Ayes—15.

The Hon'ble Mr. S. N. Bannerjea,
" Dr. T. B. Sapru,
" Pandit Madan Mohan Malaviya,
" Mr. V. S. Srinivasa Sastri,
" Mr. R. Ayyangar,
" Mr. B. N. Sarma
" Mir Asad Ali, Khan Bahadur,
" Sir Dinshaw Wacha,
" Mr. M. A. Jinnah,
" Nawab Ali Chaudhri, Khan Bahadur,
" Raja of Kanika,
" Mr. Mazharul Haque,
" Raja Sir Rampal Singh,
" Mr. G. S. Khaparde,
" Rai B. D. Shukul Bahadur,

Noes—35.

The Hon'ble Sir William Meyer,
" Sir Claude Hill,
" Sir C. Sankaran Nair,
" Sir George Lowndes,
" Sir George Barnes
" Sir William Vincent,
" Sir Robert Gillan,
" Sir John Campbell,
" Sir John Wood,
" Sir James DuBoulay,
" Mr. A. H. Ley,
" Mr. H. Sharp,
" Sir Edward Maclagan,
" Mr. R. A. Mant,
" Mr. H. F. Howard,
" Maj.-Genl. A. H. Bingley,
" Mr. G. B. H. Fell,
" Mr. F. C. Rose,
" Sir Hamilton Grant,
" Mr. C. H. Kesteven,
" Surg.-Genl. W. R. Edwards.
" Mr. A. P. Muddiman,
" Colonel A. J. Caruana,
" Mr. W. M. Hailey,
" Sir Robert Clegg,
" Mr. M. N. Hogg,
" Mr. F. J. Monahan,
" Mr. E. H. C. Walsh,
" Mr. C. A. Kincaid,
" Sir J. S. Donald,
" Mr. P. J. Fagan,
" Sir James Walker,
" Mr. A. W. Botham.
" Lt.-Col. S. L. Aplin,
" Maung Bah Too,

The Resolution was therefore negatived.

The Council then adjourned to 11 o'clock on Friday, the 8th instant.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

DELHI :
The 13th March 1918.

APPENDIX A.

[Referred to in answer to Question No. 3.]

Statement showing the number of Hindus, Muhammadans and other Indians appointed permanently to the Indian Educational Service in each Province.

Province.	Hindus.	Muhammadans.	Other Indians.	TOTAL.
Madras	1	...	...	1
Bengal	2	...	2	4
Bihar and Orissa	...	1	...	1
Total	3	1	2	6

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Friday, the 8th March, 1918.

PRESENT:

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., Viceroy and Governor General, *presiding*, and 62 Members, of whom 55 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

The Ma[dras] High Co[urt]

1. "(*a*) Has the attention of Government been drawn to the Resolution regarding the Madras High Court recently moved and lost in the Madras Legislative Council?

(*b*) Will Government be pleased (*i*) to publish the full correspondence, if any, between them and the Government of Madras over the question of fixing the permanent strength of the Madras High Court; and (*ii*) to state whether, in view of the increasing arrears of work, they contemplate raising the permanent strength to twelve Judges?"

The Hon'ble Sir William Vincent replied :—

"(*a*) The Government of India have seen newspaper reports of the proceedings in the Madras Legislative Council.

(*b*) (*i*) It is not customary in such cases to publish correspondence between the Government of India and a Local Government, and it is not proposed to make an exception to the usual practice in the present instance.

[*Sir William Vincent; Mir Asad Ali, Khan Bahadur; Sir C. Sankaran Nair; Sir George Barnes.*] [8TH MARCH, 1918.]

(*ii*) The Government of India are not aware that the arrears in the Court's work are increasing, and there is no present intention of raising the permanent strength of Judges up to 12. A total staff of this number has, however, been sanctioned up to the end of the current year."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Moslem representation in certain Madras Bills.

2. "Will Government be pleased to state—

(*a*) whether sanction has been accorded to (*i*) the Madras City Municipal Bill, (*ii*) the Madras District Municipalities Bill, and (*iii*) the Madras Local Boards Bill;

(*b*) whether in connection with the Madras City Municipal Bill the question of separate Moslem representation received their due consideration, as in the case of the Calcutta Municipal Bill, and, if so, whether it was one of their suggestions; and

(*c*) if no provision has been made in each of these Madras Bills for adequate Moslem representation on the local bodies, as has been done in the United Provinces, whether they intend to suggest its inclusion in the Bills before according their sanction to them?"

The Hon'ble Sir C. Sankaran Nair replied :—

"Sanction has not been accorded by the Government of India to the introduction of any of the Bills mentioned. The District Municipalities and the Local Boards Bills have not been referred to the Government of India. The City Municipal Bill has been so referred, but orders will not issue until the opinion of the Corporation has been received by the Local Government. The Bill does not in its present form provide for separate Moslem representation, but a certain number of Councillors are under it to be nominated by Government with the object, among others, of providing for the representation of communities who are in a permanent minority. No suggestion has been made by the Government of India for the provision of special Moslem representation in the Bill, and it is not intended to make such provision unless this is proposed by the Local Government."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Local Option.

3. "Will Government be pleased to state whether they are prepared to recognise the principle of local option in areas or localities where local option is desired by a substantial majority of the inhabitants?"

The Hon'ble Sir George Barnes replied :—

"The Hon'ble Member, I gather, means by his question to ask whether the Government are prepared to close all drinking shops in areas or localities where such closure is desired by a substantial majority of the inhabitants. What he exactly means by the words 'substantial majority' remains undefined. The Government have always felt the desirability of ascertaining and deferring to reasonable public opinion in excise matters as expressed by Advisory Committees. A few days ago I tried to point out in this Council the great difficulties surrounding the question of total prohibition, the certainty that illicit practices would follow prohibition, if that policy were adopted, and the necessity for considering the legitimate rights of the minority. If, after considering all these difficulties, and after ascertaining the wishes of the inhabitants, a Local Government should in the future recommend the closure of all drinking shops in any particular area, I do not think that the Hon'ble Member will be likely to find the Government of India standing in the way of the recommendation."

[8TH MARCH, 1918.] [*Sir Dinshaw Wacha; His Excellency the Commander-in-Chief.*]

The Hon'ble Sir Dinshaw Wacha asked :—

Grant of Government aid to Messrs. Eyres and Company.

4. " (*a*) Will Government be pleased to state whether they give any aid to Messrs. Eyres and Company, surgical instrument makers ?—and, if so, whether the aid is in the form of—

(*i*) free use of buildings and machinery ; or,

(*ii*) monthly allowance, and, if so, the amount of such allowance ; or,

(*iii*) exclusive purchase by Government of articles manufactured by Messrs. Eyres and Company ?

(*b*) What are the present and pre-war arrangements for the payment for articles purchased from Messrs. Eyres and Company ?

(*c*) Are Government aware of the existence, in India, of privately-owned factories manufacturing the same articles as Messrs. Eyres and Company, and, if so, do Government invite public tenders for these articles ? "

His Excellency the Commander-in-Chief replied :—

" (*a*) The reply is in the affirmative. The assistance given by Government to Messrs. Eyres and Company takes the form of—

(*i*) the free use of buildings and the use of three electric motors. (All other machinery in use in the factory is the property of Messrs. Eyres and Company) ;

(*ii*) the payment of a sum of Rs. 500 per mensem, in return for which the firm undertakes to repair all surgical instruments sent to them for this purpose ;

(*iii*) an agreement to purchase such manufactured articles, as are required for the Medical Store Depôt, Bombay, exclusively from that firm, provided the articles are made to the satisfaction of the Medical Store-keeper to Government, Bombay.

(*b*) Messrs. Eyres and Company are now and have been, since the agreement was entered into, paid at the rate of Rs. 13 to £1, based on pre-war catalogue prices of the best known London makers.

(*c*) Government are not aware of the existence in India of privately-owned factories manufacturing articles similar in *pattern and quality* to those manufactured by Messrs. Eyres and Company. Tenders are not, therefore, invited by Government."

The Hon'ble Sir Dinshaw Wacha asked :—

The Government Medical Stores Department.

5. " Does the Government Medical Stores Department manufacture drugs and other medical preparations which are ordinarily obtainable in the local market ? And do Government supply them to the public, *i.e.*, private individuals, Municipalities and Native States ? "

His Excellency the Commander-in-Chief replied :—

" The reply to the first part of the question is in the affirmative.

With regard to the second part, sanction has been accorded to the supply of stovaine and novocaine, used for the production of certain forms of analgesia, to duly qualified medical practitioners on payment. This course has been adopted owing to the difficulty of obtaining these drugs in a fresh state in the open market; no other drugs of any kind are supplied to private individuals, but supplies of drugs are made to Municipalities and Native States for the use of hospitals and dispensaries under their whole or partial control, and also to charitable dispensaries."

The Hon'ble Sir Dinshaw Wacha asked :—

Pay of clerks and postmen in the large centres in India.

6. " Will Government be pleased to state to what extent the pay of clerks and postmen in the large centres in India has been improved during the last 15 years ? "

[*Sir George Barnes; Mr. Kamini Kumar Chanda; Sir Claude Hill; Captain Ajab Khan; His Excellency the Commander-in-Chief.*] [8TH MARCH, 1918.]

The Hon'ble Sir George Barnes replied :—

"Statements * are laid upon the table which show a consistent rise in each of the three quinquennial periods covered by the Hon'ble Member's question in the pay of every grade of clerk in the Post Office up to Rs. 300 a month, and in the pay of postmen in every part of India. The approximate increase of pay in the large offices during the past 15 years has been 32 per cent. in the case of clerks, and 57 per cent. in the case of postmen."

Moslem representation in certain Madras Bills.

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Appointments to the Imperial Agricultural Service.

7. "(*a*) Will Government be pleased to state whether the scientific training, practical ability for research work, and experience in experimental farms of Indian officers in the Agricultural Department are considered and compared and any record kept in the files for facility of selection when making appointments for the Imperial Agricultural Service?

(*b*) What were the tests applied when making such selections in Bengal during the past two years?"

The Hon'ble Sir Claude Hill replied :—

"(*a*) No such records are maintained by the Government of India, and they have no information as to the practice of Local Governments. All appointments of Indians to the Imperial Agricultural Service are made by the Secretary of State on the recommendations of the Government of India. In making these recommendations the Government of India give careful consideration to the scientific attainments of the candidates, and in regard to the practical ability and experience of officers of the Provincial Service, they are largely guided by the opinions of the Local Governments under whom these officers have served.

(*b*) No Indian officer has been appointed substantively to the Imperial Agricultural Service in Bengal during the past two years. Acting appointments are made by the Local Government, and questions regarding them should be put in the local Council."

The Hon'ble Captain Ajab Khan asked :—

The Native Indian Land Forces.

8. "(*a*) Will Government be pleased to state the scope and organization of the Native Indian Land Forces?

Local Optio

(*b*) Were these forces formed under any order in the Gazette of India or under any specific notification, and, if so, will Government be pleased to lay such order or notification on the table?

(*c*) Is the Indian Army a part of the Native Indian Land Forces?

(*d*) Are the vacancies caused by the transfer of the nine Indian officers in August last from the Native Indian Land Forces to the Indian Army filled up?"

His Excellency the Commander-in-Chief replied :—

"As regards (*a*), (*b*), and (*c*) the term 'Native Indian Land Forces' is synonymous with the term Indian Army, as distinguished from that of 'His Majesty's Land Forces' which includes the British Army as well. The 'Native Indian Land Forces' have, therefore, no scope or organisation distinct from those pertaining to the Indian Army, nor were they formed under any special order or notification.

The nine officers concerned were not transferred 'from the Native Indian Land Forces to the Indian Army,' but were granted commissions in His Majesty's Land Forces, similar to those held by British officers, and are employed in the Indian Army in the same manner as other officers holding similar commissions are employed."

* Not included in these Proceedings.

[8TH MARCH, 1918.] [*Rai Bahadur Krishna Sahay; Sir William Vincent; Maung Bah Too.*]

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Employment of Kayasthas in public offices.

9. "Will Government be pleased to lay on the table a statement showing all orders, circulars or notifications, if any, which Local Governments have promulgated restricting or regulating in any manner the employment of Kayasthas in public offices?"

The Hon'ble Sir William Vincent replied :—

"The Government of India are not aware of the promulgation of any such orders."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

"Has not the attention of Government been drawn to one such circular at least which came up for discussion before the Council of the United Provinces?"

The Hon'ble Sir William Vincent replied :—

"The attention of Government has not been drawn to any such circular, but if the Hon'ble Member will kindly give me some indication as to when it was published, the Government will make further inquiries."

THE FINANCIAL STATEMENT, 1918-19.

FIRST STAGE.

11-9 A.M.

The Hon'ble Maung Bah Too :—"My Lord, I cannot pretend to be in any sense experienced in financial matters, and for me to criticise the details of a Budget prepared by such a great financier as our respected Finance Minister would be an impertinence. But I do desire to say a few words in regard to the financial needs of my own Province, and I hope the Council will listen to me patiently and forgive any deficiencies in my arguments. The matter I have to bring before the Council is one of the greatest importance, and I regret that it may suffer from my feeble exposition.

"My Lord, Burma although it is a part of the Indian Empire, is in many respects entirely different from the remainder of that Empire. It stands economically and financially much in the position of a company that has recently been floated, while the rest of India may be regarded as an old established undertaking. In India, you have roads and railways, while, in Burma, we have some railways, but hardly any roads. The reason is that in India the roads were built before the railways, while, in Burma, some railways were built, but the roads are still to be built. I think it is generally admitted that the condition of my Province in regard to communications of both kinds needs very great improvement if the best is to be got out of it.

"Again, my Lord, our resources in Burma of all kinds are naturally very great. We have great mineral wealth and great agricultural resources. Our country is fertile, and our revenue is increasing even under the present conditions to a considerable extent. But to get much more revenue it is essential that money in large quantities should be spent to develop the wealth which lies there dormant. I recognise that in a time like this of financial stress owing to the terrible war which is now being carried on, it is very difficult to find that money, nor do I press the Hon'ble the Finance Member to do so in his present Budget. What I do ask for, is recognition even in that Budget, however small it may be, that the conditions of Burma being special, a special financial policy in regard to Burma should form part of the general financial policy of the Government. Capital expenditure on Burma is not only necessary in the interests of the country, but will be an excellent investment from the point of view of the Indian exchequer. I know too little of finance to

[*Maung Bah Too; Sir Gangadhar Chitnavis.*] [8TH MARCH, 1918.]

say how this may best be effected, whether it should be by a special loan or by special grants, or what is the most appropriate way of marking and carrying out this policy.

"Sir William Meyer in his speech indicated the possibility of greater powers in financial matters being given to the Provinces after the war. That may help us, but we shall want greater and more definite assistance than other parts of India—assistance which we shall repay in every way.

Moslem representation in certain Madras Bills.

"There are, however, three principal directions in which our development is possible, and which I venture to urge require special treatment from the policy which is adopted as regards the rest of India. They are, in the first place, the development of our means of communication, and in this connection I would commend to the favourable notice of Government the Report of the Roads and Communications Committee which was constituted by the Government of Burma In the second place, the encouragement of industry and agriculture, more particularly by the award of State scholarships in order that Burmans may have a chance of showing that they are not the lazy people they are so wrongly assumed to be. I say give us a chance so that my young countrymen may have an opportunity of taking their part in the development of their own country. Thirdly, we want funds for the scientific examination and exploitation of the very great mineral resources of Burma which may be of the greatest possible assistance to the whole of the Empire in the future.

"My Lord, we in Burma have two minerals which are of the highest importance, I believe, for military purposes. The first is wolfram, which is found in the Tavoy District, and the second is lead, which is found in the Shan States where we have one of the richest mines in the whole world. Again, there is the Pottery industry which is indigenous to the country, and which is to be found in every township of my Province. We have good clay, but we have neither the knowledge nor the plant necessary to make the best use of it.

"Our Forests are an unrivalled store-house of riches, and we might hope to supply even more of the timber of the world than we do, but here again we are handicapped by lack of facilities of communication.

"There are also other resources which need to be tapped. We have oil which can supply the needs of the Empire, and there is no reason to doubt that, with careful examination, other sources of mineral wealth will be discovered.

"I cannot refrain from saying that, after examining the Budgets for the last five years which were so carefully reviewed by the Hon'ble the Finance Member in his speech on the 1st of March, I regret I cannot find any trace of the special financial treatment of Burma which I wish to advocate not merely in the selfish interests of my Province, but because I am convinced that it will result in the development of one of the greatest assets in India and indeed of the British Empire."

11-14 A. M. **The Hon'ble Sir Gangadhar Chitnavis:**—"My Lord, in examining the Financial Statement before us, I must at once say that there will be no disposition among the general public to cavil at financial arrangements, the central object of which has been to render on behalf of India all possible help to His Majesty's Government in the vigorous prosecution of the war without weakening the internal administration and the financial credit of the country. It is only just that we should express our appreciation of the tact and judgment with which the Hon'ble Sir William Meyer has discharged his difficult task in these critical times. The Financial Statement shows how sound our position is. But what should be specially gratifying to the Indian public is that we all have the satisfaction of feeling that India has done her duty by the Empire in this great war. The Government of India and the Hon'ble Sir William Meyer have helped us to hold up our heads before the civilised world with the consciousness of having rendered to the Empire and the Allies no mean assistance in men and money.

[8TH MARCH, 1918.] [*Sir Gangadhar Chitnavis.*]

"My Lord, the war is responsible for numerous changes all over the world, but not the least striking among them is the sudden elevation of India from the humble position of a debtor country to the proud one of a creditor country. In pre-war days we had to run to the London market for our small annual borrowings for capital expenditure ; but during the past three-and-a-half years we have raised loans on an unprecedented scale within the country—a scale which would have caused a strain even on the London market in normal times—not only for our current needs, but also for the purposes of a special gift of £100 million to His Majesty's Government. We have besides lent out of our Reserves £67 million to the Home Government, and propose to increase our investments by £16 million in the coming year. Thus our current expenditure and our share of the extraordinary expenditure and the heavy expenditure both in India and the different theatres of the war on behalf of His Majesty's Government is fully met. On an adjustment of accounts after the war, a heavy amount will be due to us from the Home Government. A novel experiment has likewise been made to finance the Federal Government of America on however humble a scale. This is a record of which any Indian may feel proud, but we owe it all to the Hon'ble Sir William Meyer whose approaching retirement we all regret. That these results have been attained without further and heavier taxation is to some extent due to the magnificent returns of the Department over which Sir Robert Gillan presides with such ability. But the patriotism of the people has been the dominating factor. It is a matter for satisfaction that peoples' ideas have been given a new direction, so potent for the good of the country. Their savings have been diverted into safe, sound and fructifying channels. The methods adopted for raising the loans have taught them lessons of economy. It is hoped that the constitutional changes will so popularise and strengthen the administration that it will command in a larger and ever-increasing measure the capital within the country for useful and remunerative employment and attract cheap capital for the industrial development of India.

"But while so much is said about the loans already floated, a word of caution appears to be necessary in regard to the proposed War Loan of 1918-19. It is clear Government will depend more largely upon War Bonds for necessary funds than upon long-term notes. These Bonds, suited as they are to the needs of the commercial and professional classes, will of course be taken up largely by them. It is a question, however, if the masses will go in for them year after year. Renewed efforts on the part of Provincial Governors and local committees are unnecessary for popularising War Bonds among the classes that need them, whereas they will not have the desired effect among the agriculturists of moderate means. The people have been approached frequently of late for contributions to these War Loans and special funds connected with the war, and they have cheerfully responded from patriotic motives. A repetition of the call, will neutralise the moral effect of the absence of taxation even in a year of stress and difficulty. The wise restraint in the matter of fresh taxation has created confidence among the people and leaves for Government a reserve of resources to be utilised in case of absolute necessity. Nothing should be done which will even remotely shake this public confidence or trench upon this reserve.

"My Lord, two other points connected with the Financial Statement should arrest our attention. Reference has been made to the transport of rails from India to Mesopotamia and other countries. There is no intention to criticise the policy of dismantling lines with its attendant problems in these war times, but a full statement on the subject with details would help a better appreciation among the public of the issues of compensation and replacement.

"The abnormal rise in prices alluded to in the Financial Statement is a matter of the gravest import to the people. The spirit of sacrifice is therefore, a certainty, but even in this matter, there is a point beyond which humanity cannot go. And it is the duty of the Administration to prevent all avoidable distress. That Government is alive to its responsibilities is proved beyond doubt by its action regulating the supply of salt. I have no doubt that similar action will be taken as regards other commodities as occasion arises. But both

[*Sir Fazulbhoy Currimbhoy; Mir Asad Ali, Khan Bahadur.*] [8TH MARCH, 1918.]

patriotic motives than anything else. The hope is justified that the cautious estimate of the Finance Member will be exceeded next year. The public sentiment is one of whole-hearted co-operation with the British Empire in the prosecution of the war; the people are determined to do all in their power to help in the success of the Allied cause. No sacrifice is too great for them. The circumstances are, indeed, favourable and another loan may be floated with some degree of assurance of success. The people of Bombay, numerically fewer though they are, compared to the populations of the larger Provinces, under the wise guidance of our popular Governor, will not, it is hoped, allow the lead in this matter of subscriptions to the loan to be taken by others, and the Presidency Banks will be ever ready to co-operate cordially with Government in all possible ways. Were it not for our patriotism, the legislation announced by the Finance Member, placing restrictions on the issue of capital by companies, would have been severely criticised. We are aware that such restrictions have been already provided for in England and the Colonies. The operation of our Port Trusts and Municipal Corporations have likewise been restricted. But, notwithstanding all this, the facts connected with the formation of the recent joint-stock companies, which must be known to Government, demonstrate the undesirability of the proposed restrictions. The war has helped a number of men to make exceptionally large profits, and, on the Bombay side at least, it has been our object to see a good portion of this money employed for the industrial development of India, the clamant need for which cannot be disputed. The new companies have succeeded in attracting some of this capital which would otherwise have, in all probability, gone to force up the prices of existing stocks and real property. Capital has been subscribed even by the subjects of Feudatory States. This is beneficial to Government also During the war no new factory or business can be started for want of men and materials, and the money called by the companies would find a natural outlet into sound temporary investments such as India Treasury Bills and War Bonds provide Besides the amount of capital, which may be put into joint stock concerns, is inconsiderable, compared to the heavy borrowings of Government, and cannot, therefore, affect them. It is difficult to believe that in such circumstances this Government would proceed to place restrictions upon the issue of capital but for the fact that the other parts of the Empire have them. And we, on our part, submit to the restrictions out of regard for the sentiment of the British public. At the same time it is hoped that provision will be made in the Bill for the floatation of companies for the promotion of industries that are of national importance and also of what are known as small industries.

"My Lord, the present situation has brought into relief the necessity of developing salt manufacture in India, if only for its productiveness as a source of revenue. With a vast seaboard such as it has this country should be self-contained in this matter of salt supply. And it is pertinent to inquire what this Government propose to do to develope its manufacture. It would be wrong to throw the whole work on the Provincial Governments. Not only should the policy be laid down by this Government, but the efforts of the Provincial Governments should be seconded by them.

"My Lord, the Financial Statement exposes the groundlessness of the charge of apathy towards the war so lightly brought against Indians The Hon'ble Sir William Meyer deserves the thanks of the community for such a clear and convincing exposition of the whole situation. The figures speak for themselves, and, however strict the scrutiny, it is undeniable that India has rendered to the Empire solid and substantial help at the present crisis "

11-31 A.M. **The Hon'ble Mir Asad Ali, Khan Bahadur:**—"My Lord, the remarkable Financial Statement for 1918-19 reveals an excellent revenue position, a revenue surplus, and a cautious war budget without the imposition of fresh taxation. I take this opportunity to congratulate most heartily the Hon'ble Finance Member on his presenting an eminently satisfactory budget once again. On the eve of laying down the reins of high office the Hon'ble Sir William Meyer may look back with pride and satisfaction upon his career in the Financial Department, and rejoice to find that his valuable service to

[8TH MARCH, 1918.] [*Mir Asad Ali, Khan Bahadur.*]

India and the Empire at a most critical period of her history is fully recognised and appreciated by his non-official colleagues in the Imperial Legislative Council.

"The Financial Statement assumes for budget purposes that the war is likely to continue for yet another year. The end of the gigantic world-struggle does not yet seem to be within sight. How to win the war is the one mighty resolve of the whole Empire. India, too, my Lord, is determined to continue to render the Empire every loyal assistance in the successful prosecution of the war. At such a time any criticism of the war budget ought to recognise at once the urgent needs of the British Empire. Neither is it possible for me to criticise the budget without a fair knowledge of the present military needs, nor is it advisable to press vigorously, as in normal times, the claims of India in matters of internal progress and reform. Nor is a week's time hardly sufficient to go through and digest a mass of statistics in the able memorandum prepared by the Financial Secretary.

"I should, however, like to place a few facts before the Council, as may suggest thoughts for future guidance. Until the year when war broke out education and sanitation, my Lord, continued to receive sufficient encouragement during your predecessor's *régime*. Since then war-conditions have naturally prevented your Excellency's Government from making large and substantial grants towards their expenditure. But it is to be regretted that even the grants since made to Local Governments could not fully be utilised. While the accumulation of non-recurring grants, made to education between 1911-12 and 1918-19, represents a fair sum of nearly £2½ millions, the unspent balance on the 1st of April 1919 is expected to be £854,000, or less than a third of the total expenditure of non-recurring grants. Further, the Financial Statement expresses that in view of war conditions they have to ask Local Governments to restrict drawings on their balances. Hence no appreciable progress could be made in education. Moreover, a special recurring grant of thirty lakhs, allotted in the budget, for the development of primary education, is too small to be of practical value over a large area. In view of the growing importance of primary education this grant needs to be doubled, so as to be of real benefit to the cause of primary education. The Financial Member, I daresay, will see his way to make a grant of at least £400,000 instead of £200,000, without materially altering any budget item. Though substantial amounts are not available for improving education efforts. should be made to divert a good portion of the money spent on University or higher education to the more pressing needs of primary and secondary education. The need for trained teachers in Primary Schools is increasingly felt, especially in aided and unaided institutions. In Government Vernacular Primary Schools half the number of teachers are untrained men, and in Board and Municipal Schools far more than half the number are untrained men, while in aided and unaided Vernacular Primary Schools, the trained men form only about a seventh of the total number of teachers. The position is better in the Anglo-Vernacular Primary Schools under Government, Board, or Municipal management, where two-thirds of the teachers are trained men. But in aided and unaided Anglo-Vernacular Schools less than a fourth of the teachers are trained men. These figures clearly show that, if primary education is to make headway, more trained teachers are needed, and, consequently, more training schools in select centres. Whether in normal or abnormal times, adequate provision should be made to meet the growing needs of primary education. Also, I should like to suggest that a portion of the Imperial grants, both recurring and non-recurring, should be earmarked for Moslem education. Fairly satisfactory as the progress of Moslem education has been in recent years I believe there is need for an increased number of scholarships to Moslem youths who desire to pursue scientific or industrial education. For they have a better aptitude for such education than those of the sister community. Special Imperial grants, too, should be earmarked for scientific and commercial education. A sum of about Rs. 34,000 is all that Provincial revenues could find for promoting higher commercial education in 1916-17, and a sum of about Rs. 24,400 only for commercial schools.

[*Mir Asad Ali, Khan Bahadur ; Raja of Kanika*] [8TH MARCH, 1918.]

"Nor can sanitation be neglected. Steeped as the masses have been for years past in ignorance and poverty, any amount expended on the improvement of rural sanitation so as to minimise the evils of preventible diseases is money well spent. Even there one finds that nearly half the total expenditure of the non-recurring grants is shown as the unspent balance expected to be available on the 1st of April 1919. I wish, my Lord, that Local Governments are permitted to spend more of these non-recurring grants so as to leave little unspent balance, except where it is absolutely necessary.

"Under the revenue heads the rapid growth of the excise revenue cannot be contemplated with equanimity. It has nearly doubled itself within the last fifteen years. Within the last four years, it has increased by about 17 per cent. Nearly half the total revenue is shared between Madras and Bombay, the former alone contributing more than a fourth of the total revenue. While an increased revenue does not necessarily indicate a corresponding growth in the consumption of liquor, it represents, however, a large amount of money of the drinking classes, the vast bulk of whom are the poor masses of India. The money they now waste on liquor may profitably be spent in securing for them increased comfort and better living. The Government, my Lord, I respectfully submit, is not morally entitled to raise revenue from the cursed liquor traffic.

"Under the expenditure items, the military item, as is indispensable and inevitable, tops the list. While I do not feel competent to criticise that item, I feel bound to say that a considerable decrease in expenditure should be looked forward to when normal times return. Within the last five years the expenditure has increased by about 40 per cent. Next in importance to military expenditure comes police expenditure. The expenditure, too, has shown a very rapid rise from £3·81 millions in 1907-08 to over £5½ millions in 1917-18, and the budgeted figure for 1918-19 rises to £5·86 millions. Within the last ten years it has increased by about 74 per cent. A large increase, I daresay, must have occurred in the Criminal Investigation Department, whose expenditure alone has nearly trebled itself during the same period. If increased expenditure leads to efficiency I shall not grudge it. But I have reason to believe there is need for effective retrenchment in police expenditure.

"In view to the impending reforms, public expenditure is likely to grow. The question of retrenchment is even more important than that of reform. I should like to suggest the appointment of a mixed committee of officials and non-officials to scrutinise our public expenditure and suggest ways of economy. Again, the post-war trade problems have to engage our serious attention, as the future financial strength of India will have to depend upon her economic prosperity. Without feeling any necessity for imposing fresh taxation the Government should consider the revenues of the country have to be augmented by a well-thought-out plan of Indian industrial expansion. Let me hope, my Lord, that, as soon as the war is over, greater encouragement will be given to scientific and commercial education, and that your Excellency's *régime* will mark the beginning of a new industrial era in this country."

11-40 A.M. **The Hon'ble the Raja of Kanika:**—"My Lord, this is the fourth War Budget which has been presented to this Council, and I must take the earliest opportunity of congratulating the Hon'ble Sir William Meyer on the Financial Statement which he presented on Friday last. The bold and statesman-like manner in which he has managed our finances during a period of extreme difficulty ever since the war broke out must excite the admiration and gratitude of all—not only of those who are inside this Council, but also of the larger public who are outside it. My Lord, it was Sir William Meyer's misfortune that circumstances over which none had any control had so shaped themselves as to compel him to impose a number of additional taxes within the last few years. My Lord, so far as extra burdens were the inevitable result of the present war, there never had been any desire to find fault with Sir William Meyer. Rather, there was a good deal of sympathy for him in the difficult task, with which he was faced, of making the two ends meet. This is the last Financial Statement which Sir William Meyer will deal with in this Council, and I

[8TH MARCH, 1918.] [*Raja of Kanika.*]

take this opportunity of expressing our wide appreciation of his work here as the Finance Member of the Government of India.

"The current year, my Lord, is expected to close with a surplus of about six million pounds and the budget for the coming year is expected to yield a surplus of about £2½ millions. My Lord, Sir William Meyer has very wisely declined on the one hand to impose any fresh burdens this year by way of new taxation, and on the other he has also very prudently declined to remove any taxation which was imposed during the last few years. My Lord, nobody would like to quarrel with the Finance Minister in the extreme caution with which he frames his financial policies. 'Prudence' one of Sir William's distinguished predecessors remarked, 'is to a Finance Minister what modesty is to a woman.' Sir William Meyer, if I may venture to say so, is both prudent and modest. But, my Lord, while we must agree with Sir William Meyer in the cautious and prudent policy which he now lays down, may I express a fervent hope that the whole scheme of war taxes imposed during the last few years will be liberally reconsidered as soon as the war ends? The extreme necessity of the situation, perhaps, justifies all that Sir William has done by way of imposing fresh taxation; but, though necessity justifies them, they are an onerous and a very heavy burden no doubt, and the one hope with which the country is bearing with them all at the present time, with prices of almost all commodities soaring and the purchasing power of money continually going down, is the hope of their temporary nature and of their ultimate removal after the war. Sir William Meyer's work, I thoroughly agree, has been very difficult. The task of a Finance Minister is the most thankless of all tasks. No Finance Minister ever was a popular hero. No public statue is ever voted to him. It seems that Burke's famous dictum 'It is as difficult to tax and to please as it is to love and be wise' will remain true for all ages to come. But in spite of it all, I again repeat my fervent hope and prayer that the Government will be pleased to reconsider the whole scheme of war taxation as soon as the present war ends, and that, with good surpluses in hand just now, no further increase of taxation—whether directly or indirectly—will be demanded.

"I also hope, my Lord, that the end of the war will see a renewed attempt to re-vitalise our schemes of education and sanitation. The war has necessarily restricted to a great extent any large expenditure on these lines, and as these are the things absolutely essential for a minimum of civilised life, I hope the Government will not fail to make increased allotments for these services as soon as conditions permit.

"The experimental issue of short-term Treasury Bills made necessary by the excessive drain on the resources of the Government of India due to the very heavy military charges which the Government of India are incurring on behalf of the Home Government has proved a very great success, and I beg to offer my congratulations to the Hon'ble the Finance Member for having taken, what practically amounts to a new departure in our Indian Finance system. I am sure this new issue, modelled on the British Treasury Bill system, will be found equally advantageous to both the Government and the public. It has afforded a great relief to the money-markets of India and as a war measure, it does indirectly, though in a very great way, help His Majesty's Government in the vigorous prosecution of the war. The absence of a three months' Treasury Bill at the beginning was felt to be a great handicap, as, to the business man who wanted a temporary short-term investment of his idle money, the long period bills failed to be attractive. Of course, I quite realise that the Government had very good reasons not to offer the three months' term when they issued the Treasury Bills in October last, because even in normal times a heavy financial liability maturing in the middle of the month of January was a thing quite difficult to handle. I am glad, however, to find from the Hon'ble the Finance Member's statement that from January last even the three months' bills are being issued. This, I am sure, is highly welcome in business and commercial circles, and, as this is only another way of helping to win the war, I have no doubt there will be a big response to it.

[*Raja of Kanika.*] [8TH MARCH, 1918.]

"My Lord, the issue of a big war loan in India on the premium bond principle has long been suggested in some influential quarters. Several Indian Chambers of Commerce also strongly recommended this plan of raising money. The main idea of the premium bond is of course to cater for the millions of small investors to whom a loan on the premium bond principle is bound to be specially attractive. Certain classes of people who are not regular investors are no doubt attracted by this means as they are by no others. Apart from the large number of thriftless people, who will not save even if they can, there are a large number—I should say, a very large number—of other people who do not care to save simply because the amount that they can save at any one time is much too small. They feel that their total savings are too small to be useful for any important necessity, and therefore they give up all ideas of saving as not being worth their while. To these classes, no doubt, a premium bond loan would appeal immensely, the chance of winning a prize would attract all classes and gild the ordinary invitation to subscribe to a war loan with a touch of romance.

"But, my Lord, in spite of all these advantages the premium bond principle has been severely condemned on high moral grounds. It is like running on an inclined plane and once it is adopted there will be no practical limit to the continual application of its principles in other cases; it will supply the artificial excitement of a gamble in place of duty, loyalty and patriotism, and thereby it will greatly undermine them all; it will give the great weight of Government influence to gambling; it will land the Government in the curious position of encouraging gambling on the one hand and repressing it on the other.

"It is a great relief, my Lord, that Sir William Meyer has rejected the principle of premium bonds, though, I am sorry to find, not on ethical but on financial considerations. I do trust and pray, my Lord, that if ever the Government of India reconsider the question of introducing the premium bond principle here, it will think carefully of all the sides of this important question before it takes a final decision.

"My Lord, when the Indian war loan was floated last year, many were the misgivings with which its progress was watched. Sir William Meyer and his expert advisers did not hope to get more than £10 millions or 15 crores of rupees. But the progress of the loan within a few days of its issue proved to the hilt how utterly futile all the misgivings were as to its ultimate success. My Lord, when the people of India undertook to make a total war contribution of £100 millions to His Majesty's Government to be used towards the prosecution of the war they knew what they were about, and they proved their mind and word by the subsequent success of the war loan. To get £36 million where only 10 millions were expected is a very great thing, and it speaks very highly of a poor country like India. The response to the war loan last year was universal—all classes of the community freely took part in its accumulating total. My Lord, the war loan was a part, it was only a part, of our great national effort to mobilise and marshal into line all the forces at our disposal for the supreme task of winning the war. The present war is India's war quite as much as it is England's war. We are in it, heart and soul, and the whole country from end to end is supremely thankful that India has been allowed to pull her weight and to take her legitimate part in this titanic war of civilisation against the forces of a savage and despotic militarism. My Lord, in this matter of the Indian War Loan, India and the Indians were on trial. It is a supreme satisfaction to all concerned to find how very creditably India has come out of it. The people of India, my Lord, realise what this greatest of the world's war is being fought for, and there is nothing, my Lord, that could excite their imagination and ignite their zeal more than the sight of this appalling sacrifice of the most precious human blood and this colossal expenditure of money—all for the sanctity of a 'scrap of paper'! The people of India, my Lord, have entered into this war with a mind incandescent with loyalty and melting with zeal, and they would, I am sure, see to it that so far as men and money are concerned, India will give

[8TH MARCH, 1918.] [*Raja of Kanika; Rai Bahadur Krishna Sahay.*]

all—all that she can possibly give. Sir William Meyer hopes to get £20 millions next year as the result of the war loan. I do sincerely hope and trust that the response to this year's war loan will be as gratifying as the response last year. I have not the least doubt, my Lord, that India will nobly respond to this fresh call of duty."

The Hon'ble Rai Bahadur Krishna Sahay:—"My Lord, may I be permitted to join in the congratulations which have been offered to the Hon'ble the Finance Member on the budget he has presented to the Council this year. The task of a Finance Minister of India always is difficult, was never perhaps so full of dangerous pit-falls as has been the case in Sir William Meyer's term of office, and it is no ordinary achievement even for a man of his ability to have come triumphant out of it. Every weapon that he designed during the last few years to combat the difficulties in his way have fallen with soft hands on the people—and the fact that there is no provision for fresh taxation in his final budget will be received with unmixed satisfaction throughout India. They all bear the imprint of his remarkable skill, his resourcefulness and a broad-minded sympathy with the people of this country which will ever be remembered by them with a sense of gratitude. He lays down the reins of his great office to the regret of us all. 11-52 A.M.

"The decision of your Excellency's Government to float the war loan again this year is most welcome as it will give us a further opportunity of redeeming in cash as far as possible the debt of honour for which we have made ourselves responsible. We, the people of India, are thankful, my Lord, that we have been permitted to shoulder to some extent the burden of the almost Herculean task of 'making the world safe for democracy' and of saving human liberty and human civilisation from the wounds of a savage and despotic militarism. The war loan last year was our supreme test, and it is a matter of unfeigned satisfaction that by her ready response India has proved her fitness to be a real partner in the Empire. May this comradeship in arms grow into a real Imperial and inter-Imperial partnership, will be the devout prayer of every sincere well-wisher of the Empire!

"I have absolutely no doubt, my Lord, that the estimate of £20 millions which Sir William Meyer expects as the results of the war loan in the ensuing year will be easily reached. The people of India are suffering with all other countries of the world by the long continuance of this present terrible struggle, and they realise only too well that a big and successful war loan will, in the words of Mr. Lloyd George, 'shorten the war, it will help to save life, it will help to save the British Empire, it will save Europe and it will save civilisation.' What a glorious opportunity for us to have a share in the noblest of tasks which man ever set before himself to achieve in this world, what a fine opportunity to have a hand and a share in the making of the world's history! I believe, with all my heart, my Lord, I do believe, that India's response to this fresh call in the name of liberty, humanity and justice, will be as noble and as magnificent in the coming year as it has been in the past.

"But, my Lord, in this connection may I be permitted to utter a word of caution? I pray that the war loan in rural areas this year may be pushed on very cautiously so that poor people—who, it is just possible, have invested their all in the war loan last year—may not find any pressure brought to bear upon them to subscribe again in sums much beyond their means. Cases of such undue pressure have unfortunately actually occurred in some places last year, else I would not have referred to it at all. I fervently hope that the work of pushing on the war loan will be entrusted to careful and judicious persons so that people might voluntarily subscribe the utmost that they want to. The moral value of such free and voluntary contributions is much greater than in any other case. If the Government will fully explain the situation to the people and trust them, the people in their turn will trust the Government freely with their money.

"My Lord, the Railways of India have broken all records and have given the Government of India an unexpected windfall. The net profit on Railways in

[*Rai Bahadur Krishna Sahay.*] [8TH MARCH, 1918.]

1917-18 is expected to be £10·1 millions as against £5·6 millions in the budget estimate. Such a large increase of revenue is always welcome, and no one is more glad to get them than the Finance Member himself. That the Railways will treat the Finance Minister so nobly in spite of the restrictions referred to by Sir William Meyer is indeed a matter of great satisfaction, but it does seem to me that the estimates of revenue for the current year under the Railways had been framed rather too cautiously. Be that as it may, may I draw your Lordship's attention to one serious public inconvenience in connection with our railway services? Railway facilities, my Lord, have been seriously curtailed throughout India recently, on account of the unusual conditions prevailing at the present time. The supreme necessity of moving military supplies and other goods vital to the successful prosecution of the war, the grave difficulty with regard to the supplies of good coal, the continued deterioration of the permanent-way and the rolling stock, including in some cases the actual dismantling of certain railway lines to provide for railway materials for Mesopotamia—all these, my Lord, have combined to create an almost unparalleled situation with regard to our railway facilities and have resulted in a very serious restriction of railway services throughout India. I have no desire, my Lord, to manufacture grievances, but I feel it my duty to represent to your Excellency's Government the very great hardships felt throughout the country by the serious curtailment of railway facilities I know we are living in abnormal times, and therefore we have no choice but to put up with abnormal conditions. But, in spite of it all, I do hope that at the earliest possible opportunity the Government will kindly reconsider the question of provision of increased railway facilities in the country. I do not suggest that the pre-war facilities ought to be immediately re-established, because nobody is foolish enough to imagine even for a moment that that is possible. What I do suggest is, that, considering what a fine asset the Railways have proved themselves to be, the Railway Board might just reconsider the question of providing, at the earliest possible opportunity, improved railway facilities—however slight they might be, because I am convinced that any relief, however slight, would be highly welcome in the present state of railway traffic in the country.

"There is another matter, my Lord, on which I beg to thank your Excellency's Government—I refer to the recently-issued Royal Proclamation which constitutes a branch of the Royal Mint at Bombay for the purpose of the local minting of sovereigns. We have been asking for this privilege, my Lord, for a long time, and we have got it at last. The measure now taken only completes the steps recommended by the Indian Currency Committee of 1898. In paragraph 54 of their Report the Committee reported that they were 'in favour of making the British sovereign a legal tender and a current coin in India. 'We also consider,' they remarked, 'that, at the same time, the Indian Mints should be thrown open to the unrestricted coinage of gold on terms and conditions such as govern the three Australian branches of the Royal Mint. The result will be that under identical conditions the sovereign would be coined and would circulate both in England and in India.'

"My Lord, the first part of the Committee's recommendations, namely, that the British sovereign should be made a legal tender was carried out almost immediately in 1899, but the latter part took a very long time to be accomplished. By 1900, it almost seemed as if matters had progressed favourably when Sir Clinton Dawkins actually announced that it had been decided to constitute a branch of the Mint at Bombay for this purpose; but these proposals were never carried out, a number of technical and other difficulties were raised by the Royal Mint, and the project was dropped in 1902. The whole question was, however, revived in 1911, and since then the Government of India have again fought for this privilege being granted to India. The country, my Lord, is deeply thankful to the Government in having finally succeeded in securing for India this valued privilege.

"With reference to the figures given in Tables XVI and XVII of the Financial Statement I cannot help expressing my regret for the increase of

[8TH MARCH, 1918.] [*Rai Bahadur Krishna Sahay; Rai Bahadur Bishan Dutt Shukul.*]

expenditure in my Province of Bihar and Orissa under the heads of 'Police' and 'Law and Justice' due to the unfortunate riots in the district of Shahabad.

"But I hope, my Lord, that it is only a passing phase of the Provincial budget and no undue importance need be attached to the occurrences themselves which have necessitated it. The people of the disturbed area have by this time realised that the arm of law is long enough—and strong enough—to reach any offender even in remote and obscure villages, and it is disastrous to court the advent of military camp, additional police force or special tribunals. I also venture to think that your Excellency's appeal to the leaders of the communities of Hindus and Mussalmans and to the communities themselves has not and will not go in vain, and permit me to assure your Excellency that genuine efforts are being made by both to prevent a recurrence of such deplorable incidents."

12 P. M.

The Hon'ble Rai Bahadur Bishan Dutt Shukul:—"My Lord, I join hands with my colleagues in congratulating the Hon'ble Member, Sir William Meyer, on the remarkable lucidity which characterizes the Financial Statement which he has placed in our hands this year, and which has already been accorded a warm reception by the whole country.

"My Lord, when we met here in this Council Chamber last year about this time, we prayed that the outlook already so sad and dismal then should soon disappear and an era of universal peace and order dawn upon us, but that was not to be. The war still continues with its unabated fury, and the end is not yet in sight. The war is writ large in every page of the Finance Member's speech. Under these circumstances, we cannot but admire him for the tact and fore-thought with which he has not only been able to make both ends meet, but has maintained the financial stability of the Government intact, without imposing any additional taxation upon the people of the country during the next year. This is indeed a most happy feature of the present budget.

"My Lord, the revised estimate for the current year shows a surplus of £5,825,100. Such a large surplus coming as it does in the train of a series of similar surpluses during the immediately preceding years especially at this juncture, when the whole country is passing through an unprecedented crisis, would lead one to pause and think as to how far such a large surplus is really a matter to be congratulated upon. Our Hon'ble friend the Finance Member refers to caution in the opening part of his speech, as a matter for congratulation. I quite agree with him. Caution is no doubt an element of statesmanship, especially during these war times, but excess of it is not a very wholesome feature, and one need not be disappointed, if, at times, it fails to receive an enthusiastic response. It is with reference to these surpluses that the Finance Commission observed in their report that 'in preparing their estimate of revenue, the Government of India erred on the side of caution'. The principle of maintaining a fair equilibrium between the estimated revenue and expenditure of the State, providing at the same time for a moderate and reasonable surplus, is indeed a sound financial policy, but to evolve large, continuous and progressive surpluses, year after year, is a policy which, I submit, is hardly defensible. For after all, what do these large surpluses indicate? They are apt to indicate nothing else than an attempt, a deliberate attempt on the part of the Government, to squeeze more money out of the pockets of the people than what is fairly needed for the requirements of the State. In normal times this would have been the most objectionable feature of the budget, and an immediate demand for the remission of taxation would have been raised by the whole country, but in view of the present embarrassed position of the Government due to war, I refrain from making any such demand, although the necessity for the reduction of certain taxes, such as the salt tax and the increased Railway rates, is being most strongly felt.

"My Lord, though the remission of taxation is out of question at present, yet the Government, in my humble opinion, are bound to return a substantial

[*Rai Bahadur Bishan Dutt Shukul.*] [8TH MARCH, 1918.]

portion of the surpluses to the people, by applying it to purposes which will immediately tend to ameliorate their material and moral conditions Since, who are the principal contributors to these large surpluses? They are no other than the cultivators of the soil. The Hon'ble Finance Member has attributed the large surpluses to the excellent agricultural prospects of the present year. Surely, it is upon the agricultural prosperity of the country that the stability of the financial position of the Government of India mainly depends. One year's bad harvest shakes the very foundation of the whole financial edifice, and are not then the cultivators, the teeming millions, toiling at the well and at the plough, the real custodians of the agricultural prosperity of the land, entitled to receive their just share of the surplus to which they have so largely contributed? I wish the rosy figures as indicated in the budget should have really represented a prosperous India. I wish there should have been a real correspondence between the conditions of the finances of the State and the condition of the people, but, my Lord, unfortunately it is not so, while, on the one hand, we have to congratulate the Government on their 'excellent revenue position' and fat surpluses, on the other hand, we feel the painful necessity of drawing the attention of the Government to the actual condition of the people which is far from being satisfactory. My Lord, the question which demands the most serious attention of the Government at this moment, is the gradual deterioration that is taking place in the economic condition of the agriculturists, and I think I shall be lacking in my duty if I do not urge upon the attention of the Government the necessity of providing larger funds for the purpose of agriculture, education, medical relief and sanitation, etc.

"My Lord, agricultural industry is the mainstay of the Indian nation, of 80 per cent. of the population of the whole country, yet no other industry is in a worst plight. While in the countries of the West the farmers have begun to grow wheat yielding 30 to 45 bushels per acre, the poor tenantry of India can never expect a better yield than 10 to 12 bushels per acre and this in spite of the agricultural department having been established here all these 30 years or more. My Hon'ble friend the Finance Member congratulates the Government upon the increase of ·3 per cent. in the cultivated area of the year. My Lord, this increase is insignificant and any felicitations expressed on this account are bound to be coupled with expressions of regret that the alleged expansion of area under cultivation is hardly keeping pace with the corresponding increase in population. The inadequacy of food-supply to meet the growing demand in India, both external and internal, is being seriously reflected in the inflated prices of the necessities of life, which have been pushed up to the high standard of famine rates in several parts of the country and are causing acute hardship and distress to the people. Unless immediate steps are taken to copiously increase the productivity of the soil, the farmers of India will not be able to stand competition in the markets of the world, and the sufferings of the people will know no end. In view of these remarks, it will be observed that the allotment under the head of agriculture is wholly inadequate. More money should be placed at the disposal of the agricultural department to enable it to provide for more agricultural schools, more trained men, more machines and more cattle-breeding and demonstration farms, with a view to accelerate the pace of progress in the matter of agricultural improvements.

"My Lord, I have to make a few more observations on two items of expenditure in which I am particularly interested, and they are no other than those of education and sanitation which are the prime needs of the country. In the matter of education I have to thank the Government for their putting aside a sum of Rs. 30 lakhs for the development of primary education. Although this may not be quite up to the expectations of the people, yet it furnishes a striking testimony to the high regard in which the Government holds the cause of primary education in this country. While congratulating the Government upon this, I cannot help confessing to a feeling of disappointment that overtook me when I did not find any provision in the budget under this head for the establishment of the Nagpur

[8TH MARCH, 1918.] [*Rai Bahadur Bishan Dutt Shukul; Mr. Malcolm Hogg.*]

University in the Central Provinces. My Lord, the whole Province feels keenly about this, and the Council may take it from me that this omission will be very much resented. I therefore beseech the Government and especially request the Finance and Education Members to see their way to provide some money at least by reducing the surplus, and curtailing expenditure under the head of Civil Works, to enable the Local Government to make at least a beginning towards the establishment of the Nagpur University.

"As for sanitation, I have personal grievance. I notice in page 69 of the memorandum under head Sanitation an allotment of Rs. 6,31,000 only for the Central Provinces. This is less than the sum shown in the revised estimate by Rs. 1 lakh. The reason for this decrease has nowhere been given, and an explanation is due from my Hon'ble friend the Finance Member for the same. The Central Provinces are still far behind the other sister Provinces in the matter of sanitary improvements. The rate of mortality still continues to be high. It was only last year that the infant mortality reached the record figure of 265 per 1,000 births which was the highest in the whole of India, if I am not mistaken. Besides, the condition of rural sanitation 'is most disappointing'. Village houses are still ill-ventilated. The village sites are dirty, crowded with cattle, choked with rank vegetable and poisoned with stagnant pools. It may not be out of place here to give public expression to the general feeling of disappointment prevailing in the rural areas that all that is talked of and all that is done for sanitary reforms, the least attention is paid to village sanitation. While 1-14th only of the population of British India resides in the Municipal areas, yet more money is spent on urban areas than rurals, and this is a matter which I wish the attention of your Lordship especially drawn to, and I hope that a more lively interest will henceforth be taken in the improvement of the village sanitation and so far as the Central Provinces are concerned, the provisions instead of being curtailed would rather be increased.

"My Lord, I quite realize the difficulties of the present situation, and if I have been encouraged to demand more money, it is because of the tantalizing surpluses accruing year after year. Moreover I strongly feel that, as far as possible, the progress of the internal reforms in the country should not be stayed. In my humble opinion the Government should have a definite determined policy with regard to financing education, sanitation and agriculture. It is high time that the Government should lay down a distinct financial policy which would assure, or at any rate convince, the people at large that the desired goal, aimed at by these departments, will be reached within a definite period of time. As the whole question relating to reforms is under consideration of the Government of India and the Secretary of State, as indicated by the Hon'ble Finance Member in paragraph 95 of his speech, it is expected that this aspect of the question will not be overlooked, and we all hope and believe that the time is not distant when your Excellency will earn the further gratitude of the people by ensuring fiscal independence to India, accompanied by provincial autonomy and a substantial measure of responsible government, so essential to her industrial, social, economical and political development and without which she can never expect to secure her proper place in the civilized world.

"Just a parting word to my Hon'ble friend the Finance Member who is on the eve of retirement and I have done. We are all thankful to him for the paternal care and solicitude with which he has managed the financial affairs of the State during these most anxious war times, and we deeply regret that at this juncture we are to lose in him not only an able financier, but a sympathetic heart so loyal to India. He carries with him the good wishes of the whole country, and we hope that in the midst of his new surroundings he will not forget India, but will continue to exert his beneficial influence in the cause of her interests to which he has been so ardently devoted."

12-13 P.M.

The Hon'ble Mr. Malcolm Hogg:—"The Financial Statement which was presented by the Hon'ble the Finance Member last week affords neither provocation nor excuse for a lengthy speech and in saying that I feel

[*Mr. Malcolm Hogg.*] [8TH MARCH, 1918.]

that I am paying it a very high compliment. With regard to the Revenue and Expenditure side the position is extremely satisfactory, and it only remains for me to tender my hearty congratulations to the Hon'ble Member on being able to present a statement, which must be very gratifying to the country in general. But as the Hon'ble Member has said it is the ways and means problem which has been and is the cause of most of his anxieties, and I should like to make a few remarks on certain points which arise in connection with that problem. In the course of his speech the Hon'ble Member stated that it had been his consistent policy to promote co-operation between Government and the Presidency Banks and made a warm acknowledgment of the response with which his efforts had met from those institutions. As I have this year the honour to be President of the Bank of Bombay it would, I think, be ungracious if I did not thank Sir William Meyer on behalf of that bank for the terms in which he has referred to the assistance which the Bank has been able to give. In doing so, I do not wish it to be thought that I am appropriating to myself and my colleagues on the board the credit, which was intended, and rightly intended for our Secretary and Treasurer, Mr. Aitken. That is far from my intention. I merely regard myself as the mouth-piece of Mr. Aitken and of my co-directors, and feel that it would be their wish not only that I should acknowledge the Hon'ble Member's remarks, but that I should state definitely that it is our wish at all times to afford the maximum possible assistance to Government and more particularly in the difficult times through which we are at present passing.

"About the desirability of close co-operation between Government and the Presidency Banks, I do not think there can be two opinions, but there may on particular occasions be two opinions as to the best method of co-operation. The Presidency Banks have certain definite and important functions to perform in financing the commerce and industry of India, and when considering how best to assist Government, they have to be careful that the assistance is not given in such a way as will or may subsequently hinder them from adequately performing their primary functions For to ignore this aspect of the question would be a very short sighted policy and would entail consequences as detrimental to the interests of Government as to those of the commercial and financial communities. If then there have at any time been or should be in the future differences of opinion between the Hon'ble Member and the Bank of Bombay, I am sure that he recognises that such differences of opinion are not due to any diversity in the object aimed at, but to an honest difference of opinion as to the best way of achieving that object.

"While I am speaking of co-operation I may perhaps refer briefly to another passage in the Hon'ble Member's speech where in paragraph 53 he referred to the possibility that Government might have to call to a still larger extent for the co-operation of merchants and others who have homeward remittances to make with the view of applying those remittances more largely than in the past to the financing of exports of essential national importance. Now, I feel sure that if the necessity for such a call arises, Government will receive a ready response from those to whom it will be addressed. But I would just like to say this. Government restrictions on and interference with the ordinary channels of trade are not in themselves desirable, and are only acceptable in so far as they are necessitated under war conditions by paramount national interests. I hope, therefore, that before making any such further call Government will thoroughly investigate this rather complicated question and, if possible, take into their confidence those who will be affected by it in order that there may be no doubt of its necessity. For it does seem to me that the present complete control, which is exercised by Government over the utilisation of freight space, already effects the object which Government have in view, or if it does not already effect it can very easily be made to do so. As far as I am aware very little except exports of national importance are being or can be shipped at present, and if that is so it is difficult to see how those who have homeward remittances to make can use them for any other purpose except the financing of such exports.

[8TH MARCH, 1918.] [*Mr. Malcolm Hogg.*]

"The next subject on which I wish to make a few remarks is the proposed War Loan of 1918-19. Compared with the results of the last War Loan the Hon'ble Member may appear to have taken a rather conservative figure in estimating the minimum proceeds of the forthcoming Loan at £20 millions, but while I cordially join with him in hoping that this minimum figure will be largely surpassed, I think that he has good reasons for his caution. As he as said the very magnitude of last year's effort is in itself a reason, and then there is the fact that the present very high prices of cotton and other raw materials will make it more difficult for industrial concerns, in spite of the large profits which many of them have made, to release their funds for lending to Government. Any steps therefore which Government can take towards reducing these high prices, and I am glad to see that the matter is receiving careful consideration in my own Province, will tend to pave the way for the success of the loan. Government are aware that a good deal of inconvenience has been felt by investors in the last War Loan owing to the delay in the issue of scrip and other cognate matters, and I welcome the Hon'ble Member's assurance that steps have been taken to prevent any such complaint in respect of the coming loan by simplifying and decentralizing arrangements. May I suggest to the Hon'ble Member that the greatest possible emphasis should be laid upon and publicity given to this fact when the new loan is floated? Dissatisfaction with the previous arrangements undoubtedly exists in many quarters, and it is essential that, that feeling should be removed if the new Loan is to have the best possible chance. This can only be done by widespread advertisement couched in the simplest and plainest language of the new arrangements which have been made. One other point I should like to emphasise, although I have no doubt that Government are fully alive to it, is this. The success of last year's loan was very largely due to the vigorous publicity campaign initiated by the heads of Local Governments and carried on by unofficial War Loan Committees. A similar campaign and one no less vigorous is essential this year also if last year's success is to be repeated. The Hon'ble Member has foreshadowed the placing of restrictions upon the withdrawal of capital from the money-market by companies in order to prevent competition with the Government loan, and I see that he is shortly to introduce a Bill for this purpose. With the object of this proposed legislation I certainly have no quarrel, nor do I suppose that it will evoke opposition from any quarter, but I wish to place one or two considerations of a practical nature before Government with regard to the method to be adopted. Mere prohibition of the floating of companies might, I think, fail of its object, for it is certain that much of the money thus prevented from being invested in new companies would not find its ways to Government, but would be diverted to speculation in house property, in shares of existing companies, and in other directions where it would be lost to Government. I would suggest, therefore, that in many cases a form of conditional floatation might be more efficacious than mere prohibition. What I mean is this. Under present conditions there is likely to be considerable delay in the full utilisation of their capital funds by many new companies, and such companies are likely to have large funds at their disposal for temporary investment for varying but considerable periods. I am inclined to think that Government might get more money by allowing companies, which are likely to prove attractive to the investing public, to raise funds on condition of lending a certain proportion of the funds so raised to Government for certain periods than by excluding them altogether from the money-market. The exact conditions as to the proportion of capital to be lent and the period for which it is to be lent would have to be settled to suit the circumstances of each individual case. Of course, it may be objected that a company, which did not expect to be able to utilise its whole capital for some time, would ordinarily call up only a small portion of that capital at the outset. That is true enough, but I think that such a company, rather than be excluded altogether from the money-market, would prefer to call up rather more capital than it immediately needed and lend the surplus for a time to Government, as it would after all be earning a very fair rate of interest on that surplus. I hope, therefore, that the Bill to be introduced will provide for conditional floatation on the lines I have suggested, as well as for prohibition in

[*Mr. Malcolm Hogg ; Mr. K. K. Chanda.*] [8TH MARCH, 1918.]

case of need. I hope that the Hon'ble Member will not suspect me of having any axe to grind in this matter. I assure him I have none, and that my only object in urging this suggestion on the attention of Government is the furtherance of the object which they themselves have in view, namely, the success of the War Loan.

"I cannot refrain from some reference to the question of premium or bonus bonds. I have always been and am still of the opinion that this is an expedient which is well worth a trial. I have never supposed that these bonds would be a suitable form of investment for banks or other large investors, obviously they would not, nor have I thought that they would immediately produce many crores of rupees to Government, and so provide a panacea for all their difficulties. But I do believe that an issue of bonds bearing interest at, say, 2 per cent. less than the ordinary war bonds and having that 2 per cent. distributed in prizes by half-yearly or quarterly drawings, would, if properly advertised, gradually attract a number of investors, who would otherwise not invest in Government securities, and would after a few years and after the distribution of several prize-drawings attain a very wide measure of popularity. In view of the fact that Government for years to come will have to depend for their requirements on the Indian money-market in a far greater degree than before, it has seemed to me that any form of security likely to attract a new class of investors to Government issues was well worth a trial, and to that opinion I still hold. I must, however, admit that there is a considerable body of commercial and financial opinion which is opposed to this experiment, and I recognise that it is an experiment upon which Government can scarcely be expected to embark unless supported by a strong preponderance of such opinion. I can therefore at present only regret the present division of opinion on the subject.

"The future position of the Railways in India is a subject which I do not think anyone can view without a great deal of anxiety. They are being and have been for the last three years worked to their utmost capacity, while repairs to existing rolling stock and provision of new rolling stock are of necessity reduced to a minimum. There will, as the Hon'ble Member has said, be a great deal of leeway to be made up after the war, and I therefore welcome the reserve fund of £20 millions which has been set aside against this and other future liabilities, and I hope that it may be possible to increase this reserve fund. I also welcome the announcement which I recently saw in the Press of the measures which Government are taking to promote the manufacture of railway wagons in this country, and I hope that these measures will meet with a large degree of success.

"There is just one other point I should like to refer to. The rise which has taken place in the rate of exchange involves a considerable potential depreciation in the value of the Government of India's investments of the paper currency reserve in Home securities. It would be interesting to know whether the Hon'ble Member considers it necessary to make provision against this depreciation or regards it as too temporary to require provision.

"Before I sit down, my Lord, I desire, as this is the last Financial State ment which Sir William Meyer will present to this Council, to congratulate him upon the successful manner in which he has steered the craft of India's finances through the troubled waters of the last few years. It may not fall to his lot to complete the voyage into the harbour of peace, but at least he hands over to his successor the rudder of a vessel which has so far successfully weathered all storms and which is in good fettle to meet the further buffets which may be in store for her. With that he may well rest content and for that India undoubtedly owes him a great debt."

12-28 P.M. **The Hon'ble Mr. K. K. Chanda** :—"My Lord, the budget has come as an agreeable surprise to the over-burdened tax-payer who finds that there is no new taxation, and I hasten to join the Council in offering my sincerest congratulations to the Hon'ble the Finance Member on his being able to bring out a prosperity budget under adverse circumstances.

[8TH MARCH, 1918.] [*Mr. K. K. Chanda.*]

"Looking at the surplus which he has been able to budget for one cannot help regretting that an over-cautious spirit, if I may say so, should have influenced the judgment of the Finance Member in 1915-16 in adding to the poor man's burden in the shape of an increase to the duty on salt—small as it was. But for this his budgets could, on the whole, be described as the poor man's budgets.

"Judging by an experience of the past two years one cannot say that the fears of those who demurred to the proposal to enhance the salt duties were groundless. There was no need to have enhanced the tax to inflate the surplus, and no justification has up to now been disclosed. It was a fallacy to think that the addition was negligible being about a pie per seer. In theory it is so, but in experience otherwise, and it is a well-known fact that consumption of salt always varies conversely to any alteration in the tax. In this view, and in view of the surpluses, the poor man has certainly a right to demand the removal of this extra tax on salt which, being a necessary of life, should in the words of Professor Fawcett be as 'free as the air we breathe and the water we drink.' Perhaps, taking everything into consideration, it may not be very sound to take off this additional tax at this moment. But there can be no question that sanitation, education and medical relief have a special and even an indefeasible claim to a considerable portion of this surplus at any rate. A reference to paragraph 94 of the Hon'ble Finance Member's speech reveals the fact that the surplus is made up in a large part of the savings from special grants for education, sanitation, medical relief, and agriculture which amount to £883,000. How were these savings effected? It is obvious that you cannot spend too much on these objects—their demands are imperative and unlimited unlike other matters. Why are there these savings? It cannot be claimed that the grants erred on the side of lavishness. It is simply due to the fact that the Government of India restrained the Local Governments from using up these special grants. We regret this decision of the Government, and cannot make out why a project like the Delhi scheme, for instance, was allowed to be worked up to the full, while grants for education, sanitation, and medical relief were practically partially withheld. I submit, therefore, that even if no fresh special grant can be made for these objects beyond what is provided for in the budget, Local Governments should be permitted to spend these artificial surpluses to prevent their surplus. being spent for the objects for which the grants were made will practically be giving with one hand and taking away with the other.

"It is difficult to name one object more urgent than sanitation, education, and medical relief. The ravages of plague, of malaria, and other diseases are frightful and well known indeed, and may almost stand comparison with the decimation caused by the world-war, and one need not apologise for urging their claims even in a war budget when we find that the provision made for sanitation is only about 2 annas of what is allowed for the police charges. We are grateful for small mercies, for the sum of rupees thirty lakhs provided for primary education. Something is better than nothing, but it must be apparent that it is a mere drop in the ocean. If a similar grant were made yearly during the last ten years or so, during which the Indian Members, headed by the late Mr. Gokhale, started the campaign for free elementary education, something substantial by now would have resulted. But the sins in the past of omission—in fact more than omission—of actual refusal to admit the claim of primary education—can hardly be wiped away by a dole of thirty lakhs granted in 1918. Infinitely more will have to be done, and we trust that the relative importance of police and education will be recognized in the framing of future budgets.

"My Lord, the Finance Member estimates the gain we shall have made during the current year at £1 million net by exchange, but he would not take credit for it as it would be gambling, and has no desire to see it maintained: not only this* he says in paragraph 52 'if exchange had been left to find its own level under the normal laws of supply and demand, the rupee would long ago have reached a far higher level than it has actually.'

[*Mr. K. K. Chanda.*] [8TH MARCH, 1918.]

I confess to a feeling akin almost to bewilderment at this. One can appreciate the anxiety of the Hon'ble Member not to do anything to disturb the money-market by attempting to raise the exchange value of the rupee: but why should we not only not desire that the rupee should attain a higher exchange value but prevent its doing so. Why should we get alarmed at the prospect if, due to natural laws, its value is enhanced? Is it not a consummation to be desired from the standpoint of Indian Finance that the rupee should have a higher value in the gold-using countries? The Hon'ble Member says that if natural laws had full and unrestricted play the rupee would automatically go much higher up resulting in a considerable gain—much greater than £1 million—to India. Where is the magic in 16*d.* which is the statutory exchange value of the rupee? Does not the Government itself ignore it when furlough allowances of English officials are calculated at 18 pence to the rupee? The history of how the rupee came to be fixed at 16*d.* is well known? Is it not due to the merest chance that it came to be so fixed? Supposing the rupee was able to retrace its step up grade from 13*d.* to which it had sunk to something more than 16*d.* by the time the Government issued the notification in 1893 when the mints were closed to coining of rupees offering to give rupees at the Calcutta or Bombay mints or to issue notes at the paper currency offices against gold tendered to them at a rate of exchange of 15 rupees for £1 sterling or supposing the exchange value of the rupee touched a point higher than 1*s.* 4*d.* in 1899 when Act XXII of that year was passed making the sovereign and half-sovereign legal tender at R15 to the £ can it be doubted that the rupee may have had an upward march? So long as the offer of the Government of India to give rupees in exchange for gold at 1*s.* 4*d.* per rupee remained in force, and the Government were prepared to maintain a supply of rupees sufficient for this purpose, there was obviously no possibility of exchange rising above 1*s.* 4*d.* by more than the cost of shipping gold to India. Now that natural causes are tending to push up the rupee upwards towards—let us hope—the two shilling position, it once occupied, why should we get nervous or do anything to obstruct its easy passage? What will not be the gain to India—in meeting the Home charges alone or say the contribution of one hundred million pounds which we have made to the British treasury when the rupee has a higher value? My humble and earnest submission would be to respectfully invite a reconsideration of the matter.

"My Lord, the Hon'ble Finance Member has spoken of railway lines being pulled up to provide railway materials for Mesopotamia. A layman like myself would be grateful for further elucidation of the subject. What is the total length and value of the lines dismantled, the value thereof to India, that is, the cost that will have to be incurred in replacing them; whether any repairs or reconstruction of the permanent-way will be needed, if so, what the cost thereof would be; whether any rolling stock has been taken away or rendered idle by reason of sections of the line being closed; what would be the value of the same; whether any compensation would have to be paid? these are matters which one would have expected to find dealt with in the budget; but, while the Hon'ble Member speaks of his successor having to be faced with 'the consideration of the way to find money for making up the necessary lee-way under railways, more specially in view of the strain to which our present equipment has been exposed by the heavy traffic demands and the impossibilities of regular and thorough renewal of lines and rolling stock,' he says nothing as to how the dismantled lines are to be re-built, as to who has to pay for them, whether the British treasury will restore the *status quo* both as regards the lines, the permanent-way and rolling stock, if any, carried away—whether we are not equitably entitled to some compensation for loss of revenue by having so many lines closed to traffic—whether the monetary value of all this cannot be set off against the unliquidated portion of our hundred million pounds contribution. I submit, my Lord, this matter deserves some consideration at the hands of the Finance Member.

"In this connection I beg to mention the grievances of railway passengers, specially of third class, which are at this moment pressing very hard. We

[8TH MARCH, 1918.] [*Mr. K. K. Chanda.*]

know that the exigencies caused by the war and requirements connected with the prosecution thereof have compelled the Railway Board and the different Railway administrations to place handicaps upon railway travelling. Not only have train services been reduced to the minimum, but fares have been raised up to the maxima which render them almost prohibitive in the case of the poorer classes. Nobody can surely grudge that concessions which were admissible in the higher classes only, that some of their privileges have been withdrawn, but it is a very great hardship upon the poorer people to pay the present rates charged, and the reduction of trains have made these passengers absolutely helpless and miserable. Where overcrowding was the case on special occasions formerly, it is now the normal condition of things. I would earnestly ask the Hon'ble Sir Robert Gillan to let the matter have his indulgent consideration to see whether some relief could not be given both in the railway fares now charged and in train accommodation.

" My Lord, the Coronation Durbar Despatch estimated that £4 millions sterling would be enough for the cost of the transfer to Delhi, and that would, according to Lord Crewe's Durbar Despatch, be the outside figure of cost. What is the real fact now? The amount spent up to the end of 1916-17 is 2 crores 25 lakhs 44 thousands, and adding the figure Rs. 37,60,000 according to the revised estimate for 1917-18, we get the total amount spent up to now as 2,63,04=two crores sixty-three lakhs and four thousand—that is, very nearly half the amount estimated for the whole thing, and another 40 lakhs is estimated for 1918-19. What is the net result of this, nearly 3 crores expenditure? We are told that a 'moderate rate of progress has been maintained in the cost of Government House, the Secretariat Buildings, the Viceroy's Court, and the Great Place'. The fact is, I believe, about as many feet of the plinth level have been raised as we spent crores. Is it not time to seriously consider whether this could not for the present be suspended? What is the urgency when the work is proceeding so leisurely in spending this large sum annually simply to 'carry on' the work. Why should brick and mortar and dressed or undressed stones be supposed to deteriorate if not immediately utilised? Going on at this rate nobody can tell when the new Dewan-i-am and Dewan-i-khas are likely to be ready for the reception of His Excellency the Viceroy and the reformed Council that is to be. Under these circumstances; I would submit that further proceedings should be stayed till better times return and the money thus set free utilised on more pressing projects.

"My Lord, the Coronation Durbar Despatch of 1911 suggested or rather laid it down that my province Assam was to be under the direct control of the Government of India—to be a sort of Khas-mahal under it. We naturally concluded and everybody thought that we were to have special indulgence shown to us: that at any rate we would have no reason to complain that our ordinary needs even were not supplied. I regret to notice in the budget, my Lord, the treatment that has been accorded to us—the very reverse of what we could reasonably expect. We have not got anything in the shape of any special grant beyond the mere adjusting grant of Rs. 6,48,000. I submit, my Lord, it is not only unfair and unjust but unbusiness-like, regard being had to the immense potentialities of my Province which require development. The Province is rich in minerals, in forest produce. Capital outlay judiciously made for the development of the Province is bound to yield a return in no time many times over. It will, in fact, be a profitable investment that is bound to benefit not only the Province itself, but the whole country. Moreover, it being at present a frontier Province requires special measures. My respectful submission would, therefore, be that there ought to be a substantial special grant for the Province.

"I would like to say a word with regard to the suggestion made to the Local Governments for the success of the war loan next year. There were some complaints in some of the Provinces—my Province, I am glad to say, was free from this—that here and there an over-zealous officer misconceived his duty in the matter and now and again went beyond the line in using pursuasion

to people to subscribe. Such injudicious proceedings were extremely unfortunate and did more harm than good, and were likely to detract from the otherwise popularity of the loan. I trust that Local Governments would be on their guard and authorize only selected officers to work for the success of the loan next year.

"The Hon'ble Sir William Meyer wound up his speech introducing the Financial Statement with the following words:

'But I have done my best to serve India in these troublous times and I think I can claim that her interests have not suffered at my hands.'

The people of India will gratefully and unhesitatingly endorse this and fully admit his very modest claim. We feel and shall ever remember that he has manfully guarded our financial interests under trying circumstances against attempted inroads by all powerful parties and resisted the incessant pressure that was brought to bear upon him now and again. We shall always bear in mind that he resolutely set his face against fanciful proposals made to bring more money out of the Indian tax-payer, that he most effectively answered and repelled the mischievous suggestion that India had not done her 'bit'—had not made enough sacrifice in sufficient contribution to the war to the fullest extent it was possible for her to do. We shall remember that he faced the obloquy that was sought to fasten upon him by his countrymen who ought to have known better and that he evolved a sagacious scheme of Indian War Finance that has not only stood the test well but has removed a sore point in the Indian fiscal policy. The enhanced import duties on cotton goods without a corresponding increase in the countervailing excise duty on Indian goods, a graduated income-tax, the popularising of the War, Securities and the Indian Paper Currency are measures which will have an important bearing on our finances."

12-44 P. M.

The Hon'ble Mr. Muhammad Shafi:—"My Lord, it must be a source of real gratification to the Hon'ble the Finance Member to have been able to present to this Council a highly satisfactory Financial Statement in spite of the prolonged continuance of extraordinary conditions brought into existence by an unparalleled world-conflagration. The increase in the estimated Imperial surplus, the conversion of expected Provincial deficit into a Provincial balance, the remarkable success of the Indian War Loan, the excess of our exports and imports resulting in the importation of gold into India, the avoidance of further taxation and the prospect of a surplus at the end of the ensuing year constitute some of the most pleasing features of India's financial stability upon which your Excellency's Government as well as the Indian people have every reason to congratulate themselves. And the significance of the great success of our War Loan, floated in this country in connection with India's spontaneous contribution of £100 million towards the expenses of this terrible war, is considerably enhanced when we remember that, during the same period, His Imperial Majesty's loyal Indian subjects have voluntarily subscribed huge sums to 'Our Day,' 'Imperial Relief,' 'Red Cross,' 'Blue Cross,' 'Prisoners of War Bread,' and scores of other War Funds started for the provision of comforts to our soldiers and alleviation of human suffering resulting from the greatest of all wars known to history.

"My Lord, the Revised Financial Statement for the current year shows an increased Imperial surplus of £5,825,000 instead of £136,000 estimated in the budget presented to us last year, in spite of our having had to spend as much as £66 million in this country on behalf of His Majesty's Government. There is, in this happy result, ample reason for satisfaction. I find myself in complete agreement with the Hon'ble Sir William Meyer in thinking that, in framing our estimates in the abnormal circumstances we have to face, we must proceed with the caution and if, acting on this 'salutary

[8TH MARCH, 1918.] [*Mr. Muhammad Shafi.*]

principle, we find the ultimate results more satisfactory than originally anticipated, the matter is one for congratulation and not for criticism. In the extraordinary circumstances whatever may be said of normal condition, international as well as local, produced by the world war, it would, to my mind, be contrary to sound principles to be over-sanguine in our financial forecasts, for the consequences of being over-optimistic may possibly give rise to disappointment leading to dissatisfaction.

"My Lord, our agricultural population constitutes the backbone of the British Indian Empire, and their prosperity is very naturally one of the foremost concerns of your Excellency's Government. It is from them that our Indian armies are drawn, and it is upon them mainly that the heavy burdens as well as grievous sufferings of this catastrophic war have fallen. It is most gratifying, therefore, to note that our satisfactory revenue position, as revealed in the Revised Financial Statement for the current year, is 'largely due to favourable agricultural conditions.' Increased revenues from agricultural sources mean cultivation of larger areas, resulting very naturally in larger harvests and, in consequence, greater prosperity for our sturdy agricultural population, and the record figure of £54 million, representing the excess of our exports over imports, in spite of a considerable reduction of tonnage, constitutes clear indication of improved trade conditions and the consequent prosperity of our commercial classes. The increase of revenue, during the current year, under the heads 'Railways,' 'Custom,' 'Posts and Telegraphs,' and 'Income-tax' must undoubtedly be regarded as highly satisfactory from every point of view. It is, however, difficult to look at the increase of £1,80,000 in our excise revenue with the same feeling of satisfaction. A State monopoly in the manufacture of alcoholic liquor is justifiable mainly on the ground that in this manner alone the State is in a position to exercise restrictive influence over the consumption of liquor and thereby promote the cause of temperance and social reform. An enhanced excise revenue may, of course, mean larger profits in the manufacture and sale of liquor without increase of the quantity sold by reason of enhanced prices intended specifically to make the drinking of liquor somewhat expensive for the poorer sections of our population. Such a result is undoubtedly calculated to promote temperance among the lower strata of Indian society. But it may, on the other hand, represent merely the natural consequence of increased sale of alcoholic liquor with all its concomitant evils The resulting evils of such a deplorable state of things are self-evident. The general excise policy of the Government of India, as enunciated by the Hon'ble Sir George Barnes in the interesting debate on my Hon'ble friend Mr. Sarma's Resolution the other day, is undoubtedly based on sound principles. What is needed is greater vigilance on the part of those who are charged with the carrying out of that policy May I, in this connection, urge upon your Excellency's Government the extreme desirability of directing resort to local option wherever possible, in the matter, not only of opening new drink shops, but also of renewal of existing licenses. It seems to me that by the adoption of this principle, the work of temperance reform will be made really effective to the incalculable benefit of those of our lower classes who are unfortunately addicted to the drink evil.

"My Lord, of the various items in what may be called our Revised Provincial Statement, relating to the reduction of Provincial expenditure, there is one to which it is necessary to invite attention. In paragraph 19 of his speech the Hon'ble the Finance Member tells us that the decrease of about £1 million under Provincial expenditure is due to anticipated lapses in budget grants in respect, among others, of education. This, to my mind, constitutes a highly, unsatisfactory feature in the Revised Financial Statement for the current year. The appalling ignorance of the rest of Indian masses which makes them easy victims of the unrighteous exactions as well as trickeries of the professional money-lender and of the subordinate ministerial officials of Government and on account of which they succumb so easily to superstition as well as to

[*Mr. Muhammad Shafi; Mr. Surendra Nath Bannerjea.*] [8TH MARCH, 1918.]

clap-trap of all kind, can be eradicated only by means of a wide expansion of elementary education throughout the length and breadth of the Indian Continent. A universal diffusion of primary education among the illiterate millions of His Imperial Majesty's Indian subjects ought, therefore, to be the principal aim of our educational policy. Ever since the adoption by Government of the policy laid down by the Education Commission of 1882 and more particularly in recent years, the Government of India have very rightly devoted particular attention to the solution of this vital problem. There is ample scope for expenditure in the faithful discharge of this all-important obligation in the various Indian provinces, and the lapse of educational grants, therefore, is in the highest degree deplorable. The Government of India should, therefore, impress upon the Provincial Goverments the urgent need of greater efforts towards the expansion of elementary education among our masses by utilizing educational grants to their fullest extent. And when that destroyer of all civilized traditions and laws of humanity, *i.e.*, German militarism, is wholly crushed, as we all trust it soon shall be, the Imperial and Provincial Governments should be able to spend larger and still larger sums towards the realization of this greatest of all the needs of our country.

"My Lord, the somewhat heavy increase in the military charges during the current year was obviously unavoidable, and no one who is alive to the deplorable necessities of the existing situation can take any exception to it. There is one aspect of this increase, however, with reference to which I desire to say a few words on this occasion. According to the figures given by the Hon'ble the Finance Member, a sum of £520,000 have been spent in 'grant of increased pay to British Troops.' May I, in this connection, venture to appeal to your Excellency's Government on behalf of our Indian soldiers who have right nobly borne the burdens of the Empire and upheld the honour and glory of England on the battlefield of three Continents to the everlasting fame of India's martial races. In these days of high prices the pay of Indian soldiers is utterly inadequate to meet even ordinary requirements, and I earnestly hope and trust that this urgent problem will receive early attention from His Excellency the Commander-in-Chief.

"My Lord, the time at my disposal being limited, it is impossible for me to deal with any of the other items in the Financial Statement on which one would otherwise feel tempted to address the Council. I will, therefore, conclude by offering my sincere congratulations to the Hon'ble the Finance Member on the remarkable skill displayed in the preparation of a highly satisfactory statement of our financial affairs under circumstances the most difficult and complicated India has ever had to face, and, in view of this being the last year of the tenure of his high office, I venture to add a few words to the eloquent testimony borne by the Hon'ble Members who have preceded me, to the exceptional sagacity and statesmanship with which Sir William Meyer has presided over the financial administration of our country through a period of storm and stress. During the last four years India has had to face, in common with the rest of the Empire, financial difficulties unparalleled in her past history. Under his wise guidance, and with the benefit of his ripe experience, she has successfully weathered the mighty storm. We, the non-official Members of this Council, have special cause for being deeply grateful to him. He has always been ready and willing to give us the information and advice which, from time to time, we have been in need of: his hospitable doors have been open to us both at Simla and Delhi in an unstinted measure. It is, indeed, with the deepest regret that we shall part from him when, in a few months, he will hand over the reins of his high office to his successor, and our best wishes for a long and happy life will accompany him in his well-earned rest."

12-59 P. M. **The Hon'ble Mr. Surendra Nath Bannerjea:**—"My Lord, my first words on this occasion would be words of congratulation offered to the

[8TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea.*]

Hon'ble the Finance Minister on the Financial Statement which he has submitted to this Council. It is a war budget, but a war budget that does not impose additional burdens upon the people, and as such it is an achievement of which any financier might well be proud. The Hon'ble Finance Minister will soon be leaving us and he has presented to this Council an account of his work. Looking to that work, I will say this, that in the annals of our financial administration the Hon'ble Sir William Meyer will take a place among the most distinguished of his predecessors. We are beholden to him in a special degree and for one particular matter. There have been critics who have been persistent in their efforts to minimise the measure of our co-operation with the Empire in the struggle, and that sort of criticism has even been heard within the walls of this Council Chamber.

"The Hon'ble the Finance Minister has always stood forth as a stout champion in vindication of the efforts of the people of India to aid the Empire in the present crisis, and no more convincing proof of the justice of that vindication could be afforded than by the testimony of the cold and colourless facts which are furnished by the Financial Statement, and which will, I am sure, silence even the venomed tongue of calumny. Look at that Financial Statement for a moment. Apart from our contribution of £100 millions, apart from the contributions of the Indian Princes, apart from our own subscriptions in aid of war charities, we have helped the Empire in various and indirect ways. The Hon'ble Sir William Meyer computes that for the three years and-a-half during which the war has lasted, our expenditure in India in aid of the Home Government comes up to £128 millions. My Lord, speaking on behalf of my countrymen, I will say this, that we do not grudge the expenditure. We are proud of it. The Empire is engaged in one of the noblest wars that ever stirred the heart of humanity, a war of justice and freedom, a war for the protection of minor nationalities and the vindication of the sanctity of treaty obligations. My Lord, we have freely contributed all we could in respect of men and money, and we are prepared to do so as long as the war lasts. And this patriotic resolve on our part has been deepened and strengthened by the gracious message of the 20th of August which promises responsible government, a promise which India hopes will in its fulfilment eventually place her among the free self-governing communities of a great and federated Empire.

"My Lord, the budget is a budget which imposes no taxation. That is its salient feature. This is due to our surpluses. I cannot help thinking that there has been an under-estimate in this matter. But, my Lord, perhaps it will be said that this is, after all, a failing that leans to virtue's side. It has the effect at least of saving us from taxation this year.

"My Lord, the Financial Statement makes a notable announcement. I will read that announcement in the words of the Statement itself. It runs as follows:—

'We have under consideration, for application after the war is over and in connection with the scheme of Constitutional Reforms, a material advance in the direction of separating Provincial and Imperial finance, which will give the Provinces larger and more independent resources, with further power of supplementing these by taxation when such may be found necessary.'

"My Lord, here we have sounded for the first time in this Legislative Council, in clear and distinct notes, the beginnings of a policy which in its fruition will confer upon the Provinces the inestimable boon of fiscal independence. My Lord, when three years ago I ventured from my place in this Council to urge that fiscal independence for the Provinces had been promised by the despatch of the 25th of August 1911—for provincial autonomy necessarily involves fiscal autonomy—my Hon'ble friend the Finance Minister rose up and challenged that statement—he said no such pledge had been given. My Lord, I was overborne by the weight of official testimony. That has always been our lot, that was my lot that day. I said nothing; I could say nothing,

[*Mr. Surendra Nath Bannerjea.*] [8TH MARCH, 1918.]

But the hour has at last sounded for the vindication of that part of the despatch, and to me it is a matter of the sincerest personal gratification—it may be the bitter irony of fate—that my Hon'ble friend should himself stand forth as the defender of that despatch and the high priest of this function. We are moving on; the world is changing, Sir William Meyer has also changed. May we hope that the process will continue until he appears before the world as the stalwart champion of the constitutional reforms now pending.

"My Lord, I take it that under the scheme thus outlined there will be no heads of divided revenue; that the Provincial revenues will belong to the Provinces, that the Imperial revenues will belong to the Government of India, and that the Provinces will have sufficient heads of revenue given to them to meet their growing requirements. For, my Lord, the fact cannot be disputed that, as soon as the scheme of constitutional reforms is carried out, the Provincial Governments will assume a measure of importance which they do not possess now, and it will be their duty to develop those sources of revenue upon which the wealth, the prosperity and the happiness, of the people so largely depend in a special measure—I refer to the expenditure under the heads of Local Self-Government, Education, and Sanitation.

"My Lord, I find no mention is made of any power being given to the Provincial Governments for contracting loans. That is an anomaly to which I desire to call the attention of the Hon'ble the Finance Minister. In Bengal, the Corporation and the Port Trust of Calcutta have the power of contracting loans, subject to the sanction of the Government of India. The Government of Bengal, which is a superior body, does not possess this power. I hope and trust that, when our institutions are liberalised, when popular government is installed, the Provincial Governments will have the power of floating loans.

"My Lord, the Financial Statement says that the trade conditions were favourable and observes that this was largely due to the absence of competition. My Lord, I take it that that is an argument in favour of protection, for protection blunts the edge of all competition. My Lord, we educated Indians are all protectionists—I hope no dissentient voice will be raised in this Council with regard to this matter—not wholesale, irrational, extremist protectionists, but protectionists in regard to those articles which can be produced and developed in our own country. The war afforded an automatic protection to our industries, if indeed we had any. But, unfortunately, we had few or none, so that we were not able to take advantage of that golden opportunity which presented itself. My Lord, I hope that the Industries Commission which is now at work will make recommendations, the acceptance of which will help forward the development of our industries; I hope that it will be your Excellency's high privilege to lay, broad and deep, the foundations of our future industrial greatness. Too long—far too long—has the State held aloof from participation in the industrial movement. The time has come when it must change its policy, place itself at the head of the industrial movement, and make India self-contained, self-reliant, the store-house of the Empire, holding her own against the enemies of India and of the Empire.

"My Lord, I pass on to the question of Railways. There has been a steady growth in railway receipts, a steady decline in the comfort of the travelling public. My Hon'ble friend Mr. Chanda has sounded this note. We are all railway travellers and have to do it almost every day of our lives. We are put to serious inconvenience by reason of the discontinuance of so many passenger trains. We are told that it is due to the absence of materials and the impossibility of renewals in consequence. Here again, my Lord, I refer to my old proposition. Let us have waggons, let us have materials, let us have the means of making railway waggons, steel rails, and things of that kind in India. Again I say—make India self-contained and self-reliant—the store-house of the Empire, as Mr. Chamberlain said, and I am sure India will be a source of incalculable strength to the Empire.

[8TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea.*]

"My Lord, I should like to say a word or two with regard to the loan operations of Government. They were a splendid success last year. I hope they will be a great success this year, too. I do not say we shall be able to repeat our last performance this year, but at any rate the conditions are favourable; the people are with you, they will co-operate with you if you go in the right direction. Sometimes you did not do that on the last occasion. Complaints were heard in the newspapers of official pressure being brought to bear on poor investors in order to make them subscribe. There was no need for it. The superior authorities never suggested a thing of that kind. It is over-zealous officers who must have done it. Their zeal must be restrained, because if the feeling were to go forth that official pressure would be used for the purpose of helping forward the loan operations it would re-act upon public confidence and interfere with the success of the loan. My Lord, the Post Office certificates made a marvellous revelation of the wonderful financial credit of the Government and the hold which the Government has over small investors. It is a revelation of which the Government ought to take the fullest advantage and let nothing be done which would in the smallest degree interfere with this feeling of confidence which the small investor has in the Government. At the same time, my Lord, with your Excellency's permission, I desire to sound a warning note: The price of Government papers, of securities, has been steadily going down. Let me recall to mind one or two facts in this connection. In 1894, when the mints were closed, 3½ per cent. Government paper went up to 109. That was due to the operation of the enfaced papers in London. Perhaps it was a matter of speculation, and the price in a short time came down to 104. Before the war it remained at 99; to-day it is 68. The 4 per cent paper when it was issued was at par; the price of it now is 80. Your 5 per cent. paper which was issued at 95 is now valued at 90½. I think my Hon'ble friend the Finance Minister should take note of these facts. We are with the Government. We want to co-operate with the Government. We want that the next loan should be successful—if not in the same measure as the last loan, at any rate that a substantial part of the 20 millions we want should be raised. But, I think, we ought fully to realise the difficulties that lie in our way in order that we should be in a position to overcome them.

"My Lord, I desire for a moment to refer to a matter which my Hon'ble friend Mr. Shafi has discussed. Pay concessions have been made to British soldiers. I have not the slightest objection to that; but no such concessions have been made to Indian soldiers. I think the answer will be that they get their rations free. I say that is not enough. Rupees 11 a month, which is their pay and free rations in these days of high prices are not sufficient to be attractive. I say so without any fear of challenge or contradiction. My Lord, I have had some experience of recruiting. I am not quite a recruiting sergeant, but last year I addressed about 25 recruiting meetings in connection with the Bengali Battalion which was then being formed. We have been able to get together a battalion and more recruits are coming in steadily, but very slowly. There was one difficulty which we could never overcome. The difficulty which confronted us was this,—that the pay was Rs. 11 *plus* rations, and that pay and those rations were not sufficiently attractive to the ordinary Bengali recruit. The prices of things have gone up, and you must take note of that fact at once. The moments are precious. You want men—thousands, hundreds of thousands, millions. We have an inexhaustible reservoir of men in India. We are prepared to place them at the disposal of the Empire at this supreme crisis of the Empire. Give us the facilities, give us the opportunities, give us the power and the means, and we shall do it with the devotion which belongs to our Oriental nature. But here are considerations, monetary considerations of pounds, shillings and pence, which stand in the way. You must rise above them. The Empire is in danger. Money is no consideration. It ought to be forthcoming, my Lord. I say so with the utmost emphasis, money ought to be forthcoming in order that our soldiers might be placed absolutely above want and the pressure of want. I make a personal appeal to your Excellency in this connection.

[*Mr. Surendra Nath Bannerjea; Mr. K. V. Ayyangar.*] [8TH MARCH, 1918.

"My Lord, I want to say a word or two about Sanitation and Education. Those are hackneyed subjects, it may be said, but they are subjects which may be taken as a test for judging a budget, and if you apply that test to this budget I am afraid the result is disappointing. The expenditure on Education has not made any appreciable advance since 1914-15. For the coming year my Hon'ble friend has added 759 thousand pounds to the expenditure assigned to Education. And further you have given only 30 lakhs to Primary Education. Compulsory primary education will soon be general in Bombay. A Bill has passed the Bombay Legislative Council and a similar Bill is now pending in the Bengal Council. Under these circumstances, I say the grant for primary education ought to be much more than it is. His Majesty announced at the Great Durbar in 1911 50 lakhs for primary education. You have given us only 30. And then your Provincial Governments will not spend the money. They have got unspent balances. My Lord, we are in a difficult position. When we come to you, you say 'go to the Provinces: there are the unspent balances.' When we go to them, they say 'We cannot spend without the orders of the Government of India.' What are we to do? Here are the unspent balances and they want your help in the matter; and when we come to you to ask your help you say 'Go to them.' I think that is hardly fair to those who are interested in this great problem of education and especially of primary education.

"In regard to Sanitation, the position is even worse. It has made no appreciable progress. On the contrary, there has been a decrease of expenditure since 1914-15. You have, indeed, given us 135 thousand pounds next year in excess of the expenditure of this year; but then the whole excess grant comes up to only 714 thousand pounds, which is a paltry advance in the case of such a vast population as that of India. And, my Lord, the sanitary problem in Bengal looms large and is menacing. We have got malarial fever there, and thousands of people are being carried off by it every year. Our Governor, Lord Ronaldshay, with praiseworthy enthusiasm, has addressed himself to the task of grappling with this terrible scourge, but he needs money, and you must give him the money.

"One word more and I have done. It is with reference to reserves. Our reserves are not in India in our hands; they are in England and in a somewhat unsatisfactory condition. The whole of our gold standard reserve practically has been invested; and the metallic portion of our paper currency reserve which stood at 96 per cent. in 1914 to-day stands at 53 per cent. I ask my Hon'ble friend the Finance Member to say whether this is safe. He is compelled to admit that we are going far beyond the recommendations of the Chamberlain Commission. It was the success of the war loan and the Treasury bills which saved the situation. My Lord, we ought not to trust to luck. 'Lakshmi, the goddess of wealth,' says the Hindu proverb, 'is fickle and capricious.' We must rely upon our statesmanship, upon our counsels of prudence and wisdom rather than upon the chapter of accidents, in framing our financial policy.

"My Lord, I do not wish to detain the Council any longer. I will close my observations with the earnest hope that what I have said and what other Hon'ble Members have said or may say will be sympathetically considered by your Excellency's Government, and so far as possible included in the Financial Statement that will be presented on the 22nd of this month. Then, my Lord, and then only will the inane debates of former years have given place to fruitful discussions resulting in budgets that will command the approval and commendation of the people of India."

The Hon'ble Mr. K. V. Rangaswamy Ayyangar:—"My Lord, under head 'Expenditure 8' I have to say that the items in the table at page 21 represent the cost of survey mostly for administrative purposes. It is a matter of great complaint for landholders that the cost of their survey operations are recovered partly from the landholders. I need not point out to the

[8TH MARCH, 1918.] [*Mr. K. V. Ayyangar.*]

non-landed classes in this Council how strong their feelings would be if such a special tax should be imposed over and above the income-tax for maintaining the establishment and records for the collection of the latter tax. Then under the same head I should request the Government to issue strict injunctions to village officials to keep correct accounts of the collections made over and above the dues to the Government, and after the 'jamabandi' of every year to make a refund to the parties concerned of all over-collections. Beyond the host of cesses and the penalties there seems to be a very large amount of over-collections, the exact amount of which I shall give to the Council later on. These should, in justice, be returned to the parties concerned.

"Then as regards Revenue item III Salt several members of this Council through a number of questions have already drawn attention to the high prices of salt prevailing throughout India. Considering the fact that there is an increase of nearly 219 lakhs between the budget and revised estimates of 1917-18 we have to fear that the action of the Government is greatly responsible for these increases in the price of salt. The system by the Madras Government in selling by auction certain salt factories in which stocks were low is very unsatisfactory, and there seems to be an attempt to repeat in the case of salt what has been done with such lamentable success in the matter of auctioning liquor shops.

"In the matter of Revenue heading VIII between the budget and the revised estimates there seems to be an increase of nearly 142 lakhs, the increase no doubt 'arising from favourable trade conditions and the creation of additional establishments mainly military,' and evidently also—the memorandum supplied to us fails to add—from additional over-zeal of income-tax officers like the Collector of Chakwal whose extraordinary judgments over income-tax petitions were reported by the 'Tribune' in its issue of the 8th ultimo. The three typical judgments run thus:—

(1) 'He the objector has three sons and will not enlist one of these. He has also not subscribed to any War Fund or War Loan, although he could easily do so.'

(2) 'Up to date he has not helped even by a single pice in the War or Red Cross Funds.'

(3) 'He is a miser and has not helped with a single pice in any War Fund or Loan.'

These judgments speak volumes of the mind and methods of certain officers.

"As regards 13 and 14 'expenditure,' I have to say with regret that in spite of my drawing the attention of the Government last year as to how they should have treated the surpluses that have accrued from the lands dedicated to temples and vested with the Government for management as debts due to the various temples, I see in this year's budget that no such inclusion of these items has been made under the head 'debt,' permanent or temporary. What became of these funds could not be ascertained either here or in the local Councils. When I interpellated on that subject here Sir Reginald Craddock was kind enough to refer me to the Local Governments concerned for the information regarding the accumulated amounts due to the various temples; but when a friend of mine sitting in the local Council interpellated the Madras Government on the same subject they very courteously referred the Hon'ble gentleman to the Imperial Government. So again this year I have to point out for the serious consideration of the Government that these are trust funds and should be restored to the temples concerned or treated as debts incurred by the Government. It is highly undesirable that the temple authorities should be driven to have recourse to legal remedies in respect of these funds.

"Under head 'expenditure 15' considering the fact that the increase in revenue under 'Posts and Telegraphs' from 1914-15 accounts to the budget of this year is nearly 1¾ crores it would be proper to spend some more amount for the better pay and prospects of the subordinate staff and for better provision of postal services in the villages. The matter is so important that its consideration should not be deferred on account of the war. Then in the higher services had there been no supersessions by young European officers over

[*Mr. K. V. Ayyangar.*] [8TH MARCH, 1918.]

veterans in the field the expenditure under head 15 should have been considerably less. Specific instances of undue supersessions could be easily given if required. Then the telegraph rates are not reduced. For an interpellation of mine to reduce the rates if there is no reduction in the number of telegrams, for which alone the increase of rates was contemplated, the Commerce Member replied that that is the very reason why the rates have to be increased still further. But the Government should resort to some other means for providing the staff required, and I may point out that whenever they are in need of other commodities for any purpose they do not increase the rates but increase the staff and output.

"*Head* '*Expenditure 19-A.* (*b*).'—In this item I should suggest that there will be a great saving if, instead of establishing special tribunals, an increase in the number of temporary judges is made in the High Court. It will also infuse confidence in the minds of the people that all cases are tried in the usual way to mete out justice rather than suggest a desire to punish those that are tried. Besides the opinion on the point whether the Governor General has got the power to constitute special tribunals is divided.

" '*Expenditure 19-B.*'—An additional cost for saving in the Punjab jails has been said to be due to the transfer of convicts for the formation of Labour Corps in Mesopotamia. While rejoicing that they are made use of in the best interests of the Empire I have to protest against taking them against their will to countries outside India and exposing them to risks of life.

" '*Expenditure 20.*'—I note a punitive police has been established at Bihar. The Hon'ble Mr. Abdur Rahim rightly had put a question if those hordes of ordinary Police and Criminal Intelligence Department did not scent a riot of that serious nature and did not report the matter to the Government. Owing to that gentleman not being at the meeting that day the question was withdrawn, yet a satisfactory reply to that interpellation is due from the Government. If they had failed to report, the expenses incurred upon such a staff may well be utilised in other ways.

"Then as regards Education, Sanitation, and Irrigation the Government gives grants with a miserly hand, and yet even the whole of these grants are not spent and they 'lapse' and the Government issues strict orders to the Local Governments not to lay hands on surpluses. It is with greatest regard for economy that grants are given during each year and what is the meaning of giving injunctions to the Local Governments not to spend the surpluses? When we Members see the grants in budgets against these items we are satisfied and congratulate the Members concerned for providing so much for the pressing needs. But what happens next year? There are lapses and the money is not spent and there is the injunction that these surpluses should not be touched. What they give with one hand they take away with the other. When education received so much as thirty lakhs more last year all were really rejoiced and thought that to be the redeeming feature of the last year's budget, but this year we see that 36 lakhs have not been spent. That is the case with Sanitation and Irrigation. This is really unsatisfactory.

" '*Expenditure* 23.'—This is a really heart-burning subject and many have pointed this out time and again to the injustice of this item. Though the expenses are only 20½ lakhs, this item transgresses the solemn pledges and proclamations made every now and then by the Sovereign. To take from the different religionists and even fanatics of other creeds and to pay for the maintenance of the sectarian Church of England is un-British. The argument that it is useful for the military loses ground as another branch under military department is created and 1·09 lakhs are charged to the Military Accounts. When there are soldiers composed of all religionists, it does not look well if only one section should be provided for. Justice requires that this item should be met by a separate taxation levied on only those who subscribe to the creed of the Church of England.

" '*Expenditure 24—B.*' Our thanks are due to the Government for providing a lakh of rupees for the Badrinath route. I may say that the broken

[8TH MARCH, 1918.] [*Mr. K. V. Ayyangar; Raja of Mahmudabad.*]

toes and bleeding knees to which the poor pilgrims were subjected to will be relieved by the good state of repair the road will be kept in with the money provided for. I have also to bring before the Council that other great pilgrim centres in the South like Srirangam deserve their inclusion in the Imperial grants and if the Government do not see the feasibility of allotting to these places from the 3·53 lakhs of the reserve, for the improvement of drainage works, assistance should at least be given as loans to these struggling municipalities for the completion of their drainage projects.

" '*Expenditure 46.*'—I do not touch upon any of the huge expenditures incurred. Anyhow, all our resources should be diverted to this one question of the hour. I have only to point out that when we are thankful for substituting the word 'Indians' for 'Natives' and for placing us in due status we see an additional expense of 78 lakhs for increased pay to British soldiers while no proportional increase is granted to the Indian soldiers who are equally subjecting themselves to sacrifices.

" I cannot sit down without saying a few words about paragraph 25 of the Hon'ble Financial Member's speech. He was complaining of Madras—his and my Presidency—for going behind some of the backward provinces of India in the matter of the War Loan. Having a full knowledge of the economic condition of Madras it is surprising that he should not have appreciated what was scored by Madras. With no industries and with few rich houses and these all divided into small estates (due to the non-existence of a law of primogeniture even in the case of big and ancient families) and with the crushing temporary ryotwari settlements Madras could not possibly do more.

" Then in the matter of issuing another loan this year, I should say that it would be more advisable to issue it next year. The rate of interest has already become very high, and the flotation of another loan will jeopardise the interests of land-owners and other industrial people wanting capital or otherwise indebted.

" There is also an ominous indication in paragraph 74 of the Finance Member's speech that Government is going to enact for the curtailment of the issue of private capital. Already the Railway Board has issued a Circular that it does not allow any company to be floated in India during the war. Railway should be considered as one of the developments of national concerns. Any restriction on borrowing or formation of companies would certainly go to endanger the small attempts at industries that are stimulated by the war. If in the heat of the moment they are not allowed to form the companies, there will be no use in stimulating their growth when fervour has subsided and the matter has become cold.

" One word more and that is our expression of sorrow at the parting of friends. Our Finance Minister has combined in himself a straightforward and clear policy—though socialistic and so not quite approved of by some of us—with a large measure of ready wit and piercing criticism and a remarkable ability and India had not compromised her interests in him; and it is only now that India will be a loser as the experiences of such an officer will not go to benefit her hereafter, as he goes Home. This is not his home!"

The Council adjourned for Lunch till 2-30 P.M.

The Hon'ble the Raja of Mahmudabad:—" My Lord, it has fallen to the lot of my Hon'ble friend Sir William Meyer to prepare and present war budgets in succession; that in itself is an achievement out of the ordinary · but to present to the country a surplus during these abnormal times is a feat of which my Hon'ble friend may well be proud. 2-32 P.M.

" The budget that we are discussing contains another remarkable and unlooked-for feature, inasmuch as no fresh taxation has directly been resorted to; I say 'directly' advisedly; because by the provisions of the new Income-tax Amendment Bill agriculture has indirectly been subjected to fresh taxation. Under whatever guise it may be put forward, the fact remains that agricul-

[*Raja of Mahmudabad.*] [8TH MARCH, 1918]

ture, against which a threat was held out last year, has been taxed. This is a serious departure from the established policy of the Government, for admittedly agriculture is already meeting the heaviest demand of the Government compared to other industries, and, as my friend the Hon'ble Mr. Shukul has shown in this Council, heaviest also as compared with other countries. This is not the occasion to enter into a detailed examination of the proposal, but I have made this passing reference only to invite attention to it in connection with the claim of the absence of any fresh taxation in the budget of the coming year.

"But, on the whole, it is a budget which shows that my friend the Finance Member has made a close and a very sympathetic study of the financial problems of this country, and, on the approaching relinquishment of his high office, I join my colleagues in paying the tribute which he is so deservedly getting for his great talents and services.

"My Lord, as I said in this Council on a previous occasion, I prefer that the unprecedentedly abnormal financial requirements of the Government be satisfied by means of a loan rather than by an increase in taxation or fresh impositions. The enthusiastic response of India to the invitation to participate in the War Loan is a fresh proof not only of the realisation of the responsibilities which as a component part of the British Empire devolve on her in this fateful period of the world's history, but also of this system being better suited for India at least. The new method which has been employed of getting short term loans by the issue of Treasury Bills is a happy idea, and I hope that it will be increasingly made use of.

"But, my Lord, I look with misgivings to the expansion of the paper currency, and the coinage of new money at the rate at which it has been done. I agree with Mr. Webb of Karachi, and I wish that the Finance authorities of your Government would constantly keep in mind the danger which large issues of money—whether paper or metallic—possess in them in a latent form through the inter-relation of the inflation of prices and depreciation of the purchasing power of money—a contingency which is by no means a remote possibility, but which has unfortunately manifested itself in a more or less acute form in all parts of the country. I realise that these are not the only factors which have brought about this state of things. Many other causes remote as well as immediate have contributed to it. But the causes to which I have particularly referred are at least those which it should be our aim to keep under constant vigilance. In the beginning of war every reform was held in abeyance; and it was natural that it should be so. All energies and all resources were directed in one channel alone, the channel that is of the prosecution of the war with the greatest vigour. Much as we hoped each year that that year would be the final year of the war the hope has so far turned into bitter disappointment. However, the end of the war is not yet measurably in sight; the need for carrying on the war with the same grim determination is as urgent to-day as it was when we entered the struggle; but at the same time it is evident that the longer the war lasts, our own problems, social, political and economic, to single out a few among many, are accumulating. Can we brush them aside and say that they can wait? But the longer they are deferred they are gathering greater force and momentum in their insistence for solution. We cannot arrest time and make it stand still or so arrange our national affairs that they will step aside and come to us when we want them at our leisure.

"I, therefore, submit, my Lord, that we should make up our mind to begin to grapple with those problems without slackening our efforts to reach a successful issue of the life and death struggle in which we are engaged. My Lord, education is one of those questions, perhaps the most vital question; and it should no longer be treated in a perfunctory or leisurely manner. Free and compulsory education by a consensus of opinion is overdue; obstacles to its adoption there may be, but they are not such as could not be overcome. The grant of 30 lakhs provided for primary education is satisfactory as far as it goes, but it cannot by any stretch of words be called adequate, or even anything like it. And, my Lord, it was not pleasing to read in the Financial Statement of my Hon'ble friend the Finance Member the remark with regard to the

[8TH MARCH, 1918.] [*Raja of Mahmudabad; Nawab Saiyed Nawab Ali Chaudhri.*]

special grants on education, sanitation and medical relief that, in view of the war conditions, Local Governments had again been asked to restrict drawings on their balances, which include the unspent remainder of their special grants. I would wish that they would be instructed to ultilise them to the full, for in all conscience neither education nor sanitation nor medical relief are things which can or ought to be garnered and hoarded and then distributed as and when we like. The need for them is with us from day to day, even hour to hour.

"My Hon'ble friend, Sir William Meyer, has foreshadowed a measure of far-reaching consequences; he says that restrictions will be imposed in the coming year on the issue of Capital for enterprises which may not be considered of national importance.

"Now, my Lord, the silver lining in the dark cloud of the war for industrially backward countries like India was the removal of the incubus of foreign competition; now was the time that industrial India should have discarded her swaddling clothes, and tried to stand on her own legs. Who can say that India has made, or been permitted or encouraged to make, full use of her opportunities? It is a crying shame that countries like America and Japan should capture the trade of India, while India, from what cause or combination of causes soever, should still be dependent for articles of every-day use on Japan. The nascent industries required careful and tender nursing at the hands of the Government. Where are the bounties and the subsidies of which we hear so much in other countries, and with which countries which are engaged in the war are even now stimulating and strengthening their trade and their industries?

"My Lord, in the face of these deplorable conditions, I may be pardoned if I do not look with equanimity at the prospect of restrictions on the free expansion of industries in India."

The Hon'ble Nawab Saiyed Nawab Ali Chaudhri:—"My Lord, if the Hon'ble Sir William Meyer has the misfortune to handle our finance at a time of exceptional difficulty and stress, he has the singular good luck of an extremely favourable monsoon and a bumper crop which has resulted in producing a surplus of £5,825,000. I wish to join hands with others in congratulating the Hon'ble Member on his well-balanced Financial Statement. Before proceeding further I beg to remark that it is a matter of great gratification to find that the budget under discussion does not impose any fresh tax. 2-44 P.M.

"My Lord, we find no sufficient provision in the present budget for secondary education, though last year some money was sanctioned which was unfortunately not fully utilised. My Lord, the question of secondary education has not received that amount of consideration which the subject deserves. The condition of secondary education in Bengal, indeed I may be so bold as to include the whole of India, is far from satisfactory.

"We have had several Commissions appointed on different occasions to inquire into the conditions of education, but the Commissioners have addressed themselves mainly to the problem of college education. The question of secondary education did not seize their imagination in the way that the subject so urgently demanded.

"My Lord, the root of all our trouble lies in the system of our secondary education. We can go on appointing Commissions and spending enormous sums of money for the improvement of our higher education without any appreciable advance so long as the conditions of our schools remain stationary. It is not advisable to make the superstructure top-heavy without ensuring the foundation. A vast majority of our young men who seek admission to University courses and other professional, scientific, and technical institutions are ill-equipped and unfit to assimilate advanced teaching required for a course of higher training.

[*Nawab Saiyed Nawab Ali Chaudhri.*] [8TH MARCH, 1918.]

"Mr. Hornell describes the condition of secondary education in Bengal as bad. The condition of the schools he says 'is undoubtedly prejudicing the development of the Presidency and is by no means a negligible feature in the existing state of general disturbance. It is in the high schools with their underpaid and discontented teachers, their crowded, dark and ill-ventilated class-rooms and their soul-destroying process of unceasing cram that the seeds of fanaticism are sown.'

"Mr. Hornell very correctly regards their remedy as mainly a matter of funds remarking that the secondary education system is being run at a figure at which the genuine article or anything approaching it cannot be delivered. Other Directors are also faced with the same difficulty of securing permanent teachers. The Central Provinces report complains of the dead level of mediocrity and sameness in the methods of teaching, mainly attributable to lack of general knowledge and attainment in the staff. There are two other contributing causes—the dominance of the matriculation examination and the absence of any effective control over the organisation of the system.

"My Lord, I am not an advocate of building palatial houses and elaborate class-rooms for our schools. My claim is that enough money should be spent to improve the lot of teachers. The causes of a high percentage of failures in certain Provinces may be traced to inefficient teaching imparted by untrained and unqualified teachers. The percentage of trained teachers in schools is still very low, and it is no wonder, considering the poor pay and prospects held out by the profession, that men of the right stamp are not available.

"It is a matter of extreme gratification to us to hear the Finance Member's statement on War Loan operations. His estimate of the total amount expected has been more than trebled, and the result has far exceeded the anticipations of the most sanguine expert. This splendid success is a clear proof of the whole-hearted support and loyalty of the people of India in whom a great trust had been reposed and who were not found wanting, and I hope they will rise to the occasion to help the cause for future exigencies.

"My Lord, under the heading 'Police' the increase of expenditure by Rs. 1,68,904—for the budget of 1917-1918 in the Province of Bihar and Orissa might have justified the expectation of a corresponding efficiency on their part in the discharge of their duties, but the recent events in that Province have proved the desirability of a further increase in the strength and efficiency of that Department. The special grant of 2½ lakhs for additional armed police and for a Military Camp will to some extent, I hope, re-establish the confidence of my unfortunate community. I desire to convey to your Excellency and the Government the grateful thanks of my fellow-Muslims for the kind words of sympathy expressed for the unhappy sufferers in the recent outrage in Bihar in your Excellency's opening speech.

"It is needless to impress upon the Council how strongly we feel on the subject, and I trust the Government is alive to the danger to which certain communities are exposed by reason of their numerical inferiority in certain Provinces. I hope in future precautionary measures of such a character will be taken as to render the repetition of such incidents impossible.

"Lastly, I desire to bring to the notice of this Council the insufficient provision made in the budget for the pressing need of works of sanitary improvement. I do not desire to press the Government on this subject at a time when their energies and resources should be otherwise occupied. But I would like to point out the defective results of the present system of distribution of resources and responsibilities between local bodies and Local Government on the one hand and the Central Government on the other. It displays the picture of the Exchequer of the Government of India overflowing with money, while these local bodies have been in a state verging on bankruptcy and Local Governments though they may have considerable balances at their disposal are not allowed to use them.

[8TH MARCH, 1918.] [*Nawab Saiyed Nawab Ali Chaudhri; Sardar Bahadur Sundar Singh Majithia.*]

"It is high time that the Government should announce a definite policy in the matter.

"In conclusion, my Lord, I desire to join my Hon'ble colleagues to convey our tribute of admiration to Sir William Meyer who is about to leave us, and we shall ever cherish a kind memory of him as one of the most able and sympathetic members who have had charge of the financial portfolio."

2-52 P.M.

The Hon'ble Sardar Bahadur Sundar Singh Majithia:— "My Lord, in going through the Financial Statement the first thing that strikes one is that Land-revenue, apparently, is the backbone of the financial resources of the Government of India. Very nearly 45·5 per cent. of the whole income is derived from that source. This income depends to a greater extent on weather conditions being favourable. No doubt the policy of the extension of canals is helping to make the position securer, but even this security, in its turn, depends upon favourable monsoon conditions. It is, therefore, a matter of congratulation that Irrigation has had its share of the Government resources. In this connection, I would strongly urge the sinking of tube wells in parts where the facilities for canal irrigation are not available. In the Punjab, Messrs. Ashford and Brownlie have rendered valuable services in providing improved tube wells, which not only supply an abundant supply of water, but in places where, for sanitary purposes, the need for lowering the water level is desirable these tube wells have been found to be very useful. In Amritsar, the Canal Department is working their tube wells by means of electric motors. They utilise their canal for the production of necessary electrical energy and pump water from these tube wells, thus releasing canal water for its useful service elsewhere where it is much needed. The hydro-electric scheme is a success in Amritsar, and in India it has, before it, great possibilities. In the United Provinces, there is a very great field for its introduction. I would strongly urge that Government help be extended to owners of estates by way of loans to introduce the scheme in their estates, thereby securing them from fear of drought.

"This brings me, my Lord, to the question of the speedy means of transporting the produce of land to trade centres. Railways have come in very handy to meet this necessity, and, though the gigantic war has curtailed the programme of extension in this direction and naturally it should have been so, as all our energies must be directed to the speedy and successful termination of this gigantic struggle. We must have as feeders to the Railway a system of good *pucca* roads to link up important towns and villages to railway stations.

"Though this great war is dislocating many things, but the necessity of increased facilities of rolling stock is keenly being felt. A railway journey brings one across railway stations with platforms and goods-sheds overcrowded with goods awaiting to be railed, and in many cases exposing the traders to loss and a good deal of damage. This demonstrates without contradiction that the demand of goods wagons is very great and their supply comparatively far short of the necessity. This state of affairs must naturally affect the railway earnings. The levy of higher rates has brought in better revenue, but a good deal of this must have been contributed by the debit entries from one department to the credit of the Railway. I refer to the expenditure incurred in the transport of military stores and troops, thereby adding to the railway earnings. The service of the railway for transport of troops, etc., was rightly demanded by the unique exigencies of the State, but if the demands of the trade could have also been met with, the railway earnings would have been still higher. On the other hand, the industrial enterprises of the country have suffered for want of fuel. The price of coal has more than quadrupled and, on the top of this, difficulties of the supply of wagons has to be faced. It is therefore gratifying to see in the Financial Statement that provision has been made for the increased supply of the rolling stock. I wish something more had been allotted than what is provided under this head, but perhaps the want of the necessary material for their construction is responsible for this, and during this great war one must put up with these inconveniences.

[*Sardar Bahadur Sundar Singh Majithia; Mr. Khaparde.*] [8TH MARCH, 1918.]

"The Right Hon'ble the Secretary of State for India has been in our midst for close upon three months, and has received many representations concerning the administrative reforms needed in India, and these must be receiving the necessary attention at the hands of the Government, but before any real step could be taken in this direction, the necessity of educating the would-be future electorates is a very real one. The generality of the masses of India are to a great extent illiterate, and steps to remove this illiteracy of the people have to be taken. We must teach the people the rudiments of the three 'R's' and for this the primary education of the country must demand the urgent attention of the Government. I am glad to find that 30 lakhs have been provided for this purpose, but the provision to my mind does not seem to be adequate and requires to be supplemented. I would strongly urge upon your Excellency's Government the necessity of giving larger grants for education to remove the general illiteracy of the people.

"We Sikhs are tackling this problem amongst our community and are doing what our limited resources would permit, and I would beg your Excellency's Government to give greater help to the community which, in services to the Empire, is not in any way behind its sister communities. The community, owing to its endeavours in this direction, deserves encouragement to a greater extent to ameliorate its backward educational condition. I quite understand, on the other hand, that it is necessary for us to conserve our resources for the needs of the Empire as a whole, but the education of the masses is a matter which demands your Excellency's kind consideration.

"The Hon'ble Sir William Meyer has referred to the approaching close of his career as a Finance Member. One really sympathises with him in the stupendous task that he has had to face during the term of his office. Uneasy lies the head that wears a crown, but I would say that the case of the Finance Minister is still harder. He has to use all his ingenuity to make two ends meet, and touch as lightly as he can the pockets of the people and keep all sides satisfied. It is therefore a matter of very great congratulation for Sir William Meyer that, in the difficult times that have confronted him during his tenure of office, he has steered the financial bark of the Government of India most skilfully and with thorough success. He has not added, to any great extent, to the taxation of the country, and with the means at his disposal has placed on behalf of India not an insignificant amount of £100 millions at the disposal of the Empire. I am glad that with all the pressure on the financial resources of the country he has left the land income free as it has hitherto been. The land, my Lord, is bearing the largest share of the Government demands, and it would be unwise to add to the burdens that the land-owners have to bear.

"We are sensible to the good qualities of head and heart of our Finance Member, and India owes him a debt of gratitude for the most able and sympathetic administration of the department under his control, and I can say, and say it with confidence, that Sir William Meyer will always be remembered by the peoples of India with feelings of deep respect and gratitude for his able management of the most important department of the Government of India. We may have differed from him in some respects, but all the same our regard for him is in no way diminished, for he possesses the qualities of head and heart which are essential for a good administrator. In wishing Sir William Meyer our heartiest good wishes one does not help feeling with regret at the short span of the official tenure of these high offices. On behalf of my Province I offer the retiring Finance Member our heartiest congratulations for the most able discharge of his high responsibilities, and wish him all the happiness in his well-earned rest."

3-1 P.M. **The Hon'ble Mr. Khaparde**:—"My Lord, the Financial Statement that we have been discussing is, really speaking, a War Statement. We read about the war from almost the first page to the last, and I may without exaggeration say that in almost every paragraph something is said about the

[8TH MARCH, 1918.] [*Mr. Khaparde.*]

war which has influenced us either adversely or for the better. For the 'better.' I use this word with some deliberation. For the better I say in that some principles have been carried out for which we have been fighting for a long time. One of these principles, which has eventually been put in paragraph 68 of the statement of the Finance Minister, is that balances derived from loans, etc., have been allowed to remain in the Banks as long as possible, in fact, until they were actually required or until the Banks themselves requested that they might be withdrawn. This has for a long time been felt to be necessary, and in that view what are called independent treasuries were always condemned. I always thought that maintaining a treasury where money was brought and locked up for a long time and kept from better use was a mistake, and I am glad that the Hon'ble the Finance Minister has availed himself of this balance and let it become useful for the trade of the country until actually required. I trust that these independent treasuries will gradually diminish and finally disappear and eventually, if the Government has balances, they will be lodged in the banks and will be always available both for trade and for the purposes of the administration as they are required.

"This brings me, from my point of view, to another subject which is of great importance also, namely, that the large balances that are maintained in England on account of India, all our savings and whatever we could keep back here, have always travelled to England, and I am very glad in this respect that the necessities of the war have compelled us to keep our money here and arrange, as well as we can, to pay off our obligations in England by Treasury Bills or by drawing cheques or by any other arrangements without actually sending the cash out of the country. Fortunately for us also this year the money at the disposal of the Secretary of State has been so much that he has not had to sell Council Bills, not at least for the purpose of meeting his establishment charges or his necessities. More money has been there with him, and for the first time, I believe, this has prevented him from doing a thing which always used to be looked upon as a sort of standing joke. I am told that at Aden Arab boys come close to the steamers and when you try to throw them a rupee they say 'rupee no good, throw us a shilling.' This bad reputation of the rupee has definitely disappeared, and it is now not only worth 16 annas but a little more. To such an extent is this so, that it has caused the consideration of a problem which has never arisen before and which has arisen now for the first time, especially when silver sells really for more than it did, whether the coin is to be maintained or what is to be done. As a remedy I am glad that the Mint has been established and this Mint, when it comes into full working order, will operate, I think, very strongly in solving all those problems of exchange which have been agitating the public mind for a long time. If our currency here is gold and Government mint gold, then the difficulty of sending for it across the seas entirely disappears, and India will buy in gold and will be paid in gold also, and this troublesome problem of exchange, which has been weighing on the public mind for a long time will, I think, in course of time disappear. Another good that has come out of it is that to which I referred in the beginning of my remarks, namely, that Indian balances and monies raised by us here should be kept in the country and not sent out to another country. That has also been solved by this question of the opening of the Mint. For the purposes of this Mint we will necessarily have to buy gold; silver necessarily will occupy a secondary place, and the charge which has been levelled against us before that India hoardes gold and that we are very fond of getting hold of gold coin and burying it will lose its force. Somebody said that in Australia they are digging gold out of the ground, and that in India we are burying gold in the ground as a sort of counterbalancing measure for the numerous mining operations that are going on elsewhere. Like all countries India absorbs a certain amount of gold and Indians, in common with all other members of humanity, store a little gold as a provision for a rainy day, but they do not possess a particular passion for burying it. That fallacy has been exposed, and I believe will be exploded entirely when this Mint will be working in Bombay for some time.

[*Mr. Khaparde; Rao Bahadur B. N. Sarma.*] [8TH MARCH, 1918.]

"Whilst I am speaking of these balances in the hands of the Secretary of State, I wish to submit that the reserves on account of the Paper Currency that are now kept in England should be transferred to India. One advantage of that would be that they would be lodged in the Banks here, so that the money will be useful for trade, and the difficulty about the condition of markets and about the shortage of money and so on will disappear. It is true that we require money only during particular seasons and security at other seasons. That is so, I believe, all the world over to a certain extent, though more so in India because we are all agricultural people, and at one particular time of the year we have got to pay our land-revenue, meet the demands of moneylenders, meet all our liabilities and also make provision for the rest of the year. So money is required at one time very urgently, and as a result of this shortage of money, we have to sell cheaper than we otherwise would if all our resources were here. If all our resources were available here then they would give it so much use and this periodical difficulty of our having to sell cheaper than we otherwise would, would disappear, and Government as well as the banks would have more money to give.

"There is a further matter on which my friends have been congratulating, and rightly congratulating, the Hon'ble the Finance Minister, and that is the provision he has made for Education. I congratulate him also, though I submit that the provision is very small. It need not have been small on account of the war, because I look upon Education as really a war measure. The more people are educated, the better soldiers they will make, and in respect of this I would submit that we should spend a little more money in making the military service more attractive. A complaint has been made here that soldiers only get Rs. 11, and that is not sufficient. Of course it is not sufficient, and I think if we want to make it worth while for the best kind of people to go in for military service, we should raise their pay and status. And in order to afford facilities for their higher training in military knowledge, something like an Indian Sandhurst might be established where officers could be trained. In that way this will be not only an educational measure but also a measure of protection against war.

"My Lord, whilst thanking the Hon'ble the Finance Minister for providing for Education, I humbly submit that the provision he has made does not go far enough. I should like to have seen 4, 5, 6, 8 or 10 times the money set apart even in these days of war and stress.

"I have no further observations to offer. In conclusion, I also very heartily desire to be associated in congratulating the Hon'ble the Finance Minister upon the nice budget which he has presented. Usually the budget makes dry reading, but in this year's budget I find something to linger over, something to read and something to understand. Though my acquaintance with the Hon'ble the Finance Minister has been a short one, still I regret quite as much as anybody else in this Council that his connection with India will be severed soon. I trust he will retain his interest in us in his retirement and continue to give us the same advice and the same care that he has given us here."

3-12 P.M. **The Hon'ble Rao Bahadur B. N. Sarma** :—"My Lord, it is with great pleasure that I rise to congratulate the Hon'ble the Finance Member upon his rare good fortune in earning the good-will and the hearty good wishes of the people of India under exceptionally trying circumstances; and it is with peculiar pride that I rise to do so because I recognise that it is a Madras officer who has earned such distinction and his title to be considered one of the ablest financiers of our times. He has truly earned the gratitude of the people of India in that he has withstood all temptation to win a cheap popularity in certain quarters and stood by the country and defended the country's interests against obloquy, slander and malicious statements. We can never therefore forget what he has done for us, and we hope that when he severs his connection with us, he will still continue to take an interest in the affairs of India and try to promote its financial and economic prosperity.

[8TH MARCH, 1918.] [Rao Bahadur B. N. Sarma.]

"My Lord, there are so many good features in this budget that it would take a very long time to deal at any length with all of them. For two reasons I shall only allude to the more prominent of them. One is the time-limit and the other is that it is perhaps needless to remind the Government of India of the excellences of their schemes and the critical attitude that is generally forced upon us involves us in a discussion of what may perhaps be said against the schemes that may be proposed by the Government. The features upon which the Government is to be congratulated have been dealt with at some length by the Hon'ble Members who preceded me. One of those features is, that we are not going to be taxed further. Another is that we have made a new departure in undertaking to provide money by treasury bills. A third I would put as the departure to undertake raising loans in India for the purpose of discharging British liabilities and British debts. A fourth feature, which is an even more important one, is the recognition of the need for the differentiation of Provincial from Imperial finance. And last but not least is the recognition and partial introduction, owing to the pressure of war, of democratic methods in financial administration. The higher functions of Government have not been confined solely to the keeping of peace and order in any country. So much being said, I only hope that the departure which has been rightly undertaken this year in bringing on the discussion of the Financial Statement at an earlier stage will result in some fruit. I hope that the united wisdom or unwisdom of the non-official Members—official Members cannot help us because rigid discipline prevents them from taking part in the discussion—I hope, I say, that the united wisdom or unwisdom of all the non-official Members will induce the Finance Member—for after all the Finance Member is the Government of India in this particular matter—to change in some slight degree what I suppose he conceives to be the only possible Financial Statement that can be presented by the Government of India in the present year.

"My Lord, I may characterise the present Financial Statement as the usual orthodox statement modified by the pressure of War—a Service Budget, a War Budget—a tradesman's old East India Company's Budget and not a People's Budget. Travelling back over the history of finance during the past many years one noticeable feature has been that no Government of India, no Finance Minister, has ever come forward with any proposals before the Legislative Council for raising money, either in the shape of taxation or otherwise, for education, sanitation, or what may be called the social reforming side of governmental activities. It is a question always of throwing the crumbs for the above purposes Money may be raised for service needs or for army needs; if it is a surplus budget, some little money may be forthcoming for the needs of education and sanitation and such services are thus satisfied from time to time. But there has been no definite policy of asking the people to associate themselves with the Government saying to them 'We will raise so much money for the definite purpose of improving and organising your resources, intellectual or economic: will you agree to our proposals?' I hope that a departure will be made in this direction. I understand the difficulties of the Government. All foreign Governments are generally afraid to tax the people except to keep peace and order and do only so much as is absolutely necessary for the improvement of the condition of the people consistently with the security of their position. I hope that the new Councils will enable a departure to be made; and apart from that I hope the Government will take the sense of the country. The reformed Councils which will necessarily be larger in numbers will be able to cope with these large questions and to decide whether the people are willing to tax themselves for general purposes of the kind that I have referred to.

"Then, my Lord, I said this was an orthodox Budget. I need hardly refer to the various vicissitudes which the finances of the country have had to undergo owing to the Government embarking on a policy of purchases outside India and in India for the Imperial Government. That was accentuated by the war and nobody complains and nobody has a right to complain about it, except to draw the attention of the Government to its abnormal

[*Rao Bahadur B. N. Sarma.*] [8TH MARCH, 1918.]

character, for it may be that that precedent will be pursued unless it is carefully safeguarded.

"Then one other point, I would like to draw the attention of the Council to in this connection is, that the Government does not choose to depart from its customary policy of always budgetting for a surplus by under-estimating the revenue. I appreciate the difficulties during a time of war, but my criticism is a real point, because during the last 20 years, except during three years, from 1898 to 1918-19, we have always budgetted for a surplus. The surplus amounted to as much as 52 millions. There were only three years in which there was a deficit, and one was 1908-09 when there was a worldwide monetary crisis, and the others were 1914-15 and 1915-16 when this war overtook us. That shows, therefore, that it was not merely the vicissitudes of the season that were responsible for these surpluses, but the fear that a deficit might land the Government in very great difficulties. I hope that the new Treasury Bill system which has been introduced and which has to be safeguarded from abuse (I shall allude to this later) will obviate the necessity for budgetting for large surpluses thereby avoiding the need for taxation until it is demonstrably proved that taxation is the only alternative open to the country and to the Government. Another point to which I would invite the attention of Council is one which has already been referred to by speakers on previous budgets, and it is that revenue is being utilised in this poor country towards capital expenditure. Of course in a particular year when the money cannot be otherwise raised or when the surplus revenue cannot be usefully employed, it may be that revenue should be spent over capital expenses, but I hope even then that there will be a separate account, a loan account, with or without interest; because, my Lord, unless that is done we shall not know how much taxation proper has been utilised for capital purposes which should come really under a different heading altogether and not under revenue.

"One thing which makes one somewhat sceptical with regard to the general currency policy of the Government is certain disclosures made during the course of the war. England is a very wealthy country. She has asked her people during these years to produce as much as possible for export, to reserve and conserve the resources of the country by reducing the imports; but our Government found it necessary to discourage exports and regretted that the imports have not been heavy because their financial equilibrium was rudely disturbed in undertaking the continuous solution of the exchange problem on an artificial basis. I quite appreciate the difficulties but still this is to be said, that though money has been intercepted the result of this policy is that currency has been inflated. The net excess of exports of merchandise in 1915-16 and 1916-17 was 40 millions and 54 millions, as against 55 millions and 53 millions in 1911-12 and 1912-13, so that that is not an abnormal feature. A foreign trade of 431 crores of rupees was managed in 1913-14 with a currency of 183 crores metallic and 69 crores paper, whereas a trade of 410 crores, or 21 crores less, found a difficulty in being managed even with a currency of 250 crores metallic, an addition of 67 crores in two years and 35 crores additional paper. The object was to minimise the imports of gold and silver as far as possible, but has the Government succeeded in that policy? In the years 1911-12 and 1912-13, as I have said there was a net excess of exports of merchandise of 55 and 53 millions. The total import of gold and silver did not then exceed 45 million pounds, whereas in the two years 1916-17 and 1917-18 you had to import for currency purposes exactly the same amount, 45 million pounds, or 67 crores of rupees; and besides this there was 14 crores of rupees imported on private account. Therefore, I do not see that the object Government had in view except in respect of gold has been achieved. High prices have been the result; there was an inflation of currency, and I am not quite sure as to whether the disturbance of the normal channels of trade has had the effects desired by the Government, except for a temporary period. It would have been a very good thing if the people of India could entrust their money on a loan account; certainly we are bound to do so and we wish to assist the United Kingdom; and it is unfortunate that the Government of India have had to resort to these expedients. It seems to me, therefore, that the

[8TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; His Excellency the President; Rai Sita Nath Ray Bahadur.*]

time has come to investigate the need for and the location, first of all, of the Gold Standard Reserve, and the desirability of a revision of the currency policy of the Government; and the latter has been facilitated to a certain extent by the opening of the gold mint in Bombay. With regard to the Gold Standard Reserve, my Lord, I make the suggestion that this might be utilised for reducing the debt for this reason. During the war at any rate it would be next to impossible to expect the United Kingdom to repay the debt. Our exports are bound to be in excess of imports, and so no question of exchange is likely to involve us in difficulties. If the Government should insist upon their old gold standard policy the money might be utilised meanwhile in discharging the British debt thereby reducing the interest charges, on condition that it should be restored, if necessary, when peace returns. The Chamberlain Commission gave the reason for the location of that gold standard reserve in England that if the reserve were kept in India it would have to be removed to London to be used, and that this would involve delay, and they said that there was absolutely no danger of this reserve being looked upon as a London reserve by the Bank of England. But exceptional circumstances have proved that the fears that were entertained were not altogether unjustified, and it has also to a certain extent proved a source of danger to the Government in England. A survey of the trade of India during the past many years also shows that India has always had an excess of exports and with the advancement of agriculture, and manufactures, she is bound to have an excess of exports over imports, and the problem as to whether the gold standard reserve should be kept on those lines deserves investigation at an early date.

"The organization of the banking system and the financial resources of the people are problems which, I hope, the Government will undertake as soon as war conditions permit. The war loan has been such a great success during the last few years shows what immense confidence the people of India have in Government initiative and Government credit and under the guidance of Government officials I am sure sufficient capital will be forthcoming for all industrial expansion, and let me hope, agricultural expansion also. The expansion of the currency policy and the possibility of a two-third safe investment in securities prove also the elasticity of our resources.

"The last suggestion that I would respectfully make is the provision for the discharge of future financial obligations only in India, whether in the shape of interest charges, salaries or pensions, or the purchase of stores or facilities for the payment in the United Kingdom being only optional. The centre must be removed to Delhi from the United Kingdom. The need......"

His Excellency the President :—"The Hon'ble Member has taken two minutes more. I thought he was coming to a close, but he might now conclude his peroration."

The Hon'ble Rao Bahadur Sarma :—"The need for ship building programme is absolutely necessary. There is the principle of the indigo trade being taxed for a certain purpose and that may be taken as a precedent for undertaking any expansion that may be needed in that direction.

"And lastly, the only point I would ask your Lordship to permit me to state is with regard to the reference that was made here that Madras had not done well in the War Loan,—it is only if your Lordship will permit me to refer to it..........."

His Excellency the President :—"You might let it alone."

The Hon'ble Rai Sita Nath Ray Bahadur :—"My Lord, before proceeding to say a few words on the Financial Statement, I would crave leave to offer my hearty and respectful congratulations to the Hon'ble the Finance Member on his parting prosperity budget, and the successful way in which he has been able to find out means for the prosecution of the war,

3-31 P.M.

[*Rai Sita Nath Ray Bahadur; His Excellency the President.*] [8TH MARCH, 1918.]

without recourse to any additional taxation. 'Let not him that girdeth on his harness boast himself as he that putteth it off'. And as he has presented to the Council his last Financial Statement and we are now able to judge him by his actions, we can assure him that he will carry with him, in his retirement, the gratitude of India in having steered the bark of his department clear of those rocks-ahead on which policies and reputation are often wrecked. He has laboured under peculiar difficulties and disadvantages due to the world-wide war, which has dislocated trade and fearfully increased expenditure. War is writ large on every page of four of the five Financial Statements which he has presented to this Council, and the necessity to conserve our resources, as much as possible, has made him minimise expenditure on social reform and capital outlay. But he has always shown his eagerness to avoid the imposition of fresh taxes and has kept before him the ideal of graduated taxation. True to the interests of India which has touched him with her magic wand and faithful to the salt he has eaten, he has served India with a love and devotion which will not be forgotten by a grateful people. He has served India at a most critical period of her history and served her faithfully. In him the Government of India loses an honest and honourable officer, India a true well-wisher and many of us a sincere friend.

"My Lord, under the new rules we are precluded from discussing matters which fall outside the Financial Statement. I can very well realise that at a critical time like the one we are passing through, we should not embarrass the Government of India with requests for increased grants for Provincial purposes. But the practice of allowing Members to unfold their tale of grievances in this Council once in a year was on the whole wholesome and, I may add, useful. For even at the risk of being charged with having developed a dangerous degree of provincial or parochial patriotism, I must say that we are the representatives of provincial interests, and it is our duty to safeguard those interests and draw the attention of your Excellency's Government to the needs and requirements of our respective provinces. The necessity of drawing the Council's attention to provincial matters has been somewhat aggravated by the Government of India's decision to live away from centres of mercantile activities and public life . . . . "

His Excellency the President :—"I think the Hon'ble Member knows that he is off the lines. Will he please get on the lines again?"

The Hon'ble Rai Sita Nath Ray Bahadur :—"My Lord, I bow to your decision and proceed to say a word or two on the present crisis.

"My Lord, we are passing through a crisis. The Empire is engaged in a war that civilisation is waging against Prussian militarism and brute force which are a menace to peace and progress, and an onerous burden has thereby been thrown on our shoulders. Ways and means must be found to bring the war to a successful issue, and we, as citizens of the Empire, must strain every nerve to achieve that end. Considering these, and not wishing to embarrass the Government at this juncture, I refrain from criticising in detail the several heads of the Statement, though I must say I feel a little disappointed to find that with the exception of a grant of 30 lakhs of rupees for the development of primary education there is very little provision in it for social reform or the development of any beneficial service. The amount provided for primary education is to be distributed among the Provinces. At a time when the 'torch of knowledge is lit for all' and it is borne in mind that in India the percentage of literacy is so low as about 10 in males and 1 in females, it is somewhat disappointing that the Government should make such a small provision for primary education. The mass of Indian ignorance is appalling. The people are eager to take advantage of primary schools wherever they exist, but their number is few and far between and

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 11.} DELHI, SATURDAY, MARCH 16, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations . . .	379—422
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	401—470
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*] . . .	31—32
PART IV.—Acts of the Indian Legislative Council assented to by the Governor General :—	
Act No. VI of 1918.—An Act to amend the Indian Paper Currency (Amendment) Act, 1917 .	11
PART V.—Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council and Bills published under Rule 23 :—	
No. 7 of 1918.—A Bill to control the withdrawal of capital from the money-market by Companies .	37—38
No. 8 of 1918.—A Bill to consolidate and amend the law to provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions .	39—41
Report of Select Committee on Bill further to amend the Indian Army Act, 1911	43
No. 6 of 1918.—A Bill further to amend the Indian Army Act, 1911	44—46
Report of Select Committee on Bill to give additional powers to courts to deal in certain cases with usurious loans of money or grain	47—49
No. 15 of 1917.—A Bill to give additional powers to courts to deal in certain cases with usurious loans of money or in kind .	50—51
PART VI.—Proceedings of the Indian Legislative Council :—	
The 5th March 1918	
Oath of Office	269
Questions and Answers .	269—273
The Income-tax Bill . . .	273—275
The Cinematograph Bill . . .	275—283
The Indian Army (Amendment) Bill .	283—285
The Indigo Cess Bill . . .	285
The Indian Coinage Bill . .	285—286
The Criminal Justice Aden (Amendment) Bill	286
Resolution *re* inclusion of certain subjects among the subjects for the Indian Civil Service examination	286—301
Resolution *re* the Civil Medical Service	301—331
Appendix A	333
The 8th March, 1918.	
Questions and Answers . . .	335—339
Financial Statement for 1918-19 (First Stage)	339—406
SUPPLEMENT No. 11.	
Prices first half February 1918 [*published in Calcutta*] . .	413—433
Wheat prices from second half July 1914 to first half February 1918 [*published in Calcutta*]	435—455
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 14th March 1918, based on the Indian Daily Weather Reports of the period .	457—458
Season and Crop Prospects for the week ending Saturday, the 9th March 1918	459—460
Statement of plague seizures and deaths reported in India during week ending the 2nd March 1918 . . .	461—465
Statement of Approximate Gross Earnings of Indian Railways	466—467

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 12th March, 1918.

No. 19.—The Governor General is pleased to accept the resignation by the Hon'ble Sir Ibrahim Rahimtoola, Kt., C.I.E., of his office of Additional Member of the Indian Legislative Council.

No. 20.—A vacancy having occurred in the Indian Legislative Council by reason of the resignation of the Hon'ble Sir Ibrahim Rahimtoola, Kt., C.I.E., an Additional Member elected to the said Council by the non-official Additional Members of the Council of the Governor of Bombay, the Governor General is pleased, in pursuance of the provisions of Regulation XI (*b*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, to call upon the non-official Additional Members of the Council of the Governor of Bombay to elect in accordance with the said Regulations a person for the purpose of filling the said vacancy on or before the fifteenth day of May, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 11th March 1918.

No. 1395-C.—In the Home Department notification no. 1121-C., dated the 26th February 1918, regarding the resignation of the Indian Civil Service by the Hon'ble Mr. W. H. Cobb for "20th March" *read* "13th March".

The 14th March 1918.

No. 1472-C.—The Hon'ble Mr. N. D. Beatson Bell, C.S.I., C.I.E., of the Indian Civil Service, an Ordinary Member of the Council of His Excellency the Governor of Bengal, is appointed to be Chief Commissioner of Assam, with effect from the date on which he assumes charge of that office.

JUDICIAL.

The 15th March 1918.

No. 1491-C.—In exercise of the powers conferred by section 13 of the Charitable Endowments Act, 1890 (VI of 1890), the Governor General in Council is pleased to direct that, for rule 15 of the rules published with the notification of the Government of India in the Home Department, no. 1569, dated the 24th October 1890, as subsequently amended, the following shall be substituted, namely :—

"15. The Treasurer's accounts will be audited annually by the Local Audit Department or the Outside Audit Section of the Accountant General's Office."

POLICE.

The 14th March 1918.

No. 1451-C.—Mr. G. C. Denham, Superintendent of Police, is appointed to the temporary post of Deputy Inspector General on the establishment of the Director, Criminal Intelligence, with effect from the 5th March 1918.

J. H. DUBOULAY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 15th March 1918.

No. 252-C.—With reference to this Department notification no. 397, dated the 17th December 1917, it is hereby notified that the Reverend F. H. Bettison, late a temporary chaplain on the Indian Ecclesiastical Establishment, was permitted to resign the service with effect from the 27th January 1918 instead of from the 1st January 1918.

EDUCATION.

The 15th March 1918.

No. 254-C.—In exercise of the powers conferred by section V of the Act to establish and incorporate an University at Calcutta (Act II of 1857), the Governor General in Council is pleased to appoint the Hon'ble Sir Lancelot Sanderson, Kt., K.C., Barrister-at-Law, Chief Justice of the High Court of Judicature at Fort William in Bengal, to be Vice-Chancellor of the University of Calcutta, with effect from the 31st March 1918.

E. D. MACLAGAN,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Delhi, the 11th March 1918.

No. 291-C.—With reference to Rule 3, clause (*b*) of the Rules published with the Notification of the Government of India in the Department of Revenue and Agriculture, No. 1616-F., dated 25th July 1900, the Government of Bombay have appointed the Hon'ble Mr. C. A. Kincaid, C.V.O., I.C.S., an Additional Member of the Council of His Excellency the Governor General, to be a Member of the Board of Management of the Indian Peoples' Famine Trust in place of Sir R. Gamble, Kt., I.C.S., resigned.

CIVIL VETERINARY ADMINISTRATION.

The 14th March 1918.

No. 314-C.—The following Orders which have been issued by the Board of Agriculture and Fisheries, London, are published for general information.

No. (8852).

ORDER OF THE BOARD OF AGRICULTURE AND FISHERIES.

(DATED 13TH MAY 1913.)

The Board of Agriculture and Fisheries, by virtue and in exercise of the powers vested in them under the Diseases of Animals Acts, 1894 to 1911, and of every other power enabling them in this behalf, do order, and it is hereby ordered, as follows :

The Foreign Animals Order of 1910 and any Order amending it shall be read and have effect as if the Faroe Islands were excluded from the Prohibited Countries and Parts of Countries specified in the First Schedule to the first-mentioned Order.

In witness whereof the Board of Agriculture and Fisheries have hereunto set their Official Seal this thirteenth day of May, nineteen hundred and thirteen.

L. S.

A. W. Anstruther,
Assistant Secretary.

No. (9857).

ORDER OF THE BOARD OF AGRICULTURE AND FISHERIES.

(DATED 5TH FEBRUARY 1915.)

The Board of Agriculture and Fisheries by virtue and in exercise of the powers vested in them under the Diseases of Animals Acts, 1894 to 1914, and of every other power enabling them in this behalf, do order, and it is hereby ordered, as follows :

The Foreign Animals Order of 1910 and any Order amending it shall be read and have effect as if Egypt and Cyprus were included in the Prohibited Countries and Parts of Countries specified in the First Schedule to the first-mentioned Order.

In witness whereof the Board of Agriculture and Fisheries have hereunto set their Official Seal this fifth day of February, nineteen hundred and fifteen.

(L. S.)

A. W. Anstruther,
Assistant Secretary.

No. (9907).

ORDER OF THE BOARD OF AGRICULTURE AND FISHERIES.

(DATED 18TH DECEMBER 1917)

The Board of Agriculture and Fisheries, by virtue and in exercise of the powers vested in them under the Diseases of Animals Acts, 1894 to 1914, and of every other power enabling them in this behalf, do order, and it is hereby ordered, as follows :—

Suspension of Article 2 of Foreign Animals Order of 1910.

The operation of Article 2 (*Prohibition of bringing Cattle, Sheep, Goats, or Swine from Scheduled Country into a Port in Great Britain*) of the Foreign Animals Order of 1910, and any provision amending that Article, is hereby suspended until such date as the Board shall by Order direct ;

Provided that such suspension shall not affect the previous operation of the said Article or any licence granted thereunder or any penalty or punishment incurred in respect of any offence committed against the said Article before the date hereof.

In witness whereof the Board of Agriculture and Fisheries have hereunto set their Official Seal this eighteenth day of December, nineteen hundred and seventeen.

(L. S.)

A. W. Anstruther,
Assistant Secretary.

2. The suspending Order (No. 9907, dated the 18th December 1917) in no way affects the existing prohibition on the landing of such animals or their carcases in Great Britain which is imposed by articles 4—6 of Foreign Animals Order of 1910.

FORESTS.

The 15th March 1918.

No. 320-C.—The services of Mr. R. M. Williamson, Conservator of Forests, 3rd grade, United Provinces, are placed at the disposal of the Indian Munitions Board with effect from the forenoon of the 23rd February 1918.

From the same date, Mr. E. R. Stevens, Deputy Conservator of Forests, United Provinces, is temporarily appointed to officiate as Conservator of Forests, 3rd grade, in charge of the Eastern Circle, United Provinces.

R. A. MANT,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 16th March 1918.

No. 3249-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that this Department's Notification No. 3003-C. W., dated the 24th March 1917, prohibiting, subject to certain provisos, the importation of aluminium and manufactures thereof into British India, shall be cancelled.

No. 3298-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department Notification No. 2604-D., dated the 2nd March 1918, *viz.*:—

ADDITIONS.

ARGENTINA, PARAGUAY AND URUGUAY.

Dreher, Julio, Avenida de Mayo 715 and Calle General Hornos 1230, Buenos Aires, Argentina.

Weiss, J., y Preusche, Calle Patricios 243, Buenos Aires, Argentina.

BRAZIL.

Casa Brazileira, Bahia. (See Weber, Karlos).
Freitas & Company, Rio de Janeiro.
Froeling, W., Rua da Alfandega 47, Rio de Janeiro.
Gomes, David (of Kruger & Arentz), Sao Paulo.
Gomes e Irmao, Maceio.
Gomes de Oliveira, Joao, Joinville.
Kohlbach & Company, Joinville, Sta. Catharina (see also Schwartz, Eduardo).
Kruger and Arentz, Rua José Bonifacio 5, Sao Paulo.
Martifield, C., Muritiba.
Montenegro, Alfredo (see Schwarzenberger, Alfredo).
Nogueira, Candido, & Company, Rio de Janeiro.
Oliveira, Joao Gomes de (see Gomes de Oliveira, Joao).
Pinto, de Souza & Company, Bahia.
Raacke and Company, Rua Dos Ourives 87, Rio de Janeiro.
Schwarzenberger, Alfredo (alias Alfredo Montenegro), Sao Paulo.
Weber, Karlos (Casa Brazileira), Bahia.
Zeising, Ricardo M., Rio de Janeiro.

CENTRAL AMERICA.

Giesemann & Company, Guatemala.

CHILE.

Boeschmeyer & Kunsenmuller (formerly Preger Hermanos), Antofagasta.
Guttierrez, Espildora, & Company, Santiago.
Holzmann, Philipp, & Company, Santiago.
Kovacs, E., Avenida Brazil and Casilla 1353, Valparaiso.
Mex & Company, Brandera 569, Santiago; & Avenida Brasil 419, Valparaiso.
Oppliger, Federico, Valparaiso.
Richter, Alfred, Santiago.
Stohr, Walter & Richter, Alfred, Santiago.
Tschumi & Company, Huerfanos, esquina Estado, Santiago.

ICELAND AND FÄROE ISLANDS.

Ryel, Baldwin, Akureyri, Iceland.

LIBERIA.

Dopffel, Th.
Lafuente y Gordon, Miguel.

MEXICO.

Abels, Herman, "Internacional" 2A San Juan de Letran 19, Mexico City.
Aberg, Oscar H., "La Gran Pasamaneria" 8A de Lerdo 158, Mexico City.
Agencia Comercial y Maritima (Heynen, Everbusch & Company), Tampico & Mexico City.
Albert, Julio, & Company, Sucs., "La Gran Sederia," 1A del 5 de Febrero 3, Mexico City.
Allgemeine Electricitäts Gesellschaft, Mexico City.
Amtmann, Karl R., San Felipe Neri 74 and Av. Le Morelos 77, Mexico City.
Anguiano, Guadalajara.
Arrieta, Arturo, Vera Cruz.
Bach, S., Mexico City.
Bachanauer & Company, Torreon.
Bachman & Company, Mexico City.
Banco Germanico de la America del Sud, (Deutsche Sud Amerikanische Bank) Mexico City.
Banco Mexicano de Comercio e Industria, Mexico City.
Basanez, Pedro, Vera Cruz.
Bauer, Carlos, Mexico City.
Belden Brothers, Monterey.
Berger, Leon, Av. de Independencia 12, Mexico City.
Berger, S , Mexico City.
Bielefield, Otto, Chihuahua.
Birk, Mich., (Sucursal en Mexico) (Agustin Wollmershäusser) 2A de Mesones 37, Mexico City.
Bittraff & Mendiola, Mexico City.
Blancas, S., & Brothers, Juarez.
Bley Hermanos, Hermosillo.
Blume & Wienau, Tampico.
Blumenkorn, Julio. 3A Capuchinas 63, Mexico City.
Bode & Rosenstein, 5 de Mayo y 1A de la Condesa 15, Mexico City.
Boesch, Guillermo, Orizaba.
Boker, R., & Company (see Compania Ferreteria Mexicana).
Bölbrugge, Chr., 1A Capuchinas 27, Mexico City.
Bremer, R. A., & Company, Monterey.
Brockmann, Guillermo, Cadena 22 & 2A Capuchinas 55, Mexico City.
Brosting, Alfonso, Marelos 5, Vera Cruz.
Bruggemon & Company, Mexico City.
Buchenau & Company, Torreon.
Bucher, Hermanos, Mexico City.
Buchman & Company, Torreon.
Buinso, Nogales.
Bunsow, Guillermo, Chihuahua.
Busing, Guillermo, & Company, Sucrs., Vera Cruz.
Bustamente, Antonio, & Hijo, Mazatlan.
Bustillos, José, & Hijos, Apartado Postal 7, 1A de Metamoros & P. de la Reforma 35, Mexico City.
Calvo & Fernandez, Vera Cruz.
Candanedo, Manuel.
Casa Alemana de Musica, S. A., esq. à 2A San Juan de Letran and 1A de Nuevo Mexico, Mexico City.
Cerveceria Central, S. A., 9A de Cipres & Apartado 4625, Mexico City.
Cerveceria del Pacifico, Mazatlan.
Christlieb, Alfredo, Mexico City.
Christlieb & Mühlhäussler, Mexico City.
Christlieb & Rubke, Mexico City.
"Club Aleman," Mexico City.
Club Hipico Aleman, Mexico City.
Cohen, Max, Guaymas.
Collignon, Julio, Guadalajara.
Compania Commercial, Nogales.
Compania de Electricidad (see Allgemeine Electricitäts Gesellschaft).
Compania Ferretera Mexicana S.A. (R. Boker & Company), Av. 16 de Septembre 60, Mexico City.
Compania Ferreteria de Tampico, Tampico.
Compania Manufacturera de Cerillos, Monterey.
Compania Petrolera Germano Mexicana S.A., Mexico City.
Conoordia, Ad. de, & Anexas, Pochutla.
Constancia, La, S. A. (see Rademacher, Muller & Company), Guaymas.
Cram, C., Monterey.
Cram, J., & Company, Monterey.
Crasemann, J., Sucs., Merida & Progreso.
Cremer Hermanos & Company, 4A de San Felipe Neri 115, Mexico City.
Dahlhaus, Edmundo, 5A Capuchinas 92, Mexico City.
Dasse, Juan, & Company, Mexico City.
Deiks, H. D., Mexico City.
Defensa, La, Mexico City.
Delcampo, Q. M., Guadalajara.
Delius & Company, Tepic and San Blas.
"Domocrata Mexicano, El," esq. à Nuevo Mexico and 5A de Balderas 87, Mexico City.
Deutsche Sud Amerikanische Bank (see Banco Germanico de la America del Sud)
Diaz, Augustin R., Vera Cruz.
Diener Hermanos (La Perla), Av. de San Francisco 38, Mexico City.
Dirks, W., Merida.
Dittmer, Carlos, 2A San Felipe Neri 47, Mexico City.
Dosse, Juan, & Company, 4A S. Felipe Neri 113, Mexico City.
Dreinhofer, J. F., Sucr., Av. San Francisco 17, Mexico City.
Dubbits, N. M., Mexico City.
During, M., & Company, Sucs., Vera Cruz.
Eberstadt, Ernesto A., Av. Isabel la Catolica 6, Mexico City.
Eimbock, G. (partner in Pacific Hide Company), Mazatlan.
Electrica, La, Mexico City.
Electromotors, S. A., Mexico City.
Everbusch, Richard, Tampico.
Fabrica de Acidos La Vega (Johannsen, Felix, & Company), S. en C., Mexico City.
Fabricas Apolo, Monterey.
Fahrholtz, William, Triumfo.
Faller, Miguel (partner of J. Crasemann Sucs.), Merida.
Ferreteria "LaPaloma" S. en C., Tampico.
Fischbaum, Max, Chihuahua.
Flores, Julian, Mexico City.

Flottmann, H., & Company, Av. de Juarez 75, Mexico City.
Forsbach, Guillermo, Vera Cruz.
Froitzheim & Company.
Galler, Maurice, Merida.
Gamez & Company, 1A de Donceles 16, Mexico City.
German American Hotel, Pl. de Buena Vista 131, Mexico City.
Gertz, Cornelio (partner of Sommer, Hermann & Company, Sucs.), Benito Juarez 14, Vera Cruz.
Gibbs, W. G., Chihuahua.
Giesemann, Ad., & Company (El Retiro), Tapachula.
Giffening, Edgar, 3A Capuchinas 63, Mexico City.
Gluck, J., Mexico City.
Glunckher, Francisco (partner of J. Crasemann Sucs.), Merida.
Goeldner, Ernest, Chihuahua.
Gonzales, Ismael, Merida.
Grau, Pedro, Vera Cruz.
Gregoire, Francisco, Mazatlan.
Grosset, Agustin, 4A Cuauhtemotzin 103, Mexico City.
Grossman & Company, Mexico City.
Grunberger, Rodolfo, 1A San Agustin 29, Mexico City.
Guzman, Z., Monterey.
Hach, Julio, Mexico City.
Hansen & Deeke, Guadalajara.
Harfrush & Company, Mexico City.
Harinera del Norte Company, Piedras Negras.
Harms, Hugo, Mexico City.
Hartzheim, W., "La Europea," 5A Tacuba 65, Mexico City.
Hassey, Alfredo, "El Fenix," 5A de Guenero 104, Mexico City.
Hassey, Eduardo, S. en C., "El Pajecito," 9A de Guenero 173, Mexico City.
Haus, G. (partner in Pacific Hide Company), Mazatlan.
Hauser, Enrique, Vera Cruz.
Heinrichs, Gmo., 4A San Felipe Neri 115, Mexico City.
Henonm, Martin, Manzanillo.
Hering, Carlos, Mexico City.
Hermann, W. E., & Company, S. en C., 2A Capuchinas 37, Mexico City.
Hernandez, J. Guadalajara.
Herr & Company, Mexico City.
Heyman, Carl, Tampico.
Heynen, Everbusch & Company, (Agencia Comercial y Maritima), Tampico and 1A Tacuba 6, Mexico City.
Higmio, Perez & Company, Manzanillo.
Hildebrand, E. (partner of Delius & Company), Tepic.
Hinzelmann, F., 1A Capuchinas 33, Mexico City.
Hirschberg, Carlos, 1A Nuevo Mexico, Mexico City.
Hoffmann, Carlos C., Mexico City.
Hoffmann, Frederico, Mexico City.
Holck, C., & Company, Matamoros 150 and 231, Monterey.
Holzheimer, Jorge, Vera Cruz.
Hommel, Emilio, Mexico City.
Huerta Robredo, Vera Cruz.
Hurrle, Carlos, Mexico City.
Ibarra, Carlos, Guadalajara.
Iberri, W., & Hijos, Sucs., Guaymas.
Isaak, Alberto, & Company, Av. Isabel la Catolica 41, Tampico.
Isabel Hotel (Enrique Schöndube), 2A San Felipe Neri 68, Mexico City.
Jaedicke, Juan, 4A San Agustin 94, Mexico City.
Johannsen, Felix & Company, S. en C., "La Vega," "Catzado de la Vega," de la Palma, Av. San Francisco 39 and 3A de Motolina 28, Mexico City.
Julsrd & Company, Mexico City.
Kaiser, Juan, Sucs., Guadalajara.
Kentzler, Emilio, 1 Turbide, Av. San Francisco 21, Mexico City.
Keppler & Marquet, 1A de Lopez 5, Mexico City.
Kessel, Max, Mexico City.
Ketelsen & Degetau, Libertad 114, Chihuahua.
Kiewek, J. J., and Company, 13A de Bolivar 146, Mexico City.
Klein & Roentsch, 3A San Agustin 80, Mexico City.
Klein, Carlos, Mexico City.
Klentsch, Federico, Mexico City.
Klodz & Company, Mexico City.
Koch, Edgar, Parral.
Kohn, Carlos, Mexico City.
Koppel, A., Mexico City.
Korff, Honsberg & Company, Av. Isabel la Catolica 45, 2A San Felipe Neri 51 and 2A Capuchinas, Mexico City.
Korn, Joseph, Moctezuma.
Korting Gebr., A.G., 4A San Agustin 95, Mexico City.
Kortun & Hess.
Kortun Hermanos.
Kriegsmann & Neumann, Chihuahua.
Kriegsmann, H., Chihuahua.
Kronche & Ferado (Drogueria Internacional), 1A de Buarreti 20, Mexico City.
Kuri Primos, Sucs., "La Vencedora,". 2A de Flamencos 15, and 1A de la Acequia 7, Mexico City.
Lark, Julian, & Company, Torreon.
Lahse, Federico, Mexico City.
Lambrechts, Robert, Mexico City.
Lamelin, B., Mexico City.
Lammers, German, 3A Capuchinas 67, Mexico City.
Langmaach Hermanos, Mexico City.
Langstroth Sucs., Monterey.
Lapan, George, Chihuahua.
Lehmann & Company, Mexico City.
Leitner, George Helmuth.
Leutz, Federico, "Perfumeria Higienica," 6A de la Constitucion 118 and 120, Mexico City.
Letayf, Antonio, Mexico City.
Levin, C., Mexico City.
Levy, Gustav, Monterey.
Levy, J., Mexico City.
Leycegui, Felix, Vera Cruz.
Lichtle, Alberto, Mexico City.
Linga, C. R., & Company, Calle Constitucion, Mazatlan.
Llinas, Rafael Moreno, Vera Cruz.
Lohse & Company, Sucs., Palma 38, Mexico City.
Lopez, Manuel, Mexico City.

Lubek, Rudolph von, Vera Cruz.
Luckhaus, Arturo, 3A San Agustin 75, Mexico City.
Lueders & Company, Mexico City.
Lueders, George, & Company, Av. Independencia 10, and 5A Capuchinas 94, Mexico City.
Lutteroth, Carlos, esq. à la de Donceles and 2A del Pte. de la Mariscala, Mexico City.
Marquard, Hugo, 3A San Agustin 66, Mexico City.
Martens, Enrique, Vera Cruz.
Martinez, Rafael, Mexico City.
Marx, Adolfo, Av. 5 de Mayo 1, Mexico City.
Melber & Company, Mexico City.
Melchers & Company Sucs., Constitucion, Mazatlan; & Culiacan.
Meyer & Huerta, Mexico City.
Moller, G., & Company Sucs., Guaymas.
Monte Carlo, Mexico City.
Motz & Company, Sucs., "El Koh-i-nor" 2A de Versalles 12, Mexico City.
Müller Hermanos, Av. San Francisco 28 & Indianilla esq. Dres. C. Lillaga & C. y Valle, Mexico City.
Müller, Victor, Apartado 75, Tampico.
Neumann, Felipe, & Company, Tibaroio 19, Mexico City.
Nickler, Oton, S. en C., 1A Betlemitas 11 & Apartado 1646, Mexico City.
Norwald, Levi, Chihuahua.
Nyssen, Raphael & Company, Av. 5 de Mayo 49, Mexico City.
Ochoa, Isidoro, & Company, Miguel Lordo & 5 de Mayo, Vera Cruz.
Oelrich, Gustavo, esq. à Av 5 de Mayo y Calle de Betlemitas 15 & 17, Mexico City.
Olalde & Company, Mexico City.
Orenstein, Koppel y Arthur Koppel, S. A., esq. Av. de Isabel la Catolica & Av. San Francisco, Edificio la Mexicana, Mexico City.
Ortiz, Carlos, 4A San Agustin 97, Mexico City.
Otto & Arzoz, Av. 5 de Mayo 61, Mexico City.
Otto, S., Mexico City.
Pabst, F. W., Mexico City.
Pacific Hide Company, Mazatlan.
Pagharch, Otto, Mexico City.
Paloma, La, Calle Real Iloilo, Tampico.
Paulsen & Company, Guadalajara.
Paulsen, Ernesto, Guadalajara.
Perez, Manuel Rodriguez, Vera Cruz.
Perla, La, (see Diener Hermanos).
Pertzel, P. A. G., & Hermano, 3A, de la Palma 29, Mexico City.
Peters, Guillermo, & Company (la Suiza), Torreon.
Pless, Herman, Chihuahua.
Rademacher, Muller & Company (La Constancia, S. A.), Av. Catorce 405, Guaymas.
Ramirez & Urzua, Guadalajara.
Ramos, Diego, Papantla.
Reimers Hermanos, Zacatecas.
Remecke, Juan, Macdinas, Mexico City.
Retiro, El (see Giesemann & Company).
Requelme, Pedro, Mexico City.
Roeder, F., Mexico City.
Roemer, Federico, & Company, Apartado 928 & 5 de Mayo 50, Mexico City.
Roever, Luis, Av. 5 de Mayo 21, Mexico City.
Roever, Pablo E., Av. 5 de Mayo 32, & Despachos 421 & 422, Mexico City.
Roubicek, Otto, "The Aztec," Calle del Gante 14, esq. à 16 de Septembre, Mexico City.
Ruiz Hermanos, J. J., Mexico City.
Saenger, M., "La Constancia," 5A San Juan de Letran 70, Mexico City.
Salido, Rodrigues, Manuel, Mazatlan.
Salrich, Antonio, Mexico City.
Sarabia, Jesus, Mazatlan.
Schäfer, Enrique G., Sucs., Av. San Francisco 71, Mexico City.
Schuefler, Fererster, Mexico City.
Schilling, F., Vera Cruz.
Schmidt, Carlos A., Av. 5 de Mayo 32, Mexico City.
Schmidt, Otto, Mexico City.
Schmidt, Reimers & Company, Mexico City.
Schneider, B., Mexico City.
Schommers, Rodolfo (La Palma), Durango.
Schöndube. Enrique, Av. Isabel la Catolica 63 & Isabel Hotel, 2A San Felipe Neri 68, Mexico City.
Schreiber & Company, Sucs., "La Violeta," Av. San Francisco 59, Mexico City.
Schubach, M. J., Mexico City.
Schulz, Dr. Alfredo. Mexico City.
Schumann, Guillermo, Vera Cruz.
Schwarze & Hahne, 4A, Relox 33, Mexico City.
Schweighart, Frederick.
Sabastian, R., Vera Cruz.
Seckbach & Company, S. en C., 6A Gabino Barreda 118, Mexico City.
Segura, Ricardo V., Orizaba.
Seifferth, Pablo, 4A Victoria 94, Mexico City.
Sendel & Company, 2A de Acequia 21, Mexico City.
Sieber, C., & Company, Saltillo.
Siemens & Halske, Mexico City.
Siemens Schuckert Werke, S. A., Mexico City and Guadalajara.
Sierra, R., & Hermanos, Suca "Arcoiris," Vera Cruz.
Siordia, Eduardo, Mazatlan.
Sogel, Hermanos, Mexico City.
Solrinor, Vera Cruz.
Sommer, Hermann, & Company, Sucs., S. en C., 3A de la Palma 33, 35 & 37, Mexico City and B. Juarez 14, Vera Cruz.
Sommer, E., Sucs., "El Brillante," Av. San Francisco 45, Mexico City.
Stache, Pablo, Vera Cruz.
Stallforth Brothers, Parral.
Stein, Roberto, & Company, Merceria Alemana, S. en C., Mazatlan.
Stettner, Sucs., Mexico City.
Steudel, Max, 3A Capuchinas 67, Mexico City.
Stoll, Adolph, Manzanillo.
Studt, Federico, 1A San Juan de Letran 3, Mexico City.

Talleres & Fundicion "Tamaulipas," S. A., Tampico.
Thiener, Janowitzer & Company, Soc. Ltda., 3A San Agustin 68, Mexico City.
Trost, Alberto, Guadalajara.
Unna, Jorge, & Company, San Luis Potosi.
Uranga, Rodolfo, Juarez.
Urriolagoitia, Guillermo, Mazatlan.
Valdes Hermanos, Vera Cruz.
Valdez Brothers, Vera Cruz.
Valencia & Garza, Torreon.
Varela, R., e Hijo, Vera Cruz.
Wagner, A., & Levien, Sucs., 1A Capuchinas 21, Mexico City; and Guadalajara.
Walther, Adalberto, Torreon.
Weber, Leopoldo, & Company, Av., San Francisco 61, Mexico City.
Wehler, Henry, Vera Cruz.
Weidt, Carlos, Mexico City.
Weinzorn & Koeppe, 1A Olivo 8-12, Mexico City.
Weiskopf, Victor, & Company, Mexico City.
Welz, F. W., & Company, Mexico City.
Wenzel, Luis, (partner of Sommer, Hermann & Company, Sucs.), Mexico City.
Wirth, Juan, & Company, Gran Merceria de Ocampo, esq. à 4A Capuchinas y Ocampo, Mexico City; and Culiacan.
Wohler Bartning & Company, Sucs., Mazatlan & Culiacan.
Wolff, Leon, 2A San Agustin 35, Mexico City.
Wolforvitz, Max & Arthur, Mexico City.
Wood, H. J., Nogales.
Worn, A., & Company, 2A de la Palma 21, Mexico City.
Ziehl, Floriotino, Chihuahua.
Zolly, Juan, 3A Capuchinas 69, Mexico City.
Zumther & Froilau, Mexico City.

MOROCCO.

Cantos Nadal, Francisco, Laraiche.

NETHERLANDS.

Duwaer & Company, Stadhouderskade 19-20, Amsterdam; and Kneuterdijk 18-20, The Hague.
Duwaer & Naessens, Stadhouderskade 19-20, Amsterdam; and Kneuterdijk 18, The Hague.
"Hollandia" Chemische Werken, Nieuwe Binnenweg. 420A, Rotterdam.
"Hoograven" Machinefabriek, Utrecht.
Mogendorff, S., St. Antoniesbreestr. 54 & Uilenburgstr. 135-137, Amsterdam.
Mulder, J. G., Warnsveld.
Naessens & Company, Stadhouderskade 19-20, Amsterdam; and Kneuterdijk 18-20, The Hague.
Schaaf & Company, Lange Oostzeedijk 11 (formerly Open Rynstuin, 8) Rotterdam.
Velde, Jac. van der, & Company, Amstel 330, Amsterdam.

NETHERLAND EAST INDIES.

Colin, P., Peterongan, Samarang.
Bendra, Cultuur Maatschappy, Garoet.
Nieuwenhuis, Christiaan Padang.
Schroeder, J. F. L. P., Garoet and Bandoeng.
Sirks, G. L., Borneo Straat 14, Sourabaya.

NORWAY.

Ferrolegeringar A/B, Roros.
Floer, Richard, Junior, Breivikatn, Hammerfest.
Seligmann, Richard, Karl Johansgate 27 and Halvdan Svartesgt. 30B, Christiania.
Sumstad, M., A/S., Stortingsgt. 4, Christiania.

SPAIN.

Baunach, Glassner & Company, Santa Madalena, San Feliu de Guixols.
Born, Guillermo, Calle Ausias Marca 2, Calle Lauria 56 and Calle Lafont 29, Pueblo Seco, Barcelona.
Brillante Regent, Plaza de la Constitucion, Malaga; Madrid, Barcelona and Seville.
Casals, Juan, Cortes 628 esq. Rocafort 80, Barcelona.
Chinchilla, José, Gran Via de Colon 59, Granada.
Coll, Ignacio, Cortes 628 esq. Rocafort 80, Barcelona.
Coll, Pascual, Cortes 628 esq. Rocafort 80, Barcelona.
Diaz, José Gimenez (see Gimenez Diaz, José).
Forteza Pina, Luis, Milagro 1, Palma, Majorca.
Friedrich, Hans, Provenza 275, Barcelona.
Gimenez Diaz José, Duquesa 31 Granada.
Iglesias Pla, Jaime, Bejar 38 and Cortes 577, 1°, Barcelona.
Industria y Mineria Espanola, Calle Lauria 56, Barcelona.
Industrial Hispano-Alemana, La Cortes 628 esq. Rocafort 80, Barcelona.

Jess, Ernest von, Uraiz 15, Vigo.
Llorens e Hijos, Juan, Rambla de las Flores (or Rambla San José) 30, Montesion 5 and Pasaje San José a, Barcelona.
Llorente, Mariano, Uraiz 15, Vigo.
Loewe, Enrique, Calle del Principe 3, Madrid; and Calle Fernando 30, Barcelona.
Marti, Eugenio Roger (see Roger Marti, Eugenio).
Pina, Luis Forteza (see Forteza Pina, Luis).
Pla, Jaime Iglesias (see Iglesias Pla, Jaime).
Pons Sintes, Salvador, Calle Calabria 273, esquina Industria, Barcelona.
Roger Marti, Eugenio, Calle Calabria 273, esquina Industria, Barcelona.
Roger y Pons, Calle Calabria 273, esquina Industria, Barcelona.
Sautter Hermanos, Hermann & Gotthill Sautter) Plaza de la Constitucion and Carrera San Jeronimo 16, Madrid; Barcelona, Seville and Malaga.
Schlüter Wrede, Pablo, Gran Via 22, Bilbao.
Sintes, Salvador Pons (see Pons Sintes, Salvador).
Wrede, Pablo Schlüter (see Schlüter Wrede, Pablo).

VENEZUELA.

Gramcko, Karl, Puerto Cabello.

REMOVALS.

BRAZIL.

Linhares, Antonio P., Para.

Pegas, Fructuoso, Rua Marechal Floriano 282, Rio Grande, Rio Grande do Sul.

CENTRAL AMERICA.

Banco Salvadoreno, Santa Ana and San Salvador, Salvador.

LIBERIA.

Gumera, Salvador Serra.

NETHERLAND EAST INDIES.

Ang Tian Laij, Batavia.

SPAIN.

Vicari, Arturo, Apartado 443, Madrid.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been included in the schedule appended to this Department Notification No. 2604-D., dated the 2nd March, 1918, as under:—

ARGENTINA, PARAGUAY AND URUGUAY.

Fuhrmann, H., & Companay, Calle Peru 1182-1188, and Calle Cochabamba 102, Buenos Aires, Argentina.

North German Llyod, Calle Sarmiento 324, Buenos Aires, Argentina.

Steffens & Nolle, A. G., Calle Sarmiento 643, Buenos Aires, Argentina.

Wulff, Otto, Calle Perú 399, Calle Terrero 109 and Rivadavia 6245, Buenos Aires, Argentina; and Asuncion, Paraguay.

BRAZIL.

Schwartz, Eduardo, or E. J. Schwartz & Company, or Eduardo J. Schwartz & Company (Gazetta do Commercio) (Kohlbach & Company), Joinville, Sta. Catharina.

SPAIN.

Bukofzer, D., Ronda de la Universidad 33, Barcelona.

No. 3355-D.—Mr. C. S. Haygarth, Senior Assistant Commissioner, is appointed Deputy Commissioner, Northern India Salt Revenue, substantively *pro tempore*, with effect from the 23rd August 1917, *vice* Mr. P. C. Scott O'Connor, seconded for duty under the Army Department.

CUSTOMS ESTABLISHMENTS.

The 16th March 1918.

No. 3301-D.—Mr. A. H. P. Wolferstan, an Assistant Collector in the Imperial Customs Service, has been permitted to retire from the service with effect from the 3rd March 1918.

No. 3303-D.—Mr. A. E. Boyd, an Assistant Collector in class III (old scale), officiating in class II of the Imperial Customs Service, is confirmed in class II (old scale) with effect from the 3rd March 1918.

No. 3305-D.—Mr. Sheo Charan Satyawadi is appointed a probationer in the Imperial Customs Service, with effect from the 4th March 1918, and is posted to Bengal.

No. 3335-D.—Mr. P. Eccles, I.C.S., a Collector in the Imperial Customs Service, is transferred from Madras to Bombay with effect from the 12th March 1918.

No. 3337-D.—Mr. G. N. Bower, an Assistant Collector in the Imperial Customs Service, is appointed to officiate as a Collector in class III of the Service, with effect from the 12th March 1918.

IMPORT AND EXPORT REGULATIONS.

The 16th March 1918.

No. 3380-D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition shall be made in the Schedule appended to this Department Notification No. 5385-C. W., dated the 12th May 1917, sas ubsequently amended, *viz*:—

Add as a new item the following :—

(*a*) Pearls.

POST AND TELEGRAPH ESTABLISHMENTS.

The 16th March 1918.

No. 3187-D.—Mr. Hope West, Deputy Superintendent, Telegraph Engineering, 2nd class, is appointed as an Assistant Superintendent, Telegraph Engineering (Provincial Service), with effect from the 31st December 1917.

No. 3189-D.—Mr. J. M. Coode, Director, Telegraph Engineering, is granted privilege leave for 3 months in combination with furlough for 3 months with effect from the 19th February 1918.

2. Mr. J. D. Macrae, Superintendent of Telegraph Engineering, Ajmere Division, is appointed temporarily as Director, Telegraph Engineering, with effect from the 19th February 1918, *vice* Mr. J. M. Coode on leave.

No. 3191-D.—*Corrigendum.*—In the Notification in the Department of Commerce and Industry, No. 2208-D., dated the 23rd February 1918, *for* "the 18th March" *read* "the 17th March".

A. H. LEY,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 9th March 1918.

No. 557-Est. A.—The services of Lieutenant W. G. Stewart, R.F.C., are replaced at the disposal of His Excellency the Commander-in-Chief in India, with effect from the 1st November 1917.

A. H. GRANT,
Secretary to the Government of India.

The 13th March 1918.

No. 590-Est. A.—Major G. F. W. Anson, of the Political Department, is posted as Political Agent, Kurram, with effect from the 23rd February 1918.

No. 591-Est. A.—Major R. J. W. Heale, O.B.E., of the Political Department, is granted privilege leave for 3 months combined with furlough for 5 months under Articles 260, 233 and 308 (*b*), Civil Service Regulations, with effect from the 23rd February 1918.

No. 592-Est. A.—Mr. D. G. Mackenzie, Indian Civil Service, of the Political Department is posted as Assistant Commissioner and Sub-Divisional Officer, Thal Sub-Division, with effect from the 24th February 1918.

No. 593-Est. A.—Mr. T. B. Copeland, Indian Civil Service, of the Political Department, is posted as Deputy Commissioner, Kohat, with effect from the 25th February 1918.

No. 766-I. B.—In exercise of the powers conferred by Section 44 of the Code of Civil Procedure, 1908 (V of 1908), the Governor General in Council is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Foreign Department, No. 2877-I. A., dated the 13th July 1906, specifying the Courts of certain Native States, the decrees of which may be executed by Courts in British India, namely :—

After the entry relating to "*Savanur* (*Dharwar*)" the following shall be inserted :—

"*Surgana* (*Nasik*).

Court of the Deshmukh of Surgana."

No. 767-I. B.—The following further amendment shall be made in the list annexed to the notification of the Government of India in the Foreign Department, No. 2053-I. B., dated the 22nd September 1911, of Courts in Native States by which the decrees passed by Civil Courts in British India may be executed, namely :—

After the entry relating to "*Savanur* (*Dharwar*)", the following shall be inserted :—

"*Surgana* (*Nasik*).

Court of the Deshmukh of Surgana".

The 15th March 1918.

No. 617-Est. A.—Major A. D. G. Ramsay, C.I.E., O.B.E., of the Political Department, on return from privilege leave, is posted as Political Agent in Kalat and Political Agent in charge of the Bolan Pass, with effect from the 13th February 1918.

No. 619-Est. A.—Major J. S. Crosthwaite, of the Political Department, is posted temporarily as Deputy Commissioner, Dera Ismail Khan, with effect from the 19th February 1918.

J. B. WOOD,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Delhi, the 14th March 1918.

No. 283-F. E.—Mr. Tulsi Charan De, a Superintendent in the office of the Deputy Accountant General, Posts and Telegraphs, Nagpur, has been appointed to officiate as Assistant Accounts Officer, class II, in that office, with effect from the 4th March 1918 and until further orders.

H. F. HOWARD,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 15th March 1918.

APPOINTMENTS.

No. 518.—With reference to Finance Department Notification No. 219-Accts.-Camp, dated the 15th January 1918, the services of Major M. E. L. Bruce, Military Accounts Department, are replaced at the disposal of the Government of India in the Finance Department, with effect from the 16th March 1918.

No. 519.—With reference to Finance Department Notification No. 222-Accts.-Camp, dated the 16th January 1918, the services of Lieutenant-Colonel J. H. Hudson, Military Accounts Department, are replaced at the disposal of the Government of India in the Finance Department, with effect from the 16th March 1918.

No. 520.—Lieutenant J. Manning, attached 86th Carnatic Infantry, is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding an appointment as Platoon Commander at a School of Instruction for Officers. Dated 11th January 1918.

No. 521.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank of Captain, but without pay and allowances of that rank while holding appointments as Instructors at a Bombing School. Dated 22nd January 1918 :—

Lieutenant E. W. Fisher, Indian Army Reserve of Officers.

Lieutenant G. L. Brewer, 1-4th Battalion, The Buffs (East Kent Regiment).

No. 522.—The undermentioned warrant and non-commissioned officers to be Second Lieutenants, subject to His Majesty's approval :—

Royal Horse Artillery and Royal Field Artillery.

No. 48517 Serjeant Wallace James Feist. Dated 27th December 1917.

No. 39667 Serjeant Harry Walter Gooch. Dated 27th December 1917.

No. 14742 Battery Serjeant Major Ernest George Kentish. Dated 27th December 1917.

No. 40976 Serjeant John Richard Chalker. Dated 26th December 1917.

No. 51590 Serjeant William Messenger. Dated 26th December 1917.

No. 29741 Serjeant Alec Harrow Rettie. Dated 26th December 1917.

No. 3853 Acting Regimental Serjeant Major William Honour. Dated 27th December 1917.

No. 98768 Serjeant Albert Marshall. Dated 27th December 1917.

No. 79 Battery Serjeant Major Richard Stiff. Dated 27th December 1917.

No. 32147 Staff Serjeant Norman Raglan Hinton. Dated 28th December 1917.

No. 53502 Serjeant William John Smith. Dated 30th December 1917.

Royal Garrison Artillery.

No. 32631 Battery Serjeant Major William Ernest George Chimes. Dated 28th December 1917.

REGULAR FORCES.

Infantry.

No. 523.—The undermentioned non-commissioned officers to be Second Lieutenants, subject to His Majesty's approval:—

Prince Albert's (Somerset Light Infantry).

Company Quartermaster Serjeant John Abbott. Dated 18th February 1918.
Serjeant William Emery. Dated 18th February 1918.

INDIAN ARMY.

No. 524.—With reference to late Military Department Notification No. 217, dated the 16th March 1906, Captain Arthur Hammond Ommanney, Indian Army (Retired), attached 88th Carnatic Infantry, is re-instated in the Indian Army, subject to His Majesty's approval; with effect from the 13th October 1914.

INDIAN LAND FORCES.

No. 525.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval, while employed with Indian Labour Corps, with effect from the 12th February 1918:—

To be temporary Second Lieutenant in the Indian Land Forces.

Maung Ba Tin, (3), Myook.

No. 526.—In Army Department Notification No. 1, dated the 1st January 1918, *for* "Temporary Honorary Second Lieutenant Mirzada Mir Ghulam Ali Khan, son of His Highness the Mir of Khairpur," *read* "Temporary Honorary Lieutenant Mirzada Mir Ghulam Ali Khan, son of His Highness the Mir of Khairpur."

(*Army Department Notification No. 257, dated the 8th February 1918, is cancelled.*)

INDIAN MEDICAL SERVICE.

No. 527.—In Army Department Notification No. 1450, dated 7th September 1917, *for* "Bijitendra Basu—6th August 1917" *read* "Bijitendra Bose—5th August 1917."

INDIAN ARMY.

No. 528.—The undermentioned to be temporary Second Lieutenants, subject to His Majesty's approval:—

Dated 12th March 1918.

Henry Alfred King.
Thomas Whitson Lowe.
Guy Price.

No. 529.—Lieutenant Russell Claude Woodcock, 7th Battalion, The Lancashire Fusiliers, attached 37th Lancers (Baluch Horse), should rank from the 6th May 1916, and not as stated in Army Department Notification No. 1795, dated the 26th October 1917.

No. 530.—The Christian names of Second Lieutenant Percy Charles Watson, 3rd Battalion, The Leicestershire Regiment, attached 98th Infantry, are as now stated, and not as published in Army Department Notification No. 416, dated the 1st March 1918.

ARMY RESERVES.

No. 531.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

INFANTRY BRANCH.

To be Lieutenant.

Shirley Onslow Limby ... Dated 16th January 1918, but to rank from the 13th June 1916.

To be Second Lieutenants.

Angus Lennon Carruthers . . . . Dated 11th February 1918.
George Gorrie . . . . Dated 7th March 1918.
Harry Lamacraft . . . .
John Edwin Carter Hodges . . . . } Dated 8th March 1918.
Percy Brydone Phillips . . . . .

No. 532.—The following gentleman is granted a temporary commission in the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be temporary Second Lieutenant.

Thomas Jerome Rogers . . . . . Dated 8th March 1918.

No. 533.—Lieutenant D. Stuart-Prince, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Superintendent of an Army Clothing Factory. Dated 28th February 1918.

No. 534.—Second Lieutenant F. J. Franklin, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer. Dated 5th March 1918.

No. 535.—In Army Department Notification No. 1584, dated the 21st September 1917, *for* "William Naegote Harvey," *read* "William Naegelé Harvey."

LONDON GAZETTE.

No. 536.—The following extracts are published for general information :—

Supplement dated the 1st January 1918 to the London Gazette of the 28th December 1917, pages 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 26, 27, 30, 31, 32, 33, 35, 36, 37, 39, 43, 44, 45, 47 and 77.

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD.

St. James's Palace, S. W.,
1st January, 1918.

The KING has been graciously pleased to give orders for the following promotions in, and appointments to, the Most Honourable Order of the Bath, for valuable services rendered in connection with Military Operations in the Field. Dated 1st Jan. 1918 :—

* * * * *

To be additional Members of the Military Division of the Third Class, or Companions, of the said Most Honourable Order :—

* * * * *

Maj.-Gen. Henry John Milnes Macandrew, D.S.O., Ind. Army.

* * * * *

Lt.-Col. and Bt. Col. (T./Maj.-Gen.) Herbert Campbell Holman, C.M.G., D.S.O., Ind. Army.

* * * * *

Lt.-Col. and Bt. Col. (T./Brig.-Gen.) Alfred William Fortescue Knox, Ind. Army.

* * * * *

Chancery of the Order of
Saint Michael and Saint George,
Downing Street, 1st January, 1918.

The KING has been graciously pleased to give directions for the following promotions in and appointments to, the Most Distinguished Order of Saint Michael and Saint George, for services rendered in connection with Military Operations in the Field. Dated 1st Jan. 1918 :—

* * * * *

To be Additional Members of the Second Class, or Knights Commanders, of the said Most Distinguished Order :—

* * * * *

Maj.-Gen. Richard Henry Ewart, C.B., C.I.E., D.S.O.

* * * * *

To be Additional Members of the Third Class, or Companions, of the said Most Distinguished Order :—

* * * * *

Col. Charles Marling Cartwright, C.B., Ind. Army.

* * * * *

Lt.-Col. and Bt. Col. (T./Brig.-Gen.) Pomeroy Holland-Pryor, M.V.O., D.S.O., Ind. Army.

* * * * *

Lt.-Col. and Bt. Col. (T./Brig.-Gen.) Arthur Wharton Peck, Ind. Cav.

* * * * *

Lt.-Col. Charles Tilson Hudson, Ind. Med. Serv.

* * * * *

Lt.-Col. (T./Brig.-Gen.) Edward Arthur Fagan, D.S.O., Ind. Army.

* * * * *

Lt.-Col. Manners Ralph Willmot Nightingale, D.S.O., Ind. Army.

* * * * *

Maj. and Bt. Lt.-Col. Edmond William Costello, V.C., D.S.O., Ind. Army.

* * * * *

Maj. and Bt. Lt.-Col. (T./Col.) Frank Graham Marsh, Ind. Army.

* * * * *

Maj. and Bt. Lt.-Col. (T./Brig.-Gen.) Harry Beauchamp Douglas Baird, D.S.O., Ind. Army.

* * * * *

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD.

St. James's Palace, S. W.,
1st January, 1918.

The KING has been graciously pleased to give orders for the following promotions in, and appointments to, the Most Honourable Order of the Bath, for services rendered in connection with the War. Dated 1st Jan. 1918 :—

* * * *

To be Additional Members of the Military Division of the Third Class, or Companions, of the said Most Honourable Order :—

* * * * *

Maj. and Bt. Lt.-Col. Robert Markham Carter, Ind. Med. Serv.
Col. Knightley Stalker Dunsterville, ret. pay, late Ind. Ord. Dept.

* * * * *

Chancery of the Order of
Saint Michael and Saint George,
Downing Street, 1st January, 1918.

The KING has been graciously pleased to give directions for the following promotions in, and appointments to, the Most Distinguished Order of Saint Michael and Saint George, in recognition of valuable services in connection with the War. Dated 1st Jan. 1918 :—

* * * * *

To be Additional Members of the Third Class, or Companions, of the said Most Distinguished Order :—

* * * * *

Maj. and Bt. Lt.-Col. (T./Brig.-Gen.) Duncan Le Geyt Pitcher, Ind. A.

* * * * *

War Office,
1st January, 1918.

His Majesty the KING has been graciously pleased to approve of the undermentioned rewards for distinguished service in the Field. Dated 1st Jan. 1918 :—

* * * * *

To be Brevet Colonel.

* * * * *

Lt.-Col. (T./Brig.-Gen.) F. W. B. Gray, C.M.G., D.S.O., Ind. Army.

* * * * *

Maj. and Bt. Lt.-Col. C. N. MacMullen, D.S.O., Ind. Army.

* * * * *

Maj. and Bt. Lt.-Col. (T./Brig.-Gen.) K. Wigram, D.S.O., Ind. Army.

* * * * *

To be Brevet Lieutenant-Colonel.

* * * * *

Maj. R. McCarrison, M.B., Ind. Med. Service.

* * * * *

Maj. (T./Brig.-Gen.) R. O'B. Taylor, C.I.E., Lrs., I.A.

* * * * *

Maj. (T./Lt.-Col.) J. P. Villiers-Stuart, D.S.O., I.A.

* * * * *

To be Brevet Major.

* * * * *

Capt. (A./Lt.-Col.) W. H. G. Baker, D.S.O., Lrs., Ind. Army.

* * * *

Capt. W. E. Beazley, M.C., Sikhs, I.A.

* * * * *

Capt. R. B. Butler, M.C., Lrs., I.A.

* * * * *

Capt. J. D. Crawford, M.C., I.A.

* * * * *

Capt. E. K. Fowler, M.C., Rifles, I.A.
Capt. (A./Maj.) W. A. K. Fraser, M.C., Cav., I.A.

* * * * *

Capt. (T./Lt.-Col.) C. L. N. Newall, Ind. Army.

* * * * *

His Majesty the KING has been graciously pleased to approve of the undermentioned Honours and Rewards for valuable services rendered in connection with the War. Dated 1st Jan. 1918 :—

* * * * *

To be Brevet Colonel.

*   *   *   *   *

Lt.-Col. J. J. Pratt, ret. pay, Ind. Med. Service.

*   *   *   *   *

Maj. and Bt. Lt.-Col. R. A. Steel, C.I.E., Ind. Army.
Lt.-Col. S. J. Thomson, C.I.E., ret. pay, Ind. Med. Service.

*   *   *   *   *

To be Brevet Lieutenant-Colonel.

*   *   *   *   *

Maj. W. E. A. Armstrong, Ret., I.M.S.
Maj. G. M. Audain, ret. pay, late I. A.

*   *   *   *   *

Maj. (T./Brig.-Gen.) R. E. T. Hogg, C.I.E., I.A. and R.F.C.

*   *   *   *   *

To be Brevet Major.

*   *   *   *   *

Capt. Sir N. R. A. D. Leslie, Bt., Ind. Cav. and R.F.C.

*   *   *   *   *

His Majesty the KING has been graciously pleased to approve of the undermentioned rewards for distinguished service in the Field. Dated 1st Jan. 1918 :—

AWARDED A BAR TO THE DISTINGUISHED SERVICE ORDER.

*   *   *   *   *

Maj. and Bt. Lt.-Col. (T./Brig.-Gen.) Donald Munro Watt, D.S.O., Gurkha Rif., Ind. Army.

*   *   *   *   *

AWARDED THE DISTINGUISHED SERVICE ORDER.

*   *   *   *   *

Maj. Frederic St. John Atkinson, Horse, I.A.

*   *   *   *   *

Capt. Kenneth Barge, M.C., Cav., Ind. Army.

*   *   *   *   *

Maj. Hector Campbell, M.V.O., I.A.

*   *   *   *   *

Maj. (T./Lt.-Col.) James Craik, R. of O., ret. pay, I.A., Lrs.
Maj. George Craster, Cav., I.A.

*   *   *   *   *

Maj. and Bt. Lt.-Col. (T./Col.) Percyvall Hart Dyke, Baluchis, Ind. Army.

*   *   *   *   *

Maj. (A./Lt.-Col.) Bernard Joseph Fagan, Inf., Ind. A.

*   *   *   *   *

Maj. Walter Taylor Finlayson, I.M.S.

*   *   *   *   *

Lt.-Col. Archibald Nicol Fleming, M.B., F.R.C.S., I.M.S.

* * * * *

Maj. Edgar David Galbraith, I.A.

* * * * *

Maj. and Bt. Lt.-Col. Charles Alexander Campbell Godwin, Cav., I.A.

* * * * *

Maj. (T./Lt.-Col.) Wilfrith Gerald Key Green, I.A.

* * * * *

Maj. and Bt. Lt.-Col. Herbert William Jackson, I.A.

* * * * *

Capt. Jasper Beverley Lynch, late 12th Cav., Ind. Army.

* * * * *

Capt. and Bt. Maj. George Frederick Cortland Shakespear, M.C., I.A.

* * * * *

Capt. John Reginald Vivian Sherston, M.C., Cav., I.A.

* * * * *

Maj. Alexander Baird Skinner, Cav., I.A.

* * * * *

Maj. Cudbert John Massey Thornhill, I.A.

* * * * *

Maj. Guy George Egerton Wylly, V.C., I.A.

* * * * *

Maj Robert James Burton Yates, Cav., I.A.

* * * * *

Awarded the Military Cross.

* * * * *

Capt. Albert Henry Darley Barron, Inf., Ind. A.

* * * * *

Capt. George de la Poer Beresford, Cav., Ind. A.

* * * * *

Lt. (T./Capt.) Godfrey Leveson Brooke-Hunt, I.A.R.O.

* * * * *

Lt. (A./Capt.) Henry Guy Cooper, I.A.R.O.

* * * * *

Lt. (A./Capt.) Francis Archibald Farquharson, I.A.R.O.

* * * *

Capt. Arnold Charles Gover, I.A.

* * * * *

Capt. Haji Sulaiman Gulam-hossein Haji, I.M.S.

*

To be Brevet Colonel.

* * * * *

Lt.-Col. J. J. Pratt, ret. pay, Ind. Med. Service.

* * * * *

Maj. and Bt. Lt.-Col. R. A. Steel, C.I.E., Ind. Army.
Lt.-Col. S. J. Thomson, C.I.E., ret. pay, Ind. Med. Service.

* * * * *

To be Brevet Lieutenant-Colonel.

* * * * *

Maj. W. E. A. Armstrong, Ret., I.M.S.
Maj. G. M. Audain, ret. pay, late I. A.

* * * * *

Maj. (T./Brig.-Gen.) R. E. T. Hogg, C.I.E., I.A. and R.F.C.

* * * * *

To be Brevet Major.

* * * * *

Capt. Sir N. R. A. D. Leslie, Bt., Ind. Cav. and R.F.C.

* * * * *

His Majesty the KING has been graciously pleased to approve of the undermentioned rewards for distinguished service in the Field. Dated 1st Jan. 1918 :—

AWARDED A BAR TO THE DISTINGUISHED SERVICE ORDER.

* * * * *

Maj. and Bt. Lt.-Col. (T./Brig.-Gen.) Donald Munro Watt, D.S.O., Gurkha Rif., Ind. Army.

* * * * *

AWARDED THE DISTINGUISHED SERVICE ORDER.

* * * * *

Maj. Frederic St. John Atkinson, Horse, I.A.

* * * * *

Capt. Kenneth Barge, M.C., Cav., Ind. Army.

* * * * *

Maj. Hector Campbell, M.V.O., I.A.

* * * * *

Maj. (T./Lt.-Col.) James Craik, R. of O., ret. pay, I.A., Lrs.
Maj. George Craster, Cav., I.A.

* * * * *

Maj. and Bt. Lt.-Col. (T./Col.) Percyvall Hart Dyke, Baluchis, Ind. Army.

* * * * *

Maj. (A./Lt.-Col.) Bernard Joseph Fagan, Inf., Ind. A.

* * * * *

Maj. Walter Taylor Finlayson, I.M.S.

* * * * *

Lt.-Col. Archibald Nicol Fleming, M.B., F.R.C.S., I.M.S.

*   *   *   *   *

Maj. Edgar David Galbraith, I.A.

*   *   *   *   *

Maj. and Bt. Lt.-Col. Charles Alexander Campbell Godwin, Cav., I.A.

*   *   *   *   *

Maj. (T./Lt.-Col.) Wilfrith Gerald Key Green, I.A.

*   *   *   *   *

Maj. and Bt. Lt.-Col. Herbert William Jackson, I.A.

*   *   *   *   *

Capt. Jasper Beverley Lynch, late 12th Cav., Ind. Army.

*   *   *   *   *

Capt. and Bt. Maj. George Frederick Cortland Shakespear, M.C., I.A.

*   *   *   *   *

Capt. John Reginald Vivian Sherston, M.C., Cav., I.A.

*   *   *   *   *

Maj. Alexander Baird Skinner, Cav., I.A.

*   *   *   *   *

Maj. Cudbert John Massey Thornhill, I.A.

*   *   *   *   *

Maj. Guy George Egerton Wylly, V.C., I.A.

*   *   *   *   *

Maj Robert James Burton Yates, Cav., I.A.

*   *   *   *   *

Awarded the Military Cross.

*   *   *   *   *

Capt. Albert Henry Darley Barron, Inf., Ind. A.

*   *   *   *   *

Capt. George de la Poer Beresford, Cav., Ind. A.

*   *   *   *   *

Lt. (T./Capt.) Godfrey Leveson Brooke-Hunt, I.A.R.O.

*   *   *   *   *

Lt. (A./Capt.) Henry Guy Cooper, I.A.R.O.

*   *   *   *   *

Lt. (A./Capt.) Francis Archibald Farquharson, I.A.R.O.

*   *   *   *

Capt. Arnold Charles Gover, I.A.

*   *   *   *   *

Capt. Haji Sulaiman Gulam-hossein Haji, I.M.S.

*   *   *   *   *

Capt. Ivan Douglas Guthrie, Cav., I.A.

* * * * *

Lt. Ernest Elliot Kennedy, Ind. Army.

* * * * *

Lt. George Tresilian Pender, Ind. A.

* * * * *

Lt. Evan Bertram Charles Preston, I.A.R.O., attd. Ind. Inf.

* * * * *

Lt. Roy Alfred Rice, I. A. R. O., attd. Lrs.

* * * * *

Lt. Roland Richardson, Coke's Rif., attd. Pathans, I.A.

* * * * *

Capt. Maurice James Roche, M.B., I.M. S.

* * * * *

Capt. James Bruce Scott, Punjabis, I.A.

* * * * *

Lt. Robert Thorburn, I.A.R.O., attd. L. Inf.

* * * * *

Meritorious Service Medal.

His Majesty the KING has been graciously pleased to approve of the award of the Meritorious Service Medal to the undermentioned Warrant Officers, Non-commissioned Officers and Men, in recognition of valuable services rendered with Armies in the Field during the present war :—

* * * * * *

INDIAN ARMY.

S. Sjt. J. R. Howey, I.M.L., attd. Ind. Sec., G.H.Q.
Cond. E. V. Johnson, Ind. Ordn. Dept.
3432 Farr. S. Sjt. (T.S.M.) S. Mills, Ind. Subord. Vet. Dept.
Sub-Condr. E. T. Walsh, S. & T. Corps, attd. Lucknow C.C.S.
S./Sjt. J. E. Walsh, I.M.L.

INDIAN AWARDS.

His Majesty the KING-EMPEROR has been graciously pleased to confer the undermentioned rewards for gallantry and distinguished services in the Field :—

AWARDED THE INDIAN ORDER OF MERIT, 2ND CLASS.

1725 L./Dafadar Anokh Singh, Cav.
2221 Dafadar Puran Singh, Cav.

Awarded the Indian Distinguished Service Medal.

9540 Indian Driver Alla Dad, R.H.A.
6035 Indian Driver Lehna Singh, R.H.A.
1678 Sowar Man Singh, Cav.
1595 Sowar Mool Singh, Cav.
1342 Dafadar Bhoor Singh, Cav.
1763 L./Dafadar Ali Hassan, Cav.
2051 Dafadar Atta Muhammad Khan, Cav.

2026 A./Lce.-Dafadar Sobha Singh, Cav.
2296 Sowar Rati Ram, Cav.
Risaldar Khurshed Muhammad Khan, Cav.
2813 A./Dafadar Parbhu Dayal, Cav.
2738 Sowar (Ward Ordly.) Jaimal Singh, Cav.
3125 L./Dafadar Niadar Singh, Cav.
Jemadar Kale Khan, Cav.
Risaldar Tek Singh, Cav.
Jemadar Habib Gul, Cav.
Jemadar Sardar Khan, Cav.
2588 Dafadar Abdul Satar Khan, Cav.
2762 L/Dafadar Nawab Ali Khan, Cav.
2726 Sowar Sarain Singh, Cav.
Dafadar Sangar Khan, Cav.
873 Sowar Fauja Singh, Cav.
Jemadar Alam Sher, Cav.
Jemadar Adalat Khan, Cav.
Jemadar Khuda Baksh Khan, Cav.
1937 Dafadar Alla Ditta Khan, Cav.
2411 Sowar Muhammad Jan, Cav.
3154 A./Lce.-Dafadar Bur Singh, Cav.
3260 A./Lce.-Dafadar Musali Khan, Cav.
670 Dafadar Ram Sarup, Cav.
1108 Sowar (A./Lce.-Dafadar) Mir Ronak Ali, Cav.
3461 Sowar (A./Lce.-Dafadar) Autar Singh, Cav.
3242 Ward Ordly. Mahmud Ali Khan, Cav.
1734 Sowar Asta Buddin, Cav.
Ressalder Balwant Singh, Cav.
2139 Dafadar Abdur Rahim Khan, Cav.
2516 Dafadar Dale Ram, Cav.
2098 Dafadar Pirthi Singh, Cav.
Jemadar Anno Khan, Cav.
Jemadar Taj Muhammad Khan, Cav.
2947 Dafadar Sher Bahadur Khan, Cav.
2453 Dafadar Jehan Khan, Cav.
3046 L. Dafadar Akram Khan, Cav.
2227 Dafadar Khandara Singh, Cav.
2477 Dafadar Labh Singh, Cav.
2783 A./Lce. Dafadar (T./Dafadar) Arjan Singh, Cav.
2499 Sowar Nand Singh, Cav.
439 Havildar Kala Singh, R.G.A., I.A.
2747 Ward Ordly. Umrao Singh, Inf.
1st Grade Hos. Store Keeper Rup Chand Khana, S. & T. Corps.
1048 Sub. Asst. Surg. Parmanand Misra, Ind. Sub. Med. Serv.
312 1st Cl. Sub. Asst. Surg. George Julian Ferris, Ind. Sub. Med. Serv.
1167 1st Cl. Sub. Asst. Surg. Ram Lal Abrole, Ind. Sub. Med. Serv.
5144 L. Havildar Budhoo, A. Bearer Corps.
5010 Bearer Binda, A. Bearer Corps.

NOTE.—A number of awards of the Distinguished Service Order, Military Cross, Distinguished Conduct Medal, Military Medal, and Meritorious Service Medal, which have been conferred recently by Commanders-in-Chief in the Field, will be announced in the London Gazette during current month.

Third Supplement dated the 10th January 1918 to the London Gazette of the 8th January 1918, page 687.

War Office,
10th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

A. G.'s AND Q. M. G.'s STAFF.

D. A. & Q. M. G.—Bt. Lt.-Col. L. H. Abbott, C.M.G., Ind. Inf., and to be temp. Brig.-Gen. whilst so empld., *vice* Lt.-Col. P. M. Davies, D.S.O., A S.C. 8th Nov. 1917.

* * * * *

Fifth Supplement dated the 11th January 1918 to the London Gazette of the 8th January 1918, pages 707, 710, 711 and 714.

War Office,
11th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as a D.A.A.G.)—Lt.-Col. C. R. Scott Elliot, Ind. Inf. 2nd Sept. 1917.

* * * * *

MEMORANDA.

* * * * *

The undermentioned to be temp. 2nd Lts.

* * * * *

Serjt. Alexander Frank Smith, Yeo., T.F., for service with Ind. Army Res. of Off. (on prob.). 13th Nov. 1917.

* * * * *

General List.

* * * * *

Temp. Capt. J. Clement, M.C., from Hamps. R., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 3 Nov. 1917.

Temp. Lt. G. B. I. Nokes, from Bedf. R., to be temp. Lt. on appt. as probr. to Ind. Army. 25 Nov. 1917.

Temp. Lt. F. G. O'Donnell, from Norf. R., to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 26 Nov. 1917.

* * * * *

Sixth Supplement dated the 11th January 1918 to the London Gazette of the 8th January 1918, pages 721, 722 and 725.

War Office,
11th January, 1918.

His Majesty the KING has been pleased to approve of the award of the Victoria Cross to the undermentioned officers, non-commissioned officers and men, for most conspicuous bravery :—

* * * * *

No. 2008 L/Dafadar Gobind Singh, Indian Cavalry.

For most conspicuous bravery and devotion to duty in thrice volunteering to carry messages between the regiment and Brigade Headquarters, a distance of 1½ miles over open ground which was under the observation and heavy fire of the enemy. He succeeded each time in delivering his message, although on each occasion his horse was shot and he was compelled to finish his journey on foot.

* * * *

Supplement dated the 12th January 1918 to the London Gazette of the 11th January 1918, pages 781, 782, 784, 785 and 788.

War Office,
12th January, 1918.

REGULAR FORCES.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

* * * * *

Flying Officers.

* * * * *

5th Nov. 1917.

* * * * *

Lt. A. J. Olorenshaw, Ind. Army Res. of Off.

* * * *

MEMORANDA.

* * * * *

Serjt. George Adolf Bambridge, Ind. Motor Cyclist Section, to be temp. Lt. 31st July 1915. (Substituted for the notification in the Gazette of 24th Sept. 1917.)

* * * * *

The undermentioned Cadets to be temp. 2nd Lts. for service with Ind. Army Res. of Off. (on prob.) :—

James Alan McKinnon. 1st Aug. 1917.

Ronald Charles Keith Smith. 29th Aug. 1917.

26th Sept. 1917.

Cecil Gambling Burton.
Claude Frank Townley.

31st Oct. 1917.

William Edgar Harrison.
Douglas McNaught.
John Stuart Harrison.
Brian De Havilland Stringer.
James Madley.
Ivor Austin Gronow.
Roy Edgardo Parry.
Frederick Taylor Brand.
Duncan Campbell.
Edward Heron Cook.
George Frederick Sharpe.
Arthur Henry Spencer Taylor.

* * * * *

General List.

* * * * *

Temp. Lt. A. H. McFarlane, from R. Scots (attd.), to be temp. Lt. on appt. as prob. to Ind. Army. 25 Nov. 1917, with seniority 1 July 1917.

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army :—

W. H. Mallett, from Suff. R. (attd.). 21 Nov. 1917.

W. E. P. Bleathman, from Som. L. I. (attd.). 25 Nov. 1917.

The undermentioned to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

Edwin Armstrong Smithson. 19 Nov. 1917.

George Edward Tams. 4 Dec. 1917.

Horace Aldom Hanson to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 25 Nov. 1917. (Substituted for Gaz. notification 20 Dec. 1917, page 18332, omitting "Res. of Off.")

* * * * *

Second Supplement dated the 12th January 1918 to the London Gazette of the 11th January 1918, pages 795, 797, 801 and 805.

War Office,
12th January, 1918.

The following Despatch has been received by the Secretary of State for War from General Sir Archibald Murray, K.C.B., late Commander-in-Chief, Egyptian Expeditionary Force :—

General Headquarters,
28th June, 1917.

MY LORD,—In accordance with the concluding paragraph of my Despatch, dated 28th June, 1917, I have the honour to enclose herewith a list of those officers, ladies, non-commissioned officers and men whose names I wish to bring to your notice for gallant or distinguished conduct in the field, or for other valuable services.

I have the honour to be,
My Lord,
Your most obedient servant,
A. J. MURRAY,
General,
Commanding-in-Chief,
Egyptian Expeditionary Force.

STAFF.

* * * * *

Butler, Capt. R. B., M.C., Lrs., Ind. Army.

* * * * *

ROYAL GARRISON ARTILLERY.

* * * * *

Piran Ditta, No. 1081 Havildar, Hong Kong-Singapore Bn., R.G.A.

* * * * *

Rifle Brigade.

Dobbin, Lt.-Col. W. J. K. (Res. of Off.) (ret., Ind. Army).

* * * * *

INDIAN ARMY.

Staff.

Ackworth, Capt. D. H., M.C., Rifles.
Chesney, Capt. D. P., Sikh Pnrs.

Queen Victoria's Own Corps of Guides.

Campbell, Maj. H., M.V.O., Senior Special Service Officer, Alwar Impl. Service Infy.

Sappers and Miners.

Rasundram, No. 3614 Havildar.
Singaravelu, No. 2198 Sapper.

Infantry.

Cates, Capt. K. G. H., Sikhs, Senior Spec. Service Off., Patiala Impl. Service Infy.
Kishan Singh, Subadar, Sikh Pnrs.
Thakur Singh, Subadar, Sikh Pnrs.
Dalbir Thapa, No. 3191 Rifln., Gurkha Rifles.
Ganpat Singh, No. 2587 Rifln., Rifles.
Harnam Singh, No. 3889, Havildar, Sikh Pnrs.
Jai Singh Thapa, No. 3058 Rifln., Gurkha Rifles.
Karbir Rana, No. 2990 Rifln., Gurkha Rifles.
Kesari Singh, No. 2308 Rifln., Rifles.
Palla Singh, No. 3359 Bugle Maj. and Naik, Sikh Pnrs.
Ranbir Rana, No. 3471 Rifln., Gurkha Rifles.
Shibpershad, Rai, No. 2581 Havildar, Gurkha Rifles.
Siri Krishna, No. 2425 Havildar, Infy., attd. Ind. Cav. Fd. Amb.

Indian Subordinate Medical Department.

Kapar Karamchand, No. 1258 Sub-Asst. Surg. 2nd Class.
Puroshottam Damodar Mahatekar, No. 368 Sub-Asst. Surg., 2nd Class.
Zaman Ali Khan, No. RP.-Med.-34 Hosp. Storekeeper, 2nd Grade.
Ragunath, No. 8054 Lce.-Havildar, Army Bearer Corps.

Indian Miscellaneous List.

Ashton, Staff Serjt. (actg. Sub-Condr.) A. E.

IMPERIAL SERVICE TROOPS.

Cavalry.

Mirza Kader Beg, Capt., Hyderabad Lrs.
Abdul Gaffar, Jemadar, Mysore Lrs.
Mir Ahmed Ali, Ressaidar, Hyderabad Lrs.
Venkoji Powar, Jemadar, Mysore Lrs.
Krishna Rao Kadam, No. 599 Dafadar Maj., Mysore Lrs.
Mir Baber Ali, No. 834 Kot-Dafadar, Hyderabad Lrs.
Ravu Bha, No. 1063 Dafadar, Bhavnaga Lrs.
Umade Singh, No. 1184 Kot-Dafadar, Bhavnaga Lrs.

Ratam Despatch Riders.

Sugram Singh, No. 1 Dafadar (attd. Kathiwar Impl. Service Sig. Troop).

Infantry.

Girdhari Singh, Lt.-Col., Gwalior Infy.
Puran Singh, Maj., Alwar Infy.
Shivdit Singh, Maj., Patiala Infy.
Patalya, No. 742 Havildar, Alwar Infy.

* * * * *

Third Supplement dated the 14th January 1918 to the London Gazette of the 11th January 1918, pages 815 and 816.

War Office,
14th January, 1918.

REGULAR FORCES.

* * * * * *

Infantry.

*   *   *   *

General List.

Temp. Capt. A. W. Owen, from Notts. & Derby. R., to be temp. Lt. on appt. as probr. to Ind. Army. 28th Nov. 1917.

Temp. Lt. A. D. Trechmann, from actg. Capt., Trg. Res., to be tem. Lt. on appt. as probr. to Ind. Army. 25th Nov. 1917. (Substituted for Gaz. notification 8 Jan. 1918, incorrectly specifying date as 15th Nov. 1917.)

*   *   *   *   *

Fourth Supplement dated the 14th January 1918 to the London Gazette of the 11th January 1918, pages 827, 828 and 829.

War Office,
14th January, 1918.

The following Russian Decorations and Medals have been awarded at various dates for distinguished services rendered during the course of the campaign :—

His Majesty the KING has given unrestricted permission in all cases to wear the Decorations and Medals in question.

*   *   *   *   *

Order of St. Vladimir, 3rd Class (with swords).

Brevet Lieutenant-Colonel (temporary Colonel) Frank Graham Marsh, Indian Army.

*   *   *   *   *

Order of St. Anne, 3rd Class.

Captain Wandrill Maurice Churchill, Indian Army.

*   *   *   *   *

Captain John Dymoke Scale, D.S.O., Punjabis, Indian Army.

*   *   *   *   *

Order of St. Stanislas, 2nd Class.

Brevet Colonel Charles Gilbert Carnegy, M.V.O., Indian Army.
Major Clement Lee Cobban, Indian Army.

*   *   *   *   *

Lieutenant-Colonel Archibald Ross Hervey Garden, retired, Indian Army.

*   *   *   *   *

Fifth Supplement dated the 15th January 1918 to the London Gazette of the 11th January 1918, pages 856, 858 and 860.

War Office,
15th January, 1918.

REGULAR FORCES.

*   *   *   *   *

General List.

*   *   *   *   *

Temp. Lt. H. Price, from Manch. R. (attd.), to be temp. Lt. on appt. as probr. to Ind. Army. 25 Nov. 1917.

Temp. Lt. C. W. J. Jervis, from Glouc. R., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 26 Nov. 1917.

*   *   *   *   *

TERRITORIAL FORCE.

* * *

INFANTRY.

* * *

Middlesex Regt.—Lt.-Col. C. R. Phillipps (Lt.-Col., ret., Ind. Army) relinquishes his commission in the T. F. on ceasing to command a Bn. 12th Dec. 1917.

* * *

Supplement dated the 16th January 1918 to the London Gazette of the 15th January 1918, pages 915, 916 and 924.

War Office,
16th January, 1918.

REGULAR FORCES.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

* * * * *

Gen. List.—The undermentioned to be temp. 2nd Lts. (on prob.) :—

* * * * *

Jules Robert Rayneau, late Lt., Ind. Army Res. of Off. 28th Dec. 1917.

* *

TERRITORIAL FORCE.

YEOMANRY.

* * * * *

Maj. (temp.) P. R. Chambers, D.S.O., Bt. Maj., Ind. Army, relinquishes his commission in the T. F. on ceasing to be empld. 29th Mar. 1916.

* *

Second Supplement dated the 16th January 1918 to the London Gazette of the 15th January 1918, pages 929, 930, 931, 932, 934 and 938.

War Office,
16th January, 1918.

The names of the undermentioned officers, ladies, warrant and non-commissioned officers and men have been brought to the notice of the Secretary of State for War by General Sir Edmund Allenby, G.C.M.G., K.C.B., Commanding-in-Chief, Egyptian Expeditionary Force, for distinguished service in connection with military operations under his command :—

* * * * *

STAFF.

* * * *

Edwards, Col. (temp. Brig.-Gen.) FitzJ. M., C.M.G., D.S.O., Ind. Army, A.-D.-C.

* * * * *

Ward, Bt. Lt.-Col. H. C. S., Lrs., Ind. A.

* * * * *

Maclean, Capt. L. L., Gurkha Rif., I.A.

* * * * *

ROYAL ENGINEERS.

* * * * *

Pengelly, No. 16482 Serjt. A., Sappers and Miners, I.A.

* * * * *

Loyal North Lancashire Regiment.

Beckett, Lt.-Col. W. T. C. (late Lt.-Col., Ind. Vol.)

* * * * *

INDIAN ARMY.

Staff.

McSwiney, Capt. H. F. C., M.C., Gurkha Rifles.
Shute, Capt. C. A., Pioneers.
Tree, Capt. H. B. le D., Inf.

Lancers.

Henderson, Maj. R. W.

Vaughan's Rifles (Frontier Force).

Kitson, Capt. R. B.

Gurkha Rifles.

Bhim Sing Thapa, Subadar-Maj.

Indian Subordinate Medical Department.

Abdul Majid, No. 1083, 1st Class Sub-Asst. Surg.

Supply and Transport Corps.

Hughes, Staff Serjt. E. H.

Indian Miscellaneous List.

Clarke, Depy. Commy. of Ord. and Hon. Capt. J. E.
Crosbie, Dep. Commy. of Ord. and Hon. Capt. C. S.
Rigby, Staff Serjt. B.

IMPERIAL SERVICE TROOPS.

Infantry.

Chandra Singh, No. 2645 Naick, Gwalior.
Shajawal Khan, No. 104 Naick, Patiala.

Bikaner Camel Corps.

Bhahrum Singh, No. 1161 Sepoy (Veterinary Assistant).
Chiman Singh, No. 1001 Havildar.

INDIAN GOVERNMENT OFFICIALS.

Moss, Jemadar S. D., Miliary Accounts Department.
King, No. 10 Sub-Condr. R. G., Indian Field Posts.
Palanjee Ratanjee Lalkaka, Tempy. Asst. Commy. of Ord., Indian Field Posts.

* * * *

PROMOTIONS.

Royal Garrison Artillery.

No. 537.—The following relinquishment and grant of acting rank are notified, subject to His Majesty's approval :—

Captain (acting Major) J. S. Heaton-Ellis relinquishes his acting rank on ceasing to command a heavy battery of Royal Garrison Artillery. Dated 27th February 1918.

Captain H. V. Allpress to be acting Major while commanding a heavy battery of Royal Garrison Artillery. Dated 14th March 1918, *vice* Captain (acting Major) J. S. Heaton-Ellis vacated with effect from 27th February 1918.

No. 538.—The following relinquishment and grant of acting rank are notified, subject to His Majesty's approval :—

Lieutenant (acting Captain) A. A. R. Cope relinquishes his acting rank on ceasing to perform the duties of Captain of a battery of Indian Mountain Artillery. Dated 4th January 1918.

Lieutenant R. M. E. Brady to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 19th January 1918, *vice* Lieutenant (acting Captain) A. A. R. Cope vacated with effect from 4th January 1918.

INDIAN ARMY.

No. 539.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

8th March 1918.

Robert Lumsden Ricketts, Commandant, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Thomas James Willans, D.S.O., Commandant, 57th Wilde's Rifles (Frontier Force).

Second Lieutenants to be Lieutenants.

30th January 1918.

Maurice William James Boxall, attached 28th Punjabis.

Lindsay Llewellyn Chamberlain, attached 27th Punjabis.

9th March 1918.

Howard Alan Pattinson, M.C., attached 2nd Battalion, 9th Delhi Infantry.

13th March 1918.

William Robert Carr, attached 16th Cavalry.

No. 540.—The following promotion is made, subject to His Majesty's approval, with effect from the date specified, but not to carry pay and allowances prior to the 1st September 1916 :—

Captain to be Major.

1st September 1915.

Arthur Hammond Ommanney, attached 88th Carnatic Infantry.

No. 541.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

Lieutenant (acting Captain) C. H. H. Eales, M.C., attached, relinquishes his acting rank on ceasing to command a squadron. Dated 24th January 1918.

Depôt, 7th Duke of Connaught's Own Rajputs.

Captain R. J. N. Norris to be acting Major while commanding a Depôt. Dated 26th November 1917.

2nd Battalion, 9th Delhi Infantry.

Major N. C. Taylor, D.S.O., 92nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 26th January 1918.

Lieutenant W. R. Lambert, 97th Infantry, attached, to be acting Captain while commanding a company. Dated 26th January 1918.

13th Rajputs (The Shekhawati Regiment).

Lieutenant (acting Captain) H. V. Adams, attached, relinquishes his acting rank on ceasing to command a company. Dated 15th January 1918.

Lieutenant P. R. H. Skrine, attached, to be acting Captain while commanding a company. Dated 30th January 1918.

14th King George's Own Ferozepore Sikhs.

Captain G. Channer to be acting Major while second-in-command of a battalion. Dated 18th January 1918.

Lieutenant G. F. Bunbury to be acting Captain while commanding a company. Dated 31st January 1918.

24th Punjabis.

Lieutenant (acting Captain) W. R. Hay, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 7th December 1917.

Lieutenant A. P. Algar, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 29th January 1918.

Lieutenant C. H. K. Phillips, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 23rd December 1917.

26th Punjabis.

Lieutenant J. M. Hunt, 87th Punjabis, attached, to be acting Captain while commanding a company. Dated 27th December 1917 to 22nd January 1918, inclusive.

27th Punjabis.

Lieutenant J. W. Rowland, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 27th January 1918.

31st Punjabis.

Captain P. Gaisford to be acting Major while second-in-command of a battalion. Dated 26th January 1918.

Lieutenant P. G. Westmacott, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 26th January 1918.

37th Dogras.

Lieutenant (acting Captain) A. M. A. Collins, 38th Dogras, attached, relinquishes his acting rank on ceasing to command a company. Dated 21st January 1918.

Lieutenant A. Galvin, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 24th January 1918.

2nd Battalion, 39th Garhwal Rifles.

Lieutenant (acting Captain) F. Powell, M.C., relinquishes his acting rank on ceasing to command a company. Dated 18th January 1918.

Lieutenant R. B. E. Upton, 1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment), attached, to be acting Captain while commanding a company. Dated 2nd February 1918.

44th Merwara Infantry.

Lieutenant M. P. Thomas, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 30th January 1918.

48th Pioneers.

Captain H. G. Maturin, 61st King George's Own Pioneers, attached, to be acting Major while second-in-command of a battalion. Dated 5th February 1918.

Lieutenant R. M. Jonas, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 5th February 1918.

49th Bengalis.

Lieutenant (acting Captain) B. J. Amies, 21st Punjabis, attached, relinquishes his acting rank on ceasing to command a company. Dated 16th January 1918.

Army Department Notification No. 124, dated the 18th January 1918, so far as it concerns Major A. L. Barrett, 126th Baluchistan Infantry, is cancelled.

Major A. L. Barrett, 126th Baluchistan Infantry, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 5th December 1917 to 21st February 1918, inclusive.

62nd Punjabis.

Captain (acting Major) R. Young relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 18th January 1918.

79th Carnatic Infantry.

Major J. L. Murphy to be acting Lieutenant-Colonel while commanding a battalion. Dated 27th January 1918.

Captain T. R. Dawe to be acting Major while second-in-command of a battalion. Dated 27th January 1918.

Second Lieutenant F. Cowie, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 27th January 1918.

82nd Punjabis.

Lieutenant D. M. A. Herbert to be acting Captain while commanding a company. Dated 14th January 1918.

Lieutenant C. W. Toovey, attached, to be acting Captain while commanding a company. Dated 24th January 1918.

90th Punjabis.

Lieutenant E. H. Brockes, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 22nd January 1918.

93rd Burma Infantry.

Lieutenant S. S. Hodson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 26th January 1918.

96th Berar Infantry.

Lieutenant T. D. Nugent, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 28th January 1918.

97th Deccan Infantry.

Lieutenant J. C. Johnson, attached, to be acting Captain while commanding a company. Dated 23rd January 1918.

99th Deccan Infantry.

Major (acting Lieutenant-Colonel) C. de J. Luxmoore relinquishes his acting rank on ceasing to command a battalion. Dated 25th December 1917.

Captain (acting Major) O. Masters relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 3rd January 1918.

Major C. de J. Luxmoore to be acting Lieutenant-Colonel while commanding a battalion. Dated 9th January 1918.

Captain W. H. Happell to be acting Major while second-in-command of a battalion. Dated 18th January 1918.

Lieutenant H. V. Bragg, 10th Jats, attached, to be acting Captain while commanding a company. Dated 18th January 1918.

102nd King Edward's Own Grenadiers.

Lieutenant J. A. Rogerson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 25th January 1918.

104th Wellesley's Rifles.

Lieutenant W. F. Q. Shuldham, attached, to be acting Captain while commanding a company. Dated 2nd January 1918.

105th Mahratta Light Infantry.

Lieutenant H. B. Graveston, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 25th January 1918.

108th Infantry.

Captain O. Mather, 109th Infantry, attached, to be acting Major while second-in-command of a battalion. Dated 22nd January 1918.

Lieutenant W. E. Jackson, attached, to be acting Captain while commanding a company. Dated 22nd January 1918.

112th Infantry.

Lieutenant (acting Captain) E. G. Savage relinquishes his acting rank on ceasing to command a company. Dated 16th January 1918.

Lieutenant (acting Captain) C. D. McClumpha, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 31st January 1918.

113th Infantry.

Lieutenant H. Vaughan-Jones, attached, to be acting Captain while commanding a company. Dated 2nd January 1918.

2nd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Lieutenant R. G. Mountain, 127th Queen Mary's Own Baluch Light Infantry, attached to be acting Captain while commanding a company. Dated 25th January 1918.

128th Pioneers.

The undermentioned relinquish their acting rank on ceasing to command a company:—

Lieutenant (acting Captain) E. N. Goddard, 107th Pioneers, attached. Dated 31st January 1918.

Lieutenant (acting Captain) E. W. Tyson, 106th Hazara Pioneers, attached. Dated 1st February 1918.

1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Lieutenant D. D. Gracey, M.C., to be acting Captain while commanding a company. Dated 31st January 1918.

1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Captain A. D. Smith, M. C., to be acting Major while second-in-command of a battalion. Dated 22nd January 1918.

Lieutenant C. G. Toogood, D.S.O., to be acting Captain while commanding a company. Dated 22nd January 1918.

2nd Battalion, 4th Gurkha Rifles.

Major H. St. G. S. Scott, D.S.O., to be acting Lieutenant-Colonel while commanding a battalion. Dated 23rd January 1918.

Captain A. M. Arnott to be acting Major while second-in-command of a battalion. Dated 23rd January 1918.

The undermentioned to be acting Captains while commanding companies :—

Lieutenant G. M. Goodall, attached. Dated 23rd January 1918.

Lieutenant C. T. Tirebuck, attached. Dated 23rd January 1918.

1st Battalion, 5th Gurkha Rifles (Frontier Force).

In Army Department Notification No. 376, dated the 22nd February 1918, against the names of Major F. L. S. Brett, 7th Gurkha Rifles, attached, Captain K. C. S. Erskine, M.C., and Lieutenant W. R. Ransford, Indian Army Reserve of Officers, attached, *for* "4th January 1918" *read* "2nd January 1918".

Major (acting Lieutenant-Colonel) F. L. S. Brett, 7th Gurkha Rifles, attached, relinquishes his acting rank on ceasing to command a battalion. Dated 27th January 1918.

Captain (acting Major) K. C. S. Erskine, M.C., relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 27th January 1918.

Lieutenant (acting Captain) W. R. Ransford, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 27th January 1918.

2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Major C. E. Bateman-Champain to be acting Lieutenant-Colonel while commanding a battalion. Dated 27th January 1918.

2nd Battalion, 6th Gurkha Rifles.

Lieutenant L. F. Mercer to be acting Captain while commanding a company. Dated 7th January 1918.

2nd Battalion, 7th Gurkha Rifles.

Lieutenant A. J. B. Chester, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 30th January 1918.

Attached Supply and Transport Corps.

The undermentioned to be acting Captains while commanding Supply and Transport Companies :—

Lieutenant W. W. Sherlock, Indian Army Reserve of Officers, attached. Dated 15th November 1916.

Lieutenant C. E. Simmons, Indian Army Reserve of Officers, attached. Dated 1st August 1917 to 12th December 1917 inclusive.

Lieutenant A. W. Mercer, Indian Army Reserve of Officers, attached. Dated 29th June 1917 to 25th September 1917 inclusive.

Lieutenant A. P. J. West, Indian Army Reserve of Officers, attached. Dated 7th December 1917.

Lieutenant T. R. Ross, Indian Army Reserve of Officers, attached. Dated 18th April 1917 to 2nd July 1917 inclusive.

Lieutenant B. N. Thompson, Indian Army Reserve of Officers, attached. Dated 18th July 1917 to 8th October 1917 inclusive.

Lieutenant G. C. G. Smyth, Indian Army Reserve of Officers, attached. Dated 15th November 1916.

Lieutenant E. M. Ashton, Indian Army Reserve of Officers, attached. Dated 15th November 1916 to 30th May 1917 inclusive.

Lieutenant S. A. Ralph, Indian Army Reserve of Officers, attached. Dated 15th June 1917.

Lieutenant J. H. Cumberledge, Indian Army Reserve of Officers, attached. Dated 20th May 1917.

Lieutenant R. S. Thomson, Indian Army Reserve of Officers, attached. Dated 16th April 1917.

Lieutenant W. S. Duke, Indian Army Reserve of Officers, attached. Dated 8th September 1917 to 18th November 1917.

Lieutenant J. E. Viney, Indian Army Reserve of Officers, attached. Dated 20th October 1917 to 28th October 1917.

Lieutenant A. Allan, Indian Army Reserve of Officers, attached. Dated 13th November 1917.

Lieutenant W. E. W. Crealock, Indian Army Reserve of Officers, attached. Dated 30th January 1917.

Lieutenant D. R. MacGregor, Indian Army Reserve of Officers, attached. Dated 1st February 1917.

The undermentioned officer relinquishes his acting rank on ceasing to command a Supply and Transport Company :—

Lieutenant (acting Captain) G. S. Cameron, Indian Army Reserve of Officers, attached. Dated 1st April 1917.

Major E. H. Lancaster to be acting Lieutenant-Colonel while commanding a Base Transport Depôt. Dated 30th January 1918.

Lieutenant I. Hurst, Indian Army Reserve of Officers, attached, to be acting Captain while second-in-command of a Base Transport Depôt. Dated 30th January 1918.

Captain R. E. A. Bridge, D.S.O., to be acting Major while commanding an Advanced Transport Depôt. Dated 30th January 1918.

No. 542.—In Army Department Notification No. 233, dated the 1st February 1918, so far as it relates to the acting promotion of Major W. P. M. Sargent, attached 2nd Battalion, 11th Rajputs, *for* "Dated 28th January 1918" *read* "Dated 20th January 1918".

ARMY RESERVES.

No. 543.—The following promotions are made, subject to His Majesty's approval :—

Second Lieutenants to be Lieutenants.

Cavalry Branch.

23rd December 1916.

Gerald Philip Danby.

6th February 1918.

Edward Arthur Robert Innes.

7th February 1918.

Cuthbert King.
Ernest John Newman.

13th February 1918.

Eusebe Edward Humphries.

26th February 1918.

Thomas Henry Keston.

27th February 1918.

Ralph Stanley Durant.

Infantry Branch.

4th November 1915.

Nöel Howard Finglas.

22nd September 1916.

Elias Henry Jones.

23rd September 1916.

Frank Forbes Mackay.

25th July 1917.

William Robinson Taylor, but to rank from 1st October 1916.

18th January 1917.

James Emlyn Hughes, but to rank from 14th December 1916.

1st February 1918.

Sydney Poynty Bush.
William Thomas Harvey White.
Charles Anthony Swainson.
Arnold O'Hanlon Morrison.
William Jonothon Good.
Neville George Edmund Hussey.
Samuel James Smethurst.
Frank Langford Rae.
Hedley William Blake.
Gwilon Thurnell Ingledew Leonard.
John Atkinson Oglethorpe.
Kenneth Hodgson Harrison.
Alan Wilson Atkinson.
Angus Ashburton John Dunning.
Lewis Colin Hampton.
John Foulstone Daley.
Frederick Wilfred Kearsey.
Laurence Melville Elloy.
Percy Edwin Keyte.
Alexander Crombi Lawton.
William James Greener.
George Ayrton Nissen.
John Philip Groom.
Frederick Percy Tarran.
Thomas Edwards.
Frank Metcalf.
George Frederick Hughes.
Harry Wilfred Dick Colebrooke Taylor.
Raymond Milton Vickery.

2nd February 1918.

Ronalwyn Charles Rossiter Cumming.
Harold Edgar John Crawshaw.
Archibald Douglas George Staunton Batty.

3rd February 1918.

Edwin John Lewis Morgan.
James King.
Charles Edward Phillips.
Herbert Ruthven London.

5th February 1918.

Robert William Aston.
Raymond Robert Wentworth-Hyde.
Thomas Fulton.
Harold Foster Bensly.
Alfred Humphries.

6th February 1918.

Walter Isaac Shepherd.
Bertram Maurice Inglefield-Dall.

10th February 1918.

John Steel Manduell.
Arthur John Thorpe.

15th February 1918.

Arthur Eldon.
Arthur Henry Greening.
Hugh Basil Holme.

18th February 1918.

Samuel Herbert Oxenham.

20th February 1918.

Frederick George Gibb.

21st February 1918.

Charles Alexander Evatt.
Charles Edward Hugh Hindley.
George Reginald Holland.
George Keir.
Horace Alfred Pearman.
Charles John Wykhani Hopkins.
Maynard Mansfield Knight.

No. 544.—The following promotion is made, subject to His Majesty's approval :—

Lieutenant to be Captain.

Cuthbert Mervyn Smith. Dated 15th June 1916, and to have seniority in that rank from the 1st September 1915, but without pay and allowances prior to the 1st September 1916.

(*Army Department Notification No. 261, dated the 23rd February 1917, is cancelled.*)

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 545.—Sub-Conductor Thomas Cuerden, Supervisor, 1st grade, Public Works Department, Bengal, to be Conductor, and

Staff Serjeant Albert Dewberry, Permanent-Way Inspector, North Western Railway, to be Sub-Conductor;

vice Conductor and supernumerary Assistant Commissary and Honorary Lieutenant William Henry Griffith, Military Works Services, deceased; with effect from the 15th December 1917.

No. 546.—Assistant Commissary and Honorary Lieutenant Cecil Collins, Assistant Engineer, Military Works Services, to be Commissary and to have the honorary rank of Major, subject to His Majesty's approval,

Conductor William Hamilton, Sub-Engineer, 1st grade, Military Works Services, to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval,

Sub-Conductor George Arthur Allaway, Sub-Engineer, 3rd grade, Military Works Services, to be Conductor, and

Staff Serjeant Arthur William Lettington, Supervisor, 2nd grade, Military Works Services, to be Sub-Conductor;

vice Commissary and Honorary Major Lennie Lee, Military Works Services, transferred to the pension establishment; with effect from the 22nd December 1917.

No. 547.—Assistant Commissary and Honorary Lieutenant Thomas Curley, Assistant Engineer, Public Works Department, Burma, to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval,

Conductor William Henry Tivey, Sub-Engineer, 1st grade, Public Works Department, United Provinces, to be Assistant Commissary and to have the honorary rank of Lieutenant subject to His Majesty's approval, and to continue to be borne supernumerary to establishment,

Conductor Henry Hewitt Stuart, Sub-Engineer, 1st grade, Military Works Services, to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval,

Sub-Conductor Richard Rees, Supervisor, 1st grade, Military Works Services, to be Conductor, and

Staff Serjeant Percy Darling Leonard, Supervisor, 2nd grade, Military Works Services, to be Sub-Conductor;

vice Deputy Commissary and Honorary Captain George Frederick John Caldecourt, Public Works Department, Burma, transferred to the pension establishment; with effect from the 3rd January 1918.

No. 548.—Mr. W. J. Goodman, Sub-Engineer, 1st grade, is promoted to the rank of Honorary Assistant Engineer, 2nd grade; with effect from the 1st March 1918.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 549.—The following direct appointments are made:—

1st Battalion, 41st Dogras.

Mian Shamsher Singh to be Jemadar, on probation, with effect from the 13th July 1917; to complete the establishment.

92nd Punjabis.

Ghulam Ghaus Khan to be Jemadar, on probation, with effect from the 1st September 1917; to complete the establishment.

No. 550.—The following promotions are made:—

Governor's Body-Guard, Madras.

Jemadar Abdullah Sharif to be Risaldar and Dafadar Narayan Singh to be Jemadar, with effect from the 15th February 1918; *vice* Saiyid Fathuddin transferred to the pension establishment.

7th Hariana Lancers.

Ressaidar Thakur Singh to be Risaldar and Jemadar Bishan Singh to be Ressaidar, with effect from the 1st February 1918, Kot-Dafadars Sri Chand and Mansa Ram to be Jemadars, with effect from the 27th September 1917, Dafadars Sant Singh and Kehar Singh, Kot-Dafadar Hem Singh and Dafadar Bhajan Singh to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Dafadar Abdul Majid to be Jemadar, with effect from the 16th July 1917; to complete the establishment.

30th Lancers (Gordon's Horse).

Kot-Dafadar Bodh Raj to be Jemadar, with effect from the 24th December 1917; to complete the establishment.

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

Jemadar Bhagwan Singh to be Ressaidar and Dafadar Arjan Singh and Kot-Dafadar Shah Pasand to be Jemadars, with effect from the 23rd September 1917; to complete the establishment.

2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Havildar Tilok Singh to be Jemadar, with effect from the 1st November 1917; to complete the establishment.

336th Brigade, Ammunition Column, Royal Field Artillery.

Havildar-Major Abdul Qadir Khan (4th Brigade, Ammunition Column, Royal Field Artillery) to be Jemadar, with effect from the 13th November 1917; to complete the establishment.

337th Brigade, Ammunition Column, Royal Field Artillery.

Havildar-Major Baloch Khan (4th Brigade, Ammunition Column, Royal Field Artillery) to be Jemadar, with effect from the 13th November 1917; to complete the establishment.

1st King George's Own Sappers and Miners.

Havildar Bhulan Khan, I.O.M., to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

2nd Queen Victoria's Own Sappers and Miners.

Colour Havildar Sundaram and Havildar Mariyan to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

8th Porter Corps.

Bugle-Major Karim Khan (56th Punjabi Rifles, Frontier Force) to be Jemadar, with effect from the 15th December 1917; to complete the establishment.

10th Porter Corps.

Havildar Labh Singh (47th Sikhs) to be Jemadar, with effect from the 12th October 1917; to complete the establishment.

136th Machine Gun Company.

Havildar Gulab Chand (No. 1 Mountain Battery, Royal Garrison Artillery) to be Jemadar, with effect from the 10th October 1917; to complete the establishment.

2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry.

Havildar Arjan Singh to be Jemadar, with effect from the 1st February 1918; to complete the establishment.

2nd Battalion, 12th Pioneers (The Kelat-i-Ghilzie Regiment).

Colour-Havildars Thakur Singh and Ram Sarup to be Jemadars, with effect from the 6th June 1917; to complete the establishment.

1st Battalion, 19th Punjabis.

Havildar-Major Zarullah Khan to be Jemadar, with effect from the 9th February 1918; to complete the establishment.

1st Battalion, 21st Punjabis.

Havildars Sohbat and Nizam Din to be Jemadars, with effect from the 1st February 1918 and Havildar Sapuran Singh to be Jemadar, with effect from the 10th February 1918; to complete the establishment.

24th Punjabis.

Jemadar Lal Mir to be Subadar, with effect from the 15th July 1915, Jemadars Narain Singh I and Ilam Din (123rd Outram's Rifles) to be Subadars, with effect from the 23rd November 1915, Jemadar Prithi Chand to be Subadar, with effect from the 2nd December 1915, Havildars Sawan Singh and Mula Singh and Colour-Havildar Sher Baz to be Jemadars, with effect from the 23rd November 1915 and Havildar-Major Nathu to be Jemadar, with effect from the 2nd December 1915; to complete the establishment.

28th Punjabis.

Havildar Azmat Khan to be Jemadar, with effect from the 22nd August 1917 and Havildar Kanshi Ram to be Jemadar, with effect from the 14th December 1917; to complete the establishment.

1st Battalion, 30th Punjabis.

Havildar Shahab-ud-din to be Jemadar, with effect from the 2nd January 1918; to complete the establishment.

2nd Battalion, 34th Sikh Pioneers.

Havildar Partab Singh to be Jemadar, with effect from the 1st December 1917, Havildars Jagat Singh and Mundar Singh, Quartermaster-Havildar Isar Singh and Havildar Waryam Singh to be Jemadars, with effect from the 1st January 1918; to complete the establishment.

40th Pathans.

Havildar Mukhtiara to be Jemadar, with effect from the 19th November 1917; to complete the establishment.

46th Punjabis.

Havildar Fateh Ali to be Jemadar, with effect from the 8th February 1918; to complete the establishment.

52nd Sikhs (Frontier Force).

Jemadar Khalas Khan to be Subadar, with effect from the 1st October 1917; *vice* Mirza transferred to the pension establishment.

Jemadar Natha Singh to be Subadar and Havildar Waryam Singh to be Jemadar, with effect from the 10th December 1917; *vice* Jhanda Singh transferred to the pension establishment.

Jemadar Jodhbir to be Subadar, with effect from the 11th December 1917, Havildar-Major Muhammad Shah and Havildar Sardar Khan to be Jemadars, with effect from the 19th October 1917; to complete the establishment.

55th Coke's Rifles (Frontier Force).

Quartermaster-Havildar Mota Singh to be Jemadar, with effect from the 22nd November 1917; to complete the establishment.

56th Punjabi Rifles (Frontier Force).

Jemadar Lachhman Singh to be Subadar, with effect from the 1st December 1917; to complete the establishment.

64th Pioneers.

Havildar Puniakoti Mudali to be Jemadar, with effect from the 1st January 1918, Havildars Muhammad Husain and Babu to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

69th Punjabis.

Jemadar Sunkha Singh to be Subadar, with effect from the 31st January 1918, Havildar Muhammad Wali to be Jemadar, with effect from the 3rd December 1917 and Havildar Suba Ram to be Jemadar, with effect from the 31st January 1918; to complete the establishment.

81st Pioneers.

Havildar Appavu to be Jemadar, with effect from the 18th December 1917; to complete the establishment.

86th Carnatic Infantry.

Jemadar Sayyid Ahmad to be Subadar and Havildars Venkatachalam and Govindarajulu to be Jemadars, with effect from the 18th September 1917; to complete the establishment.

108th Infantry.

Havildar Narayan Rao Sinde to be Jemadar, with effect from the 1st February 1918; to complete the establishment.

2nd Battalion, 129th Duke of Connaught's Own Baluchis.

Jemadars Nur Khan, Lal Khan and Ghaus Muhammad to be Subadars and Havildar Sultan Ali to be Jemadar, with effect from the 1st February 1918; to complete the establishment.

4th Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Jemadar Sarabjit Gurung to be Subadar and Colour-Havildar Harkraj Gurung and Havildar-Major Manbahadur Gurung to be Jemadars, with effect from the 22nd December 1917; to complete the establishment.

3rd Battalion, 5th Gurkha Rifles (Frontier Force).

Colour-Havildar Dalbahadur Thapa to be Jemadar, with effect from the 3rd December 1917 and Havildar Narbir Gurung to be Jemadar with effect from the 28th December 1917; to complete the establishment.

59th Draught Pony Corps.

Colour-Havildar Ahmad Khan (64th Pioneers) to be Jemadar, with effect from the 20th February 1918; to complete the establishment.

36th Jacob's Horse.

No. 551.—The date of the promotion of Ressaidar Sant Singh [23rd Cavalry (Frontier Force)] published in Army Department Notification No. 96, dated the 28th January 1916, has effect from the 10th April 1915, and not as stated in that notification.

30th Punjabis.

No. 552.—The date of the promotion of Subadar Jamit Singh, published in Army Department Notification No. 195, dated the 25th January 1918, is antedated without pay and allowances to the 15th October 1917.

No. 553.—In Army Department Notification No. 195, dated the 25th January 1918, *for* "Ralla Singh" *read* "Balla Singh."

DISMISSALS, REMOVALS, AND DISCHARGES.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 554.—No. 457 3rd Class Sub-Assistant Surgeon Gangadhar Krishna Kashikar is dismissed from the service by sentence of a District Court-Martial, with effect from the 10th December 1917.

REWARDS.

No. 555.—With the approval of the Right Hon'ble the Secretary of State for India, the Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of Sub-Conductor John Lionel Flowerdew, India Miscellaneous List, to the rank of Conductor, in recognition of the exceptional services rendered by him in the Military Farms Department.

The promotion will have effect from the 18th February 1918.

No. 556.—The Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the undermentioned Indian warrant officer and ward servant for services in the field :—

Indian Subordinate Medical Department (Bengal).

First class Sub-Assistant Surgeon Muhammad Raza Khan to be second class Senior Sub-Assistant Surgeon, ranking as Jemadar, with effect from the 15th March 1918.

Army Hospital Corps.

No. 2203 2nd grade Ward Servant Jummon to be 1st grade Ward Servant, with effect from the 15th March 1918.

ORDER OF BRITISH INDIA.

No. 557.—The Governor-General in Council is pleased to sanction the following admission to the Order of British India for distinguished service in the field, with effect from the date of this notification :—

To the 2nd Class with the title of "Bahadur."

Risaldar Munir Khan, *Khan Sahib*, Camel Corps.

The above appointment will be supernumerary to the authorised establishment.

INDIAN ORDER OF MERIT.

No. 558.—The Governor-General in Council is pleased to sanction the admission of the undermentioned to the Military Division of the Indian Order of Merit :—

For admission to the 2nd Class of the Order.

Subadar Hukum Dad, Sikhs. No. 2268 Havildar Feroz Khan (killed), Sikhs. No. 2437 Havildar Ali Bahadur, Sikhs.	For conspicuous gallantry in the defence of a picquet Between 200 and 300 of the enemy made three determined efforts at night to rush the picquet, and were only stopped within five yards of its position, which was maintained successfully until dawn. The picquet lost one third of its strength.

The widow, if any, of Havildar Feroz Khan is admitted to the pension of the Order with effect from the date of his death.

INDIAN DISTINGUISHED SERVICE MEDAL.

No. 559. —The Governor-General in Council is pleased to sanction the award of the Indian Distinguished Service Medal to the undermentioned for gallantry in the field :—

No. 3320 Naik Sultan Bakhsh, Sikhs.

No. 3018 Lance-Naik Pinnu Khan, Sikhs.

No. 2463 Lance-Naik Mir Zaman, Sikhs.

No. 1385 Sepoy Walayat Khan, Sikhs.

No. 2116 Lance-Naik Muhammad Khan, Sikhs.

No. 2876 Lance-Naik Allah Bakhsh, Sikhs.

CANTONMENTS—REGULATIONS.

No. 560.—The following draft of a notification which it is proposed to issue in exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910), is published as required by section 25, sub-section (1) of the said Act, for the information of persons likely to be affected thereby, and notice is given that the draft will be taken into consideration by the Governor-General in Council on or after the 16th April 1918.

Any objection or suggestion that may be received from any person with respect to the draft before the date fixed aforesaid, will be considered by the Governor-General in Cuncil.

DRAFT NOTIFICATION.

In exercise of the powers conferred by section 24, clauses (1), (2) and (31) of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to direct that for rule 8 of the rules regulating the grant and occupation of land belonging to Government in the cantonment of Aden, published with the notification of the Government of India in the Army Department, No. 268, dated 13th March 1914, the following rule shall be substituted, namely :—

"8. Quit rents levied on land leased, and all sums realized by way of purchase money or rent, under these rules, shall be credited to the general account of the Cantonment Fund."

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Assam Valley Light Horse.

No. 561.—The Hon'ble Second Lieutenant Arthur Bertram Hawkins resigns his commission. Dated the 31st March 1917.

Second Lieutenant William Ross Rumfry Alexander resigns his commission. Dated the 31st March 1917.

Southern Provinces Mounted Rifles.

No. 562.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Corps.

Llewellyn Edison Buckley. Dated 1st April 1917.

To be Majors.

William Watkin Phillips.
Arthur Bushe Jackson.
Edward Fairless Barber. } Dated 1st April 1917.

To be Captains.

John Elliott Carless.
William Joseph Ugo Turnbull.
Colin Warner Lacey. } Dated 1st April 1917.

To be Lieutenants.

Arthur Wood John.
Leonard Ashmall Lampard. } Dated 1st April 1917.

Robert Daniel Richmond. Dated 7th February 1918.

To be Second Lieutenants.

Alfred Alyson Fennell Minchin.
Frederic Hodding.
Stratford Hamilton Powell.
Arthur John Leech.
} Dated 1st April 1917.

Alfred Vipan.
Frank Robinson Ward.
} Dated 7th February 1918.

To be Major (Supernumerary List).

Archibald Young Gipps Campbell, C.I.E. Dated 1st April 1917.

To be Captain (Supernumerary List).

Herbert Neil Colquhoun Campbell. Dated 1st April 1917.

5th Calcutta Rifles.

No. 563.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval—

To be Lieutenant-Colonel and to command the Battalion.

Walter Thomas Grice, C.I.E., V.D., A.D.C. Dated 1st April 1917.

To be Majors.

James Donald.
Arthur William Slater.
} Dated 1st April 1917.

To be Captains.

William Archibald Radice.
Bernard Alfred White.
Douglas Knox-Ord.
Alan Hubert Lloyd
Walter Francis Papworth.
Evan Ebenezer Biss.
Francis Joseph Robins.
} Dated 1st April 1917.

To be Lieutenants.

Charles Edward Lomax.
Thomas Bainbridge Gibson.
Kenneth Brand Harper.
George Hunter Frankling Eatwell.
Geoffrey Rothe Clarke.
} Dated 1st April 1917.

To be Second Lieutenants.

William Edgar Andrews.
William Edward Roberts.
Henry John Eastwood Abbott.
} Dated 1st April 1917.

Percy Herbert Chesterton.
Frederick Edmund Murrell.
Francis Granville Clarke.
Robert Middleton Watson-Smyth.
Nicholas Aristides Damiano.
} Dated 2nd March 1918.

34th Upper Burma Battalion.

No. 564.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Majors.

Otway Fortescue Luke Wheeler Cuffe, V.D. Dated 1st April 1917.
Frederick Reginald Lee, V.D. Dated 1st April 1917.

To be Captains.

Douglas Hume Allan, V.D.	Dated 1st April 1917.
Arthur Lewis Bacon, V.D.	
Benjamin Herbert Heald.	
Alexander Richard Godber, V.D.	
Bernard Bodley Scott.	
Charles Robert Plant Cooper.	
Gilbert Whitaker.	
John Milne Thorburn.	

To be Lieutenants.

Harry Tonkinson.	Dated 1st April 1917.
Edward James Farmer.	
Reginald Percy Farr.	
Alexander Rodger.	
William John Smyth.	
William Temple Liddell.	
Joseph Watson.	
Thomas Baird Wood.	

To be Second Lieutenants.

James Arthur Nichols.	Dated 1st April 1917.
John William Basil Thornes Roberts.	
Cecil William Clayfield Layard.	
Alfred Humphrey Burbidge.	
Richard Stanley Baker.	
Harold Francis Playne.	
Septimus Herbert Hampton.	
James Douglas Stuart.	
George Douglas Forrester.	
John Edward Middleton.	

South Indian Railway Volunteer Rifles.

No. 565.—Major Francis Adolphus Pawley, V.D., resigns his commission and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

(Army Department Notification No. 2116, dated the 7th December 1917, is cancelled.

A. H. BINGLEY, *Major General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 15th March 1918.

Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given :—

First.—That information has been received by me of the death of the officer named and described in the subjoined table.

Secondly.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

Thirdly.—That all claims by creditors against the property of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
					Rs. A. P.	
Honorary Captain A. Stevens.	1st Battalion, Highland Light Infantry.	Bombay .	10th April 1917.	Not known	1,22) 11 4	Administrator-General, Madras.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 15th March 1918.

APPOINTMENTS.

No. 14.—Mr. A. A. Whelan, Assistant Secretary to the Government of India, Army Department, is appointed to the Staff of the Director, Royal Indian Marine, with the designation of Assistant Director, Royal Indian Marine (Administration), with effect from the 24th February 1918.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 13th March 1918.

No. 312-E.—The following permanent promotions in the Superior Revenue Establishment of State Railways, Traffic Department, are ordered :—

Name.	From	To	With effect from
Phillips, A. A. . .	Class III, grade 2 and Class II, officiating.	Class III, grade 1 and Class II, grade 5, temporary.	12th December 1917.
Naidu, S. L. R. .	Class III, grade 3 . .	Class III, grade 2 . .	22nd December 1917.
Lilley, A. R. G. .	Class II, grade 5 . .	Class II, grade 4 . .	2nd March 1918.

The 14th March 1918.

No. 319-E.—Mr. A. T. Stowell, Assistant Secretary, Railway Board, is appointed Deputy Controller of Traffic, with effect from the 23rd January 1918 and until further orders.

No. 319-2-E.—With reference to Railway Board's Notification No. 319-E., dated the 14th March 1918, Mr. N. C. Haldar, Officiating Deputy Traffic Manager, Eastern Bengal Railway, is appointed to officiate as Assistant Secretary, Railway Board, with effect from the 4th March 1918 and until further orders.

No. 323-P.-16.—The Senior Government Inspector of Railways, Circle No. 7, having inspected the Bangalore-Yaswantpur section of the Bangalore-Chikballapur Light Railway, authorised its opening for passenger traffic with effect from the 7th January 1918.

The Railway Board, after considering his report, have confirmed his action.

No. 353-E.—With reference to Railway Board's Notification No. 319-2-E., dated the 14th March 1918, Mr. C. J. Chatterton, District Traffic Superintendent, Eastern Bengal Railway, in class II, grade 2, of the Superior Revenue Establishment of State Railways, is appointed, as a temporary measure, to officiate as Deputy Traffic Manager in class I of that establishment, with effect from the 27th February 1918, and until further orders.

No. 373-E.—The services of Mr. S. H. Maule Cole, Storekeeper, North Western Railway, are placed at the disposal of the Indian Munitions Board, with effect from the 15th March 1918.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 9th March 1918.

No. E.-277.—*Corrigendum.* In Notification No. E.-277, dated the 8th November 1917, regarding the appointment of Sir G. C. Buchanan as a Member of the Indian Munitions Board, for "8th November 1917" *read* "9th November 1917".

No. E.-412.—Lieutenant-Colonel C. C. Palmer, R.A., has been appointed Military Assistant (Ordnance Factories) with effect from the 1st January 1918.

The 9—12th March 1918.

No. E.-294.—Lieutenant W. C. Langer, I. A. R. O, has been appointed as Assistant Controller (Indian Indents) with effect from the 22nd February 1918.

The 12th March 1918.

No. E.-110.—Dr. A. McWilliam, Metallurgical Inspector, Sakchi, has been granted privilege leave for 2 months and 21 days combined with furlough for 6 months with effect from the 11th February 1918.

No. E.-110 (a).—Mr. C. A. Irwin, Assistant Metallurgical Inspector, has been temporarily appointed to hold charge of the current duties of the office of the Metallurgical Inspector, with effect from the 11th February 1918 and until further orders.

No. E.-368.—Mr. P. Grantham has been appointed Superintendent, Government Tent Factory, Fatehgarh, with effect from the 16th January 1918.

No. E.-458.—Lieutenant T. A. Kay, I. A. R O., 57th Wilde's Rifles, has been appointed Assistant Controller (Jute Manufactures), Calcutta, with effect from the 10th February 1918.

The 14th March 1918.

No. E-307.—Mr. J. H. Dugdale has been appointed Assistant Controller (Electrical and Mechanical), Calcutta, with effect from the 4th March 1918.

The 16th March 1918.

No. G.-783.—In exercise of the powers conferred by rule 11-G. of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor General in Council is pleased to direct that with effect from 25th March 1918 no steel plates exceeding one-eighth of an inch in thickness and no steel sections shall be used by any person or industrial concern in the repair of rivercraft or sea-going vessels of any description otherwise than in accordance with the terms of a permit granted by the Controller (Shipbuilding), Indian Munitions Board.

T. RYAN,
Secretary, Indian Munitions Board.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 12th March, 1918, and is hereby promulgated for general information :—

ACT No. VI OF 1918.

An Act to amend the Indian Paper Currency (Amendment) Act, 1917.

WHEREAS it is expedient to amend the Indian Paper Currency (Amendment) Act, 1917; It is hereby enacted as follows :— XIX of 1917.

Short title.

1. This Act may be called the Indian Paper Currency (Amendment) Act, 1918.

Amendment of section 2, Act XIX of 1917.

2. In section 2 of the Indian Paper Currency (Amendment) Act, 1917, for the words "four hundred and twenty millions" the words "six hundred and sixty millions" shall be substituted. XIX of 1917.

A. P. MUDDIMAN,
Secretary to the Government of India.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 13th March 1918 :—

No. 7 OF 1918.

A Bill to control the withdrawal of capital from the money-market by Companies.

WHEREAS it is expedient owing to the present war to take power to control the withdrawal of capital from the money-market by Companies; It is hereby enacted as follows :—

Short title and duration.

1. (*1*) This Act may be called the Indian Companies Restriction Act, 1918.

(*2*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions.

2. All words and expressions used in this Act and defined in the Indian Companies Act, 1913, shall be deemed to have the meanings respectively attributed to them by that Act.

Prohibition of the registration of, or increase of share capital by, companies except under license.

3. (*1*) Notwithstanding anything in the Indian Companies Act, 1913, the Registrar shall not register a company, nor shall a company increase its share capital, issue debentures, or call up unpaid capital, unless the company holds a license in this behalf issued by the Governor General in Council:

Provided that nothing in this sub-section shall apply to a private company.

(*2*) A license issued under sub-section (*1*) shall be subject to such conditions as the Governor General in Council may think fit, and the holder of such license shall comply with any such conditions.

Contracts made for the purpose of increasing share capital in contravention of section 3, to be void, and calls to be unenforceable.

4. Any contract made by or on behalf of a company, with the object or the effect of increasing its share capital, or for the issue of debentures, which is in contravention of the provisions of section 3, shall be void, and any call made by a company in contravention of the said provisions shall be unenforceable.

STATEMENT OF OBJECTS AND REASONS.

It is necessary at the present time to husband the resources of the Indian money-market for purposes essential to the successful prosecution of the war, and to empower the Government of India to exercise control over fresh issues of capital in order to secure this object This Bill accordingly provides that no company other than a private company shall be registered, or shall increase its share capital, issue debentures, or call up unpaid capital, except in accordance with the terms of a license issued by the Governor General in Council, and authorises him to attach to such license such conditions as he may think fit. It is not necessary to apply a similar restriction to private companies, since these, under the definition in section 2 (*13*) of the Indian Companies Act, cannot invite the public to subscribe either for shares or debentures. It is intended that this measure shall be in force for the period of the war and for six months thereafter.

W. S. MEYER.

The 7th March 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 13th March 1918 :—

No. 8 OF 1918.

[ALL NEW MATTER IS PRINTED IN ITALICS.]

[References in antique type in the margin are to sections of Act XII of 1915.]

A Bill to consolidate and amend the law to provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions.

WHEREAS it is expedient to *consolidate and amend the law to* provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions; It is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Indian Soldiers (Litigation) Act, *1918*.

Cf. s. 1(2) of Act XII of 1915.

(*2*) It extends to the whole of British India, including British Baluchistan.

Cf. s. 2, ibid.

Definitions.

2. In this Act,—

"Court" means a Civil or Revenue Court;

[VIII] of 1911.

"Indian soldier" means any person subject to the Indian Army Act, 1911;

"prescribed" means prescribed by rules made under this Act; *and*

"proceeding" includes suit and appeal.

Cf. s. 3, of Act XII of 1915.

Circumstances in which Indian soldier shall be deemed to be serving under war conditions.

3. *An Indian soldier shall be deemed to be* serving under war conditions—

(*a*) during the continuance of the present war and for six months thereafter,

(*i*) when he is serving out of India,

(*ii*) *when he is under orders to proceed on field service,*

(*iii*) *when the unit to which he belongs is mobilised, or*

(*iv*) *when in the opinion of the prescribed authority such soldier by reason of the state of war now existing is precluded from obtaining leave of absence to enable him to attend a Court as a party to any proceeding therein, and*

(*b*) after the expiration of that period *when he is* serving in any place *and* such service has been declared by notification of the Governor General in Council in the Gazette of India to be service under war conditions.

Particulars to be furnished in plaints, applications or appeals to Court.

4. If any person presenting any plaint, application or appeal to any Court has reason to believe that any adverse party is an Indian soldier who is serving under war conditions, he shall state the fact in his plaint, application or appeal.

Power of Collector to intervene *in case of unrepresented Indian soldier.*

5. If the Collector has reason to believe that any Indian soldier, who ordinarily resides or who has property in his district *and who* is a party to any proceeding pending before any Court, *is unable to appear thereon,* the Collector may certify the facts in the prescribed manner to *the* Court.

Notice to be given in case of unrepresented Indian soldier.

6. *If the Collector has certified under section 5, or if the* Court has reason to believe, that *an Indian soldier who is a party to any proceeding pending before it is unable to*

appear thereon, and if such soldier is not represented by any person duly authorised to appear, plead or act on his behalf, such Court shall *suspend the proceeding and shall* give notice thereof in the prescribed manner to the prescribed authority.

Postponement of proceedings.

7. *If* on receipt of a notice under *section 6*, the prescribed authority *certifies* in the prescribed manner to the Court in which the proceeding is pending that *such soldier is serving under war conditions, and* that a postponement of the proceeding as against such soldier is necessary in the interests of justice, such Court shall thereupon postpone the proceeding as against such soldier for the prescribed period, or, if no period has been prescribed, for such period as it thinks fit.

Court may proceed when no certificate received within certain period.

8. If, after issue of a notice under *section 6*, the prescribed authority either certifies that *such soldier is not serving, under war conditions, or that* such postponement is not necessary or fails to certify, in the case of a soldier resident in the district in which the Court is situate, within two months or, in any other case, within three months from the date of the issue of *such* notice that such postponement is necessary, the Court may, if it thinks fit, continue the proceeding.

Power to set aside decrees and orders passed against an Indian soldier serving under war conditions.

9. (*1*) In any proceeding before a Court in which a decree or order has been passed against any Indian soldier whilst such soldier was serving under war conditions, such soldier may apply to the Court which passed the same for an order to set it aside, and, if he satisfies the Court that default after the 5th of May, 1915, has been made in complying with the provisions of section *4 or 6*, the Court shall, or in any other case if the interests of justice require such a course, the Court, subject to such conditions (if any) as it thinks fit to impose, may make an order setting aside the decree or order as against such soldier:

Provided that—

(*a*) any such application *shall be* made within three months from the date on which such soldier ceased to serve under war conditions;

(*b*) no decree or order shall be set aside on any such application unless notice thereof has been served on the opposite party; and

(*c*) when the decree or order is of such a nature that it cannot be set aside as against such soldier only, it may be set aside as against all or any of the parties against whom it has been made.

(*2*) The provisions of section 5 of the Indian Limitation Act, 1908, shall apply to applications under this section. IX of 1908.

Modification of law of limitation in the case of Indian soldier serving under war conditions.

10. In computing the period of limitation prescribed by the Indian Limitation Act, 1908, or any other law for the time being in force for any suit, appeal or application to any Court in which the plaintiff, appellant or applicant is an Indian soldier, the time during which such soldier has been serving under war conditions, since the 4th of August, 1914, shall be excluded. *Cf.* s. 11 of Act XII of 1915. IX of 1908.

Power of Court to refer question as to whether service was under war conditions or not.

11. If any Court is in doubt whether, *for the purposes of section 9 or 10*, any Indian soldier is or was at any particular time serving under war conditions, it may refer the point for the decision of the prescribed authority, and the certificate of such authority shall be conclusive evidence on the point. *Cf.* s. 9 of Act XII of 1915.

Rule-making power.

12. The Local Government, after consulting the High Court may, by notification in the local official gazette, make rules— *Cf.* s. 10, *ibid.*

(*a*) prescribing the manner and form in which any notice or certificate under this Act shall be given and the authorities to whom such notices shall be given, and by whom the powers under this Act shall be exercised;

(*b*) the period for which proceedings or any class of proceeding shall be suspended under this Act; and

(*c*) generally providing for any matters incidental to the purposes of this Act.

Power to apply the provisions of this Act to other persons in the service of the Crown.

13. The Governor General in Council may, by notification in the Gazette of India, direct that all or any of the provisions of this Act shall apply to any other class of persons in the service of His Majesty specified in such notification in the same manner as they apply to Indian soldiers, and upon such notification such provisions shall apply accordingly. *Cf.* s. 12, *ibid.*

Repeal of Act XII of 1915.

14. *The Indian Soldiers (Litigation) Act, 1915*, *is hereby repealed.* XII of 1915.

STATEMENT OF OBJECTS AND REASONS.

THE main object of the Bill is to simplify the procedure which the Indian Soldiers (Litigation) Act, 1915, prescribes for the postponement of proceedings in which Indian soldiers serving under war conditions are concerned. Under Sections 4 and 7 of the Indian Soldiers (Litigation) Act, 1915, the Court or the Collector has to decide that an Indian soldier who is a party to the proceeding is serving under war conditions before steps can be taken to postpone the proceeding. This in practice is found to be inconvenient and it is proposed to amend the Act, so as to provide that Civil and Revenue Courts shall suspend proceedings when they have reason to believe that any party is an Indian soldier who is unavoidably absent and is not represented. Notice of the suspension will be given to the prescribed authority which may certify that the Indian soldier is serving under war conditions and that a postponement is necessary in the interests of justice. In such case the Court will postpone the proceeding. The amendments necessary in Act XII of 1915, though small, are numerous, and it is therefore considered expedient to repeal and re-enact the Act. The opportunity has been taken to embody in the definition of "serving under war conditions" the conditions prescribed by notification under Section 2 (1) of the Act. This definition has stood the test of nearly three years of the war, and it appears no longer necessary to reserve power to the Governor General in Council to alter it.

W. H. VINCENT.

The 9th March, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the Indian Army Act, 1911, was presented to the Indian Legislative Council on the 13th March 1918 :—

WE, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Army Act, 1911, was referred, have considered the Bill and have now the honour to submit this our Report, with the Bill as amended by us, annexed thereto.

2. We have made only two changes of substance in the Bill as it was introduced in Council :—

(1) Colonel Caruana pointed out that, in the event of the creation of new military organizations, the exercise of the powers of officers commanding armies, army corps, divisions and brigades, would not be provided for in India though they are provided for in the case of persons serving out of India by sub-section (*1*) of section 6 of the Act as it stands. We have, therefore, re-drafted clause 3 of the Bill providing for an amendment of sub-section (*1*) of section 6, which will obviate a further amendment of the Act in the event of the creation of any new military organization which, in the opinion of the Governor General in Council, is not smaller than a brigade.

(2) Colonel Caruana pointed out that miscarriages of justice had occurred by reason of the absence of a provision enabling Courts to convict of abetment when no specific charge of abetment had been framed. We consider that this is a matter that should be provided for, and we have amended clause 16 of the Bill accordingly.

3. We have made one or two very slight verbal changes in the Bill referred to us.

4. The Bill was published in the Gazette of India, dated the 9th March 1918.

5. We think that the measure has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

A. H. BINGLEY.
G. R. LOWNDES.
ZULFIKAR ALI KHAN.
SUNDER SINGH MAJITHIA.
AJAB KHAN.
S. L. APLIN.
A. J. CARUANA.

DELHI ;
The 12th March 1918.

BILL No. 6 OF 1918.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill further to amend the Indian Army Act, 1911.

WHEREAS it is expedient further to amend the Indian Army Act, 1911; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Army (Amendment) Act, 191 .

(*2*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct in this behalf.

Substitution of "Indian" for "native" in Act VIII of 1911.

2. In the Indian Army Act, 1911 (hereinafter referred to as the said Act), for the expressions "native" and "a native" wherever they occur, the expressions "Indian" and "an Indian" shall be substituted respectively.

Amendment of section 6 of Act VIII of 1911.

3. *For* sub-section (*1*) of section 6 of the said Act, *the following sub-section shall be substituted, namely*:—

Officers to exercise powers in certain cases.

"*6* (*1*) *Whenever persons subject to this Act are serving,*

(*a*) *out of India under an officer not subject to the authority of the Governor General in Council, or*

(*b*) *in India under an officer commanding any military organisation not in this section specifically named and being, in the opinion of the Governor General in Council, not less than a brigade,*

the Governor General in Council may prescribe the officer by whom the powers which, under this Act, may be exercised by officers commanding armies, army corps, divisions and brigades, shall, as regards such persons, be exercised."

Amendment of section 7 of Act VIII of 1911.

4. For clause (*8*) of section 7 of the said Act, the following clause shall be substituted, namely:—

"(*8*) 'army,' 'army corps,' 'division' and 'brigade' mean respectively an army, army corps, division or brigade which is under the command of an officer subject to the authority of the Governor General in Council or, when on active service, an army, army corps, division or brigade under the command of an officer holding a commission in His Majesty's land Forces."

Amendments of sections 14, 19, 21, 23, 102 and 108 of Act VIII of 1911.

5. In sections 14, 19, 21, 23 and 108 of the said Act, after the word "army" the words "army corps," and in section 102 of the said Act after the word "army" the words "or army corps" shall be inserted.

Amendment of section 9 of Act VIII of 1911.

6. In section 9 of the said Act, after the words "he shall sign" the words "and shall also cause the person to sign" shall be inserted.

Amendment of section 18 of Act VIII of 1911.

7. To sub-section (*2*) of section 18 of the said Act, the following proviso shall be added, namely:—

"Provided that, where any such person is sentenced to dismissal combined with any other punishment, such other punishment, or, in the case of a sentence of transportation or imprisonment, a portion of such other punishment, may be inflicted before he is sent to India."

Amendment of section 25 of Act VIII of 1911.

8. After clause (*j*) of section 25 of the said Act, the following shall be added, namely:—

"or

(*k*) on active service commits any offence against the property or person of any inhabitant of or resident in the country in which he is serving."

Amendment of section 27 of Act VIII of 1911.

9. In clause (*a*) of section 27 of the said Act, after the word "causes" the words "or conspires with any other persons to cause" shall be inserted.

Insertion of new section 39A in Act VIII of 1911.

10. After section 39 of the said Act, the following section shall be inserted, namely:—

Attempts.

"39A. Whoever attempts to commit an offence punishable by this Act or to cause such an offence to be committed and in such attempt does any act towards the commission of the offence may, where no express provision is made by this Act for the punishment of such attempt, be punished with the punishment provided in this Act for such offence."

Amendment of section 43 of Act VIII of 1911.

11. In section 43 of the said Act,

(*1*) in clause (*e*) for the words and brackets "(with or without solitary confinement)" the words "either rigorous or simple" shall be substituted;

(*2*) in clause (*e*) for the words "any stated period," the words "a period not exceeding two months" shall be substituted;

(*3*) after clause (*g*) the following clause shall be inserted, namely:—

"(*gg*) in the case of officers, reprimand or severe reprimand;"

(*4*) in clause (*k*) after sub-clause (*iv*), the following sub-clause shall be added, namely:—

"(*v*) on active service forfeiture of pay and allowances for a period not exceeding three months."

Amendment of section 47 of Act VIII of 1911.

12. In section 47 of the said Act, after the brackets and letter "(*f*)," the brackets and letters "(*gg*)" shall be inserted.

Insertion of new section 49A in Act VIII of 1911.

13. In Chapter VI after section 49 of the said Act, the following section shall be added, namely:—

Retention in the ranks of a person convicted on active service.

"49A. When any person on active service has been sentenced by court-martial to dismissal or to transportation or imprisonment whether combined with dismissal or not, the prescribed officer may direct

that such person may be retained to serve in the ranks, and where such person has been sentenced to transportation or imprisonment such service shall be reckoned as part of his term of transportation or imprisonment."

Amendment of section 50 of Act VIII of 1911.

14. In section 50 of the said Act, after clause (c), the following clause shall be inserted, namely :—

"(cc) for every day on which he is in hospital on account of sickness certified by the medical officer attending on him to have been caused by his own misconduct or imprudence, such sum as may be specified by order of the Commander-in-Chief in India;"

Amendment of section 74 of Act VIII of 1911.

15. In the proviso to section 74 of the said Act, after the words "district court-martial," the words "or on active service a summary general court-martial" shall be inserted.

Amendment of section 86 of Act VIII of 1911.

16. After sub-section (5) of section 86 of the said Act, the following sub-section shall be added, namely :—

"(6) A person charged before a court-martial with any offence under this Act may be found guilty of having attempted to commit *or of abetment of* that offence although the attempt *or abetment* is not separately charged."

Amendment of section 91 of Act VIII of 1911.

17. In section 91 of the said Act, for the words "and of the enrolment of such person," the following words shall be substituted, namely :—

"The enrolment of such person may be proved by the production of a copy of his enrolment paper purporting to be certified to be a true copy by the officer having the custody of the enrolment paper."

Insertion of new section 91A in Act VIII of 1911.

18. After section 91 of the said Act, the following section shall be inserted, namely :—

Presumption as to certain documents.

"91A. (1) A letter, return or other document respecting the service of any person in, or the dismissal or discharge of any person from, any portion of His Majesty's Forces, or respecting the circumstance of any person not having served in or belonged to any portion of His Majesty's Forces, if purporting to be signed by or on behalf of the Governor General in Council or the Commander-in-Chief in India or by any prescribed officer, shall be evidence of the facts stated in such letter, return or other document.

(2) An army list or gazette purporting to be published by authority shall be evidence of the status and rank of the officers or warrant officers therein mentioned, and of any appointment held by such officers or warrant officers and of the corps, battalion or arm or branch of the service to which such officers or warrant officers belong.

(3) Where a record is made in any regimental book in pursuance of this Act or of any rules made thereunder or otherwise in pursuance of military duty, and purports to be signed by the commanding officer or by the officer whose duty it is to make such record, such record shall be evidence of the facts thereby stated.

(4) A copy of any record in any regimental book purporting to be certified to be a true copy by the officer having the custody of such book shall be evidence of such record.

(5) Where any person subject to this Act is being tried on a charge of desertion or of absence without leave, and such person has surrendered himself into the custody of, or has been apprehended by a provost-marshal, assistant provost-marshal or other officer, or any portion of His Majesty's Forces, a certificate purporting to be signed by such provost-marshal, assistant provost-marshal or other officer, or by the commanding officer of that portion of His Majesty's Forces and stating the fact, date and place of such surrender or apprehension shall be evidence of the matters so stated.

(6) When any person subject to this Act is being tried on a charge of desertion or of absence without leave, and such person has surrendered himself *into the custody of*, or *has* been apprehended by, a police-officer not below the rank of an officer in charge of a police-station, a certificate purporting to be signed by such police-officer and stating the fact, date and place of such surrender or apprehension, shall be evidence of the matters so stated."

Amendment of section 98 of Act VIII of 1911.

19. In sub-section (1) of section 98 of the said Act,

(1) after the words "convening officer," the words "or if the convening officer so directs, by an authority superior to the convening officer" shall be inserted ;

(2) in clause (c) for the word "said," the word "convening" shall be substituted

Insertion of new section 99A in Act VIII of 1911

20. After section 99 of the said Act, the following section shall be inserted, namely :—

Confirmation of finding and sentence on board ship.

"99A. When any person subject to this Act is tried and sentenced by court-martial while on board ship, the finding and sentence so far as not confirmed and executed on board ship may be confirmed and executed in like manner as if such person had been tried at the port of disembarkation."

Amendment of section 107 of Act VIII of 1911.

21. After the proviso to section 107 of the said Act, the following proviso shall be added, namely :—

"Provided further that on active service a sentence of rigorous imprisonment may be carried out by confinement in such place as the officer commanding the forces in the field may from time to time appoint."

Insertion of new section 108A in Act VIII of 1911.

22. After section 108 of the said Act, the following section shall be inserted, namely :—

Offenders sentenced to transportation how dealt with until transported.

"108A. In every case in which a sentence of transportation is passed under this Act, the offender, until he is transported, shall be dealt with in the same manner as if sentenced to rigorous imprisonment, and shall be deemed to have been undergoing his sentence of transportation during the term of his imprisonment."

Insertion of new section 111A in Act VIII of 1911.

23. In Chapter IX of the said Act after section 111, the following section shall be added, namely :—

Execution of sentence of fine.

"111A. When a sentence of fine is imposed by a court-martial under section 41 or section 42,

whether the trial was held within British India or not, a copy of such sentence signed and certified by the president of the Court or the officer holding the trial, as the case may be, may be sent to any Magistrate in British India, and such Magistrate shall thereupon cause the fine to be recovered in accordance with the provisions of the Code of Criminal Procedure, 1898, for the levy of fines as if it was a sentence of fine imposed by such Magistrate." [V of 1898.]

24. For section 112 of the said Act, the following section shall be substituted, namely :—

Substitution of new section for section 112 of Act VIII of 1911.

"112 (*1*). When any person subject to this Act has been convicted by a court-martial of any offence, the Governor General in Council or the Commander-in-Chief in India or, in the case of a sentence which he could have confirmed or which did not require confirmation, the officer commanding the army, army corps, division or independent brigade in which such person at the time of his conviction was serving, or the prescribed officer may,

Pardons and remissions.

(*a*) either without conditions or upon any conditions which the person sentenced accepts, pardon the person or remit the whole or any part of the punishment awarded ;

(*b*) mitigate the punishment awarded, or commute such punishment for any less punishment or punishments mentioned in this Act :

Provided that a sentence of transportation shall not be commuted for a sentence of imprisonment for a term exceeding the term of transportation awarded by the Court.

(*2*) If any condition on which a person has been pardoned or a punishment has been remitted is, in the opinion of the authority which granted the pardon or remitted the punishment, not fulfilled, such authority may cancel the pardon or remission, and thereupon the sentence of the Court shall be carried into effect as if such pardon had not been granted or such punishment had not been remitted :

Provided that in the case of a person sentenced to transportation or imprisonment, such person shall undergo only the unexpired portion of his sentence.

(*3*) When under the provisions of section 49 a non-commissioned officer is deemed to be reduced to the ranks, such reduction shall, for the purposes of this section, be treated as a punishment awarded by sentence of a court-martial."

25. After section 126 of the said Act, the following sections shall be inserted, namely :—

Insertion of new sections 126-A and 126-B in Act VIII of 1911.

"*Disposal of Property.*

126A. When any property regarding which any offence appears to have been committed, or which appears to have been used for the commission of any offence, is produced before a court-martial during a trial, the Court may make such order as it thinks fit for the proper custody of such property pending the conclusion of the trial, and if the property is subject to speedy or natural decay may, after recording such evidence as it thinks necessary, order it to be sold or otherwise disposed of.

Order for custody and disposal of property pending trial in certain cases.

126B. (*1*) After the conclusion of a trial before any court-martial, the Court or the officer confirming the finding or sentence of such court-martial or any authority superior to such officer, or, in the case of a court-martial whose finding or sentence does not require confirmation, the officer commanding the army, army corps, division or brigade within which the trial was held, may make such order as it or he thinks fit for the disposal by destruction, confiscation, delivery to any person claiming to be entitled to possession thereof, or otherwise, of any property or document produced before the Court or in its custody, or regarding which any offence appears to have been committed or which has been used for the commission of any offence.

Order for disposal of property regarding which offence committed.

(*2*) Where any order has been made under sub-section (*1*) in respect of property regarding which an offence appears to have been committed, a copy of such order signed and certified by the authority making the same may, whether the trial was held within British India or not, be sent to a Magistrate in any presidency-town or district in which such property for the time being is, and such Magistrate shall thereupon cause the order to be carried into effect as if it was an order passed by such Magistrate under the provisions of the Code of Criminal Procedure, 1898. [V of 1898.]

Explanation.—In this section the term "property" includes, in the case of property regarding which an offence appears to have been committed, not only such property as has been originally in the possession or under the control of any party, but also any property into or for which the same may have been converted or exchanged, and anything acquired by such conversion or exchange whether immediately or otherwise."

26. The title and the sections of the said Act mentioned in the Schedule are hereby repealed to the extent specified in the second column thereof.

Repeals.

THE SCHEDULE.

SECTIONS OF THE INDIAN ARMY ACT, 1911, TO BE REPEALED.

(*see Section 26.*)

	Extent of repeal.
The title	The word "Native."
Sec. 2	The proviso to sub-section (*1*).
" 10	The words "of which the last pay statement, if produced, shall be evidence."
" 15	The whole.
" 18	Sub-section (*3*).
" 43	In sub-clause (*iii*) of clause (*k*) the words "or whose sentence involves such dismissal."
" 50	In clause (*c*) the word "proper" and the words "at the hospital," and in the proviso the words "or whose sentence involves dismissal."
" 93	In sub-section (*2*) the words "to prove the signature to such certified extracts, nor shall it be necessary."
" 126	Sub-section (*3*).

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain was presented to the Indian Legislative Council on the 13th March 1918 :—

WE, the undersigned, Members of the Select Committee to which the Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Paper No. 1.—From Chief Commissioner, Coorg, No. 3947, dated 11th December, 1917; from Chief Commissioner, Delhi, No 10352-Legislative, dated 13th December, 1917, and enclosure, from Chief Commissioner, Assam, No. 111-L, dated 4th January, 1918, from Agent to the Governor General and Chief Commissioner, Baluchistan, No. 13-J., dated 5th January, 1918; and from Chief Commissioner, Central Provinces, No. 104-G.-XIX, dated 9th January, 1918, and enclosures.

Paper No 2.—From Government, Punjab, No. 608 (Home-Judl.), dated 9th January, 1918, and enclosures; from Government, Burma, No 765-L.-4, dated 18th January, 1918, and enclosures; from Chief Commissioner, North-West Frontier Province, No 222-G, dated 22nd January, 1918, and enclosure, from Chief Commissioner, Ajmer-Merwara, No. $\frac{206\text{-C}}{690}$, dated the 26th January, 1918; and from Government, Bihar and Orissa, No $\frac{100}{\text{J.A.-25-17}}$ J. T., dated the 30th January, 1918, and enclosures.

Paper No. 3.—From the Calcutta High Court, No. 538, dated 2nd February, 1918; and from Government, United Provinces, No 27-C., dated 6th February, 1918, and enclosures.

Paper No. 4.—From Government, Bombay, No. 1020, dated 13th February, 1918, and enclosures; and from Government, Punjab, No. 3700 Judl., dated 16th February, 1918, and enclosure.

Paper No. 5.—From Government, Madras, No. 372, dated 16th February, 1918, and enclosures; and from Government, Bombay, No. 1313, dated 22nd February, 1918, and enclosure.

Paper No. 6.—From Government, Bengal, No. 921-J., dated 28th February, 1918, and enclosures.

2. The opinions we have received satisfy us that the Bill should apply to all loans in kind and not merely to grain loans. We have widened its scope to include this, and made the necessary amendment in the preamble and elsewhere.

3. We have amended clause 1 in two respects. In the first place, to meet the wishes of the Local Administration, we have provided that the Bill should extend *proprio vigore* to British Baluchistan. In the second place, we have left the Bill to come into force throughout British India, but have provided that the Local Government may direct that it shall not apply to any area, class of persons or class of transactions which that Government may specify. This seems to us the most suitable arrangement, in view of the difficulties which have been pointed out to us as likely to arise from the terms of the original clause

4. We have broken up sub-clause (*1*) of clause 2 of the Bill referred to us. The long sentence of which it consists might, we feel, have made it difficult to grasp, and we prefer the simpler arrangement which we now propose. We have, in the first place, provided a definition clause (clause 2 of the Bill annexed to this Report) in which we have inserted definitions of "interest," "loan," and "suit to which this Act applies". These definitions embody in substance the provisions which appeared in the body of the original clause. By this means we are enabled to shorten very considerably the wording of the main clause (clause 3 of the Bill as amended by us). It has been suggested that the accumulation of arrears of unpaid interest, even if interest was at a fair rate, might be considered as falling within

the mischief of the Bill. We do not think there is much ground for supposing that such a danger exists. But as our Colleague Rai Sita Nath Ray Bahadur has some misapprehensions on this point, we have endeavoured to dispel them by inserting the words "rate of interest" in the definition of "interest." The use of the word "rate" in the definition of interest has rendered it necessary to make certain verbal changes in other parts of the Bill. Instead of the word "proceeding," which appeared in the original Bill, we have substituted the word "suit" in order to obviate all possibility of misconception, and to make it clear that the Bill does not apply to execution proceedings. In the definition of "loan," we include colourable transactions which are, in substance, loans.

5. We think it well to commence clause 3 by a specific reference to the Usury Laws Repeal Act, 1855, as the powers conferred by the Bill override *pro tanto* the provisions of that Act. We have accepted the view that the Court may act under the provisions of this clause *suo motu* as we attach considerable weight to the body of opinion which suggests this course and have modified the language of the Bill accordingly.

6. We gave careful consideration to the question whether there should not be some restriction on the powers of the Court to re-open agreements closing previous dealings and creating new obligations. We think that there is something to be said for the view that the Courts should not be required or allowed in such a case to go back beyond a definite period. In the case of a running account such a restriction is not possible, but we have accepted the view that where there is such an agreement which has been entered into by the parties or by their representatives in interest, the Court should not be allowed to re-open the agreement if it was made more than six years prior to the transaction before the Court. We have therefore inserted a proviso limiting in this way the powers under clause 3 (*1*) of the Bill annexed to this Report. To prevent any misapprehension we have also laid it down that the powers conferred by the clause shall not be used in such a way as to effect the decree of a Court.

7. We have accepted the view expressed in many opinions that the concluding words of clause 2 (*2*) (*a*) of the Bill referred to us should be omitted. We recognize that there is some danger of a local combination creating a prevailing rate which would be an excessive rate. We have amended the closing words of sub-clause (*2*) (*b*) so as to make it clear that it is for the Court to decide the total advantage which may reasonably be taken to have been expected from any transaction. We have inserted an Explanation to make it clear that interest may of itself be sufficient evidence that a transaction is substantially unfair. By doing so we have deliberately adopted the view set forth in the House of Lords in Samuel *v.* Newbold (1906), A. C. 461.

8. We have modified the provision in the Bill by which protection is afforded to a transferee for value so as to make it clear that it only extends to a case where a Court is satisfied that the transfer is *bonâ fide*, and that the transferee had at the time of the transfer no notice of any fact which would have entitled the debtor as against the lender to relief under clause 3.

9. In view of our use of the word "suit" we have inserted a separate clause in the Bill (clause 4), dealing with the question of proceedings in insolvency. We are not aware of any other proceedings to which it is desirable that the Bill should apply.

10. We have made certain other drafting changes which we need not refer to in detail.

11. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	15th September, 1917.
Fort Saint George Gazette	2nd October, 1917.
Bombay Government Gazette	29th November, 1917.
Calcutta Gazette	26th September, 1917.
United Provinces Gazette	6th October, 1917.
Punjab Government Gazette	21st September, 1917.
Burma Gazette	29th September, 1917.
Central Provinces Gazette	22nd November, 1917.
Assam Gazette	26th September, 1917.
Coorg District Gazette	1st October, 1917.
Sind Official Gazette	6th December, 1917.
Bihar and Orissa Gazette	26th September, 1917.
North-West Frontier Province Gazette	5th October, 1917.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil Telugu	20th November, 1917.
	Hindustani	18th December, 1917.
	Kanarese Malayalam	20th November, 1917.
	Uriya	27th November, 1917.
Bombay	Marathi Gujrathi Kanarese	18th December, 1917.
United Provinces	Urdu	24th November, 1917.
Punjab	Urdu	23rd November, 1917.
Burma	Burmese	27th October, 1917.
Central Provinces	Marathi Hindi	27th October, 1917.
Bihar and Orissa	Uriya	15th November, 1917.
Sindh	Sindhi	13th December, 1917

12. We do not think that the Bill has been so altered as to require re-publication.

W. H. VINCENT.
G. R. LOWNDES.
C. H. KESTEVEN.
S. N. ROY.*
J. WALKER.
MUHAMMAD SHAFI.
A. P. MUDDIMAN.
R. A. MANT.
TEJ BAHADUR SAPRU.
RAMPAL SINGH.
B. D. SHUKUL.
SURENDRA NATH BANERJEA.
ROBERT B. CLEGG.
A. W. BOTHAM.

DELHI :
The 11th March, 1918.

Minute of Dissent.

* I sign this report ; but I reserve to myself the right of raising the objection that the Bill being a highly contentious measure should not have been brought before the Council at a time like this, and I object to the substitution of the words " the Court has reason to believe " for the words " the Court is satisfied by evidence " in section 3, clause (1).

SITA NATH ROY.

The 11th March, 1918.

BILL No. 15 OF 1917.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words in italics indicate the amendments suggested by the Select Committee.]

A Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or in kind.

WHEREAS it is expedient to give additional powers to Courts to deal in certain cases with usurious loans of money or *in kind*; It is hereby enacted as follows:—

Short title and extent.

1. (*1*) This Act may be called the Usurious Loans Act, 191 ;

(*2*) It extends to the whole of British India, *including British Baluchistan*;

(*3*) The Local Government may, by notification in the local official gazette, direct that it shall *not apply to any area, class of persons, or class of transactions which it may specify in its notification.*

Definitions.

2. *In this Act, unless there is anything repugnant in the subject or context—*

(*1*) "*Interest*" *means rate of interest and includes the return to be made over and above what was actually lent, whether the same is charged or sought to be recovered specifically by way of interest or otherwise.*

(*2*) "Loan" means a loan whether of money or *in kind, and includes any transaction which is, in the opinion of the Court, in substance a loan.*

(*3*) "*Suit to which this Act applies*" means any *suit*,

(*a*) for the recovery of a loan made after the commencement of this Act; or

(*b*) for the enforcement of any security taken or any agreement, whether *by way of settlement of account or otherwise*, made, after the commencement of this Act in respect of any loan made either before or after the commencement of this Act.

Re-opening of transactions.

3. (*1*) *Notwithstanding anything in the Usury Laws Repeal Act, 1855*, where, in any suit to which this Act applies, *whether heard ex parte or otherwise*, the Court *has reason to believe*,

(*a*) that the *interest* is excessive; and

(*b*) that the transaction was, as between the parties thereto, substantially unfair,

the Court may *exercise all or any of the following powers*, namely, *may*

(*i*) re-open the transaction, take an account between the parties, *and relieve the debtor of all liability in respect of any excessive interest*,

(*ii*) notwithstanding any agreement, purporting to close previous dealings and to create a new obligation, re-open any account already taken between them and relieve the debtor of all liability in respect of *any excessive interest* and if any *thing* has been paid or allowed in account *in respect of such liability*, order the creditor to repay any sum which it considers to be repayable in respect thereof;

(*iii*) set aside either wholly or in part or revise or alter any security given or agreement made in respect of any loan, and if the creditor has parted with the security, order him to indemnify the debtor in such manner and to such extent as it may deem just:

Provided that in the exercise of these powers the Court shall not—

(*i*) *re-open any agreement purporting to close previous dealings and to create a new obligation which has been entered into by the parties or any persons from whom they claim at a date more than six years from the date of the transaction;*

(*ii*) *do anything which affects any decree of a Court.*

(*2*) (*a*) In this section "excessive" means in excess of that which the Court deems to be reasonable having regard to the risk incurred as it appeared, or must be taken to have appeared, to the creditor at the date of the loan.

(*b*) In considering whether interest is excessive under this section, the Court shall take into account any *amounts* charged or paid, *whether in money or in kind*, for expenses, inquiries, fines, bonuses, premia, renewals or any other charges, and if compound interest is charged, the periods at which it is calculated, and the total advantage which may reasonably be taken to have *been* expected from the transaction.

(*c*) In considering the question of risk, the Court shall take into account the presence or absence of security and the value thereof, the financial condition of the debtor and the result of any previous transactions of the debtor, *by way of loan*, so far as the same were known, or must be taken to have been known, to the creditor.

(*d*) In considering whether a transaction was substantially unfair, the Court shall take into account all circumstances materially affecting the relations of the parties at the time of the loan or tending to show that the transaction was unfair, including the necessities or supposed necessities of the debtor at the time of the loan so far as the same were known, or must be taken to have been known, to the creditor.

Explanation.—Interest may of itself be sufficient evidence that a transaction was substantially unfair.

(*3*) This section shall apply to any *suit* whatever its form may be, if such *suit* is substantially one for the recovery of a loan or for the enforcement of any agreement or security in respect of *a* loan.

(4) Nothing in this section shall affect the rights of any *transferee for value who satisfies the Court that the transfer to him was bonâ fide and that he had at the time of such transfer no notice of any fact which would have entitled the debtor as against the lender to relief under this section.*

For the purposes of this sub-section, the word 'notice' shall have the same meaning as is ascribed to it in section 4 of the Transfer of Property Act, 1882.

IV of 1882.

(5) Nothing in this section shall be construed as derogating from the existing powers or jurisdiction of any Court.

Insolvency proceedings.

4. On any application relating to the admission or amount of a proof *of a loan* in any insolvency proceedings, the Court may exercise the like powers as may be exercised under section 3 *by a Court in a suit to which this Act applies.*

A. P. MUDDIMAN,
Secretary to the Government of India.

[8TH MARCH, 1918.] [*Rai Sita Nath Ray Bahadur.*]

equipment deplorable. In Bengal, in 1916-17, the number of primary schools for boys was 31,617 with 1,124,468 pupils. The expenditure on them was Rs. 37,40,699, of which Rs. 17,95,596 was from fees. The amount which came from the students represents the desire of the poor people for education. It will appear that for 31,617 schools the Local Government and the local bodies between them paid only Rs. 19,45,103 or a little over Rs. 5 per school per month. Is this enough to attract really competent men to diffuse the fertilising waters of intellectual knowledge from their great and copious fountain-heads by a thousand irrigating channels over the whole length and breadth of the land ? I, therefore, respectfully plead for an increase in the grant for primary education and together with it a suitable grant for commercial education, if it is possible to do so at a juncture like this.

"It is a truism that if a country has to solve her poverty problem she must make necessary arrangements for the progressive development of her manufacture and commerce. We are lamentably wanting in all that leads to the establishment of prosperous industries. A carefully-organised system of commercial education is a prelude to successful industries and a necessity in a country which has immense possibilities of industrial and commercial development. In India we have only one commercial college worth the name. It has recently been established in Bombay through the exertions and enterprise of the growing and prosperous commercial community there. I am glad after long deliberation my *alma mater* has in this matter made a move in the right direction. The Calcutta University is now drafting regulations to provide for examinations in agriculture, technology, and commerce. It is certainly a significant sign of the times. But an institution like the Calcutta University which, in spite of the post-graduate classes, is mainly an examining body with its hands already full, cannot satisfy the growing needs of the country in this matter. And I, therefore, respectfully plead for a capital outlay and a recurring grant from the Government of India to provide commercial education in various parts of the country.

"Sanitation is a head which has received but scanty recognition; but with the plague decimating the population, and malaria no longer the monopoly of Bengal, it deserves more attention.

"My Lord, it is to be regretted that the expenditure on railways is so small As a merchant myself I feel keenly the hardship and loss which continued shortage of waggons has entailed on the country. On account of wagon-shortage and other causes the supply of coal has become so irregular and unreliable that mills and factories are in constant danger of being obliged to stop work, and colliery-proprietors are, in many cases, the worst sufferers. I, therefore, welcome the decision of the Government to encourage the construction of railway waggons in India, and wish the project every success. At the same time I would advocate a more vigorous policy in the matter, so as to relieve the congestion of traffic as early as possible.

"My Lord, I join with my Hon'ble friend, Sir Fazulbhoy Currimbhoy, in raising my voice against the impending legislation to prohibit the raising of capital for joint-stock companies, large or small. The opportunity given to India by the war, which has shut out almost all imports from Europe and America, has raised new hopes in our minds and given us a stimulus for the development of our resources. People have been eagerly looking forward to the promotion of joint-stock enterprises, to capture the trade of enemy-countries with India. Here is our opportunity. And we cannot but regard a prohibition to raise capital for industrial enterprises at this time as undesirable—if not prejudicial—to the interests of India which are the interests of the Empire.

"My Lord, I congratulate the Hon'ble the Finance Member on his wise decision against the issue of premium bonds. A deviation from the ordinary methods of raising money in this country would have created a flutter in the dovecots of speculators and spread all sorts of rumours throughout the whispering galleries of the East.

"With these words, my Lord, I resume my seat."

[*Mr. Sastri.*] [8TH MARCH, 1918.]

The Hon'ble Mr. Sastri:—"My Lord, the Hon'ble Sir William Meyer has received many expressions of personal esteem. I will add mine, and beg him to accept it as not less genuine than the rest. Sir William has been a tireless watcher of India's treasury as well as of her public weal. Cruel domestic sorrow, exceptional difficulties in office, and criticism, undeserved and in some cases unduly harsh, have added to his burdens and cares, but through them all he has pursued his duty unflinchingly. This Council will not be in Session when he retires, and it is therefore fitting that some of us should say to him that when he is in retirement he will be attended by the grateful recollections and kind thoughts of a people whom he has served faithfully and loved well. This budget, in spite of the difficulties confronting it, is as satisfactory as it may well be; but when I have said that, I must ask the leave of the Council to grumble a little in exercise of the constitutional right of a citizen of the British Empire. There has been, as is remarked on page 76 of this Financial Statement, a great deal of distress to the poor on account of the rise in prices. Now there are several causes for this rise in prices. There is a world movement, in which India is obliged to share. There is besides the complication produced by the war, but over and above that there is the element of difficulty added by the Government's own action. During the last two years there has been a very great inflation of the currency of this country, amounting on some estimates to about 100 crores, nearly 50 in coinage and about as much, or somewhat less, in the shape of paper. Whatever that is, this great addition to the currency of the country must have contributed its own share to the distress of the people. I do not say that this could have been altogether avoided, but I do say that this ought to be borne in mind by Government in adjusting their future financial arrangements. They have got to remember that the poor man in this country, poorer than in most other countries, has likewise to bear always the whole weight of administration on his back. Other people cry aloud for relief in this matter, relief is afforded to them, but always and inevitably at his expense. I will therefore ask that the present Finance Minister, and the Finance Minister who succeeds him, should glance an eye of pity on his burdens

'Which have of late so huddled on his back;
Enow to press a royal merchant down,
And pluck commisseration of his state,
From brassy bosoms and rough hearts of flint.'

"I will mention to your Excellency two matters in respect of which Government have to adopt a policy of great care and tenderness for the people. I will mention in the first place salt. But before I go to salt, let me say that in the budget of last year that we listened to there has been a tendency to under-estimate the revenue. This has been brought forward to-day as an adverse criticism. I do not mean it exactly in that sense; I recognise the exceptional difficulties of the situation and will not blame, but I wish to draw attention to the circumstance that the under-estimate seems to go throughout If the revenue has been under-estimated, so has the expenditure been. For both last year and this I find that the Finance Minister has had to face two or three millions, this year four millions, of additional expenditure under the head of Military. But this under-estimate seems also to extend to another thing. When he imposed taxation, he meant it to raise a certain amount both last year and this, seven millions, but he has got a good deal more, a little over nine. On striking the whole balance it appears as though it were possible to have managed the whole of this business without imposing any additional taxation at all on the people. For I find that during these two years there has been an increase under revenue only of about 22 millions and on expenditure there has been an increase of about 9 millions odd. It might have been possible—with prescience may I say—not entirely beyond human reach, it might have been possible to adjust the whole thing without additional taxation. I am mentioning this merely to enforce this point—that it might cause Government to pause before they take further measures in the way of taxing people either directly or indirectly.

[8TH MARCH, 1918.] [*Mr. Sastri; Sir Dinshaw Wacha.*]

"Coming now to the head of salt, the Hon'ble Sir William Meyer has been obliged to impose some slight taxation in addition to the taxation that salt bore already. Now, I do not object to this either, but I do object to another thing in connection with salt. Owing to the shortage of transport facilities and owing also, I fear, to the combination amongst salt traders throughout the country, there has been an increase in the price of salt to the poor far in excess of what might be justified by the advance in the salt duty. And, as Government own the salt in this country and enjoy a practical monopoly of that necessary article, I think the duty rests on Government of making available, by whatever measures may be reasonable, to the poor throughout the country, this necessary commodity at as small a price as may be, considering the duty imposed on it. Both in Madras, within my knowledge, and elsewhere in the country there has been much distress caused both by lack of salt and by its excessive price. The matter requires very close attention, and I hope the Government will give it.

"The only other point to which I wish to draw attention is the difficulty placed in the way of the poor in railway travelling. In this matter, though it is indirect taxation, Government have to remember that their policy during all these years has generally been to make travelling easy to the poor. Their policy, pursued without interruption, has been to make travelling as cheap as possible and to cause a reduction further and further in the fares. But, unfortunately, during the last year, the Railway Board have advanced the fares considerably. They first of all in the year 1916, in the month of December, cancelled a large number of passenger trains, thus restricting the facilities of travel. Not content with that, as another measure for restricting passenger traffic, they made an addition on the fares. In March 1916, again, they went on to raise the maximum fares on all the broad gauge lines on their third class. Then they said, wherever the fares were less than two-thirds or were only two-thirds, 25 per cent. of this two-thirds should be added, so that on all other lines as well the fares were worked up to five-sixths of the maxima. Then the railway lines abolished all the concessions. One need not mind the abolition of the concessions in the case of first and second-class passengers. But there are a number of students in our educational centres who travel in the third class at concession rates. The abolition of those concessions must have added considerably to the difficulties of the poor. But there is another thing that I do not quite understand. They have abolished also the sliding scales, according to which the fares were calculated on all the classes, so that now people pay uniformly at three pies or three and-a-half pies per mile, whereas formerly they would have had to pay at three pies or three and-a-half pies for a certain distance and at a lower rate for the balance of long journeys. This sliding scale has now been abolished, thus adding also greatly to the fares. But besides that, another step has been taken which must spell greater hardship to the poor in the future. They have raised the maxima of fares on all the lines up to about 33 per cent. on all the classes; in the case of the third class and the intermediate class, these additional fares are to be put on only for mail and fast trains. All the same, this is an addition which they have taken power to make, and one fears that perhaps these new maxima will also be soon worked up to, thus adding greatly to the difficulties already placed in the way of the poor in railway travelling. Now it seems to me that that is a method of indirect taxation which adds greatly to the revenue but presses hardly on the poor third-class travelling public. In this respect also I think that, with the surpluses with which we have been working our budgets for the last two years, it is possible—in fact I think it is highly desirable—that Government should look into the matter and, as soon as possible, restore the facilities that the poor have had for railway travelling."

The Hon'ble Sir Dinshaw Wacha:—"Your Lordship, I will not travel over the same ground which has been traversed by so many of the speakers who have spoken before me. I think in a way they have actually travelled from China to Peru; if not from China to Peru, at any rate from the Himalayas to Cape Comorin. We have heard all sorts of suggestions

[*Sir Dinshaw Wacha.*] [8TH MARCH, 1918.]

and all sorts of grievances which are mostly what are called hardy annuals. There is agriculture, there is education, there is sanitation, and all the rest of the compass. But, my Lord, I do not mind all these suggestions and grievances that have been put forward. Now that we have changed our rules, it is only right to see that every Member of this Council has the privilege of bringing before your Excellency and this Council his own grievances. It is a miniature House of Commons now, I suppose. That is to say, grievances are heard before supplies. I do not know whether my Hon'ble friend, Sir George Lowndes, will say yes to it, but at least I consider we have a mimicry of it.

"But apart from these and other little matters, I may say, my Lord, that I do associate myself, as far as Commerce and Industry are concerned, with most of what has fallen from the Hon'ble Mr. Malcolm Hogg and from the Hon'ble Sir Fazulbhoy Currimbhoy. I agree generally with them in many respects; but I am sorry to say that I cannot agree with what has fallen from the Hon'ble Mr. Sarma. He said that surpluses are induced by simple under-estimates of revenue. The Hon'ble Mr. Sarma forgets that the surpluses are more or less due to railway finance. If he only studies the surpluses that have been yielded by railways since 1904-05, he will see that they are no doubt in an ascending ratio. He should know that from the date of the construction of the railways up till that time, namely, 1904, most of the railways were a losing investment as far as the State was concerned. I remember, your Lordship, when giving my evidence before the Welby Commission that I had brought to their notice this particular fact of the loss of the railways. From 1848 they were losing at the rate of one crore per annum, but it was owing, of course, probably to the guaranteed system of railways that the Government lost a great deal, but there was no help for it. These guaranteed railways were formed at a time when there was an absolute absence of any sort of private enterprise in India. So that these surpluses are not entirely owing to an under-estimate of revenue. I admit that in all great countries and great States, however capable their Finance Minister may be, there is always a little under-estimate of revenue and a little over-estimate of expenditure. I have to discuss these points of under and over-estimates almost every year before my Municipal Corporation, but I believe it is the case everywhere. Whether it is the Provincial Government or whether it is the Local Government, or whether it is the Imperial Government, or whether it is the United States of America, France or Great Britain, it is all the same over and over again. Of course, if the under-estimates are such that when the next year's actual accounts are before us we find there is a great difference and a large percentage of increase in the surplus, surely we can trace the cause. This point also I brought before the Welby Commission in my evidence, and I put down in parallel columns what was the budget, what was the revised estimate, and what was the actual account; and, I think, I convinced Lord Welby and his colleagues at the time that there was a good deal of under-estimating. I, however, do not think that since those days there has been the same under-estimating, as has been attributed to the Government by the Hon'ble Mr. Sarma. But I will not say anything more on this point since I have very little time, and the clock, like the finger of fate, points onward fast to 5 o'clock. I must finish soon my little harangue.

"Then, the Hon'ble Mr. Sarma spoke next about Treasury bills. No doubt Treasury bills are a form of raising loans; but if the Hon'ble Mr. Sarma thinks that these Treasury bills can achieve miracles for the Finance Minister I say he is greatly mistaken. It is true that Treasury bills are another form of raising loans, but if he means to say that taxation is saved by means of Treasury bills he is entirely wrong; for even Treasury bills have to pay interest, and whether you pay interest in the form of loans or Treasury bills it is all the same. If you incur loans you have to pay interest on them. If you do not pay interest, and if the Finance Minister finds himself in this box, that he has to raise taxation, he must impose it. Interest charged to revenue is only another form of taxation. Therefore, that argument will not hold water.

[8TH MARCH, 1918.] [*Sir Dinshaw Wacha.*]

"Thirdly, he spoke of currency. I am sorry to say that here the Hon'ble Mr. Sarma is altogether on ground where it is very dangerous to tread, particularly for gentlemen who have not had the benefit of a commercial or industrial career. The mechanism of exchange is, of course, intimately associated with imports and exports; but the statics and dynamics of imports and exports have to be very well understood, and I should advise the Hon'ble Member to read Sir Robert Giffen's book on Imports and Exports and the balance of trade and exchange in order that he may speak with greater authority next time he rises in this Council to criticise the budget. He also seems to forget that it is not only this sea-borne export trade of India that requires to be financed. He forgets that there is something like 800 crores of inland trade which has also to be financed; and that trade values during the last two years have been greatly enhanced, no doubt, by the prevalence of dearer prices, freight, etc.

"Then lastly, both the Hon'ble Mr. Sarma and the Hon'ble Mr. Sastri have referred to the inflation of currency. No doubt when a currency is inflated, it is a great evil. The purchasing power of money then tends to be less or considerably diminished and prices rise. The question is whether the Finance Minister, in expanding the currency for the last two years to a very large extent, has really inflated currency to such a degree that prices have risen partially on that account? That is a great controversial question on which I will not enter; but I take it that when the Finance Minister rises to give his reply, he will have sufficient to say on this very difficult question.

"Having said so much as to the discussion that has gone forward among different Hon'ble Members I now, my Lord, come to one or two other points If Members of this Council rise one after the other and ask that the grant for education should be increased, that the grant for sanitation should be increased, that the grant for agriculture should be increased, surely it should make the Government pause and think whether they could meet their wishes. It is true that those grants are being annually increased, but they are not being increased in the proportion that we should like to see. But the whole question as to getting additional grants beyond those budgetted is circumscribed by the revenue which the Finance Minister is able to raise by taxation and by other means. Expenditure is limited by income. That is the whole point. I remember, my Lord, that whenever there is a little big surplus in the Municipal Corporation, of which I am a member, member after member rises and says this must be done and that must be done. If you add up all the different grants they want, they will run into lakhs on lakhs, whereas the municipal revenue is only 1½ crore. The same is the case here. Government cannot shake the pagoda-tree, and pick up *ad libitum* golden coins or shining rupees whenever they want. Government has laboriously to devise ways and means to raise every rupee, India being a poor country. All these considerations have to be taken into account before any valid or sound criticism can be made on the budget. But I say this much, my Lord, that as far as loans are concerned I would put it to the Finance Minister and to other Members of the Council whether the railway surplus which is now being realised can be utilised for revenue purposes after the war. I do not think so. At present there are considerable debits and credits They are crediting railways and debiting military accounts, for all these things that are being passed from one end of the country to the other. The normal coaching and goods receipts will not be swelled after the war. But I do say that, supposing on an average in future, when the war is over you have a surplus under railways to the extent of 5, 6 or 7 crores, the question which will be raised is this: whether that surplus ought to be entirely utilised for ordinary revenue purposes during the following year as has been the present practice, or whether that surplus should not be ear-marked to diminish the amount of the loan you annually require for railway purposes. If you annually require 10 crores and if you have a surplus of 7 crores, why not take 7 crores as your capital? Then, of course, you will only have to raise 3 crores more; besides, you save the interest on 7 crores. I remember having a talk at one time on this subject with my Hon'ble friend the Finance Minister, and he said that after

[*Sir Dinshaw Wacha.*] [8TH MARCH, 1918.]

all it is a surplus which reverts to the State after having paid all railway expenses. That is very true; but what do we do in our commercial transactions? When cotton or jute mill or other factories pay dividend, they set apart a certain amount of money for extensions and developments and to that extent *pro tanto* the loan to be raised is less. Why should not this business principle on which all mercantile firms, all cotton and jute mills and the like systematically set apart a reserve out of their profits be adopted in our budget? I am open to reason, and I hope, my Lord, that when the Finance Member rises to reply he may be able to satisfactorily answer this question. Then, my Lord, as to the railway fares to which Mr. Sastri referred. Perhaps, the Hon'ble Mr. Sastri does not know that before they were increased, railway fares in India were considered to be the cheapest in all the world, cheaper than America Mr. Priestley, who was some years ago asked by the Government of India to go to America and make a report on the different systems of railway administration, stated it to be so. I do not know what the position may be to-day, but seven or eight years ago when Mr. Priestley reported he said the railway fares for passengers in India were the cheapest of all If, therefore, for purposes of War, Government is obliged to tax the rich as well as the poor, I do not see why the poor should not pay their share according to their ability. We admit the cost of living has gone up, house-rent has greatly risen, and so on; but if we are to make sacrifices, the poor man must make sacrifices as well as the rich. The rich will of course pay more, but the poor cannot entirely escape. And this increased railway fare is a kind of indirect taxation. Apart from that, Hon'ble Members. I presume, have been reading the railway report each year. What do they find there? Third-class passengers contribute the bulk of the coaching revenue, and on an average they travel once a year and that to the extent of 37 miles. If 37 miles was, say, a pie before and if two pies are levied now, you can compute what is the amount that the poor man has to pay per mile over and above the former fare? That is to say, if he travels at all. That also has to be taken into consideration.

"Then, my Lord, I come on to another question. Much has been said about education and sanitation. I submit, my Lord, that the Government ought to do more after the war by way of education. I think that goes without saying. Government has declared its policy, and there is not the slightest doubt that education and sanitation will be greatly stimulated when better times dawn. But there is one little question I have to ask the Government. Here you are every year increasing your excise revenue. Excise revenue has gone up now to nearly 13 crores It may go up to 14 crores If you calculate this excise revenue per head of the population of British India, you will find that it comes to 8 annas per head. What are you spending on education per head to-day, even according to the new budget?

"If you divide it again by the population (the population of 1911), you will find that they are only paying two annas. So, while you are making people insober by your excise policy and take a heavy tax of 13 crores from them for your drink traffic, you have not the generosity to repay to them to a larger extent than two annas per unit for education! That is not right. If you take eight annas per year from the pockets of the poor, try to put it back in another form in their pockets, that is to say, as productive expenditure, and whatever you spend on education is a productive expenditure; and whatever may in consequence go to diminish thereby the excise revenue will be a great gain, because the more people are educated I am certain that more sobriety will prevail among them, and the mischievous policy of maximum of revenue and minimum of consumption will be knocked on the head, if not to-day, 25 years hence. Having said so much on some of the points of the budget, I will say one thing more and that is in reference to the civil charges Before, however, I come to the civil charges, I will say one thing more. If the total net revenue and expenditure according to the Parliamentary returns are examined, it will be found that in the last ten years ending 1915-16, revenue on an average has increased at the ratio of 14 per cent., while expenditure has increased at the ratio of 20 per cent. Here is the cloven hoof. If expenditure is increasing and if you do not perceive it, what is the reason? I say you do not perceive it because your railway surpluses are so large that they partially

[8TH MARCH, 1918.] [*Sir Dinshaw Wacha.*]

absorb a large portion of the expenditure and still put in the pocket of the Finance Minister a very fat surplus. That is the reason. That is not a sound policy in finance, and I do hope, my Lord, that the successor of Sir William Meyer will certainly bear this point in mind. It is a very important point.

"Civil charges also are increasing to a very large extent, if the ratio of the revenue yielded is compared with the ratio of the civil charges. But unfortunately, the case is this, that in India we have not got the full and efficient machinery to control expenditure and to audit it as it is audited in England. Hon'ble gentlemen who have studied the British budget as I have been doing for years together, will see that there is a memorandum for improving the audit by the Controller of Public Accounts. The audit has gone on for 60 years past or rather 50 years, from 1866. They have a Controller of Public Accounts; there is also a Standing Committee of Parliament, and between them they are taking the greatest care that expenditure is not increased faster than is right and proper, and that the grants are kept well in hand. I do not know how far the machinery here is complete. The Welby Commission did examine this question of machinery, but I do not think they came to any satisfactory conclusion on it. But I do say this, that if in future, even if self-government is conferred and if responsible government is attained, and we are in the place of those who are now sitting on the front benches, then I do say that the first thing that we should do is to have a Controller of Public Accounts and a Standing Committee of Council which would most vigilantly control expenditure Now, my Lord, the Financial Statement that we are discussing to-day has been pronounced in some quarters as neither brilliant nor booming, that it is a humdrum budget Brilliant it might have been, I think, if the author of the budget had only taken care to invest it with a blaze of glory all his own; and possibly it might have been booming, too, if he had heralded it with salvoes of artillery such as those we heard this morning and drums beating and colours flying. In that case I suppose they will be quite satisfied. But because of the modesty of the Finance Minister who has brought forward his budget in a simple and unadorned style without any sensation, that there is this sort of ignorant, or hostile or prejudiced criticism, forgetting the matter of the thing which is so important. I believe, my Lord, that it is the most phenomenal budget that I have ever known, and I have been a student of Indian finance for the last fifty years, from 1868 I have studied every budget from that date up to this, and I can say with a clear conscience, and nobody will say that Wacha was, of course, indulging in rose water and kisses—I am doing nothing of the kind—it is my genuine appreciation of Sir William Meyer's financial statemanship that I do say this I do not know of a single Finance Minister, even Mr. James Wilson, who having regard to our financial needs in his time (1860) had ever such a difficult task as Sir William Meyer has had for the last three years. It is unprecedented. There have been very many able Finance Ministers in the past, Mr James Wilson, Mr. Laing, the great Treasury man who has left to us a classic phrase in regard to budgets—that 'India is the milch cow of England.' That is the way, of course, in which Mr. Laing is remembered in India. There was Sir Charles Trevelyan, a great friend of India, who because of his opposition to the fresh income-tax of 1860, was re-called. Then there have been Civilian Finance Ministers of great ability, like Sir John Strachey, Sir Auckland Colvin, and Sir David Barbour; but, as far as Indian finance is concerned, none of these in their respective times had to overcome the difficulties of ways and means as Sir William Meyer. I would at this stage point out that Indian finance has passed through three phases. If you take the first period between 1860 and 1880 what do you find? The revenue was small and the sources of revenue were almost inelastic; hardly 40 or 50 crores were raised and at that time public works were famished; there was no such thing as irrigation works, and railways were in their infancy. There was the fight among railway engineers for the gauges, one side saying the standard gauge is the best and the other side saying the metre gauge is the best as being so cheap; and between them a battle royal was fought. At that time, what was the condition of the railways? Any Member of the Council, who goes through a Railway

[*Sir Dinshaw Wacha; His Excellency the President.*] [8TH MARCH, 1918.]

Administration Report, will find that you did not then go beyond 8,000 miles. That was the condition. There were deficits after deficits, and Sir John Lawrence often used to be vexed on that account. It was for the very reason why when provincial governors like Sir Bartle Frere tried to outrun the constable he put a very big foot down on their extravagance; there was no decentralisation, and the Government of India had to sit tight on every pie of the whole country's expenditure. Those days rolled away. Lord Ripon came in 1880 and with him came a very brilliant Finance Minister in the person of the late Earl Cromer (then Sir Evelyn Baring) who regenerated Egypt during his 24 years of brilliant administration as High Commissioner. He was a free trader and so was Sir Evelyn Baring and they thought the best thing they could do was to give India free trade, that free trade by which I fully believe India has prospered. My friend on the opposite side, Mr. S. N. Banerjea, says that we are now all protectionists in India. I may say emphatically that I am a convinced free trader, and I do say that free trade alone from 1880 till 1896 had done the greatest good to India; all the larger prosperity of so many of our cotton mills and the larger jute mills and other factories that have been established in India since 1880 are entirely owing to free trade. Without free trade even to-day despite what protectionists might think, I will unhesitatingly say this: India even to-day is not able to make one single engine of 10 horse power. It cannot make a single boiler; for every little wheel and accessory of all kinds of machinery you have to go to England or to Lancashire. When will India do it? To say that India will be able to make these when she has protection is simply a delusion. Even protection will not do it. It will be by India's own industry, steady perseverance, skill, her greater scientific intelligence and enterprise that she would materially prosper, tariff or no tariffs. Therefore, I do say, my Lord, that the greatest good that Lord Ripon's Government did to India was to give it free trade which brought out all the prosperity which is still growing. Then in 1885 came a political factor which brought difficulties of finance. One should know that policy and expenditure go together in every State. There can be no expenditure without policy, and there can be no policy without expenditure. Each acts and re-acts on the other. There was first the Penjdeh incident whereby the funds of the Provincial Governments were, of course, raided by the Government of Lord Dufferin to the extent of 3 crores. Then came the Burma expedition which cost a large sum of money and for some time the revenues were in a very precarious state necessitating new and enhanced taxation in 1886-87. Then at the same time there was the 'precariousness' of the opium revenue. Opium was the *deux ex machina* of those days, from 1860 until it was abolished by the Anglo-Chinese treaty. At present the *deux ex machina* is the railway surplus as opium was in former days. That makes deficits and surpluses. If you exclude the railway surplus from your general revenues, what do you find? Instead of having for the last ten years a net surplus of £9 million, you will discover a net deficit of over £6½ million . . . ."

His Excellency the President:—"The Hon'ble Member has been speaking for 24 minutes."

The Hon'ble Sir Dinshaw Wacha:—"Yes. Well, my Lord, I thank you for reminding me."

His Excellency the President:—"Now, perhaps, the Hon'ble Member will finish his speech."

The Hon'ble Sir Dinshaw Wacha:—"I will conclude my speech. And, therefore, what I do say is this, that as far as the Hon'ble Sir William Meyer is concerned, he has been really the greatest Finance Minister of the day. It may be said, my Lord, that his budget is a solid budget. It is instinct with financial sagacity and statesmanship. The present budget, specially the 'Retrospect,' will be a light and guide to his successor, and in

[8TH MARCH, 1918.] [*Sir Dinshaw Wacha; Pandit M. M. Malaviya.*]

that way Sir William may be called, in the firmament of Indian finance, the Star of Arcady, that star which in olden times used to guide and light the way of the pioneers of maritime navigation. I mean those sturdy Phœnician mariners who ploughed the Mediterranean, crossed the Gates of Hercules and reached the Cassiterides, in the south of Cornwall, for tin. Well, Sir William Meyer in this sense is really the Star of Arcady. He is leaving to his successor his Retrospect which will serve as a guide and a light which will enable him to shape safely his course of the future of Indian finance. Sir William has steered his financial bark through the dangerous Scylla and Charybdis with the greatest skill, and has brought her to a haven of rest. Let him now rest on his oars. This is the last time that we shall perhaps see Sir William Meyer officially as Finance Minister, and I also cordially congratulate him as my other friends have congratulated him already. In conclusion, all I would say is this: 'Sir William Meyer, thou hast deserved well of India.' With these few words I take my seat."

The Hon'ble Pandit M. M. Malaviya:—"My Lord, the general discussion of the Financial Statement has taken place to-day under the new rule which has been introduced for the purpose. I feel thankful with my Hon'ble colleagues for this change. It is an advantage to have an opportunity of saying what one has to say about the Financial Statement at this stage. But I wish, my Lord, also to say that, in view of the very limited opportunities that are available to Members of this Council to ventilate questions of general importance which cannot be embodied in Resolutions, it is desirable that the one day that we used to have for general discussion, I mean the final day, ought to be still open to us for such discussion. I know, my Lord, that it led sometimes to a great deal of weariness, but we also know that there were opportunities given by it to Members to bring to the notice of Government matters of public interest which cannot conveniently be embodied in Resolutions. But, however, that may be, I hope that, as a result of this earlier discussion of the Financial Statement, some at least of the suggestions which have been made will be found acceptable by the Hon'ble the Finance Member. 4-23 P.M.

"The budget is undoubtedly a War Budget; war is writ large upon it from beginning to end. It is a budget which proves more than anything how closely India and the people of India have been identified with England in the mighty struggle in which she has been engaged during the last three years and more. It is a budget which is framed, as far as was possible to do so, from the point of view of helping England so far as India can help her in carrying on this great war. That explains both the insertion of many provisions and the omission of certain provisions, the omission of which has been a matter of complaint. It is accepted, my Lord, as a War Budget. If a budget like the present one were introduced in ordinary times, there would have been a great outcry throughout the country. 29 millions sterling to be spent on the army, with an apprehension that more will have to be provided in the future, and so very little provided for those beneficial services which go to increase the social well-being of the people. But, as I have said, we acquiesce in the budget, because it is a War Budget, because we recognise that we have identified ourselves with the cause for which England is fighting, and we have done so because we felt that it was our duty to do so. I hope, my Lord, that this fact will receive full weight in considering what constitutional reforms should be introduced in the government of the country. I do not mention this as a matter of bargain. Far be it from me to do so, but I hope that it will be remembered that out of the little that she had India sacrificed a great deal in a large hearted way and identified herself with England in the struggle for freedom and the independence of nations in which she has been engaged.

"There are some features of the budget, however, to which attention might be drawn, not in a carping spirit, but because they merit attention. In the first place, I wish to join with my friends who have complained that there has frequently been an under-estimate of income in our budgets. This complaint is

[*Pandit M. M. Malaviya.*] [8TH MARCH, 1918.]

not confined to the budgets of the last two years as one of my Hon'ble friends seemed to think. It has been a chronic complaint for the last two decades. The late Mr. Gokhale complained of it in 1906-07, and on other occasions other Members too have complained of it. Sir Vithaldas Thakersey complained of it when silver legislation was introduced. The Hon'ble Sir Ibrahim Rahimtoola, whose appointment as a Member of the Executive Council of the Governor of Bombay we have all welcomed, and whom we very much miss in this Council—speaking in 1916 on the question of the increases in the Income-tax and the Salt-tax, said :—

> 'Looking at it, as a whole, it appears to me that the salt-tax has been levied, as I have already contended, to make up the deficiency in the Tariff Bill due to the exemption of cotton piece-goods from the necessary increase of 2½ per cent. I now contend that the increased income-tax which represents a revenue of £900,000 is to provide Government with a surplus which is estimated at a million pounds.'

As I have said, my Lord, in past years Mr. Gokhale complained that the surpluses of the years preceding 1904 were brought about by a systematic under-estimating of revenue and over-estimating of expenditure. This complaint was also noted by the Chamberlain Commission on Indian Finance and Currency. Sir James Meston was questioned about it. The Chairman of the Commission put the following question to him :—'But looking back on those years with the wisdom which comes from experience would you think it unfair to say that the Government did err a little on the side of excessive caution in their financial estimates,' and Sir James Meston said in reply: 'I must admit they did.' In another place he said : 'The under-estimate was simply a matter of, as you have said, probably exaggerated caution.'

"Now, my Lord, these systematic under-estimates have led to certain surpluses, and the evil of it has been that the existence of the surpluses has deluded the people into the wrong notion that India is prosperous. These surpluses have brought upon us greater burdens than perhaps would have fallen upon us if the fact were realised how these surpluses had occurred. As regards this year's surplus, my friend the Hon'ble the Finance Member budgetted for a surplus of £136,000 only. The actual surplus is 5·8 million. This has been brought about by the inclusion of an additional income of £3·5 million from railway revenue. This increase has partly occurred owing to an enhancement of railway rates and fares. I note the Hon'ble the Finance Member has, perhaps, deliberately not said anything about it, though of course he has included the additional revenue in his estimates. But I submit that this is quite objectionable. Provision had been fully made in the budget of last year for the expenditure on war by the taxation which had been imposed and by other means. This increase of railway fares was not brought about, as my friend Sir Dinshaw Wacha seems wrongly to have thought, for purposes of the war. The Railway Board say, at page 24 of their last Administration Report, that at a meeting at which the question of reduction in train service was considered 'it was agreed as a general principle that fares on fast trains should be enhanced up to the existing maximum in order to discourage travelling with a view to avoiding undue overcrowding in passenger trains consequent on the reduction in train services.' The Report goes on to say that as the result of another meeting instead of confining themselves to increasing fares on fast trains, they decided that there should be 'a general enhancement of fares.' They, therefore, decided that on the principal broad gauge lines the third-class fare should be advanced to the existing maximum, and on others, where the ordinary fare had been only 2-3rds of the maximum, that it should be advanced by 25 per cent. Now I submit, my Lord, that these fares having been increased, in order to discourage travelling, the matter should be re-examined by the Government, and if it is found that it was really unnecessary to adopt this method to discourage travelling, then fares should not be charged at the enhanced rates next year. It was sufficient, my Lord, to discourage travelling that there was a curtailment of trains. People could only travel by the trains that were running. Secondly, if there was an apprehension that more men might go to the station platform than could be admitted, instructions could be issued not to sell tickets to them ;

[8TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

but I submit it was not necessary, nor justifiable, that such an enhancement should have been made in the fares.

" The principle, my Lord, of determining fares has long been established, that a profit should not be made on railways. It has been laid down in some countries in the legislation relating to railways. Belgium, for instance, is one of the countries which has managed its railways best. While we have invested nearly 400 millions on our railways, and have only recently begun to earn a small interest on it, as Mr. Carl Vrooman points out in his book, ' every dollar which Belgium has invested in its State railways, whether for purposes of construction, or for making up of the deficits of the lean years, has been paid, together with the market rate of interest, from the profits of the fat years.' There they lay down as a law that all idea of running railways for a profit must be completely eliminated. And our Government, too, have recognised for the last many years from 1869-70, when the Government started State Railways, that it was with a view to keeping down fares; and Major Conway Gordon, a former Director-General of Indian State Railways, in his evidence before the Select Committee of 1884 rightly said that ' every rupee taken out of the country by an English Company in excess of the normal rate of interest on the State debt constitutes practically a direct tax on transit, which must, of course, have its effect on checking the export and import trade and on the general development of the country.'

" According to this principle, whether railways are worked by Companies or by the State, the fares levied from passengers should cover the working expenses, the interest charges on the capital outlay and a provision for the sinking fund. But the earnings from these railways have been increased lately. I do not complain that they have been ; I do not suggest that they should be reduced to the extent that would be suggested by that principle enunciated by Major Conway Gordon, and I submit that there was no justification for the enhancements that were made last year.

" The analyses of working given in the last Railway Administration Report show that it is the third-class passenger who contributes profits to the Railways. So far as profits are concerned, the first-class and second-class passengers need not exist. Let us take the East Indian Railway. The average earning per coaching vehicle per mile on that Railway during the two halves of 1916-17 were :—

1st class	14·92 and 18 62 pies.
2nd class	13·87 and 17·59 „
Inter class	21·75 and 23·49 „
3rd class	50·54 and 53·89 „

While the average cost of hauling a coaching vehicle with its load one mile or all classes during the same half-year was 9·94 and 10·94 pies, respectively, giving an average profit per coach per mile as under :—

	1st half.	2nd half.
1st class	4·98	7·63 pies.
2nd class	3·93	6·65 „
Inter class	11·81	12·55 „
3rd class	40·60	42·95 „

" Let us take another Railway, the Great Indian Peninsula. The average profits on the same basis were :—

	1st half.	2nd half.
1st class	—9·48	—5·35
2nd class	18·32	16·64
Inter class	13·88	16·89
3rd class	22·41	24·57

" There was, therefore, no justification for enhancing the passenger fares, but rather for reducing them The budget will not be upset by the Government accepting the view that these enhancements should be withdrawn during the next year in justice to the great body of people who

[Pandit M. M. Malaviya.] [8TH MARCH, 1918]

contribute these profits, because, after making a provision of 29 millions for Military expenditure, there is still a large surplus in the hands of the Government, and the total amount provided for the Army includes £1,677,000 as a reserve to meet unforeseen charges. With that very liberal provision for Military expenses there is no danger of any interest suffering if the proposal is accepted.

"There are, my Lord, some other unsatisfactory features of the budget, which call for a remark. One of these is the increase in revenue from salt. £1½ million has come from increased salt revenue. I endorse all that my Hon'ble friend Mr. Sastri has said on this subject, and I submit, as Sir Ibrahim Rahimtoola pointed out two years ago, and, as events have shown, that the increase in the salt tax was not justifiable. It should be still considered whether it would not be right to reduce it.

"Among other unsatisfactory features of the budget are the growth of the excise revenue, to which attention has already been drawn by more than one Member, and the scanty provision for education. Only 30 lakhs has been provided for primary education. For continuing the building up of Delhi 40 lakhs has been provided. I should like to know why this sum of 40 lakhs should not be added to the provision for primary education. I fear that in the matter of education the Government do not show that they realise the importance of education to the extent that they should. I submit that the provision for education ought to be regarded as a provision for war, necessary to prepare the people to do their duty by their King and their country. Among others the Japanese have recognised the value of education in the conflict of nations. I find they are already taking note of the progress in other countries, in belligerent countries of the condition of education. Authorities there are closely following the educational progress of the world and distributing at their own cost in Japanese a description of the state of education in the belligerent nations of the world. It should hardly be necessary to remind the Council, and least of all my friend the Finance Member, of the important truth which Sir Norman Lockyer sought many years ago to emphasise that brain power is the most essential power even in matters of war. We must regretfully recognise that even after this devastating war we shall not be approaching a millenium, and the more the people are educated the better will they be prepared to understand and discharge their duties and responsibilities, the better will they be able to promote the national income, which after all is the source from which they can help Government at a time of crisis. I submit, therefore, that the importance of education should be properly recognised even during war time, and there should be better provision made for it particuarly as there is a large surplus in the hands of Government. The provision of 30 lakhs of rupees seems to be utterly inadequate for the requirements of the situation. I hope that if the Hon'ble the Finance Member will not accept my suggestions with regard to reducing revenue he will, at any rate, accept the suggestion that the provision for education should be increased.

"The growth of civil expenditure, to which my friend Sir Dinshaw Wacha has drawn attention, as well as the growth of Military expenditure, are matters which require attention. I know that this is not the time when the Government can take up this question, but I submit, my Lord, that the importance of the subject demands that when constitutional reforms are introduced there should be Committees appointed to go thoroughly into both Civil as well as Military expenditure.

"As my friend has shown, Civil expenditure has grown enormously, and there is no question that Military expenditure also has grown enormously. I do not for a moment suggest that the Military needs of the country should not be fully met, but there is a very widespread feeling that there is much room for retrenchment. In the report of the Mesopotamia Commission I find it said :—

'We also gather that there is general dissatisfaction with the system of microscopic financial control exercised over details of Military expenditure, pay and allowances.'

[8TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

"I submit that this is a matter which it is desirable the Government should look into at the end of the war when the reforms are introduced.

" My Lord, in the matter of investments I must say that I fail to understand the wisdom of the investment that is suggested in Home Treasury Bills. I read at page 70, with regard to the probable expansion of the Railway programme, as follows :—

'Lastly, when peace conditions permit the resumption of the Railway Capital Programme on a scale necessary to provide adequately for requirements – and this will involve making up a lot of lee-way in respect of the compulsory cutting down of that programme during the war—we shall probably find some difficulty in raising, on reasonable terms, the amount of capital which would be required. We propose, therefore, as against our temporary borrowings on Treasury Bills here, and in view of the satisfactory financial position of India as a whole, to invest £20 millions in Home Treasury Bills in order to provide for the liabilities which in one way or another will come upon us shortly after the war is over.'

"I submit, my Lord, that that is looking too far ahead. The Hon'ble the Finance Member says :—' we shall probably find some difficulty in raising, on reasonable terms, the amount of capital which would be required.' If there is no difficulty in raising that capital now there should be less difficulty in raising it after the war is over. Secondly, as one of my Hon'ble friends has already remarked, to raise money at 5 per cent. and to invest it at 3·5 seems to require a little further explanation. The Hon'ble the Finance Member proposes to make this provision for a liability which, he says, will come upon us after the war. We do not know when the war will be over—we all pray that it should soon be over—but as we do not know when that will be, I submit that the justification for this proposal is not quite clear.

" With regard to the question of railway fares, if I may go back to it for a moment, I should have pointed out that, when the Hon'ble Sir Dinshaw Wacha said that the railway fares were cheapest in India, he forgot that the people of India are the poorest in the world. When you compare the fares which they pay per mile here with those paid in England and America, you must also compare the incomes of the people of India with the incomes of the people in England and America ; and, comparing them it will be found that the people of India are not having railway facilities afforded to them on the cheapest terms.

" As regards the War Loan, I will simply add one word to what has been said about it. When an effort is made this year to raise a War Loan, I hope instructions will be issued to prevent any overzeal being shown by subordinates. The Government have seen how well the people have responded already, and therefore there is all the more reason why a factor, which has given rise to complaints, should be entirely eliminated from the new year's operations. I hope that the Hon'ble the Finance Member will issue instructions on this point.

" As regards the restrictions on the issue of capital, I may say that I am in entire agreement with my Hon'ble friends over there as to there being no need for it. Up to this time the needs of the Government have been met and the money which the Government wanted has been found. The expenditure has been balanced by revenue, and there is a surplus. Is there, then, any justification for placing any restrictions on the issue of capital at this stage? If, however, this proposal must be carried out, then I submit two points ought to be borne in mind by Government. Foreign companies must not be placed in a position of advantage over Indian companies. It should not be that while Indian companies find difficulties placed in their way foreign companies should be free to start work in this country with capital raised in other countries, and to flood this country with their goods. Secondly, my Lord, I think a Board should be appointed to deal will all applications which may be made for the floating of new companies, and on such a Board the Government should see that half the number of members are Indians and half Europeans. This is essential in order to create confidence in the minds of Indians who are concerned in business and who are anxious to promote the industries of the country......".

[*His Excellency the President; Pandit Madan Mohan Malaviya; Sir George Lowndes; Maharaja Sir Manindra Chandra Nandi, of Kasimbazar.*] [8TH MARCH, 1918.]

His Excellency the President.—"The Hon'ble Member has exceeded the time allowed to him."

The Hon'ble Pandit Madan Mohan Malaviya:—"I will not take up any more time, my Lord."

The Hon'ble Sir George Lowndes:—"My Lord, I am only drawn into this almost interminable discussion by certain remarks that fell from the Hon'ble Pandit at the commencement of his speech. The Hon'ble Member referred to the change which has taken place in the procedure of the Council on this budget discussion, a change which was made, I believe, in consequence of the desires of Hon'ble Members of this Council which were very frankly expressed. The Hon'ble Pandit, however, said that he hoped that your Excellency would be able to allot to the Council another day for what I may call the annual hare hunt which we used to have on matters which, as the Hon'ble Pandit admitted, could not be dealt with in Resolutions and had no reference to the Financial Statement. Now no one in the Council knows better than my Hon'ble friend that we are governed here by the terms of a Parliamentary Statute which allows us to discuss three types of things only. In the first place, we can discuss motions on Bills or having reference to the Rules. In the second place, we can discuss the Financial Statement In the third place, we can have Resolutions on matters of public interest. There is nothing in the Act of Parliament by which we are governed which will allow us, even if your Excellency was willing to permit it, to have what I may call the hare hunt that we have always had in former years, which is neither with reference to a Resolution nor a discussion of the Financial Statement nor a motion on any Bill or Rule."

The Hon'ble Maharaja Sir Manindra Chandra Nandy, of Kasimbazar:—"My Lord, I feel no hesitation in congratulating Sir William Meyer on the very good luck and circumstance that have attended the Government in the most eventful years of storm and stress that have followed the outbreak of the present European War. Sir William Meyer has no doubt opened in Indian history a bold era of financial experiments, and, in his efforts to strengthen 'the walls and foundations of our financial structure,' he has received the unstinted support both of Providence and man. With bountiful monsoons and golden harvests on the one side and money pouring in unexpectedly for the War Loan, the treasury bills and post office certificates on the other, Sir William Meyer has had not much anxious time to meet the financial liabilities of the Government, and has even succeeded in laying by something for the rainy day.

"But while I congratulate Sir William Meyer—as one of the best financial Ministers—I must say that the Financial Statement which he presented to this Council just a week ago cannot be pronounced to be a very satisfactory and pleasing State document. It is evident, from the revised accounts, that Sir William Meyer's budget of 1917-18 contained under-estimate of the revenues of India. Almost every important head of our revenue, excepting opium, has yielded larger revenue in the present year than Sir William Meyer budgetted for in last March. Excise, customs, salt, income-tax, post and telegraphs and exchange have all exceeded the budgetted figures of Sir William Meyer, the greatest surprise being the railway earnings which come to nearly six million pounds sterling or close upon nine crores of rupees or nearly double of Sir William Meyer's budgetted estimate. Though I fully appreciate the difficulty of forming accurate estimates of our revenue at such an uncertain period of our finances, I cannot quite exonerate our Finance Member from the evil consequences of an under-estimated budget. I feel in my heart of hearts that this under-estimate of the revenues of India in the budget of 1917-18 necessitated an additional burden on the Indian tax-payer, and if

[8TH MARCH, 1918.] [*Maharaja Sir Manindra Chandra Nandi, of Kasimbazar.*]

this tendency of an under-estimate had not overtaken the Financial Department of the Government of India, there would have been no new imposts last year, no panic for fresh taxation this year, and perhaps more money would have flowed into the Imperial Exchequer in the shape of contributions to the War Loan.

" My Lord, following the line of argument I have been trying to develop in the above observations, I feel bound to characterise Sir William Meyer's financial disbursements for the coming year as equally disappointing With an unexpectedly large surplus in hand and budgetting for another year of a not inconsiderable surplus, it is neither very generous nor graceful for a Finance Minister to stand where Sir William Meyer does. Sir William Meyer does not think it proper, under the circumstance, to add to our burdens nor does he see his way to reduce the existing level of taxation. Perhaps that is, after all, a very safe and wise policy to adopt. But what strikes me as the most disappointing feature of Sir William Meyer's financial policy is that he stints to use his huge surplus for the betterment of the condition of the people who have so very largely contributed to it. Of course, nobody would like Sir William Meyer, at a time like this, to embark on any ambitious scheme of social or industrial improvement which might involve either heavy financial outlay or large recurring grants: but it is difficult to see why a very large portion of his surplus could not be spared for either the cause of primary education or sanitation—so essential to the amenities of civilised life.

" My Lord, the question of a surplus leads me to offer another criticism. It transpires from the figures which find place in Sir William Meyer's Financial Statement that practically the whole of the present year's surplus has been contributed by the Indian railways. My Lord, I quite remember the time when eminent Indian publicists used to question the wisdom of pushing railways in this country as a State venture and also protested against its expansion at the neglect of irrigation. My Lord, the railway policy of the Government of India has proved most beneficent to us, and there is perhaps no one in this Council who, far from challenging the wisdom of that policy, would not care to justify and bless it now. Most unfortunately, this very important source of our revenue is now being neglected, and the Government is unable to find for the Indian railways even a third of the money which Lord Inchcape's Committee recommended only a few years back as absolutely necessary for their development. It is somewhat consoling to notice, however, that the Government have already been able to invest £20 millions in British treasury bills which, after the war they intend to spend for railway development in India That may make up for the lee-way that has been lost during the last few years. But I do not find any valid reason why the Government should not cultivate the Indian market to obtain greater assistance from indigenous capital towards reproductive outlay on our railways. Sometime in the near future, when the war is over, an attempt ought to be made by the Government to raise a rupee loan for the purpose of expanding our system of railways.

"My Lord, speaking of our railways, I cannot omit to urge on the attention of the Government the great need of nationalising them or bringing them absolutely and invariably under State control. The question of the nationalisation of our railways, my Lord, is more a financial and economic problem than a question of general policy, and I make bold to say that as soon as this policy is adopted, it will popularise our railways in such a fashion that the difficulty of raising capital for them will never arise. Sir William Meyer has taken many bold financial steps in the last few years ; may I appeal to him to recommend to the Government of India the nationalisation of our railways as another step which will carry his name down to posterity ?

" My Lord, the establishment of a ship-building branch of the Admiralty in India and the decision of the Government to get 3,000 railway wagons built annually in this country for a period of ten years from now unmistakably indicate the final abandonment of the policy of *laissez faire*, against which your

[*Maharaja Sir Manindra Chandra Nandi, of Kasimbazar; Dr. Tej Bahadur Sapru.*] [8TH MARCH, 1918.]

Excellency made such a notable pronouncement a few months ago in Madras. I have no doubt that, with the full and frank abandonment of this economic doctrine and the adoption of an active and energetic policy of industrial and agricultural development, the revenues of India will exceed at one time the wildest dream of any Finance Minister of to-day. I hope the Government will take time by the forelock and move ahead with a quickened pace towards the realisation of this ideal.

"I am sorry, my Lord, the condition and circumstances of the present titanic struggle have upset the price of silver, which has risen from 37*d.* to 43*d.* per ounce, and disturbed, in spite of the gold currency reserve, our whole system of exchange, and necessitated many legislations to readjust our paper and metallic currency. I hope, however, that the credit of the Government of India is so well established now that an increased paper currency, even without a sufficient metallic backing, has come to stay as a great relief and support of India's financial position. Yet, I think, it would be a wise economic policy for the Government to keep and invest in India the bulk of the gold and paper currency reserves which the Secretary of State for India now holds in England.

"My Lord, I have nearly finished: I have one more word to add. Before the commencement of the titanic world-conflict which is now shaking to its very foundation the civilisation of the West, India paid a bill of a little over £20 millions for her army, marine, military works and special defences. To-day, our total military bill comes to the neighbourhood of £31 millions, thanks to the war. This amount is several times over what all India pays to-day for the education of her children. My Lord, so long as the war lasts, we will do our very best to help England and her Allies with our men and money. England's cause is our own and with England, my Lord, we will sink or swim. Our contributions to the war so far have neither been mean nor hesitating; we have ever been and shall always be ready at the beck and call of the Empire. Indian troops have bled themselves white in the various theatres of the war in East and West; we have paid so far nearly 65 million pounds directly towards the expenses of the war, besides the very large amount voluntarily contributed by us towards special purposes, equipments or comforts for the troops and the heavy military bill of the Government. May we not expect that, when the war is over and the armour is laid down, education will take the place of military expenditure in our budgets and make up for the neglect of the past? My Lord, when the expected constitutional reforms come into operation, Sir William Meyer has announced there will be a decentralisation of finance and very few 'divided heads' of revenue, and the provinces will be allowed the privilege of imposing taxation and, I hope also, to raise loans for special purposes. Whether the provinces are or are not able to provide adequate means for the spread of education to the extent we desire, I hope, my Lord, the Government of India will never consider the internal development of India and the social advance of her people matters of less concern to themselves than the maintenance of a well-equipped and up-to-date army and navy."

The Hon'ble Dr. Tej Bahadur Sapru:—"My Lord, even at this late hour of the day I trust your Lordship will bear with me for a few minutes and permit me to pay my humble tribute of admiration to the Hon'ble Sir William Meyer on this occasion when he is presenting to us his last Financial Statement. My Lord, during the tenure of his office he has had to contend against difficulties of an extraordinary character, and, I think, it must be admitted as, indeed, it has been admitted very frankly by every Indian Member this afternoon that he has given a most excellent account of his stewardship of Indian finances during the last five years. My Lord, as some of the speakers have reminded us this afternoon, Sir William Meyer has been subjected to criticism, mostly hostile in certain quarters. But I venture to think that Indian sentiment is entirely with him, and if the support of Indian sentiment and Indian opinion can bring any solace to him, he can have plenty of it. My Lord

[8TH MARCH, 1918.] [*Dr. Tej Bahadur Sapru ; Mr. M. A. Jinnah.*]

the Financial Statement that he has presented to us to-day is, to my mind, a complete refutation of the criticism passed on him or of the criticism levelled against India. No doubt the war dominates our finances, but one pleasing feature of the Financial Statement is that there is no additional taxation to be imposed this year, while, on the other hand, it brings out into prominent relief the magnificent services rendered by this country during the period during which Sir William Meyer has held the high office which he is about to quit. Now, my Lord, I do not wish to traverse the ground which has been covered by so many of my Hon'ble colleagues in the course of the day, and I shall, therefore, confine myself to one or two points only. I must congratulate the Hon'ble the Finance Member upon the remarkable success that has attended the War Loan, and I sincerely hope and trust that the next War Loan will be equally successful. I at the same time join my friends in expressing the hope that specific instructions will be issued to the officers of Government that no ground is given for complaint by subordinate officials with regard to any undue zeal in collecting the money.

"My Lord, the real point in regard to which I would invite your Lordship's attention and the attention of Government is the question of education. It is perfectly true that we are going to get 30 lakhs under the present scheme, but it seems to me that having regard to the size of the country and having regard also to the slow progress which education has so far made the sum allotted is wholly inadequate. When one compares this paltry sum of 30 lakhs with the ambitious programme of Mr. Fisher in England, my Lord, one is astonished that the Government have not seen their way to make the rate of progress a little more quick. Now, whatever may have been the case in regard to primary education in the past, I think, the whole question of primary education has got to be approached now from a different point of view. We cannot forget that the announcement made in the House of Commons with regard to responsible government imposes a still greater obligation on the Government to quicken their pace with regard to education all round if it is considered at all necessary, as I think it is, that we should have educated electorates. I think, my Lord, therefore that the sum of 30 lakhs is wholly inadequate, and I would earnestly urge upon the Finance Member to consider whether it is not possible for him to increase the allotment with regard to education this year.

"My Lord, I have one provincial grievance. In speaking last year on this subject I complained that Bengal, Madras and Bombay which had already got more had been allotted a larger share, while my province had got less. I find the same story is repeated this year, and I would therefore earnestly ask the Hon'ble Sir William Meyer, as also the Hon'ble Sir Sankaran Nair, to consider whether it is not possible to give us something more out of the balance. My Lord, I do not wish to take up your Lordship's time unnecessarily any further, but I would like to associate myself with my friend the Hon'ble Mr. Sastri, with everything which has fallen from him with regard to the increase of railway fares and also with regard to the question relating to salt. With these few words I resume my seat."

5-6 P.M.

The Hon'ble Mr. M. A. Jinnah :—"I cannot say, my Lord, that I am an expert in finance, and I do not think that I can throw any light on the Financial Statement that has been submitted by the Hon'ble Member in charge of Finance. As an ordinary layman what strikes me is this, that the proof of the pudding is in the eating, and I find that the Financial Statement that is presented to us to-day has a surplus and no fresh taxation, and that is a most satisfactory state to be in. That is all that I can say with regard strictly to the Financial Statement.

"My Lord, last year I was responsible for saying that the budget was presented to us in this Council, when we could not change a single word or figure; and it was like flogging a dead horse. Since then the procedure has been changed, and we are given an opportunity to discuss the Financial Statement when it is not flogging a dead horse, but, as I may say, moving a live

[*Mr. M. A. Jinnah; Sir Hugh Bray; Raja Rampal Singh.*] [8TH MARCH, 1918.]

horse. I hope that the change in the procedure, which has brought this discussion to-day, will enable the Finance Member to consider some of the points which have been brought out, and I hope it will bear some fruit. I hope that on the 22nd when we get the budget presented some at least of the suggestions that have been made might be accepted. I would only say this, my Lord, that I support entirely what Mr. Sastri said about salt and primary education. There is one more word which I would point out to my Hon'ble friend, Sir George Lowndes, who happened to say that we have done away with 'the hare-hunting debate.' Nobody appreciates that more than I do, my Lord, but it was a very great privilege which was enjoyed by this Council for many years; and with very great deference to the Hon'ble Member I see nothing in law which prevented that practice from being followed. That advantage has been taken away, and I believe some Members keenly feel that that advantage has been taken away. Though it is perfectly true that we can bring forward Resolutions in this Council, and probably the Hon'ble Member will find more Resolutions in future because he has taken away this privilege. But it will take more of the time of the Council, whereas what he described as the hare-hunting debate had the advantage of preventing people from going so far as to bring forward Resolutions but gave them opportunities of drawing the attention of Government to certain matters of public importance. However, that privilege has been taken away, and I hope that it will be compensated by the Finance Member in showing us on the 22nd that what has happened to-day has borne some fruit. Now, my Lord, before I sit down I would join in what has been said about Sir William Meyer. I have listened to the debate from the morning till past five, and I was wondering what would be the height of my ambition just now if I had to make a choice. I honestly say, my Lord, that I have come to the conclusion that I should like to be in the place of Sir William Meyer to-day. But I do not think I should like to continue for more than to-day, because I think on the 14th instant, perhaps, he may have some trouble about the Income-tax Bill.

"All the same, my Lord, I join in the sincere congratulations and the good wishes which have been offered to him, that when he retires he may have the happiness and rest that he fully deserves, and I am sure that India, not only in this Council as represented by the various communities, but India as a whole outside fully recognises the services that he has rendered to our Finance at the critical moment. He deserves well of India and rightly so."

The Hon'ble Sir Hugh Bray:—"My Lord, I have no speech to make, but I should not like the Hon'ble Member to think that I alone did not join in the congratulations offered to him. I desire, therefore, to associate myself very sincerely with the shower of congratulations that have fallen and are falling on the Hon'ble Member's head in connection with his most successful farewell budget. I should also like to associate myself with a good deal of what the Hon'ble Mr. Hogg from Bombay said but not with all because I do not agree with him in regard to Premium Bonds. I suppose that many Finance Members if not most have to wait for a post mortem for a proper appreciation. In this case vivisection self-performed has had most satisfactory results. I think, my Lord, I should be perhaps less or more than human if I refrained from reminding the Hon'ble Member that 12 months ago I said certain words here which he construed to mean or to imply that he ran some danger of going to jail for the way in which he had dealt with the railway earnings. It is, therefore, my Lord, with unbounded satisfaction that I find that he has had such a good year that he has been able to make restitution, if as I hope I do interpret correctly what he said on the 1st of March and I trust that the reserve he then referred to may be so ear-marked, so tied up, that it must be spent on Railways only and that next year it may be possible to provide even a further reserve."

The Hon'ble Raja Rampal Singh:—"My Lord, being under the impression that to-day's speeches will be strictly confined to the Financial

[8TH MARCH, 1918.] [*Raja Rampal Singh; His Excellency the President; Sir William Meyer.*]

Statement I had no mind to speak, but, it was only this morning that it came to my mind that I may also take advantage of the privilege that we enjoy I determined to prepare a speech. The time was short at my disposal but to my great relief the old saying 'short and sweet' came to my help. To make my speech short was in my power, but to impart sweetness to it was beyond my capacity. However, I brought satisfaction to myself with the idea that if my speech will not be suggestive of any improvement in the finances or financial system of the country or any reform in its administration, I will at least have the satisfaction of not having wearied the Council by a monotonous speech though I fully associate myself with the views expressed by my Hon'ble Colleagues.

"Now, my Lord, I beg leave to give expression to feelings of cordial gratitude on my own behalf and on behalf of the landholders of the United Provinces of Agra and Oudh to your Excellency's Government and to Sir William Meyer, the Finance Member in particular, for the most praiseworthy manner in which the levying of any fresh taxation has been avoided. The shadow of that titanic war, which Germany started three years ago to gain her own selfish ends, is still over us and at a time when there was not a little apprehension in the country that new methods of fresh taxation may be devised by the Financial Department to meet the exigencies of the most extraordinary situation, it is no less a matter of self-congratulation to us as it is to your Excellency's Government that the finances of the country have been managed in such a masterly manner as not to necessitate the imposition of any further burden on the shoulders of the people.

"There is one matter, my Lord, which is exercising the minds of the landholders of the country with considerable amount of anxiety and uneasiness. It is the innovation that is intended to be adopted in the method of calculating their assessable incomes.........

His Excellency the President:—"I think the Hon'ble Member is travelling outside the limits which are permitted to him."

The Hon'ble Raja Rampal Singh:—"I thought that some income has been estimated and added to the assets, and so I wish to point out to the Hon'ble the Finance Member that if any assessable income has been added in the Financial Statement for the levy of a higher rate of income-tax, any such estimated income should be left out of account."

His Excellency the President:—"He has already told you that nothing has been added to the estimated income."

The Hon'ble Raja Rampal Singh:—"I did not know that."

The Hon'ble Sir William Meyer:—"I can assure the Hon'ble Member that nothing has been added in the Financial Statement on this score."

The Hon'ble Raja Rampal Singh:—"Thank you, Sir,

"My Lord, this is not the time to press for allotments towards objects calculated to advance the moral and material progress of this country though it cannot be too incessantly impressed towards what direction that advancement lies. I am fully confident that your Excellency's Government will by exercising every economy compatible with efficiency in the administrative expenditure of the State will take early steps to bring about that educational, agriculural and commercial development in the country for which we cannot be too impatient.

[*Raja Rampal Singh ; Sir William Meyer.*] [8TH MARCH, 1918.]

"My Lord, I cannot resume my seat without offering my tribute of well-deserved praise to my Hon'ble friend Sir William Meyer for the admirable qualities of his head and heart which he has brought to bear to steer the finances of this country during his tenure of office as Finance Minister. The times were hard, the difficulties severe, but he managed them in such an admirable manner that we cannot in fitting words give expression to our sense of appreciation. It is a matter of great regret to us that a few months hence he is to quit the office which he so worthily filled in the last few years. In him India will lose the services of a most capable and sympathetic officer."

5-18 P.M. **The Hon'ble Sir William Meyer** :—"My Lord, I find it difficult to express adequately my deep appreciation of the most cordial and kindly way in which all my non-official friends have spoken of my Financial Statement for the year 1918-19, including the Revised Estimate for the current year, and of my work as a whole as Finance Member. As one of the speakers has rather aptly put it, it is rather difficult as a rule for a Finance Member to get liked. He has always to be treading on somebody's toes; he has to refuse grants which people think they have made a very good case for. He has, as has happened to me twice in my career, had to raid hen-roosts—to come down on the people with extra taxes; and so he is generally regarded and tends to regard himself, as a sort of Ishmael. Perhaps he may get a welcome when he first comes on the stage; but he does not expect many bouquets when he goes. It has been, therefore, a very great source of pride and pleasure to me to find that, although I have been on the stage so long, my budget and my policy have elicited such warm, I might almost say affectionate, approval from my friends here. It justifies the claim I ventured to make in my speech on the 1st of March that, though my non-official colleagues have on occasions differed from me on particular points, they have given me most warm support as a whole, realising that I love India and have given my best to her. They have assured me of that in terms which I shall never forget. Their approval is a source of great satisfaction to me, and it will be one of the most cherished reminiscences of my Indian career, which will be closed ere long.

"I hope, however, as one of the speakers has said, that I shall, when in England in what I may call a disembodied capacity, meet at any rate some of my friends when they come over on business or pleasure.

"Turning now to the various criticisms that have been made, I note the warm congratulations on the avoidance of taxation At the same time various speakers exhibited a yearning for greater expenditure. I am asked why more money could not be given for Education and Sanitation. My friend the Hon'ble Mr. Bannerjea yearned to spend more money on the Army and so on. Well, I shall touch presently on the question of extra grants for Education and Sanitation. But I would remind my friends who have taken this line that you cannot have things both ways. The Hon'ble Pandit and another speaker or two said 'You have got this big surplus, which may probably be bigger still at the close of the year. Surely, you need not be so miserly; you can give out more money.' Well, if my friends follow carefully the exposition I have given of our Ways and Means position for the year that is coming on us, they will find that, as I have said, we shall want all the money we have got to meet the Ways and Means difficulties. I would remind the Council once more that, even as it is, we have not been able to make specific provision for the Secretary of State's Council Bills, so necessary for the support of India's trade; and, therefore, I say that the fact that there is a surplus does not show that we can dissipate it so freely on expenditure as one might in ordinary years. This is a war year and the next year is a war year, and we must conserve our resources to the utmost.

"Then, some reference was made to a charge that I had underestimated our income in the current year, and that this underestimating of revenue, and — it was implied — overestimating of expenditure, was an ingrained vice of Indian Governments. Well, I have no doubt that the

[8TH MARCH, 1918.] [*Sir William Meyer.*]

Government of India must always be cautious folk. They have felt that you cannot turn the taxation tap on and off so readily and easily as you do at Home. They felt that it is better to be on the safe side because their calculations may at any time be upset, as Sir Edward Baker's were on one occasion, by bad seasons. Therefore, as I say, you must be prudent and cautious, and this is doubly necessary in the case of the present war with its kaleidoscopic surprises. My friend the Hon'ble Mr. Sastri noticed that if I have underestimated the revenue I have also underestimated the expenditure. Military demands came which I could not possibly resist. I maintain what I said on previous occasions that really, so long as this war lasts, we are groping in the dark, and that if our estimates turn out to be better than we expected, it is a matter to thank Providence for and not be too critical about. And lest this should be thought to be some special vice of bureaucracy, I would remind my Hon'ble friends that in the British Parliament the estimates that the Chancellor of the Exchequer has put forward during the war have been set aside by actual events to a far greater extent than our estimates here.

"Then reference has been made to the lapses in Provincial expenditure under Education and other heads, lapses in the current year. Well, I want to state emphatically that we put no pressure whatever on Local Governments to cut down the budget estimates we had agreed to. The lapses that occur are, I think, absolutely due to the feeling that it is better to defer expenditure and incur it to better advantage later than to rush into outlay simply to show that the budget estimates have been worked up to. Anybody who has experience of these matters will know that it often happens that, towards the close of a year, you are faced with the question, can you lay this money out to the best advantage? You can throw it away and make it appear that your actuals square with your budget. But wise and honest people will say that it is much better to let it lapse and spend it to advantage and with greater deliberation next year.

"Then, we have had a wail that beneficent expenditure is at a standstill owing to the war. Well, the war is on us, and we cannot expect to get on with other outlay as if there were no war at all. My friend the Hon'ble Dr. Sapru referred, I think, to the fact that Great Britain was nevertheless spending much money on education. He referred to Mr. Fisher's programme. I would remind my friend that Mr. Fisher's programme has not come in yet; it has had to be postponed.

"As regards the current year's Provincial budgets, in spite of the necessity for economy which the war requires, we are, as I said in my speech on the 1st of March, giving the Provinces an opportunity of spending three million pounds more next year than is actually being spent in the current year. If you compare the budget estimates of the coming year with the figures of the last peace year, 1913-14, you will find that there is an increase of expenditure of about one million pounds, from £3,177,000 to £4,121,000, under Education; and if you compare the budget allotment for education in 1918-19 with the Revised for 1917-18 you get a rise, in round figures from £3,360,000 to £4,120,000. Some of the Members have spoken as if the special grant of £200,000 which we are making from Imperial funds was the only contribution to educational progress in the coming year. Well, education is a Provincial matter, and the expenditure comes from Provincial revenues. What we have done in past years, when our finances allowed of it, and what we do this year as an earnest of what we should like to do if the war was not on us, is, every now and again, to make additional grants to the Provinces from the Imperial Exchequer. But the expenditure remains, in the main, Provincial expenditure; and the fact that there is an increase budgetted for in 1918-19 shows that, in spite of the war, the Provinces are going ahead.

"Similarly, for Sanitation the current year's budget figure was about £610,000 and the Revised £580,000. In 1918-19, there is a provision of £715,000 for Sanitation as against £423,000 in the last peace year, 1913-14. That is a very large proportional increase. The Sanitation expenditure in Bengal, to which the Hon'ble Mr. Bannerjea referred, has risen from about six

[*Sir William Meyer; Mr. S. N. Bannerjea.*] [8TH MARCH, 1918.

lakhs in the current year's budget to nearly 12 lakhs in 1918-19, and that includes a considerable amount of provision for measures against malaria.

"As to expenditure on Agriculture, to which one speaker has referred, if he looks at the budget allotment for the coming year, he will see that it is nearly 50 per cent. above that for 1913-14. So I maintain that, in spite of war conditions and the necessity for conserving our resources as much as possible, we are still making very fair progress in beneficent expenditure. Well, I have been asked if we cannot give more special grants. I have already answered the question : we have not the necessary funds, having regard to the demands on our resources for Ways and Means purposes. There is also, as I indicated in my speech of the 1st March, another reason. We have got under consideration, in connection with the scheme of constitutional reforms, the future relations—financial as well as other relations—of local bodies, Provincial Governments and the Government of India, and till we have determined what those relations will be obviously we cannot go in for large commitments based on the existing system. My friend the Hon'ble Mr. Bannerjea regarded this announcement as a great triumph for his views on Provincial autonomy, and chaffed me genially for having taken a different view now to what I took in a debate in 1914 when he raised the subject in connection with the famous Delhi Despatch. Well, if my Hon'ble friend wishes to claim me as a captive to his bow and spear, he is welcome to do so, but I would like to remind him that what I said then—that is, in that debate of 1914—was that the Delhi Despatch only spoke of Provincial autonomy as a distant ideal; it did not give any pledge for immediate action. We have progressed more rapidly now, and perhaps we can act sooner than we thought possible in 1914. My Hon'ble friend is an impatient idealist in this matter. An impatient idealist has been described by somebody as 'a beautiful and ineffectual creature ;' but I do not commit myself to that description at all. An impatient idealist, I think, is a very useful person. Without the impatient idealist we should all get far too much into the ordinary ruts........."

The Hon'ble Mr. S. N. Bannerjea :—"Whatever has been done has been done by impatient idealists in this world."

The Hon'ble Sir William Meyer :—"As I have just been saying, without the impatient idealist we should stagnate; but at the same time the impatient idealist, when he begins, is just as much before the right time as the obscurantist conservative is behind it. A Government has to take a prudent course. It listens to the impatient idealist, but it cannot prudently move till it has made sure that the route is the right route, and that the ground will bear the progress which it is proposed to make."

The Hon'ble Mr. S. N. Bannerjea :—"The impatient idealist has triumphed in this matter."

The Hon'ble Sir William Meyer :—"He generally does in the end. Well, my friend, the impatient idealist, if he will allow me to call him so, and some other speakers have criticised us on the ground that the additional pay to British soldiers provided in the Financial Statement has not been accompanied by a corresponding increase to the Indian troops. It is not, for the very good reason that we made the increase to the Indian troops first. We did that with effect from the 1st of January 1917, and it was mentioned in the budget of the current year as materially adding to the military estimates. We increased the pay of all ranks from Subadar-Major downwards; and we gave the sepoy, instead of an increase of cash pay, free rations which were estimated at that time to be worth an additional pay of Rs. 3-8 per month, and which, as prices have continued to increase, is worth still more now......"

The Hon'ble Mr. S. N. Bannerjea :—"May I make a submission? My point was that Rs. 11 which is the increased pay *plus* the rations which you give are not sufficient. That is my whole point."

[8TH MARCH, 1918.] [*Sir William Meyer; Mr. S. N. Bannerjea; His Excellency the President.*]

The Hon'ble Sir William Meyer :—"I will meet that directly; but what I say is that we did make very material additions last year."

The Hon'ble Mr. S. N. Banerjea :—"It is not enough."

The Hon'ble Sir William Meyer :—"We also raised pensions. We gave men a bonus of Rs. 50 on recruitment. We have given improved clothing and housing conditions. But my Hon'ble friend says 'it is not enough. I want you to spend millions more.' Well, if you spend millions more, you will have to increase taxation very considerably. I am less of an idealist in these matters than my Hon'ble friend, and I will wait for the military authorities to put up proposals to me. It is the military authorities who have to deal with a great deal of possible military expenditure to judge which military expenditure is most essential; and I may say that His Excellency the Commander-in-Chief and Army Member has always shown an extreme amount of—may I say?—Scotch caution in deciding how far to progress; but when he comes to me he generally does so with such a complete case that I throw my hands up and surrender to his discretion......"

The Hon'ble Mr. S. N. Bannerjea :—"You will get much more recruiting."

His Excellency the President :—"The Hon'ble Member has had his say already."

The Hon'ble Sir William Meyer :—"Then, the Hon'ble Sir Fazulbhoy Currimbhoy asked me for an announcement of our position in regard to expenditure in Persia and Mesopotamia. As regards Mesopotamia our expenditure is limited to the Expeditionary Forces there—I mean expenditure which we have eventually to defray from Indian revenues, not what we pay in the first instance on behalf of His Majesty's Government and get back from them. The Resolution of 1914 puts on us the normal charges in respect of those forces, namely, what we should pay for them if they remained in India.

"As regards Persia I cannot say more than what I said in paragraph 16 of my speech of the 1st March. There I spoke of the South Persia Rifles as 'a corps raised to assist the Persian Government in maintaining order in tracts in which British interests are specially concerned with reference to present war conditions,' and indicated that the cost of the corps is divided like other Political expenditure in Persia between His Majesty's Government and ourselves. Well, my Hon'ble friend, I think, knows that Persia is in a rather delicate situation; that there are Turkish troops in the country; that there are German agents in the country, that there are large tracts in the country which have been the scene of local disorders. I am sure he will not press me to make any further statement as to the precise functions and use of the South Persia Rifles. I must ask the Council to take it from me that they are doing useful work.

"Then, my Hon'ble friend Sir Fazulbhoy Currimbhoy, and I think the Hon'ble Pandit also, criticised our investment in Home Treasury Bills—our special investment of 20 millions—on the ground that it is out of the proceeds of borrowing here and that we are paying more here than we get in interest in England. Well, that may be; but surely my Hon'ble friend realises that it is necessary to borrow here for the purposes of our war finance, which includes among other things large expenditure on account of His Majesty's Government and the meeting of Council Bills to promote those trade interests in which the Hon'ble Sir Fazulbhoy Currimbhoy is so interested. We have to lay out this money; we cannot get adequate specie payments in return, for the reasons I have explained, and so we have to be content with Treasury Bills at Home. That is a war sacrifice if people like to call it so; but it is justified in the circumstances of India's trade among other things. The Hon'ble Pandit objected to any investment at all. He would like the money to lie idle in the

[*Sir William Meyer; Pandit M. M. Malaviya.*] [8TH MARCH, 1918.]

Secretary of State's coffers. Well, I have explained that it has accumulated in the Secretary of State's coffers for reasons which are beyond our control, and that being so, we thought we were doing a good stroke of business for India in persuading the Secretary of State to invest it......"

The Hon'ble Pandit M. M. Malaviya:—"Why raise it?"

The Hon'ble Sir William Meyer:—"If the Hon'ble Pandit has followed my exposition of the Ways and Means situation, he will have seen how necessary it is for the money to go Home and that we cannot get specie back again. That is one of the difficulties of the situation.

"Then the Hon'ble Mr. Hogg raised a kindred point as to the rise in the rate of exchange affecting our Home investments when we want to get them out here, meaning, I presume, that we should get less in the way of rupees than the amount of our original remittances. Well, most of our investments are in short term Treasury Bills. We may lose by exchange in bringing the money out when we can bring it out; but it must be remembered that we gain in our remittances Home, so that the one balances the other.

"Also so far as this money is applied to help in the Railway Programme it would come out not in actual cash but in railway material.

"I note the remark which Mr. Hogg and Sir Fazulbhoy and some other speakers made in regard to our contemplated measure for restriction of flotations of private issues. Well, I shall bring forward that Bill in a few days' time and it will be published for information I only want to say now that there is no intention of absolute prohibition, as my friend, Mr. Sita Nath Ray seems to imagine. We only propose to follow the system that has been adopted by the Home Treasury since the beginning of the war, which is in force in India now in respect of so many other matters connected with the war, by requiring a special license before private flotations are made of registered companies. If it can be shown that new flotations will not compete with our loans, or if they would compete are nevertheless in the national interest, as for instance in the production of material required for the war, certainly I will never be chary in giving the licenses. I also note as a very useful remark Mr. Hogg's suggestion that we might in some cases make it a condition that till a company can get to actual useful work of its own it should temporarily invest in Government funds what it gets from the public.

"Some of the speakers have referred to the undesirability of undue pressure in respect of our current war loan. I entirely agree with them that there should be no undue pressure. Put on the lowest ground, it defeats its own object, because for one man you get money out of by compulsion you may prevent ten others from subscribing. But we do want a great deal of persuasion, and though persuasion should not develop into compulsion, no doubt occasionally there has been too much zeal on the part of some subordinate local officials. I daresay there have been individual regrettable instances of this sort, but speaking as a whole, I do not think that it can be said that in respect of our current year's loan there was undue pressure exercised, though there was remarkably successful persuasion by Heads of Provinces and their committees. But I am quite ready if it is thought desirable to let it be known that Government are absolutely opposed to any coercion. I note also, as a very useful one, Mr. Hogg's suggestion that when we make a definite announcement as to next year's loan we should indicate how the difficulties that arose this year in respect of the issue of scrip are going to be avoided next year.

"Every Member who spoke showed warm appreciation of the loan and of its objects. There was one marked exception in a speech, which, perhaps fortunately, has been taken as read. The Hon'ble Mr. Rangaswami Ayyangar's taken-as-read speech contains this gem—'In the matter of issuing another loan this year I should say that it would be more advisable to issue it next year. The rate of interest has already become very high and the flotation of another loan will jeopardise the interests of landowners and

[8TH MARCH, 1918.] [*Sir William Meyer; Sir Dinshaw Wacha.*]

other industrial people wanting capital or otherwise indebted.' Well, that is a very sordid way of looking at things, looking at them from the point of view of the interests of the speaker's own class, and regarding the interests of India and of the Empire as *nil*. I am very happy to feel that this is a mere isolated criticism which has found no echo at all in this debate, where, as I say, the loan has evoked warm appreciation.

"There were a few remarks from Mr. Sarma and Mr. Sastri as to the inflation of currency and its effect on prices. Well, I do not see how the currency can be said to be inflated by our coinage and note issues. We only coin when it is shown to us to be absolutely necessary to add to stock of rupees and similarly with regard to note issues; and the result as regards our coinage, and the fact that it has not been redundant, has been shown in the way in which it is absorbed. Almost as soon as it is issued from the mint, it gets absorbed by the public, and we get once more into a state of embarrassment as to how to replenish it. The rise in prices is of course the result far more of the world demand for essential products rather than of any question of local inflation of the currency. An addition to the coinage would in any case be required with reference to the more active circulation of commodities that is taking place in these war circumstances. Of course, there is one method which certain economists like Mr. Hartley Withers constantly preach, to meet the demands for currency—that is that you get the old currency out by drastic additional taxation; but I do not think those speakers who have criticised our alleged inflation of currency would wish to adopt that counter-remedy in India.

"My friend Sir Dinshaw Wacha has spoken of the railway surplus as one which should be ear-marked for capital expenditure on the railway programme. Well, that is a matter which I have discussed more than once. I had some remarks on it in my first budget speech, and there are arguments both ways. There is a great deal *primâ facie* to be said for putting the profits made on railways into the development of the railway estate. On the other hand, if you take Sir Dinshaw Wacha's metaphor and treat the people of India as shareholders in railways, you have got the fact that the shareholders went without any dividends for a long time, because, as Sir Dinshaw has aptly reminded the Council, it was not until after many years that the railways began to pay, and the shareholders may quite reasonably claim that they should have some reward for their past abstinence. Also, as shareholders might claim in an ordinary business, they might say 'It is all very well for you to put part of the profit into improving the business, but you must apply part of it in giving us dividends'. So that one has to hold the scale between those two rival claims, and it really becomes a mere matter of expediency in any particular year as to how far you should use capital and how far revenue for the railway programme ...."

The Hon'ble Sir Dinshaw Wacha:—"It is not a question of cumulative dividends."

The Hon'ble Sir William Meyer:—"But as I told the Chamber of Commerce in Calcutta a year or two ago, I had gone into the matter in respect of the years before the war; and I found that as a matter of fact, taking a cycle of years, I think it was 15 or so, we had put all, and more than all, the profits that the railways had been giving us into the development of our railway property. Some speakers said they could not trace that expenditure. My answer is that when we meet capital expenditure out of revenue we meet it by a corresponding transfer from our unproductive to our productive debt.

"The Hon'ble Pandit says that I said nothing about the railway revenue. I thought I had said something very material about it in paragraphs 9 and 57 of my speech on the 1st of March, explaining for instance how it had grown in spite of great disadvantages, but perhaps what he really meant was that I had not said anything about increase of railway fares......"

[*Pandit M. M. Malaviya; Sir William Meyer; Sir Dinshaw Wacha.*] [8TH MARCH, 1918.]

The Hon'ble Pandit M. M. Malaviya :—" That was what I meant."

The Hon'ble Sir William Meyer :—" Of course, I had to deal with big figures and with the railway budget as a whole, and I could not, as the Hon'ble Pandit will, I am sure, understand, go into all the details in a budget speech. But I understand that either Sir George Barnes or Sir Robert Gillan will deal with this matter at a later stage of our discussions on the Financial Statement.

" Sir Dinshaw Wacha wants improved Audit machinery and reports like those of the Auditor-General at Home. I think we have got that. We get very illuminating audit reports from the Comptroller-General and Auditor-General, which are published every year and which form the subject of comment in the Press ; and I think we have a great advantage here over the people at Home, in that our audit system is a continuous system. The Audit Officer can always put the brake at once as soon as he regards any expenditure objectionable, whereas at Home they apparently wait ; and then there is a retrospective review and much weeping and wailing by the Auditor-General over the wickedness of the spending departments. There was a House of Commons Committee on the matter not long ago which was moved to tears at the reckless way in which the various spending departments were spending, and, I think, one of the things they said was that it would hardly be believed that the Munitions Ministry had never taken the trouble to have a Financial Officer attached to them.........."

The Hon'ble Sir Dinshaw Wacha :—" Is it effectual—the system here ? "

The Hon'ble Sir William Meyer :—" I do not say it is perfect here, but I think it has been much improved during the last few years—since the accounts and audit functions of the Comptroller and Auditor-General were separated from his functions in connection with currency loans and so forth, now discharged by the Controller of Currency ; and it is improving constantly.

" It is getting late, my Lord, and I do not think I need keep the Council further with answers to what were very friendly criticisms. I must once more express my great appreciation of the way in which Hon'ble Members have spoken about my work and my hearty thanks for it. And I should like to say, as I did in my speech on the Financial Statement, that such credit as is attributed to me must be very largely shared by my able and most zealous lieutenants in the Finance Department ; and that I also owe very much to your Excellency and to Lord Hardinge, and to my past and present colleagues in the Executive Council."

The Council then adjourned to Saturday, the 9th March, 1918.

DELHI :
The 15th March, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 14th March 1918, based on the Indian Daily Weather Reports of the period.

In the beginning of the week nearly general rainfall occurred in Baluchistan, the North-West Frontier Province and the western half of the Punjab, and rain and snow fell in Kashmir; but during the rest of the week weather was dry in northwest India. Conditions favouring thunderstorms developed in the northwest of the Peninsula, the central parts of the country, Assam and south Burma, and occasioned some isolated falls of rain.

2. *Burma.*—Rain fell at Mergui and Victoria Point.

Northeast India, including Orissa.—Local falls of rain were reported from Assam and light rain fell at Darjiling.

The United Provinces, Central India and the Central Provinces.—Mussooree, Pachmarhi and Indore had light falls of rain.

Northwest India.—Precipitation was nearly general in Baluchistan and the North-West Frontier Province on the 7th, in Kashmir on the 7th and 8th, and in the western half of the Punjab on the 8th.

The Peninsula.—Rain fell at Bombay, Malegaon, Cochin and Tinnevelly.

3. The chief amounts of precipitation were as follows :—

March 7th. Harnai 0·80″, Quetta 0·93″, Kalat 1·32″, Dalbandin 0·71″, Parachinar 1·20″, Sonamarg 4·36″, Dras 1·10″ and Murree 1·03″.

„ 8th. Multan 0·25″, Srinagar 0·60″, and Sonamarg 1·24″.

„ 11th. Mergui 0·92″.

„ 12th. Bombay 1·35″.

4. The week's rainfall was 20 per cent or more in excess in Kashmir, Baluchistan and the Konkan, and 20 per cent or more in defect in the Bay Islands, Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab East and North, the North-West Frontier Province, Rajputana, Central India East, Berar, the Central Provinces, the Bombay Deccan, Hyderabad, Mysore and the whole of the Madras Presidency. It was normal in Lower Burma, the Punjab Southwest, Sind and Central India West. No rain usually falls at this time of year in Gujarat.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Konkan, the Bombay Deccan, Mysore, Malabar, and the Madras Coast North. It is 20 per cent or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana, Gujarat, Central India, Berar, the Central Provinces, and Hyderabad. In the remaining divisions rainfall differs from the normal by less than 20 per cent.

Division.	Rainfall data for week ending on 14th March 1918.			Rainfall data from 30th November 1917 to 14th March 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·1	—0·1	13·7	10·1	+3·6	+36	+37
Lower Burma	0·2	0·2	0	1·7	1·6	+0·1	+6	+7
Upper Burma	0	0·1	—0·1	0·4	1·2	—0·8	—67	—64
Assam	0·3	0·7	—0·4	3·2	4·1	—0·9	—22	—15
Bengal	0	0·4	—0·4	0	2·3	—2·3	—100	—100
Orissa	0	0·4	—0·4	0·1	2·3	—2·2	—96	—95
Chota Nagpur	0	0·4	—0·4	0·2	3·2	—3·0	—94	—93
Bihar	0	0·2	—0·2	0	1·5	—1·5	—100	—100
United Provinces, East . .	0	0·2	—0·2	0·2	1·8	—1·6	—89	—87
United Provinces, West . .	0	0·2	—0·2	0·8	3·2	—2·4	—75	—73
Punjab, East and North . .	0·1	0·3	—0·2	1·5	3·9	—2·4	—62	—61
Punjab, South-West . .	0·2	0·2	0	0·7	2·1	—1·4	—67	—74
Kashmir	1·5	0·7	+0·8	7·0	9·0	—2·0	—22	—34
N.-W. Frontier Province . .	0·1	0·4	—0·3	1·5	3·1	—1·6	—52	—48
Baluchistan	0·6	0·3	+0·3	3·3	4·1	—0·8	—20	—29
Sind	0·1	0·1	0	0·2	0·9	—0·7	—78	—87
Rajputana, West . . .	0	0·1	—0·1	0·1	0·9	—0·8	—89	—87
Rajputana, East . . .	0	0·1	—0·1	0·1	1·1	—1·0	—91	—90
Gujarat	0	0	0	0	0·1	—0·1	—100	—100
Central India, West . .	0·1	0·1	0	0·1	0·7	—0·6	—86	—100
Central India, East . . .	0	0·1	—0·1	0·4	2·0	—1·6	—80	—79
Berar	0	0·1	—0·1	0·1	1·5	—1·4	—93	—[illegible]3
Central Provinces, West . .	0	0·1	—0·1	0·4	1·6	—1·2	—75	—73
Central Provinces, East . .	0	0·2	—0·2	1·1	2·2	—1·1	—50	—45
Konkan	0·3	0	+0·3	0·3	0·1	+0·2	+200	—100
Bombay Deccan . . .	0	0·1	—0·1	0·6	0·4	+0·2	+50	+100
Hyderabad, North . . .	0	0·1	—0·1	0·1	0·9	—0·8	—89	—87
Hyderabad, South . . .	0	0·1	—0·1	0·4	0·9	—0·5	—56	—50
Mysore	0	0·1	—0·1	1·8	0·7	+1·1	+157	+200
Malabar	0	0·2	—0·2	3·4	2·7	+0·7	+26	+36
Madras, South-East . . .	0	0·1	—0·1	7·1	6·5	+0·6	+9	+11
Madras Deccan . . .	0	0·1	—0·1	0·8	0·7	+0·1	+14	+33
Madras Coast, North . .	0	0·1	—0·1	3·5	2·6	+0·9	+35	+40

HEM RAJ,

for *Director General of Observatories.*

Dated the 14th March 1918.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for week ending Saturday, 9th March 1918.

Burma.—The week was practically rainless. Threshing and winnowing of winter rice have been completed in Upper Burma. Plucking of tobacco and harvesting of miscellaneous dry crops is proceeding. Cultivation of spring rice and clearing of hill sides for cultivation continues. Standing crops are good. Cattle are generally healthy. The price of unhusked rice in Rangoon remains stationary and is below normal. The market for white rice is dull at Rs. 230 for specials.

Assam.—The weather was generally seasonable. Rain is wanted in two districts. Harvesting of mustard and transplantation of spring rice are almost finished. Pressing of sugarcane, pruning of tea and ploughing for autumn and winter rice and jute continue. Outturn and prospects of crops are generally fair. Cattle disease is reported from five districts. The price of common rice has risen slightly.

Bengal.—The week was practically rainless. Rain is urgently needed for ploughing and sowing operations, for autumn crops and for the growth of vegetables. Planting of sugarcane and harvesting of spring crops are in progress. Dry weather has greatly reduced the outturn of spring crops. The average price of common rice for the province has fallen by about 0·5 per cent. as compared with that of the preceding week.

Bihar and Orissa.—There was practically no rain during the week. Pressing of sugarcane continues. Harvesting of spring crops, planting of sugarcane and preparation of lands for the next season's crops are in progress. Standing crops are generally doing well, but rain is needed in several districts. The price of common rice has risen in seven districts and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from ten districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—The week was practically rainless except slight showers in the Himalayan tract. Standing crops are doing fairly well. Agricultural stock is in good condition but slight cattle disease still exists. Irrigation of spring crops, pressing of sugarcane and preparation of land for it continue. Sowing of extra crops and sugarcane, extraction of opium and harvesting of barley and peas are in progress in places. Fodder is still dear in parts. Prices are almost stationary but have a tendency to fall in some districts.

Punjab.—Light rain was received in parts of almost all the reporting districts and was useful. More rain is badly wanted everywhere for unirrigated crops which are suffering from drought in many districts. Condition of irrigated wheat and other crops is average to good and that of unirrigated crops generally below average. Sowings of extra spring crops and sugarcane continue in some districts but are below normal. Stocks of food grains are generally sufficient. Cattle are generally healthy but fodder is getting scarce. Prices are stationary and range generally between warning and scarcity rates except in some south-eastern districts where they are between normal and warning rates. Prices of wheat:—Rawalpindi $6\frac{3}{4}$, Ambala and Lahore $7\frac{3}{4}$, Lyallpur $8\frac{1}{2}$ seers per rupee.

North-West Frontier Province.—Rain fell throughout the province. Prospects of spring crops are generally average. Sowings of tobacco and sugarcane have commenced in some places. Wheat—Peshawar $7\frac{1}{16}$ and Dera Ismail Khan $9\frac{8}{16}$ seers per rupee.

Jammu.—Prices are stationary. There is nothing else noteworthy.

Kashmir.—The week was generally wet and cool. Standing crops are fair in Mozaffarabad and Baramula. Autumn sowings are in progress in Anantnag. Cattle are generally healthy. Prices are normal in the valley but those of rice and wheat are rising in Mozaffarabad.

A 2

Rajputana.—The weather was warm and slightly cloudy. Spring crops are being irrigated and their prospects are good. Harvesting is commencing. Cattle are in good condition. Prices are steady.

Central India.—The rainfall was partial in Gwalior and Malwa. Winter rains are needed in Gwalior. Spring crops are being irrigated and harvested. Land is being prepared for autumn crops in Southern States. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather has been warm and occasionally cloudy. Betul and Chanda received 28 and 15 cents of rain respectively. Outturn of spring crops is reported to be poor in Seoni, Hoshangabad and Harsud Tahsil of Nimar, unsatisfactory in Betul, fair to good in Nagpur, Berar and the remaining districts of Jubbulpore and Nerbudda divisions and good in Chhattisgarh. Reaping of spring crops is in full swing. Fluctuations in prices show a slight downward tendency.

Feudatory States :—Standing spring crops are being cut.

Bombay.—Slight rain fell during the week in parts of Larkana, Upper Sind Frontier, Colaba, East Khandesh, Nasik and Satara. Standing crops are good except in parts of Larkana, Hyderabad, Thar and Parkar and Upper Sind Frontier where they have been slightly damaged by frost, rats and insects. Spring harvesting continues. Cotton picking continues in Hyderabad, Panchmahals, Rewa Kantha, Ahmedabad, Broach, Surat, West Khandesh, Carnatic, Kathiawar, Baroda, Cutch and Kolhapur. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—Report not received.

Mysore.—The week was rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are stationary.

Coorg.—The weather was dry. Picking of coffee and threshing of rice are nearing completion. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was rainless. Standing crops are fair to good generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops are proceeding normally. Condition of cattle is generally good. Prices are steady.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 15th March 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 2nd March 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	5	1
		Delhi District	...	1
		TOTAL	5	2
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	88	83
		Ahmedabad City	20	13
		Ahmedabad District	1,176	853
		Kaira District	2,540	1,536
		Panch Mahals District	260	171
		Bulsar Port	1	1
		Surat Town and Port	20	18
		Surat District	51	39
		Broach Port	58	54
		Broach District	57	89
		Kalyan Port	3	5
		Thana District	34	22
	Central	Ahmednagar District	71	44
		West Khandesh District	131	89
		East Khandesh District	209	142
		Poona Town	85	33
		Poona District	149	123
		Nasik District	157	115
		Satara District	194	148
		Sholapur Town	45	39
		Sholapur District	318	164
	Southern	Kolaba District	14	7
		Ratnagiri Port	13	7
		Bankot Port	5	1
		Vengurla Port	2	1
		Ratnagiri District	28	20
		Belgaum District	144	110
		Dharwar District	281	156
		Kanara District	4	3
		Bijapur District	215	143
	Sind	Karachi Town and Port	13	7
		Shikarpur City	11	3
		Sukkur District	64	45
		Larkana District	25	19
	Political Charges.	Baroda State	1,736	1,276
		Jamnagar Port	181	176
		Bhavnagar Port	4	2
		Mangrol Port	7	1
		Jafrabad Port	27	16
		Salaya Port	8	4
		Kathiawar Agency	1,175	883
		Mahi Kantha Agency	201	101
		Rewa Kantha Agency	195	141
		Kolhapur and Southern Mahratta Country States	316	228
		Bhor State	4	2
		Cambay State	32	31
		Satara Agency	25	19
		Surat Agency	19	16
		Akalkot State	17	14
		Palanpur Agency	50	34
		Mandvi Port	11	4
		Cutch State	82	80
		Shrivardhan Port	15	18
		Khairpur State	2	2
		TOTAL	10,393	7,281

In the return for the week ending 23rd February 1918, the following additions should be made :—
Hyderabad City, *add* 42 cases, 26 deaths.
Hyderabad District, *add* 24 cases, 17 deaths.
Upper Sind Frontier District, *add* 2 cases, 1 death.
Nawabshah District, *add nil* case, 1 death.

Presidency or Province.	Division.	Districts, States, Towns of 30,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	.	Anantapur District	158	117
		North Arcot District	14 (a)	8 (a)
		Bellary District	189 (b)	148 (b)
		Coimbatore District	119 (c)	73 (a)
		Mangalore Port	8	7
		Kurnool District	135 (c)	127 (d)
		Cuddapah District	24	11
		Kistna District	5 (a)	4 (b)
		Malabar District	2	2
		Cannanore Port	1	1
		Tellicherry Port	16	15
		Salem Town	46	27
		Salem District	71 (b)	49 (b)
		Vizagapatam Port	9	6
		Vizagapatam District	3 (b)	1*
		Sandur State	1	1
		TOTAL	801	597
BENGAL PRESIDENCY.	Presidency.	Calcutta District	3	2
		24-Parganas District	4	4
	Dacca	Bakerganj District	1	...
		TOTAL	8	6
BIHAR AND ORISSA.	Patna	Patna City	14	14
		Patna District	484	352
		Gaya Town	57	57
		Gaya District	254	251
		Shahabad District	351	284
	Tirhut	Saran District	973	765
		Champaran District	17	23
		Muzaffarpur District	327	309
		Darbhanga Town	75	52
		Darbhanga District	341	281
	Bhagalpur	Monghyr District	201	145
		Bhagalpur Town	39	28
		Bhagalpur District	43	31
	Ranchi	Hazaribagh District	47	26
		Palamau District	6	2
		TOTAL	3,229	2,620
UNITED PROVINCES.	Meerut	Saharanpur City	4	3
		Saharanpur District	25	36
		Muzaffarnagar District	85	71
		Meerut District	24	24
		Bulandshahr District	8	11
	Agra	Aligarh City	162	92
		Aligarh District	66	58
		Hathras City	2	2
		Muttra District	34	24
		Agra City	43	43
		Agra District	8	8
		Mainpuri District	178	178
		Etah District	28	24
	Rohilkhand.	Bareilly City	1	...
		Bareilly District	5	4
		Bijnor District	12	12
		Moradabad District	81	65
	Allahabad	Farrukhabad City	16	15
		Farrukhabad District	91	75
		Etawah District	122	122
		Cawnpore City	56	55
		Cawnpore District	518	518
		Fatehpur District	367	287
		Allahabad City	75	75
		Allahabad District	403	403
	Jhansi	Jhansi District	112	59
		Jalaun District	208	147
		Hamirpur District	8	9
		Banda District	4	4
	Benares	Benares City	54	55
		Benares District	229	208
		Mirzapur City	3	3
		Mirzapur District	161	153
		Jaunpur District	989	944
		Ghazipur District	934	879
		Ballia District	984	922
	Gorakhpur.	Gorakhpur City	60	56
		Gorakhpur District	1,468	992
		Basti District	557	422
		Azamgarh District	1,649	1,481

* Imported.

(a) Two imported. (b) One imported. (c) Eight imported. (d) Seven imported.

In the return for the week ending 23rd February 1918, the following addition should be made :—

Benares District add 142 cases, 126 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Lucknow	Lucknow City	80	29
		Lucknow District	179	179
		Unao District	630	577
		Rae Bareli District	210	184
		Sitapur District	215	167
		Hardoi District	137	122
		Kheri District	6	4
	Fyzabad	Fyzabad District	182	164
		Gonda District	163	139
		Bahraich District	2	1
		Sultanpur District	435	396
		Partabgarh District	166	148
		Bara Banki District	290	288
		TOTAL	12,490	10,925
PUNJAB.	Ambala	Hissar District	117	58
		Rohtak District	108	78
		Gurgaon District	78	72
		Karnal District	2	2
		Ambala District	127	85
	Jullundur	Hoshiarpur District	58	58
		Jullundur City	4	8
		Jullundur District	403	252
		Ludhiana District	...	...
		Ferozepore District	39	22
	Lahore	Lahore City	19	16
		Lahore District	565	740
		Amritsar City	6	6
		Amritsar District	145	145
		Gurdaspur District	72	60
		Sialkot District	5	2
		Gujranwala District	177	89
	Rawalpindi.	Gujrat District	56	24
		Shahpur District	4	4
		Jhelum District	150	88
		Rawalpindi District	36	28
		Attock District	13	9
	Multan	Montgomery District	43	20
		Lyallpur District	29	25
		Multan District	63	29
		Muzaffargarh District	1	1
	Native States.	Patiala State	746	746
		Kapurthala State	...	...
		Kalsia State	11	7
		Nabha State	...	...
		Jind State	7	3
		Pataudi State	97	56
		TOTAL	3,181	2,733
BURMA.	Pegu	Rangoon Town	98	98
		Insein District	4	3
		Hanthawaddy District	19	11
		Tharrawaddy District	19	17
		Pegu District	1	1
	Irrawaddy.	Bassein Town	41	31
		Bassein District	1	1
		Henzada District	21	19
		Maubin District	1	1
		Pyapon District	16	14
	Tenasserim.	Toungoo District	14	14
		Thaton District	4	4
		Moulmein Town	8	1
		Moulmein District	5	5
		Amherst District	3	3
	Sagaing	Sagaing District	3	2
		Shwebo District	10	9
	Magwe	Magwe District	7	5
		Minbu District	12	13
	Mandalay	Mandalay Town	108	101
		Bhamo District	7	3
		Katha District	2	2
	Meiktila	Kyaukse District	1	1
		Meiktila District	4	4
		Yamethin District	3	2
		Myingyan District	81	81
		TOTAL	[illegible]	445

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES.	Nagpur	Nagpur Town	56	52
		Nagpur District	16	15
		Bhandara District	16	10
		Wardha District	11	6
		Chanda District	3	2
	Jubbulpore.	Jubbulpore Town	9	7
		Jubbulpore Cantonment	1	..
		Jubbulpore District	21	22
		Saugor District	97	84
		Damoh District	52	36
		Seoni District	18	12
		Mandla District	19	12
	Nerbudda	Hoshangabad District	23	16
		Nimar District	63	75
		Narsinghpur District	65	37
		Betul District	2	3
		Chhindwara District	4	3
	Chhattisgarh.	Raipur District	14	12
	Berar	Amraoti District	111	76
		Yeotmal District	3	1
		Akola District	51	46
		Buldana District	52	36
		TOTAL	707	563
MYSORE STATE.	...	Bangalore Civil and Military Station	37	34
		Bangalore City	8	5
		Bangalore District	60	55
		Mysore City	3	2
		Mysore District	17	15
		Kadur District	8	2
		Shimoga District	13	12
		Chitaldroog District	24	17
		Tumkur District	22	19
		Kolar District	40	24
		TOTAL	237	185
HYDERABAD STATE.	...	Aurangabad District	25	23
		Bir District	40	34
		Parbhani District	80	81
		Nander District	55	54
		Gulburgah District	34	16
		Raichur District	131	107
		Usmanabad District	90	80
		Bidar District	45	44
		Nizamabad District	70	69
		Mahbubnagar District	5	2
		Nalgonda District	7	5
		Hyderabad City and Suburbs	...	1
		Atrafibalda Sarfikhas District	123	111
		Warangal District	9	9
		TOTAL	714	636
CENTRAL INDIA.	...	Indore State	81	45
		Baoni State	8	5
		Bhopal State	76	62
		Dhar Town	9	4
		Dhar State	41	32
		Neemuch Cantonment	3	2
		Sehore Cantonment	1*	...
		Jaora State	38	36
		Rewa State	2	4
		Rajgarh State	42	36
		Kurwai State	9	4
		Sampthar State	7	4
		Rutlam Town	2	2
		Rutlam State	2	2
		Dewas Town	3	2
		Dewas State	4	2
		Tori Fatehpur Jagir	3	2
		Piploda Estate	21	15
		TOTAL	352	259

* Imported.

The following additions should be made in the return for the week ending 23rd February 1918:—

Add 250 cases, 226 deaths against Gwalior State.

Add 7 cases, 6 deaths against Sailana State.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Ajmer City	21	15
		Ajmer District	139	116
		Alwar State	766	645
		Jaipur City	14	14
		Jaipur State	1,326	1,275
		Bharatpur State	527	428
		Jhalawar State	31	25
		Kotah State	904	720
		Karauli State	22	14
		Mewar State	797	637
		Tonk State	98	153
		Jodhpur City	470	470
		Marwar State	1,097	926
		Shahpura State	10	11
		Bikaner State	27	20
		Erinpura State	1	
		Banswara State	250	176
		Sirohi State	1	1
		Kherwara State	5	3
		Partabgarh State	22	9
		TOTAL	6,528	5,658
KASHMIR	...	Jammu Province	88	43
		TOTAL	88	43
		GRAND TOTAL	39,211	31,953

The 31,953 deaths reported above represent an increase of 2,244 over the previous week's total. Increases of 2,109 and 879 were reported from the United Provinces and Bombay; decreases of 408 and 553 from the Central Provinces and Hyderabad; elsewhere the totals approximate those of the previous week.

During February, 1,24,000 deaths from plague were recorded in India as compared with 1,14,000 in January. Only once before have more plague deaths been recorded in the month of February, *viz.*, in 1905 when a total of 1,43,000 was reached. In the three other exceptionally severe plague years February's plague mortality was 1,20,000 in 1904, 1,15,000 in 1907 and 1,04,000 in 1911.

In the present year February's plague mortality represents an 8·7 per cent increase on the January total. In 1905 there was a decrease of 1·4 per cent. In the three other years the increases amounted to 77 per cent in 1907, 27 per cent in 1904, and 12 per cent in 1911.

In the four disastrous plague years which we are considering, the epidemic in each case reached its height in the month of April. Should this be the case once more the situation will be most serious, but there are reasons to hope that the present year will not conform to past experience in this regard. The two most important facts that warrant such optimism are (1) the present relatively mild nature of the outbreak in the Punjab and (2) the large proportion of deaths at present being reported from the Bombay Presidency. Ordinarily one expects the Punjab and the United Provinces to figure most largely in the March and April plague statements; and in all previous severe plague years since 1904 the Punjab has been very appreciably the most severely infected administration. Last month 9,000 deaths were reported in the Punjab as compared with 13,000 in February 1911, 25,000 in February 1904, 34,000 in February 1905 and 42,000 in February 1907.

In the United Provinces 38,000 deaths were reported last month as against 65,000 in February 1905 and 52,000 in February 1911.

On the other hand, Bombay contributed no less than 29,000 deaths to February's total plague mortality as against 7,000 in 1911, 12,000 in 1905, 12,000 in 1907 and 31,000 in 1904. Bombay's plague mortality is most unlikely to increase during the next two months.

These are some of the reasons for hoping that the very steep rise in the plague mortality curve in March and April, that has been so constant a phenomenon in past years, will be less steep and less prolonged in 1918 than usual.

DELHI:
The 14th March 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th October 1917.

On and after 3rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department. No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,
Secretary to the Government of India."

Rates of Subscription.	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 16th March 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 4.

3567. D. McCay. *Improvements in the manufacture of leather.*

March 5.

3568. H. & F. Match Machine Corporation. *Improvements in or relating to match making machines.*

March 6.

3569. I. Brook. *Improvements in or relating to non-slipping or the like devices for resilient tyres for the wheels of road vehicles.*

3570. Castner-Kellner Alkali Co., Ld. and J. W. Moor. *Improvements in the manufacture of bleaching powder.*

3571. J. Peterson. *Power generating devices.*

3572. Monotype Machine (Colonial Patents) Syndicate Ld. *Improvements in or relating to fluid pressure apparatus.*

3573. W. Draper. *Improvements in or appertaining to slubbing, intermediate and roving machines and doubling and twisting machines for use in the production of yarns and threads.*

3574. J. Hellen. *Improvements in metal wheels for vehicles.*

March 7.

3575. H. C. Greenwood. *Improvements in the synthetic production of ammonia.*

3576. H. C. Greenwood. *Improvements in the synthetic production of ammonia.*

3577. H. C. Greenwood. *Improvements in the synthetic production of ammonia.*

3578. H. C. Greenwood. *Improved method of and apparatus for mixing compressed gases in definite proportions.*

3579. F. Jacob. *Improvements in or relating to insulated electric conductors or cables.*

3580. R. Donald. *Improvements relating to respirators or inhalers.*

March 8.

3581. Hajee Ismail Sait & Sons. *Sanitary pan with commode.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3232. Mrs. E. L. D. B. Balfour. *Improvements in or relating to spikes.*

3414. J. M. Shanker, Kisson Lall and Pyare Lall. *Improvements in padlocks.*

3503. E. A. Powell. *Railway points safety lock.*

3536. J. H. L. Macdonald. *Improved pattern and plate for pipes.*

3542. C. A. Parsons. *Improvements in power transmission gear wheels.*

3543. W. J. Gee *Variable speed gear and clutch.*

3544. V. Volpato. *A new phosphatic manure and process for producing the same.*

3546. G. F. Jackson. *Improvements in apparatus for moistening, humidifying and otherwise treating air and the like with liquids.*

3550. R. J. Gilmore. *Hooping iron stretchers.*

3553. S. A. Melas. *Improvements in or relating to smokeless explosive compounds.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3114. J. W. George. *Improvements in and relating to rotary engines.*

3273. S. D. Master. *Improvements in padlocks.*

3330. S. K. Lahiri. *Improvements in or relating to cages for the transport of live fish.*

3391. H. C. Grogan. *Universal spring lock with safety pin and seal and seal locker combined.*

3405. L. Nelson. *Improvements in gas producers.*

3408. W. C. Echlin. *Improvements in valve for vacuum brake gears.*

3445. N. C. Saha. *Improvements in kerosine oil lamps.*

3465 H. B. Saxby and T. F. G. Shephard. *An improved signalling or recording apparatus.*

3475. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of alumina.*

3481. S. C. Fregoso and J. R. Ryman. *Improvements in or relating to internal combustion and other engines.*

3483. H. Rostin. *Improvements in the treatment of hydrocarbons.*

3485. Marconi's Wireless Telegraph Co., Ld. *Improved method for multiplying the frequency of electric currents.*

3488. J. Johnson. *Improvements in resilient wheels.*

3489. Standard Oil Coy. *Improvements in and relating to the art of producing aluminum carbid.*

3490. J. W. Paton. *Improvements in mops or other like rubbing or polishing appliances.*

3492. J. G. Lipman. *Improvements in or relating to fertilizers.*

3494. J. Ashford. *Improvements in connection with reciprocating pumps.*

3495. J. Ashford. *Improvements in connection with reciprocating pumps.*

3496. J. Ashford. *Improvements in and relating to centrifugal pumps.*

3497. J. Ashford. *Improvements in connection with reciprocating pumps.*

3499. J. Stone & Co., Ld. *Improvements in and connected with apparatus for humidifying air currents.*

3500. Mohammed Said-ud-Din Khan. *Weight press.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

2988. United Engineers, Ld.
3136. Rowlands.
3244. Pundt.
3333. Naylor.
3351. Bowen and Muncherji.
3386. Katayama.
3387. Rothschild.
3388. Hood.
3390. Rubber Patents, Ld.
3394. Wardrop and Stephen.
3395. Nagaraja Rao.

PATENTS SEALED.

2715. Monotype Machine (Colonial Patents) Syndicate Ld.
2716. Monotype Machine (Colonial Patents) Syndicate Ld.
3338. Ryland.
3345. Brown.
3352. Moor and Day.
3354. Pickstone.
3355. Pickstone.
3357. Wallace and Everitt.
3358. Wallace and Everitt.

RENEWAL FEES PAID.

502 of 1904. Deakin. (To 2 March 1919.)

55 of 1905. Taylor. (To 4 April 1919.)

291 of 1906. Giesler. (To 9 Jan. 1919.)
392 of 1907. Grob. (To 19 March 1919.)
9 of 1909. Manganese Steel Rail Co. (To 14 May 1919.)
476 of 1909. Ashford. (To 25 June 1919.)
506 of 1909. Dutton & ors. (To 4 March 1919.)
554 of 1909. Lala Kanhialal Nandkishore. (To 7 February 1919.)
555 of 1909. Lala Kanhialal Nandkishore. (To 7 February 1919.)
8 of 1910. Stock. (To 10 February 1919.)
405 of 1910. W. M. Still & Sons Ld. & anr. (To 8 March 1919.)
464 of 1910. Lala Kanhialal Nandkishore. (To 21 February 1919.)
97 of 1911. Beaucourt. (To 30 March 1919.)
664 of 1911. Ashford. (To 4 June 1919.)
80 of 1912. Simmons Sugar Co. (To 12 February 1919.)
116 of 1912. Smith. (To 7 March 1919.)
118 of 1912. Humphrey & anr. (To 7 March 1919.)
151 of 1912. J. D. Riedel Aktiengesellschaft. (To 25 March 1919.)
741 of 1913. Morriss. (To 10 February 1919.)
767 of 1913. Terry & ors. (To 21 February 1919.)
776 of 1913. Kinney. (To 24 February 1919.)
807 of 1913. Marsden & ors. (To 3 March 1919.)
825 of 1913. Techno-Chemical Laboratories Ld. (To 10 March 1919.)
827 of 1913. General Electric Co. (To 10 March 1919.)
852 of 1913. Kinney. (To 25 March 1919.)
869 of 1913. Still. (To 31 March 1919.)
903 of 1913. Compagnie Generale Radiotelegraphique. (To 21 April 1919.)
940 of 1913. Jerrim. (To 12 May 1919.)
1488 of 1914. Coleman & anr. (To 24 February 1919.)
1511 of 1914. Thorpe & anr. (To 6 March 1919.)
1517 of 1914. Casablancas. (To 9 March 1919.)
1520 of 1914. Linden. (To 10 March 1919.)
1547 of 1914. Davidson. (To 25 March 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1912.

631, (Girardeau).

1913.

1331, (Herber). 1334, (Bobory). 1336, (Cox). 1339, (Powell).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, toge-

ther with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India.* These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.
ALLAHABAD	Public Library.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Textile Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Deputy Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
KARACHI	Office of City Deputy Collector.
LAHORE	Punjab Public Library
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SHOLAPUR	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

		price.	
		Rs	a.
(a) Patent Office Handbook (Acts, Rules and instructions)		1	0
(b) The Indian Patents and Designs Act, II of 1911		0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0	2
(d) The Indian Patents and Designs Rules, 1912		0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)		0	1
Annual Subscription with postage		3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)		2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)		3	0
(h) Patent Office Journal (Issued quarterly)	each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916	each	1	0
(j) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

M. Shaikh Mohammad Ismail . . . . South Malaka, Allahabad.
M Syed Mazhar-ul Husain . . . . 253A, Mohtashim Ganj, Allahabad.

AMBALA.

M. Mohd. Miyan Khan . . . . Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari . . . . The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari . . . . Oriental Lodge, Ambala.
M. Anand Sarup . . . . Sadar Bazar, Ambala Cantonment (winter only)
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil . Urdu Instructor, Officers' School, Ambala Cantonment.
*M. Mohd. Yaqub Khan (Munshi Fazil) . . Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma . . . . Young Officers' School of Instruction, Ambala Cantonment.
M. Chhoto Lal . . . . Lalkurti Bazar, Ambala.
M. Jawala Parshad . . . . Regimental Munshi, Lalkurt Bazar, Ambala.

BANGALORE.

M. Mohd. Imdad Hussain . . . . 1, Gun Troop Road, Bangalore Cantonment.
M. Husain Mirza . . . . 1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib . . . . 1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad . . . . 1, Gun Troop Road, Bangalore.
M. Ghulam Ahmed Sahib . . . . 58, Dispensary Road, Bangalore (Cantonment).

BANNU.

M. Mul Chand Khurana, Munshi Alim . . . Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

M. Mohd. Arif . . . . Camp Bareilly.
M. Rashid Ahmad Khan . . . . Old City, Sailani, Bareilly

BOMBAY.

Mr. H. M. Anwar . . . . Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande . . . . 570, Kasba Peth, Poona City.

CALCUTTA.

M. Reza Ali Wahshat, M.R.A.S. . . . . 2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman . . . . 212/1, Linton Street, Calcutta.
M. Abdul Badi . . . . 5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab . . . . Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat . . . . 5, Mehar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal . . . . 25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar . . . . 1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat . . . . 17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A. . . . . 3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan . . . . 23/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali . . . . 11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan . . . . 88/1, Baitak Khana Road.
M. Daliluddin Ahmed . . . . 37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid . . . . 106, Harrison Road, Calcutta.
M. A. M. Ubaidur Rashid, B.A. . . . . 4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim . . . . 12, Damzen's Lane, Chinapara, Calcutta.
M Nisar Ahmad Khan . . . . 49, Ice Factory Lane, Entally, Calcutta.
M. Mahmud Hasan Israili . . . . 11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi . . . . 41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali . . . . 41, Gardner Lane, Entally P. O., Calcutta.
M. Azherus Sadain . . . . 138/1, Karaya Road.
M. Abdul Habib Khan . . . . 44, Gora Chand Road, Entally P. O., Calcutta.
M. Waman Vishnu Vaidya . . . . C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.

CAWNPORE.

M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

DELHI.

M. Aziz-ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.

DINAPORE.

M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.

DUM DUM.

M Syed Hadi Hussain	Regimental Munshi.

FEROZEPORE.

M. Suraj Narain, B.A.	Kabari Bazar, Ferozepore.
M. Harnam Da[illegible]	Headmaster, Malwa Khalsa School, Ferozepore City.

HAPUR.

M. S. Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut

JHELUM.

M. Thakur Das Pahwa	Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.

KARACHI.

M. Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikhata Karachi.

KASAULI.

M. Anand Sarup	Depôt Munshi, Kasauli (summer only).

KOLHAPUR.

Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.

LAHORE.

M. Sham Lal Bhargava	Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq	Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

M Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MADRAS.

M. Muhiddin Hussain Sahib	15/16, Vathiar Chinnah Pillai Street, Royapettah, Madras.

MEERUT.

M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

M Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

M. Sultan Mohammad	Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M Bodh Raj	Regimental Munshi (summer only).

MUSSOORIE.

M B. Ahmad Fakhriey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . Urdu Instructor, Cadet College.
M. Mohamed Sarwar . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . . . Mission Road, Quetta.
M. Sher Mohamed . . . . Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . Regimental Munshi (winter only).
M. Fazl Elahi . . . . C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . Muhalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . . Sanskrit Teacher, New English School, Poona City
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.

M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th February 1918.

O. F. JENKINS,
Secretary and Member, Board of Examiners

SULPHATE OF QUININE, CINCHONA FEBRIFUGE, AND RESIDUAL ALKALOID.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge in powder can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. *Residual Alkaloid* or *Amorphous cinchona alkaloid,* which contains about 40 per cent. of *pure amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1917 are as follows:—

SULPHATE OF QUININE.

	R
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

CINCHONA FEBRIFUGE.

	R
For quantities of not less than 6 lbs. in one delivery .	5 per lb.
For quantities less than 6 lbs.	6 ,,

Small quantity in stock.

RESIDUAL ALKALOID OR *AMORPHOUS CINCHONA ALKALOID.*

Very small quantity in stock.

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 10-lb., 5-lb. and 1-lb. tins.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V.P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 11th March 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th March 1918.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In His Majesty's Dominions.	In transit between India, England and His Majesty's Dominions.		Securities (purchase price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Calcutta	75,23,600	30,37,54,708	31,12,78,308	2,01,65,376	9,13,95,047	35,54,390	67,50,000	...	..			(a) 9,99,99,946	(b) (c) 51,47,99,737	73,66,64,496	(a) Nominal value—R10,20,81,500.
Cawnpore	.	2,75,03,340	2,75,03,340	97,12,248	1,00,70,902				.					1,97,83,150	(b) Nominal value—R53,14,56,571.
Lahore	...	8,22,47,446	8,22,47,446	1,12,59,888	1,18,96,447	.			...					2,31,56,335	(c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917, at a cost of R42 crores.
Bombay	1,45,32,880	36,90,13,719	38,35,46,599	3,73,61,575	15,69,30,477	36,90,607			..	.			..	19,79,82,659	
Karachi	...	4,45,83,010	4,45,83,010	65,59,225	26,50,740	.		.	...	..				92,09,965	
Madras	29,95,420	10,66,79,572	10,96,74,992	1,90,44,516	51,73,560				...		..			2,42,18,076	
Rangoon	...	7,59,13,183	7,59,13,183	1,63,99,944	48,62,820				...	.			..	2,12,62,764	
	2,50,51,900	1,00,96,94,978	1,03,47,46,378	12,05,02,772	28,29,79,993	72,44,997	67,50,000	..	...	...	...	9,99,99,946	51,47,99,737	1,03,22,77,445	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			42,98,433	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										18,29,000	
Total Circulation R			1,03,04,48,445									Total Reserve R		1,03,04,48,445	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 7th March 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 7th March 1918.

M. M. S. GUBBAY,
Controller of Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1st TO 7th MARCH 1918.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.												Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.										
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	3	2	...	5	19	...	19	7	15	9	2	33	...	...	...	...	...	...
Bombay	30	1	...	31	25	...	25	...	(a) 69	5	4	78	...	...	...	...	...	...

(a) Exclusive of 62 of purchased silver brought on the Mint premises but not yet received.

His Majesty's Mint;
Calcutta, the 13th March 1918.

A. McCORMICK, Lt.-Colonel, R.E.,
Master of the Mint.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1918.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS of 1842-43	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	4 PER CENT. Terminable Loan of 1915-16.	Conversion Loan of 1916-17.	INDIAN WAR LOAN. 5 per cent. War Loan 1929-1947.	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1922.	GRAND TOTAL.
Balance of 15th February 1918	27,46,300	93,95,800	4,03,31,100	1,44,38,300	63,36,500	19,85,900	7,24,87,600	2,500	...	7,64,500	3,600	3,800	7,60,08,300
Add—													
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	.	...	...	...	...	...
Amount issued in London by Conversion under Notification No.	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	..	...	...	..	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 15th and 28th February 1918	...	...	...	...	...	...	...	...	100	3,000	...	...	3,100
TOTAL	27,46,300	93,95,800	4,03,31,100	1,44,38,500	63,36,500	19,85,900	7,24,87,600	2,500	100	7,67,500	3,600	3,800	7,60,11,400
Deduct— Amount written off in the London Registers	...	...	11,96,300	4,800	...	...	12,01,100	...	...	...	...	...	12,01,100
Balance on 28th February 1918	27,46,300	93,95,800	3,91,34,800	1,44,33,500	63,36,500	19,85,900	7,12,86,500	2,500	100	7,67,500	3,600	3,800	7,48,10,300

NOTE.—From 9th June 1867 to 31st Dec. 1917 Enfaced from India 12.420 lakhs, re-transferred from London 13,004 lakhs.
,, 1st Jan. 1918 ,, 15th Jan. 1918 ditto ... ditto 2 ,,
,, 16th ,, ,, ,, 31st ,, ,, ditto ... ditto 2 ,,
,, 1st Feb. ,, ,, 15th Feb ,, ditto ... ditto 1 ,,
,, 16th ,, ,, ,, 28th ,, ,, ditto ... ditto 12 ,,

12,420 — 13,021

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 7th March 1918.

N. H. Y. WARREN,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 12th March 1918.

LIABILITIES.

Liabilities	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below*	67,50,000	0	0			
				1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	3,71,16,853	12	5			
Public Deposits at Branches	1,13,64,604	13	0	4,84,81,458	9	5
Other Deposits at Head Office and Branches				24,56,45,376	7	9
Bank Post Bills, etc.				12,78,828	2	11
Sundries				3,01,741	5	1
RUPEES				33,78,57,407	9	2

ASSETS.

Assets	Rs.	A.	P.	Rs.	A.	P.
Government Securities				6,35,75,438	0	0
Other authorized Investments				1,32,60,070	0	0
Loans on Government and other authorized Securities				7,42,87,625	12	6
Accounts of Credit on Government and other authorized Securities				4,28,73,648	13	8
Bills discounted and purchased				4,13,63,541	6	0
Balances with other Banks				44,61,831	8	1
Bullion				......		
Dead Stock				28,70,754	14	11
Stamps				11,364	11	1
Sundries				6,04,127	11	10
				24,33,08,402	11	1
Cash and Currency Notes at Head Office*	5,42,58,312	2	10			
Cash and Currency Notes at Branches†	4,02,90,692	8	3	9,45,49,004	11	1
RUPEES				33,78,57,407	9	2

			Rs.	A.	P.
* Includes Sovs. & ½ Sovs., value			3,77,842	8	0
† Do.	do.	do.	5,79,667	8	0
		Rs	9,57,510	0	0

BANK OF BENGAL;
Calcutta, 14th March 1918.

H. MITCHELL,
Chief Accountant.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 31·97.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M. }

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

CIVIL ENGINEERING COLLEGE, SIBPUR.

NOTE.—The examination will be held on June 3rd, 4th and 5th, 1918, according to the following rules.

Revised regulations concerning the examination qualifying for admission to the Subordinate Accounts Branch for 4th grade, P. W. D.

[This examination is conducted for the benefit of candidates resident within Bengal, Bihar and Orissa, Burma and Assam. (*See Note B.*)]

SUBJECTS.

	Full marks.	Minimum pass marks.
Writing (neatness, clearness and rapidity)	100	50
Dictation (spelling, punctuation, &c.)	100	50
Arithmetic (the whole)	240	160
Mensuration (the whole)	60	30
Book-keeping (mercantile)	100	50
Geometry. (Euclid Books I and II) *(a)*	50	25
Essay writing *(b)*	100	50
TOTAL	750	...
Total required for passing	..	500

(a) Candidates will be expected to be familiar with all the propositions in the above books, and will also be expected to solve simple riders.

(b) Two or three simple subjects will as a rule be given, from which a candidate may choose one only. He should endeavour to excel in good sense, not in quantity. The standard is roughly equivalent to Matriculation or School Final.

1. The examination is held annually at the Civil Engineering College, Sibpur, on the first Monday in June. The examination will be conducted, either at the College, or by an Accountant-General (including the Government Engineer of Railway Accounts) in Bengal, Bihar and Orissa, Assam and Burma only. The examination will be *ipso facto* vitiated, if it be not held (begun and completed) on the dates fixed; but the officer who will conduct the examination may make his own arrangements with the candidates in regard to the *place* and *hour* of examination.

Candidates will not be examined in any of the Calcutta offices.

A candidate already in permanent Government employ * may be allowed to compete in the examination, even if he is more than 25 years of age, and may be appointed to an accountantship, if he passes it; but if he is not already in pensionable service, he will be eligible only for appointment to the non-pensionable establishment on State Railways.

* This term includes employment under Local Boards and foreign bodies, if such is pensionable by the British Government.

2. The candidate should apply to an Accountant-General not later than 30 days previous to the date fixed for the examination and obtain his consent to conduct the examination if examination at the College is not convenient. The application must bear the address of the candidate, must be accompanied by a fee of Rs. 10 and the following certificates and registration form duly filled in, and must be forwarded by him not direct to the Principal, but through the Accountant-General.

Certificates may be submitted in original, or true copies attested by an officer of the Engineer or Accounts Branch, but they will not be returned—

(1) A certificate of good character signed by applicant's immediate official superior, or by the instructor under whom he has been educated or by some other superior under whom he may have been brought up or employed or to whom he may be well known. (This certificate must have special reference to the two years immediately preceding the application.)

(2) A certificate of age, baptismal or of birth (not required, if the candidate is already in permanent Government employ).

(3) A certificate that the application is in the candidate's hand-writing.

NOTE A.—A candidate already in Government service should, in like manner, submit his application through his immediate official superior to an Accountant-General (including Government Examiner of Railway Accounts, qualified to hold the particular examination and should state whether he desires to be examined, at the office of the Accountant-General concerned or at the College.

NOTE B.—The usual examination centres are (1) the Civil Engineering College, Sibpur, (2) Chittagong, (3) Ranchi, (4) The Bihar School of Engineering, Patna, (5) Rangoon, (6) Shillong, and (7) Simla for candidates in the Government of India offices, no others will be admitted at Simla.

(4) Registration statement containing the following information :—

(a) Name in full.

(b) Father's name.

(c) Nationality or class, *i. e.*, European, Anglo-Indian or Indian, of candidate ; and, if Indian, caste or tribe.

(d) Date of birth.

(e) Place of birth.

(f) Present address.

(g) Examinations passed.

(h) Thumb mark of candidate, left hand, to be made in the presence of a responsible person who knows candidate.

(k) Signature and address of above-mentioned witness.

It will rest with the Accountant-General (including Government Examiner of Railway Accounts) to whom the candidate submits his application, to decide on a consideration of the certificates submitted, whether the candidate should be allowed to appear for the examination, or whether his application should be rejected. The Accountant-General or the other officers referred to, will then forward to the Principal, for registration, the names of the accepted candidates, together with their registration statements, which should be signed by the Accountant-General. The registration statement should be carefully preserved by the Principal. The names of these candidates should be entered in a statement showing their ages and their addresses, and also showing where each candidate is to be examined, whether at the College or at the office of the Accountant-General. This statement, together with the fees, should be transmitted to the Principal not later than 15 days after the dates fixed in paragraph 2 for the submission of applications of candidates.

3. Examination papers that are issued for examination need not be returned.

4. Each examination is complete in itself. A candidate who has failed in an examination and presents himself for examination on a subsequent occasion, must undergo the full examination and furnish fresh a fee and certificates.

5. If from any cause a candidate fails to appear for the Examination, the fee paid will not be refunded.

6. It must be distinctly understood that the passing of this examination does not give any claim to an appointment, and that, in making appointments, preference will be given to qualified persons who are already employed in the department.

7. Passed candidates should apply, not to the Principal of the College nor to the Comptroller-General, but direct to the Accountant-General or Government Examiner of Railway Accounts in the province or railway under whom they may desire to be employed.

8. The Civil Engineering College acts, solely as an examining body in reference to admission to the 4th grade of Accountants, Public Works Department.

9. Candidates for the 4th grade Accountantship Examination, who are not Government servants and over 25 years of age, are allowed to appear at the examination of the Sibpur College centre only, but even if successful, they are debarred from employment in the service of Government, and their names will be excluded from the list of passed candidates which is furnished to the Comptroller and Auditor-General.

10. Candidates over 25 years of age not in Government employ should apply in writing to the Principal of the Civil Engineering College not later than 30 days previous to the examination ; the application to be accompanied by a Treasury receipt for Rs. 10, and the registration statement prescribed in rule 2 (4).

NOTE (1).—The question papers of previous years are not published separately. Those of the preceding year are printed in the Civil Engineering College Calendar— price, annas 12 and annas 3 postage, which must be prepaid.

NOTE (2).—Candidates for the examination are not provided with accommodation in the College barracks, but arrangements for their meals can be made on payment in advance of annas 4 per meal to the Assistant Superintendent of the Mess.

NOTE (3).—As for qualifications for admission to the examinations, candidates should refer the matter to the Accountant-General of their province.

NOTE (4).—There are no classes at the Sibpur College for teaching Book-keeping.

B. HEATON,

Principal, Civil Engineering College, Sibpur.

Sibpur, the 26th February 1918.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 1-6th Hants Regiment, No. 6, Reserve Battalion (India), dated at Pashan Camp, Kirkee, this 7th day of March 1918.

Number, Rank and Name—40602, Private Flavin, P., 1-6th Hants Regiment.
Age—37 years 7 months.
Height—5 feet 4 inches.
Colour of—Complexion, dark; hair, black; eyes, greenish brown.
Trade—Dock Labourer.
Date of enlistment—27th August 1917.
Place of enlistment—Winchester.
Parish and county in which born—Merthyr, Tivden, Glamorgan.
Place of Desertion or absence—Pashan Camp, Kirkee, 9 A. M., 6th March 1918.
Place of Desertion or absence— Do.
Marks—Scar behind right ear.
Under one year's service.

Report of a Deserter or Absentee without leave from the 1-6th Hampshire Regiment, No. 6, Reserve Battalion (India), dated at Pashan Camp, Kirkee, this 8th day of March 1918.

Number, Rank and Name—40636, Private Moore, A., 1-6th Hants Regiment.
Age—31 years.
Height—5 feet 7 inches.
Colour of—Complexion, fair; hair, brown; eyes, grey.
Trade—Miner.
Date of enlistment—4th September 1917.
Place of enlistment—Winchester.
Parish and county in which born—Wakefield, Yorks.
Date of Desertion or absence—Tattoo Roll Call, 7th March 1918.
Place of Desertion or absence -Pashan Camp, Kirkee.
Marks—Lizard is tattooed on his right fore-arm with head pointing towards shoulder.
Next of kin:—Mrs. Moore (Mother), 37, Briggs Avenue, Castleford, Yorks.
Under 1 year's service.

R. MARTIN, Major,
Commanding No. 6 Reserve Battalion (India).

Report of a Deserter or Absentee without leave from the 1st Line, 4th Battalion, The Border Regiment, dated at Burhan Camp, this 9th day of March 1918.

Number, Rank and Name—* G.-25387, Private W. Evans.
Age—28 years 4 months.
Height—5 feet 9 inches.
Colour of—Complexion, dark; hair, black; eyes, brown.
Trade—Fish Shop assistant.
Date of enlistment—10th November 1914.
Place of enlistment—Cardiff.
Parish and County in which born—Cardiff.
Date of Desertion or absence—9th March 1918.
Place of Desertion or absence—Burhan Camp.
Marks—Split upper lip. Wound mark in groin.
Under four years' service.
Private Evans was transferred from 1st Garrison Battalion, Royal Irish Fusiliers, 1st December 1917.
* This was the regimental No. allotted the soldier while serving with the 1st Garrison Battalion, Royal Irish Fusiliers. New Regimental No. not received from Officer in charge Records.

R. S. HARRISON, Captain, *for* Lt.-Col.,
Commanding 1st Line, 4th Battalion, The Border Regiment.

Report of a Deserter or Absentee without leave from the 41st Eastern Bengal Rifles, I.D.F., dated at Dacca, this 11th March 1918.

Name—Elias Stephen Mackertich.
Age—33 years 10 months.
Height—5 feet 6 inches.
Complexion—Dark.
Nationality—Armenian.
Last place of residence—Bhairab, Eastern Bengal.

D. DILLON, Captain,
for Commanding, 41st Eastern Bengal Rifles, I. D. F.

Report of a Deserter or Absentee without leave from the 1st Garrison Battalion, Lincolnshire Regiment, dated at Fort William, Calcutta, this 13th day of March 1918.

Number, Rank and Name—32217, Private A. Boylan.
Age—46 years.
Height—5 feet 6 inches.
Colour of—Complexion, dark; hair, brown; eyes blue.
Trade—Farmer.
Date of enlistment—29th August 1914.
Place of enlistment—Bolton.
Parish and County in which born—Belment.
Date of Desertion or absence—10th March 1918.
Place of Desertion or absence—Calcutta.
Under four years' service.

J. W. STEPHENS, Captain,
Commanding 1st Garrison Battalion, Lincolnshire Regiment.

OFFICE OF THE CONTROLLER OF CURRENCY.

List of Government Promissory Notes in the custody of the Controller of Currency on the 31st December 1917, deposited under Article 164, Volume I, C. A. Code, and under Section IV of the Indian Life Insurance Companies' Act VI of 1912.

Names of Persons or Funds on whose behalf held.	Amount of Investment.							Names of Officers to whom interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17.	Debentures and Railway shares.	5 and 5½ per cent. Loans.	Total.	
	R	R	R	R	R	R	R	
Government Promissory Notes received from civil officers in direct account under Article 164.								
Ajmer.								
Cooverjee Nowroji, Abkari Contractor	...	1,000	5,000	...	...	..	6,000	Commissioner, Ajmer-Merwara.
Commissioner, Ajmer Merwara	2,000	...	...	...	...	...	2,000	
Luchmi Narain, Head Accountant, Ajmer Treasury	2,000	...	...	...	...	...	2,000	
Abu and Anadra Dispensary Fund	5,000	...	...	...	...	...	5,000	Agent, Governor General, Residency Surgeon, and Chief Medical Officer, Rajputana.
Ajmer Dispensary Fund	4,000	...	...	...	...	...	4,000	Commissioner of Ajmer.
" Govt. College	2,400	...	200	...	...	...	2,600	Commissioner of Ajmer and Principal, Government College, Ajmer.
" " " Scholarship Fund	1,100	...	...	...	...	...	1,400	Commissioner, Director of Public Instruction, and the Principal, Government College, Ajmer.
" " " Endowment Fund	41,100	...	...	...	..	...	11,100	
" General Hospital	...	...	15,000	...	...	...	15,000	Civil Surgeon, Ajmer.
Doolia Dispensary Fund	500	...	...	...	...	...	500	
Meywar Bhil Corps	9,500	..	10,500	...	...	...	20,000	Commandant, Meywar Bhil Corps, Ajmer.
Jeypore College Fund	1,000	...	...	...	...	...	1,000	Agent, Governor General, Rajputana, and the Resident at Jeypore.
Thakur Bijai Singh of Masuda	1,40,000	...	50,000	...	...	...	1,90,000	General Manager, Court of Wards, Ajmer.
Endowment of Sir Elliot Colvin medal	...	...	200	...	...	...	200	Commissioner of Ajmer and the Inspector of Schools, Ajmer-Merwara.
Jankibai Khandakar Scholarship Fund, Ajmer Government College	100	...	2,000	...	...	...	2,100	
Endowment of a Scholarship in the Ajmer Government College	...	...	1,000	...	...	...	1,000	
Abu Municipal and Sanitary Commitee	7,000	...	...	(1916-17) 3,000	...	...	10,000	Magistrate and Secretary, Municipal and Sanitary Committee, Abu.
Kotra Dispensary Fund	2,200	...	...	...	...	...	2,200	Assistant Political Superintendent, Hilly Tracts, Meywar.
Mayo College Fund	7,45,500	29,000	...	...	...	...	7,74,500	Agent, Governor General, Rajputana, and Principal, Mayo College.
Lala Shanker Lal Naib Nazir	600	...	...	...	...	...	600	Commissioner of Ajmer.
Prithi Sing, Kamdar	100	...	...	...	...	...	100	
Carried over	9,64,400	30,000	83,900	3,000	...	...	10,81,300	

Names of Persons or Funds on whose behalf held.	Amount of Investment.							Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent. 1915-16 and 1916-17.	Debentures and Railway shares.	5 and 5½ per cent. Loans.	TOTAL.	
	R	R	R	R	R	R	R	
Brought forward	9,64,400	30,000	83,900	3,000	...	...	10,81,300	
Ajmer—*contd.*								
Famine Charitable Relief Fund	...	...	26,000	...	...	..	26,000	Commissioner of Ajmer-Marwara and the President Ajmer Famine Charitable Fund.
Ramsar Dispensary Fund	2,500	...	...	...	...	.	2,500	Civil Surgeon, Ajmer.
Masuda Dispensary Fund	20,000	...	...	...	...	..	20,000	
Ajmer Victoria Hospital Fund	...	...	500	...	..	..	500	
Reserve Fund for Hospital Assistants	63,800	...	...	...	...	...	63,800	Chief Medical Officer, Rajputana.
Sett Champa Lal, Rai Bahadur, Sudder Khajanchi, Ajmer	10,000	...	50,000	...	...	...	60,000	Commissioner, Ajmer-Marwara.
Pandit Nathulal District Nazir	2,000	...	3,000	...	...	...	5,000	
Dargah Committee, Ajmer	2,500	...	...	...	...	...	2,500	Commissioner of Ajmer and President, Dargah Committee.
Security Deposit of Treasurer, Rajputana Agency	...	...	10,000	...	...	...	10,000	First Assistant to the Agent, Governor General, Rajputana.
General Establishment Fund	2,000	...	...	...	...	..	2,000	General Manager, Court of Wards, Ajmer.
Thakur Bijey Sing, Istimrardar Masuda Estate, Minor	25,000	28,100	1,05,000	(1915-16) 40,600	...	...	1,98,700	
Mayo College Boarding House Fund	1,500	...	...	...	...	...	1,500	
Thakur Udai Sing, Basundai Estate	...	...	1,000	...	..	...	1,000	
„ Wathu Sing of Kalahara Bogla	...	...	1,000	...	...	...	1,000	
Charitable Relief Fund	...	...	1,000	...	...	...	1,000	Extra Assistant Commissioner, Merwara.
Todgarh Dispensary Fund	1,500	...	...	...	...	...	1,500	Commissioner of Ajmer Marwara.
Chowkidary Fund	5,000	...	10,000	...	...	...	15,000	
Walterkrit Rajputra Hitkarini Local Sabha.	3,000	...	2,000	...	...	...	5,000	Assistant Commissioner, Rajputana, and President, Walterkrit Rajputra Hitakarini Local Sabha.
Walterkrit Rajputana Hitkarini Sabha, Mount Abu	6,000	...	500	...	...	..	6,500	Agent, Governor-General, Rajputana and the President, Walterkrit Rajputana Hitkarni Sabha, Mount Abu.
Pandit Kailash Nath, Sham Nath, Scholarship Fund	...	1,000	6,000	...	...	...	7,000	Commissioner of Ajmer, Principal, Government College, Ajmer, and Inspector of Schools, Ajmer-Merwara.
Kekri Municipality	...	2,000	...	...	...	...	2,000	Chairman, Municipal Committee, Kekri.
Carried over	11,09,200	61,100	2,99,900	43,600	...	...	15,13,800	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17.	Debentures and Railway share.	5 and 5½ per cent. Loans.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	R	
Brought forward	11,09,200	61,100	2,99,900	43,600	..	...	15,13,800	
Baghelkhand.								
Collector of Shahabad, Political Agent, Baghelkhand, and Rai Jai Pergash Lal, Bahadur, on account of Dowry of H. H. Ujjaini Moharani of Rewah	1,28,700	...	...	...	...	...	1,28,700	Bank of Bengal, Allahabad, for credit to H. H. the Maharajah Rewah.
Security Deposit of Treasurer, Rewah State	27,000	...	...	...	...	...	27,000	Political Agent, Baghelkhand.
Dutt P. C., Lease holders	...	...	...	(1916-17) [illegible]	...	...	1,000	
Bagdad.								
British Cemetery Fund	1,500	...	...	...	...	...	1,500	Political Resident and Residency Surgeon, Bagdad.
Bhopal.								
Bani Madho Scholarship Fund, Sehore School	1,500	...	...	...	...	...	1,500	Political Agent, Bhopal.
Bayley Memorial Scholarship Fund	3,500	...	...	...	...	...	3,500	
Bhagwat Lal	...	...	3,700	...	...	...	3,700	
Bhopal Water Works Endowment Fund	3,37,800	...	...	...	...	...	3,37,800	Political Agent, Bhopal.
" Dispensary Fund	6,800	...	...	...	...	..	6,800	
Bhopal Boundary Settlement Fund	3,500	...	...	...	...	...	3,500	
" Local Fund	17,500	10,000	...	(1916-17) 33,000	...	5 % 4,600	65,100	
Kincaid Scholarship Fund for Sehore Girls' School	2,500	...	...	...	...	..	2,500	
Sehore Boys' School Fund	36,200	...	...	...	...	...	36,200	
Sehore Girls' School "	3,700	...	...	...	...	...	3,700	
Security Deposit of Treasurer, Bhopal Political Agency	20,000	...	...	...	...	...	20,000	
" Sett Gyanchand, Treasurer, Sehore Treasury	...	...	7,500	...	...	...	7,500	
" Dabbi Badrilal Nathumal, Treasurer	...	...	5,200	...	...	...	5,200	
Sehore Leper Asylum	500	...	...	...	...	...	500	
Ramvallab, Minor	500	...	3,200	...	...	...	3,700	
Mohamedgarh State	10,900	...	...	...	...	5 % 3,000	13,900	
Daria Kheri Jagir	10,800	...	...	(1916 17) 10,000	...	...	20,800	
Mahmuda Karabgya Jagir	3,100	...	5,100	...	...	...	8,200	
Kurwai State	...	...	...	1,75,500	...	...	1,75,500	
Carried over	17,25,200	1,01,100	3,24,600	2,63,100	...	7,600	24,21,600	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16. and 1916-17.	Debentures and Railway shares.	5 and 5½ per cent Loans.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	R	
Brought forward	17,25,200	1,01,100	3,24,600	2,68,100	...	7,600	24,21,600	
Calcutta.								
Northbrook Medal Prize Fund	2,000	...	...	...	...	...	2,000	Master of the Mint, Calcutta, and the Director of Public Instruction, Punjab.
Pollock Prize Medal Fund	6,200	...	...	...	...	...	6,200	Comptroller, India Treasuries.
Security Deposit of Krishna Das Mookerjee, Cashier	...	...	1,000	...	...	...	1,000	
" Hara Prosanna Halder, Cashier	...	...	500	...	...	...	500	
" Sattya Churun Dey, Asstt. Cashier	...	...	200	...	...	...	200	
" Gopinath Sen, Treasurer, Currency Office	46,100	...	28,900	...	...	...	75,000	Deputy Controller of Paper Currency.
" Treasurer's subordinates	23,900	1,21,400	87,500	...	4,700	5 % 500	2,38,000	
" Mint Bullion-keeper	50,000	...	...	...	..	..	50,000	Master of the Mint, Calcutta.
" Kaladhone Mookerjee	100	...	200	...	...	...	300	
" Nogendra Nath Ganguly, Store-keeper	...	...	500	...	...	...	500	
" Basanta Kumar Mookerjee, Clerk	...	100	...	...	...	...	100	
" Deposit of Krishna Lal Roy, Contractor	...	1,000	...	...	...	...	1,000	Master of the Mint, Calcutta.
" Browne, J. J. Melter	1,500	...	1,800	...	...	...	3,300	
" Medal Contractor, Army Department	2,000	...	...	...	...	...	2,000	Secretary, Government of India, Army Department.
" Nibaran Chandra Chatterjee, Superintendent	400	...	100	...	...	...	500	Secretary, Board of Examiners, Calcutta.
" Bonomali Acharya, Chief Accountant	...	...	1,000	...	...	...	1,000	Administrator General, Bengal.
" Krishna Nanda Chatterjee, Bank Sircar	200	...	...	...	...	...	200	
" LeFranc, S. H., Store-keeper	...	...	1,000	...	...	...	1,000	Superintendent, Government Printing, Calcutta.
" Ananga Mohan Chaudhuri, Contractor	...	...	3,000	...	...	...	3,000	
" Gulab Singh and Sons, Contractors	...	...	25,000	...	...	...	25,000	
" Pulin Behary Banerjee, Stationery-keeper	...	...	1,000	...	...	...	1,000	
" Trilochan Chowdhury, Cashier	6,000	...	4,000	...	...	...	10,000	
Carried over	18,63,600	2,23,600	4,80,300	2,68,100	4,700	8,100	28,48,400	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17.	Debentures and Railway Shares.	5 and 5½ per cent. Loans.	TOTAL.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	R	
Brought forward .	18,63,600	2,23,600	4,80,300	2,63,100	4,700	8,100	28,43,400	
Calcutta—*contd.*								
Security deposit of Bepin Behary Mookerjee, Store-keeper .	15,000	...	...	...	...	...	15,000	
„ Nerode Behary Bose, Cashier . . .	...	...	1,000	...	...	...	1,000	
„ Jugual Kishore Sen, Stamp Store-keeper . . .	2,00,000	...	...	...	...	...	2,00,000	
„ Annada P. Ghosh, Contractor	...	...	500	...	...	...	500	
„ Baghchi & Co., P. M., Contractors . . .	...	500	400	...	...	...	900	
„ Balmer, Lawrie & Co., Managing Agents, Bengal Paper Mill . .	...	...	36,000	...	...	5% 14,400	50,400	Controller of Printing, Stamps and Stationery.
„ Callarman, J., & Co. . .	1,000	...	...	...	...	...	1,000	
„ Dino Nath Dass & Co., Contractors . .	...	...	8,000	...	...	...	8,000	
„ Elahi Buksh Patwar, Contractor . . .	...	100	...	...	...	...	100	
„ Gooptu, F. N. & Co., Contractors . . .	...	...	500	...	...	5½% 100	600	
„ Heilgers, F. W., & Co., Contractors . . .	15,200	3,000	1,08,600	...	...	...	1,26,800	
„ Jadu Nath Pan & Co. „	..	1,000	700	..	...	...	1,700	Controller of Printing, Stamps and Stationery.
„ Seymour Hale, E. „	...	...	2,000	...	...	..	2,000	
„ Upper India Couper Paper Mills Ld., Lucknow .	1,000	...	5,000	...	...	...	6,000	
„ Jean Bufford, Head Clerk .	...	...	500	..	...	...	500	Librarian, Imperial Library.
Coorg.								
District Board, Coorg, Mercara .	2,500	...	...	..	...	...	2,500	Chief Commissioner of Coorg and President, District Board, Coorg.
Somvarpet Municipality . .	500	200	...	...	...	...	700	Commissioner of Coorg and President, Somvarpet Municipality.
Fraserpet School Endowment Fund .	500	...	...	...	...	...	500	
Mercara School Endowment Plantation Fund	26,500	...	...	...	...	...	26,500	Commissioner of Coorg and Inspector of Schools, Coorg.
Thomson Prize Fund . . .	1,300	...	...	...	...	...	1,300	
Mercara School Endowment Fund .	4,500	...	...	...	...	...	4,500	
Carried over .	21,31,600	2,28,400	6,48,500	2,63,100	4,700	22,600	32,93,900	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17.	Debentures and Railway Shares.	5 and 6 per cent Loans.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	R	
Brought forward .	21,31,600	2,28,400	6,43,500	2,63,100	4,700	22,600	32,93,900	
Coorg—*contd.*								
Virajpet Municipality . . .	1,100	...	...	...	...	...	1,100	Commissioner of Coorg and President, Virajpet Municipality.
Coravanda Bollavva Nanjappa's Charity Fund	...	...	5,000	...	...	...	5,000	
Kodandera Thangamma Prize Fund .	1,000	...	...	...	..	...	1,000	
Messrs Parry & Co., Abkari Contractors	5,000	3,000	5,500	...	...	...	13,500	Commissioner of Coorg.
Proclamation Jubilee Prize Endowment Fund for Secondary Schools, Virajpet	100	...	...	...	...	...	100	
(Held on account of minors.)								
Shivachar Siddalingappa . .	...	...	400	...	...	...	400	
Kabbachira Iyappa . . .	300	...	...	...	...	...	300	
Kallana, Ramappa and Ammaka .	200	...	...	...	...	...	200	
Linganna of Palur . . .	200	...	...	...	...	...	200	
Kambera Uttane	100	...	...	...	...	...	100	
Iramma and Parappa . . .	1,700	...	...	...	...	...	1,700	
Nangaru Subbayya . . .	200	...	...	...	...	...	200	
Bora and others	2,300	...	...	...	...	...	2,300	
Ganapati and Belliappa . .	500	...	...	...	...	...	500	
Venkata Subayya and five others .	6,000	...	...	...	...	...	6,000	
Kenchamma and three others . .	5,100	...	300	...	...	...	5,400	
Biddandra Ponnappa and Carriappa .	2,500	...	...	.	...	...	2,500	District Judge and Treasury Officer, Coorg.
Manjamma and Gouramma . .	2,100	...	...	...	...	...	2,100	
Ramakka	500	...	...	...	...	...	500	
Kumari	400	...	...	...	...	...	400	
Pupumma and Basamma . .	400	...	...	...	...	...	400	
Chendrimada Appachu Carriappa Aiyanna and Mutanna . .	500	...	...	.	...	...	500	
Dupada Basappa	4,600	...	...	...	...	...	4,600	
Alapandra Muttanna and Ganapatty .	...	...	600	...	...	...	600	
Kedambadi Chinnappa and Subbaraya	1,000	...	...	...	...	...	1,000	
Brahmin Ramakrishnaya Sitaranya and Annaya	700	...	...	...	...	...	700	
Carried over . .	21,68,100	2,31,400	6,55,300	2,63,100	4,700	22,600	33,45,200	

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.							Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17	Debentures and Railway Shares.	5 and 5½ per cent. Loans.	TOTAL.	
	R	R	R	R	R	R	R	
Brought forward	21,68,100	2,31,400	6,55,300	2,63,100	4,700	22,600	33,45,200	
Coorg—contd.								
Santayya and Doddayya	1,000	...	...	...	...	...	1,000	District Judge and Treasury Officer, Coorg.
Anasliamma and Elizabeth	200	...	...	...	..	...	200	
Irappa of Siddapur	900	...	...	...	...	...	900	
Nanjappa	200	...	...	...	...	...	200	Commissioner and Treasury Officer, Coorg.
Security Deposit of Aichettira Kuttappa, Shanbogue	...	100	...	...	...	...	100	
„ Appaneravandra Puvaiya Shanbogue	...	100	...	...	...	...	100	
„ Areyada Subbaiya Shanbogu	100	...	...	...	...	...	100	
„ Avaremadanda Muddaiya Shanbogue	100	...	...	...	...	...	100	
„ Bachettira Muttanna Shanbogue	100	...	...	...	...	...	100	
„ Balla Chandra Apachu Parpattigarh	300	200	...	...	...	...	500	
„ Bopaiya, M. Assistant Shanbogue	...	100	...	...	...	...	100	
„ Boveriandra Kalappa, Shanbogue	...	200	...	...	...	...	200	
„ Chendrimada Madappa, Nad Clerk	...	...	200	...	...	...	200	
„ Chotteya Pandra Kunjappa, Shanbogue	...	200	...	...	...	...	200	
„ Chottira Chengappa, Shanbogue	...	...	200	...	...	...	200	
„ Chiyakapuvandra Machaiya, Parpattigarh	...	200	200	...	...	.	100	
„ Ittira Ponnapa, Parpattigarh	500	...	...	...	...	...	500	
„ Kanganandra Chengappa, Shanbogue	300	...	...	...	...	...	300	
„ Kakamada Modappa, Assistant Shanbogue	...	100	...	...	...	...	100	
„ Kunchetti Subbaiya, Shanbogue	...	200	...	...	...	...	200	
„ Kodandra Chengappa Subadar	2,000	...	...	...	...	...	2,000	
„ Kanganandra Ganapati, Sheristadar	...	500	...	...	...	...	500	
Carried over	21,73,800	2,33,300	6,55,900	2,63,100	4,700	22,600	33,53,100	

Names of Persons or Funds on whose behalf held.	Amount of Investment.							Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17	Debentures and Railway Shares.	5 and 5½ per cent. Loans.	TOTAL.	
	R	R	R	R	R	R	R	
Brought forward .	21,73,800	2,33,300	6,53,900	2,63,100	4,700	22,600	33,53,400	
Coorg—*contd.*								
Security deposit of Kodandera Madappa, Parpattigarh .	500	...	...	...	...	...	500	
" Kollimada Pemmaiya, Shanbogue . . .	300	...	...	...	...	...	300	
" Katoli Chengappa, Subedar	500	...	...	...	...	...	500	
" Madanda Mandanna, Parpattigarh . . .	200	...	...	...	...	...	200	
" Mandida Belliappa, Assistant Shanbogue . .	...	100	...	...	...	...	100	
" Mukkatira Machaiya, Shanbogue . . .	200	...	...	...	...	..	200	
" Mukkati Ganapati, "	300	...	...	...	...	...	300	
" Mallachira Achaiya, Assistant Shanbogue . .	...	100	...	...	...	...	100	
" Mandipandra Appachu, Parpattigarh . .	...	500	...	...	...	...	500	
" Mandipandra C. Bopayya, Nadclerk . . .	100	...	...	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Murwandra Muttanna, Parpattigarh . . .	...	500	...	...	...	...	500	
" Narayana Ayyanger, Treasurer, Coorg Treasury .	1,000	1,000	1,000	...	...	...	3,000	
" Nayada Ponnappa, Assistant Shanbogue . .	...	100	...	...	...	...	100	
" Palekandra Belliappa, Subedar . . .	1,000	1,000	...	...	...	...	2,000	
" Puttichandra Madappa, Assistant Shanbogue .	...	100	...	...	...	...	100	
" Siddappa, B., Assistant Shanbogue . . .	...	100	...	...	...	...	100	
" Subbaraya C. N. Subedar .	500	...	...	...	...	...	500	
" Vamana Boliga, B., Subedar	500	...	500	...	...	...	1,000	
" Colaco, R. F., Ranger .	500	...	...	...	...	...	500	
" Kabbinahithlu Venkapayya, Contractor . .	1,000	...	...	...	...	...	1,000	Forest Divisional Officer, Coorg.
Carried over .	21,80,400	2,36,800	6,57,400	2,63,100	4,700	22,600	33,65,000	

Names of Persons or Funds on whose behalf held.	Amount of Investment.							Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17.	Debentures and Railway Shares.	5 and 5½ per cent. Loans.	TOTAL.	
	R	R	R	R	R	R	R	
Brought forward	21,80,400	2,36,800	6,57,400	2,63,100	4,700	22,600	33,65,000	
Delhi.								
St. Stephen's Mission College, Delhi	2,34,400	...	...	...	...	...	2,34,400	Chief Commissioner, Delhi.
Jadu Nath Civil Nazir	...	500	...	...	...	...	500	Additional Judge, Delhi.
Lala Sarup Lal, Lamourdar, Delhi	...	...	1,000	...	...	...	1,000	Deputy Commissioner, Delhi.
Sisganj Gurdwara	...	...	33,300	...	...	...	33,300	Audit Officer, Delhi Province, Delhi.
Ram Rich Pal, cashier	500	...	...	...	...	..	500	Assistant Comptroller, General, Delhi.
King Edward Memorial Garden	...	...	1,28,000	...	...	...	1,28,000	Chief Commissioner, Delhi.
Gwalior.								
Silloo Fund	1,000	...	6,900	...	...	...	7,900	Resident at Gwalior.
Jagirdar of Tappa	7,000	...	2,000	(1916-17) 1,000	.	...	10,000	
Thakur of Bhadaura Estate	10,100	...	1,000	(1916-17) 8,100	...	...	19,200	
Dewan of Sirsa State	7,000	..	...	...	...	...	7,000	
Parone Estate	14,400	...	...	...	...	...	14,400	
Karandia State	6,600	...	500	...	...	.	7,100	
Raja of Khania Dhana State	15,500	...	...	...	...	...	15,500	
Lalgarh States	...	...	...	(1916-17) 19,000	...	...	19,000	
Hyderabad Deccan.								
Ramanna, R. Cantonment Shroff, Bolarum	200	...	...	...	...	...	200	Assistant Cantonment Magistrate, Bolarum.
Secunderabad Cantonment Drainage Scheme	2,07,900	...	...	...	...	...	2,07,900	First Assistant Resident, Hyderabad.
Secunderabad Civil Hospital	...	...	7,300	...	...	...	7,300	
King Edward Memorial Fund, Secunderabad	1,33,500	...	...	...		...	1,33,500	
Security Deposit of Stamp Storekeeper, Hyderabad Residency	...	...	4,000	...	...	...	4,000	
Assistant Treasurer, Residency Office	2,000	...	...	...	...	...	2,000	
S. B. Sarpotdar, Jailor	...	900	...	...	...	...	900	First Assistant Resident, Hyderabad and the Inspector General of Jails, Hyderabad.
Residency Bazar Hyderabad	1,900	...	3,100	...	...	...	5,000	Second Assistant Resident and Joint Civil Judge.
Indore.								
Chhota Bar Khera Estate	6,000	...	...	...	...	...	6,000	Political Agent in the Southern States of Central India.
Bagri Bara Khera Estate	...	...	...	(1916-17) 9,600	...	..	9,600	
Dotria Estate	...	...	...	(1916-17) 15,900	...	...	15,900	
Carried over	28,28,400	2,38,200	8,44,500	3,16,700	4,700	22,600	42,55,100	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17.	Debentures and Railway Shares.	5 and 5½ per cent. Loans.	TOTAL.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	R	
Brought forward .	28,28,400	2,38,200	8,44,500	3,16,700	4,700	22,600	42,55,100	
Indore—*contd.*								
Kathiwar State	6,000	...	...	...	...	...	6,000	Political Agent in the Southern States of Central India.
Kali Baori Estate	...	...	...	(1916-17) 8,000	...	...	8,000	
Kachhi Baroda Estate . . .	...	...	...	(1916-17) 49,000	...	...	49,000	
Nimkhera Estate	8,100	...	...	...	...	...	8,100	
Ratanmal Estate	...	...	...	(1916-17) 15,900	...	...	15,900	
Security Deposit of Rai Sahib Sett Pannalal, Treasurer, Political Agency, Bhopawar . . .	10,000	...	...	...	...	...	10,000	
Victoria Charitable Hospital, Sirdarpur	9,000	...	9,500	...	...	...	18,500	
Guna Agency Local Fund . .	1,000	...	...	...	...	...	1,000	Treasury Officer, Indore.
" " School Fund . .	6,500	...	...	...	...	...	6,500	
Indore Residency Bazar Fund . .	10,200	10,000	...	...	...	...	20,200	Agent, Governor-General, Central India, Indore.
Kibia Scholarship Fund . . .	3,000	...	...	...	...	...	3,000	Treasury Officer, Indore.
Mhow Church of England Mission Fund	3,500	...	...	...	..	...	3,500	
Security Deposit of Treasurer, Indore Treasury	...	...	25,000	...	...	...	25,000	Extra Assistant Agent, Governor-General, Central India.
Daly College	...	400	...	...	...	...	400	Principal, Daly College, Indore.
Lady O'Dwyer's Girls' School Committee	11,800	...	3,000	...	...	...	14,800	Extra Assistant Agent to the Governor-General, Central India, Indore.
Local Additional Clergy Society Fund	...	...	1,700	...	...	...	1,700	Resident at Indore.
King Edward Memorial Fund .	...	..	...	(1916-17) 9,600	..	...	9,600	Administrative Medical Officer, Central India, Indore.
" Hospital Fund .	...	...	...	(1916-17) 11,100	...	...	11,100	
" Hospital Medical School Fund .	..	...	...	(1916-17) 30,400	...	5 per cent. 5,300	35,700	
" Hospital and Medical School Building Fund	...	...	...	(1916-17) 1,93,400	...	...	1,93,400	
Kalat.								
Bolan Bazar Fund	4,000	...	.	...	...	...	4,000	Political Agent, Kalat.
Mir Yacoob Khan and Mir Ayub Khan of Las Beyla . . .	20,600	...	...	...	...	...	20,600	
Carried over .	29,22,100	2,48,600	8,83,700	6,34,100	4,700	27,900	47,21,100	

Names of Persons or Funds on whose behalf held.	Amount of Investment: 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent. 1915-16 and 1916-17.	Debentures and Railway Shares.	5 and 5½ per cent. Loans.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	R	
Brought forward	29,22,100	2,48,600	8,83,700	6,34,100	4,700	27,900	47,21,100	
Loralai.								
Allah Bakhash, minor	600	...	...	...	...	...	600	Political Agent, Loralai.
Sirdar Shah Ghazi Khan, minor	2,900	...	9,600	..	...	...	12,500	Political Agent, Loralai.
Ismail, minor	800	...	...	.	...	..	800	Political Agent, Loralai.
Ishaq, "	600	...	...	...	...	...	600	Political Agent, Loralai.
Abdur Rahman "	400	...	...	...	...	...	400	Political Agent, Loralai.
Rozak "	500	...	...	...	...	...	500	Political Agent, Loralai.
Sohrab Khan "	500	...	...	...	...	...	500	Political Agent, Loralai.
Bahram Khan "	500	...	...	...	...	...	500	Political Agent, Loralai.
Dad Khan, Minor	500	...	...	...	...	...	500	Political Agent, Loralai.
Wasi "	13,500	...	...	...	...	...	13,500	Political Agent, Loralai.
Mirkhan "	400	...	...	...	...	.	400	Political Agent, Loralai.
Loralai Town Fund	5,100	...	...	...	...	5% 5,100	10,200	Political Agent, Loralai.
Mhow.								
Mhow Cantonment Fund	9,400	...	...	...	...	...	9,400	President, Cantonment Committee, Mhow.
Malwa.								
Security Deposit of Treasurer, Malwa Agency	10,000	...	...	...	...	...	10,000	Political Agent Malwa.
Rai Sahib Sett Kissori Singh Chand Mal, Treasurer, Panth Piploda Estate	10,000	...	...	...	...	...	10,000	Political Agent Malwa.
Nepal.								
Security Deposit of Reati Prasad 5th Clerk and Treasurer, Nepal Residency	...	...	1,000	...	...	...	1,000	Resident in Nepal.
Neemuch.								
Neemuch Cantonment Fund	16,000	...	10,000	...	...	...	26,000	Secretary, Cantonment Committee, Neemuch.
Nowgong.								
Victoria Famine Insurance Fund	25,100	...	...	...	...	...	25,100	Political Agent, Bundelkhand.
Prince of Wales' Recovery Fund	2,400	...	...	...	...	...	2,400	Political Agent, Bundelkhand.
Rao Bahadur Rosung Sing	1,50,000	...	...	...	...	...	1,50,000	Political Agent, Bundelkhand.
King Edward Memorial Fund of the Bundelkhand Agency	12,400	...	...	...	...	...	12,400	Political Agent, Bundelkhand.
Security Deposit of Sehw Charan Lal, Treasurer, Bundelkhand Agency	3,000	...	...	...	...	...	3,000	Political Agent, Bundelkhand.
Carried over	31,86,700	2,48,600	9,04,300	6,34,100	4,700	33,000	50,11,400	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17	Debentures and Railway Shares.	5 and 5½ per cent. Loans.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	R	
Brought forward	31,86,700	2,48,600	9,01,300	6,34,100	4,700	33,000	50,11,400	
Nowgong—*contd.*								
Security Deposit of Kissen Prosad, Treasurer, Nowgong Treasury	10,000	...	...	...	...	...	10,000	Treasury Officer, Nowgong.
Port Blair.								
Security Deposit of Rai Sahib V. Mooroogasa Mudalliar, Head Store-keeper.	300	2,200	...	...	...	...	2,500	Executive Commissariat Officer, Port Blair.
Security Deposit of K. Mooneswamy Moodliar, Treasurer, Port Blair Treasury	...	...	2,100	...	...	...	2,100	Treasury Officer, Port Blair.
„ C. R. Viji Rangam Moodliar, Head clerk	...	1,000	...	...	...	...	1,000	Deputy Conservator of Forests, Andamans.
Quetta.								
Abdul Rohim, minor	1,200	...	1,000	...	...	...	2,200	Political Agent, Quetta.
Quetta Municipality	35,000	.	...	...	...	...	35,000	Municipal Secretary and District Engineer, Quetta.
Pishin Sadar District Bazar Fund	39,400	...	...	...	...	...	39,400	Political Agent, Quetta-Pishin.
Nazar Mahammad, minor	1,400	...	...	...	...	...	1,400	Political Agent, Quetta-Pishin.
Abdul Hakim, minor	8,400	...	...	...	...	...	8,400	Political Agent, Quetta-Pishin.
Political Agent, Quetta Pehsin	...	...	...	(1916-17) 30,000	...	...	30,000	Political Agent, Quetta-Pishin.
Sambhar.								
Magan Mal, Copper Coin Contractor	500	...	...	...	...	...	500	Assistant Commissioner, Northern India Salt Revenue, Sambhar
„ Treasurer, Sambhar Treasury	30,000	...	...	...	...	...	30,000	Assistant Commissioner, Northern India Salt Revenue, Sambhar
Sibi.								
Mir Bakhtiyar Khan, minor	21,300	...	...	...	...	...	21,300	Political Agent, Sibi.
Baluchistan Coal Mining Co., Ltd.	...	...	600	...	...	...	600	Political Agent, Sibi.
Barnes School Scholarship Fund	3,200	...	...	...	...	...	3,200	Political Agent and Deputy Commissioner, Thal Chotiali, Sibi.
Female Dispensary at Sibi	10,800	...	...	...	...	...	10,800	Political Agent and Deputy Commissioner, Sibi.
Sharig Bazar Local Fund	6,900	...	...	...	...	...	6,900	Deputy Commissioner, Thal Chotiali, Sibi.
Simla.								
Naruddin, Stationery-keeper	...	500	...	...	...	...	500	Superintendent, Government Press, Simla.
Carried over	33,55,100	2,52,300	9,08,000	6,64,100	4,700	33,000	52,17,200	

Names of Persons or Funds on whose behalf held.	Amount of Investment.							Remarks.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 & 1916-17.	Debentures & Railway Shares.	5 & 5½% Loans.	Total.	
	R	R	R	R	R	R	R	
Brought forward	33,55,100	2,52,300	9,08,000	6,64,100	4,700	33,000	52,17,200	
Ulwar.								
Ulwar Municipal Committee	1,33,100	...	60,000	...	...	...	1,93,100	Political Agen Eastern Rajputa States, Bharatpu
Zhob.								
Countess of Dufferin Hospital Fund	2,200	...	500	...	...	...	2,700	Political Agen Zhob.
Fort Sandeman Bazar Local Fund	...	...	8,000	...	...	...	8,000	
Total Civil Officers in direct Account	34,90,400	2,52,300	9,76,500	6,64,100	4,700	33,000	54,21,000	
Indemnity Deposit of lost Promissory Notes:—								
Appu Row, S.	1,000	1,000	...	...	...	...	2,000	
Mohon Rai Dolat Rai	...	...	400	...	...	...	400	
Kali Das Das	500	...	...	...	...	...	500	
Kiranbala Ghosh	...	...	300	...	...	...	300	
Kamal Kamini Dassi	...	3,500	...	...	...	...	3,500	
Ram Kumar Basu	...	...	800	...	...	...	800	
Kamalammal, W.	...	...	1,500	...	...	...	1,500	
Giridhari Lal Roy	500	...	...	...	...	...	500	
Wilkins, Dr. R., F.R.C.S.	500	300	4,800	...	...	...	5,600	
Surendra Chandra Ray Chowdhuri	8,000	...	...	...	...	...	8,000	
Balbhadra Das	10,000	...	...	...	...	...	10,000	
Sapoorjee, S. J.	...	...	...	(1916-17) 300	...	...	300	
Khando Yeshavant dole	...	...	500	...	...	...	500	
Nani Bala Debi	...	200	700	...	...	...	900	
Sakhawat Hussain	1,500	...	...	...	...	5% 2,300	3,800	
Government Promissory Notes held on account of the following Funds:—								
Abdar Razak Indemnity Fund	86,400	...	...	...	...	...	86,400	
Bengal Christian Family Pension Fund	5,27,000	...	...	(1915-16) 2,000	...	5½% 3,000	5,32,000	
Hindu Family Annuity Fund	11,96,500	...	...	..	...	5% 15,000	12,11,500	
Mysore Railway Debenture Loan Sinking Fund	55,09,700	10,66,100	34,69,200	...	...	...	1,00,45,000	
Patriotic Fund	2,31,200	...	...	...	...	...	2,31,200	
Persian Famine Relief Fund	14,000	...	...	...	...	...	14,000	
Carried over	1,10,77,200	13,23,400	44,54,700	6,66,400	4,700	53,300	1,75,79,700	

Names of Persons or Funds on whose behalf held.	Amount of Investment.							Remarks.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent., Loans.	4 per cent., 1915-16. & 1916-17.	Debentures & Railway Shares.	5 and 5½ % Loans.	Total.	
	R	R	R	R	R	R	R	
Brought forward	1,10,77,200	13,23,400	44,54,700	6,66,400	4,700	53,300	1,75,79,700	
DEPOSITS HELD ON ACCOUNT OF RAILWAYS.								
East Indian Railway Company.								
Colliery Benefit Fund	14,500	...	1,700	...	...	...	16,200	
Fine Fund	44,800	700	66,000	...	...	...	1,11,500	
Hill School Endowment Fund	2,00,000	...	...	...	...	...	2,00,000	
Mutual Guarantee Fund	32,700	...	18,400	...	...	...	51,100	
Provident Fund	3,21,300	...	88,33,700		(a) 1,50,45,400	...	2,42,00,400	
Savings Bank	3,28,400	...	...	(1916-17) 10,000	...	...	3,38,400	
Stephenson Memorial Fund	5,000	...	...	...	...	...	5,000	
Assam-Bengal Railway.								
Provident Fund	...	...	...	...	10,32,100	...	10,32,100	
Bengal-Nagpur Railway Company.								
Provident Fund	5,21,600	...	21,35,900	...	49,25,000	...	75,82,500	
Madras and Southern Mahratta Railway Provident Fund	...	...	...	...	15,72,000	...	15,72,000	
Deposits held on account of Indian Life Insurance Companies under Sec. 4 of Act VI of 1912.								
Gujarat Parsee Mutual Death Benefit Fund, Surat	...	...	85,500	(1916-17) 16,000	...	...	1,01,500	
Hindustan Co-operative Insurance Society, Ld., Calcutta	..	1,00,000	1,00,000	...	...	...	2,00,000	
India Equitable, Insurance Co., Ld., Calcutta	...	96,000	1,000	...	...	...	1,00,000	
National Indian Life Insurance Co., Ld., Calcutta	31,500	98,500	70,000	...	...	...	2,00,000	
Universal Assurance Co., Ld., Calcutta	15,900	2,000	21,200	...	...	...	39,100	
National Insurance Co., Ld. ,,	20,000	...	1,80,000	...	...	...	2,00,000	
Mutual Help Association, Simla	20,000	...	5,000	...	...	...	25,000	
Independent Order of Rechabites, Allahabad	...	5,000	20,000	...	...	...	25,000	
Chittagong Life Assurance Co., Ld.	...	73,200	...	...	...	...	73,200	
Hindusthan Assurance and Mutual Benefit Society, Ld., Gujranwala	57,300	64,100	13,600	...	...	...	1,35,000	
Unique Assurance Co., Ld., Calcutta	...	600	25,000	...	...	...	25,600	
Carried over	1,26,90,200	17,63,500	1,60,34,700	6,92,400	2,25,79,200	53,300	5,38,13,300	

(a) Exclusive of Rs. 2,53,600 sent to Bank for discharge.

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16 and 1916-17.	Debentures & Railway Shares	5 & 5½ % Loans.	Total.	Remarks.
	R	R	R	R	R	R	R	
Brought forward	1,26,90,200	17,63,500	1,60,24,700	6,92,400	2,25,79,200	53,300	5,38,13,300	
Deposits held on account of Indian Life Insurance Companies under Sec. 4 of Act VI of 1912—*contd.*								
Bharat Insurance Co., Ld., Lahore	55,000	...	1,45,000	...	...	...	2,00,000	
Bombay Life Assurance Co., Ld., Bombay	14,000	...	1,81,000	(1916-17) 5,000	...	...	2,00,000	
British Indian Insurance Co., Ld., Lahore	...	28,000	...	...	...	.	28,000	
Bombay Mutual Life Assurance Society Ld., Bombay	...	...	53,500	...		..	53,500	
Oriental Government Security Life Assurance Co., Ld., Bombay	1,35,000	...	65,000	..	.	..	2,00,000	
United India Life Assurance Co., Ld., Madras	19,800	95,100	85,100	...	...	...	2,00,000	
All-India United Insurance Co., Ld., Bombay	...	...	60,000	..	...	...	60,000	
Christian Mutual Provident Fund, Ld.	...	...	...	(1916-17) 60,000	...	...	60,000	
Industrial and Prudential Assurance Co., Ld., Bombay	...	10,000	34,000	...	...	...	44,000	
Pengal Mercantile Life Insurance Co., Ld., Calcutta	2,000	25,000	1,000	..	...		28,000	
General Assurance Society, Ld., Ajmer	23,700	...	1,51,300	...	...	...	1,75,000	
Madras Widows' and Orphans' Fund, Madras	34,000	...	36,000	...	...	...	70,000	
Co-Operative Assurance Co., Ld., Lahore	...	2,00,000	...	...	...	...	2,00,000	
Popular Assurance Co., Ld., Rawalpindi	500	...	32,500	..	...	...	33,000	
Light of Asia Insurance Co., Ld., Calcutta	100	26,000	900	...	...	...	27,000	
Tinnevelly Widows' Fund, Madras	37,000	...	4,000	...	...	...	41,000	
Bombay Widows' Pension Fund, Bombay	8,000	...	56,600	...	...	.	64,600	
Arya Insurance Co., Ld., Cachar	2,000	30,000	23,000	...	...	...	55,000	
Asian Commercial Assurance Co., Ld., Bombay	38,000	...	62,000	...	..	...	1,00,000	
Indian Life Assurance Co., Ld., Karachi	...	...	50,000	(1916-17 1,50,000	...	...	2,00,000	
Zenith Life Insurance Co., Ld., Bombay	...	...	25,000	...	...	...	25,000	
Carried over	1,30,59,300	21,77,600	1,71,00,600	9,07,400	2,25,79,200	53,300	5,58,77,400	

Names of Persons or Funds on whose behalf held.	Amount of Investment.							Remarks.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	4 per cent., 1915-16. and 1916-17.	Debentures & Railway Shares.	5 & 5½ % Loans.	Total.	
	R	R	R	R	R	R	R	
Brought forward	1,30,59,300	21,77,600	1,71,00,600	9,07,400	2,25,79,200	53,300	5,58,77,400	
Associacao Goana De Mutuo Auxillio, Ld., Bombay	19,000	...	35,000	...	...	...	54,000	
Bombay Zoroastrian Mutual Death Benefit Fund, Bombay	1,000	...	92,000	...	...	...	93,000	
Provincial Insurance Co., Ld.	...	1,200	25,000	...	...	...	26,200	
Hindu Mutual Life Assurance Society, Ld., Calcutta	12,300	...	27,000		...	...	39,300	
Western India Life Insurance Co., Ld., Satara	21,100	...	10,000	...	...	...	31,100	
Indian Christian Provident Fund, Madras	1,100	...	22,900	...	...	...	24,000	
East and West Insurance Co., Ld., Bombay	...	...	32,000	...	...	...	32,000	
Britania Life Assurance Co., Ld.	7,000	..	18,000	...	...	...	25,000	
Bombay, Baroda and Central India and Rajputana-Malwa Railway Zoroastrian Association, Bombay	9,000	...	40,000	...	...	...	49,000	
TOTAL OF TRUSTS AND CIVIL OFFICERS IN DIRECT ACCOUNT HELD IN STOCK	1,31,29,800	21,78,800	1,74,02,500	9,07,400	2,25,79,200	53,300	5,62,51,000	
Trust Account Investment held under Articles 164A and 167A, C. A. Code, on account of lost Currency Notes and under the Press Act.								
Abdul Shakur and Shaik Kallu	...	...	300	...	...	...	300	No interest drawn.
Azim Miah	..	...	300	...	...	...	300	
Baborali Sirkar	...	...	100	...	...	...	100	
Bahari Lal	..	...	200	..	...	...	200	
Bankim Chandra Guha	..	...	200	...	...	...	200	
Bell, J. W.	...	...	1,000	...	...	...	1,000	
Bilash Roy and Sew Dutt Roy	...	...	100	...	...	...	100	
Carried over	...	...	2,200	...	...	...	2,200	

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.						REMARKS.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	5 per cent., 1929-47.	TOTAL.	
	R	R	R	R	R	R	
Brought forward	...	...	2,200	...	...	2,200	
Bissessur Saraswati	...	...	700	...	...	700	No interest drawn.
Charles Claph	...	...	100	...	...	100	
Chunder Kanto Bose	...	...	200	...	...	200	
Commissioner of Paper Currency, Allahabad	...	...	1,300	...	...	1,300	
Durga Nath Shaha	...	...	300	...	.	300	
George Drumond	..	...	500	...	...	500	
Gopi Nath Maity, Rai Bahadur	...	...	1,600	...	...	1,600	
Gourhari Banik and Mohesh Chandra Banik	...	...	200	...	...	200	
Gossai Dass Rana	...	...	800	...	...	800	
Government Agency Balance	...	...	...	500	...	500	
Govind Ram and Dalchand	...	...	1,700	...	...	1,700	
Grindlay Groom & Co.	...	...	200	...	...	200	
Gudar Mollah	...	...	200	...	...	200	
Gulab Chand Shahu	...	...	500	...	...	500	
Gulab Das Gopi Nath	...	...	300	...	...	300	
Guru Charan Sarkar	...	...	1,500	...	...	1,500	
Ismail Miah and Ibrahim Miah	...	...	1,800	...	...	1,800	
Jadu Nath Goswami	...	...	100	...	...	100	
Kadi Karikar	...	...	200	...	...	200	
Karim Bux Hajee	...	...	500	...	...	500	
Kharidar Jeet Bahadur	...	...	300	...	...	300	
Khoob Lall Shahu	...	...	1,500	...	...	1,500	
Kishan Lal Malpani	...	...	500	...	...	500	
Krishna Coomar Sirkar	...	...	200	...	..	200	
Magni Ram Bhakat	...	...	100	...	...	100	
Mahomed Amin of Pendra Road	...	...	500	...	...	500	
Mussamat Tetri Shahani	...	...	800	..	..	800	
Moulvi Ahmed Ali	...	...	...	800	...	800	
Mulraj Bhabra	...	...	500	...	...	500	
Munshi Yar Mahomed Bepari	...	...	300	...	...	300	
Naruddin Sircar	...	...	100	...	...	100	
Panchanan Singh	...	...	300	...	...	300	
Carried over		...	20,000	1,300	...	21,300	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Remarks.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	5 per cent., 1929-47.	Total.	
	R	R	R	R	R	R	
Brought forward	...	...	20,000	1,300	...	21,300	No interest drawn.
Pran Nath Chowdhuri	...	...	200	...	...	200	
Paramanantha Agarwala	...	...	100	...	...	100	
Pundit Rama Sanker Misr S. C. S.	...	...	400	...	...	400	
Pyari Mohun and Nanda Mohun Shaha.	...	...	400	...	...	400	
Raghu Saran Lal Maroji	...	...	100	...	...	100	
Rai Charan Dutta	...	...	100	...	...	100	
Ram Saran Ram	...	500	...	...	...	500	
Ram Sukh Bhakat and Ram Ratan Bhakat.	...	...	200	...	...	200	
Rana Sir Sheo Raj Singh, K.C.I.E.	...	...	...	...	18,800	18,800	
Riplal Mahto	...	...	200	...	...	200	
Rohim Buksh	...	...	1,000	...	...	1,000	
Rohini Kanto Nandanbasi	...	...	100	...	...	100	
Sarbananda Das	...	...	100	...	...	100	
Sital Prosad Agarwala	...	...	100	...	...	100	
Soba Ram	...	...	400	...	...	400	
Srimatti Sarat Kumari Dassi	...	...	100	...	...	100	
Srikanto Shah Chowdhury	...	...	300	...	...	300	
Syed Mahomed Ibrahim Hossain Khan and Syed Akbar Ali Khan	...	...	500	...	...	500	
Syed Abidar Rahman	...	...	100	...	...	100	
Tokhram Agarwalla and Rama Nand Agarwalla	...	...	200	...	..	200	
Thiroovengada Swamy Naicker	...	...	300	...	...	300	
Tikari Raj	...	...	100	...	...	100	
Vyse, J. C.	...	...	100	...	...	100	
Controller of Printing, Stationery and Stamps, Security deposit of Managing Agents, Ganges Rope Company, Ltd.	...	300	100	...	...	400	
" M. L. Banerjee	...	...	3,000	...	...	3,000	
" Upper India Couper Paper Mills Co., Limited	...	...	1,500	...	...	1,500	
" P. M. Bagchi	...	800	2,000	...	...	2,800	
" Tittagarh Paper Mills Company, Limited	...	...	1,200	...	...	1,200	
Carried over	...	1,600	32,900	1,300	18,800	54,600	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	5 per cent., 1929-47.	Total.	Remarks.
	R	R	R	R	R	R	
Brought forward	...	1,600	32,900	1,300	18,800	54,600	
Controller of Printing, Stationery and Stamps, Security deposit of A. P. Ghosh	...	300	...	...	...	300	No interest drawn.
„ Ovani, J. & Co.	...	...	4,000	...	...	4,000	
Mohamud Hossain Shamsuddin and Khoda Bux	...	...	500	...	...	500	
„ Fanindra Nath Gupta	..	...	400	...	...	400	
„ Jadu Nath Pan & Company	...	1,000	100	...	...	1,100	
Deputy Commissioner, Delhi.							
Security Deposit of Abdul Rashid	...	...	500	...	...	500	Interest drawn w required.
Do. Pandit Anant Ram	...	1,500	...	...	...	1,500	
Do. G. Kanahiya Lal	...	500	...	...	...	500	
Do. Lala Jai Narain	...	500	...	...	...	500	
Do. Malik Lal Din	...	...	500	...	...	500	
Do. Munsi Suraj Narain.	...	...	500	...	...	500	
Do. Syed Mohamed Irtiza Wahidi.	...	...	500	...	..	500	
Do. Syed Naziruddin	...	500	...	...	...	500	
Do. Syed Jaffer Hussain	...	200	...	...	...	200	
Do. Dwarka Prasad	...	100	...	...	...	100	
Do. Kunja Behari Lal	...	...	500	...	...	500	
Do. Shumbhu Nath Chapra.	...	500	...	...	...	500	
SAFE CUSTODY	...	6,700	40,400	1,300	18,800	67,200	

Besides the above the following Government Promissory Notes and Debentures were received but not converted Book Debt Certificate during the year 1917.

			Rs.
Case No.	283	Asian Commercial Assurance Co., Ld., Bombay	30,000
„ „	285	Assam-Bengal Railway Provident Fund	7,68,700
„ „	286	Hari Das Mookerjee Collateral Security for drawing interest on lost G. P. Notes	7,000
„ „	325	Madras and Southern Mahratta Railway Provident Fund	5,82,000
„ „	326	The East and West Insurance Co., Ltd., Bombay	8,000
„ „	327	The East Indian Railway Fine Fund	7,000

			Rs.
Case No.	328	The General Assurance Society, Ltd., Ajmer	5,000
" "	356	Patriotic Fund	5,800
" "	210	Political Agent, Quetta Pishin	40,000
" "	211	Extra Assistant to the Agent to the Governor General, Central India, Indore	1,000
" "	216, 217, 226, 227 and 284	Political Agent, Bhopal	25,200
" "	219 & 260	Deputy Controller In charge, Paper Currency, Calcutta	3,600
" "	221	Magistrate of Abu	4,800
" "	249	Controller of Printing, Stationery and Stamps	3,500
" "	261	General Manager, Court of Wards, Ajmer	7,000
" "	273 & 274	Administrator General, Bengal	5,000
" "	275	Official Trustee of Bengal	2,000
" "	298 & 300	Director, Geological Survey of India	1,500
" "	322	Treasury Officer, Coorg	1,500
" "	346	Agent to the Governor-General and the Chief Medical Officer in Rajputana	10,000

M. M. S. GUBBAY,
Controller of Currency.

THE TREASURY;
Calcutta, 9th March 1918.

OFFICE OF THE CONTROLLER OF CURRENCY.

NOTIFICATION.

Calcutta, the 13th March 1918.

In continuation of my notification, dated the 8th February 1918, it is further notified that the percentage on salary admissible as Exchange Compensation Allowance has been fixed at Rs. 2-13-6 per Rs. 100 for the quarter commencing 1st April 1918. The Allowance is subject to a maximum of Rs. 63-3-3 for mensem.

M. M. S. GUBBAY,
Controller of Currency.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned candidates are declared to have passed the Preliminary Examination in Law held in January, 1918 :—

FIRST DIVISION.

(In order of Merit.)

Serial No.	Order of Merit.	Name	College
1	1	Senchaudhuri, Aswinikumar	University Law College.
2	2	Pan, Harakali	Ditto.
3	3	Abdul Matin Chaudhry	Ditto.
4		Chakrabarti, Sureschandra	Ditto.
5	4	Bandyopadhyay, Bankimchandra	Ditto.
6	5	Hassan Aley Ahmed	Ditto.
7		Ray, Jatindranath	Ditto.
8		Sarma, Annadacharan	Ditto.

SECOND DIVISION.

(In alphabetical order.)

	Name	College
	A. K. M. Rafique-ul Haque	University Law College.
	Abdul Aziz Khan	Ditto.
	Abul Fazl Khan	Ditto.
	Abul Hussain Ahmed	Dacca Law College.
	Aich, Jyotishchandra	University Law College.
	Ahmadjan	Ditto.
	Azhar Ali	Ripon Law College.
	Bagchi, Amulyachandra	Ditto.
	" Phanibhushan	University Law College.
10	Bandyopadhyay, Bibhutibhushan	Ditto.
	" Brajajiban	Ditto.
	" Brajendusundar	Ripon Law College.
	" Dhirendranath	University Law College.
	Baruya, Radhikaprasad	Earle Law College, Gauhati
	Basu, Atikalal	Ripon Law College.
	" Haripada	Ditto.
	" Jatindranath	University Law College.
	" Jyotirindrakumar	Ditto.
	" Jyotishchandra	Ditto.
20	" Manmathanath	Ditto.
	" Purnendu	Ripon Law College.
	" Sasibhushan	University Law College.
	" Satyendranath	Ripon Law College.
	" Sisirkumar	Dacca Law College.
	Ba Tin	Rangoon College.
	Bhaduri, Bhudebchandra	University Law College.
	Bhattacharyya, Anathbandhu	Ditto.
	" Charuchandra	Ditto.
	" Debendranath	Ditto.
30	" Dharanichandra	Ditto.
	" Dharanisankar	Ditto.
	" Prabhaschandra	Ditto.
	" Sasimohan	Ditto.
	" Surendranath	Ditto.
	" Surendranath	Ripon Law College.
	Biswas, Amulyaratan	University Law College.
	" Brajendrakumar	Ditto.
	" Dhanapati	Ditto.
	Chaki, Satischandra	Ditto.
40	Chakladar, Manmathanath	Dacca Law College.
	Chakrabarti, Asutosh	University Law College.
	" Bankimchandra	Dacca Law College.
	" Dhirendramohan	University Law College.
	" Jatindrachandra	Ditto.
	" Jatindranath	Ditto.
	" Jogendranath	Ditto.
	" Jyotishchandra	Dacca Law College.

No.	Name	College
	Chakrabarti, Prabodhchandra	Ripon Law College.
	„ Purnachandra	University Law College.
50	„ Sachindramohan	Ditto.
	„ Srischandra	Ditto.
	„ Upendranath	Ditto.
	Chanda, Satyendranath	Dacca Law College.
	Chattopadhyay, Bankimchandra	University Law College.
	„ Jasodakumar	Ditto.
	„ Satyakinkar	Ditto.
	„ Srischandra	Ditto.
	„ Upendranath	Ditto.
	Chaudhuri, Aswinikumar	Ditto.
60	„ Harendrakisor	Ditto.
	„ Jitendranath	Ditto.
	„ Manindralal	Ditto.
	Chellaiya, G. A.	Rangoon College.
	Dam, Atulchandra	University Law College.
	Das, Abhayacharan	Dacca Law College.
	„ Chandrakumar	University Law College.
	„ Kanailal	Ditto.
	„ Kesabchandra	Ditto.
	„ Krishnagobinda	Ditto.
70	„ Lakshmiprasad	Earle Law College, Gauhati.
	„ Loknath	University Law College.
	„ Mahimchandra	Ditto.
	„ Nakulchandra	Ripon Law College.
	„ Narendrachandra	Dacca Law College.
	„ Pramodakumar	Ditto.
	„ Rajendralal	University Law College.
	„ Surendrachandra	Ditto.
	„ Tirthalochan	Ditto.
	Dasgupta, Pratapchandra	Ditto.
80	Datta, Amulyakumar	Ditto.
	„ Atulkrishna	Ditto.
	„ Jatindramohan	Ditto.
	„ Makhanlal	Dacca Law College.
	„ Parbatikumar	University Law College.
	„ Sailendranath	Ditto.
	Dattachaudhuri, Dwijendramohan	Non-Collegiate Student, Roll Cal. N. 4.
	Dattagupta, Jnanranjan	University Law College.
	„ Manoranjan	Ditto.
	De, Bangachandra	Dacca Law College.
90	„ Digendranath	University Law College.
	„ Dineschandra	Dacca Law College.
	„ Jitendranath	University Law College.
	„ Jogendranath	Ripon Law College.
	„ Narayangopal	University Law College.
	„ Usharanjan	Dacca Law College.
	Debsarma, Tapeswar	Earle Law College, Gauhati.
	Deka, Habiram	Ditto.
	Dhar, Gobinlal	University Law College.
	„ Nagendrakumar	Dacca Law College.
100	Donald, A. M.	University Law College.
	Fazlar Rahim Choudhury	Non-Collegiate Student, Roll Cal. N. 5.
	Gangopadhyay, Bhupendranath, II	University Law College.
	„ Satyendrakumar	Ditto.
	„ Sureschandra	Ditto.
	Ghatak, Basantakumar	Ditto.
	„ Gobindachandra	Ditto.
	Ghosh, Aswinimohan	Non-Collegiate Student, Roll Cal. N. 7.
	„ Banbihari	University Law College.
	„ Bibhutibhushan	Ditto.
110	„ Birajakanta	Dacca Law College.
	„ Khagendranath	Ripon Law College.
	„ Panchanan	Ditto.
	„ Pasupati	University Law College.
	„ S. B.	Rangoon College.
	„ Saralkumar	University Law College.
	„ Srinath	Ditto.

	Ghoshmaulik, Batakrishna . . .	University Law College.
	" Tapakrishna . . .	Ditto.
	Goswami, Krishnachandra . . .	Ditto.
120	" Patitpaban	Ripon Law College.
	Guha, Bhupeschandra	Dacca Law College.
	Gupta, Basantakumar	Ripon Law College.
	" Jitendranath	University Law College.
	" Kanakchandra	Ditto.
	" Pabitrakumar	Earle Law College, Gauhati.
	" Rameschandra	Dacca Law College.
	Hajra, Gajendranath	University Law College.
	" Narendranath	Ditto.
	Indra, Krishnakanta	Ditto.
130	Jainal Abdin	Earle Law College, Gauhati.
	Kanango, Kalikaranjan	University Law College.
	Kantal, Nitaikisor	Ditto.
	Kar, Chandrakumar	Dacca Law College.
	" Khagendralal	University Law College.
	Karmakar, Charuchandra	Ditto.
	Kayet, Nalinikumar	Dacca Law College.
	L. Choon Foung	Rangoon College.
	Lahiri, Hemansusekhar	University Law College.
	" Jatindramohan	Ditto.
140	" Sukumar	Ditto.
	Li Hoke Sein	Rangoon College.
	M. A. Husain	University Law College.
	M. Dharma Raj	Rangoon College.
	Madanmohan Prasad	Patna Law College.
	Mahapatra, Chakradhardas . . .	University Law College.
	Maitra, Amritalal	Ditto.
	" Suryyakanta	Non-Collegiate Student, Roll Cal. N. 9.
	Majumdar, Atulgobinda	University Law College.
	" Harendrachandra . . .	Ditto.
150	" Jnanchandra	Ditto.
	Mandal, Gopimohan	Ripon Law College.
	" Kumarischandra	University Law College.
	" Prabhaschandra	Ditto.
	Misra, Gaurchandra	Ditto.
	Mitra, Bhabatosh	Ditto.
	" Manomohan	Ditto.
	" Nibaranchandra	Ditto.
	" Praphullachandra	Dacca Law College.
	" Sureschandra	University Law College.
160	Mohammad Abdul Latif	Ripon Law College.
	Mohammed Nural Absar . . .	Ditto.
	Mukhopadhyay, Akshayachandra . .	University Law College.
	" Amulyacharan . . .	Ditto
	" Ardhendusekhar . . .	Ditto.
	" Atindranath . . .	Ditto.
	" Bhabanidas . . .	Ditto.
	" Bijaykrishna . . .	Ditto.
	" Dhirajchandra . . .	Ditto.
	" Dineschandra . . .	Dacca Law College.
170	" Kalimohan . . .	University Law College.
	" Paresnath . . .	Ditto.
	" Phanindranath . . .	Ditto.
	Nabakrishna Sahay	Ditto.
	Nader-uz-Zaman	Ripon Law College.
	Nandi, Jogendranath	University Law College.
	" Rasmohan	Dacca Law College.
	Niyogi, Satyendranath	University Law College.
	Pal, Abinaschandra	Ditto.
	" Hemchandra	Ditto.
180	" Jadunath	Ditto.
	" Kshitischandra	Ripon Law College.
	" Manomohan	University Law College.
	Palit, Satischandra	Ditto.
	Pandit, Nilkamal	Dacca Law College.
	Paria, Suryya K.	University Law College.
	Patnaik, Lalmohan	Ditto.
	Poddar, Anangamohan	Dacca Law College.

	Name	College
	Pramanik, Susilkrishna	University Law College.
	Purkayastha, Dineschandra	Ditto.
190	" Hemantakumar	Ditto.
	Raha, Chandrasekhar	Ditto.
	Ray, Ajitkumar	Ditto.
	" Ambikacharan	Dacca Law College.
	" Bhupendrakrishna	University Law College.
	" Debendranath	Ditto.
	" Gopalchandra	Dacca Law College.
	" Hrishikes	University Law College.
	" Jitendranath	Ditto.
	" Kamalaksha	Ditto.
200	" Kamalapada	Ditto.
	" Kshirodlal	Ditto.
	" Manojamohan	Ditto.
	" Manoranjan	Dacca Law College.
	" Nareshcandra	University Law College.
	" Pritinidhan	Ditto.
	" Pyarilal	Ditto.
	" Sambhuchandra	Ditto.
	" Upendranath	Ditto.
	Raychaudhuri, Debendralal	Ditto.
210	" Sudhirkumar	Ditto.
	" Susilkumar	Ditto.
	Reazuddin Ahmed	Ditto.
	S. N. Hoda	Ditto.
	Saha, Lalitmohan, I.	Ditto.
	" Rebatimohan	Dacca Law College.
	Samanta, Bibhutibhushan	University Law College.
	Sanyal, Lalitmohan	Ditto.
	" Satischandra	Ditto.
	Sarkar, Akhilkrishna	Ditto.
220	" Amalakanta	Ditto.
	" Jagatchandra	Ditto.
	" Kalidas	Ditto.
	" Prakaschandra	Ripon Law College.
	" Surendranath	University Law College.
	" Sureschandra	Ditto.
	Sarmasarkar, Sureschandra	Ditto.
	Sayeedull Haq	Ditto.
	Sen, Amulyachandra	Ditto.
	" Basantakumar	Dacca Law College.
230	" Debendranath	University Law College.
	" Lakshmikanta	Ditto.
	" Nareschandra	Ditto.
	" Pramodkumar	Ditto.
	" Rabindranath	Ditto.
	" Sudhansubhushan	Dacca Law College.
	Senchaudhuri, Jadabchandra	Ditto.
	Sengupta, Bhabasankar	Ditto.
	" Birendrakisor	University Law College.
	" Mahendralal	Ditto.
240	" Paresnath	Ripon Law College.
	" Pulinbihari	Dacca Law College.
	" Rabindranath	Ditto.
	" Surendramohan	Earle Law College, Gauhati.
	Sinha, Hemchandra	University Law College.
	" Krishnaprasanna	Ditto.
	" Manindrabhushan	Ditto.
	" Nagendranath	Ditto
	" Pramathanath	Ditto.
	Sinharay, Sitaram	Ripon Law College.
250	Sultan Ahmed	University Law College.
	Sur, Tinkari	Ditto.
	Talukdar, Dhaniram	Earle Law College, Gauhati.
	Tasiruddin Ahmed	Ripon Law College.
254	Tewari, Pulinbihari	University Law College.

A. C. BOSE,
Controller of Examinations,
Calcutta University.

SENATE HOUSE,
The 16th March 1918.

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned candidates are declared to have passed the Intermediate Examination in Law held in January 1918 :—

FIRST DIVISION.

(In order of Merit.)

Serial No.	Order of merit.	Name	College
1	1	Niyogi, Kedranath	University Law College.
2	2	Vinjamuri Rangachari	Ditto.
3	3	Ghosh, Charuchandra, I	Ditto.
4	4	Chakrabarti, Purnendukisor	Dacca Law College.
5	4	Syed Anwar Hossain	University Law College.
6	5	Mukhopadhyay, Banikanta	Ditto.
7	6	Datta, Jnanendrakumar	Ditto.
8	6	Thakurta, Ramanimohan	Ditto.
9	7	Ray, Anukulchandra	Ditto.
10	8	Ghosh, Bijaychandra	Ditto.
11	8	Mukhopadhyay, Jogeswar	Ditto.
12	8	Nath, Jatindramohan	Ripon Law College.
13	9	Sen, Amritalal	University Law College.
14	10	Chattopadhyay, Bibhutibhushan	Ripon Law College.
15	11	Bardhan, Harendra Ch.	University Law College.
16	11	Bhaumik, Sitanath	Ditto.
17	11	Mukhopadhyay, Satischandra	Ditto.
18	11	Sastri, Viswambhara	Ditto.
19	12	Sengupta, Mohitkumar	Ditto.
20	13	Ray, Binodgopal	Non-Collegiate Student, Roll Cal. N. 5.
21	13	Taraphdar, Birendrakisor	Dacca Law College.
22	14	Das, Lalitkumar	University Law College.
23	15	Mofazzelur Rahman	Ditto.
24	16	Mallik, Dwijendranath	Ditto.

SECOND DIVISION.

(In alphabetical order.)

	Name	College
	Abdul Khaleque	University Law College.
	Abdur Rub Choudhury	Ditto.
	Abul Monsoor	Ditto.
	Acharyya, Prasannakumar	Ditto.
	" Sisirkumar	Ditto.
	Ahmed Hossain	Ditto.
	Altaf Hossain	Ditto.
	Badiur Rahaman	Ditto.
	Bagchi, Gopendrakrishna	Ditto.
10	Baksi, Rameschandra	Ditto.
	Bandyopadhyay, Abhaycharan	Ditto.
	" Arunkumar	Ditto.
	" Jatindranath	Ditto.
	" Kshitischandra	Ditto.
	" Manoranjan	Dacca Law College.
	" Nanilal	University Law College.
	" Pankajakanta	Ditto.
	" Pramathanath	Ditto.
	" Phanilal	Ripon Law College.
20	" Rangalal	University Law College.
	" Sibadas	Ditto.
	" Sisirkumar	Ditto.
	" Syamakanta	Ditto.
	" Upendranath	Ditto.
	Barui, Goshthabihari	Ditto.
	Baruya, Kaliprasad	Earle Law College, Gauhati.
	" Laksheswar	University Law College.
	Basu, Abaniswar	Ditto.

	Basu, Amulyacharan	University Law College.
30	,, Aswinikumar	Ditto.
	,, Jadabendra	Ditto.
	,, Jnanendranath	Ditto.
	,, Kamakhyaprasanna	Ditto.
	,, Manindranath	Ditto.
	,, Narendranath	Ditto.
	,, Parbatinath	Ditto.
	,, Praphullakamal	Ditto.
	,, Srimantakumar	Dacca Law College.
	,, Tarapada	University Law College.
40	,, Trailokyanath	Dacca Law College.
	Bhadra, Binodlal	University Law College.
	,, Mahendranath	Ditto.
	Bhaduri, Jitendranath	Ditto.
	Bhaumik, Jogeschandra	Ditto.
	Bhattacharyya, Aswinikumar	Ditto.
	,, Jatindramohan	Dacca Law College.
	,, Kshitischandra	University Law College.
	,, Rajkumar	Ditto.
	,, Supathnath	Ditto.
50	,, Tarapada	Ditto.
	Biswas, Bipinbihari	Ditto.
	,, Dakshinaranjan	Ditto.
	,, Gangacharan	Ditto.
	,, Hemantakumar	Ditto.
	Brahma, Nisikanta	Ditto.
	Chaki, Saratchandra	Ditto.
	Chakrabarti, Anathbandhu	Ditto.
	,, Chittaranjan	Ditto.
	,, Dhirendranath	Non-Collegiate Student, Roll Cal. N. 1.
60	,, Gaganchandra	University Law College.
	,, Haridas	Ditto.
	,, Hemchandra	Ditto.
	,, Jitendranath	Ripon Law College.
	,, Jyotishchandra	Dacca Law College.
	,, Kalimohan	Ditto.
	,, Praphullakumar	Ditto.
	,, Ramkamal	Ditto.
	,, Satis Ch.	Ditto.
	,, Srischandra	University Law College.
70	Chattopadhyay, Hrishikes	Ripon Law College.
	,, Pasupati	University Law College.
	,, Satyacharan	Ditto.
	,, Saurindramohan	Non-Collegiate Student, Roll Cal. N. 2.
	,, Sripati	University Law College.
	Chaudhuri, Birendranath	Ditto.
	,, Dhirendranath	Ditto.
	,, Gopendrakumar	Ditto.
	,, Jatindramohan	Ditto.
	,, Nagendranath	Ditto.
80	,, Radhikanath	Ditto.
	,, Sudhansumauli	Ditto.
	,, Suryyaprakas	Ditto.
	,, Taraknath	Ditto.
	Das, Ambikacharan	Ditto.
	,, Bipinbihari	Ditto.
	,, Digindranath	Ditto.
	,, Lalitmohan	Ditto.
	,, Mokshadaranjan	Ditto.
	,, Narendraprasad	Ditto.
90	,, Purnachandra	Ripon Law College.
	,, Radharanjan	University Law College.
	,, Rebatimohan	Dacca Law College.
	,, Satischandra	University Law College.
	,, Siddheswar	Ditto.
	Daschaudhuri, Gopendralal	Ditto.
	Dasgupta, Bhupeschandra	Ripon Law College.
	,, Manomohan	Non-Collegiate Student, Roll Cal. N. 3.
	,, Narendranath	University Law College.
	,, Praphullachandra	Dacca Law College.
100	,, Ramanimohan	University Law College.

	Dasgupta, Rameschandra	University Law College.
	" Upendranath	Dacca Law College.
	Datta, Asutosh	University Law College.
	" Bibhutibhushan	Ripon Law College.
	" Brindabankisor	University Law College.
	" Jitendranath	Ripon Law College.
	" Kalipada	University Law College.
	" Kanaknath	Ditto.
	" Kiranranjan	Ditto.
110	" Mahendralal	Ditto.
	" Nagendranath	Ditto.
	" Nirmalchandra	Ditto.
	" Rameschandra, II	Ditto.
	" Sachindranath, I	Ditto.
	" Sachindranath, II	Ditto.
	" Saratchandra	Ditto.
	" Satischandra	Dacca Law College.
	" Susilkumar	Univesrity Law College.
	Dattachaudhuri, Priyanath	Ditto.
120	Dattagupta, Ambikacharan	Dacca Law College.
	De, Binaykumar	University Law College.
	" Jitendrachandra	Ditto.
	" Nibaranchandra	Ripon Law College.
	" Nisikanta	University Law College.
	" Surendranath	Ditto.
	Deb, Kumar Lalitnarayan	Earle Law College, Gauhati.
	Dhar, Rameschandra	University Law College.
	Ebadat Ali Khan	Ditto.
	Gangopadhyay, Debjiban	Ditto.
130	" Jibankrishna	Ditto.
	" Kasinath	Ditto.
	" Mukundalal	Ditto.
	" Munindranath	Ditto.
	" Nagendranath	Ditto.
	" Prabhatchandra	Ditto.
	Ghatak, Jatindranath	Ditto.
	" Lalitchandra	Ditto.
	Ghosh, Asutosh	Ditto.
	" Bibhutibhushan	Ditto.
140	" Birendrakumar	Dacca Law College.
	" Dhirendrachandra	University Law College.
	" Dhirendrakumar	Dacca Law College.
	" Gaganchandra	University Law College.
	" Jatindranath	Ripon Law College.
	" Jibankrishna	Non-Collegiate Student, Roll Cal. N. 4.
	" Khagendrakrishna	University Law College.
	" Krishnadas	Ripon Law College.
	" Kshetramohan	University Law College.
	" Mihirlal	Ditto.
150	" Nagendranath	Ditto.
	" Pramathanath	Ditto.
	" Sachindramohan	Ditto.
	" Sailendrakrishna	Ditto.
	" Sailendranath	Ditto.
	" Sisirkumar	Ditto.
	" Smarabhushan	Ditto.
	" Srischandra, I	Ditto.
	" Srischandra, II	Ditto.
	" Susilkumar, II	Ditto.
160	Ghoshal, Brindaban	Ditto.
	" Surendranath	Ditto.
	Ghoshmaulik, Bibhutibhushan	Ditto.
	Gohain, Jogeschandra	Earle Law College, Gauhati
	Goswami, Golokeswar	Ditto.
	Guha, Bijaychandra	University Law College.
	Gupta, Jyotishchandra	Ditto.
	Hajra, Rabindrachandra	Ditto.
	" Sudhirkumar	Ditto.
	Haldar, Haripada	Ditto.
170	Herasut Ullah	Earle Law College, Gauhati.
	Kar, Abanibhushan	University Law College.
	" Sudhirprakas	Ditto.

No.	Name	College
	Karmakar, Jogendralal	University Law College.
	Kundu, Dhirendranath	Ditto.
	Lahiri, Kanailal	Ditto.
	Laik, Bagalaprasad	Ditto.
	Mahammud Kader Reza	Ditto.
	Mahanti, Bhagirathi	Ditto.
	,, Brajananda	Ditto.
180	Maitra, Dineschandra	Ditto.
	,, Kiranchandra	Ditto.
	,, Rasikranjan	Ditto.
	Majumdar, Gokulkrishna	Ditto.
	,, Jitendranath	Ditto.
	,, Manibhushan	Ditto.
	,, Nagendranath	Ditto.
	,, Prabhatchandra	Dacca Law College.
	,, Pramodnath	University Law College.
	,, Rameschandra	Ditto.
190	Mallik, Narayanchandra	Ditto.
	Maulik, Akhileswar	Dacca Law College.
	Md. Ishaque Fakir	University Law College.
	Md. Nurul Huq Chaudhury	Ditto.
	Misra, Krishnachandra	Ditto.
	Mitra, Durgacharan	Ditto.
	,, Gaurangasundar	Ditto.
	,, Purnachandra	Ditto.
	Mohammad Khalilullah	Ditto.
	Muhammad Kabiruddin Ahmed	Ditto.
200	,, Taheruddin	Ditto.
	Mukhopadhyay, Bhupatibhushan	Ditto.
	,, Charuchandra	Ditto.
	,, Dhirendranath, I	Ditto.
	,, Girijaprasad	Ditto.
	,, Girindranath	Ditto.
	,, Harendranath	Ditto.
	,, Hariprasanna	Ditto.
	,, Lambodar	Ditto.
	,, Manilal	Ditto.
210	,, Nagendranath	Ditto.
	,, Nripendranath	Ditto.
	,, Pannalal	Ditto.
	,, Pramathakumar	Ditto.
	,, Praphullakumar	Ditto.
	,, Sachindranath	Ripon Law College.
	,, Satyabhushan	University Law College.
	,, Satyaranjan	Ripon Law College.
	,, Tarankrishna	University Law College.
	,, Upendranath	Ditto.
220	Munsi, Dineschandra	Ditto.
	Mustaphi, Charuchandra	Ditto.
	Nandi, Kalipada	Ditto.
	Nayak, Debanarayan	Ditto.
	Pal, Dhirendranath	Ditto.
	,, Nirmalchandra	Ditto.
	Palit, Atulkrishna	Ditto.
	Raha, Birendrakumar	Dacca Law College.
	Rakshit, Jitendramohan	University Law College.
	,, Kiranchandra	Ditto.
230	Ramsunder Saran	Ditto.
	Ray, Anilchandra	Ditto.
	,, Bipinbihari	Ditto.
	,, Charuchandra	Ditto.
	,, Damodar	Ditto.
	,, Dhirendramohan	Ditto.
	,, Dwijendramohan	Ditto.
	,, Gopaldas	Ditto.
	,, Manoranjan	Dacca Law College.
	,, Mohinimohan, I	University Law College.
240	,, Mohinimohan, II	Ditto.
	,, Munindranath	Ditto.
	,, Nagendranarayan	Ditto.
	,, Nagendranath	Ditto.
	,, Nagendranath	Ditto.

No.	Name	College
	Ray, Naliniranjan	University Law College.
	„ Nikhilchandra	Dacca Law College.
	Raybarman, Jatindranath	University Law College.
	Raychaudhuri, Durgacharan	Ditto.
	„ Jitendranath	Ditto.
250	„ Pulinkrishna	Ditto.
	R. J. S. M. Husein Ali	Ditto.
	Rukunoddin Ahmad	Earle Law College, Gauhati.
	Saha, Abinaschandra	Ripon Law College.
	„ Brajagopal	Dacca Law College.
	Sanmigrihi, Rajendranath	University Law College.
	Sanyal, Saileschandra	Ditto.
	Sarkar, Brajendrakumar	Ditto.
	„ Dhirendranath	Ripon Law College.
	„ Rameschandra	University Law College.
260	„ Satischandra	Ditto.
	Sarma, Gopinath	Earle Law College, Gauhati.
	Sastry, Gauti Ayyavari	University Law College.
	Sen, Asokkumar	Ditto.
	„ Charuchandra	Dacca Law College.
	„ Harkumar	University Law College.
	„ Hemchandra	Ripon Law College.
	„ Jatindranath	University Law College.
	„ Jogeschandra	Dacca Law College.
	„ Nirendrabinod	University Law College.
270	„ Pramodkumar	Ditto.
	„ Pratulchandra	Ditto.
	„ Priyanath	Ditto.
	„ Satischandra	Ditto.
	„ Satyendrachandra	Ditto.
	Sengupta, Birendranath	Ditto.
	„ Dwijendranath	Ditto.
	„ Kshudiram	Ditto.
	„ Manindranath	Ditto.
	„ Nilkanta	Ditto.
280	„ Rameschandra	Ditto.
	„ Sanatkumar	Ditto.
	„ Srischandra	Ditto.
	Sinha, Jogeschandra	Ditto.
	„ Rajkrishna	Ditto.
	„ Ramendramohan	Ditto.
	Sinharay, Brindaban	Ditto.
	„ Satyabrata	Dacca Law College.
	Som, Kanailal	University Law College.
	Syed Abdullah-ul-Musawy	Non-Collegiate Student, Roll Cal, N. 7.
290	Syed Abdus Sattar	University Law College.
	Syed Tasodduq Hossain	Ditto.
	Talapatra, Narendrachandra	Ditto.
293	Ukil, Sures Ch.	Ditto.

A. C. BOSE,
Controller of Examinations,
Calcutta University.

SENATE HOUSE,
The 16th March, 1918.

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned candidates are declared to have passed the Final B. L. Exam held in January 1918.

FIRST DIVISION.

(*In order of merit*).

Serial No.	In order of merit.	Name	College
1	1	Sengupta, Nalinikanta	University Law College.
2	2	Raychaudhuri, Praphullakumar	Ditto.
3	3	Guha, Satyacharan	Ditto.
4	4	Sanyal, Jatindranath	Ditto.
5	5	Sengupta, Bhabeschandra	Ditto.
6	6	Sarangi, Sureschandra	Ripon Law College.
7	7	Bandyopadhyay, Jatischandra	University Law College.
8		Sengupta, Jnansankar	Ditto.
9	9	Chattopadhyay, Nirmalchandra	Ditto.
10	10	Bhattacharyya, Bishnupada	Ditto.
11	11	Chakrabarti, Jogeschandra	Ripon Law College.
12	12	Das, Jogendranath	Non-Collegiate Student, Roll Cal. N. No. 1.
13	13	Majumdar, Ranajitkumar	University Law College.
14	14	Basu, Dhirendrachandra	Ditto.
15	15	Ghosh, Narendranath	Ditto.
16		Saha, Satischandra	Dacca Law College.

SECOND DIVISION.

(*Arranged in order of merit.*)

Serial No.	In order of merit.	Name	College
1	1	Ray, Nalinikanta	University Law College.
2	2	Aditya, Gopeschandra	Dacca Law College.
3		Basu, Binayendranath	University Law College.
4	4	Chattopadhyay, Phanindralal	Ditto.
5	5	Sanmigrihi, Rajendranath	Ditto.
6	6	Biswas, Bibhutibhushan	Ripon Law College.
7		Ghosh, Nabadwipchandra	Dacca Law College.
8		Sarkar, Indramohan	University Law College.
9	9	Guha, Radhikaranjan	Ditto.
10	10	Syed Mahdi Hasan	Ditto.
11	11	Sanyal, Makhanlal	Ditto.
12	12	Banik, Pyarimohan	Dacca Law College.
13		Mukhopadhyay, Sudhansubhushan	Ripon Law College.
14	14	Majumdar, Chittaharan	University Law College.
15	15	Chakrabarti, Dwijendrakumar	Dacca Law College.
16		Sarkar, Chintaharan	University Law College.
17	17	Chattopadhyay, Baladeb	Ditto.
18		Kar, Prabodhchandra	Ditto.
19		Mukhopadhyay, Bijaykrishna	Ditto.
20		Saha, Jogeschandra	Ditto.
21		Sarkar, Narendranath	Non-Collegiate Student, Roll Cal. N. No. 4.
22	22	Mukhopadhyay, Birendranath	University Law College.
23	23	Chaudhuri, Binaybhushan	Ditto.
24	24	Nayak, Chandicharan	Ripon Law College.
25		Sarkar, Dhupendranath	University Law College.
26		Sengupta, Saileswar	Ditto.
27	27	Mukhopadhyay, Jogeschandra	Dacca Law College.
28	28	Chakrabarti, Hemchandra	University Law College.
29		Mukhopadhyay, Sisirkumar	Ditto.
30		Sarkar, Praphullachandra	Ditto.
31	31	Bhaumik, Dwijendranath	Ditto.
32		Gangopadhyay, Jatindranath	Ditto.
33		Ray, Surendramohan	Dacca Law College.
34	34	Bandyopadhyay, Ramaniranjan	University Law College.
35		Ghosh, Nagendranath	Ditto.
36		Nawal Kishore Prasad	Non-Collegiate Student Roll Cal. N. No. 3.
37		Raychaudhuri, Surendranath	University Law College.

38	38	Raychaudhuri, Harendranarayan	University Law College.
39	39	Chaudhuri, Anukulchandra	Ditto.
40		Das, Asutosh	Ripon Law College.
41		Ray, Nibaranchandra	University Law College.
42	42	Barpujari, Jibakanta	Earle Law College, Gauhati.
43		Das, Surendranath	University Law College.
44		Fazal Ahmad	Ditto.
45		Sarma, Chandranath	Earle Law College, Gauhati.
46		Sen, Manindrakumar	University Law College.
47	47	Majumdar, Panchugopal	Ditto.
48		Sarkar, Birendrachandra	Ditto.
49	49	Lahiri, Harischandra	Ditto.
50		Saha, Haridas	Dacca Law College.
51		Sinha, Satischandra	University Law College.
52		Sur, Nagendrakumar	Ditto.
53	53	Bandyopadhyay, Rabindranath	Dacca Law College.
54		Chaudhuri, Siddheswar	University Law College.
55		Sen, Bhupendranath	Non-Collegiate Student, Roll Cal. N. No. 5.
56	56	Bhaumik, Jogeschandra	Ripon Law College.
57		Ray, Satischandra	Dacca Law College.
58	58	Datta, Prakaschandra	University Law College.
59		Pal, Surendranarayan	Ditto.
60	60	Chaudhuri, Mahananda	Ditto.
61		Das, Rakesranjan	Ripon Law College.
62		Mukhopadhyay, Nagendranath	University Law College.
63	63	Gangopadhyay, Amulyaratan	Ditto.
64		Saha, Jogendranath	Ditto.
65	65	Chaudhuri, Jatindramohan	Ditto.
66	66	Dasgupta, Jagadischandra	Ditto.
67		Dasgupta, Kiranlal	Ditto.
68	68	Dasgupta, Jahnabicharan	Ditto.
69		Pal, Dhirendrachandra	Ditto.
70	70	Pal, Jyotishchandra	Ditto.
71	71	Raychaudhuri, Manindranath	Ripon Law College.
72		Sengupta, Nripendrakumar	University Law College.
73	73	Ghosh, Mohinimohan	Ditto.
74	74	Bagchi, Basantakumar	Ripon Law College.
75		Chaudhuri, Chintaharan	Dacca Law College.
76		Daliluddin Ahmed	Ditto.
77		Mitra, Gaurangasundar	University Law College.
78		Mukhopadhyay, Rabindramohan	Ditto.
79		Ray, Aswinikumar	Ditto.
80	80	Bhattacharyya, Sailendranath	Ditto.
81		Prachanda, Akhilnarayan	Ditto.
82		Rana, Radhamohan	Ditto.
83		Ray, Bhabatosh	Ditto.
84	84	Chattopadhyay, Satyendranath	Ditto.
85	85	Datta, Saurindramohan	Ditto.
86		Sengupta, Satyendranath	Ditto.
87	87	Bardhan, Manmathakumar	Dacca Law College.
88		Chattopadhyay, Lakshmankumar	University Law College.
89		Datta, Bhubanmohan	Ditto.
90		Pattanayak, Madanmohan	Ditto.
91	91	Bandyopadhyay, Birajmohan	Ripon Law College.
92		Chakrabarti, Bimalacharan	University Law College.
93		Dasgupta, Himansukumar	Dacca Law College.
94		Ghosh, Pramathanath	University Law College.
95		Mitra, Gobindaprasad	Ditto.
96	96	Mallik, Jagannath	Ditto.
97		Sen, Jnanendrachandra	Ditto.
98		Ukil, Prakaschandra	Dacca Law College.
99	99	Datta, Jyotishchandra	University Law College.
100		Sanyal, Herambalal	Ditto.
101	101	Maulik, Akhileswar	Dacca Law College.
102	102	Adhikari, Radhabinod	University Law College.
103		Bhattacharyya, Sitalchandra	Ditto.
104		Ghosh, Bimalkrishna	Ditto.
105	105	Dutta, Satischandra	Ditto.
106		M. Azizul Huq	Ditto.
107		Ray, Bhupeschandra	Ditto.
108		Saha, Surendramohan	Ditto.

109	109	Biswas, Sasibhushan	University Law College.
110		Ghosh, Pasupatinath	Ditto.
111		Mahanta, Gobindachandra	Ripon Law College.
112		Pal, Jaykumar	Ditto.
113		Sinha, Gopendranath	University Law College.
114	114	Ray, Harendralal	Ditto.
115		Saha, Kanailal	Ditto.
116		Maitra, Bankimchandra	Ditto.
117	117	Bandyopadhyay, Jatindranath	Ditto.
118		,, Phanilal	Ripon Law College.
119		Majumdar, Haridas	University Law College.
120		Niyogi, Nalinidhar	Ditto.
121		Som, Umeschandra	Ditto.
122	122	Basu, Hrishikes	Ditto.
123		Bhattacharyya, Manindranath	Ripon Law College.
124		Chaudhuri, Gajendrachandra	University Law College.
125		De, Gatiprakas	Ditto.
126		Niyogi, Satindrakumar	Ditto.
127	127	Fouzder, Gurugobinda	Ditto.
128		Mahanti, Ramanath	Ditto.
129	129	Bandyopadhyay, Digendralal	Dacca Law College.
130		Chakrabarti, Asutosh	Ripon Law College.
131		Chattopadhyay, Atulkrishna	Ditto.
132		Dasgupta, Dhirendrachandra	University Law College.
133		Datta, Bhupatimohan	Ditto.
134		Ghosh, Manoranjan	Ditto.
135		Khan, Susilchandra	Ditto.
136		Mitra, Basantakumar	Ditto.
137		Sil, Purnachandra	Ditto.
138	138	Basu, Birendrakumar	Ditto.
139		Ray, Manmathanath	Ditto.
140	140	Bandyopadhyay, Nirmalchandra	Ditto.
141		Majumdar, Kshitischandra	Ditto.
142		Mukhopadhyay, Pulinchandra	Ditto.
143		Ray, Satischandra	Ditto.
144	144	Basumallik, Jatindranath	Ditto.
145		Sarkar, Saradacharan	Dacca Law College.
146	146	Bhattacharyya, Hemkanta	University Law College.
147		Gangopadhyay, Jitendranath	Ditto.
148	148	Bandyopadhyay, Radhakisor	Ditto.
149		Basu, Kshetranath	Ditto.
150		Bhattacharyya, Manmathanath	Ditto.
151		Chakrabarti, Jatindrakisor	Ditto.
152		,, Nagendra Ch.	Ripon Law College.
153		Chattopadhyay, Nibaranchandra	University Law College.
154		Datta, Jitendranath	Ripon Law College.
155		Datta, Saurabhendranath	University Law College.
156		Gangopadhyay, Sachchidananda	Ditto.
157		Khan, Jogendranath	Ditto.
158		Majumdar, Hemchandra	Ditto.
159		Mallik, Prabodhchandra	Ditto.
160		Mitra, Amulyakrishna	Ripon Law College.
161		Mukhopadhyay, Khagendrachandra	Dacca Law College.
162		Mukhopadhyay, Satischandra	University Law College.
163		Pal, Saratchandra	Ditto.
164		Ray, Jnanchandra	Ditto.
165		,, Munindranath	Ditto.
166		,, Rajendrakumar	Ditto.
167		Raychaudhuri, Dineschandra	Ditto.
168		Samaddar, Chintaharan	Ditto.
169		Sen, Amalendu	Ditto.
170		Sengupta, Jadulal	Ditto.

A. C. BOSE,
Controller of Examinations,
Calcutta University.

SENATE HOUSE,
The 16th March, 1918.

CALCUTTA UNIVERSITY.

NOTICE.

The Syndicate of the Calcutta University will appoint an officiating Registrar to act for Dr. Brühl during his absence on leave for four months on a salary of Rs. 800 per month. Applications for the post are to reach the undersigned on or before the 20th of March, 1918. Candidates are requested to send printed copies of their testimonials along with their applications.

Canvassing will be considered a disqualification.

The officiating Registrar must be a Graduate of position with experience of University affairs. He may be a Member of the Senate, but not of the Syndicate.

The duties of the Registrar are as follows :—

(*a*) To be the custodian of the Records, Library, Common Seal, and such other property of the University as the Syndicate will commit to his charge.

(*b*) To act as Secretary to the Syndicate and to attend all meetings of the Senate, Faculties, Syndicate, Boards of Studies, Board of Accounts, Boards of Examiners, and any Committees appointed by the Senate, the Faculties, the Syndicate, or any of the Boards, and to keep minutes thereof.

(*c*) To conduct the official correspondence of the Syndicate and the Senate.

(*d*) To issue all notices convening meetings of the Senate, Faculties, Syndicate, Boards of Studies, Board of Accounts, Boards of Examiners, and any Committees appointed by the Senate, the Faculties, the Syndicate, or any of the Boards.

(*e*) To perform such other work as may be, from time to time, prescribed by the Syndicate, and generally to render such assistance as may be desired by the Vice-Chancellor in the performance of his official duties.

In case of misconduct or neglect of duty, the Registrar shall be liable to suspension, by the Syndicate, and to dismissal by the Senate on the report of the Syndicate.

The selected candidate will be required to join his post before the 30th of April, 1918.

P. BRÜHL,
Registrar.

SENATE HOUSE,
The 8th March, 1918.

BENARES HINDU UNIVERSITY (1918).

NOTIFICATION.

No. 13.—In accordance with Provision contained in Statute 14, sub-section I, class III, clause (*b*) of the Benares Hindu University Act (Act XVI of 1915) the following gentlemen have been elected on 1st March, 1918, members of the Court of the Benares Hindu University, by the Registered donors of the University.

Professor Jadunath Sarkar M.A., P.R.S., University Professor of History, Benares Hindu University, Benares.

Pandit Parmeshwar Nath Sapru, Vakil, Fyzabad.

Babu Brahmananda Sinha, M.A., of Allahabad.

Mrs. Sarojini Naidu of Hyderabad, (Deccan.)

Thakur Rajendra Singh, Taluqdar of Tikra, Biswan, District Sitapur.

The Hon'ble Pandit Jagat Narain of Lucknow.

ADITYARAM BHATTACHARYA,
Pro Vice-Chancellor.

4th March 1918.

CEMETERY NOTICES.

Jubbulpore, the 8th March 1918.

Notice is hereby given that the monument to the memory of Grace Madeline Ellison in the Residency Cemetery at Sitabuldi, Nagpur, has fallen into ruinous condition, and that, unless it is restored in the meantime, the monument will be treated at the next repairs in such manner as the officer in charge of the Cemetery may decide to be necessary for the maintenance of the Cemetery in decent order.

C. PRICE,
Archdeacon of Nagpur.

Dated the 9th March 1918.

So that the two old Cemeteries at Chhiria Jhul, Lucknow, may be maintained in decent order, it is proposed to level certain masonry monuments which are past repair, subject to the conditions laid down in Rule 10, Appendix X 10, P. W. D. Code, Vol. III.

Any relatives of deceased persons buried in either of the above Cemeteries who may wish to renew such monuments are hereby invited to communicate with the undersigned officer in charge.

H. MENGRIS,
Civil Chaplain, Lucknow.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 7th March 1918.

No. 1801-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 2nd March 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of Death.									Infants under one year of age.				
No.	Name of Municipal Towns.	Population of 1911.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
	Delhi . .	225,471	96	104	200	110	87	197	...	1	1	71	3	93	1	27	...	27	17	44	46·13	45·43
	Notified Area	3,678	4	3	7	1	1	2	...	...	...	1	...	1	...	...	...	1	...	1	99·100	28·31
	Total .	229,144	100	107	207	111	88	199	...	1	1	72	3	94	1	27	...	28	17	45	46·97	45·16

No. 1812.—Whereas it appears to the Chief Commissioner of Delhi that an article of commerce, namely, petrol is being unreasonably withheld from the market, the Chief Commissioner of Delhi under the powers conferred under Section 6 of Ordinance IX of 1914 published in the *Gazette of India* on the 30th November 1914 is hereby pleased to declare under the aforesaid Section of that Ordinance, that petrol is being unreasonably withheld from the market in Delhi,

The 9th March 1918.

No. 1881 *C. & I.*—In exercise of the powers vested in him by rule 32 of the rules published with his Notification No. 1327-C. & I., dated the 16th February 1918, and with reference to rules 17, 25, 27 and 28 of those rules, the Chief Commissioner is pleased to prescribe the following forms and conditions for the grant of licenses for the vend of morphia drugs and of permits and passes for the import and transport of those drugs, referred to in the rules hereinafter cited of the above Notification, and to direct that they shall have effect from the 1st of April 1918:—

(1) Any licensed dealer or licensed chemist, who desires to import morphia drugs under rule 13, must obtain from the Collector, Delhi, a permit in form B attached to the Chief Commissioner's Notification No. 862-C. & I., dated the 2nd February 1917. The permit shall be in triplicate, one copy shall be given to the person in charge of the consignment, one forwarded direct to the Collector of Customs at the port through which the morphia drugs are to be imported, or the Collector of the district of export, as the case may be, the third copy being retained in the office of the Collector, Delhi.

(2) Any licensed dealer or licensed chemist, who desires to transport morphia drugs under rule 16, must obtain from the Collector, Delhi, a transport pass in form O-19 annexed. Every transport pass shall be in duplicate, one copy shall be given to the person in charge of the consignment and the other copy retained in the office of the Collector, Delhi

(3) The licenses for the vend of morphia drugs by a licensed dealer or a licensed chemist, referred to in rules 19 and 20, shall be in forms O-17 and O-18, respectively, annexed, and shall be granted by the Collector. Such licenses shall ordinarily be granted for one year commencing on the 1st April, but shall, in any case, expire on the 31st March following their issue. A fee of Rs. 5 shall be payable for every chemist's license in form O-18.

2. The Chief Commissioner is further pleased to direct, with reference to rule 30, that all morphia drugs confiscated under the Act or delivered to the Collector under rule 29 shall be sent to the Civil Surgeon, Delhi, for examination and report.

Chief Commissioner's Notification No. 1726-C. & I., dated the 5th March 1917, is hereby cancelled.

FORM O-17.

License for the vend of morphia drugs otherwise than on prescription.

Delhi, dated the ________________ 19 .

No. of license________________

Name and description of licensed dealer________________

Place of business of licensed dealer________________

The licensed dealer, named above, and hereinafter called the licensee, is hereby authorised by the Collector of Delhi to possess and sell morphia drugs from the date of this license up to the 31st day of March 19 , subject to the following conditions:—

CONDITIONS.

1. The licensee shall be bound by the provisions of the Opium Act and any general or special rules prescribed or which may, from time to time, be prescribed thereunder.

2. This license is not transferable.

3. The licensee shall obtain the drugs either by direct importation from a foreign country, or from a licensed dealer in the Delhi Province or in another province of British India, or by manufacture from opium or morphia drugs lawfully possessed by him, and shall not receive or have in his possession the drugs otherwise obtained. The importation of the drugs by means of the post is absolutely prohibited.

4. The licensee shall not keep or sell the drugs in any place except the premises described above.

5. The licensee shall sell, otherwise than on prescription, to—

(*a*) A licensed chemist or dealer of morphia drugs in the Delhi Province, or in any other part of British India, holding passes for the transport or export of the drugs,

(*b*) An approved practitioner,

(*c*) An approved practitioner in managing or supervising charge of a hospital or dispensary, who has been authorised by the Collector, with the sanction of the Chief Commissioner, by a general or special order, to possess such quantity of morphia drugs in such manner as may be specified in such order,

(*d*) A person holding a pass granted by a Resident or Political Agent in any Native State or foreign territory, duly countersigned by the Collector of Delhi,

morphia drugs not exceeding the quantity which such dealer, chemist, practitioner or person may lawfully possess.

6. The licensee shall maintain correct accounts of all transactions; such accounts to show, in respect of each receipt, the source of supply and the quantity received and, in respect of each issue, the quantity issued and the name and address of the person to whom it is issued.

7. The licensee shall be responsible for the acts and omissions of every person employed by him in carrying on his business and of all his servants, as if the said acts and omissions were his own.

8. The licensee shall file in support of his accounts of receipts the customs receipts for duty paid or invoices of supplies obtained otherwise than by import by sea, and, in support of his accounts of issues, receipts from the persons to whom the issues are made or the orders on which they are made.

9. The licensee shall, on requisition by the Collector or by any officer duly authorised by the Collector, deliver up his license for amendment or for the issue of a fresh license.

10. The licensee shall submit to the Collector, on the 1st day of every quarter, correct quarterly statements showing the quantity of morphia drugs received by him during the quarter, the quantity sold by him and the quantity remaining in his possession.

11. On the demand of any officer specially or generally authorised by the Collector or by the District Excise Officer, the licensee shall at once produce and submit, for inspection, his license and his stock of morphia drugs and the books and papers referring to his transaction in morphia drugs under the license.

______ Signature of licensee. ______ Signature of Collector.

FORM 0-18.

License for the vend of morphia drugs on prescription only.

Delhi, dated the ______ 19 .

No. of license ______

Name and description of licensed chemist ______

Place of business of licensed chemist ______

The licensed chemist, named above, and hereinafter called the licensee, is hereby authorised by the Collector of Delhi to possess and sell morphia drugs from the date of this license up to the 31st day of March 19 ______, subject to the following conditions, and subject to the payment of Rs. 5 as license fee :—

CONDITIONS.

1. The licensee shall be bound by the provisions of the Opium Act, 1878, and any general or special rules prescribed or which may, from time time, be prescribed thereunder.

2. The license is not transferable.

3. The licensee shall not have in his possession at any one time more than ______* ounces of morphia drugs, and shall obtain the drugs either by direct importation from a foreign country or from a licensed dealer in the Delhi Province or in another province of British India, or by manufacture from opium or morphia drugs lawfully possessed by him, and shall not receive or have in his possession the drugs otherwise obtained. The importation of the drugs by means of the post is absolutely prohibited.

4. The licensee shall not keep or sell the drug in any place except the premises described above.

5. (a) *The licensee shall sell morphia drugs only on prescription* and in such quantity and for the use of such person only as may be specified in the prescription.

NOTE.—'Prescription' means a prescription given by an approved practitioner for the supply of morphia drugs to a patient.

(b) If the prescription does not bear a superscription by an approved practitioner stating that it is to be repeated, and at what interval of time it is to be repeated, and how many times it is to be repeated, the licensee shall sell morphia drugs once only on such prescription: provided that he shall first warn the person presenting the prescription that unless it bears such a superscription as aforesaid it will be retained.

(c) If the prescription bears a superscription as aforesaid, the licensee shall enter on the prescription the date of sale and shall sign or seal the prescription; provided that if it appears that morphia drugs have already been sold on the prescription six times, or such number of times as the prescription is required to be repeated, or that the interval specified in the superscription has not elapsed since the prescription was last dispensed, he shall not sell morphia drugs on such prescription unless it is further superscribed in that behalf by an approved practitioner.

6. The licensee shall maintain correct accounts of all transactions; such accounts to show, in respect of each receipt, the source of supply and the quantity received, and, in respect of each issue, the quantity issued, the name and address of the person to whom it is issued and the name of the practitioner on whose prescription it is issued.

* (To be filled in by the Collector.)

7. **The licensee shall file, in support of his accounts of receipts, the customs receipts for the duty paid or invoices of supplies obtained otherwise than by import by sea, and, in support of his accounts of issues, copies of the prescriptions on which they are made.**

8. The licensee shall be responsible for the acts and omissions of every person employed by him in carrying on his business and of all his servants, as if the said acts and omissions were his own.

9. The licensee shall on requisition by the Collector or by any officer duly authorised by the Collector deliver up his license for amendment or for the issue of a fresh license.

10. The licensee shall submit to the Collector, on the 1st day of every quarter, correct quarterly statements showing the quantity of morphia drugs received by him during the quarter, the quantity sold by him and the quantity remaining in his possession.

11. On the demand of any officer specially or generally authorised by the Collector or by the District Excise Officer the licensee shall at once produce and submit, for inspection, his license and his stock of morphia drugs and the books and papers referring to his transaction in morphia drugs under the license.

Signature of licensee. Signature of Collector.

FORM O-19.

Form of pass for the transport of morphia drugs.

______ licensed dealer / licensed chemist under rule 2 of the Delhi Morphia Rules, 1918, (authorised to possess up to ____*____ozs.) is hereby authorised to transport______ozs. ______ drs.______grs. of ______ from his licensed premises at ______ to the licensed premises of______ at______.

This pass shall be carried with the consignment of the drugs, the transport of which it is intended to cover, and current until______.

It must be filed in the licensed premises.

Date ______. Signature of Collector.

* (To be filled in in the case of a licensed chemist.)

The 11th March 1918.

No. 1888-*Home*.—The following return of deaths registered in the Province of Delhi during the half month ending the 28th February 1918, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Death registered in the half month.										Infants under one year of age.			Remarks.
			Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	
P. S. Alipur	25	22	...	...	...	17	...	3	...	...	2	1	..	1	1	
Nangloi	39	29	...	...	...	16	...	13	...	...	...	...	9	7	16	
Najafgarh	34	26	...	...	...	14	...	12	...	...	...	...	8	4	12	
Subzimundi	10	4	...	...	...	4	...	...	...	...	...	...	.	...	...	
Paharganj	2	1	...	1	...	...	...	...	...	...	...	...	...	...		
Mehrauli	34	31	...	...	...	21	...	10	...	...	...	..	7	3	10	
Raisina	31	17	...	...	1	15	...	1	...	...	...	...	...	2	2	
Shahdara	15	17	...	...	...	11	...	5	...	...	1	...	3	1	4	
New Cantonment	8	9	...	...	...	5	..	3	...	...	1	...	1	1	2	
Total of the District	198	156	...	1	1	103	...	47	...	...	4	1	28	19	47	

W. M. HAILEY,
Chief Commissioner, Delhi.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 8th March 1918.

No. 848-*R*.—The services of M. Gul Muhammad Khan, provisional Extra Assistant Commissioner of the 6th grade and Extra Assistant Commissioner, Sibi, are placed at the disposal of Lieutenant-Colonel F. McConaghey, Political Officer for employment with the Marri Expedition Field Force with effect from 13th February 1918.

While so employed M. Gul Muhammad Khan will draw the pay of his own grade *plus* a deputation allowance of 20 per cent on his salary.

By order,

R. CHENEVIX TRENCH, Major,

First Assistant.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 3rd March 1918.

No. 56.—The next half yearly examination in the Brahui language by the prescribed tests will be held at Quetta in the Durbar Hall on Monday, the 6th May 1913, commencing at 10-30 A.M.

By order,

R. CHENEVIX TRENCH, Major,

First Assistant.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Rajputana Agency Camp, the 7th March 1918.

No. 456-*C*.—390—Mr Suraj Narain, Assistant Surgeon, Beawar, is granted privilege leave for one month with effect from the date on which he may be permitted to avail himself of the leave.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 5th March 1918.

No. 340-*B*.—In exercise of the powers conferred by Section 37 of the Code of Criminal Procedure, 1898 (V of 1898), as applied to the Administered Areas in Central India, the Agent to the Governor General in Central India is pleased to invest Khan Bahadur Dhanjishaw C. Pestonji, Honorary Magistrate of the 1st Class, Mhow Cantonment, with powers to try summarily the offences specified in Section 260 of the said Code.

By order,

A. R. JELF,

First Assistant to the Agent to the Governor-General in Central India.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 6th March 1918.

No. 4.—The undermentioned officer is granted leave out of India on Private Affairs with effect from the date and for the period specified against his name.

Temporary Lieutenant H. N. Willis-Jones, R.I.M., 8 months, with effect from 10th February 1918.

B. H. JONES,
for Offg. Director, Royal Indian Marine.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL, SECRETARIAT BUILDINGS, DELHI.

NOTIFICATION.

Dated the 12th March 1918.

No. 590-E-143-18.—It has been decided that the examination of the candidates for the 4th grade Accountants' examination (which will henceforth be designated the 2nd grade Divisional Accountants' examination), at the Centres Delhi and Simla, will in future be arranged for by the Principal, Thomason College, Roorkee, in November of each year. The examination of the Civil Engineering College, Sibpur, will not be held in future at those centres.

M. F. GAUNTLETT,
Comptroller and Auditor General.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that treasure namely a Kopper Golusu a gold chain worn by Indian women on the hair valued at between Rs. 10 and 15 was found in S. No. 110-2 of Tatapudi in Ramachandrapur taluk by the owner of the field while digging earth in the field.

2. All persons claiming the said treasure or any portion thereof are hereby required to appear personally or by authorized agent before the Collector of Godavari in his office at Cocanada on 15th August 1918 at 11 A. M. with a view to the matter being enquired into and determined in accordance with the provision of the said Act.

GODAVARI, COCANADA,
Dated the 8th March 1918.

K. RANGASWAMI,
for Collector.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

The 16th February 1918.

No. 296.—Mr. Abdur Rahim Khan, Superintendent, Kalabagh Circle, Cis-Indus and Kalabagh Mines Division, is granted privilege leave for twenty days, from the 22nd February 1918.

ERRATA.

The 4th March 1918.

No. 306.—In notification No. 84, dated the 6th July 1917, under item 1 for "23rd" read "24th" and under item 8 for "23rd March 1917," "22nd March 1917," and "22nd" read respectively "24th March 1917," "23rd March 1917" and "23rd."

(215 P. of 1916.)

J. C. FERGUSSON,
Offg. Commissioner, Northern India Salt Revenue.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
108—1918	Shaik Mahomed Shaik Adam	Mahomedan	Babula Tank	Motor Driver in the Bombay Municipal Fire Brigade.	4th	March	1918	4th	March	1918
109—1918	Framji Rustomji Vajifdar	Parsi	Old Police Court Lane, Fort	Lately sweetmeat vendor and now servant in the employ of Merwanji Sorabji dealer in sweetmeat.	„	„	„	„	„	„
107—1918	Sayed Hassan Sayed Nizamudin Kakori.	Mahomedan	Hoozria Molla	Inspector in the Bombay Electric Supply and Tramway Company, Limited.	„	„	„	5th	„	„
111—1918	Perosha Ruttonji Khumbatta	Parsi	Foras Road	Fitter in the Bombay Port Trust.	5th	„	„	„	„	„
112—1918	Chocnilal Motilal Gandhi	Hindu	Chinch Bunder	Lately commission agent and speculator in silver, linseed, cotton, etc., in the name of Ratanlal Lachmandas and now servant in the employ of Poonamchand Hiralal.	„	„	„	„	„	„
113—1918	Clarence Lancelot Gillespie	Anglo-Indian	Frere Road	Telegraphist in the Government Telegraph Office, Bombay.	„	„	„	„	„	„
114—1918	Simon Ashor Saygaokar	Jewish	Morland Road, Jacob Circle	Typewriter repairer.	„	„	„	„	„	„
110—1918	Gotamchand Talakchand Sha	Hindu	Mombadevi Road	Lately jeweller and now servant in the employ of Nagindas Poonamchand.	„	„	„	6th	„	„
115—1918	William James Pryke	European	No. 2, Albion Place, Byculla	Assistant Station Master, Victoria Terminus, Bombay.	6th	„	„	„	„	„
116—1918	Esmail Haji Adam Kadwani	Mahomedan	Upper Mahim near Durga	Clerk in the G. I. P. Railway, Matunga Stores Department.	9th	„	„	9th	„	„

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 9th day of March 1918.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 100 OF 1916.

Dated the 5th March 1918.

Re Khimji Lukhmon Chamda of Bombay, Hindu Inhabitant, residing at 2nd Kumbharwada, lately a Mason and Porebunder Stones Supplying Contractor and now unemployed: an Insolvent.

Notice is hereby given that the order of adjudication made herein on the 17th day of February 1916 against the said Insolvent has been this day annulled.

No. 332 OF 1917.

Dated the 5th March 1918.

Re Samuel John, an Insolvent.

Notice is hereby given that the order made herein on the 7th day of January 1918, annulling the order of adjudication made herein on the 6th day of July 1917, against the abovenamed Insolvent has been this day revoked and the said order of adjudication restored.

R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.
Insolvency Jurisdiction.

CASE No. 35 OF 1918.

Rangoon, the 20th February 1918.

In the matter of Jai Narayen, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Jai Narayen, Trader of No. 223, Dalhousie Street, Rangoon, on the 19th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Jai Narayen.

CASE No. 36 OF 1918.

Rangoon, the 25th February 1918.

In the matter of Syed Mahmood Behbhanee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Syed Mahmood Behbhanee of No. 18, 40th Street, Rangoon, on the 21st day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Syed Mahmood Behbhanee.

CASE No. 37 OF 1918.

Rangoon, the 25th February 1918.

In the matter of Ebrahim Ahmed Baber Mausa, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ebrahim Ahmed Baber Mausa of No. 37, China Street, Rangoon, on the 25th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ebrahim Ahmed Baber Mausa.

CASE No. 38 OF 1918.

Rangoon, the 26th February 1918.

In the matter of Nobo Koomar Naik, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Nobo Koomar Naik, Plumber, residing at No. 54, 36th Street, Rangoon, on the 26th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Nobo Koomar Naik.

CASE No. 39 OF 1918.

Rangoon, the 26th February 1918.

In the matter of Lionel Edmund William Fencott, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Lionel Edmund William Fencott, Forest Assistant, No. 89, 40th Street, Rangoon, on the 26th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Lionel Edmund William Fencott.

CASE No. 40 OF 1918.

Rangoon, the 26th February 1918.

In the matter of Mohomed Ismail, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mohomed Ismail, a Civil Prisoner in Central Jail, Rangoon, on the 26th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mohomed Ismail.

CASE No. 41 OF 1918.

Rangoon, the 27th February 1918.

In the matter of Ko Ba Oh, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ko Ba Oh, of No. 42, Singapore Quarter, Pazundaung, Rangoon, on the 27th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ko Ba Oh.

CASE No. 42 OF 1918.

Rangoon, the 27th February 1918.

In the matter of Samuel Thomas Donnelly Foote, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Samuel Thomas Donnelly Foote, Telegraphist, residing at No. 10, Sandwith Road, Rangoon, on the 27th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Samuel Thomas Donnelly Foote.

CASE No. 43 OF 1918.

Rangoon, the 28th February 1918.

In the matter of Alpaka Thathayya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Alpaka Thathayya Dhoby, of No. 118, Dhoby Lines, Rangoon, on the 27th day of February 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Alpaka Thathayya.

CASE No. 44 OF 1918.

Rangoon, the 1st March 1918.

In the matter of Maung Thein Pe, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Thein Pe, of No. 21, Merchant Street, Rangoon, on the 1st day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Thein Pe.

CASE No. 214 OF 1917.

Rangoon, the 26th February 1918.

In the matter of Koopooswamy Lutchmia, of No. 284, Dalhousie Street, Rangoon.

Notice is hereby given that the order of this Court, adjudging the said Koopooswamy Lutchmia an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 21st day of February 1918.

CASE No. 215 OF 1917.

Rangoon, the 20th February 1918.

In the matter of Chatter Singh, of No. 11, 60th Street, Rangoon.

Notice is hereby given that the order of this Court, adjudging the said Chatter Singh an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 20th day of February 1918.

CASE No. 45 OF 1918.

Rangoon, the 5th March 1918.

In the matter of Abdul Gunny Abdul Latiff, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Abdul Gunny Abdul Latiff of No. 35, Merchant Street, Rangoon, on the 2nd day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Abdul Gunny Abdul Latiff.

CASE No. 46 OF 1918.

Rangoon, the 5th March 1918.

In the matter of Tan Kne Toke, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Tan Kne Toke, carrying on business under the style and firm of Tang Chye & Co., at No. 78, Thompson Street, Rangoon, on the 4th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Tan Kne Toke.

CASE No. 47 OF 1918.

Rangoon, the 5th March 1918.

In the matter of C. Foke Twai, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Foke Twai, of No. 6, Strand Road, Rangoon, on the 4th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Foke Twai.

CASE No. 221 OF 1917.

Rangoon, the 5th March 1918.

In the matter of M. Abdul Razack, Trader, of No. 81, Fraser Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said M. Abdul Razack an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 28th day of February 1918.

CASE No. 227 OF 1917.

Rangoon, the 6th March 1918.

In the matter of Mambakam Balakrishna Moodeliar of No. 125, 122nd Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mambakam Balakrishna Moodeliar an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1918.

MAUNG GYEE,
Offg. Registrar.

II H 2

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.
In Insolvency.

No. 200 OF 1915.

Dated the 11th March 1918.

Re Walter Edmund Stark.

Ex parte the Debtor.

Notice is hereby given that by an order of Court, dated the 5th day of June 1917, the order of adjudication made herein on the 2nd day of September 1915, was annulled.

Summary Case.

No. 93 OF 1915.

Dated the 8th March 1918.

Re Hafez Ahmuddin.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 2 OF 1916.

Dated the 8th March 1918.

Re Manick Lall Dey.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 171 OF 1916.

Dated the 11th March 1918.

Re Charles Bruno Lewis.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 82 OF 1917.

Dated the 11th March 1918.

Re Walter Raymond Gomes.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 118 OF 1917.

Dated the 8th March 1918.

Re Tulsi Shaw.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 4th day of June 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 24 OF 1918.

Dated the 12th March 1918.

Re Ah Hoe, residing and lately carrying on business at No. 8, Bowbazar Street, in the town of Calcutta, as a Carpenter under the name and style of Ah Hoe, but at present Manager of the Firm of Ah Hoe at the aforesaid address.

Ex parte the debtor. Leslie and Hinds—Attorneys for the Insolvent.

On the 23rd day of February 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE—All debts due to the estate should be paid to me.

No. 31 OF 1918.

Dated the 13th March 1918.

Re Heera Lal Manna, residing at No. 47, Shyambazar Street, in the town of Calcutta, and lately carrying on business there as a milkman, but at present without any occupation.

Ex parte the Debtor. M. N. Sen—Attorney for the Insolvent.

On the 9th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 32 OF 1918.

Dated the 11th March 1918.

Re Bertram Arthur Pereira, residing at No. 2, Wellesley 2nd Lane in the town of Calcutta, by occupation an Electrical Engineer, but at present out of employment.

Ex parte the debtor. Debtor—In person.

On the 11th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE COURT OF THE SUB-JUDGE, 1ST CLASS, BEAWAR, AJMER-MERWARA.

Insolvency Jurisdiction.

MISCELLANEOUS APPLICATION NO. 1 OF 1918.

Abdul Rahman, son of Ramzani, fruit seller of Nayanagar, Insolvent.

Versus.

Serial No.	Names of Creditors.	Residences.	Amount. Rs. A. P.
1	Surajmal, son of Jethmal Mahajan	Nayanagar	441 0 0
2	Ditto	Do.	270 0 0
3	Ditto	Do.	70 0 0
4	Kaniram Brahman, Teacher, Municipal School	Do.	60 0 0
5	Phulchand, son of Ramdeo Mahajan	Do.	15 0 0

Serial No.	Name of Creditors.	Residences.	Amount.
			Rs. A. P.
6	Suratram Punamchand Mahajan . . .	Nayanagar . . .	12 0 0
7	Babu Behari Lal Vakil	Do. . . .	100 0 0
8	Baijnath, son of Kalyan-Kanwar Bhargava .	Do. . . .	400 0 0
9	Fakir Mohamed, Musalman Karalia . .	Ahmedabad, Delhi gate, near the stone mosque.	60 0 0
10	Sobaghmal, son of Kundanmal, Mahajan .	Ajmer, Lakhankothri .	300 0 0
11	Chaganmal, son of Birdhichand Saraogi . .	Nayanagar . . .	86 7 3
12	Central Bank, Beawar *	Do. . . .	500 0 0
13	Jagan Nath Brahman	Do. . . .	400 0 0
		TOTAL .	2,704 7 3

* Being a member of the Balad Rural Society he is jointly and severally liable to the Beawar Central Bank.

The insolvent has filed an application under section 11 of Act III of 1907 (Insolvency Act) and the application will be heard on the 11th April 1918 at 10 A.M. The creditors are hereby informed that they should either appear in person or through an authorised agent on the date fixed. In default of appearance the application will be heard *ex parte*.

Given under my hand and seal of the Court this 27th day of February 1918.

MISCELLANEOUS APPLICATION No. 2 OF 1918.

Rahim Bux, son of Ramzani, fruit-seller of Nayanagar, Applicant.

Versus.

Serial No.	Names of creditors.	Residences.	Amount.
			Rs. A. P.
1	Surajmal, son of Jethmal, Mahajan of Nayanagar.	Nayanagar . . .	448 0 0
2	Municipal Committee, Beawar . . .	Do. . . .	425 0 0
3	Chaganmal, son of Birdhi Chand, Mahajan .	Do. . . .	160 0 0
4	Kazi Abdul Haq, son of Mahomed Kasim Khairadi.	Do. . . .	50 0 0
5	Seth Ramdeo Phulchand, Mahajan. . .	Do. . . .	70 0 0
6	Lala, son of Piru, fruit-seller . . .	Ajmer, Diggi Bazar .	6 0 0
7	Pandit Beharilal Bhargovra, B. A., LL.B., Vakil	Nayanagar . . .	110 0 0
		TOTAL .	1,269 0 0

Whereas the above-named applicant has filed an application under Section 11 of Act III, 1907, to be adjudged an insolvent, and whereas the said application is fixed for hearing on the 11th April 1918 at 11 A.M.

All creditors are hereby informed that they must either appear in person or through an authorized agent on the date fixed.

Given under my hand and seal of the Court on 18th day of February 1918.

DURGA PRASAD,
Sub-Judge, First class, with Insolvency Powers,
Beawar (Ajmer-Merwara).

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 13th March 1918.

No. 1735-*G-Camp*.—Major H. F. Shairp, I.A., Military Accountant, 3rd class, Military Accounts Department, was granted leave in India, under the provisions of India Army Orders 291 and 1148 of 1917, from the 7th to the 23rd February 1918.

No. 1736-*G.-Camp*.—Mr. A. Royal, Superintendent (Temporary), in the office of the Controller of Military Accounts, 9th (Secunderabad) Division, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 4th March 1918.

B. W. MARLOW, Colonel,
Military Accountant-General.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Delhi, the 6th March 1918.

No. 195-*s.-Ap*.—The following appointments are made with effect from the date note against each :—

Mr. C. D. Rae, Postmaster, Simla, pay Rs. 500—600, to be Postmaster, Lahore, pay Rs. 600--800, from the 2nd February 1918 and to continue as temporary Assistant Director-General of the Post Office in the grade of Rs. 800 :—

Mr. W. Rehill, Postmaster, Cawnpore, pay Rs. 500—600, to be sub. *pro tem.* Postmaster Lahore, from the 1st February 1918 and until further orders ;

Mr. T. G. Chiodetti, Postmaster, Agra, pay Rs. 400—500 and sub. *pro tem.* Postmaster, Lucknow, pay Rs. 500—600, to be Postmaster, Lucknow, from the 2nd February 1918 ;

Mr. V. W. Coombes, Postmaster, Allahabad, pay Rs. 400—500, to act as Postmaster, Cawnpore, from the 27th January 1918 to 31st January 1918 inclusive and to be sub. *pro tem.* in that appointment from the 1st February 1918 and until further orders ;

Mr. G. E. W. Quinn, 1st Assistant Postmaster, Bombay, pay Rs. 300—400 and sub. *pro tem.* Deputy Postmaster, Bombay, pay Rs. 400--500, to be Deputy Postmaster, Bombay, from the 2nd February 1918 ;

Mr. E. W. Hawkins, Postmaster, Ambala, pay Rs. 300—400, to be sub. *pro tem.* Postmaster, Allahabad, from the 6th February 1918 and until furtherorders ;

Mr. C. T. F. Lane, Postmaster, Bareilly, pay Rs. 200—300, to be 1st Assistant Postmaster, Bombay, from the 2nd February 1918 and to continue as sub. *pro tem.* Postmaster, Nagpur, on his own pay ;

Mr. Mahir Singh, Deputy Postmaster, Lahore, pay Rs. 300—400, to hold charge of the current duties of the office of Postmaster, Lahore, independently under Article 94 of the Civil Service Regulations, from the 26th January 1918 to 31st January 1918 inclusive. He held charge of the current duties of the office of Postmaster, Lahore, in addition to his own duties as Deputy Postmaster, Lahore, for the 25th January 1918 ;

Mr. Alla Din, Postmaster, Gujranwala, pay Rs. 200—300, to act as Deputy Postmaster, Lahore, from the 26th January 1918 to 5th February 1918 inclusive and to be sub. *pro tem.* in that appointment from the 6th February 1918 and until further orders ;

Mr. Radhey Lal, Deputy Postmaster, Allahabad, pay Rs. 100—150, to hold charge of the current duties of the office of Postmaster, Allahabad, independently under Article 94 of the Civil Service Regulations, from the 24th January 1918 to 5th February 1918 inclusive ;

Calcutta, the 12th March 1918.

No. 840-*Ap*.—The privilege leave for 3 months combined with furlough out of India for 9 months, from the 24th February 1917, granted to Mr. A. B. Thompson, Deputy Postmaster-General, 2nd grade, and late Director of Postal Services with the Mesopotamia Expeditionary Force, in this office Notification No. 676s-Ap., dated the 4th April 1917, is converted into special war leave for 3 months combined with furlough on medical certificate out of India for 9 months.

The 13th March 1918.

No. 844-*Ap*.—Mr. N. S. Smith, Probationary Superintendent of post offices, United Provinces, is appointed sub. *pro tem.* Superintendent of post offices, 5th grade, with effect from the 11th November 1917 and until further orders.

No. 867-*Ap*.—Mr. K. Amirthalingam Pillai, Superintendent of post offices, 2nd grade, is granted an extension of privilege leave for six weeks with effect from the 2nd March 1918.

The 14th March 1918.

No. 879-*Ap*.—Mr. Muhammad Al Hasan, Superintendent of post offices, 4th grade, is granted privilege leave for 2 months and 29 days with effect from the 11th March 1918 or from any subsequent date on which he may avail himself of it.

Sardar Mula Singh, Probationary Superintendent of post offices, United Provinces, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. Muhammad Al Hasan, or until further orders.

No. 885-*Ap*.—Mr. Jai Behari Lal, Probationary Superintendent of post offices, Punjab and N. W. F., and sub. *pro tem.* Superintendent of post offices, 5th grade, is granted privilege leave for one month and fifteen days with effect from the 16th February 1918.

Mr. Muhammad Zaman Khan, Probationary Superintendent of post offices, Punjab and N.-W. F., is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. Jai Behari Lal, or until further orders.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATION.

Calcutta, the 14th March 1918.

No. 1506-*T*.—Reports of opening and closing of offices received during the period 6th March to 13th March 1918.

Name of office.	Where situated.	Date.	Remarks.
Government Telegraph Offices.			
Ajmer Mayo	Rajputana	10th January 1918	Opened.
Gondal Camp	Punjab	24th February 1918	Closed.

The following alteration in the name of a Government Telegraph Office is notified :—

"Thategan" instead of "Kywedalingon."

M. A. THOMPSON,
Deputy Director-General of Telegraph Traffic.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers :—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane London, E.C.
T. Fisher Unwin, Ltd., 1, Adolphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London
B. H. Blackwell, 50 & 51, Broad Street Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street Dublin
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay
Sunder Pandurang, Bombay.
Gopal Narayan & Co , Bombay
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co , Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Defence of India Rules (as amended up to 19th January 1918). Royal 8vo. Paper cover. As. 4 (1a.)

The Northern India Canal and Drainage Act, 1873 (Act VIII of 1873), as modified up to 1st December 1917. Royal 8vo. Stitched As. 9 (1a.)

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal. Cloth. Rs. 2 (4a.)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (5a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratroedes, Ham. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 3 (1a.)

Forest Bulletin No. 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 11 (1a.)

PUBLIC WORKS DEPARTMENT.

Instructions to Tenderers.—Special Conditions of Contract Form of Tender for Electrical Works. Foolscap. Anna 1 (1a.)

Model General Specification for Electrical Works in Government Buildings as agreed to at the Third Conference of Electrical Engineers and Electric Inspectors to Government, 1918. Foolscap. As. 2 (1a.)

Report of the Public Works Department Re-organization Committee, Volume I. Foolscap. Paper cover. Re. 1 (8a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and Madras with Appendices. Foolscap. Paper cover. Rs. 3-12 (6a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume III.—Minutes of Evidence taken at Rangoon, Bankipur, Allahabad, Lahore and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a.)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4a.)

Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As. 8 (2a.)

Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th January 1918. Royal 8vo. Paper cover. As. 4 (1a.)

Statistics compiled from the Finance and Revenue Accounts of the Government of India.—Receipts and Disbursements of Home and Indian Accounts. From 1st April 1908 to 31st March 1916. Foolscap. Board. Rs. 2 (8a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Accounts relating to the Sea-borne Trade and Navigation of British India for the Calendar year 1917. Royal 8vo. Paper cover. As. 8 (1a.)

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10a.)

Census of Coal Consumption in India during 1916. Pies 6 (6p.)

Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)

Cotton Press Return, No. 7 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 15th December 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Cotton Pressing Factories and Cotton Spinning Mills in India, 1916-17. Foolscap. Limp. Re. 1-10-0 (2a.)

Forecasts of Crops—

- Final General Memorandum on the Cotton Crop of 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Groundnut Crop of the Season 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Rice Crop of 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Sugarcane Crop of 1917-18. Pies 6 (6p.)
- First Forecast: Winter Oilseeds (Rape, Mustard and Linseed), 1917-18. Pies 6 (6p.)
- First Wheat Forecast, 1917-18. Pies 6 (6p.)
- Second Rice Forecast, 1917-18. Pies 6 (6p.)
- Supplementary Memorandum on the Wheat Crop of 1917-18 (for the period ending 15th February). Pies 6 (6p.)
- Third Cotton Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during January 1918.—Review of the Sea-borne Trade and Navigation of British India for the month of January 1918, and for the ten months ended January 1918. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during December 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during December 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eleven months, April to February of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Inland Trade (Rail and River-borne) of India. Twenty-eighth issue. Foolscap. Limp. Re. 1-12-0 (8a.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 3 (4a.)

Joint Stock Companies, January 1918. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of January 1918. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, January 1918. No. 10 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, July 1917. No. 4 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, November and December 1917. Nos. 8 and 9 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.) each.

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 2nd, 9th, 16th, and 23rd February 1918. Pies 6 (6p.) each.

Statistics of British India, Volume IV, Administrative, Judicial and Local Self-Government, 1915-16. Eighth issue. Foolscap. Limp. Re. 1-4 (4a.)

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1a. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the Second Half of January 1918. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 15th January 1918. Foolscap. As. 6 (1a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1a)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As 8 (1a. 3p.)

Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a)

Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)

Rules and Regulations for the Indian Defence Force (Provisional). Demy 8vo. Paper cover. Re. 1-8 (2a.)

Table Card: containing Table of Exercises for the Physical Training of Recruits and Trained Soldiers of the Indian Army. Pies 6 (6p.)

RAILWAY BOARD.

Railways in India.—Administration Report for the year 1916-17. Foolscap. Limp. **Volume I (Report).** Re. 1-8-0 (8a.) **Volume II (Appendices.)** Re. 1-8-0 (8a) ; complete Rs. 3 (10a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statistical Abstract relating to British India from 1905-06 to 1914-15. Fiftieth number, 1917. Royal 8vo. Paper cover. As. 14 (3a)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " **XVII** "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " **XVIII** "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " **XIX** "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " **XX** "	Urdu	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)
" " **XXII** "	Urdu.	Pies 3	(1a)
" " " "	Hindi.	Pies 3	(1a.)
" " **XXIV** "	Urdu.	Pies 3	(1a.)
" " " "	Hindi	Pies 3	(1a.)
" " **XXVI** "	Urdu.	Pies 3	(1a.)
" " " "	Hindi.	Pies 3	(1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (2a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Rs. 2. (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-2 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta. By J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection. 1770; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap Paper cover As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (3a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar. 1916 Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Debra Dun, for the year 1916-17 Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2 4 (3a)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 12 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board Vol. I. Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs. 3 (6a.) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete. Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs. 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst C.E. Foolscap. Limp. Rs. 1-12 (3a.)

Report on Indo French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

First Indigo Forecast, 1917-18. Pies 6 (6p.)

Second Cotton Forecast, 1917-18. Pies 6 (6p.)

First Rice Forecast, 1917-18. Pies 6 (6p.)

Second Sesamum Forecast, 1917-18. Pies 6 (6p.)

First Ground-nut Forecast, 1917-18. Pies 6 (6p.)

Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917. Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917, No. 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (3a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917, No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917, No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p.) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As. 12 (3a.)

Statistics of British India, Vol. III, Public Health 1915-16. Foolscap. Limp. Re. 1 (3a.)

War Prices and Freights at the end of September 1917.—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights. Foolscap. Anna 1 (6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a.)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914, ·303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914). India reprint, 1917. As. 3 (1a.)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a.)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp. Re. 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As. 14 (2a. 6p.)

Manual of Map Reading and Field Sketching, 1912 (with additions, 1914), India reprint, 1917. As. 14 (2a.)

Manual of Military Law, (War Office, 1914.) India reprint, 1917. Re. 1-12 (6a.)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a.)

Mobilization Store Tables for the Field Army: An X-Ray Section. Foolscap. Paper cover. As. 3 (1a.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1-12 (2a.)

Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2a.)

RAILWAY BOARD.

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917. Foolscap. Paper cover. Re. 1 (2a.)

Technical Paper No. 188.—" Relation of Weight of Rail to Axle-Load." Foolscap. Paper cover. As. 4 (1a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17. Foolscap. Paper cover. As. 5 (1a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched. As. 10-3 (2a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, 11th Edition, 1915. Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs 2.

Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.

Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Do. do. Vol. XIII, Nos. 1-5. At Rs. 2 each.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs 5.

Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.

Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.

Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.

Do. Vol. V, No. 5. Miscellanea Ethnographica. Part III. 1. Weighing Apparatus from the Southern Shan States By N. Annandale, D Sc., F.A.S.B. 2. The "Bismer" in Russia. Dr. G. H. Meerwarth. Note on the Elementary Mechanics of Balances and Steelyards. By. H G. Graves. Re. 1-4.

Do. Vol V, No. 6 A Revision of the Lizards of the Genus Tachydromus. By G. A. Boulenger, LL.D., D.Sc., F.R S. Rs. 3

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

Do. Vol VI. Zoological Results of a Tour in the Far East. Part II—Aquatic Hemiptera from the Tale Sap in Peninsular Siam. By C A. Paiva Aquatic Oligochaeta from Japan and China. By J. Stephenson, D Sc. Hydrozoa and Cetenophora. By N. Annandale, D Sc, F A S.B. Batrachia. By. N. Annandale, D. Sc., F A.S.B. Rs 5 **Part III.—Hirudinea. By Dr. Asajiro Oka. Mollusca Nudibranchiata (Ascoglossa). By Sir Charles Eliot, M A, K.C.M.G., C.B.** Re. 1 8.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'alibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15
Avadhan Kalpalata, Vol. I Fasc. 12 and 13 at Re. 1 each. Rs. 2.
Akbarnama. (Eng), Vol. 3. Fasc. 9. Re. 1-4.
Nyayabindu. (A Bilingual Index) Re 1.
A Catalogue of Palm-leaf and Selected Paper Manuscripts belonging to the Darbar Library, Nepal, Vol. 2. Rs. 3.
A Descriptive Catalogue of Sanskrit Manuscripts in the Government Collection. Rs 2 8.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript) Section I. Prose Chronicles: Part I Jodhpur State. Re 1
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript Section I Prose Chronicles Part II. Bikaner State Re. 1
Bardic and Historical Survey of Rajputana (A descriptive Catalogue of Bardic and Historical Manuscript) Section II. Bardic Poetry: Part I Bikaner State Re 1
Bardic and Historical Survey of Rajputana (Vacanica Rathora Ratana Singhaji ri Mahesadasota ri Khiriya Jaga ri Kahi) Part I. Dingala Text with Notes and Glossary. Re 1 8

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1,

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc. I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 3, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, J. Coggin Brown, M.Sc., M.Inst.M.M., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India, and A. M. Heron, B.Sc., F.G.S. Assoc Inst.C.E., Assistant Superintendent, Geological Survey of India, on the Crystallography and Nomenclature of Hollandite (with plate 1). Geology and Ore Deposits of the Bawdwin Mines (with plates 2 to 8). Miscellaneous Notes—Monazite in Mergui and Tavoy. Re. 1.

A Bibliography of Indian Geology and Physical Geography with an annotated Index of Minerals of Economic Value, T. H. D. LaTouche, M A., F.G.S., Fellow of the Asiatic Society of Bengal. Bibliography of Geology of India. Rs. 4.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series' Volume V, Memoir No. 3, by Prof. Henri Douville. Le Crétacé et L'éocenè du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3 (with plates I to VIII), by F.R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST SEPTEMBER 1917 TO 28TH FEBRUARY 1918.

Monthly Weather Review for October 1916. Re. 1.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17. As. 4.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Allotment Letter No. $\frac{\text{208-B \& O.}}{\text{F.}}$ of the 5½ per cent. loan of 1920 for Rs. 100 originally issued in the name of Madho Prosad, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—MADHO PROSAD, Mokhtar,

Residence—Mundichak, Bhagalpur in Behar and Orissa Province.

LOST.

The Allotment Letter No. $\frac{\text{4953-P}}{\text{F—1}}$ of the 5½ per cent. loan of 1920 for Rs. 500, originally issued in the name of Jawahar Lal, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—JAWAHAR LAL,

Son of BHOJA RAM, Arora,

Residence—Fazilka, Ferozepore District, Punjab.

LOST.

The Allotment Certificates Nos. $\frac{85}{1}$ and $\frac{85}{2}$ Bombay of the 5 per cent. loan of 1929—47 for Rs. 400 (each of Rs. 200) originally issued in the name of Rustomji Cooverji, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—RUSTOMJI COOVERJI GODHRAWALA,

Residence—Post Halol, District Panch Mahals, Bombay Presidency.

REGISTERED No. C. 698.



SUPPLEMENT TO

The Gazette of India.

No. 11.} CALCUTTA, SATURDAY, MARCH 16, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULSES OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for the FORTNIGHT ENDING THE 15TH FEBRUARY, 1918

DEPARTMENT OF STATISTICS, INDIA
March 13, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

SUMMARY TABLE NO. 1.

...mparison with previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th February, 1918, as compared with the corresponding period of 1917.

Index number of prices during the fortnight ending 15th February of

Province.	Rice (Common)		Wheat		Barley		Jawar (Andropogon Sorghum)		Maize (Zea Mays)		Gram (Cicer aristinum)		Arhar dál (Cajanus Indicus)		Ghi		Raw Sugar (Gur)		Salt	
	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
...rma	100	83	100	121	...	...	100	100	100	100	100	108	100	100	100	105	...	...	100	117
...sam	100	67	...	...	...	...	...	...	...	...	...	...	...	...	100	95	100	96	100	150
...ngal	100	75	100	98	...	...	...	...	...	...	100	102	100	83	100	119	100	95	100	132
...har and Orissa	100	88	100	121	100	107	100	121	100	95	100	89	100	76	100	100	100	102	100	138
...ited Provinces of Agra and Oudh	100	98	100	115	100	104	100	128	100	109	100	111	100	94	100	98	100	86	100	178
...lhi	100	89	100	108	100	119	100	129	100	126	100	114	100	91	100	114	100	107	100	203
...njab	100	106	100	113	100	116	100	139	100	137	100	111	100	108	100	114	100	100	100	110
...rth-West Frontier Province	100	99	100	102	100	111	100	122	100	87	100	100	100	102	100	106	100	91	100	120
...d and Baluchistan	100	94	100	115	100	124	100	133	100	126	100	124	100	102	100	100	100	96	...	...
...mbay	100	117	100	117	100	103	100	178	...	...	100	122	100	108	100	96	100	100	...	...
...ntral Provinces and Berar	100	113	100	133	...	...	100	161	...	...	100	115	100	109	100	102	...	..	100	136
...dras	100	101	...	...	...	..	100	124	...	...	100	111	100	121	100	104	100	98	100	110
...lia	100	94	100	114	100	112	100	137	100	111	100	110	100	99	100	104	100	97	100	138

...TE.—Compared with the corresponding fortnight of the preceding year, the rise in the price of wheat, in the Central Provinces and Berar, Burma, and Bihar and Orissa, of barley in Sind and Baluchistan, of maize in the Punjab, Delhi, and Sind and Baluchistan, of gram in Sind and Baluchistan and the Bombay Presidency, is noteworthy, as well as that of arhar dál in the Madras Presidency, and of jawar in all the reporting provinces, except in Burma. The increase in the price of salt continues, the marked increase being in Delhi (103 per cent) and in the United Provinces (78 per cent). The fall in the price of rice in Assam and Bengal, and of arhar dal in Bihar and Orissa is also noticeable.

SUMMARY TABLE NO. 2

...omparison with previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th February, 1918, as compared with the previous fortnight.

Index number of prices during the fortnight ending

Province	Rice (common)		Wheat		Barley		Jawar (Andropogon Sorghum)		Maize (Zea Mays)		Gram (Cicer aristinum)		Arhar dál (Cajanus Indicus)		Ghi		Raw Sugar (Gur)		Salt	
	31st Jan. 1918	15th Feb. 1918	31st Jan. 1918	15th Feb. 1918	31st Jan. 1918	15th Feb. 1918	31st Jan. 1918	15th Feb. 1918	31st Jan. 1918	15th Feb. 1918	31st Jan. 1918	15th Feb. 1918	31st Jan. 1918	15th Feb. 1918	31st Jan 1918	15th Feb. 1918	31st Jan 1918	15th Feb. 1918	31st Jan. 1918	15th Feb. 1918
...urma	100	95	100	100	...	...	100	100	100	100	100	100	100	100	100	100	...	...	100	100
...sam	100	100	...	...	...	...	...	...	...	...	...	...	...	...	100	101	100	100	100	105
...ngal	100	100	100	104	...	...	...	...	...	...	100	100	100	100	100	99	100	99	100	97
...ihar and Orissa	100	100	100	107	100	108	100	100	100	104	100	104	100	100	100	96	100	104	100	93
...nited Provinces of Agra and Oudh.	100	102	100	106	100	104	100	99	100	100	100	102	100	100	100	100	100	91	100	99
...elhi	100	94	100	104	100	102	100	108	100	105	100	100	100	100	100	100	100	98	100	106
...unjab	100	100	100	98	100	98	100	100	100	94	100	98	100	100	100	100	100	103	100	81
...orth-West Frontier Province.	100	100	100	102	100	103	100	107	100	91	100	97	100	100	100	96	100	92	100	106
...nd and Baluchistan.	100	106	100	109	100	99	100	103	100	99	..	..	100	98	100	98	100	82	100	100
...ombay	100	97	100	98	100	100	100	111	..	...	100	98	100	104	100	105	100	106	100	98
...entral Provinces and Berar.	100	100	100	95	...	...	100	100	...	...	100	100	100	104	100	100	...	...	100	100
...adras	100	98	...	...	...	...	100	105	...	...	100	100	100	103	100	101	100	106	100	100
...ndia	100	99	100	102	100	102	100	108	100	99	100	100	100	101	100	100	100	98	100	98

...TE.—Compared with the previous fortnight, the rise in the price of jawar in the Bombay Presidency and the fall in that of raw sugar (gur) in Sind and Baluchistan and of salt in the Punjab are noticeable.

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82⅐ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending 15th February of the years 1916, 1917, and 1918.

Marts	Wheat (*Triticum sativum*)			Rice (common)			Jawar (*Andropogon sorghum*)			Bajra (*Pennisetum typhoideum*)			Gram (*Cicer arietinum*)		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta	5 8 0	4 12 0	4 14 0	4 8 0	5 14 0	6 4 0	...	...		..		.	4 0 0	3 6 0	3 [illegible]
Bombay	6 14 1	5 11 5	6 2 2	5 9 6	4 10 3	4 9 4	5 14 0	3 4 0	3 2 0	4 12 2	3 9 7	4 0 4	4 8 9	3 6 2	3 12
Karachi	5 10 0	5 0 0	4 8 3	5 14 0	5 4 0	5 1 0	...	3 0 0	3 5 3	4 12 6	3 2 6	3 13 6	...	...	...
Madras	...	...	...	5 10 1	5 13 3	5 4 10	...	...	...	...	...	...	4 9 5	4 12 4	4 10
Rangoon	...	...	.	2 13 9	2 15 5	3 0 6	...	...	...	...	...	...	3 11 11	3 14 1	4 2
Dacca	...	...	...	3 8 0	5 0 0	5 4 0	...	...	...	...	...	...	...	...	...
Patna	5 0 0	3 11 0	5 8 0	3 1 3	3 5 0	4 9 0	2 8 0	2 1 0	3 1 3	...	.		2 13 6	3 5 0	3 9
Ranchi	5 8 0	5 12 0	6 4 0	3 12 0	4 14 0	4 12 0	...	...	...	...	.	...	3 12 0	4 5 0	4 4
Cuttack	5 1 3	4 11 3	5 5 4	3 6 2	3 9 6	3 15 4	...	...	...	...	...	...	4 5 7	4 1 2	4 5
Benares	5 3 6	4 9 4	4 11 9	4 6 5	4 13 5	5 2 11	3 6 10	2 14 0	3 0 11	3 10 3	3 1 11	3 3 1	3 2 8	2 15 7	3 8
Cawnpore	5 3 0	4 5 0	4 14 0	5 4 0	5 2 0	5 4 0	3 8 0	2 8 0	2 15 0	4 3 0	2 12 0	3 8 0	3 2 0	2 15 0	3 0
Meerut	5 5 4	4 11 3	4 11 0	5 0 0	5 14 9	5 11 0	3 5 4	2 14 0	3 2 3	3 12 11	3 3 3	3 8 3	3 14 5	3 3 3	3 4
Agra	5 8 3	5 2 0	5 2 6	6 10 8	6 10 8	6 10 8	3 10 2	2 10 8	3 1 2	4 5 4	2 6 2	3 7 7	3 10 2	3 3 2	3 4
Lucknow	5 8 3	4 7 1	4 13 6	4 1 9	4 1 9	4 11 3	3 3 2		2 13 9	3 12 11	2 12 2		3 3 2	2 13 9	3 6
Ferozepur	4 9 0	4 1 9	4 5 3	5 11 6	5 0 0	5 0 0	...	2 15 6	3 5 3		2 13 9	3 13 0	3 7 9	3 3 3	3 1
Lahore	5 0 0	4 5 3	4 3 3	5 0 0	4 9 3	5 2 6	3 13 0	2 8 0	3 10 3	4 3 3	3 0 3	3 14 3	3 13 0	3 7 3	3 [illegible]
Amritsar	4 8 0	4 2 0	4 1 6	5 5 0	5 0 0	5 8 0	...	2 13 9	3 8 0	...	...	..	3 13 0	3 8 9	3 [illegible]
Rawalpindi	5 5 3	4 11 0	4 6 0	4 14 0	5 6 0	5 11 0	3 10 3	2 12 0	3 8 0	3 8 3	3 6 0	4 2 0	4 1 9	4 0 0	3 [illegible]
Lyallpur	4 11 0	4 2 0	4 2 0	6 2 0	5 8 0	5 8 0	...	...		...	2 15 0	3 8 0	3 15 0	3 7 9	3 [illegible]
Ambala	5 1 0	4 9 0	4 11 0	5 0 0	4 8 0	6 0 0	2 12 0	2 8 0	3 0 0	3 8 0	2 12 0	3 12 0	3 13 0	3 3 0	3 [illegible]
Delhi	5 1 0	4 11 0	4 12 0	5 14 0	6 10 0	6 10 0	3 11 6	2 14 0	3 3 0	4 2 0	2 14 0	3 8 0	3 10 0	3 3 0	3 [illegible]
Peshawar	5 1 3	4 8 7	4 9 8	5 5 4	5 11 5	5 13 11	3 9 10		3 4 6	3 5 4	3 8 3	4 3 10	4 1 2	4 2 11	3 [illegible]
Quetta	5 12 0	5 5 0	4 12 6	...	...	...	4 8 0	3 6 0	3 8 0	...	...	..	...	...	..
Poona	...	...	...	5 10 2	5 5 9	5 8 6	...	.	..	5 4 5	3 0 11	3 9 9	4 10 1	3 13 9	4 [illegible]
Ahmednagar	5 13 10	4 1 1	...	...	...	...	4 9 3	..	2 0 0	5 1 11	3 1 3	2 11 1	4 3 0	3 5 10	3 [illegible]
Ahmedabad	5 12 0	5 0 0	4 12 0	6 8 0	6 12 0	6 10 0	...	2 8 0	3 1 0	5 4 0	2 8 0	4 3 0	4 0 0	3 8 0	3 [illegible]
Nagpur	4 14 5	4 0 4	4 11 2	4 9 10	3 15 1	3 15 1	4 5 0	3 2 6	2 8 10	...	...	...	3 14 0	3 7 6	3 1
Jubbulpur	5 5 5	4 4 4	4 7 1	4 11 4	4 3 5	4 0 0	3 12 11	2 5 7	2 3 6	...	...	...	4 0 0	3 7 7	3 [illegible]
Godavari	...	...	...	4 12 4	4 12 0	4 12 0	...	...	...	...	...	...	...	...	..
Malabar	...	...	...	5 2 11	4 15 0	5 2 11	...	...	...	...	...	.	...	...	..

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
rma *—															
enasserim—															
Mergui	...	...	32·99	34·78	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	32·99	38·55	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	27·47	30·19	45·71	71·91	...	...	...	...	...	...	...	...	...
egu (deltaic)—															
Rangoon	..	...	28·57	29·63	...	48·85	...	...	...	...	...	...	...	...	...
Maubin	...	...	26·89	32·47	95·52	82·05	...	...	...	...	...	...	...	...	...
Bassein	...	...	31·53	38·55	...	...	...	...	...	...	...	...	...	...	...
egu (inland)—															
Henzada	...	...	26·02	32·99	82·05	68·08	...	...	...	...	...	...	...	.	...
Toungoo	...	...	24·15	29·36	...	...	...	...	...	...	...	...	...	...	...
pper Burma—															
Mandalay	...	...	27·47	34·41	48·48	33·51	...	...	...	...	19·69	19·69	...	...	...
Pakôkku	...	...	32·99	35·75	...	...	...	...	...	...	...	...	...	...	...
rakan—															
Akyab	...	...	33·33	34·78	...	...	...	...	...	...	...	...	...	...	...
ssam*—															
urma—															
Balaganj (Sylhet)	15	23·75	25	42·5	...	...	...	...	...	...	...	...	...	...	...
rahmaputra—															
Goálpára	15	26·25	25	37·5	...	...	...	...	...	...	...	...	...	...	...
Gauhati	20	22·5	42·5	35	...	...	...	...	...	..	...	...	...	...	...
ngal *—															
astern—															
Chittagong	...	26·87	33·75	42·5	...	..	...	...	...	...	...	...	...	...	...
Dacca	22·5	30	35	50	...	...	...	...	...	...	...	...	...	...	...
eltaic—															
Calcutta	22·5	27·5	45	58·75	55	47·5	...	...	...	...	...	...	...	...	...
estern—															
Burdwan	17·5	21·25	33·12	37·5	51·25	53·12	...	..	...	...	...	.	...	...	...
Midnapore	15·62	22·5	30	42·5	60	55	...	...	...	...	...	...	...	...	...
orthern—															
Pabna	13·75	23·75	30	45	...	41·25	...	...	...	...	...	...	...	...	...
Rangpur	15	25	40	46·25	50	55	...	...	...	...	...	...	...	..	...
ar and Orissa*—															
ihár, north—															
Bhágalpore	20	...	33·12	40	44·37	42·5	...	...	25	27·5	...	...	...	...	...
Muzaffarpur	18·75	...	40	44·37	57·19	40	..	...	23·44	22·19	...	...	..	...	...
ihár, south—															
Patna	20	...	30·78	33·12	50	36·87	...	...	25	23·44	25	20·62	...	...	...
rissa—															
Cuttack	12·19	...	33·65	35·94	50·78	47·03	...	...	...	...	...	...	...	...	...
ited Provinces—															
AGRA—															
astern—															
Benares	22·92	25·31	44·01	48·38	52·19	45·88	54·17	51·2	30·57	29·32	34·27	28·75	36·41	31·2	...
entral—															
Cawnpore	24·87	25	52·5	51·25	51·87	43·12	60	50	31·25	30	35	25	41·87	27·5	...
Jhánsi	...	...	53·44	48·85	44·37 and 55·16	47·19	...	...	27·66	26·67	33·28	21·72	...	28·07	...
estern—															
Meerut	...	...	50	59·22	53·33	47·03	61·56	53·28	32·66	31·41	33·33	28·75	38·07	32·03	...
Agra	...	...	66·67	66·67	55·16	51·25	63·96	59·22	34·84	31·98	36·35	26·67	43·33	23·85	...
ubmontane, west—															
Shahjahánpur	28·12	24·37	45	38·75	51·25	42·5	58·75	50	29·69	30	...	27·5	38·75	28·12	...
OUDH—															
outhern—															
Lucknow	...	...	41·09	41·09	55·16	44·43	61·51	51·56	31·98	27·6	31·98	...	38·07	27·6	...
orthern—															
Fyzabad	25·78	25	44·37	47·19	47·5	44·37	...	...	...	...	...	...	..	...	...

* The figures under "Rice, husked" represent the prices of common rice.

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments and Administrations, etc. ... relate to the wholesale prices in the principal markets (not necessarily district headquarters) in each province on the last (or nearest mart) day of each ...

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dál		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma –
															Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	61·54	61·54	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	65·96	65·98	68·82	68·82	...	...	...	...	...	...	...	...	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	37·43	38·79	51·61	56·14	52·03	49·81	...	...	...	...	...	...	Rangoon
...	...	...	61·54	60·95	68·82	68·82	...	...	...	...	...	...	...	...	Maubin
...	...	...	41·56	43·24	...	...	...	...	...	...	...	...	...	...	Bassein
															Pegu (inland)—
...	...	...	46·72	42·95	79·01	75·29	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	18·71	18·71	33·68	36·16	60·95	64·65	53·78	57·66	...	...	...	...	...	...	Mandalay
...	...	...	34·41	34·41	71·91	71·91	...	...	...	...	...	...	...	...	Pakôkku
															Arakan—
...	...	...	72·73	66·67	...	...	...	...	...	...	...	...	...	...	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	47·5	45	Goalpára
...	...	...	...	...	...	...	...	...	...	...	90	...	53·75	46·25	Gauhati
															Bengal –
															Eastern—
...	...	...	42·5	50	60	60	...	...	...	...	100	100	70	50	Chittagong
...	...	...	...	...	50	62·5	...	...	...	...	50	65	60	60	Dacca
															Deltaic—
...	...	...	40	33·75	50	52·5	...	...	...	...	55	56·25	55	52·5	Calcutta
															Western—
...	...	...	30·62	37·5	45	45	...	...	...	...	60	65	55	50	Burdwan
...	..	...	40 to 43·75	41·25	50 to 65	60	...	...	...	...	46·25	55	60 to 75	58·75 to 62·5	Midnapur
															Northern—
...	...	...	...	...	60	60	...	...	...	...		65	60	62·5	Pabna
...	...	...	52·5	72·5	50	75	...	...	...	...	...	...	60	62·5	Rangpur
															Bihar and Orissa –
															Bihar, north—
...	21·25	25	30	30	36·25	52·5	25	25	...	..	40	55	57·5 to 65	45 to 50	Bhágalpur
...	25	23·44	28·59	32·66	40	50	28·59	24·22	...	...	...	..	...	...	Muzaffarpur
															Bihar, south—
...	22·19	22·5	28·44	33·12	33·28	35·62	31·25	21·25	...	...	50	59·37	60	49·37	Patna
															Orissa—
...	...	...	43·49	40·73	50·78	50·78	38·07	40·73	...	...	...	...	...	61·04	Cuttack
															United Provinces –
															(a) AGRA—
															Eastern—
...	24·48	26·25	31·67	29·74	40·78	41·77	...	...	...	...	44·01	54·69	55·16	52·19	Benares
															Central—
...	26·25	23·12	31·25	29·37	37·5	38·75	36·25	40	31·87	25	50	65	48·75	49·37	Cawnpore
...	...	18·44	34·06	29·48	...	...	...	...	...	...	...	...	..	...	Jhánsi
															Western—
...	38·07	29·06	39·01	32·03	37·19	45·62	...	...	...	...	...	...	47·08	43·28	Meerut
...	34·34	25	36·35	31·98	50	59·22	...	...	40	22·19	61·51	72·71	...	47·03	Agra
															Submontane, west—
...	...	25·62	33·75	30	39·37	39·37	...	...	34·37	28·75	43·75	56·87	61·25	48·12	Shahjahánpur
															(b) OUDH—
															Southern—
...	37·6	24·22	31·98	28·59	...	...	...	...	...	...	44·43	53·33	73·55	57·13	Lucknow
															Northern—
...	24·53	24·22	31·25	28·59	...	...	...	...	...	...	...	...	...	...	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*continued*

Districts	Sesamum (*Til* or *jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma—															
Tenasserim—															
Mergui	...	...	640	640	...	...	27·47	27·47	...	...	...	.	...	...	...
Tavoy	...	...	640	640	...	...	25·7	25·7	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	457·14	...	...	24·62	24·62	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	...	...	533·33	581·82	...	...	35·96	32·82	...	...	...	...	...	...	...
Maubin	...	...	640	581·82	...	...	48·12	40	...	...	..	...	...	...	...
Bassein	..	...	640	640	...	...	45·71	45·71	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	..	800	533·33	..	...	50	35·75	...	...	...	...	...	...	...
Toungoo	...	..	...	...	.	...	41·56	36·16	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	..	711·11	711·11	..	...	41·83	40	...	...	...	...	...	...	...
Pakokku	...	..	711·11	640	..	...	45·39	45·39	...	...	...	...	...	...	...
Arakan—															
Akyab	...	..	711·11	581·82	...	...	44·44	33·33	...	...	...	...	...	...	...
Assam—															
Surma—															
Balaganj (Sylhet)	..	...	620	576·25	47·5	45	45 to 50	34·37	...	...	...	...	...	...	...
Brahmaputra—															
Goálpára	...	...	480	550	67·5	75	53·75	35	...	...	...	.	...	...	...
Gauhati	...	...	525	550	65	67·5	52·5	86·25	...	...	...	..	...	...	...
Bengal—															
Eastern—															
Chittagong	...	...	690	540	65	80	48·75	30·62	...	...	.	..	...	...	..
Dacca	..	...	...	600	90	110	47·5	37·5	...	...	...	...	...		...
Deltaic—															
Calcutta	.	..	650	550	65	63·75	39·37	33·75	...	...	..	..	...	...	..
Western—															
Burdwan	.	..	580	560	56·25 to 95	57·5	45	28·12	...	...	...	...	..	.	
Midnapur	...	...	580 to 620	550 to 580	65	72·5	46·25	35	...	...	...	...	...	..	.
Northern—															
Pabna	...	...	825	690	83·75	81·25	50	38·75	...	...	..	..	...	.	..
Rangpur	...	...	700	580	80	90	50	50	...	...	...	..	...	..	..
Bihar and Orissa—															
Bihar, north—															
Bhágalpur	60	55	560	610	68·75	52·5	50	37·5	90	100	...	...	...	...	...
Muzaffarpur	...	...	492·5	533·12	50	44·37	44·37	28·59	200	266·56	...	...	...	...	...
Bihar, south—															
Patna	70	49·37	510	500	60	55	36·25	30	20	20	...	...	10	5	5
Orissa—															
Cuttack	...	76·15	609·48	583·33	47·6	63·96	25	20	106·67	91·41	...	...	6·25	5	6·25
United Provinces—															
(a) Agra—															
Eastern—															
Benares	65·73	54·17	545·68	533·33	51·32	58·07	43·12	31·93	...	...	...	...	...	..	...
Central—															
Cawnpore	85	67·5	500	500	47·5	56·25	23·54 and 37·5	22·5	160	120	165	155	...	.	...
Jhánsi	72·81	...	474·06	511·87	62·5	59·22	46·87	27·5	...	...	...	...	...	2·5	...
Western—															
Meerut	...	53·28	609·53	512·19	48·23	50	44·43 and 47·08	23·44	.	...	...	...	...	..	...
Agra	80	57·13	558·65	533·33	72·71	66·67	43·54	22·19	120	120	180	150	10	7·5	12·5
Submontane, west—															
Shahjahánpur	67·5	57·5	500	500	49·37	60	48·75	25·62	180	180	180 and 190	155 and 180	...	..	...
(b) Oudh—															
Southern—															
Lucknow	...	...	500	580	40	...	48·75	26·67	...	...	...	...	...	...	.
Northern—															
Fyzabad	...	...	470	492·5	...	45	46·87	26·56	...		...	...	3·75	3·75	...

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma—
															Tenasserim—
...	...	...	...	...	14·19	23·86	...	...	...	...	...	...	3·31	2·62	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	...	3·75	2	Tavoy
...	...	...	...	...	11·9	11·9	...	...	...	...	...	...	3	2·56	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	...	...	...	32·99	14·69	12·49	...	...	...	...	2	2	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	5·71	...	...	...	...	...	...	...	2·37	1·87	Bassein
															Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	...	...	...	...	37·21	28·83	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2·06	Pakôkku
															Arakan—
...	...	...	...	...	...	...	9·18	9·18	...	...	...	...	3·5	2·87	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·67	2·27	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·62	3·62	Goálpára
...	...	...	...	...	...	...	5·62	5·62	...	...	...	...	2·5	2·34	Gauhati
															Bengal—
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·19	2·12	Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	...	3·62	3·09	Dacca
															Deltaic—
...	...	...	...	...	...	...	8·12	10	...	...	...	...	3·62	2·78	Calcutta
															Western—
...	...	...	...	...	...	...	5·31	6·56	...	...	...	...	3·34	3·06	Burdwan
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	3	Midnapur
															Northern—
...	...	...	...	...	...	...	...	...	...	...	...	...	4	3·12	Pabna
...	...	...	...	...	...	...	...	...	...	...	...	...	3·75	3·19	Rangpur
															Bihar and Orissa—
															Bihar, north—
...	...	...	...	...	21·25	20	...	...	...	...	...	...	2·94	2·75	Bhágalpur
...	...	...	10	10	25	24·22	...	...	...	...	...	...	...	3	Muzaffarpur
															Bihar, south—
4·37	...	...	10	10	16·25	20·62	...	...	...	...	...	...	3·17	2·25	Patna
															Orissa—
5·62	...	...	...	...	7·5	7·5	...	...	...	...	...	...	3·25	2·75	Cuttack
															United Provinces—
															(a) Agra—
															Eastern—
...	...	...	...	...	22·19	25	10	3·96 to 7·92	...	...	...	...	4·5	3·56	Benares
															Central—
...	...	...	10	8·75	22·5	24·37	8·75	6·87	65	65	...	...	3·94	3·28	Cawnpore
3·33	...	...	...	...	...	...	...	...	...	...	...	...	1·5	3·62	Jhánsi
															Western—
...	...	...	13·33	10	25·78	26·56	17·5	10	...	...	...	...	4	3·44	Meerut
12·5	...	...	10	6·67	25	30·73	10	...	60	...	100	100	4·12	3·37	Agra
															Submontane, west—
...	...	...	12·5	11·25	30	35	6·25	6·25	80 and 90	70 and 80	60 and 150	50 and 80	3·56	3·44	Shahjahánpur
															(b) Oudh—
															Southern—
...	...	...	11·41	8·02	20	28·75	...	...	...	...	...	...	4·25	3·37	Lucknow
															Northern—
11·87	...	...	12·5	...	30	...	15	11·25	...	...	60	50	3·37	3·25	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*continued*

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Rajputana—															
Eastern—															
Ajmer	26·67	26·67	...	...	65·36	55·16	...	...	42·97	37·24	36·82	26·67	48·23	30·05	...
Delhi—															
Delhi	...	...	58·75	66·25	50·62	46·87	57·5	41·87	35·62	30	37·10	28·75	41·25	28·75	...
Punjab—															
Southern—															
Ferozepur	28·59	25	57·19	50	45·62	41·09	58·28	45·62	34·84	28·59	...	29·69	...	28·59	...
Central—															
Lahore	28·59	25	50	45·78	50	43·28	55·16	50	33·28	30·78	38·12	25	42·03	39·16	...
Submontane—															
Amritsar	30·78	28·75	53·12	50	45	41·25	51·87	46·25	36·87	27·5	...	28·59	...	29·69	...
Northern—															
Ráwalpindi	...	.	45·75	53·75	53·28	46·87	57·19	48·75	32·34	28·75	36·41	27·5	35·16	35	...
Western—															
Lyallpur	...	...	61·25	55	46·87	41·25	52·5	46·25	32·5	28·75	..	...	..	29·37	...
Multan	30	28·75	52·5	45·62	48·12	42·5	52·5	45·31	33·28	33·28	55	28·75	39·06	30·62	...
N.-W. Frontier Province—															
Peshâwar		.	53·33	57·13	50·78	45·36	55·16	50·78	33·65	26·87	36·15	...	33·33	35·16	...
Dera Ismael Khan	...		63·38	60·31	43·49	46·77	46·15	53·18	30·16	30·73	31·72	26·04	32·71	29·01	...
Sind and Baluchistan—															
Karáchi	..	..	58·75	52·5	56·25	50	..	...	...	...	...	30	47·81	31·56	...
Shikárpur	.	25	53·75	66·87	61·25	45·62	...	...	...	..	...	27·5	...	26·25	...
Quetta	...	...	...	...	56·87 to 58·12	51·87 to 54·37	85	67·5 to 75	48·12	38·75	45	33·75	...	...	...
Bombay—															
Konkan—															
Bombay	33·8	37·19	55·94	46·41	68·8	57·13	...	...	37·03	35·99	38·75	32·5	47·6	35·99	...
Deccan and Karnátak—															
Dharwar (Hubli)		..	55·36	47·76	.	35·1	...	...	...	...	...	..	...		...
Sholapur	..		52·03	47·76	55·16	37·6	...	...	...	...	43·23	22·66	43·96	26·15	...
Poona	.	...	56·35	53·59	...		...	...	...	...	...	25	52·76	30·57	...
Khandesh and N.-E. Deccan—															
Ahmednagar	...	..	..	...	58·65	40·68	...	...	...	...	45·78	...	51·3	30·78	...
Dhulia	...	...	...	...	...	43·91	...	...	...	...	...	...	56·67	...	...
Gujarat—															
Surat	...	...	...	...	59·84	54·79	...	...	...	...	66·3	36·77	...	...	..
Ahmedabad	..	...	65	67·5	57·5	50	...	...	...	...	...	25	52·5	25	...
Central Provinces*—															
Western—															
Nagpur	44	34·62	46·12	39·44	49	40·19	65	53·31	...	...	43·12	31·5	...	...	...
Central—															
Jubbulpore	...	...	47·06	42·	53·37	42·69	66·69	57·12	...	...	38·06	23·5		...	...
Eastern—															
Raipur	30	35	35	40	37	46	42	50	...	...	...	...	...	...	...
Berar—															
Akola	...	...	46·06	40·69	59·94	34·87	...	...	...	...	40	23·81	...	...	...
Amráoti	...	...	55·56	44·44	64·06	46·25	...	...	...	...	40	25·94	...	...	...
Madras—															
South, central—															
Coimbatore	...	...	...	...	...	...	...	...	...	...	4	36·6	...	...	...
Salem	..	...	...	...	...	...	...	...	...	...	...	...	...	...	32·2
Central—															
Bellary	...	...	...	...	...	...	...	...	...	...	39·2	26·8	...	...	...
Cuddapah	36·4	39·7	...	...	...	...	...	...	...	...	42·3	29·1	38·5	31·6	...
Karunl	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore	..	...	...	..	...	...	...	...	...	..	...	...	...	...	29·7
East Coast, south—															
Madras	31·8	32·5	56·3	58·3	...	...	...	...	...	..	...	...	...	...	...
Tanjore	32·1	27·1	48·5	45·5	...	...	...	...	...	...	...	...	...	...	
Trichinopoly	...	...	...	..	...	...	...	...	...	...	...	...	..	..	29·6
Southern—															
Madura	...	...	...	...	...	...	..	...	...	...	38·8	37·2	44·6	43	...
Mysore—															
Mysore	26	20	52	50	64	54	68·38	60	...	...	34	24	...	...	30
Bangalore	22	22	60	60	54	54	67·76	67·76	...	...	28	28	...	...	26

* The figures under "Rice, husked," represent the prices of cleaned rice

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana—
...	43·12	26·67	39·06	37·24	...	...	...	...	...	...	44·06	84·22	...	...	*Eastern—* Ajmer
															Delhi—
...	34·69	27·5	35·25	31·87	38·75	42·5	...	...	38·12	28·75	60	60	47·5	47·5	Delhi
															Punjab—
...	38·12	28·59	34·84	32·03	72·81	66·72	...	...	43·28	33·28	66·72	80	...	...	*Southern—* Ferozepur
...	44·37	30·78	38·12	34·53	53·28	50	35·62	36·41	40	30·78	57·19	57·16	48·44	50	*Central—* Lahore
...	35·47	26·25	38·12	25·47	...	54·37	...	...	43·75	31·87	63·12	62·5	52·5	51·25	*Submontane—* Amritsar
...	35·62	33·75	41·09	40	...	...	...	...	...	...	50	56·25	44·37	45·62	*Northern—* Rawalpindi
															Western—
...	37·5	25·62	39·37	34·84	...	...	...	...	33·75	28·75	...	...	...	43·75	Lyallpur
...	47·03	26·56	42·19	34·69	...	60	...	35	34·37	28·25	60	60	47·5	45	Multan
															N.-W. Frontier Province—
...	30·05	34·58	40·73	41·82	46·41	45·36	...	...	...	...	...	...	46·41	46·41	Peshawar
...		31·35	38·18	37·03	...	...	...	...	...	...	...	...	...	...	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	41·25	26·56	...	...	...	...	Karachi
...	...	...	46·87	37·81	...	...	...	...	...	28·75	...	...	39·47	37·81	Shikarpur
...	51·87	37·5 to 45	...	...	55·78 to 66·35	56·25 to 63·12	59·37	62·5	...	...	...	...	...	...	Quetta
															Bombay—
...	...	...	42·34	33·85	64·9	60·1	39·27	37·5	36·72	25·52	57·6	66·98	...	...	*Konkan—* Bombay
															Deccan and Karnátak—
...	...	...	43·49	40·26	...	49·53	...	...	25·73	25	43·12	...	...	...	Dharwar (Hubli)
...	...	...	41·87	33·59	69·43	43·44	...	...	...	20·83	48·91	59·27	...	...	Sholapur
...	...	...	46·3	38·59	...	49·27	...	...	...	...	...	...	...	...	Poona
															Khandesh and N.-1 Deccan—
...	...	...	41·87	33·65	...	...	...	...	...	...	51·72	57·34	...	...	Ahmednagar
...	...	...	...	...	...	...	...	...	40	...	...	...	...	...	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	40	35	55	63·75	...	...	...	...	...	...	...	...	Ahmedabad
															Central Provinces—
...	...	...	38·75	34·69	53·62	51	...	...	37·75	21·44	63·5	64·94	...	...	*Western—* Nagpur
...	...	...	40	34·75	47·06	48·5	33·31	44·44	28·56	28·56	44·44	57·12	45·09	38·06	*Central—* Jubbulpore
...	...	...	29	32	38	40	...	...	...	...	50	...	...	...	*Eastern—* Raipur
															Berar—
...	...	...	41·69	34·06	49	37·69	...	...	34·09	20	63·94	67·56	...	...	Akola
...	...	...	47	37·31	64·25	45·06	...	...	25	19·87	...	75·57	...	...	Amraoti
															Madras—
															South, central—
...	...	...	55·8	55·8	...	...	...	...	36·8	40	...	...	...	...	Coimbatore
32·1	...	...	...	...	43	33·6	...	...	...	...	...	...	...	...	Salem
															Central—
...	...	...	52·9	46·3	44·1	35·3	...	...	23·3	20·3	...	...	...	...	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
31·3	...	...	...	...	40·8	34	...	...	...	...	...	...	...	...	*East Coast, central—* Nellore
															East Coast, south—
...	...	...	45·9	47·7	...	...	51·9	56·6	57·6	57·6	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
26·8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	35	35	...	...	...	...	...	...	...	...	*Southern—* Madura
															Mysore—
24	...	...	33	24	62	56	70	70	...	...	...	...	...	...	Mysore
26	...	...	36	30	68	54	...	...	...	...	...	...	...	...	Bangalore

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*concluded*

Districts	Sesamum (*Til* or *Jinjili*) 1918	Sesamum 1917	Ghi 1918	Ghi 1917	Sugar, raw (*Gúr*) 1918	Sugar 1917	Salt 1918	Salt 1917	Tobacco leaf 1918	Tobacco leaf 1917	Turmeric 1918	Turmeric 1917	Grass 1918	Grass 1917	Straw 1918
Rajputana—															
Eastern— Ajmer	92·86	57·19	533·33	521·82	72·97	65·94	...	...	...	...	...	...	8·59	...	...
Delhi— Delhi	80 62	63·75	640	560	58 75	55	46·87	23·12	80	80	185	190	13·28	10	...
Punjab—															
Southern— Ferozepur	66·72	66·72	600 53	533·28	61·56	69·53	36·41	34·84	160	133·28	160	145·47	...	...	...
Central— Lahore	84·22	61·56	673·75	609·53	59·22	55·16	31·69	23·44	133·28	133·28	213·28	200	10	10	...
Submontane— Amritsar	80	62·5	645	587·5	51·56	50	30	25	100	80	160	135	...	...	...
Northern— Ráwalpindi	...	...	609·53	530	53·28	60	27·19	30	...	...	...	...	...	...	...
Western— Lyallpur	90	...	565	527·5	46 25	47 5	30	27·5	200	...	200	..	...	...	...
Multan	60	52·5	550	540	60	57·5	33 26	30	120	122 5	225	215	11·25	10	...
N.-W. Frontier Province—															
Peshávar	...	...	568·91	511·08	52·45	64·63	23·18	23·18	94·11	116·25	...	...	...	...	...
Dera Ismael Khan	...	...	581 82	568·91	56·51	54·53	33·41	24·01	...	...	...	...	10 62	12 03	...
Sind and Baluchistan—															
Karáchi	...	...	...	..	...	...	20	...	...	...	...	...	...	...	...
Shikarpur	...	...	525	580	62·5	65	37·5	...	...	35	...	...	...	...	...
Quetta	...	...	600 to 670	560 to 610	...	...	23·44	...	...	...	...	...	...	...	...
Bombay—															
Konkan— Bombay	87·18	68·59	671·41	614·27	92·5	89·79	25	...	...	...	163·28	117·03	15·99	9·18	...
Deccan and Karnátak— Dharwar (Hubli)	57·13	...	...	...	...	71·98	..	...	...	...	...	...	...	...	...
Sholapur	52 86	...	467·19	438·33	69·01	74·22	32 5	...	133·59	137·76	166·67	...	...	...	...
Poona	...	...	...	540·36	72·81	74·58	33·23	...	210 52	196 51	115·78	...	...	...	...
Khandesh and N.-E. Deccan— Ahmednagar	...	...	491·67	508·23	83·33	81·67	26·15	...	...	...	...	...	...	...	...
Dhulia	...	...	...	550	71·67	...	...	...	...	...	...	...	...	...	...
Gujarat— Surat	...	...	583·3	605·42	...	...	27·5	...	...	...	...	...	...	...	...
Ahmedabad	...	...	510	560	...	...	16·56	...	...	...	...	...	...	...	...
Central Provinces—															
Western— Nagpur	91·12	68·44	600	533·31	83·33	...	35	29	133·31	100	..	...	6·44	...	7·5
Central— Jubbulpore	80	59·25	500	510	...	...	50	26·69	140	66·69	177·75	177 75	5	5·69	5
Eastern— Raipur	...	...	520	490	...	...	38	29	160	160	120	90	...	...	...
Berar—															
Akola	98·14	66·69	571·44	504·75	...	...	32·12	27·75	123·81	100	...	...	...	...	...
Amráoti	...	73·81	520	540	...	...	29	25	...	142 25	...	...	...	...	...
Madras—															
South, central— Coimbatore	93·1	72·4	487·8	487·8	51·4	51·2	26·6	22	...	...	141	112	...	...	...
Salem	...	...	488	462·4	...	...	...	...	171·3	171·3	120	102·5	...	...	7·7
Central— Bellary	62	58	507·9	471·7	71·4	71·4	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	493·4	493·4	...	...	...	...	...	...	79·1	148·8	...	...	...
Karnul	...	...	...	...	...	...	...	...	100	82·3	125 3	164·6	...	...	...
East Coast, central— Nellore	...	...	433·3	433·3	...	...	...	...	...	...	...	...	...	...	5·7
East Coast, south— Madras	...	...	543·1	559·6	62·6	64·2	19·1	17 5	186·6	139·9	160·5	128·4	...	...	...
Tanjore	...	...	466·7	466·7	...	...	23·4	23·4	...	...	...	...	...	...	...
Trichinopoly	...	...	605·1	472·9	...	...	30·6	25	124	123·4	...	...	...	...	...
Southern— Madura	66·7	66·7	675·7	675·7	...	...	...	...	141	141·1	...	...	...	...	15
Mysore—															
Mysore	60	72	582·86	480	94·27	111 41	...	...	205·73*	214·27*	205·68	222·86	4·48	5·1	4·48
Bangalore	72	64	617·13	548·54	77·13	77·13	...	...	240*	240*	137·13	85·68	8·8	8·8	8·8

* Includes octroi duty amounting to Rs. 10 per 10 maunds

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana— *Eastern—*
...	...	...	...	...	...	34·79	...	...	...	...	80 to 90	80 to 90	2·87 and 4	4	Ajmer
															Delhi—
...	13·12	5·62	13·12	11·25	18·75	22·5	13·12	8·75	90	80	250	250	2·34	2·58	Delhi
															Punjab— *Southern—*
...	...	...	10	8·91	22·19	25	...	...	143	142	225	225	4·87	3·5	Ferozepur
															Central—
...	...	...	14·22	12·5	28·59	26·72	12·5	9·37	160	150	170	170	5·25	3·75	Lahore
															Submontane—
...	...	...	14·06	12·5	20	25	15	10	110	120	...	...	4·81	3·56	Amritsar
															Northern—
...	...	...	20	12·5	...	...	...	11·25	100	110	120	120	4·75	3·75	Rawalpindi
															Western—
...	...	...	10	10	21·25	24·37	12·5	11·25	120	112	220	180	4·57	3·5	Lyallpur
...	...	...	11·41	8·91	25·62	26·56	...	...	105	105	...	...	5·87	3·5	Multan
															N.-W. Frontier Province—
...	...	...	9·32	7·34	29·22	26·15	14·63	13·33	60 to 100	60 to 100	60 to 200	60 to 200	5·09	4·06	Peshâwar
...	...	...	9·37	12·03	26·04	24·79	...	...	...	...	...	...	4·06	4	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·28	3·03	Karâchi
...	...	...	...	8·12	...	...	...	...	...	...	...	...	5·75	3·27	Shikârpur
...	...	...	15·62	13·12	30	27·5	15·43	14·14	100 to 220	120 to 220	...	...	4·66	2·97	Quetta
															Bombay— *Konkan—*
...	...	...	...	...	32·13	20·52	...	...	...	...	...	...	3·3	3·16	Bombay
															Deccan and Karnâtak—
...	...	...	...	...	...	...	...	...	...	77·5	...	...	4·75	3·25	Dharwar (Hubli)
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2·11	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	...	2·5 (a)	...	Poona
															Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·64	2·39	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	...	...	23·12	22·5	...	...	...	...	...	...	6·5	3·37	Ahmedabad
															Central Provinces— *Western—*
...	16	...	...	...	...	...	10	7·87	72	...	120	...	4·37	2·62	Nagpur
															Central—
6·5	...	...	...	...	28·16	30	...	...	60	60	70	70	3·75	2·25	Jubbulpore
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	2·62	Raipur
															Berar—
...	9·62	4·12	...	...	...	...	...	...	95	99	64	64	3·5	2·5	Akola
...	...	...	...	...	...	...	8·94	5·69	70	70	70	70	3·62	2·5	Amráoti
															Madras— *South. Central—*
...	4	4	...	...	90·5*	90·5*	...	...	...	...	60	60	4·5	3·29	Coimbatore
7·7	...	...	...	...	...	...	...	...	100†	100†	...	...	3·63	3·38	Salem
															Central—
...	10·3	10·3	...	...	...	...	...	...	100†	100†	150	150	4·29	3·32	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	3·19	3·25	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	4·25	3·75	Karnul
															East Coast, Central—
5·7	...	...	...	...	...	...	...	...	...	...	...	...	2·53	2·06	Nellore
															East Coast, South—
...	...	...	...	...	30·9	29·4	14·7	...	202·5†	195†	...	...	...	...	Madras
...	...	...	...	...	10·6	12·2	...	...	150†	170†	...	...	2·9	3·46	Tanjore
...	...	...	...	...	38·2	38·2	...	...	...	...	...	...	1·5	4·44	Trichinopoly
															Southern—
15	...	...	...	...	21·7	20·4	...	...	...	...	60	60	3·5	3·5	Madura
															Mysore—
5·1	7·81	3·18	...	...	40	40	15·42	15·42	50 to 100	50 to 100	50 to 100	...	4·12	3·75	Mysore
8·8	...	...	...	...	33·8	33·8	...	...	160	160	120 to 150	120 to 150	3·4	3·5	Bangalore

* Superior quality   † Sheep or goats   (a) Without tin

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY, 1918.

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	12 2	12 2	...	...	...	...
Tavoy	...	...	...	...	10 2	10 2	11 12	11 12	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	...	12 2	12 2	13 4	13 4	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 6	10 6	12 2	12 2	...	...	...	...
Rangoon	...	...	...	...	12 2	11 11	13 4	12 15	...	...	...	...
Maubin	4 —	4 —	...	...	12 2	12 2	14 9	13 4	...	...	...	...
Bassein	...	...	...	...	12 2	12 2	12 2	12 2	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	10 1	10 1	15 9	15 9	...	...	...	...
Henzada	4 11	4 11	...	...	12 2	11 3	14 9	13 4	...	...	...	...
Prome	...	...	...	...	9 11	9 11	12 1	12 1	...	...	...	...
Toungoo	...	...	...	...	11 3	11 3	12 2	12 2	...	...	...	...
Thayetmyo	...	...	...	...	9 7	9 7	13 5	13 5	...	...	...	...
Upper Burma—												
Mandalay	7 12	8 4	...	...	10 1	10 1	13 14	13 14	17 14	17 14	...	...
Bhamo	...	...	...	...	12 2	12 2	14 9	14 9	...	...	...	...
Pakôkku	...	...	...	...	9 1	9 1	11 3	11 3	...	...	...	...
Meiktila	...	...	...	...	14 9	14 9	18 3	18 3	...	...	...	...
Arakan—												
Sandoway	2 10	2 10	...	...	15 4	15 4	21 3	21 3	...	...	...	...
Kyaukpyu	3 8	3 8	...	...	13 —	12 —	14 —	13 —	...	...	...	...
Akyab	...	...	...	...	10 —	10 8	11 —	12 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	12 4	12 4	15 12	16 —	...	...	...	...
Cachar	4 —	4 —	...	...	8 —	8 8	13 13	14 1[illegible]	...	...	...	...
Hill Tracts—												
Khási and Jáintia Hills	5 14	5 14	...	...	4 —	4 —	6 8	6 8	...	...	...	...
Gáro Hills	...	...	...	...	3 8	3 8	11 12	11 8	...	...	...	...
Manipur	15 —	14 —	...	...	25 —	25 —	26 —	27 —	...	...	...	...
Nágá Hills	...	...	...	...	10 8	10 8	11 —	11 —	...	...	...	...
Lushai Hills	...	...	...	...	4 8	4 8	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	10 —	12 —	...	...	4 8	4 8	12 —	13 —	...	...	...	...
Kámrúp (Gauhati)	7 —	7 —	...	...	8 —	7 —	...	11 —	...	...	...	...
Darrang	...	...	...	...	8 —	6 8	13 —	11 —	...	...	...	...
Nowgong	...	...	...	...	5 —	5 —	12 —	12 —	...	...	...	...
Sibságar	...	...	...	...	4 —	4 —	8 —	8 —	...	...	...	...
Lakhimpur	5 8	5 8	...	...	5 8	5 —	10 —	9 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Noakhali	...	...	...	...	...	...	11 4	10 12	...	...	...	...
Backergunj	...	...	...	...	...	...	11 4	11 4	...	...	...	...
Maimensingh	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Tippera	...	...	...	...	...	...	12 12	13 9	...	...	...	...
Dacca	...	...	...	...	...	...	11 —	...	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	13 —	12 —	...	...	...	...
24 Parganas	...	...	...	...	...	...	8 10	9 —	...	...	...	...
Howrah	...	...	...	...	...	...	9 8	9 7	...	...	...	...
Calcutta	...	...	...	...	...	...	8 6	8 6	...	...	...	...
Hooghly	...	...	...	...	...	...	10 8	11 —	...	...	...	...
Nadia (Krishnagarh)	...	...	...	...	...	...	11 7	11 —	...	...	...	...
Jessore	...	...	...	...	...	...	11 —	11 —	...	...	...	...
Faridpur	...	...	...	...	...	...	12 12	12 12	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers to Local Governments and administrations, etc. They relate to the retail prices in the district headquarters on the last (or nearest mart) day of each fortnight.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	11 3	11 8	Mergui
...	...	...	...	6 6	6 6	...	...	...	...	14 —	14	Tavoy
...	...	...	...	5 10	5 10	...	...	5 10	5 10	9 5	9 5	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	8 8	8 8	...	...	5 10	5 10	9 7	9 7	Pegu
...	...	...	...	9 14	9 11	...	...	5 9	5 9	9 7	9 7	Rangoon
...	...	...	...	6 4	6 4	...	...	5 10	5 10	8 —	8 —	Maubin
...	...	...	...	9 2	9 2	...	...	...	...	7 —	7 —	Bassein
												Pegu (inland)—
...	...	...	...	9 12	9 12	...	...	8 13	8 13	8 10	8 10	Tharrawaddy
...	...	...	...	8 —	8 —	...	...	4 14	4 14	7 7	7 7	Henzada
...	...	...	...	8 9	9 11	...	...	5 9	5 9	8 2	8 2	Prome
...	...	...	...	7 2	7 2	...	...	...	...	8 3	8 2	Toungoo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Thayetmyo
												Upper Burma—
...	...	...	...	11 2	10 11	19 14	19 14	6 6	6 4	8 —	8 —	Mandalay
...	...	...	...	...	...	...	...	4 —	4 —	7 —	7 —	Bhamo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Pakokku
...	...	...	...	12 13	12 13	64 —	64 —	...	...	9 6	9 6	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	3 4	3 4	9 8	9 8	Sandoway
...	...	...	...	...	...	...	...	3 —	3 —	9 —	9 —	Kyaukpyu
...	...	...	...	5 —	5 —	...	...	...	...	5 —	8 —	Akyab
												Assam—
												Surma Valley—
...	...	...	...	8 —	9 —	...	...	6 8	6 8	8 —	8 —	Sylhet
...	...	...	...	10 10	10 —	...	...	7 —	7 5	8 —	8 —	Cachar
												Hill Tracts—
...	..	...	...	7 14	7 14	10 —	10 10	6 2	6 2	6 3	6 3	Khasi and Jáintia Hills
...	..	...	...	5 4	5 4	...	...	4 8	4 8	5 —	4 8	Gáro Hills
...	..	...	...	4 8	4 8	20 —	20 —	5 8	5 8	5 —	5 —	Haflong
...	..	..	...	6 —	6 —	...	...	4 8	4 8	5 4	5 4	Naga Hills
...	...	...	...	5 8	5 8	...	...	4 8	4 8	4 8	4 8	Lushai Hills
												Brahmaputra—
...	..	...	...	10 —	10 —	13 8	15 —	8 —	8 —	...	...	Goálpara
...	...	...	...	10 —	10 —	...	...	8 —	8 —	7 —	7 —	Kámrúp (Gauhati)
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 8	6 8	Darrang
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 6	6 8	Nowgong
...	...	...	...	8 —	8 —	...	..	7 —	7 —	5 —	7 —	Sibságar
...	...	...	...	8 —	8 —	...	...	6 1	6 4	6 8	6 8	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	...	...	...	...	6 —	6 —	8 —	8 —	Chittagong
...	...	...	...	...	...	...	...	6 1	6 4	7 1	7 4	Noakhali
...	...	...	...	...	...	...	...	7 —	7 —	8 —	8 —	Backerganj
...	...	...	...	...	...	...	...	6 —	6 —	6 10	5 5	Maimensingh
...	..	...	...	...	...	...	...	6 6	6 6	5 8	8 —	Tippera
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Dacca
												Deltaic—
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Khulna
...	...	..	...	...	...	...	...	8 —	8 —	8 —	8 —	24-Parganas
...	...	...	...	...	...	...	...	8 —	8 —	9 —	9 —	Howrah
...	...	...	...	...	...	...	...	7 10	7 10	9 8	8 15	Calcutta
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Hooghly
...	...	...	...	...	...	...	...	8 —	8 —	10 10	10 —	Nadia (Krishnagarh)
...	...	...	...	...	...	...	...	6 8	6 8	8 —	8 —	Jessore
...	...	...	...	...	...	...	...	7 —	6 —	7 —	7 —	Faridpur

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY, 1918—continued.

Districts	Wheat (*Triticum sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—continued												
Western—												
Bankura	...	...	...	...	...	...	12 8	12 —	...	...	...	...
Burdwan	...	...	...	...	...	...	11 —	10 12	...	...	...	...
Birbhum	...	...	...		...	...	12 —	11 12	...	...	...	...
Midnapur	...	...	...	...	...	...	...	...	...	...	...	...
Murshidabad	...	...	...	...	...	...	13 —	12 8	...	...	...	...
Northern—												
Pabna	...	...	...	...	...	...	12 —	12 4	...	...	...	...
Rajshahi	...	...	...	...	...		11 4	13 2	...	...	...	...
Malda		...	...	...	...	...	13 8	11 —	...	...	...	...
Bogra	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Jalpaiguri	...	...	...	...	...	...	11 —	12 —	...	...	...	...
Dinajpur	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Rangpur	...	...	...	...	...	...	9 8	9 8	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea		8 —			...	...	11 8	12 4	...	...	...	...
Bhágalpur	9 —	9 —	15 —	14 6	...	...	12 —	12 —	...	...	...	...
Darbhanga	7 13	8 4	17 9	18 11	...	...	11 —	12 2	...	...	...	...
Muzaffarpur	7 —	8 —	17 —	18 -	...	...	10 —	10 —	...	...	...	...
Sáran	7 8	7 —	17 —	18 —	...	...	9 8	9 8	...	...	...	...
Champáran	7 12	8 8	16 —	16 —	...	...	11 8	11 —	...	...	...	...
Bihar south—												
Santhal Parganas	[illegible] 8	7 —	16 —	16 —	...	...	12 —	12 —	...	...	...	...
Monghyr	6 [illegible]	7 11		17 —	...	...	11 —	11 —			...	...
Gaya	[illegible] 8	7 —	16 —	17 —	...	...	12 8	14 —	1[illegible] 8	13 —	...	
Patna	[illegible]	9 —	1[illegible] —	17 —	...	...	13 —	13 —	1[illegible] —	16 —	...	.
Shahabad	7 —	7 —	11 —	11 —	...	...	...	...	...	...	...	...
Chota Nagpur—												
Singbhum	8 —	8 —	...		...	...	11 —	10 —	...	...		...
Mánbhum	7 8	7 8	10 —	12 —	...	...	10 —	11 —	...	...	18 —	
Ranchi	[illegible] —	7	14 —	14 —	...	...	11 8	8 4	...	...	8 8	10 —
Palámau	7 5	9 —	12 6	11 1	...	...	11 4	9 —	...	...	...	...
Hazáribágh	5 —	[illegible] —	11 —	13 4	...	...	10 —	10 —	...	...	.	...
Orissa—												
Puri	7 14	7 14	...	...	...	...	10 8	10 8	...	...	.	...
Cuttack	7 14	7 8	...	...	...	...	11 13	11 13	...	...	...	...
Balasore	6 —	6 8	...	...	...	.	14 —	12 —	...	...	...	...
Sambalpur	7 8	7 8	...	...	...	...	15 —	15 —	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur	6 8	7 —	1[illegible] —	13 —	6 —	6 —	8 —	8 —	11 —	11 —	11 —	11 —
Benares	7 [illegible]	8 1½	12 8	12 7	6 14	6 12	8 12	8 14	11 2	11 2	10 6½	10 9
Ghazipur	7 —	7 3	12 11	11 14	5 5	5 5	9 11	9 15	15 9	14 12	11 11	11 7
Jaunpur	7 4	7 8	1[illegible] —	12 10	4 —	4 —	9 2	9 2		.	...	
Allahabad	7 8	7 8	13 —	13 —	4 8	4 8	7 12	7 12	11 12	13 8	10 —	10 12
Central—												
Bánda	8 8	8 -	10 1	11 8	5 —	5 —	9 —	9 —	11 2	11 8		
Fatehpur	8 4	8 4	1 —	12 8	3 8	3 8	9 —	9 8	13 —	13 —	12 —	12 —
Hamirpur	8 10	8 10	10 10	10 10	4 12	4 12	7 12	7 12	11 —	11 —	9 6	9 6
Jalaun	9 4	9 8	11 —	14 —	4 —	4 —	7 —	6 8		...		
Cawnpore	7 8	8 —	12 8	13 —	...		7 4	7 7	10 12	11 —	9 4	9 6
Jhansi	7 —	7 —	1[illegible] 12	12 12	4 9	4 12	[illegible]	7 5	10 14	10 14	9 —	9 —
Etáwah	7 14	8 4	12 4	12 8	3 —	3 —	8 8	8 8	...		10 —	10 —
Farrukhabad	7 13	8 8	12 10	13 —	4 1	4 1	9 3	9 9	10 15	11 10	10 4	9 14
Mainpuri	8 8	9 —	12 —	12 8	3 —	3 —	9 —	10 —	12 —	11 —	10 12	10 8
Etah	8 —	8 8	12 8	13 —	4 —	4 —	8 4	8 8	11 —	11 8	9 12	10 —
Western—												
Meerut	7 —	8 —	12 —	13 —	3 —	3 —	7 8	8 —	11 8	11 8	10 —	10 8
Agra	6 12	7 —	11 —	11 —	5 8	6 —	6 —	6 8	11 —	11 —		
Muttra	8 4	8 8	12 8	1[illegible] —	5 -	[illegible] —	7 —	7 —	12 —	12 —	8 8	8 8
Aligarh	8 4	8 8	12 8	12 8	3 —	3 —	5 8	5 8	1[illegible] —	12 12	10 4	10 4
Bulandshahr	5 —	8 6	11 —	12 —	3 —	3 —	5 — to 6 —	5 — to 6 —	9 —	12 —	10 —	10 8
Submontane, east—												
Ballia	7 2	7 7	14 15	15 10	5 3	5 3	10 6	10 6	1[illegible] —	13 —		.
Azamgarh	7 8	7 8	13 8	13 8	6 8	6 —	11 8	11 8		..		..
Gorakhpur	8 3	8 14	13 10	14 —	7 12	7 12	10 6	10 4	...	...	..	...
Basti	8 8	8 8	16 —	16 —	6 4	6 4	11 8	11 8	...	...	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or marua (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Western—
...	...	...	...	...	...	...	...	8 —	8 —	10 —	10 —	Bankura
...	...	...	...	...	...	...	...	8 —	8 —	[illegible]	8 —	Burdwan
...	...	...	...	...	...	...	...	7 8	8 —	10 —	9 8	Birbhum
...	...	...	...	...	...	...	...	6 — to 8 —	6 — to 8 —	8 —	6 8	Midnapur
...	...	...	...	...	...	...	...	9 8	9 —	9 —	10 —	Murshidabad
												Northern—
...	...	...	...	...	...	...	...	6 —	6 8	8 —	8 —	Pabna
...	...	...	...	...	...	...	...	6 13	6 12	8 4	8 4	Rajshahi
...	...	...	...	...	...	...	...	8 —	7 —	8 —	8 —	Malda
...	...	...	...	...	...	...	...	6 12	6 12	7 8	7 2	Bogra
...	...	...	...	...	...	...	...	8 —	8 —	6 8	5 8	Jalpaiguri
...	...	...	...	...	...	...	...	7 13	7 13	6 8	5 8	Dinajpur
...	...	...	...	...	...	...	...	8 —	8 —	7 —	7 —	Rangpur
												Hills—
...	...	...	...	...	...	...	...	5 4	5 4	6 8	6 8	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	12 —	11 —	...		7 —	6 8	6 8	7 —	Purnea
...	...	...	...	...	...	18 —	18 —	11 —	11 —	8 —	8 —	Bhágalpur
19 13	20 14	...	...	13 8	13 8	16 8	19 13	8 13	8 13	10 8	12 —	Darbhanga
...	...	...	...		15 —	16 —	17 —	10 —	10 —	9 —	8 —	Muzaffarpur
14 —	13 —	8 —	8 —	12 —	13 —	15 8	16 8	10 8	10 8	7 —	7 8	Sáran
14 —	16 —	...	...	11 8	13 —	16 —	17 —	10 —	10 —	7 —	7 —	Chámparan
												Bihar, south—
...	...	...	...	12 8	12 —	18 —	20 —	8 8	8 —	10 —	10 —	Sauthal Parganas
...	...	...	...	12 14	12 1	18 —	16 13	12 1	11 9	6 5	7 8	Monghyr
21 —	22 —	8 —	8 —	12 8	14 8	17 8	21 —	9 8	10 —	8 4	8 —	Gaya
...	...	13 —	13 —	14 —	15 —	18 —	20 —	13 —	12 —	10 8	10 8	Patna
...	...	...	...	11 8	12 —	14 —	14 —	8 8	8 8	8 —	8 —	Shahabad
												Chota Nagpur—
...	...	...	...	8 —	10 —	...	...	7 —	8 —	7 8	7 8	Singbhum
...	...	...	...	10 —	10 8	18 —	18 —	8 8	8 8	8 —	7 4	Mánbhum
20 —	20 —	...	...	10 4	10 4	16 —	16 —	7 12	7 12	8 8	7 —	Ránchi
...	..	...	...	11 4	11 4	15 8	19 2	10 2	11 4	9 —	9 —	Palámau
18 —	20 —	...	...	9 4	9 —	15 —	15 —	8 —	8 —	18 —	7 —	Hazáribágh
												Orissa—
...	...	...	...	8 13	8 13	...	...	7 3	7 14	18 —	16 —	Puri
...	...	...	...	9 3	9 3	...	...	7 14	8 8	16 —	16 —	Cuttack
...	...	...	...	8 —	8 —	...	...	6 —	6 6	8 —	8 —	Balasore
...	...	...	...	10 —	10 —	...	...	6 8 to 7 —	7 —	10 —	10 —	Sambalpur
												United Provinces—
												(a) Agra—
												Eastern—
...	...	...	..	12 —	12 —	13 —	13 —	9 —	9 —	7 —	7 —	Mirzapur
...	...	15 3	15 3	12 4	12 3	15 11½	16 4	9 3	9 3	9 —	8 7	Benares
...	...	...	...	11 14	11 14	18 3	18 3	9 10	9 10	7 11	7 11	Ghazipur
...	...	...	...	12 5	12 8	15 —	14 8	10 12	11 —	8 6	8 6	Jaunpur
...	...	...	...	12 12	12 8	...	...	9 —	8 8	7 4	7 4	Allahabad
												Central—
...	...	...	...	11 2	11 10	...	...	9 8	9 8	7 2	7 10	Bánda
...	...	...	...	12 4	12 —	...	...	10 —	10 —	8 —	6 8	Fatehpur
...	...	...	...	11 4	11 8	...	...	10 —	10 —	7 —	7 14	Hamirpur
...	...	...	...	12 12	12 4	...	...	9 4	8 —	...	..	Jalaun
...	...	10 —	10 8	12 4	12 5	14 4	14 4	10 —	10 3	...	...	Cawnpore
...	...	...	...	11 —	11 —	...	...	7 8	7 5	8 4	7 8	Jhansi
...	...	...	...	12 4	12 10	...	...	10 8	10 14	8 —	7 12	Etáwah
...	...	...	...	12 10	12 5	13 10	15 —	10 4	10 4	8 3	9 3	Farrukhabad
...	...	...	...	11 —	11 4	14 8	14 —	11 —	9 —	8 —	7 —	Mainpuri
...	...	...	...	11 —	11 8	14 —	14 —	10 8	10 8	16 —	7 8	Etah
												Western—
...	...	...	...	10 —	10 —	10 —	11 8	10 —	10 —	8 8	...	Meerut
...	...	...	...	10 8	10 8	...	...	7 —	7 4	7 12	7 8	Agra
...	...	...	...	11 8	11 12	13 8	13 8	9 12	9 12	9 —	8 —	Muttra
...	...	10 —	10 —	10 8	10 8	13 8	13 4	9 12	9 8	8 8	8 —	Aligarh
...	...	...	...	9 12	10 4	11 —	12 —	9 8	10 8	8 —	7 —	Bulandshahr
												Submontane, east—
...	...	...	...	13 —	13 —	14 15	15 10	10 6	10 6	9 2	7 13	Ballia
...	...	...	...	11 8	12 —	18 —	18 —	11 —	11 —	12 —	11 —	Azamgarh
...	...	...	...	11 12	12 12	15 8	...	10 8	10 8	8 8	8 8	Gorakhpur
...	...	...	...	11 4	11 4	20 —	20 —	10 8	10 8	7 —	7 —	Basti

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY, 1918—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice				Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces— *continued*												
(*a*) Agra—*continued*												
Sub-montane, west—												
Shahjahánpur	7 10	8 1	12 14	...	4 —	4 —	8 4	8 4	11 —	11 4	10 4	10 8
Budaun	7 10	7 15	11 —	11 2	3 —	3 —	6 8	6 8	10 8	10 8	9 8	9 8
Pilibit	7 4	8 —	12 -	16 —	4 —	3 —	7 13	8 —	...	...	...	11 —
Bareli	7 7	7 12	12 15	13 1	4 8	3 12	8 —	8 —	12 —	12 10	9 12	9 14
Moradabad	7 8	7 11	12 4	12 1	3 12	3 12	8 12	8 12	...	...	10 9	10 10
Bijnor	6 10	7 4	11 4	11 8	3 —	3 —	6 8	6 8	...	..	9 8	9 8
Muzaffarnagar	7 10	8 —	12 1	13 2	6 9	6 9	7 10	7 10	11 —	11 —	9 14	9 14
Sahéranpur	7 7	8 4	11 11	12 4	4 8	4 8	7 7	7 7	...	...	10 2	11 3
Dehra-Dun	6 12	7 —	13 —	13 —	3 —	3 —	7 —	7 —	12 —	12 —	10 —	10 —
Hills—												
Naini Tal	6 —	6 —	9 8	10 —	3 —	3 —	6 —	6 —	9 —	10 —	9 —	9 —
Almora	5 12	6 —	8 —	8 —	3 —	3 —	6 —	6 —	...	...	...	...
Garhwál	5 8	5 8	8 —	8 —	3 —	3 —	4 4	4 —	...	...	...	...
(*b*) Oudh—												
Southern—												
Partabgarh	8 8	8 8	13 —	13 —	5 —	5 —	9 8	9 8	13 —	13 —	11 —	11 —
Sultanpur	8 8	8 8	13 12	13 12	...	...	9 —	10 —	...	...	...	...
Rae-Bareli	7 12	8 —	11 12	13 8	4 —	4 —	8 8	8 8	12 —	12 8	11 —	11 —
Unao	7 6	7 12	11 12	12 2	4 8	4 8	7 12	8 —	12 —	11 4	...	9 —
Lucknow	7 —	7 8	12 —	12 —	4 —	4 —	8 8	8 8	12 —	12 —	10 4	11 4
Hardoi	8 4	8 1	12 —	12 8	4 —	4 —	9 —	9 —	11 —	11 —	11 —	11 —
Northern—												
Fyzabad	8 —	8 2	13 4	13 4	...	...	8 8	8 8	12 8	12 8	11 —	11 —
Barabanki	8 2	8 —	12 12	12 14	4 4	4 4	9 6	9 5	13 14	13 6	11 4	11 4
Gonda	8 —	8 4	12 —	12 —	5 —	5 —	8 8	8 8	15 —	16 —	14 —	14 8
Bahraich	8 —	8 —	13 8	14 —	5 8	5 8	10 —	10 8	15 —	16 —	13 —	13 —
Sitapur	7 8	8	11 —	11 8	4 —	4 —	9 —	9 —	13 —	13 —	11 —	11 —
Kheri	8 4	8 4	13 —	13 8	3 —	3 —	10 —	10 —	11 —	14 —	12 —	12 8
Rajputana—												
Eastern—												
Mewar (Udaipur)	9 11	10 2	17 —	17 13	5 —	5 3	5 9	5 13	21 9	23 5	12 4	12 9
Ajmer		...	9 10	...	5 —	5 —	6 8	6 8		11 8		
Kishangarh	7 4	6 8	10 8	10 8	5 —	3 —	6 —	6 —	12 —	12 —	8 —	9 —
Tonk	6 4	6 6	11 4	10 10	4 5	4 4	5 6	5 5	11 14	12 12	...	...
Jaipur	8 —	7 12	10 13	10 9	4 14	4 14	5 2	5 2	11 6	11 13	8 4	8 4
Karauli	9 2	9 6	10 15	11 14	6 4	6 4	8 7	8 2	11 14	13 7	10 15	11 14
Dholpur	8 4	8 4	11 ½	11 5	5 —	5 —	5 4	5 4	11 3½	11 8	11 3	11 3
Bharatpur	8 4	...	11 14	...	4 14	...	7 —	...	12 10	...	11 2	...
Alwar	8 5	8 11	11 1	11 14	5 2	5 2	6 13	7 6	11 12	[illegible]	10 12	11 7
Nasirabad	6 12	6 12	...	...	6 —	6 —	6 4	6 4	11 4	[illegible]	8 —	8 —
Western—												
Bikaner	6 12	6 12	11 —	11 —	4 8	4 8	6 —	6 —	...	...	8 —	8 —
Jaisalmer	6 —	6 —	...	...	3 10	3 10	[illegible]	5 2	8 —	[illegible]	[illegible] 2	7 12
Jodhpur	6 12 to 7 8	7 — to 7 14	11 —	12 4	4 —	3 14	5 4	5 3	12 —	12 [illegible]	9 8 and 10 [illegible]	9 11 and 11 —
Central India—												
Indore	7 8	8 4	11 —	11 —	6 —	6 8	6 8	7 8	9 8	9 8	9 —	9 —
Neemuch	8 12	8 8	...	...	5 —	5 —	6 —	6 —	15 —	19 8	8 —	8 8
Gwalior	7 4	7 4	...	...	4 12	4 12	6 8	6 8	...	...	...	...
Delhi—												
Delhi	7 10	8 —	10 12	11 —	3 —	3 —	6 —	6 —	10 4	10 8	9 4	9 -
Punjab—												
Southern—												
Hissar	8 8	8 8	13 —	13 8	...	...	7 —	7 —	...	..	10 8	10 8
Ferozepur	8 8	8 —	11 —	11 —	...	...	6 8	6 8	...		...	...
Central—												
Lahore	7 12	8 —	11 8	11 8	...	...	7 12	7 12	10 —	10 -	9 —	9 —
Gujranwala	8 8	8 10	13 8	14 8	...	...	7 8	8 —	13 12	...	13 12	...
Gujrat	8 —	8 4	13 —	13 —	...	...	8 —	8 —	...	...	9 —	10 —
Jhelam	7 8	7 8	12 —	12 8	...	...	7 —	7 —	...	..	10 —	10 —

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces— *continued*
												(a) Agra—*continued*
												Submontane, west—
...	...	...	...	11 10	12 4	15 —	15 —	10 —	10 —	...	8 4	Shahjahánpur
...	...	9 —	9 —	10 12	10 14	12 —	13 —	8 —	8 —	8 —	8 1	Budaun
...	...	...	...	10 7	12 —	...	...	9 1	9 —	7 12	8 —	Pilibit
...	...	...	...	10 14	10 13	13 9	14 3	9 12	10 —	9 10	7 11	Baroli
...	...	...	...	10 13	10 11	12 9	14 —	9 9	9 12	7 8	7 8	Moradabad
...	...	...	...	9 —	9 12	...	...	9 —	9 —	14 8	8 —	Bijnor
...	...	...	...	9 4	9 14	10 8	11 8	7 2	7 2	9 14	7 10	Muzaffarnagar
...	...	...	...	9 1	10 2	10 15	12 3	9 1	9 1	10 10	10 10	Sahâranpur
10 —	10 —	...	...	9 8	9 8	11 12	12 —	7 8	7 8	8 —	8 —	Dehra-Dun
												Hills—
...	...	...	...	9 —	9 —	9 —	10 —	6 —	7 —	12 —	7 —	Naini Tal
8 —	8 —	...	...	6 12	6 12	...	...	5 12	5 12	9 —	5 12	Almora
8 —	8 —	...	...	5 —	6 —	...	...	4 8	5 —	5 —	4 —	Garhwál
												(b) Oudh—
												Southern—
...	...	8 —	...	14 —	14 —	16 —	16 —	10 —	10 —	7 —	7 —	Partábgarh
...	...	...	...	13 12	13 12	...	...	10 8	10 8	8 —	8 —	Sultanpur
16 —	16 8	12 —	12 —	12 —	12 8	15 —	14 —	11 —	11 —	6 4	7 —	Rae-Bareli
...	...	...	...	11 14	12 4	14 —	14 —	8 13½	8 8	7 4	6 12	Unao
...	...	...	...	12 —	12 —	14 —	14 —	11 —	11 —	8 —	8 —	Lucknow
...	...	...	...	13 —	15 —	15 —	16 —	9 8	9 8	8 —	7 —	Hardoi
												Northern—
...	...	12 —	11 8	12 8	12 8	16 —	15 12	10 —	10 —	8 4	..	Fyzabad
15 —	15 —	10 —	10 —	13 —	12 13	14 —	13 11	9 13	9 9	7 14	7 12	Barabanki
...	...	...	...	12 8	12 8	15 8	16 —	9 8	9 8	8 —	6 —	Gonda
...	...	8 8	8 8	13 8	13 8	15 8	15 8	11 8	12 —	16 —	15 8	Bahraich
...	...	13 —	13 —	12 —	12 8	14 6	14 8	10 —	10 —	8 —	8 —	Sitapur
16 —	17 —	9 —	9 4	13 —	13 8	15 —	15 8	11 —	11 —	8 —	8 —	Kheri
												Rajputana—
												Eastern—
...	...	8 8	7 11	12 4	12 9	26 15	28 4	7 8	7 6	7 15	8 4	Mewar (Udaipur)
...	...	4 8	4 8	...	10 4	...	9 15	...	...	9 —	9 4	Ajmer
...	...	...	...	11 —	11 —	9 —	10 —	...	...	8 8	8 8	Kishangarh
...	...	...	...	8 10	9 1	...	...	...	...	6 8	6 6	Tonk
...	...	15 6	15 6	{10 9 and 11 1}	10 9 and 10 13	{11 2}	11 6	10 13	10 13	8 12	8 12	Jaipur
...	7 8	10 —	10 10	10 15	11 14	...	...	...	...	8 7	7 8	Karauli
...	...	10 —	10 —	11 9¼	11 7½	...	...	9 1	9 —	8 8	8 8	Dholpur
...	...	...	...	11 2	...	11 10	...	6 12	...	8 —	...	Bharatpur
...	...	9 12	9 12	11 5	11 14	11 13	11 13	17 8	17 8	9 —	8 11	Alwar
...	...	...	...	10 —	10 —	...	...	7 8	7 8	20 —	20 —	Nasirabad
												Western—
...	...	...	...	9 8	9 8	...	...	6 —	6 —	17 —	16 —	Bikaner
...	...	...	...	6 4	6 5	...	...	...	...	{22 — and 24 —}	22 — and 24 —	Jaisalmer
...	...	...	...	10 —	{10 1 to 11 6}	...	...	6 4	6 4	14 12	14 12	Jodhpur
												Central India—
...	...	...	...	10 4	10 —	12 —	11 8	7 —	7 —	17 —	17 —	Indore
...	...	...	...	9 8	9 8	...	...	7 —	7 —	8 —	8 —	Neemuch
...	...	11 —	14 —	12 —	13 —	...	...	10 8	11 —	16 —	7 8	Gwalior
												Delhi—
...	...	...	...	10 8	10 8	11 —	11 8	10 —	10 —	8 —	...	Delhi
												Punjab—
												Southern—
...	...	...	...	11 8	11 8	...	...	...	...	7 —	7 —	Hissar
...	...	...	...	11 —	10 8	10 —	10 8	5 —	5 —	10 8	8 —	Ferozepur
												Central—
...	...	8 12	8 12	10 4	10 8	8 12	8 8	7 4	7 4	11 —	10 —	Lahore
...	...	...	...	10 —	10 —	10 —	...	...	...	13 8	9 4	Gujranwala
...	...	...	...	9 —	9 —	8 8	9 —	...	...	10 —	9 8	Gujrat
...	...	...	...	9 8	9 4	9 8	9 8	7 —	7 —	10 12	10 8	Jhelam

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1918—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—*continued*												
South-eastern—												
Gurgáon	8 4	8 8	11 8	12 —	...	...	7 8	8 —	11 8	11 8	11 8	11 8
Rohtak	8 4	8 4	12 —	11 12	...	...	6 8	6 8	13 8	14 —	10 8	10 8
Karnál	8 8	9 —	12 8	14 —	...	...	7 —	7 —	12 8	14 —	11 —	10 4
Submontane—												
Ambala	7 13	8 —	11 12	11 12	...	...	7 12	7 12	14 —	14 —	10 12	9 12
Ludhiana	8 —	8 —	9 8	9 8	...	...	6 —	6 —	9 8	9 8	9 —	9 8
Jul'andur	8 4	8 8	12 8	12 2	...	...	7 8	6 8	9 —	10 —	10 —	10 —
Hoshiárpur	8 —	8 —	10 8	10 8	...	...	6 8	7 —	9 —	9 —	10 —	10 —
Gurdáspur	8 8	8 8	10 8	10 8	...	...	6 12	6 12	8 8	9 8	8 8	8 8
Amritsar	8 10	8 8	10 12	9 12	...	...	7 4	7 4	11 —	13 —	9 8	8 12
Siálkot †	...	8 —	...	12 —	...	...	...	7 8	...	...	...	...
Hills—												
Simla	6 8	6 7	8 —	8 —	...	...	5 —	5 —	7 —	8 8	6 8	9 8
Kángra	5 8	6 8	9 —	10 —	...	...	8 —	8 —	...	...	...	...
Northern—												
Ráwalpindi	7 4	7 8	12 2	13 —	...	...	8 —	8 —	10 12	10 12	11 2	11 12
Attock	8 4	8 4	12 —	12 —	...	...	7 —	7 —	...	...	12 —	12 —
Western—												
Sháhpur	8 10	9 —	11 —	11 —	...	...	7 —	6 8	11 —	11 —	11 —	11 12
Jhang	8 8	8 8	12 12	12 12	...	...	6 8	7 —	7 —	9 4	11 4	11 —
Lyallpur	8 8	8 —	12 —	12 —	...	...	...	6 8	...	...	...	...
Multan	8 2	7 14	11 8	11 —	...	...	7 4	7 4	7 —	7 —	10 —	9 12
Montgomery	7 12	7 14	11 —	11 —	...	...	6 —	5 12	10 —	...	...	...
Muzaffargarh	8 4	8 8	11 —	11 —	...	...	7 8	8 —	...	...	...	...
Dera Ghazi Khan	7 2	7 8	10 —	10 8	...	...	6 12	7 —	7 2	8 12	8 —	8 10
N. W. F. Province—												
Hazára	8 2	8 2	13 8	13 8	3 9	3 9	7 13	8 —	...	...	9 8	9 8
Pesháwar	7 13	7 13	11 11	12 6	4 15	5 3	6 13	6 13	10 15	...	11 11	11 11
Kohát	7 14	7 14	12 2	12 10	3 13	3 13	8 —	8 —	8 —	8 —	15 5	15 5
Bannu	9 12	9 10	13 2	13 7	4 1	4 6	8 7	8 2	14 6	14 6	12 8	13 12
Dera Ismail Khan	9 1	9 6	13 —	13 2	3 8	3 8	6 4	6 4	12 6	13 4	12 —	12 —
Tochi	8 6	8 6	12 —	12 —	...	...	6 4	6 4	...	...	...	...
Kurram	10 —	10 —	12 —	12 —	6 4	6 4	...	...	...	...	...	...
Malakand	8 12	9 —	14 —	14 —	3 4	3 4	6 —	6 —	...	...	...	...
Wano	7 13	...	11 8	12 —	3 1	...	...	...	...	...	...	...
Sind and Baluchistan—												
Karáchi	6 —	6 8	...	...	4 —	4 —	5 —	5 —	...	...	7 —	7 —
Hyderabad	6 4	6 4	...	...	5 —	5 —	6 —	6 —	8 —	8 —	8 —	8 12
Thar and Parkár (Mirpur Khas)	6 8	6 8	...	...	4 8	4 8	6 —	6 —	...	...	8 8	8 8
Shikárpur	6 8	7 8	...	...	6 8	6 —	7 —	7 8	7 12	8 —	8 —	8 —
Upper Sind Frontier	7 4	7 4	...	...	5 —	5 —	5 4	5 4	8 4	8 4	9 —	9 —
Quetta	...	...	8 —	7 15	3 —	3 —	5 8	5 8	8 9	8 12½	6 7	...
Bombay—												
Konkan—												
Karwar	5 8	5 14	...	...	5 5	5 9	6 12	6 12	7 11	8 11	...	...
Ratnagiri	5 7	5 13	...	...	5 11	6 1	7 3	7 9	10 11	10 11	7 9	8 3
Alibág	5 1	6 7	...	...	6 —	6 —	7 6	7 6	...	...	5 9	5 9
Bombay	*5 2	*5 2	...	...	4 3	4 3	6 6	6 11	6 2	6 2	6 11	6 6
Thána	5 5	6 3	...	...	4 10	4 10	6 —	6 —	7 —	8 12	7 2	7 2
Deccan and Karnátak—												
Dharwar	8 6	7 15	...	...	5 14	5 14	6 5	6 5	9 —	9 —	6 4	8 15
Belgaum	8 8	8 8	...	...	6 3	6 7	6 13	7 1	8 11	9 5	9 1	9 5
Satara	6 15	6 4	...	...	5 8	5 8	6 2	6 2	8 2	8 2	8 12	8 2
Sholapur	6 9	6 9	...	...	6 —	6 —	7 7	7 7	8 13	7 8	8 7	8 —
Bijapur	8 5	8 5	...	...	6 3	6 10	6 13	7 5	8 5	8 5	9 1	8 10
Poona	5 6	5 6	...	...	5 10	5 10	6 1	6 1	7 13	7 13	7 3	7 3
Khandesh and N. E. Deccan—												
Ahmednagar	6 8	6 8	...	...	6 2	6 2	6 14	6 14	7 14	7 14	7 —	7 —
Násik	7 6	7 6	...	...	5 15	5 15	6 10	6 10	...	...	7 4	8 —
Dhulia	5 12	5 12	...	...	6 1	6 1	6 15	6 15	7 —	7 14	6 7	7 6
Jalgaon	6 —	6 3	...	...	5 11	5 11	7 10	7 10	7 —	7 14	6 12	7 —
Gujarat—												
Surat	6 8	6 8	...	...	3 11	3 11	6 15	6 15	6 —	5 12	6 15	7 6
Broach	6 8	6 8	...	...	6 8	6 8	7 —	7 —	8 —	8 —	7 —	7 —
Kaira	5 8	5 8	...	...	4 —	4 —	6 —	6 —	...	12 8	7 —	7 —
Baroda	6 —	6 —	...	...	5 12	5 12	6 4	6 8	6 —	9 —	6 10	6 12
Ahmedabad	6 8	6 8	...	...	4 8	4 8	6 —	5 8	...	...	7 —	7 —
Godhra	6 —	6 8	...	...	4 —	4 —	6 8	6 8	...	...	7 —	7 —
Disa	7 4	7 8	...	...	4 8	5 —	5 —	5 8	9 —	10 —	8 8	8 4
Kathiawar—												
Rajkot	7 —	6 8	...	...	3 —	3 —	4 —	4 —	8 —	8 —	8 —	8 —
Central Provinces—												
Nimar	6 12	7 1	...	...	3 15	3 15	6 12	6 12	7 8	7 8	...	...
Hoshangabad	7 11	7 11	...	...	3 —	3 —	7 15	8 9	...	8 2	...	...
Betul	7 11	7 2	...	...	4 —	4 —	7 2	7 2	8 10	8 1	...	...
Chhindwara	7 3	7 3	...	...	5 —	5 —	7 8	7 8	8 15	8 15	...	...
Nagpur	7 11	7 11	...	...	5 3	5 3	8 7	8 7	8 2	9 1	...	...
Wardha	6 9	6 9	...	...	4 7	4 7	7 11	7 11	8 8	9 2	...	...

*Relates to Khandwa wheat

† Figures have not so far been reported.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or marua (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Punjab—*continued*
												South-eastern—
...	...	...	...	11 —	11 8	11 8	11 8	8 8	8 8	8 —	8 —	Gurgáon
...	...	...	...	11 8	11 4	...	...	8 —	8 —	10 —	10 —	Rohtak
...	...	...	...	11 8	11 8	12 —	12 8	8 8	8 —	9 —	9 —	Karnál
												Submontane—
15 8	15 8	9 12	9 12	10 4	10 —	12 4	12 —	7 12	7 12	13 —	10 —	Ambala
...	...	6 —	6 —	9 8	9 8	11 8	11 8	8 8	8 8	10 8	10 8	Ludhiána
...	...	8 8	8 —	9 8	9 4	10 12	11 —	...	...	12 —	10 12	Jullundur
...	...	...	...	9 8	8 12	10 8	11 —	...	...	10 —	9 —	Hoshiárpur
...	...	8 —	8 —	9 —	8 8	11 —	11 —	...	...	9 —	9 —	Gurdáspur
...	...	11 —	11 —	10 4	10 4	11 —	10 4	6 8	7 4	12 8	10 —	Amritsar
...	·	...	...	...	8 8	...	10 —	...	...	...	12 8	Siálkot
												Hills—
...	...	...	...	8 8	8 8	10 —	9 8	5 8	5 —	9 —	8 —	Simla
...	...	...	...	6 4	6 —	9 —	10 —	4 8	4 8	6 —	6 —	Kángra
												Northern—
...	...	...	...	9 8	9 8	11 —	11 —	8 —	8 —	13 8	12 4	Ráwalpindi
...	...	...	...	9 8	9 8	12 8	12 8	5 4	5 4	20 —	20 —	Attock
												Western—
...	...	...	...	10 12	10 12	10 8	10 8	7 —	7 —	11 —	10 —	Sháhpur
14 8	14 8	11 8	11 8	10 —	9 —	10 —	10 —	...	...	10 —	8 —	Jhang
...	...	...	...	10 —	9 —	10 —	...	6 —	6 —	12 —	9 4	Lyallpur
...	...	13 —	13 —	9 4	8 —	8 4	8 4	...	...	11 8	9 —	Multan
...	...	...	...	9 12	9 2	...	...	...	...	10 —	7 —	Montgomery
..	...	...	...	9 —	9 8	...	9 —	...	...	8 —	8 —	Muzaffargarh
...	...	...	...	9 4	9 4	...	...	...	...	9 12	9 8	Dera Ghazi Khan
												N.-W. F. Province—
...	...	8 8	8 8	8 —	7 12	13 14	14 14	...	...	10 12	8 4	Hazára
...	...	11 11	11 11	9 10	9 2	13 —	13 —	8 8	8 8	16 15	16 15	Peshávar
...	...	11 —	11 —	9 10	9 10	11 2	11 10	...	...	19 —	19 —	Kohát
...	...	...	...	10 7	10 6	15 —	15 —	...	...	21 4	21 4	Bannu
...	...	...	...	10 5	10 5	...	11 —	...	...	11 12	13 —	Dera Ismail Khan
...	...	...	...	...	...	10 4	10 4	...	...	14 —	14 —	Tochi
...	...	...	...	8 —	8 —	12 —	12 —	...	...	13 —	13 —	Kurram
...	...	...	...	7 —	7 —	14 —	16 —	...	...	11 —	12 —	Malakand
...	...	...	...	...	...	12 —	11 8	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	8 —	8 8	...	...	6 8	6 8	18 —	18 —	Karáchi
...	...	...	...	7 —	7 8	...	...	5 —	5 4	16 —	13 —	Hyderabad
...	...	...	...	7 8	7 8	...	...	...	...	14 —	14 —	Thar and Parkár (Mirpur Khas)
...	...	...	...	8 8	8 8	...	...	6 —	6 —		...	Shikárpur
...	...	...	...	8 —	8 —	...	...	5 4	5 4	13 —	13 —	Upper Sind Frontier
...	...	...	...	7 13	7 10	7 5½	7 4	5 10 to 6 10	5 8 to 6 8	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	7 11	7 11	...	...	6 4	6 4	12 13	11 14	Karwar
12 2	12 2	...	...	7 9	7 15	...	...	6 1	6 1	10 10	10 10	Ratnagiri
...	...	...	...	8 5	8 5	...	...	5 14	6 5	11 3	10 7	Alibág
6 5	6 5	...	...	7 3	7 8	...	...	6 2	5 13	13 3	13 3	Bombay
...	...	...	...	8 9	9 —	...	...	6 3	6 3	10 4	10 4	Thana
												Deccan and Karnáták—
...	...	...	...	8 —	8 8	...	...	5 10	5 10	12 —	9 12	Dharwar
12 7	14 8	...	...	8 5	8 1	...	...	6 —	6 8	12 —	12 —	Belgaum
...	...	...	...	9 10	9 4	...	...	6 13	6 13	11 15	11 15	Satara
...	...	...	...	8 11	7 13	...	...	5 7	5 14	12 —	10 8	Sholapur
...	...	...	...	7 6	7 6	...	...	5 9	5 9	9 14	9 14	Bijapur
...	...	...	...	8 5	8 5	...	...	6 5	6 5	11 6	10 4	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	9 3	9 3	...	...	6 14	6 14	12 1	10 11	Ahmednagar
9 3	12 3	...	...	9 —	9 6	...	...	7 4	7 4	11 15	11 4	Násik
...	...	...	...	7 —	7 —	...	...	7 7	7 7	8 12	9 7	Dhulia
...	...	...	...	8 11	8 11	...	...	7 —	7 —	12 —	12 —	Jalgáon
												Gujarat—
...	...	...	...	8 13	8 13	...	...	5 9	5 9	12 —	12 —	Surat
...	...	...	...	8 —	8 —	...	...	6 8	6 8	13 5	13 5	Broach
11 —	11 —	...	...	7 —	7 —	...	...	7 8	7 8	13 —	20 —	Kaira
...	...	...	...	8 8	8 —	...	...	6 8	6 8	14 —	14 —	Baroda
...	...	...	...	9 —	9 —	...	...	6 8	6 —	16 —	16 —	Ahmedabad
13 8	13 8	...	...	10 —	10 —	...	...	6 —	6 —	8 —	8 —	Godhra
...	...	...	...	8 —	8 —	...	...	6 —	6 —	20 —	20 —	Disa
												Kathiawar—
...	...	...	...	7 8	7 8	...	...	7 —	6 8	70 —	60 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	9 6	9 9	...	...	7 7	7 7	10 8	10 8	Nimar
...	...	...	...	9 8	9 8	...	...	9 2	9 2	8 —	8 —	Hoshangabad
...	...	...	...	9 —	7 14	...	...	5 13	5 4	14 —	14 —	Betul
...	...	...	...	8 15	8 15	...	...	6 11	6 11	10 —	10 —	Chhindwara
...	...	...	...	9 2	9 2	...	...	6 15	7 4	8 11	8 11	Nagpur
...	...	...	...	9 —	9 —	...	...	8 6	7 13	10 —	9 —	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY, 1918—*concluded*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice				Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	7 11	7 11	...	...	4 8	4 8	6 12	7 5	...	8 10	...	...
Saugor	7 4	7 4	...	...	5 12	5 8	6 12	7 8	9 12	10 —	...	...
Damoh	8 2	8 2	...	...	8 —	8 —	9 11	8 11	...	9 12	...	...
Jubbulpore	7 4	6 14	...	...	6 —	6 —	8 —	8 8	10 —	10 —	...	...
Mandla	8 —	8 —	...	...	7 2	7 2	10 4	11 4	...	13 5	...	...
Seoni	7 8	7 8	...	...	6 8	6 8	9 —	9 —	...	...	...	...
Bálághát	7 14	7 14	...	...	5 11	5 11	11 3	11 3	..	...	...	...
Bhandára	7 13	7 13	...	...	...	...	9 6	9 11	9 13	11 —	...	...
Chánda	7 —	7 —	...	...	5 10	5 —	7 11	7 11	10 —	9 6	...	...
Eastern—												
Bilápur	8 9	9 2	...	...	9 2	9 2	10 11	10 11	...	...	...	...
Raipur	10 —	10 —	...	...	6 —	6 —	11 —	11 —	...	...	...	...
Drug	9 9	10 10	...	...	7 11	7 10	10 15	10 15	...	...	...	...
Berar—												
Buldana	6 10	6 3	...	...	4 15	4 15	7 —	7 —	8 15	8 —	...	...
Akola	5 9	5 9	...	...	3 8	3 8	7 1	7 1	8 7	8 7	...	...
Amráoti		...	...	...	4 8	4 8	6 12	...	8 8	10 —	...	...
Yeotmal	6 11	6 11	...	...	4 7	4 7	6 9	6 9	8 —	8 —	...	...
Hyderabad—												
Secunderabad	5 4	5 4	..	...	4 1	4 1	7 5	7 5	7 13	8 4	8 3	9 6
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	7 14	7 14	...	...	...	...
S. Canara	...	...	...	...	...	...	6 14	6 14	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	7 —	7 —	8 10	...	...	...
Nilgiris	...	...	...	...	...	...	6 9	6 9	...	...	...	...
Salem	...	...	...	...	...	...	7 —	7 —	10 9	11 6	9 15	9 9
Central—												
Bellary	...	...	...	...	...	...	7 2	7 2	9 14	10 2	...	...
Anantapur	...	...	...	...	...	...	8 4	8 4	11 15	11 7	...	...
Cuddapah	...	...	...	...	...	...	6 10	6 10	...	...	...	...
Karnul	...	...	...	...	...	...	7 7	7 7	10 10	9 —	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 —	9 —	...	...	...	..
Vizagapatam	...	...	...	...	...	...	7 2	7 2	...	...	12 4	13 3
Godávari	...	...	...	...	...	...	7 11	7 11	...	...	16 —	16 —
East Coast, central—												
Kistna	...	...	...	...	...	...	9 1	9 1	9 7	8 10	...	...
Guntur	...	...	...	...	...	...	8 4	8 4	10 7	10 7	11 13	11 13
Nellore	...	...	...	...	...	...	9 1	9 1	10 15	10 15	...	...
East Coast, south—												
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput	..	...	...	...	...	...	7 8	7 11	...	...	...	...
N. Arcot	...	...	...	...	...	...	8 11	8 11	...	...	...	...
S. Arcot	...	...	...	...	...	...	7 12	7 5	...	...	12 —	11 10
Tanjore	...	...	...	...	...	...	7 —	7 —	...	...	12 5	12 5
Trichinopoly	...	...	...	...	...	...	7 7	6 10	12 13	12 13	11 10	11 10
Southern—												
Tinnevelly	...	...	...	...	...	...	7 7	7 —	11 —	10 2	10 4	9 9
Madura	...	...	...	...	...	...	7 —	7 —	9 7	9 7	8 9	8 14
Mysore—												
Mysore	6 4	6 4	4 12	4 12	6 6	6 8	7 11	8 —	11 12	11 12	...	...
Bangalore	7 —	7 —	6 8	6 8	5 8	5 8	6 4	6 4	14 —	14 —	...	...
Coorg—												
Coorg	5 4	5 4	5 —	5 —	6 8	5 12	8 4	8 —	...	...	...	...
Aden	4 7	4 7	...	...	4 2	4 3	4 6	4 6	5 10	6 —	5 1	5 1

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces —*continued*
												Central—
...	...	...	...	10 —	10 —	...	...	8 14	8 14	10 11	10 11	Narsinghpur
...	...	...	...	9 4	9 —	...	...	8 —	7 —	8 —	8 —	Saugor
...	...	...	...	10 6	10 6	...	...	6 12	6 8	8 —	6 8	Damoh
...	...	...	...	9 8	9 8	...	...	8 —	8 —	7 —	10 —	Jubbulpore
...	...	...	...	11 4	10 2	...	...	7 —	7 —	6 8	7 —	Mandla
...	...	...	...	10 8	10 —	...	...	8 —	7 8	13 8	13 8	Sooni
...	...	...	...	...	10 3	...	...	6 12	6 12	9 6	9 6	Bálághát
...	...	...	...	9 6	9 6	...	...	6 4	5 4	10 9	10 9	Bhandára
...	...	...	...	8 7	8 12	...	...	6 15	7 9	8 13	9 4	Chánda
												Eastern—
...	...	...	...	11 11	11 11	...	...	7 2	8 —	8 —	8 —	Biláspur
...	...	...	...	13 —	13 —	...	...	10 —	10 —	10 —	10 —	Raipur
...	...	...	...	14 —	14 —	...	...	7 8	7 8	10 5	8 10	Drug
												Berar—
...	...	...	...	7 9	7 9	...	...	6 11	6 11	7 11	7 11	Buldána
...	...	...	...	8 13	8 13	...	...	7 7	7 7	9 10	9 3	Akola
...	...	...	...	...	...	...	...	...	7 15	13 —	13 —	Amráoti
...	...	...	...	8 10	8 10	...	...	7 8	7 8	9 —	9 —	Yeotmal
												Hyderabad—
10 9	11 2	...	...	8 3	8 3	...	...	9 6	10 5	10 1	9 11	Secunderabad
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	12 7	12 4	Malabar
...	...	...	...	...	...	...	...	...	...	10 13	10 13	S. Canara
												South, central—
11 13	11 13	...	...	...	...	...	...	...	...	11 2	11 2	Coimbatore
...	...	...	...	...	...	...	...	...	...	8 13	8 12	Nilgiris
...	...	...	...	...	...	...	...	...	...	11 2	11 2	Salem
												Central—
11 14	12 14	...	...	...	...	...	...	...	...	10 5	10 5	Bellary
13 14	12 14	...	...	...	...	...	...	...	...	10 15	11 8	Anantapur
13 5	12 9	...	...	...	...	...	...	...	...	11 11	11 11	Cuddapah
...	...	...	...	...	...	...	...	...	...	10 10	7 13	Karnul
												East Coast, north—
13 4	21 5	...	...	...	...	...	...	...	...	15 3	15 11	Ganjam
15 13	16 5	...	...	...	...	...	...	...	...	11 8	9 10	Vizagapatam
14 14	14 14	...	...	...	...	...	...	...	...	12 —	12 —	Godavari
												East Coast, central—
13 7	12 12	...	...	...	...	...	...	...	...	18 —	18 —	Kistna
13 10	13 13	...	...	...	...	...	...	...	...	14 6	14 6	Guntur
11 14	11 14	...	...	...	...	...	...	...	...	15 7	14 6	Nellore
												East Coast, south—
12 5	12 5	...	...	...	...	...	...	...	...	18 2	18 3	Madras
12 4	12 2	...	...	...	...	...	...	...	...	16 1	15 7	Chingleput
14 1	14 13	...	...	...	...	...	...	...	...	12 —	12 4	N. Arcot
12 15	13 3	...	...	...	...	...	...	...	...	14 6	14 6	S. Arcot
11 13	11 13	...	...	...	...	...	...	...	...	11 6 to 12 1	11 9 to 12 6	Tanjore
13 5	13 5	...	...	...	...	...	...	...	...	12 —	12 —	Trichinopoly
												Southern—
13 5	12 9	...	...	...	...	...	...	...	...	14 13	13 2	Tinnevelly
10 12	11 2	...	...	...	...	...	...	...	...	12 14	12 14	Madura
												Mysore—
13 —	13 —	...	...	6 6	6 8	...	...	6 4	6 4	10 —	10 —	Mysore
15 —	15 —	...	...	7 —	7 —	...	...	5 8	5 8	12 —	12 —	Bangalore
												Coorg—
14 8	5 8	...	...	11 —	11 8	...	...	5 —	5 4	10 8	11 8	Coorg
...	...	...	...	5 9	5 9	...	...	4 7	4 7	32 —	32 —	**Aden**

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA FROM THE SECOND HALF OF JULY, 1914, TO THE FIRST HALF OF FEBRUARY, 1918.

DEPARTMENT OF STATISTICS, INDIA
March 14, 1918

G. FINDLAY SHIRRAS,
Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.	31st October 1914.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Port	Karachi (white)*	3 15 2	3 15 3	4 2 3	4 8 9	4 7 9	4 7 3	4 12 3
	Bombay (Delhi No. 1 White Pessy)	4 1 9	4 2 1	...	4 2 1	4 2 1	4 1 11	4 3 6
	Calcutta (Club No. 2).	4 5 10	4 8 0	4 10 0	4 7 0	4 8 3	4 14 0	5 2 6
Punjab	Lahore	3 10 3	3 10 3	3 13 0	4 0 0	3 11 6	3 12 9	4 3 3
	Ferozepur	3 5 3	3 8 0	3 10 3	3 14 0	3 14 0	3 14 0	4 3 0
	Lyallpur	3 6 0	3 5 0	3 11 0	3 14 0	3 14 0	3 14 0	4 2 0
	Amritsar	3 3 3	3 6 6	3 6 6	3 11 6	3 11 6	3 12 0	3 14 6
	Multan	3 6 0	3 4 0	3 8 6	3 14 6	3 14 6	3 13 0	4 2 0
	Rawalpindi	3 4 3	3 6 0	3 7 6	3 9 6	3 11 3	3 10 6	3 12 0
	Ambala	3 10 3	3 13 0	3 10 3	3 14 6	3 14 6	3 14 6	4 0 0
Delhi	Delhi	3 14 0	4 0 0	4 0 0	4 5 0	4 5 0	4 5 0	4 11 0
United Provinces	Benares	4 2 10	4 3 10	4 3 5	4 3 5	4 3 5	4 5 5	4 7 6
	Aligarh (Hathras)	4 0 9	4 0 0	4 0 0	4 5 3	4 6 0	4 13 8	4 13 8
	Cawnpore	4 3 0	4 4 0	4 4 0	4 8 0	4 8 0	4 12 0	4 12 0
	Meerut	4 0 0	4 0 0	4 0 0	4 3 6	4 5 0	4 5 0	4 9 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 1 6	4 5 3	4 5 0	4 2 0
	Agra	4 1 7	4 5 2	4 5 2	4 9 1	4 5 2	4 9 1	4 13 6
	Fyzabad	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 2 3
	Lucknow	4 1 9	4 5 3	4 5 3	4 7 1	4 7 1	4 7 1	4 9 2
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	4 1 1	4 1 11	4 1 11	4 1 11	4 8 1
	Jubbulpore	4 5 1	4 5 2	4 5 2	4 5 2	4 7 1	4 9 1	4 9 1
	Raipur	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	4 1 7
	Akola	4 12 0	4 12 0	4 12 0	4 12 0	5 5 7	5 5 7	5 5 7
North-West Frontier Province.	Peshawar	3 6 6	3 6 6	3 6 6	3 11 6	3 11 6	3 11 6	3 11 6
Baluchistan	Quetta	3 15 5	3 14 0	3 12 6	3 13 9	4 0 0	4 1 0	4 1 0
Bombay	Poona	5 4 1	...	5 1 11	5 1 11	...	...	...
	Ahmednagar	5 2 9	...	5 2 9	5 2 9	4 13 3	4 12 7	4 12 4
	Ahmedabad	4 8 0	4 12 0	4 12 0	4 14 0	5 0 0	5 0 0	5 0 0
	Dharwar (Hubli)	4 8 4	4 7 5	4 7 5	4 4 8	4 8 4	4 12 4	4 12 4
Bihar and Orissa	Patna	3 13 0	3 14 0	3 13 0	4 0 0	4 0 0	3 14 0	3 14 0
	Bhagalpur	4 3 0	4 4 0	4 8 0	4 3 0	4 3 0	4 3 0	4 8 0
	Muzaffarpur	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0
	Ranchi	4 7 0	4 15 0	4 11 0	4 14 0	4 14 0	4 13 0	5 0 0
	Cuttack	4 5 8	4 11 3	4 11 3	4 11 3	4 11 3	5 1 4	5 1 4
Bengal	Dacca	4 8 0	4 12 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
	Rangpur	4 8 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 [illegible] 0
Burma	Amherst (Moulmein).	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0
	Mandalay	4 3 0	4 3 0	5 2 7	4 13 7	4 14 9	4 14 9	5 2 7
	(Median Average)	4 2 3	4 2 6	4 3 3	4 4 0	4 5 0	4 5 5	4 9 0
	Index Numbers (a).	100	100	102	103	104	105	110

* 5% barley, 3% dirt, and 30% red.

NOTE.—These statistics are compiled from *fortnightly* returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Report.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82$\frac{2}{7}$ lbs.

FORTNIGHT ENDING

15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.	30th April 1915.	15th May 1915.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 3 9	5 0 3	5 2 3	5 8 10	5 5 4	5 5 10	6 2 4	6 4 4	5 6 4	5 4 3	5 4 3	4 12 3	4 7 9
4 9 5	4 8 0	4 10 7	5 1 6	5 3 5	5 0 5	5 5 9	5 2 8	4 13 6	4 7 7	4 15 2	4 11 1	4 12 7
5 5 0	5 9 6	5 6 6	5 10 0	5 10 0	5 14 0	6 10 0	6 6 0	5 4 0	5 2 0	5 3 6	4 13 0	4 6 0
4 11 3	4 13 6	4 11 3	4 13 6	4 13 6	5 2 6	5 14 9	5 5 3	5 2 6	5 0 0	4 13 6	4 3 3	3 7 6
4 11 0	4 11 0	4 8 0	4 8 0	4 12 0	5 2 6	5 12 0	4 14 0	5 0 0	5 0 0	5 0 0	4 0 0	3 10 0
4 9 0	4 9 0	4 7 0	4 10 0	4 12 0	5 6 0	5 14 0	5 0 0	4 12 0	4 12 0	4 10 0	4 1 0	3 11 0
4 7 0	4 8 0	4 6 0	4 10 0	4 9 0	4 14 0	5 6 9	5 6 0	4 14 9	5 0 0	5 0 0	4 8 0	3 7 9
4 7 0	4 7 0	4 5 6	4 12 0	4 14 0	5 0 0	5 8 0	5 8 0	4 9 6	4 7 0	4 6 0	3 13 0	3 7 6
4 3 0	4 3 0	4 2 0	4 4 0	4 5 0	4 15 0	5 6 0	4 8 0	4 8 0	4 5 0	4 8 0	4 6 6	3 10 0
5 0 0	5 0 0	4 14 0	5 0 0	5 2 0	5 8 0	6 2 0	6 2 0	5 8 0	5 13 0	5 4 0	3 12 0	3 14 0
5 6 0	5 6 0	5 2 6	5 5 0	5 5 0	5 8 0	6 2 0	6 2 0	5 8 0	6 6 0	5 0 0	4 7 1	4 1 6
4 9 10	4 12 2	5 1 5	5 1 7	5 4 4	5 6 1	5 14 7	5 14 7	5 12 1	5 8 10	4 15 3	4 13 11	4 8 8
5 5 8	5 5 7	5 4 6	5 2 8	5 8 0	5 3 0	5 15 2	...	5 5 7	5 11 2	4 8 8	4 3 6	4 0 2
5 4 0	5 6 0	5 4 0	5 6 0	5 9 0	5 12 0	6 10 8	6 2 0	5 12 0	5 0 0	4 9 0	4 5 0	4 4 0
4 13 6	5 2 6	5 0 0	5 0 0	5 11 5	5 14 9	6 10 9	5 11 6	5 5 3	6 2 6	4 8 6	4 0 0	3 14 6
4 10 0	5 0 0	4 15 0	5 0 0	5 11 6	5 6 0	5 11 6	5 14 3	6 2 3	4 9 0	4 5 0	4 2 0	4 0 0
5 5 6	5 11 5	5 6 4	5 8 3	5 8 3	5 11 5	6 10 8	6 10 8	5 8 3	6 6 4	4 11 3	4 7 1	3 12 11
4 7 0	5 0 0	5 1 0	5 1 0	5 8 0	5 8 3	6 2 9	6 2 9	5 4 6	4 12 8	4 9 2	4 5 6	4 5 0
5 0 0	5 2 6	5 8 4	5 8 4	5 11 5	5 8 3	6 2 3	6 2 3	5 0 0	4 13 6	4 5 3	4 5 3	4 2 6
4 11 4	4 11 4	4 11 4	4 11 4	5 8 5	5 11 0	5 11 0	5 0 0	...	4 6 7	4 5 0	4 5 0	4 1 11
4 13 7	4 13 7	5 2 7	5 2 7	5 8 4	5 14 10	6 6 5	5 14 10	5 14 10	4 11 4	4 8 2	4 8 2	4 3 7
4 8 0	4 14 5	4 14 5	4 14 5	5 8 0	6 9 7	6 9 7	6 0 0	5 3 2	3 14 5	4 0 0	4 0 0	4 0 0
5 2 0	5 5 7	4 15 2	5 13 7	7 8 10	7 8 10	6 1 7	5 10 5	5 8 10	4 12 5	4 6 0	4 9 0	4 8 10
3 15 7	4 3 10	4 3 10	4 3 10	4 3 10	4 6 2	5 3 11	5 0 0	4 11 10	4 3 10	4 8 7	4 8 7	3 11 6
4 5 6	4 8 1	4 1 0	4 9 0	4 9 0	4 10 5	4 14 6	5 8 4	5 10 7	5 5 2	5 2 0	4 15 6	4 13 6
...	5 14 10	...	5 11 7	...	6 5 3	6 5 3	5 8 4	5 1 11	5 6 2	5 7 10	5 6 2	5 10 6
...	...	...	6 14 4	...	6 1 7	5 2 3	5 2 3	4 8 4	4 6 6	4 1 1	...	4 11 11
5 2 0	5 11 0	5 14 0	5 14 0	6 0 0	6 8 0	6 4 0	5 8 0	5 6 0	5 0 0	4 14 0	4 14 0	4 14 0
4 10 3	4 2 3	4 11 2	4 1 5	...	4 14 6	4 6 6	4 1 5	3 11 10	3 10 6	3 3 5	3 7 0	3 10 6
4 6 0	4 12 0	4 10 0	5 4 0	5 8 0	5 12 0	6 0 0	6 0 0	5 12 0	5 6 0	4 6 0	4 9 0	
4 11 0	5 4 0	5 4 0	5 4 0	5 11 0	6 6 0	6 6 0	6 6 0	5 12 0	4 13 0	4 8 0	4 8 0	4 7 0
4 7 0	4 7 0	4 7 0	5 5 0	5 11 6	6 2 6	6 2 6	6 2 6	6 10 6	6 10 6	5 0 0	5 0 0	4 7 0
5 4 0	5 0 0	5 0 0	6 4 0	6 4 0	6 4 0	7 0 0	7 0 0	6 0 0	5 0 0	4 12 0	4 14 0	5 0 0
5 4 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 12 11	6 12 11	6 1 6	6 1 6	4 11 3	5 1 3	5 0 0
												5 1 3
5 8 0	6 0 0	6 0 0	6 8 0	...	...	...	...	...	...	...	...	
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	6 0 0	6 0 0	6 4 0	6 4 0	6 4 0	5 8 0	5 8 0	5 8 0
5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5	6 5 5	6 5 5
5 2 7	5 2 7	5 2 7	5 2 7	5 9 0	5 13 1	5 13 1	5 7 6	5 2 7	4 13 7	4 12 5	4 12 5	5 2 7
4 12 5	5 0 0	5 0 0	5 2 8	5 8 0	5 9 0	6 0 0	5 12 10	5 5 9	5 0 0	4 11 3	4 8 0	4 4 0
115	121	121	125	133	134	145	140	129	121	114	109	103

D

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 31st May 1915.	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.	31st August 1915.	15th September 1915.	30th September 1915.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	4 9 3	4 5 3	4 4 3	4 6 3	4 5 9	4 5 9	4 8 3	4 12 3	4 12 3
	Bombay (Delhi No. 1 White Pessy).	4 15 2	4 9 10	...	...	...	...	5 3 0	5 4 4	5 0 3
	Calcutta (Club No. 2).	4 9 0	4 6 6	4 8 0	4 12 0	4 12 6	4 14 0	4 15 0	5 2 6	5 1 0
Punjab	Lahore	3 13 0	3 11 6	3 11 6	4 0 0	4 3 3	4 11 3	4 9 3	4 9 3	4 7 0
	Ferozepur	3 14 3	3 13 0	3 13 0	4 0 0	4 1 6	4 5 3	4 5 3	4 7 0	4 7 0
	Lyallpur	3 14 6	3 9 0	3 12 0	4 0 0	4 1 6	4 5 0	4 7 6	4 6 0	4 4 0
	Amritsar	3 12 3	3 12 0	3 12 0	3 14 0	4 0 0	4 4 3	4 6 0	4 9 8	4 8 0
	Multan	3 14 0	3 11 6	3 10 0	3 13 0	3 13 0	3 14 6	4 0 0	4 3 3	4 8 0
	Rawalpindi	3 13 6	3 13 6	3 14 0	4 6 0	4 7 0	4 7 0	4 6 0	4 10 0	4 7 0
	Ambala	3 15 6	3 15 6	3 15 6	4 5 0	4 7 0	4 10 0	4 9 0	4 12 0	4 12 0
Delhi	Delhi	4 3 0	4 3 0	4 3 0	4 9 0	4 9 0	4 13 6	4 11 0	4 11 0	4 12 6
United Provinces	Benares	4 7 6	4 5 0	4 6 5	4 6 5	4 6 5	4 9 4	4 9 4	4 9 4	4 10 6
	Aligarh (Hathras)	3 14 1	3 14 5	4 3 5	4 9 4	4 7 5	4 14 9	4 7 10	4 11 3	4 9 3
	Cawnpore	4 5 0	4 5 0	4 7 0	4 9 0	4 9 0	4 13 6	4 11 3	4 13 6	4 11 0
	Meerut	3 14 6	3 13 0	3 13 0	4 3 6	4 7 3	4 13 6	4 7 0	4 5 0	4 7 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 2 0	4 4 0	4 8 0	4 9 0	4 10 0	4 10 0
	Agra	4 5 2	4 4 8	4 9 1	4 7 1	4 13 6	5 0 0	5 0 0	5 0 0	5 2 6
	Fyzabad	4 7 0	4 9 0	4 9 0	4 9 6	4 10 0	4 11 6	4 11 3	4 11 6	4 13 0
	Lucknow	4 4 3	4 7 1	4 7 1	4 7 1	4 7 1	4 7 1	4 9 2	4 9 2	4 13 6
Central Provinces and Berar.	Nagpur	4 3 5	4 3 6	4 5 0	4 5 10	4 7 2	4 12 0	4 12 10	4 12 10	4 12 10
	Jubbulpore	4 5 2	4 5 2	4 8 2	4 8 2	4 8 2	4 3 5	4 8 2	4 8 2	4 13 7
	Raipur	4 0 0	4 4 10	4 4 10	4 7 2	4 7 2	4 12 10	4 11 2	4 11 2	4 11 2
	Akola	4 2 10	4 2 10	3 15 7	3 15 7	3 14 5	3 15 7	3 15 7	3 15 7	3 15 7
North-West Frontier Province.	Peshawar	3 4 6	3 8 10	3 8 10	3 13 4	4 1 7	4 6 2	4 [illegible] 2	4 6 2	4 6 2
Baluchistan	Quetta	4 11 2	4 10 0	4 7 3	4 0 5	3 15 6	4 1 1	4 2 0	4 2 6	4 3 3
Bombay	Poona	5 6 2	5 1 11	5 1 4	5 4 1	5 4 1	5 5 1	...	5 8 11	5 8 11
	Ahmednagar	4 10 1	4 8 4	4 10 1	4 13 9	4 14 8	4 6 9	4 15 7	4 11 11	4 15 6
	Ahmedabad	4 14 0	4 10 0	4 12 0	4 12 0	4 12 0	5 4 0	5 2 6	5 5 4	5 5 4
	Dharwar (Hubli)	3 8 1	3 7 0	3 11 9	3 8 1	3 8 1	3 9 3	3 10 8	3 12 9	3 12 1
Bihar and Orissa	Patna	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 14 0	4 8 0	4 11 0	5 0 0
	Bhagalpur	4 8 0	4 10 0	4 8 0	4 8 0	4 8 0	4 13 0	4 14 3	5 5 0	5 9 7
	Muzaffarpur	4 7 0	4 7 0	4 7 0	4 10 9	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
	Ranchi	5 0 0	5 4 0	5 8 0	5 8 0	5 10 0	5 8 0	5 8 0	5 12 0	5 12 0
	Cuttack	5 1 3	5 1 3	4 11 3	4 11 3	5 1 3	5 1 3	5 1 [illegible]	5 1 3	5 1 3
Bengal	Rangpur	5 8 0	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
Burma	Amherst (Moulmein).	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5
	Mandalay	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	5 7 6	5 2 7
	(Median Average)	4 5 2	4 5 0	4 6 2	4 7 1	4 7 4	4 11 9	4 9 3	4 11 3	4 12 10
	Index Numbers (a)	104	104	106	107	108	114	111	114	116

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs—contd.

Fortnight ending													
15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.	15th March 1916.	31st March 1916.	15th April 1916.	30th April 1916.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 9 9	4 9 9	4 10 6	4 9 0	4 8 9	4 9 3	4 10 9	4 8 9	4 5 9	4 3 9	4 1 3	3 15 3	3 12 9	3 11 8
4 15 11	5 0 5	5 0 3	4 15 4	4 15 4	5 0 5	4 15 11	4 13 8	4 13 6	4 11 1	4 8 2	4 6 9	4 3 9	4 4 0
5 2 0	5 2 6	5 3 0	5 4 0	5 4 0	5 3 0	5 5 0	5 4 0	4 13 0	4 14 0	4 0 0	3 15 0	4 6 0	4 4 0
4 7 0	4 5 3	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 3 3	4 3 3	4 0 0	3 9 0	3 9 0	3 6 3
4 6 0	4 6 0	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 3 3	3 14 0	3 10 0	3 7 9	3 7 9
4 5 6	4 4 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	3 15 0	4 2 0	4 0 0	3 8 0	3 4 0	3 1 6	3 0 0
4 3 3	4 3 3	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 1 6	4 0 0	3 12 0	3 6 0	3 6 0	3 5 0
4 6 3	4 5 6	4 5 3	4 3 6	4 3 6	4 3 6	4 4 3	4 1 0	3 13 0	3 13 0	3 13 0	3 7 0	3 5 0	3 2 3
4 7 0	4 5 0	4 9 0	4 8 0	4 8 0	4 8 0	4 12 0	4 8 0	4 6 0	4 4 0	4 4 0	3 12 0	3 10 0	3 8 0
4 10 0	4 10 0	4 9 0	4 6 6	4 9 0	4 9 0	4 12 0	4 12 0	4 11 0	4 9 0	4 1 0	3 10 0	3 11 0	3 6 0
4 13 0	4 13 0	4 13 0	4 13 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 3 0	4 0 0	4 0 0	3 13 0
4 12 11	4 [illegible] 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 10	4 11 9	4 11 9	4 3 10	4 2 10	4 1 2	4 1 2
4 12 0	4 15 0	5 5 6	4 13 7	4 13 7	4 15 8	4 15 7	4 13 6	5 0 2	5 2 7	4 6 0	4 6 0	4 6 0	3 13 1
4 14 0	4 14 0	4 14 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 0	4 14 0	4 11 6	4 0 0	4 0 0	3 13 0	3 11 0
4 7 0	4 11 3	4 11 3	4 13 0	4 11 0	4 9 0	4 9 0	4 7 1	4 11 0	4 7 0	4 0 0	3 12 9	3 9 0	3 9 0
4 9 0	4 9 3	4 15 0	4 10 3	4 10 3	4 13 0	4 12 0	4 12 0	4 9 0	4 8 0	3 12 0	3 12 0	3 7 6	3 4 0
5 2 6	5 8 3	5 5 4	5 5 4	5 5 4	5 5 4	5 2 6	5 2 6	5 2 6	4 11 3	4 5 2	4 7 1	4 3 4	4 1 7
5 5 3	5 3 2	5 3 2	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 0 0	4 0 0	3 10 3	3 13 6	3 13 6
4 13 6	4 13 6	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 3	4 13 6	4 11 3	4 0 0	3 14 6	3 11 6	3 7 8
4 11 2	4 10 5	4 10 5	4 9 7	4 9 7	4 9 7	4 12 10	4 9 7	4 11 2	4 9 7	4 4 0	3 12 10	3 11 2	4 0 0
4 11 4	5 0 0	5 2 7	5 2 7	5 0 0	4 14 10	4 14 10	5 0 0	4 7 1	4 11 4	4 7 1	3 11 6	3 10 2	3 7 7
4 6 5	4 6 5	4 6 5	4 6 5	4 10 5	4 6 5	4 6 5	...	4 6 5	4 0 0	3 9 7	3 7 2	3 7 2	3 7 2
4 6 0	4 10 10	4 10 7	4 5 10	4 2 8	4 12 2	4 12 2	4 5 10	4 5 10	4 2 7	3 15 6	3 15 6	3 15 6	3 12 4
4 6 2	4 6 2	4 6 2	4 6 2	4 7 7	4 7 7	4 9 8	4 9 8	4 9 8	4 8 1	4 5 2	3 13 4	3 13 4	3 13 4
4 [illegible] 6	4 7 0	4 13 3	4 13 6	4 12 6	4 10 6	4 11 1	4 12 6	4 12 6	4 12 6	4 11 0	4 9 4	4 5 0	4 6 0
5 8 11	5 6 8	5 6 8	5 8 11	5 4 5	5 6 8	5 1 1	...	5 0 0	...	4 13 9	4 9 4	4 4 11	4 6 0
5 1 4	5 2 3	4 5 7	4 4 8	3 13 6	3 10 9	4 2 11	4 2 11	...	4 3 4	3 14 4	3 11 8	3 9 10	3 11 8
5 0 0	5 0 0	5 1 2	5 5 4	5 8 2	5 5 4	5 2 6	5 0 0	4 12 0	4 11 0	4 10 0	4 9 0	4 6 0	4 6 0
3 11 11	3 12 1	3 11 11	3 15 9	3 13 0	3 13 8	3 12 4	3 10 5	3 10 5	3 7 0	3 2 3	3 0 10	2 15 11	3 1 10
												4 0 0	4 0 0
4 6 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 2 0	5 8 0	5 0 0	4 0 0	4 0 0	3 12 0	4 0 0
5 4 0	5 5 0	5 5 0	5 4 0	5 12 0	6 8 0	5 4 0	5 4 0	5 5 0	6 2 0	5 1 0	3 12 0	3 13 0	3 13 0
5 0 0	5 0 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 0 0	5 0 0	5 0 0
5 12 0	5 12 0	5 12 0	5 14 0	5 14 0	6 0 0	6 0 0	6 0 0	6 4 0	6 0 0	6 0 0	4 8 0	4 5 9	4 1 4
5 1 3	5 1 3	5 1 3	5 1 3	5 9 0	5 9 0	5 9 0	5 5 4	5 5 4	5 1 3	5 1 3	4 5 9		
5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
6 5 5	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	4 13 7	4 13 7	4 9 2	4 13 7	4 8 1	4 8 1	4 8 1	4 8 1
4 12 0	4 13 6	4 14 3	4 13 7	4 13 7	4 14 3	4 13 7	4 13 6	4 11 10	4 11 2	4 3 0	3 15 0	3 13 0	3 13 0
115	117	118	117	117	118	117	117	114	113	101	95	92	92

A.—Wholesale prices of Wheat in

Port or province.	District	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.	15th July 1916.	31st July 1916.	15th August 1916.	31st August 1916.	15th September 1916.
		Fortnight ending								
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 12 3	3 12 9	3 10 2	3 10 2	4 0 3	4 3 3	4 6 9	4 8 9	4 7 0
	Bombay (Delhi No. 1 White Pessy)	4 4 8	4 5 5	4 1 5	4 2 10	4 3 7	4 7 3	4 9 1	4 8 9	4 8 0
	Calcutta (Club No. 2).	4 0 0	4 2 6	4 1 6	4 1 6	4 2 6	4 3 0	4 5 0	4 3 0	4 4 6
Punjab	Lahore	3 10 3	3 10 3	3 6 3	3 3 3	3 7 6	3 10 3	3 14 3	3 13 0	3 13 0
	Ferozepur	3 5 3	3 5 3	3 3 3	3 5 3	3 5 3	3 7 9	3 11 6	3 13 0	3 11 6
	Lyallpur	3 2 0	3 3 [illegible]	3 0 9	3 1 6	3 6 6	3 12 0	3 15 6	3 15 0	3 11 6
	Amritsar	3 1 0	3 5 3	3 3 9	3 2 9	3 6 0	3 6 0	3 11 0	3 11 0	3 10 0
	Multan	3 2 0	3 5 0	3 2 0	3 2 0	3 4 0	3 7 9	3 13 0	3 11 6	3 13 0
	Rawalpindi	3 10 0	3 14 0	3 12 0	3 10 6	3 13 0	3 12 3	3 15 0	3 13 0	3 13 0
	Ambala	3 5 0	3 6 0	3 6 0	3 6 0	3 6 0	3 9 0	3 11 0	3 13 0	3 13 0
Delhi	Delhi	3 13 0	3 13 0	3 10 0	3 8 0	3 10 0	3 11 9	3 13 0	3 13 0	3 13 0
United Provinces	Benares	4 1 2	3 14 11	3 14 1	3 14 7	3 15 5	3 15 5	3 15 5	3 15 5	4 0 8
	Aligarh (Hathras)	3 13 1	3 13 1	4 0 0	4 0 0	3 14 6	3 14 6	3 14 6	4 1 8	4 1 4
	Cawnpore	3 10 0	3 14 0	4 1 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Meerut	3 7 9	3 9 0	3 10 3	3 6 3	3 10 3	3 10 3	3 14 6	3 14 6	3 13 0
	Shahjahanpur	3 3 0	3 5 6	3 8 0	3 10 0	3 9 3	3 10 3	3 13 0	3 12 6	3 11 6
	Agra	4 1 7	4 3 4	4 3 4	4 1 7	4 3 4	4 3 4	4 3 4	4 5 2	4 5 2
	Fyzabad	3 10 3	3 10 3	3 12 9	3 13 3	3 14 6	3 14 6	3 14 6	4 0 0	4 0 0
	Lucknow	3 6 6	3 11 6	3 11 6	3 11 6	3 12 11	3 12 3	3 14 6	4 0 0	4 0 0
Central Provinces and Berar.	Nagpur	3 14 5	3 12 10	3 12 10	3 11 7	3 13 2	3 11 7	3 11 7	3 13 2	3 13 2
	Jubbulpore	3 5 4	3 4 2	3 3 2	3 8 11	3 8 11	3 10 2	3 12 11	3 14 5	3 14 10
	Raipur	3 7 2	3 7 2	3 7 2	3 7 2	3 10 5	3 10 5	3 10 5	3 10 5	3 10 5
	Akola	3 12 4	3 14 0	3 14 0	3 14 0	4 1 1	3 15 6	3 10 11	4 1 1	3 14 0
North-West Frontier Province.	Peshawar	3 13 4	3 13 4	3 13 4	3 9 10	3 12 11	3 12 7	3 12 7	[illegible] 10 2	3 9 6
Baluchistan	Quetta	4 6 0	4 6 1	4 7 0	4 7 0	4 6 0	4 8 3	4 10 5	4 12 6	4 13 9
Bombay	Poona	4 4 11	4 4 11	4 2 8	4 3 9	4 0 5	4 2 8	4 2 1	4 2 8	4 2 8
	Ahmednagar	3 9 10	3 11 2	3 9 10	3 11 2	...	3 9 10	3 13 6	3 10 9	3 8 11
	Ahmedabad	4 5 0	4 5 0	4 5 0	4 7 0	4 8 0	4 8 0	4 7 0	4 6 0	4 3 0
	Dharwar (Hubli)	3 5 10	3 0 11	2 11 5	3 0 1	3 1 10	3 5 10	3 6 6	3 8 1	3 1 10
Bihar and Orissa	Patna	3 13 0	3 10 0	3 10 0	3 10 0	3 10 0	3 9 6	3 9 6	3 9 6	3 7 6
	Bhagalpur	4 0 0	3 13 0	3 11 0	3 11 0	3 13 6	3 15 0	4 0 0	4 [illegible] 0	4 0 0
	Muzaffarpur	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Ranchi	4 8 0	4 8 0	4 8 0	4 0 0	4 4 0	4 4 0	4 2 0	4 4 0	4 2 0
	Cuttack	4 1 4	4 1 4	4 1 4	3 12 11	3 12 11	3 12 11	4 1 4	4 1 4	4 1 4
Bengal	Rangpur	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 8 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	4 8 1	4 13 7	4 8 1	4 14 9	4 14 9	5 2 7	4 14 9	4 14 9	5 2 7
	(Median Average)	3 13 0	3 13 1	3 12 9	3 11 6	3 13 4	3 12 11	3 14 6	4 0 0	4 0 0
	Index Numbers(a)	92	92	92	90	93	92	94	97	97

* 5% barley, 8% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs – *contd.*

FORTNIGHT ENDING												
30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917.	15th March 1917.	31st March 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 4 3	4 4 9	4 7 3	4 9 3	4 13 3	4 13 9	4 14 9	5 1 3	5 1 3	4 12 9	4 13 6	4 13 3	4 12 3
4 5 10	4 4 10	4 6 6	4 9 6	4 14 10	4 13 0	4 11 1	4 12 7	4 8 9	4 10 7	4 9 10	4 10 9	4 9 10
4 4 6	4 4 6	4 4 6	4 10 0	5 2 6	5 0 0	...	4 13 0	4 10 0	4 11 0	4 13 0	4 14 6	4 9 0
3 11 6	3 14 3	4 0 0	4 1 6	4 9 3	4 7 0	4 5 3	4 7 0	4 9 3	4 5 3	4 5 3	4 3 3	4 3 3
3 10 3	3 10 3	3 13 0	3 13 0	4 1 9	4 3 6	4 3 6	4 3 6	4 3 6	4 1 9	4 5 3	4 5 3	4 1 9
3 11 0	3 11 0	3 14 0	3 15 6	4 6 0	4 1 0	4 3 0	4 7 0	4 4 6	4 2 0	4 3 0	4 3 6	4 0 0
3 7 0	3 11 6	3 12 0	3 9 0	4 6 0	4 5 0	4 2 0	4 6 0	4 3 6	4 2 0	4 2 0	4 1 0	3 13 6
3 11 6	3 13 0	3 13 0	3 14 6	4 7 0	4 3 3	4 1 6	4 5 3	4 4 0	4 4 0	4 1 6	4 1 6	4 1 6
3 12 0	3 12 0	3 11 0	3 15 0	4 10 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 11 0	4 11 0	4 11 0
3 13 0	3 14 0	3 14 0	3 15 0	4 12 0	4 7 0	4 7 0	4 10 0	4 10 0	4 9 0	4 9 0	4 6 0	3 14 0
3 11 0	3 11 0	4 0 0	4 1 6	5 0 0	4 11 0	4 9 0	4 10 6	4 9 0	4 11 0	4 9 0	4 9 0	4 7 0
4 0 8	4 0 8	3 15 9	3 14 11	3 14 11	4 14 3	4 12 11	4 10 6	4 9 4	4 9 4	4 9 4	4 5 10	4 5 0
4 1 8	3 14 6	4 1 8	4 1 9	4 11 7	4 6 11	4 8 11	4 8 11	4 5 2	4 5 4	4 5 5	4 5 4	4 3 8
4 0 0	4 0 0	4 0 0	4 2 0	4 9 0	4 7 0	4 7 0	4 7 0	4 5 6	4 5 0	4 7 0	4 7 0	4 7 0
3 10 3	3 11 3	3 11 6	4 0 0	5 2 9	4 9 0	4 7 0	4 9 0	4 9 0	4 11 3	4 11 3	4 11 3	4 5 0
3 11 9	3 11 6	3 10 0	3 14 6	4 5 0	4 6 0	4 5 0	4 6 0	4 6 0	4 4 0	4 4 0	4 1 6	4 1 9
4 5 2	4 5 2	4 5 2	4 7 1	5 5 4	5 5 4	5 2 6	5 5 4	5 0 0	5 2 0	5 0 0	4 13 6	4 13 6
3 14 9	4 0 0	3 14 6	3 14 6	4 5 6	4 9 3	4 8 0	4 9 0	4 5 6	4 7 0	4 6 0	4 1 9	4 1 7
4 0 0	3 14 6	3 14 6	4 0 0	4 9 2	4 11 3	4 9 3	4 9 3	4 7 1	4 7 1	4 3 4	4 7 1	4 0 0
3 11 7	3 11 7	3 11 7	3 11 7	4 5 0	4 1 11	4 1 11	4 1 11	4 0 4	4 0 4	4 0 6	4 1 11	3 13 2
3 14 5	3 12 2	3 11 6	4 0 10	4 6 0	4 7 1	4 6 0	4 9 1	4 7 1	4 4 4	4 3 5	4 3 5	4 5 2
3 9 7	3 9 7	3 9 7	3 9 7	4 8 0	4 4 10	4 0 0	4 0 0	4 4 10	4 0 0	4 0 0	4 0 0	3 12 10
3 7 10	3 7 10	3 6 2	3 6 2	3 6 2	3 6 2	3 7 10	3 7 10	3 7 10	3 7 10	3 7 10	3 4 8	3 4 8
3 8 3	3 8 3	3 10 4	3 12 7	4 4 3	4 4 3	4 4 9	4 5 8	4 4 9	4 8 7	4 9 8	4 9 8	4 8 7
4 12 0	4 11 0	4 15 0	4 13 0	5 0 3	5 3 3	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0
4 2 8	4 11 7	4 11 7	...	4 11 9	4 12 8	...	4 11 7	4 10 5	...	4 11 7	4 13 9	4 11 7
3 9 10	3 9 5	3 8 11	3 8 1	3 10 9	3 11 3	3 8 1	3 8 11	3 4 5	4 1 1	3 13 6	3 13 0	3 9 11
4 4 0	4 2 0	4 3 0	4 5 0	4 9 0	4 13 0	5 0 0	5 2 0	5 2 0	5 0 0	5 0 0	5 0 0	5 0 0
3 3 10	3 2 10	3 8 2	3 10 6	3 8 2	...	3 11 11	3 4 10	3 2 4	3 8 2	4 0 2	3 5 11	3 3 10
3 7 6	3 4 6	3 7 6	3 7 6	3 12 0	4 6 0	4 0 0	3 12 0	3 11 0	3 11 0	3 15 0	3 15 0	4 6 0
3 15 0	3 14 0	4 2 0	5 0 0	4 12 0	4 8 0	4 8 0	4 10 0	4 12 0	4 4 0	4 0 0	4 6 0	4 6 0
4 0 0	3 13 0	3 13 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
4 2 0	4 2 0	4 2 0	4 8 0	5 4 0	5 5 0	5 4 0	5 4 0	5 4 0	5 12 0	5 12 0	5 12 0	5 12 0
4 1 4	4 1 2	4 1 2	4 1 2	4 1 2	5 1 3	5 1 5	5 1 5	5 1 5	4 11 3	4 11 3	4 11 3	4 5 8
5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
4 14 9	4 14 9	4 14 9	5 0 8	4 8 1	4 8 1	4 4 3	3 14 1	3 8 7	3 5 7	3 8 7	3 10 10	3 14 1
3 14 9	3 14 0	3 14 6	4 0 0	4 9 0	4 7 6	4 7 0	4 9 0	4 7 1	4 6 2	4 6 0	4 6 0	4 5 0
95	94	94	97	110	108	107	110	107	106	106	106	104

A—Wholesale prices of Wheat in

Port or province.	District.	Fortnight ending 15th April 1917. Rs. a. p.	30th April 1917. Rs. a. p.	15th May 1917. Rs. a. p.	31st May 1917. Rs. a. p.	15th June 1917. Rs. a. p.	30th June 1917. Rs. a. p.	15th July 1917. Rs. a. p.	31st July 1917. Rs. a. p.	15th August 1917. Rs. a. p.
Port (a)	Karachi (white)*	4 13 3	4 13 3	4 5 3	4 7 3	4 7 3	4 7 3	4 7 9	4 10 9	4 8 3
	Bombay (Delhi No. 1 White Pessy)	4 10 11	4 9 10	4 10 7	4 11 8	4 13 11	4 15 4	4 14 7	4 13 2	...
	Calcutta (Club No. 2).	4 11 0	4 4 0	4 5 6	4 8 0	4 7 0	4 8 6	4 8 6	4 11 0	4 9 0
Punjab	Lahore	4 3 3	4 3 3	3 13 0	3 14 3	4 0 0	4 0 0	4 0 0	4 0 9	4 1 6
	Ferozepur	3 14 6	3 14 6	3 10 3	3 11 6	3 12 0	3 12 0	3 13 0	3 13 0	3 14 6
	Lyallpur	4 1 0	4 2 0	3 11 0	3 12 0	3 11 0	3 13 0	3 14 0	3 14 0	4 0 0
	Amritsar	3 15 0	4 0 0	3 8 0	3 10 0	3 11 6	3 13 0	3 14 0	3 14 0	3 13 0
	Multan	4 1 6	3 12 0	3 10 6	3 12 0	3 13 0	3 13 0	3 13 0	3 14 6	3 14 6
	Rawalpindi	4 9 0	4 5 0	4 7 0	4 5 0	4 3 5	4 4 0	4 1 6	4 3 3	4 6 0
	Ambala	3 15 0	4 0 0	3 11 6	3 11 6	3 14 6	3 14 6	3 14 0	4 0 6	4 0 0
Delhi	Delhi	4 7 0	3 13 0	3 14 6	3 15 3	4 0 9	4 0 0	4 0 0	4 2 0	4 1 6
United Provinces	Benares	4 3 1	4 3 1	4 1 2	4 2 10	4 2 10	4 3 5	4 3 5	4 2 10	4 2 10
	Aligarh (Hathras)	3 14 6	3 13 0	3 11 5	3 14 4	3 14 5	3 14 0	3 14 6	3 14 6	3 14 6
	Cawnpore	3 14 0	3 11 6	3 14 6	3 14 6	3 14 6	4 0 0	4 3 0	4 1 6	4 1 6
	Meerut	4 1 6	3 11 0	3 11 0	3 14 6	4 1 6	3 12 9	3 12 9	3 12 9	3 12 11
	Shahjahanpur	3 12 0	3 8 3	3 9 0	3 11 0	3 11 0	3 11 3	3 11 6	3 12 6	3 11 0
	Agra	4 9 1	4 1 7	4 5 2	4 7 1	4 5 2	4 7 1	4 7 1	4 3 4	4 5 2
	Fyzabad	4 0 0	3 14 0	3 14 0	3 13 0	4 1 6	...	...	4 3 4	4 2 0
	Lucknow	3 12 11	3 12 11	3 14 0	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4
Central Provinces and Berar	Nagpur	4 0 4	3 11 7	3 11 7	4 1 11	4 1 11	4 1 11	4 1 11	4 3 5	4 3 5
	Jubbulpore	4 1 8	3 14 5	3 10 2	3 11 6	3 15 2	4 0 0	4 0 0	4 0 0	3 14 5
	Raipur	3 12 10	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0
	Akola	3 7 6	3 10 11	3 3 7	3 11 11	4 3 6	4 3 6	4 3 6	4 3 6	4 3 6
North-West Frontier Province	Peshawar	4 10 2	4 2 1	4 2 10	4 2 11	4 2 1	4 0 4	4 0 4	4 0 4	4 0 4
Baluchistan	Quetta	5 5 0	5 5 0	5 2 6	5 0 0	4 14 0	4 14 0	4 14 0	4 13 0	4 13 6
Bombay	Poona	...	4 10 5	4 9 4	4 14 11	4 13 9	5 3 4	5 4 5	5 4 5	5 2 2
	Ahmednagar	3 15 5	3 13 7	3 12 8	4 0 5	4 2 2	4 4 1	4 7 9	4 5 11	4 6 10
	Ahmedabad	4 8 0	4 8 0	4 8 0	4 9 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0
	Dharwar (Hubli)	3 9 4	3 2 6	3 7 11	3 6 1	3 11 8	3 11 8	3 11 8	4 1 7	4 1 8
Bihar and Orissa	Patna	3 15 0	4 0 0	3 5 0	3 1 0	3 5 0	3 12 0	3 12 0	3 9 0	3 9 0
	Bhagalpur	3 12 0	3 10 0	3 8 0	3 8 0	3 12 0	4 0 0	3 12 0	3 12 0	3 12 0
	Muzaffarpur	4 0 0	4 0 0	3 5 3	3 5 3	3 10 0	4 0 0	4 0 0	4 0 0	4 0 0
	Ranchi	5 12 0	4 14 0	4 6 0	4 6 0	4 11 0	4 11 0	4 9 6	4 12 0	4 12 0
	Cuttack	4 5 8	4 5 8	4 1 3	4 1 3	4 1 3	4 1 4	4 4 8	4 4 8	4 4 8
Bengal	Rangpur	5 4 0	5 4 0	5 0 0	5 4 0	5 4 0	5 4 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	3 14 1	3 14 1	3 7 8	3 3 5	3 8 7	3 14 1	3 14 1	4 8 1	4 13 7
	(Median Average)	4 0 8	4 0 0	3 13 0	3 14 6	4 1 6	4 0 2	4 0 11	4 2 10	4 1 10
	Index Numbers (b)	98	97	92	91	99	97	98	101	99

* 5% barley, 3% dirt, and 30% red.

(a) Prices at ports after 15th February, 1918, are as follows—

Ports	Rate per	On 22nd February 1918. Rs. a. p.	On 1st March 1918. Rs. a. p.	On 8th March 1918. Rs. a. p.
Karachi (white)	Maund	5 5 4	5 5 4	5 5 4
Bombay (Delhi No. 1 White Pessy)	"	5 1 11	5 2 10	5 2 6
Calcutta (Club No. 2)	"	6 2 0	6 6 6	6 1 0

(b) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅞ lbs—*concld.*

FORTNIGHT ENDING 31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	Increase or decrease in fortnight ending 15th February 1918 compared with preceding fortnight.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent
4 9 3	4 11 9	4 11 9	4 12 3	4 14 3	5 2 3	5 6 4	5 3 9	5 6 4	5 4 4	4 14 9	5 3 3	+6
4 6 6	4 10 7	4 11 8	4 12 5	5 2 3	4 15 6	5 1 7	5 0 10	5 1 2	5 0 10	5 0 1	5 1 11	+2
4 9 0	4 8 0	4 12 6	4 11 0	4 12 0	4 11 0	5 6 0	5 2 0	5 3 6	5 10 0	5 11 6	5 12 6	+1
4 1 6	4 3 3	4 3 3	4 5 3	4 9 3	4 11 3	4 9 3	5 0 0	5 0 0	5 0 0	4 13 6	5 0 0	+3
3 14 6	3 14 6	3 14 6	3 14 6	4 0 0	4 7 0	4 11 3	5 0 0	5 0 0	5 0 0	4 11 3	4 9 0	—3
4 0 0	4 1 0	4 2 0	4 2 6	4 3 0	4 6 0	4 11 0	4 14 0	4 14 0	4 14 0	4 14 0	4 11 0	—4
3 12 0	3 13 0	3 15 0	3 14 0	4 4 3	4 5 3	4 8 0	4 11 0	4 10 0	4 8 0	4 8 0	4 8 0	*Nil*
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 1 0	4 12 0	4 14 6	4 13 0	4 12 6	4 14 6	4 13 0	—2
4 6 0	4 6 0	4 7 0	4 7 0	4 7 0	4 9 2	4 11 0	5 0 0	5 2 6	5 2 6	5 2 6	5 5 3	+3
4 0 0	4 0 0	4 0 0	4 0 0	4 3 0	4 10 0	4 10 0	4 15 0	4 15 0	4 15 0	4 15 0	5 1 0	+3
4 1 6	4 2 3	4 3 0	4 3 0	4 3 0	4 7 0	4 10 0	5 0 0	4 15 4	5 0 0	4 14 0	5 1 0	+4
4 2 10	4 2 10	4 1 7	4 3 5	4 3 10	4 3 10	4 5 5	4 10 3	4 11 5	4 11 5	4 11 5	5 3 6	+11
3 14 6	4 1 9	3 14 6	4 1 8	4 5 3	4 5 3	4 9 5	4 13 7	4 14 9	4 11 6	4 13 6	5 7 2	+12
4 1 6	4 1 6	4 3 3	4 3 3	4 5 0	4 5 0	4 7 0	4 14 0	5 0 0	5 0 0	4 14 0	5 3 0	+6
3 12 11	3 14 5	3 12 11	3 14 5	4 0 0	4 5 2	4 11 4	4 13 7	4 13 7	4 13 7	4 13 7	5 5 4	+10
3 11 6	3 11 0	3 14 0	3 14 0	4 0 0	4 1 0	4 4 3	4 7 0	4 7 0	4 14 0	4 15 0	5 2 0	+4
4 7 1	4 7 1	4 7 1	...	4 11 3	4 11 3	5 0 0	5 5 1	5 5 4	5 5 4	5 5 4	5 8 3	+3
3 15 3	3 15 3	3 15 3	...	4 1 0	4 0 0	4 1 0	4 5 3	4 12 0	4 13 6	4 11 3	4 12 0	+1
4 3 4	4 3 4	4 3 4	4 5 2	4 5 2	4 5 2	4 11 3	4 11 3	5 0 0	5 2 6	5 2 6	5 8 3	+7
4 1 10	4 3 2	4 3 2	4 3 2	5 11 4	4 11 4	4 11 4	5 1 6	4 14 5	4 14 5	4 14 5	4 14 5	*Nil*
3 10 10	4 0 0	4 5 2	4 7 1	4 7 1	4 14 10	4 14 10	5 0 0	5 2 7	5 3 11	5 9 10	5 5 5	—5
3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 11 2	3 11 2	3 11 2	3 11 2	3 11 2	3 11 2	*Nil*
4 3 6	4 3 6	4 3 6	4 7 11	...	...	...	...	...	5 15 11	5 15 11	5 15 11	*Nil*
4 2 6	4 2 6	4 2 1	4 2 1	4 2 1	4 5 8	4 8 0	4 13 7	4 15 4	4 15 4	5 1 3	5 1 3	*Nil*
4 12 10½	4 14 6	5 0 6	5 2 0	5 2 0	5 1 6	5 4 0	5 5 0	5 7 0	5 9 0	5 13 0	5 12 0	—1
5 4 5	5 2 4	5 2 2	5 13 4	5 15 7	5 8 11	...	6 2 11	...	7 6 11	...	...	...
4 11 5	4 6 10	4 15 1	5 2 9	4 9 7	4 13 3	4 15 1	5 11 11	5 13 10	...	6 0 7	5 13 10	—3
4 8 0	4 6 0	4 8 0	4 12 0	5 5 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	5 12 0	5 12 0	*Nil*
4 1 8	3 11 8	4 8 11	4 6 0	4 5 1	4 1 8	...	4 8 11	...	4 3 4	4 1 8	...	...
3 10 0	3 8 0	3 8 0	4 0 0	3 15 0	3 15 0	3 12 0	4 6 0	4 12 0	4 6 0	4 7 0	5 0 0	+13
3 12 0	3 12 0	4 0 0	4 0 0	4 0 0	4 6 0	4 8 0	4 10 0	4 8 0	4 7 0	4 7 0	4 7 0	*Nil*
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	5 0 0	5 0 0	5 11 6	+14
4 12 0	4 8 0	4 8 0	5 0 0	5 2 0	5 2 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	*Nil*
4 [illegible] 8	4 5 8	4 5 8	4 5 8	4 5 8	4 5 8	5 1 3	5 1 3	5 5 4	5 5 4	5 5 4	5 1 3	—5
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 12 0	5 2 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	*Nil*
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2	*Nil*
4 13 7	4 13 7	4 10 2	4 8 1	4 8 1	4 4 3	4 4 3	4 6 2	4 13 7	4 13 7	4 8 1	4 13 7	+8
4 1 10	4 2 10	4 3 3	4 5 2	4 5 2	4 6 6	4 11 2	4 14 9	4 15 4	5 0 0	4 14 7	5 1 11	+4
99	101	102	104	104	106	113	119	120	121	119	124	

Variations expressed in Index Numbers during the fortnight ending the 15th February, compared with those in the previous fortnight in 1918 and 1917 :—

	1918. 31st January.	15th February.	Increase or Decrease.	1917. 31st January.	15th February.	Increase or Decrease.
			Per cent			Per cent
India . . .	100	104	+4	100	99	– 1
Punjab . .	100	99	—1	100	99	—1
United Provinces .	100	109	+9	100	101	+1
Central Provinces and Berar.	100	97	—3	100	96	—4

B—Retail prices of Wheat in India

Port or province.	District.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.	31st October 1914.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	9 8	8 8	8 0	8 0	8 8	8 0
	Bombay *	6 13	6 13	6 13	6 8	6 8	5 14	5 14
	Calcutta	9 0	8 14	8 14	8 3	8 4	8 0	7 8
Punjab	Lahore	10 12	10 12	10 4	9 12	10 4	10 0	9 4
	Ferozepur	11 8	11 0	10 12	10 0	10 0	10 0	9 4
	Amritsar	12 4	11 8	11 8	10 8	10 8	10 8	10 0
	Rawalpindi	12 4	11 12	11 4	11 0	10 12	10 12	10 4
	Lyallpur	11 4	11 8	10 12	9 8	10 4	10 4	9 8
	Multan	11 8	12 0	11 4	10 0	10 0	10 4	9 8
	Ambala	10 12	10 4	10 12	10 0	10 0	10 0	9 12
Delhi	Delhi	9 12	9 8	9 8	9 0	9 0	9 0	8 4
United Provinces	Benares	9 3	8 15	9 1	9 1	9 1	8 13	8 8
	Cawnpore	9 8	9 4	9 4	8 12	8 12	8 4	8 4
	Meerut	10 12	10 0	9 12	9 4	9 0	8 12	8 8
	Agra	9 12	9 0	9 0	8 8	9 0	8 8	8 0
	Lucknow	9 12	9 0	9 0	8 12	8 12	8 12	8 8
	Aligarh	9 4	10 4	9 4	8 12	9 0	8 12	8 12
	Shahjahanpur	10 0	9 14	9 14	9 10	9 6	9 4	9 8
	Fyzabad	9 4	9 4	9 4	9 4	9 4	9 4	9 8
Central Provinces and Berar	Nagpur	9 9	8 15	9 9	8 15	8 15	8 15	8 4
	Jubbulpore	9 0	9 0	9 0	9 0	8 12	8 8	8 8
	Raipur	10 0	10 0	10 0	10 0	10 0	10 0	9 8
	Akola	8 6	8 6	8 2	8 6	7 6	7 6	7 6
North-West Frontier Province	Peshawar	11 6	11 0	11 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	10 2	10 5½	10 9	10 5⅓	10 0	9 13	9 13
Bombay	Poona	7 7	7 7	7 7	7 7	7 7	7 7	6 13
	Ahmednagar	8 2	8 2	7 6	7 8	8 1	8 2	8 2
	Ahmedabad	8 8	8 0	8 0	7 12	7 12	7 8	7 8
	Dharwar	9 9	9 1	9 1	8 8	8 2	8 2	8 2
Bihar and Orissa	Patna	10 8	9 12	10 0	9 12	9 12	10 0	10 0
	Bhagalpur	9 8	9 6	8 12	9 8	9 8	9 8	9 0
	Muzaffarpur	9 0	9 0	9 12	9 12	9 0	8 8	8 8
	Ranchi	9 2	8 4	8 4	8 4	8 4	8 0	8 0
	Cuttack	9 3	8 8	8 8	8 8	8 8	7 14	7 14
Bengal	Dacca	8 14	8 14	8 8	8 8	8 8	8 0	7 8
	Murshidabad	10 8	9 8	9 8	9 12	10 0	10 0	9 8
	Malda	10 0	10 0	9 8	9 0	9 8	9 8	9 8
Burma	Amherst (Moulmein)	6 13	6 13	6 13	6 13	6 13	6 13	6 13
	Mandalay	8 14	8 4	7 9	8 0	7 12	7 12	7 8
	(Median Average)	9 9	9 4	9 4	9 0	9 0	8 12	8 8
	Index Numbers (a)	100	103	103	106	106	109	112

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING											
15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.	30th April 1915.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
7 8	7 0	7 0	7 0	7 0	7 0	6 8	6 6	7 8	7 8	7 8	8 0
5 14	5 14	5 14	5 14	5 8	5 8	4 14	5 3	5 3	5 8	5 14	5 14
6 14	6 14	6 14	6 5	...	...	...	...	...	...	...	...
8 4	8 0	8 4	8 0	8 0	7 8	6 8	7 4	7 8	7 12	8 0	9 0
8 4	8 4	8 8	8 8	8 2	7 12	6 12	8 0	7 12	7 12	8 0	9 8
8 12	8 12	9 0	8 8	8 10	8 2	7 2	7 4	8 0	7 12	7 14	8 8
9 4	9 4	9 6	9 0	8 14	8 0	7 4	8 8	8 8	9 0	8 12	8 14
8 4	8 4	9 0	8 4	8 4	7 4	6 10	8 0	8 4	8 4	8 8	9 8
8 12	8 12	9 0	8 4	8 0	7 12	7 0	7 0	8 8	8 12	9 0	10 4
7 12	7 6	8 0	8 0	7 12	7 6	6 8	6 8	7 0	6 8	7 8	10 4
7 8	7 4	7 0	7 4	7 0	7 0	6 4	6 4	7 0	6 0	7 12	9 0
8 6	8 1½	7 9	7 7	7 3	7 1	5 9	6 6	6 12	7 5	7 13	7 13
7 8	7 4	7 4	7 4	7 0	6 12	6 0	6 8	6 12	7 12	8 8	9 0
8 0	7 8	8 0	7 12	7 0	6 8	5 12	6 8	7 4	6 4	8 1	9 12
7 0	6 8	7 0	7 0	6 12	6 8	5 12	5 12	7 0	6 0	8 6	8 8
7 12	7 8	7 0	7 0	6 12	7 0	6 4	6 4	7 14	8 0	9 0	9 0
7 4	7 4	7 0	7 0	7 0	7 0	6 12	6 0	6 0	5 14	8 2	8 14
8 8	8 0	8 2	7 14	7 0	7 4	6 12	6 12	6 4	7 4	8 12	9 10
8 12	7 14	7 12	7 12	7 2	7 0	6 4	6 6	8 5	8 2	8 8	8 12
8 5	8 5	8 3	8 4	7 0	6 6	6 6	7 11	8 4	8 15	8 15	8 15
8 0	8 0	7 8	7 8	7 0	6 8	6 0	6 8	6 8	8 4	8 8	8 8
8 0	7 4	7 8	7 8	7 0	6 0	6 0	6 0	7 8	10 0	9 12	9 8
7 6	7 6	7 6	6 5	5 4	5 6	6 5	6 5	7 6	7 6	8 6	7 6
9 12	9 2	9 2	9 2	9 2	8 13	7 9	7 14	8 6	9 2	8 7	8 7
9 4	8 14	8 12	8 12	8 12	8 10½	8 2¼	7 4	7 1	7 8½	7 13	8 1
6 13	6 8	6 8	6 8	5 9	5 9	5 9	6 13	6 13	7 2	6 13	7 2
8 2	8 2	8 2	5 11	5 14	5 14	6 10	7 6	8 2	8 2	8 2	8 2
7 8	6 8	6 8	6 8	6 8	6 0	6 0	6 8	7 0	7 8	8 0	8 0
8 2	8 2	8 2	8 2	8 2	8 2	8 2	9 9	9 9	10 0	10 8	10 8
9 0	9 8	8 8	7 8	7 2	7 0	6 8	6 8	6 12	7 8	8 12	8 8
8 4	7 8	7 8	7 8	7 0	6 4	6 4	6 4	6 14	8 4	8 12	8 14
8 0	8 0	8 0	7 0	6 8	6 0	6 0	6 0	5 8	5 8	7 8	7 8
7 8	8 0	8 0	6 12	6 4	6 4	5 8	5 8	6 4	8 0	8 4	8 0
7 8	7 3	7 3	7 3	7 3	7 3	5 14	5 14	6 9	6 9	8 8	7 14
7 4	7 0	6 0	6 0	...	...	...	...	...	...	...	...
9 8	9 8	9 8	8 8	...	...	...	...	...	...	...	...
9 8	9 0	9 0	7 8	...	...	...	...	...	...	...	...
6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	5 10	5 10	5 10
7 8	7 8	7 8	7 8	6 14	6 8	6 8	6 14	7 5	7 12	8 0	8 0
8 0	7 14	7 12	7 8	7 0	7 0	6 6	6 8	7 1	7 12	8 4	8 8
120	121	123	127	137	137	150	147	135	123	116	112

B—Retail prices of

Port or province.	District.	Fortnight ending 15th May 1915.	31st May 1915.	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.	31st August 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8
	Bombay *	5 14	5 14	5 14	5 14	5 14	5 14	5 14	5 8
	Calcutta	...	...	...	...	...	...	...	...
Punjab	Lahore	11 4	10 4	10 8	10 8	9 12	9 4	8 4	8 8
	Ferozepur	10 8	10 0	10 4	10 4	9 12	9 8	9 0	9 0
	Amritsar	11 4	10 8	10 10	10 4	10 0	9 12	9 0	9 0
	Rawalpindi	10 12	10 4	10 4	10 0	8 12	8 8	8 8	8 12
	Lyallpur	10 4	10 0	10 8	11 0	9 12	9 8	9 0	9 0
	Multan	11 4	10 0	10 8	10 12	10 4	10 4	10 0	9 12
	Ambala	10 0	9 12	9 12	9 12	9 6	8 12	8 8	8 8
Delhi	Delhi	9 8	9 4	9 4	9 4	8 0	8 8	8 0	8 4
United Provinces.	Benares	7 15	8 0	...	8 8	8 8	8 8	8 4	7 15
	Cawnpore	9 0	8 12	8 12	8 8	8 8	8 8	8 0	8 4
	Meerut	10 0	10 0	10 4	10 0	9 8	8 12	8 0	8 8
	Agra	...	9 0	9 0	8 8	8 8	8 0	7 12	7 12
	Lucknow	9 8	9 2	8 12	8 12	8 12	8 12	8 12	8 4
	Aligarh	9 8	9 8	9 12	10 0	9 4	9 4	8 12	8 8
	Shahjahanpur	10 0	10 0	10 0	10 0	9 14	9 10	9 0	8 12
	Fyzabad	9 0	8 12	8 10	8 10	8 8	8 6	8 4	8 4
Central Provinces and Berar.	Nagpur	9 4	8 15	8 15	8 15	8 15	8 12	8 2	8 2
	Jubbulpore	9 0	9 0	9 0	8 8	8 8	8 8	8 8	8 8
	Raipur	9 8	9 8	8 12	8 12	8 12	8 12	8 0	8 0
	Akola	7 6	8 6	8 6	8 6	8 6	9 7	9 7	9 7
North-West Frontier Province.	Peshawar	10 0	11 0	10 0	10 0	10 0	9 7	8 11	8 14
Baluchistan	Quetta	8 4	8 8½	8 11¼	9 0	10 0	10 2	9 13¾	9 11½
Bombay	Poona	6 13	6 13	7 7	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	7 6	7 6	7 6	7 6	7 6	7 6	8 2	7 6
	Ahmedabad	8 0	8 0	8 8	8 0	8 0	8 0	7 8	7 8
	Dharwar	10 8	10 8	10 1	10 8	10 8	10 6	10 6	10 6
Bihar and Orissa.	Patna	9 0	9 0	9 0	9 6	8 8	8 8	8 0	8 0
	Bhagalpur	8 14	8 12	8 10	8 12	8 14	8 12	8 4	8 2
	Muzaffarpur	7 8	8 8	8 8	8 8	8 8	7 12	7 8	7 8
	Ranchi	8 0	8 0	7 8	7 0	7 0	7 0	7 0	7 0
	Cuttack	7 14	7 14	7 14	8 8	8 8	7 14	7 14	7 14
Burma	Amherst (Moulmein)	5 10	5 10	5 10	5 10	5 10	5 10	5 10	5 10
	Mandalay	7 8	7 5	7 5	7 5	7 5	7 5	7 5	6 14
	(Median Average)	9 0	9 0	8 14	8 12	8 8	8 8	8 4	8 4
	Index Numbers(a)	106	106	108	109	112	112	116	116

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.
* Relates to Khandwa wheat.

Wheat in India—*contd.* [**The figures state quantity per rupee in seers of 80 tolas.**]

Fortnight ending												
15th September 1915.	30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.	15th March 1916.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
5 8	5 3	5 8	5 8	5 3	5 3	5 3	5 3	5 2	5 2	5 12	5 12	6 1
...	...	...	...	...	...	...	...	...	...	...	...	...
8 8	8 12	8 12	9 0	8 12	8 12	8 12	8 12	8 12	8 12	9 4	9 4	9 12
8 12	8 12	8 14	8 14	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 4	9 12
8 8	8 12	9 4	9 4	9 0	9 0	9 0	9 0	9 0	9 0	9 8	9 12	10 4
8 4	8 8	8 8	8 12	8 8	8 8	8 8	8 8	8 4	8 8	9 0	9 4	9 4
9 0	9 0	9 0	9 0	9 0	9 4	9 8	9 8	9 8	9 8	9 12	10 0	11 0
9 12	8 14	8 14	9 0	9 0	9 4	9 4	9 4	9 2	9 10	10 1	10 4	10 4
8 2	8 2	8 8	8 8	8 12	9 0	8 12	8 12	8 4	8 4	8 4	8 6	9 10
8 4	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	9 0
8 4	7 15	7 13	7 11	7 11	7 11	7 11	7 11	7 11	7 11	7 15	8 4	8 13
8 0	8 0	8 0	8 0	8 0	7 12	7 12	7 12	7 12	8 0	8 0	8 4	9 8
9 0	8 12	8 8	8 8	8 0	8 0	8 4	8 0	8 0	8 8	8 4	8 12	8 8
7 8	7 8	7 8	7 0	7 4	7 4	7 4	7 4	7 8	7 8	7 4	8 0	8 12
8 4	8 0	8 0	8 0	7 12	7 12	7 12	7 12	7 12	7 11	8 0	8 4	9 12
9 0	9 0	8 8	7 12	8 0	7 8	7 4	7 4	7 0	8 0	9 0	8 8	10 0
8 12	8 12	8 10	8 8	8 6	8 8	8 6	8 0	8 4	8 4	8 12	9 0	10 8
8 4	8 0	7 9	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8	8 0	10 0
8 2	8 2	8 2	8 7	8 7	8 7	8 2	8 2	8 2	8 7	8 2	8 7	9 1
8 8	8 0	8 4	7 12	7 8	7 8	7 12	7 14	7 14	7 12	8 8	8 4	8 12
8 0	8 0	8 8	8 8	8 8	8 8	8 0	8 8	8 8	8 8	8 8	9 8	10 8
9 7	9 7	8 6	7 6	7 6	8 6	8 6	7 6	7 6	8 6	8 6	8 7	9 7
8 14	8 14	8 14	8 14	8 14	8 14	8 11	8 11	8 7	8 7	8 7	8 10	8 15
9 10½	9 8½	9 8	9 0⅜	8 4¼	8 4¼	8 6	8 9½	8 8½	8 6½	8 6½	8 6½	8 8½
7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 13	7 13	7 13	7 13	7 13
7 6	7 6	7 6	7 6	8 2	8 2	8 2	8 14	8 2	8 14	8 14	9 9	9 9
7 0	7 0	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 8	7 8	7 12	8 0
10 6	9 15	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	11 5	11 5
8 0	7 12	8 8	7 12	7 12	7 12	7 12	8 0	8 0	7 8	7 4	7 12	10 0
7 9	6 14	6 15	7 8	7 8	7 8	6 14	6 4	7 10	7 10	7 0	6 12	7 14
7 8	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
6 12	6 12	7 0	6 12	6 12	6 12	6 12	6 8	6 8	6 8	6 8	6 8	6 8
7 14	7 14	7 14	7 14	7 14	7 14	7 3	7 3	7 3	7 8	7 8	7 14	7 14
5 10	5 10	5 10	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
6 14	7 [illegible]	7 5	7 5	7 5	7 5	7 5	6 14	7 2	7 12	7 5	7 12	8 4
8 4	8 0	8 2	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 2	8 4	9 1
116	120	118	120	120	120	120	120	120	120	118	116	106

B—Retail prices of

Port or province.	District.	Fortnight ending 31st March 1916.	15th April 1916.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.	15th July 1916.	31st July 1916.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 0	8 8	9 0	9 0	9 0	9 0	9 8	9 8	9 0
	Bombay*	6 14	7 5	7 10	7 10	7 10	7 10	7 10	7 10	7 10
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	11 0	11 0	11 8	10 12	10 12	11 8	12 4	11 4	10 12
	Ferozepore	11 0	11 0	11 0	11 0	11 0	12 0	11 12	11 12	11 4
	Amritsar	11 8	11 8	11 12	12 12	11 12	12 0	12 4	11 10	11 10
	Rawalpindi	10 4	10 8	11 0	10 12	10 0	10 8	10 12	10 10	10 8
	Lyallpur	12 0	12 8	13 0	12 12	12 8	13 0	12 8	11 10	10 8
	Multan	11 8	11 12	12 4	12 4	11 8	12 4	12 4	11 12	11 4
	Ambala	10 8	10 12	11 8	11 12	11 8	11 8	11 8	11 8	11 0
Delhi	Delhi	9 8	9 8	10 0	10 0	10 0	10 0	11 0	10 0	10 0
United Provinces	Benares	9 1	9 8	8 15	9 12	9 12	9 12	9 12	9 10	9 10
	Cawnpore	9 8	10 0	10 8	10 8	10 0	9 8	9 8	9 8	9 8
	Meerut	10 0	10 8	11 0	11 4	11 0	10 12	10 8	10 8	10 8
	Agra	8 12	9 8	9 4	9 4	9 0	9 12	9 4	9 4	9 4
	Lucknow	10 0	10 8	11 0	11 4	10 8	10 8	10 8	10 2	10 4
	Aligarh	9 12	10 0	10 0	11 0	11 0	10 4	10 4	10 4	10 4
	Shahjahanpur	11 0	10 10	11 12	12 8	12 0	11 8	11 8	11 4	11 0
	Fyzabad	10 6	10 2	10 4	11 0	10 10	10 6	10 0	10 0	10 0
Central Provinces and Berar.	Nagpur	10 0	10 0	9 11	10 0	10 0	10 0	10 3	10 3	10 3
	Jubbulpore	10 4	10 12	11 4	11 14	11 14	12 12	11 8	11 0	10 12
	Raipur	11 4	11 4	11 4	11 4	11 4	11 4	11 4	10 8	10 8
	Akola	9 8	9 7	10 8	10 8	9 11	9 11	9 11	9 11	9 11
North-West Frontier Province.	Peshawar	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	8 11	9 4	9 1	9 1	9 0¾	9 0	9 0	9 2½	8 15
Bombay	Poona	8 6	8 6	8 6	8 6	8 6	8 6	8 6	9 10	9 10
	Ahmednagar	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9
	Ahmedabad	8 0	8 8	8 8	8 8	8 8	8 8	8 8	8 0	8 0
	Dharwar	11 5	11 5	11 5	10 14	11 5	11 5	11 5	11 5	11 5
Bihar and Orissa	Patna	10 0	10 0	10 0	10 4	11 0	10 12	10 12	10 12	11 0
	Bhagalpur	10 12	10 12	10 0	10 0	10 8	10 12	10 12	10 4	10 0
	Muzaffarpur	7 8	10 0	10 0	9 8	9 8	9 8	9 8	9 8	9 8
	Ranchi	7 8	8 0	8 0	9 8	9 0	9 0	9 8	9 8	9 4
	Cuttack	9 3	9 3	9 13	9 13	9 13	9 13	10 8	10 8	10 8
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	8 4	8 4	7 12	8 4	7 12	8 4	7 12	7 12	7 5
	(Median Average)	10 0	10 0	10 0	10 4	10 0	10 0	10 4	10 2	10 0
	Index Numbers (a)	96	96	96	93	96	96	93	94	96

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*contd.* **[The figures state quantity per rupee in seers of 80 tolas.]**

FORTNIGHT ENDING													
15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 8	8 0	8 0	8 0	8 0	8 0	8 0	8 0	7 8	7 8	7 8	7 8	7 8	7 8
7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 0	7 0	7 0	7 0	7 0	7 0	7 0
...	...	...	...	...	...	...	...	...	...	...	...	...	...
10 0	10 4	10 4	10 8	10 0	9 12	9 8	8 8	8 12	9 0	8 12	8 8	9 0	9 0
10 8	10 4	10 8	10 12	10 12	10 4	10 4	9 8	9 4	9 4	9 4	9 4	9 8	9 0
10 12	10 10	10 12	11 8	10 12	10 9	10 12	9 0	9 0	9 8	9 1	9 4	9 7	9 7
10 0	10 4	10 4	10 6	10 6	10 10	9 14	8 6	8 14	8 14	8 14	8 10	8 4	8 4
10 0	10 0	10 9	10 8	10 11	10 0	10 0	9 0	9 8	9 4	8 12	9 4	9 8	9 8
10 4	10 8	10 4	10 8	10 4	10 4	10 0	8 12	9 4	9 8	9 0	9 4	9 4	9 8
10 12	10 6	10 6	10 6	10 4	10 4	10 0	8 2	8 10	8 10	8 6	8 6	8 8	8 8
10 0	10 0	10 0	10 4	10 4	9 8	9 8	7 12	8 4	8 8	8 8	8 8	8 8	8 8
9 10	9 10	9 8	9 8	9 10	9 10	9 12	9 3	7 15	7 15	8 4	8 6	9 6	8 6
9 8	9 8	9 8	9 8	9 8	9 8	9 4	8 4	8 8	8 8	8 8	8 12	8 12	8 8
10 0	10 0	10 4	10 8	10 8	10 8	9 12	7 8	8 4	8 8	8 8	8 8	8 8	8 4
9 4	9 0	9 0	9 C	9 0	9 0	8 12	7 0	7 8	7 8	7 0	7 12	7 8	7 12
10 0	9 12	9 12	9 12	10 0	10 0	9 14	8 8	8 4	8 8	8 8	8 12	8 12	9 0
10 0	9 8	9 12	10 0	9 12	9 12	9 8	9 0	7 8	7 8	7 4	8 0	10 0	8 4
11 0	10 8	10 8	10 8	10 10	10 12	10 6	9 0	8 14	9 0	9 0	9 0	9 4	9 4
10 0	9 12	9 14	9 14	9 12	10 0	10 0	8 14	8 4	8 10	8 6	8 10	8 10	8 14
10 3	10 3	10 3	10 3	10 3	10 3	10 3	8 15	9 9	9 9	9 9	9 9	9 9	9 9
10 4	10 0	10 0	10 0	10 6	10 8	9 10	9 0	8 12	9 0	8 8	8 12	9 2	9 4
10 8	10 8	10 8	11 0	11 0	11 0	11 0	8 2	9 0	10 0	10 0	9 0	10 0	10 0
10 12	10 12	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11
10 0	10 0	11 0	11 4	11 4	10 14	10 7	9 5	9 5	9 3	9 2	9 3	8 11	8 10
8 10	8 5½	8 4	8 6½	8 8	8 1½	8 1½	7 15¾	7 11	7 8	7 8	7 8	7 8	7 8
9 10	9 10	9 10	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13	8 6	8 6	8 6
9 9	9 9	9 9	9 9	10 5	10 5	10 5	10 5	10 5	10 2	10 2	10 2	9 7	9 7
8 0	8 0	8 8	8 8	9 0	8 8	8 8	8 0	7 8	7 8	7 8	7 8	7 8	7 8
11 3	11 3	11 3	11 3	11 3	11 3	11 3	10 11	10 4	9 5	9 5	9 5	9 5	9 5
11 0	11 0	11 0	11 0	12 0	11 8	11 8	10 8	9 0	9 12	10 8	10 8	10 8	10 0
10 0	9 8	10 0	10 2	10 5	9 6	8 0	8 4	8 8	8 8	8 8	8 6	9 4	9 8
9 8	9 8	9 8	9 8	10 0	10 0	10 0	10 0	9 8	9 8	9 8	9 8	9 0	9 8
9 8	9 0	9 8	9 12	9 12	9 12	9 8	7 8	7 7	7 8	7 8	7 4	7 4	7 4
9 3	9 3	9 3	9 3	9 13	9 13	9 13	9 13	7 14	7 11	7 11	7 14	8 8	8 8
5 1	[illegible] 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 12	7 12	7 5	7 12	7 12	7 12	7 8	8 4	8 4	8 14	9 9	10 5	10 12	10 5
10 0	9 12	9 14	10 0	10 0	10 0	9 12	8 8	8 9	8 10	8 8	8 10	8 12	8 14
96	98	97	96	96	96	98	112	112	111	112	111	109	108

B—Retail prices of

Port or province.	District.	Fortnight ending 15th March 1917.	31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.	15th July 1917.	31st July 1917.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
ort	Karachi	7 8	7 8	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8
	Bombay*	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
	Calcutta	...	...	...	...	...	...	...	...	...	...
unjab	Lahore	9 4	9 4	9 4	9 4	10 4	10 0	9 12	9 12	9 12	9 8
	Ferozepore	9 0	9 8	10 0	10 0	10 12	10 8	10 4	10 4	10 4	10 0
	Amritsar	9 9	10 0	9 14	9 12	11 2	10 6	10 4	10 3	10 0	10 0
	Rawalpindi	8 4	8 4	8 8	8 12	8 12	9 0	9 4	9 4	9 8	9 4
	Lyallpur	9 4	9 12	9 12	9 8	10 8	10 4	10 8	10 4	10 0	10 0
	Multan	9 8	9 8	9 8	10 8	10 12	10 8	10 4	10 4	10 4	10 0
	Ambala	8 14	10 0	9 12	9 10	10 8	10 8	10 0	10 0	10 0	9 12
elhi	Delhi	8 8	8 12	9 0	10 4	9 12	9 12	9 10	9 12	9 12	9 7
nited Provinces	Benares	8 13	9 1	9 1	9 10	9 8	9 3	9 3	9 1	9 1	9 1
	Cawnpore	8 8	8 8	10 0	10 4	9 12	9 12	9 4	9 4	9 0	9 4
	Meerut	8 4	9 0	9 8	10 4	10 8	10 0	9 8	10 0	10 0	10 0
	Agra	8 0	7 12	8 4	9 8	8 8	8 12	8 12	8 8	8 8	9 0
	Lucknow	8 12	9 12	10 4	10 4	10 0	9 4	9 4	9 4	9 4	9 4
	Aligarh	9 4	9 4	10 12	11 4	11 4	10 12	10 8	10 7	10 8	10 8
	Shahjahanpur	9 8	9 8	10 0	11 4	11 4	11 0	10 12	10 12	10 10	10 8
	Fyzabad	8 14	9 12	9 12	10 0	10 0	9 14	9 8	9 4	9 4	9 8
entral Provinces and Berar.	Nagpur	9 9	10 3	9 9	10 3	10 8	9 9	9 9	9 9	9 9	9 4
	Jubbulpore	9 4	9 0	9 8	10 0	10 12	10 8	9 14	9 12	9 12	9 12
	Raipur	10 0	10 2	10 2	11 0	11 0	11 0	11 0	11 0	11 0	11 0
	Akola	10 12	10 12	10 12	9 11	10 9	9 7	8 15	8 15	8 15	8 15
orth-West Frontier Province.	Peshawar	8 10	8 12	8 9	9 10	9 7	9 7	9 10	9 14	9 14	9 14
luchistan	Quetta	7 8	7 8	7 8	7 8	7 12	8 0¼	8 3½	8 3½	8 3½	8 5½
mbay	Poona	8 6	8 6	8 6	8 6	7 13	7 13	7 13	7 3	7 3	7 3
	Ahmednagar	10 2	10 2	9 7	9 7	9 7	9 7	8 11	8 11	8 11	8 11
	Ahmedabad	7 8	7 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 0
	Dharwar	10 4	10 11	10 11	10 11	10 11	10 11	9 5	9 5	9 5	9 5
har and Orissa	Patna	10 0	9 0	10 0	10 0	12 0	13 0	12 0	10 8	10 8	11 0
	Bhagalpur	9 4	9 0	10 8	10 12	11 3	11 3	10 8	10 0	10 8	10 8
	Muzaffarpur	9 8	9 8	9 8	9 8	12 0	12 0	11 0	9 8	9 8	9 8
	Ranchi	7 4	7 4	7 4	8 4	8 14	8 14	8 8	8 8	8 12	8 4
	Cuttack	8 8	9 3	9 3	9 3	9 13	9 13	9 13	9 13	9 3	9 3
rma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	10 5	9 9	9 9	9 9	10 13	11 5	10 5	9 9	9 9	8 4
	(Median Average)	8 14	9 3	9 8	9 10	10 4	9 14	9 9	9 8	9 8	9 5
	Index Numbers (a)	108	104	101	99	93	97	100	100	100	103

(a) Based on the price for the fortnight ending 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*concld.* **[The figures state quantity per rupee in seers of 80 tolas.]**

Fortnight ending													Increase or decrease in fortnight ending 15th February 1918 compared with preceding fortnight.
15th August 1917.	31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918	31st January 1918	15th February 1918.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Sr. Ch.	Per cent.
7 8	7 8	7 8	7 0	7 0	7 0	6 0	6 0	6 0	6 0	6 0	6 8	6 0	+8
7 0	7 0	7 0	6 6	6 6	6 6	5 12	5 12	5 7	5 2	5 2	5 2	5 2	*Nil*
...	..	...	...	...	...	...	...	...	...	...	...	...	...
9 8	9 8	9 4	9 4	9 0	8 8	8 4	8 8	8 0	8 0	7 12	8 0	7 12	+3
10 0	10 0	10 0	10 0	10 0	9 12	8 8	8 0	7 8	7 8	7 8	8 0	8 8	—6
10 4	10 7	10 4	10 0	10 0	9 0	9 0	8 8	8 4	8 6	8 10	8 8	8 10	—1
9 0	9 0	9 0	8 14	9 0	8 12	8 8	8 8	7 12	7 8	7 8	7 8	7 4	+3
9 12	9 12	9 8	9 8	9 4	9 4	9 0	8 4	8 0	7 8	8 0	8 0	8 8	—6
10 0	9 12	9 12	9 12	9 12	9 12	9 10	8 2	7 14	8 2	8 2	7 14	8 2	—3
10 0	10 0	9 12	9 12	9 12	9 4	8 8	8 8	7 12	7 12	8 0	8 0	7 12	+3
9 8	9 8	9 6	9 4	9 4	9 4	8 12	8 10	7 12	7 13	7 12	8 0	7 10	+5
9 3	9 4¼	9 4¼	9 6¼	9 2¼	8 15	8 15	8 13	8 4	8 1	8 1	8 1½	7 5½	+10
9 4	9 4	9 4	9 0	9 0	8 12	8 12	8 8	7 12	7 12	7 12	8 0	7 8	+7
10 0	10 0	10 0	10 0	10 0	9 12	9 0	8 4	8 0	8 0	8 0	8 0	7 0	+14
9 0	8 8	...	8 8	...	8 1	8 0	7 8	7 8	7 8	7 1	7 0	6 12	+4
9 4	9 4	9 4	9 4	9 0	9 0	9 0	8 4	7 8	7 14	7 8	7 8	7 0	+7
10 8	10 8	10 8	10 12	10 8	9 8	9 4	9 8	8 8	8 8	8 8	8 8	8 1	+3
10 10	10 8	10 8	10 4	10 4	9 14	9 12	9 2	8 11	8 14	8 1	8 1	7 10	+6
9 0	9 10	9 10	10 2	9 12	9 8	9 12	...	8 14	8 1	8 0	8 2	8 0	+2
9 4	9 4	9 4	9 4	8 15	8 5	8 5	8 5	7 11	7 11	7 11	7 11	7 11	*Nil*
10 0	10 10	9 12	9 0	8 12	8 12	7 11	7 14	7 12	7 8	7 6	6 14	7 1	—5
11 0	11 0	11 0	11 0	11 0	11 0	11 0	10 0	10 0	10 0	10 0	10 0	10 0	*Nil*
8 15	8 15	8 15	8 15	7 13	...	...	...	...	..	5 9	5 9	5 9	*Nil*
9 14	9 9	9 9	9 10	9 10	9 10	9 2	8 13	8 2	8 0	8 0	7 13	7 13	*Nil*
...	...	...	...	...	...	...	...	...	...	...	...	..	...
7 3	7 3	7 3	7 3	6 0	6 0	6 0	6 0	6 0	5 6	5 6	5 6	5 6	*Nil*
8 0	8 0	8 0	8 0	7 10	7 10	7 10	7 4	6 8	6 8	6 8	6 8	6 8	*Nil*
8 0	8 0	8 0	8 0	7 8	7 0	6 0	6 0	6 0	6 0	6 0	6 8	6 8	*Nil*
8 6	8 6	8 6	8 6	8 6	8 6	8 6	7 15	7 15	7 15	7 15	7 15	8 6	—5
11 0	10 8	11 0	11 0	9 13	10 0	10 0	10 0	9 0	8 8	9 0	9 0	7 8	+20
10 8	10 8	10 8	10 0	10 0	10 0	9 0	8 12	8 8	8 14	9 0	9 0	9 0	*Nil*
9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	8 8	8 8	8 0	8 0	7 0	+14
8 4	8 4	8 8	8 8	7 12	7 12	7 12	7 0	7 4	7 4	7 1	7 0	6 0	+17
9 3	9 3	9 3	9 3	9 3	9 3	9 3	7 11	7 11	7 8	7 8	7 8	7 14	—5
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	7 0	7 0	7 0	7 0	7 0	*Nil*
7 12	7 12	7 12	8 0	8 4	8 4	8 14	8 11	8 9	7 12	7 12	8 4	7 12	+6
9 4	9 6¼*	9 4¼	9 4	9 2¼	9 0	8 12	8 4¼	7 14	7 12	7 12	7 15½	7 9	+5
103	102*	103	103	105	106	109	115	121	123	123	120	126	

Variations expressed in Index Numbers during the fortnight ending the 15th February as compared with those in the previous fortnight in 1918 and 1917 :—

	1918.			1917.		
	31st January	15th February	Increase or Decrease.	31st January	15th February	Increase or Decrease.
			Per cent.			Per cent.
India . . .	100	105	+5	100	98	—2
Punjab . .	100	98	—2	100	100	*Nil*
United Provinces .	100	108	+8	100	99	—1
Central Provinces and Berar.	100	97	—3	100	96	—4

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914=100]

Date.	KARACHI. White (5% barley, 3% dirt, and 30% red). Price.	Index Numbers.	KARACHI. Red (5% barley, 3% dirt, and 92% red). Price.	Index Numbers.	Bombay (Delhi No. 1 White Pissy). Price.	Index Numbers.	Calcutta Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 30th July 1914	31 6	100	31 3	100	32 9	100	34 9½	100
" 6th August "	31 3	99	31 0	99	32 10½	100	34 9½	100
" 3rd September "	34 6	110	34 3	110	...	...	34 10½	100
" 1st October "	35 9	113	35 1½	112	33 7	103	...	...
" 5th November "	38 9	123	38 0	122	34 9½	106	41 8½	120
" 3rd December "	40 0	127	39 0	125	35 10½	110	44 4	127
" 30th " "	44 3	140	41 6	133	40 7½	124	...	...
" 7th January 1915	42 6	135	39 6	126	41 0	125	47 4	136
" 4th February "	45 0	143	43 0	138	42 1	128	48 10	140
" 25th " "	50 0	159	48 0	154	41 2	126	50 10	146
" 4th March "	14 6	141	42 6	136	38 4	117	19 10	143
" 1st April "	42 0	133	39 0	125	35 8¼	109	40 10¼	117
" 6th May "	37 6	119	36 9	118	38 5	117	34 4½	99
" 3rd June "	36 6	116	35 9	114	39 7½	121	34 10½	100
" 2nd July "	34 0	108	33 3	106	...	...	35 10½	103
" 23rd " "	34 9	110	34 0	109	38 6½	118	37 1½	107
" 6th August "	34 9	110	34 0	109	...	...	38 7½	111
" 27th " "	36 0	114	35 0	112	41 4¼	126	39 4½	113
" 3rd September "	36 3	115	35 3	113	42 1	128	40 10	117
" 29th " "	38 0	121	37 3	119	40 0	122	40 4½	116
" 8th October "	37 6	119	36 9	118	39 5¼	120	40 10½	117
" 5th November "	37 9	120	37 3	119	40 4	123	42 4	122
" 3rd December "	36 9	117	36 6	117	39 6	121	41 10	120
" 7th January 1916	37 4½	119	37 1½	119	39 11	122	42 4	122
" 4th February "	34 9	110	34 6	110	38 9	118	37 10	109
" 3rd March "	33 9	107	33 6	107	37 5	114	38 10	112
" 7th April "	30 9	98	30 6	98	35 3	108	32 11	95
" 5th May "	28 10½	92	28 7½	92	33 8	103	32 11	95
" 12th " "	34 3	109	30 0	96	33 8	103	32 5	93
" 2nd June "	30 3	96	30 0	96	34 7	106	33 3	96
" 30th " "	29 0	92	28 9	92	33 4	102	32 8	94
" 7th July "	29 9	94	29 6	94	34 0	104	32 5	93
" 14th " "	32 0	102	31 9	102	33 8	103	33 2	95
" 28th " "	33 6	106	33 3	106	35 6	108	33 4½	96

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi. Price.	Choice White Karachi. Index Numbers.	Red Karachi. Price.	Red Karachi. Index Numbers.	Delhi. Price.	Delhi. Index Numbers.	Choice White Bombay. Price.	Choice White Bombay. Index Numbers.	Club No. 1. Price.	Club No. 1. Index Numbers.	Club No. 2. Price.	Club No. 2. Index Numbers.
	s. d.		*s. d.*		*s. d.*		*s. d.*		*s. d.*		*s. d.*	
30th July 1914 .	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
1st August „ .	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September 1914 .	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October „ .	44 9	113	...	...	...	...	...	...	...	...	...	...
4th November „ .	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December „ .	50 6	128	50 0	100	...	...	...	...	...	...	...	...
16th „ „ .	Nominal	...	...	...	50 9 May-June.	100	...	...	...	...	50 6 April-May sellers.	100
30th „ „	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May.	103
8th January 1915 .	52 3 Do.	132	...	...	53 3 May-June.	105	...	...	...	...	53 6 Do.	106
4th February „ .	61 0 Do.	154	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
25th „ „ .	60 3 Do.	153	Do. .	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	128
4th March „ .	59 0 Do.	149	Do. .	...	59 3 Do.	117	...	...	...	...	59 6 April-May.	118
8th April „ .	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	64 3 Do.	127
6th May „ .	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	...	...	...	...	65 0 Do.	129
12th „ „ .	63 9 Do.	161	63 3 Do.	126	64 3 Do	127	68 0	100	67 0	100	...	...
4th June „ .	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
2nd July „ .	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	79	53 3 Do.	79	52 9 Do.	104
22nd „ „ .	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August „ .	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th „ „ .	54 0	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September „ .	54 0 July sellers.	137	53 7½ July sellers.	107	...	...	Nominal	...	56 9 July sellers	85	...	...
24th Sept. '15 to 18th Apl. '16.	No sellers .	...	...	...	...	...	...	...	...	...	...	...
19th April 1916 .	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers .	...	...	...	...	...	...	...	...	...	...	...
19th May 1916 .	63 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
2nd and 9th June 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June 1916 .	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
23rd „ „ .	55 0 June sellers.	139	...	...	...	...	...	...	...	...	...	...
27th „ „ .	55 6 sellers.	141	...	...	...	...	...	...	...	...	...	...
29th June to 7th July 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July 1916 .	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
22nd „ „ .	59 0 Do.	149	58 6 July-Aug. sellers	117	...	...	...	...	...	...	...	...
28th „ „ .	61 3 July-Aug. sellers.	155	...	...	...	...	...	...	...	...	...	...

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN INDIAN PORTS—*contd.*

[Index Numbers – Prices for the week ending the 30th July, 1914 = 100.]

Date.	KARACHI. White (5% barley, 3% dirt, and 30% red). Price.		KARACHI. Red (5% barley, 3% dirt, and 92% red). Price.		Bombay (Delhi No. 1 White Pessy). Price.		Calcutta Club No. 2. Price.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 4th August 1916 . . .	34 0	108	33 9	108	35 6	108	32 10½	94
" 11th " " . . .	35 0	111	34 6	110	36 0½	110	34 1½	98
" 25th " " . . .	35 10½	114	34 10½	112	36 5	111	34 4½	99
" 31st " " . . .	36 3	115	34 3	113	36 2½	111	33 4½	96
" 8th September " . . .	35 4½	112	34 4½	110	36 7½	112	34 1½	98
" 22nd " " . . .	34 0	108	33 0	106	35 6	108	34 1½	98
" 13th October " . . .	35 6	113	34 6	110	34 9½	106	34 1½	98
" 20th " " . . .	34 3	109	33 3	106	34 4	105	34 1½	98
" 27th " " . . .	35 6	113	34 6	110	35 2	107	34 1½	98
" 3rd November " . . .	36 3	115	35 3	113	37 0	113	34 11	100
" 10th " " . . .	36 9	117	35 9	114	37 0	113	34 11	100
" 17th " " . . .	36 6	116	35 6	114	36 7	112	36 10	106
" 24th " " . . .	37 9	120	36 9	118	39 2	120	37 10	109
" 1st December " . . .	38 6	122	37 6	120	39 3	120	41 1	118
" 8th " " . . .	38 9	123	37 9	121	39 4	120	40 7	117
" 22nd " " . . .	39 0	124	38 0	122	38 0	116	38 10	112
" 29th " " . . .	39 3	125	38 3	122	37 5	114	...	...
" 5th January 1917 . . .	39 0	124	38 0	122	38 1	116	39 4	113
" 12th " " . . .	40 6	129	39 6	126	38 2	117	38 4	110
" 19th " " . . .	40 3	128	39 3	126	37 6	114	37 4	107
" 26th " " . . .	40 6	129	39 6	126	36 3	111	36 10	106
" 2nd February " . . .	40 0	127	39 0	125	36 8	112	36 10	106
" 9th " " . . .	39 6	125	38 6	123	37 2	113	36 10	106
" 16th " " . . .	38 3	121	37 3	119	37 2	113	37 4	107
" 23rd " " . . .	39 0	124	38 0	122	37 2	113	37 10	109
" 2nd March " . . .	38 7½	123	37 7½	120	36 9	112	38 4	110
" 9th " " . . .	38 6	122	37 6	120	37 0	113	37 10	109
" 30th " " . . .	38 0	121	37 0	118	36 9	112	36 4	104
" 6th April " . . .	38 0	121	37 0	118	38 1	116	37 4	107
" 13th " " . . .	38 6	122	37 6	120	37 4	114	37 4	107
" 4th May " . . .	37 0	117	36 0	115	36 7	112	34 2	98
" 11th " " . . .	35 0	111	34 0	109	37 8	115	34 2	98
" 18th " " . . .	34 6	110	33 6	107	37 2	113	34 8	100
" 25th " " . . .	35 0	111	34 0	109	37 6	114	35 8	103
" 1st June " . . .	35 6	113	34 6	110	37 8	115	35 10½	103
" 8th " " . . .	35 6	113	34 6	110	39 2	120	35 2	101
" 15th " " . . .	35 6	113	34 6	110	38 10	119	35 5	102
" 22nd " " . . .	35 6	113	34 6	110	38 10	119	36 1	104
" 29th " " . . .	35 6	113	34 6	110	39 6	121	36 1	104
" 6th July " . . .	35 9	113	34 9	111	39 6	121	36 1	104
" 13th " " . . .	35 9	113	34 9	111	39 2	120	36 1	104
" 20th " " . . .	36 9	117	35 9	114	39 6	121	36 7	105
" 27th " " . . .	37 3	118	36 3	116	38 5	117	37 4	107
" 3rd August " . . .	37 0	117	36 0	115	38 1	116	37 4	107
" 10th " " . . .	36 0	114	35 0	112	...	...	35 8	103
" 17th " " . . .	36 0	114	35 0	112	...	...	36 4	104
" 24th " " . . .	36 6	116	35 6	114	36 3	111	36 4	104
" 31st " " . . .	36 6	116	35 6	114	35 2	107	36 4	104
" 7th September " . . .	37 3	118	36 3	116	36 8	111	35 10	103
" 14th " " . . .	37 9	120	36 9	118	37 2	113	35 10	103
" 21st " " . . .	38 0	121	37 0	118	38 1	116	35 10	103
" 28th " " . . .	37 9	120	36 9	118	37 8	115	38 2	110
" 5th October " . . .	37 9	120	36 9	118	37 11	116	37 4	107
" 12th " " . . .	38 0	121	37 0	118	38 1	116	37 4	107
" 19th " " . . .	38 6	122	37 6	120	38 1	116	37 7	108
" 26th " " . . .	38 9	123	37 9	121	40 8	124	...	...
" 2nd November " . . .	39 0	124	38 0	122	41 0	125	37 10	109
" 9th " " . . .	41 6	132	40 6	130	40 1	122	37 1	107
" 16th " " . . .	41 0	130	40 0	128	39 7	121	37 4	107
" 23rd " " . . .	42 0	133	41 0	131	40 1	122	39 4	113
" 30th " " . . .	43 0	137	42 0	134	40 8	124	42 10	123
" 7th December " . . .	41 9	133	40 9	130	40 3	123	42 4	122
" 14th " " . . .	41 9	133	40 9	130	40 3	123	40 10	117
" 21st " " . . .	43 0	137	42 0	134	40 2	123	41 7	120
" 28th " " . . .	43 0	137	42 0	134	40 5	123	...	...
" 4th January 1918 . . .	42 3	134	41 3	132	40 5	123	45 10	132
" 11th " " . . .	42 0	133	41 0	131	41 0	125	46 4	133
" 18th " " . . .	42 0	133	41 0	131	40 3	123	44 10	129
" 25th " " . . .	40 0	127	39 0	125	40 2	123	45 7	131
" 1st February " . . .	39 3	125	38 3	122	39 11	122	45 7	131
" 8th " " . . .	43 0	137	42 0	134	40 5	123	44 10	129
" 15th " " . . .	41 6	132	40 6	130	40 10	125	46 1	132
" 22nd " " . . .	42 6	135	41 6	133	40 10	125	48 10	140
" 1st March " . . .	42 6	135	41 6	133	41 3	126	51 1	147
" 8th " " . . .	42 6	135	41 6	133	41 1	125	48 4	139

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi.		Red Karachi.		Delhi.		Choice White Bombay.		Club No. 1.		Club No. 2.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
30th July 1914 .	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
1st August " .	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September 1914 .	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October " .	44 9	113	...	...	...	...	...	...	...	...	...	...
4th November " .	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December " .	50 6	128	50 0	100	...	...	...	...	...	...	...	...
16th " " .	Nominal	...	...	...	50 9 May-June.	100	...	...	...	...	50 6 April-May sellers.	100
30th " "	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May.	103
8th January 1915 .	52 3 Do.	132	...	...	53 3 May-June.	105	...	...	...	...	53 6 Do.	106
4th February " .	61 0 Do.	154	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
25th " " .	60 3 Do.	153	Do.	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	128
4th March " .	59 0 Do.	149	Do.	...	59 3 Do.	117	...	...	...	...	59 6 April-May.	118
8th April " .	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	64 3 Do.	127
6th May " .	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	...	...	...	...	65 0 Do.	129
12th " " .	63 9 Do.	161	63 3 Do.	126	64 3 Do.	127	68 0	100	67 0	100	...	...
4th June " .	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
2nd July " .	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	79	53 3 Do.	79	52 9 Do.	104
23rd " " .	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August " .	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th " " .	54 0	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September " .	54 0 July sellers.	137	53 7½ July sellers.	107	...	...	Nominal	...	56 9 July sellers	85	...	...
24th Sept. '15 to 18th Apl. '16.	No sellers .	...	...	...	...	...	...	...	...	...	...	...
19th April 1916 .	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers .	...	...	...	...	...	...	...	...	...	...	...
19th May 1916 .	63 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
2nd and 9th June 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June 1916 .	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
23rd " " .	55 0 June sellers.	139	...	...	...	...	...	...	...	...	...	...
27th " " .	55 6 sellers.	141	...	...	...	...	...	...	...	...	...	...
29th June to 7th July 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July 1916 .	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
22nd " " .	59 0 Do.	149	58 6 July-Aug. sellers	117	...	...	...	...	...	...	...	...
28th " " .	61 3 July-Aug. sellers.	155	...	...	...	...	...	...	...	...	...	...

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN INDIAN PORTS—*contd.*

[Index Numbers—Prices for the week ending the 30th July, 1914=100.]

Date.	KARACHI. White (5% barley, 3% dirt, and 30% red). Price.		Index Numbers.	KARACHI. Red (5% barley, 3% dirt, and 92% red). Price.		Index Numbers.	Bombay (Delhi No. 1 White Pessy). Price.		Index Numbers.	Calcutta Club No. 2. Price.		Index Numbers.
	s.	d.		s.	d.		s.	d.		s.	d.	
Week ending 4th August 1916	34	0	108	33	9	108	35	6	108	32	10½	94
" 11th " "	35	0	111	34	6	110	36	0½	110	34	1½	98
" 25th " "	35	10½	114	34	10½	112	36	5	111	34	4½	99
" 31st " "	36	3	115	34	3	113	36	2½	111	33	4½	96
" 8th September "	35	4½	112	34	4½	110	36	7½	112	34	1½	98
" 22nd " "	34	0	108	33	0	106	35	6	108	34	1½	98
" 13th October "	35	6	113	34	6	110	34	9¼	106	34	1½	98
" 20th " "	34	3	109	33	3	106	34	4	105	34	1½	98
" 27th " "	35	6	113	34	6	110	35	2	107	34	1½	98
" 3rd November "	36	3	115	35	3	113	37	0	113	34	11	100
" 10th " "	36	9	117	35	9	114	37	0	113	34	11	100
" 17th " "	36	6	116	35	6	114	36	7	112	36	10	106
" 24th " "	37	9	120	36	9	118	39	2	120	37	10	109
" 1st December "	38	6	122	37	6	120	39	3	120	41	1	118
" 8th " "	38	9	123	37	9	121	39	4	120	40	7	117
" 22nd " "	39	0	124	38	0	122	38	0	116	38	10	112
" 29th " "	39	3	125	38	3	122	37	6	114	...		...
" 5th January 1917	39	0	124	38	0	122	38	1	116	39	4	113
" 12th " "	40	6	129	39	6	126	38	2	117	38	4	110
" 19th " "	40	3	128	39	3	126	37	6	114	37	4	107
" 26th " "	40	6	129	39	6	126	36	3	111	36	10	106
" 2nd February "	40	0	127	39	0	125	36	8	112	36	10	106
" 9th " "	39	6	125	38	6	123	37	2	113	36	10	106
" 16th " "	38	3	121	37	3	119	37	2	113	37	4	107
" 23rd " "	39	0	124	38	0	122	37	2	113	37	10	109
" 2nd March "	38	7½	123	37	7½	120	36	9	112	38	4	110
" 9th " "	38	6	122	37	6	120	37	0	113	37	10	109
" 30th " "	38	0	121	37	0	118	36	9	112	36	4	104
" 6th April "	38	0	121	37	0	118	38	1	116	37	4	107
" 13th " "	38	6	122	37	6	120	37	4	114	37	4	107
" 4th May "	37	0	117	36	0	115	36	7	112	34	2	98
" 11th " "	35	0	111	34	0	109	37	8	115	34	2	98
" 18th " "	34	6	110	33	6	107	37	2	113	34	8	100
" 25th " "	35	0	111	34	0	109	37	6	114	35	8	103
" 1st June "	35	6	113	34	6	110	37	8	115	35	10½	103
" 8th " "	35	6	113	34	6	110	39	2	120	35	2	101
" 15th " "	35	6	113	34	6	110	38	10	119	35	5	102
" 22nd " "	35	6	113	34	6	110	38	10	119	36	1	104
" 29th " "	35	6	113	34	6	110	39	6	121	36	1	104
" 6th July "	35	9	113	34	9	111	39	6	121	36	1	104
" 13th " "	35	9	113	34	9	111	39	2	120	36	1	104
" 20th " "	36	9	117	35	9	114	39	6	121	36	7	105
" 27th " "	37	3	118	36	3	116	38	5	117	37	4	107
" 3rd August "	37	0	117	36	0	115	38	1	116	37	4	107
" 10th " "	36	0	114	35	0	112	...		...	35	8	103
" 17th " "	36	0	114	35	0	112	...		...	36	4	104
" 24th " "	36	6	116	35	6	114	36	3	111	36	4	104
" 31st " "	36	6	116	35	6	114	35	2	107	36	4	104
" 7th September "	37	3	118	36	3	116	36	8	111	35	10	103
" 14th " "	37	9	120	36	9	118	37	2	113	35	10	103
" 21st " "	38	0	121	37	0	118	38	1	116	35	10	103
" 28th " "	37	9	120	36	9	118	37	8	115	38	2	110
" 5th October "	37	9	120	36	9	118	37	11	116	37	4	107
" 12th " "	38	0	121	37	0	118	38	1	116	37	4	107
" 19th " "	38	6	122	37	6	120	38	1	116	37	7	108
" 26th " "	38	9	123	37	9	121	40	8	124	...		...
" 2nd November "	39	0	124	38	0	122	41	0	125	37	10	109
" 9th " "	41	6	132	40	6	130	40	1	122	37	1	107
" 16th " "	41	0	130	40	0	128	39	7	121	37	4	107
" 23rd " "	42	0	133	41	0	131	40	1	122	39	4	113
" 30th " "	43	0	137	42	0	134	40	8	124	42	10	123
" 7th December "	41	9	133	40	9	130	40	3	123	42	4	122
" 14th " "	41	9	133	40	9	130	40	3	123	40	10	117
" 21st " "	43	0	137	42	0	134	40	2	123	41	7	120
" 28th " "	43	0	137	42	0	134	40	5	123	...		...
" 4th January 1918	42	3	134	41	3	132	40	5	123	45	10	132
" 11th " "	42	0	133	41	0	131	41	0	125	46	4	133
" 18th " "	42	0	133	41	0	131	40	3	123	44	10	129
" 25th " "	40	0	127	39	0	125	40	2	123	45	7	131
" 1st February "	39	3	125	38	3	122	39	11	122	45	7	131
" 8th " "	43	0	137	42	0	134	40	5	123	44	10	129
" 15th " "	41	6	132	40	6	130	40	10	125	46	1	132
" 22nd " "	42	6	135	41	6	133	40	10	125	48	10	140
" 1st March "	42	6	135	41	6	133	41	3	126	51	1	147
" 8th " "	42	6	135	41	6	133	41	1	125	48	4	139

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON—*contd.*

Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.

Date.	Choice White Karachi. Price.	Choice White Karachi. Index Numbers.	Red Karachi. Price.	Red Karachi. Index Numbers.	Delhi. Price.	Delhi. Index Numbers.	Choice White Bombay. Price.	Choice White Bombay. Index Numbers.	Club No. 1. Price.	Club No. 1. Index Numbers.	Club No. 2. Price.	Club No. 2. Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
4th August 1916	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
11th " "	71 0 Do.	180	70 6 Aug.-Sept.	141	...	...	...	...	...	...	...	...
18th " "	69 3 Do. sellers.	175	68 9 Do. sellers.	137	...	...	...	...	...	...	...	...
25th " "	72 0 Do. Sept.-Oct.	182	Nominal.	...	...	...	...	...	...	...	...	...
31st " "	72 6 Sept. sellers.	184	Do.	...	...	...	...	...	...	...	...	...
8th September "	73 0 Oct. paid.	185	Do.	...	...	...	...	...	...	...	...	...
15th " "	72 3 Oct. sellers.	183	Do.	...	...	...	...	...	...	...	...	...
22nd " "	71 0 Do.	180	Do.	...	...	...	...	.	...	...	...	...
28th " "	71 9 sellers.	182	Do.	...	...	...	...	...	...	...	...	...
5th October "	72 3 Oct. paid.	183	Do.	...	...	...	...	...	...	...	...	..
14th " "	73 9 Oct.-Nov. sellers.	187	Do.	...	...	...	...	...	...	...	...	...
21st " "	75 6 Do.	191	Do.	...	..	...	...	...	...	...	...	...
27th " "	No sellers	...	Do.	...	...	...	...	..	...	...	...	..
3rd November "	79 0 paid	200	Do.	...	79 6 seller.	157	...	...	...	...	...	...
10th " "	80 0 passage	203	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
17th " "	80 3 Nov.-Dec. sellers.	203	Do.	...	79 6 Do.	157	...	...	...	...	...	...
24th " "	81 0 paid	205	Do.	...	79 6 Do.	157	...	...	...	...	...	...
1st December "	82 0 buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
8th and 15th Dec. 1916	No sellers	...	Do.	...	79 6 Do.	157	..	...	...	...	...	...
19th December 1916	82 0 paid	208	81 6 paid.	163	79 6 Do.	157	...	...	...	...	...	...
22nd Dec. '16 to 12th Jan. 1917.	No sellers	...	Nominal.	...	79 6 Do.	157	...	...	...	...	...	...
19th and 26th Jany. 1917.	82 0	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	203	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
4th April "	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
13th Apl. to 4th May '17	85 0 " "	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
5th to 11th " "	86 9 May-June quoted.	220	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
18th May to 6th July	[illegible]6 9 quoted	220	[illegible]6 3	172	8[illegible] 9	171	87 6	129	8[illegible] 9	129	...	...
13th to 20th July	[illegible] 9 "	220	86 3 afloat	172	86 9 afloat	171	8[illegible] 6	132	86 9	129	...	...
27th July to 10th Aug.	No sellers. Nominal ...		...	...	...	...	...	...	...	...	...	...
17th to 24th Aug. "	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	[illegible]9 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9 Nominal	220	86 3 N.	172	86 9 N.	171	89 6 N.	132	86 9 N.	129	...	...
* 7th September '17 to 2nd Jan. '18	78 0	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
3rd January to 8th Mar. '18.	80 0	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158

NOTE.—The Indian price quotations are market, and not F. O. B., prices. The source of these quotations is the Prices Current published weekly by the Chambers of Commerce. The statistics for London are compiled from Reuter's telegrams.

* The reduced prices were fixed by the Royal Commission to millers commencing 17th September, 1917.

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON—*contd.*

Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.

Date.	Choice White Karachi. Price.	Index Numbers.	Red Karachi. Price.	Index Numbers.	Delhi. Price.	Index Numbers.	Choice White Bombay. Price.	Index Numbers.	Club No. 1. Price.	Index Numbers.	Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
4th August 1916	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
11th „ „	71 0 Do.	180	70 6 Aug.-Sept.	141	...	...	...	...	...	...	...	...
18th „ „	69 3 Do. sellers.	175	68 9 Do. sellers.	137	...	...	...	...	...	...	...	...
25th „ „	72 0 Do. Sept.-Oct.	182	Nominal.	...	...	...	...	...	...	...	...	...
31st „ „	72 6 Sept. sellers.	184	Do.	...	...	...	...	...	...	...	...	...
8th September „	73 0 Oct. paid.	185	Do.	...	...	...	...	...	...	...	...	...
15th „ „	72 3 Oct. sellers.	183	Do.	...	...	...	...	...	...	...	...	...
22nd „ „	71 0 Do.	180	Do.	...	...	...	...	..	...	...	...	...
28th „ „	71 9 sellers.	182	Do.	...	...	...	...	...	...	...	...	...
5th October „	72 3 Oct. paid.	183	Do.	...	...	...	...	...	...	...	...	...
14th „ „	73 9 Oct.-Nov. sellers.	187	Do.	...	...	...	...	...	...	...	...	...
21st „ „	75 6 Do.	191	Do.	...	...	...	...	...	...	...	...	...
27th „ „	No sellers	...	Do.	...	...	...	...	..	...	...	...	...
3rd November „	79 0 paid	200	Do.	...	79 6 seller.	157	...	...	...	...	...	...
10th „ „	80 0 passage	203	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
17th „ „	80 3 Nov.-Dec. sellers.	203	Do.	...	79 6 Do.	157	...	...	...	...	...	...
24th „ „	81 0 paid	205	Do.	...	79 6 Do.	157	...	...	...	...	...	...
1st December „	82 0 buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
8th and 15th Dec. 1916	No sellers	...	Do.	...	79 6 Do.	157	..	...	...	...	...	...
19th December 1916	82 0 paid	208	81 6 paid.	163	79 6 Do.	157	...	...	...	...	...	...
22nd Dec. '16 to 12th Jan. 1917.	No sellers	...	Nominal	...	79 6 Do.	137	...	...	...	...	...	...
19th and 26th Jany. 1917.	82 0	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
4th April „	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
13th Apl. to 4th May '17	85 0 „ „	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
5th to 11th „ „	86 9 May-June quoted.	220	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
18th May to 6th July „	86 9 quoted	220	86 3	172	86 9	171	87 6	129	86 9	129	...	...
13th to 20th July „	86 9 „	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
27th July to 10th Aug. „	No sellers. Nominal ...		...	...	...	...	...	...	...	...	...	...
17th to 24th Aug. „	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9 Nominal	220	86 3 N.	172	86 9 N.	171	89 6 N.	132	86 9 N.	129	...	...
* 7th September '17 to 2nd Jan. '18	78 0	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
3rd January to 8th Mar. '18.	80 0	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158

Note.—The Indian price quotations are market, and not F. O. B., prices. The source of these quotations is the Prices Current published weekly by the Chambers of Commerce. The statistics for London are compiled from Reuter's telegrams.

* The reduced prices were fixed by the Royal Commission to millers commencing 17th September, 1917.

REGISTERED No. L. 848.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, FRIDAY, MARCH 22, 1918.

Speech of the Honourable Finance Member

INTRODUCING THE

BUDGET FOR 1918-19.

I rise to present the Budget of the Government of India for 1918-19. The preliminary estimates which I laid before the Council on the 1st March have been revised in the light of our latest information. The Financial Secretary's Explanatory Memorandum has also been checked and brought up to date.

2. The final figures of the Revised Estimate for 1917-18 and of the Budget Estimate for 1918-19 are given in separate formal statements. The broad results of the revenue account are brought out in the table below in which I have also shown in brackets for convenience of comparison the figures (now superseded) which were given in the corresponding table appearing in paragraph 54 of my speech introducing the Financial Statement.

[In millions of pounds.]

	Budget, 1917-18.			Revised, 1917-18.			Budget, 1918-19.		
	Imperial.	Provincial.	Total.	**Imperial.**	Provincial.	Total.	**Imperial.**	Provincial.	Total.
Revenue . .	**66·420**	32·451	98·871	**76·563** **(76·677)**	33·361 (33·724)	109·924 (110·401)	**74·303** **(73·999)**	34·887 (34·348)	109·190 (108·347)
Expenditure . .	**66·284**	32·549	98·833	**70·852** **(70·852)**	31·523 (31·468)	102·375 (102·320)	**71·721** **(71·708)**	34·756 (34·443)	106·477 (106·151)
Surplus (+) or deficit (−).	**+·136**	—·098	+·038	**+5·711** **(+5·825)**	+1·838 (+2·256)	+7·549 (+8·081)	**+2·582** **(+2·291)**	+·131 (—·095)	+2·713 (+2·106)

3. The more important alterations in our figures occur under the entirely provincial or the 'divided' heads of revenue and expenditure. Thus, owing to the unsatisfactory conditions of the paddy market in Burma the Local Government has had to postpone land revenue collections to a considerable extent with the result that these are

now expected to fall short of the previous estimates for the current year by £500,000, of which we anticipate that £400,000 will be realised during the course of next year. This affects both the Imperial and the Provincial estimates in each of the two years. There has been a similar postponement of a smaller amount, namely, £67,000, in Bombay. In the latter province, however, a large increase of £233,000 is now expected in the excise revenue for next year, against which we have allowed proposals made by the Local Government for additional expenditure mainly on education and sanitation. Under purely Imperial heads the largest changes in our estimates are an increase in the Customs revenue of about £76,000 in the current year, and £100,000 in the next year. I need not refer to other alterations as these are of relatively minor importance.

4. The net result of the above changes, in so far as the Imperial position is concerned, is to reduce the surplus for 1917-18 by £114,000 and to increase that for next year by £291,000, the surplus for 1918-19 now standing at £2,582,000. Of this latter improvement, however, about £183,000 represents revenue thrown forward from the current year, and £108,000 a real improvement.

5. These results would, so far as the ability to provide funds is concerned, permit the fulfilment of the conditional promise I made on the 9th instant with reference to a Resolution by my Hon'ble Friend Mr. Sarma, that if our final Budget figures justified it, we should be prepared to make a supplementary grant of £200,000 for technical and agricultural education. But, as I indicated on that occasion, the sanction of the India Office was also required, and though that has just been received, it has arrived too late to allow of the alteration in figures which the allotment of this sum would require. But I assure the Council that we shall make a supplementary allotment as soon as possible, and thus furnish substantial evidence of the reality which we attach to our new procedure in respect of discussion of the Financial Statement.

6. In the case of the provinces there will be a reduction in the surplus for 1917-18 of £418,000, but on the other hand the estimated deficit of £95,000 for 1918-19 will be converted into a surplus of £131,000, there being thus an improvement of £226,000 Concurrently with this conversion of the collective provincial deficit into a surplus, provision has been made for increased provincial expenditure next year to the extent of £313,000, this increase occurring mainly in Bombay where, as already stated, we have allowed the Local Government to apply the anticipated increase of £233,000 in excise receipts next year to beneficent expenditure, including £100,000 on education, £67,000 on sanitation, and a like amount for grants to local bodies for other purposes. We have also allowed them to draw on their provincial balances during the current year to the extent of £80,000 for the last mentioned object. This is a very early fulfilment of the undertaking which I gave in connection with a resolution moved in the Council a short time ago to the effect that if later an improvement occurred in the provincial revenues we would consider very sympathetically the possibility of allowing the provinces to increase their outlay.

7. Turning to ways and means, recent heavy demand for Treasury Bills in Bombay warrants an increase of £1,333,000 on our previous estimate for 1917-18, involving a corresponding increase in the estimated repayments of the same from fresh bills next year. There has also been an improvement in savings bank deposits, and a falling off in payments on account of foreign money orders. On the other hand, we expect to have to meet during the current year additional military outlay, mainly on stores, to the extent of £660,000; a considerable part of this will probably be recovered later, and the expenditure is meanwhile shown provisionally under the suspense head. As the net result of these and other less important alterations, we now expect that our cash balance in India at the end of the current year will be £16,522,000, or an increase of £553,000 on the figure adopted in the Financial Statement; while our closing balance for next year will stand at £12,273,000, being an increase of £1,153,000 over that previously taken and practically equivalent to the normal closing balance we look to.

As regards England, the Secretary of State expects that his balance will be larger by £1,745,000 at the end of the current year and next, owing to additional and more prompt recoveries from the War Office and the Admiralty.

8. This is the last occasion on which I shall address this Council as I shall have relinquished office before it re-assembles at Simla. I desire therefore to reiterate my

heartfelt acknowledgment of the generous tribute to my work which fell from the lips of my non-official Colleagues in the general debate on the Financial Statement. Tributes such as these, giving the assurance that I am held to have done good service to India, are an ample recompense for my heavy and anxious labours. And, though I shall presently cease to serve her, my love for India will continue as long as my life lasts. I shall always hope and pray for her welfare, and follow with the keenest interest the developments that the coming years may have in store for her. I shall also follow with sympathetic attention the careers of my friends, official and non-official, with whom I have been associated in the Legislative Council. To those of them whom I shall not see again, I beg now to extend a cordial God-speed, and to wish them, each and all, a full measure of happiness and prosperity in the future.

W. S. MEYER.

The 22nd March 1918.

BUDGET

OF THE

GOVERNMENT OF INDIA

MARCH 1918.

ACCOUNTS	1916-17
REVISED ESTIMATES	1917-18
BUDGET ESTIMATES	1918-19

CONTENTS.

	PAGE.
I.—GENERAL STATEMENT of the REVENUE and EXPENDITURE charged to REVENUE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	122—123
II.—GENERAL STATEMENT of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	124—125
A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND . . .	126—127
B.—STATEMENT of the EXPENDITURE charged to the REVENUES of INDIA, in INDIA and in ENGLAND	128—131
C.—STATEMENT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	132—135
D.—STATEMENT of REVENUE, EXPENDITURE, and BALANCES of PROVINCIAL GOVERNMENTS . .	136
E.—ABSTRACT STATEMENT of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	137
MEMORANDUM EXPLAINING the DETAILS of the ESTIMATES	139—252
APPENDICES	253—300

I.—General Statement of the Revenue and Expenditure charged to

	For details, *vide* Statement.	Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	22,041,265	22,218,200	21,611,100	22,798,600
Opium	"	3,160,005	3,389,300	3,068,500	3,191,800
Salt	"	4,826,250	3,972,900	5,472,800	3,492,200
Stamps	"	5,776,696	5,952,100	5,745,000	5,938,000
Excise	"	9,215,859	9,328,200	10,076,800	10,647,000
Customs	"	8,659,182	9,394,800	11,204,200	10,814,400
Income Tax	"	3,772,987	5,129,300	6,075,800	6,333,200
Other Heads	"	3,655,196	3,465,600	3,828,000	3,870,700
TOTAL PRINCIPAL HEADS	...	61,107,470	62,850,400	67,082,200	67,085,900
Interest	A	1,136,504	2,095,700	2,245,300	3,552,600
Posts and Telegraphs	"	4,174,607	4,345,700	4,492,100	4,782,800
Mint	"	689,866	139,100	530,700	376,000
Receipts by Civil Departments	"	1,739,713	1,706,300	1,926,700	1,956,100
Miscellaneous	"	847,530	743,000	2,599,900	1,295,200
Railways: Net Receipts	"	21,313,797	20,253,000	24,051,600	22,983,700
Irrigation	"	5,155,624	5,125,300	5,174,700	5,320,400
Other Public Works	"	309,373	285,200	318,900	304,900
Military Receipts	"	1,575,946	1,327,100	1,502,200	1,532,700
TOTAL REVENUE	...	98,050,430	98,870,800	109,924,300	109,190,300

DELHI,
FINANCE DEPARTMENT,
March 22, 1918.

M. F. GAUNTLETT,
Offg. Comptroller General.

Revenue, of the Government of India, in India and in England.

	For details, vide Statement.	Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	9,328,668	10,027,500	9,950,300	10,454,800
Interest	"	1,174,864	6,832,800	7,797,500	7,784,800
Posts and Telegraphs	"	3,441,387	3,601,900	3,599,000	3,931,400
Mint	"	167,411	108,600	179,800	170,000
Salaries and Expenses of Civil Departments	"	19,081,230	21,089,800	20,936,800	23,164,300
Miscellaneous Civil Charges	"	5,414,272	5,419,200	5,894,800	5,671,500
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways: Interest and Miscellaneous Charges	"	13,831,922	14,147,400	13,876,800	13,782,000
Irrigation	"	3,549,912	3,834,100	3,732,800	3,928,700
Other Public Works	"	4,618,535	5,514,800	5,122,500	6,057,700
Military Services	"	26,566,757	27,227,100	30,281,700	30,532,700
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	88,174,958	98,833,200	102,375,000	106,477,400
Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.	End of B	2,397,302	240,300	2,068,900	572,600
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	...	*338,100*	*231,200*	*441,200*
TOTAL EXPENDITURE CHARGED TO REVENUE	...	90,572,260	98,735,400	104,212,700	106,608,800
SURPLUS	...	7,478,170	135,400	5,711,600	2,581,500
TOTAL	...	98,050,430	98,870,800	109,924,300	109,190,300

M. M. S. GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.
		£	£	£	£
Surplus	C	7,478,170	135,400	5,711,600	2,581,500
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	"	...	...	—500,000	—250,000
Capital contributed by Native States towards construction of State Railways	"	66,667	66,700	66,700	33,300
Capital raised and deposited by Railway Companies (net)	"	555,431	318,600	...	...
TOTAL CAPITAL ACCOUNT RECEIPTS		622,098	385,300	— 433,300	— 216,700
Debt, Deposits and Advances—					
Permanent Debt (net incurred)	C	4,433,691	6,416,700	68,943,800	...
Temporary Debt (net incurred)	"	...	...	48,891,200	...
Unfunded Debt (net incurred)	"	1,474,857	1,926,700	9,616,500	1,215,300
Deposits and Advances (net)	"	...	787,900	...	4,139,500
Loans and Advances by Imperial Government (net Repayments)	"	2,451	...	...	...
Loans and Advances by Provincial Governments (net Repayments)	"	585,495	262,500	598,400	119,100
Loans to Local Boards for Railway Construction	"	8,020	8,300	...	8,700
Remittances (net)	"	1,651,160	...	...	2,000,000
Secretary of State's Bills drawn	"	9,669,240	...	25,258,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES		17,824,914	9,402,100	153,307,900	7,482,600
TOTAL RECEIPTS	...	25,925,182	9,922,800	158,586,200	9,847,400
Opening Balance—India	...	12,016,056	15,142,656	15,293,216	16,522,616
England	...	(a) 12,803,348	(a) 11,419,648	(a) 11,391,993	(a) 15,781,193
TOTAL	...	50,744,586	36,485,104	185,271,409	42,151,209

(a) Include balances of the Gold Standard Reserve as shown

DELHI,
FINANCE DEPARTMENT,
March 22, 1918.

M. F. GAUNTLETT,
Offg. Comptroller General.

Government of India, in India and in England.

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1916-1917.	Budget Estimate, 1917-1918.	Revised Estimate, 1917-1918.	Budget Estimat 1918-1919.
		£	£	£	£
Railway, Irrigation and other Capital not charged to Revenue—					
Outlay on Irrigation Works	C	512,083	600,000	372,400	466,700
Outlay on State Railways	"	1,872,348	3,224,200	3,023,400	3,704,400
Initial outlay on new Capital at Delhi	"	244,297	266,700	250,700	266,700
India's Financial Contribution to the War	"	...	...	100,000,000	...
Outlay of Railway Companies (net)	"	770,593	648,400	521,700	631,600
Capital raised and deposited by Railway Companies	"	...	...	772,300	2,242,400
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	3,399,321	4,739,300	104,940,500	7,311,800
Debt, Deposits and Advances—					
Permanent Debt (net discharged)	C	...	...	...	877,300
Temporary Debt (net discharged)	"	7,722,183	333,300	...	2,666,700
Deposits and Advances (net)	"	4,595,151	...	20,916,800	...
Loans and Advances by Imperial Government (net Advances)	"	...	120,700	3,100	59,500
Loans to Local Boards for Railway Construction	"	...	...	2,000	...
Remittances (net)	"	...	7,279,800	2,217,500	...
Secretary of State's Bills paid	"	8,342,722	466,700	24,887,700	1,933,300
TOTAL DEBT, DEPOSITS AND ADVANCES	...	20,660,056	8,200,500	48,027,100	5,536,800
TOTAL DISBURSEMENTS	...	24,059,377	12,939,800	152,967,600	12,848,600
Closing Balance—India	...	15,293,216	12,190,456	16,522,616	12,273,116
England	...	(a) 11,391,993	(a) 11,354,848	(a) 15,781,193	(a) 17,029,493
TOTAL	...	50,744,586	36,485,104	185,271,409	42,151,209

in the notes on pages 134 and 135.

M. M. S. GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1916-1917. India	England.	TOTAL.	Distribution of Total between Imperial.	Provincial.	REVISED India.	England.
Principal Heads of Revenue—	£	£	£	£	£	£	£
I.—Land Revenue	22,041,265	...	**22,041,265**	10,780,478	11,260,787	21,611,100	...
II.—Opium	3,160,005	...	**3,160,005**	3,160,005	...	3,068,500	...
III.—Salt	4,826,260	...	**4,826,260**	4,826,260	...	5,472,800	...
IV.—Stamps	5,776,696	...	**5,776,696**	2,940,614	2,836,082	5,745,000	...
V.—Excise	9,215,899	...	**9,215,899**	2,573,089	6,642,810	10,076,800	...
VI.—Provincial Rates	31,391	...	**31,391**	234	31,157	28,700	...
VII.—Customs	8,659,182	...	**8,659,182**	8,659,182	...	11,204,200	...
VIII.—Income Tax	3,772,967	...	**3,772,967**	2,053,215	1,719,752	6,075,800	...
IX.—Forest	2,470,795	...	**2,470,795**	96,687	2,374,108	2,648,100	...
X.—Registration	540,581	...	**540,581**	6,388	534,193	533,400	...
XI.—Tributes from Native States	612,429	...	**612,429**	612,429	...	617,500	...
TOTAL	61,107,470	...	**61,107,470**	35,708,581	25,398,889	67,082,200	...
XII.—Interest	861,246	275,258	**1,136,504**	794,810	341,694	922,900	1,322,400
XIII.—Posts and Telegraphs	4,153,236	21,371	**4,174,607**	4,174,607	...	4,444,300	47,800
XV.—Mint	689,866	...	**689,866**	689,866	...	530,700	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	414,799	...	**414,799**	29,639	385,160	435,100	...
XVI.—Law and Justice { Jails	345,725	...	**345,725**	47,795	297,930	395,200	...
XVII.—Police	154,984	54	**155,038**	5,497	149,541	133,100	...
XVIII.—Ports and Pilotage	123,419	...	**123,419**	...	123,419	105,300	...
XIX.—Education	298,278	...	**298,278**	15,281	282,997	322,300	...
XXA.—Medical	83,772	356	**84,128**	951	83,177	93,000	300
XXB.—Sanitation	31,667	...	**31,667**	6,673	24,994	33,100	...
XXIA.—Agriculture	91,111	...	**91,111**	12,137	78,974	107,000	...
XXIB.—Scientific and Miscellaneous Departments	194,870	678	**195,548**	8,142	187,406	301,400	900
TOTAL	1,738,625	1,088	**1,739,713**	126,115	1,613,598	1,925,500	1,200
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	173,379	46,486	**219,865**	143,626	76,239	174,400	39,600
XXIII.—Stationery and Printing	96,034	...	**96,034**	40,971	55,063	93,800	...
XXIV.—Exchange	111,371	...	**111,371**	111,371	...	1,000,000	...
XXV.—Miscellaneous	402,275	17,985	**420,260**	217,763	202,497	1,091,700	200,400
TOTAL	783,059	64,471	**847,530**	513,731	333,799	2,359,900	240,000
Railways—							
XXVI.—State Railways (Gross Receipts)	41,849,739	114,861	**41,964,600**	41,953,574	11,026	45,500,000	107,200
Deduct—Working Expenses	*19,979,096*	...	*19,979,096*	*19,972,320*	*6,776*	*20[illegible]56,600*	...
Surplus profits paid to Companies, etc.	*770,442*	...	*770,442*	*770,442*	...	*993,400*	...
Net Receipts	21,100,201	114,861	**21,215,062**	21,210,812	4,250	23,840,000	107,200
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	29,175	69,560	**98,735**	98,735	...	34,000	70,400
TOTAL	21,129,376	184,421	**21,313,797**	21,309,547	4,250	23,874,000	177,600
Irrigation—							
XXIX.—Major Works: Direct Receipts	3,011,227	...	**3,011,227**	1,279,777	1,731,450	3,002,500	...
Portion of Land Revenue due to Irrigation	1,827,108	...	**1,827,108**	992,167	834,941	1,859,200	...
XXX.—Minor Works and Navigation	317,289	...	**317,289**	112,221	205,068	313,000	...
TOTAL	5,155,624	...	**5,155,624**	2,384,165	2,771,459	5,174,700	...
Other Public Works—							
XXXI.—Civil Works	309,373	...	**309,373**	39,346	270,027	318,900	...
Military Receipts—							
XXXII.—Army: Effective	700,993	292,201	**993,194**	993,194	...	745,800	244,300
Non-Effective	83,711	38,613	**122,324**	122,324	...	83,100	38,000
	784,704	330,814	**1,115,518**	1,115,518	...	828,900	282,300
XXXIII.—Marine	365,005	22	**365,027**	365,027	...	301,000	...
XXXIV.—Military Works	95,401	...	**95,401**	95,401	...	90,000	...
TOTAL	1,245,110	330,836	**1,575,946**	1,575,946	...	1,219,900	282,300
Transfers between Imperial and Provincial Revenues	...	...	...	—1,629,367	+1,629,367	...	...
TOTAL REVENUE	97,172,985	877,445	**98,050,430**	65,687,347	32,363,083	107,853,000	2,071,800

India, in India and in England.

ESTIMATE, 1917-1918. Total.	Distribution of Total between Imperial.	Distribution of Total between Provincial.	Increase + Decrease — as compared with Budget Estimate, 1917-1918.	BUDGET ESTIMATE, 1918-1919. India.	England.	Total.	Distribution of Total between Imperial.	Distribution of Total between Provincial.	Increase + Decrease — of Budget, 1918-1919, as compared with Budget Estimate, 1917-1918.	Increase + Decrease — of Budget, 1918-1919, as compared with Revised Estimate, 1917-1918.
£	£	£	£	£	£	£	£	£	£	£
21,611,100	10,618,500	10,992,600	−607,100	22,798,600	...	22,798,600	11,048,300	11,750,300	+580,400	+1,187,500
3,068,500	3,068,500	...	−320,800	3,191,800	...	3,191,800	3,191,800	...	−197,500	+123,300
5,472,800	5,472,800	...	+1,499,900	3,492,200	...	3,492,200	3,492,200	...	−480,700	−1,980,600
5,745,000	2,926,400	2,818,600	−207,100	5,938,000	...	5,938,000	3,022,900	2,915,100	−14,100	+193,000
10,076,800	2,812,300	7,264,500	+748,600	10,647,000	...	10,647,000	2,900,600	7,746,400	+1,318,800	+570,200
28,700	100	28,600	+1,100	29,200	...	29,200	100	29,100	+1,600	+500
11,204,200	11,204,200	...	+1,809,400	10,814,400	...	10,814,400	10,814,400	...	+1,419,600	−389,800
6,075,800	3,863,100	2,212,700	+946,500	6,333,200	...	6,333,200	4,038,100	2,295,100	+1,203,900	+257,400
2,648,100	100,800	2,547,300	+381,400	2,684,300	...	2,684,300	104,300	2,580,000	+417,600	+36,200
533,400	7,000	526,400	−20,900	542,600	...	542,600	6,800	535,800	−11,700	+9,200
617,800	617,800	...	+800	614,600	...	614,600	614,600	...	−2,400	−3,200
67,082,200	40,691,500	26,390,700	+4,231,800	67,085,900	...	67,085,900	39,234,100	27,851,800	+4,235,500	+3,700
2,245,300	1,934,200	311,100	+149,600	933,000	2,619,600	3,552,600	3,255,200	297,400	+1,456,900	+1,307,300
4,492,100	4,492,100	...	+146,400	4,699,600	83,200	4,782,800	4,782,800	...	+437,100	+290,700
530,700	530,700	...	+391,600	376,000	...	376,000	376,000	...	+236,900	−154,700
435,100	27,800	407,300	+15,600	440,600	...	440,600	22,300	418,300	+21,100	+5,500
395,200	55,200	340,000	+63,600	386,200	...	386,200	55,500	330,700	+54,600	−9,000
133,100	6,400	126,700	−3,200	173,000	...	173,000	5,500	167,500	+36,700	+39,900
105,300	...	105,300	−12,200	108,900	...	108,900	...	108,900	−8,600	+3,600
322,300	6,700	315,600	+17,000	312,800	...	312,800	7,100	305,700	+7,500	−9,500
93,300	1,600	91,700	+12,400	97,200	300	97,500	800	96,700	+16,600	+4,200
33,100	12,000	21,100	+13,000	29,300	...	29,300	10,000	19,300	+9,200	−3,800
107,000	12,800	94,200	+4,300	142,300	...	142,300	22,900	119,400	+39,600	+35,300
302,300	7,400	294,900	+109,900	264,500	1,000	265,500	8,600	256,900	+73,100	−36,800
1,926,700	129,900	1,796,800	+220,400	1,954,800	1,300	1,956,100	132,700	1,823,400	+249,800	+19,400
214,000	136,500	77,500	−2,100	176,300	38,100	214,400	136,400	78,000	−1,700	+400
93,800	37,400	56,400	+6,900	93,100	...	93,100	39,000	54,100	+6,200	−700
1,000,000	1,000,000	...	+1,000,000	...	...	...	...	...	...	−1,000,000
1,292,100	1,092,700	190,400	+852,100	961,200	26,500	987,700	796,900	190,800	+547,700	−304,400
2,599,900	2,266,600	333,300	+1,856,900	1,230,600	64,600	1,295,200	972,300	322,900	+552,200	−1,304,700
45,607,200	45,597,300	9,900	+3,768,000	47,000,000	500	47,000,500	46,990,500	10,000	+5,161,300	+1,393,300
20,666,600	*[illegible]658,600*	*8,000*	+233,400	*23,044,300*	...	*23,044,300*	*23,035,600*	*8,700*	−2,144,300	−2,377,700
993,400	*993,400*	...	−213,400	*1,066,600*	...	*1,066,600*	*1,066,600*	...	−286,600	−73,200
23,947,200	23,945,300	1,900	+3,788,000	22,889,100	500	22,889,600	22,888,300	1,300	+2,730,400	−1,057,600
104,400	104,400	...	+10,600	16,100	78,000	94,100	94,100	...	+300	−10,300
24,051,600	24,049,700	1,900	+3,798,600	22,905,200	78,500	22,983,700	22,982,400	1,300	+2,730,700	−1,067,900
3,002,500	1,286,100	1,716,400	+30,300	3,092,500	...	3,092,500	1,353,600	1,738,900	+120,300	+90,000
1,859,200	1,009,000	850,200	+1,000	1,921,400	...	1,921,400	1,040,800	880,600	+63,200	+62,200
313,000	119,300	193,700	+18,100	306,500	...	306,500	111,800	194,700	+11,600	−6,500
5,174,700	2,414,400	2,760,300	+49,400	5,320,400	...	5,320,400	2,506,200	2,814,200	+195,100	+145,700
318,900	57,100	261,800	+33,700	304,900	...	304,900	51,100	253,800	+19,700	−14,000
990,100	990,100	...	+126,200	776,800	246,000	1,022,800	1,022,800	...	+158,900	+32,700
121,100	121,100	...	−1,800	83,300	38,000	121,300	121,300	...	−1,100	+200
1,111,200	1,111,200	...	+124,900	860,100	284,000	1,144,100	1,144,100	...	+157,800	+32,900
301,000	301,000	...	+40,200	308,600	...	308,600	308,600	...	+47,800	+7,600
90,000	90,000	...	+10,000	80,000	...	80,000	80,000	...	...	−10,000
1,502,200	1,502,200	...	+175,100	1,248,700	284,000	1,532,700	1,532,700	...	+205,600	+30,500
...	−1,505,200	+1,505,200	...	...	...	...	−1,522,900	+1,522,900	...	...
[illegible]	76,563,200	33,361,100	+11,9[illegible]9,500	106,059,100	3,131,200	[illegible]	74,302,600	34,887,700	+10,319,500	−734,000

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1916-1917.					REVISED	
	India.	England.	TOTAL.	Distribution of Total between		India.	England.
				Imperial.	Provincial.		
Direct Demands on the Revenues—	£	£	£	£	£	£	£
1.—Refunds and Drawbacks	478,698	...	**478,698**	359,244	119,454	565,700	...
2.—Assignments and Compensations	1,250,357	...	**1,250,357**	557,419	692,938	1,303,700	...
Charges in respect of Collection, *viz.* :—							
3.—Land Revenue	3,811,518	1,615	**3,813,133**	271,795	3,541,338	3,856,700	2,100
4.—Opium (including cost of Production)	911,577	817	**912,394**	912,394	...	1,113,800	1,400
5.—Salt (including cost of Production)	396,460	1,726	**398,186**	398,186	...	425,300	600
6.—Stamps	63,194	110,272	**173,466**	99,268	74,198	70,900	125,000
7.—Excise	478,287	345	**478,632**	145,500	333,132	490,500	400
9.—Customs	270,830	334	**271,164**	271,164	...	281,400	200
10.—Income Tax	37,112	...	**37,112**	18,700	18,412	42,300	...
11.—Forest	1,249,592	2,173	**1,251,765**	83,302	1,168,463	1,399,200	600
12.—Registration	263,761	...	**263,761**	1,886	261,875	270,500	...
TOTAL	9,211,386	117,282	**9,328,668**	3,118,858	6,209,810	9,820,000	130,300
Interest—							
13.—Interest on Debt	3,777,813	5,846,832	**9,624,645**	8,712,156	912,489	6,286,700	9,938,800
Deduct—Amounts chargeable to Railways†	*4,139,212*	*3,620,110*	*7,759,322*	*7,759,322*	...	*4,227,800*	*3,600,000*
" Amounts chargeable to Irrigation	*1,292,620*	*120,585*	*1,413,205*	*723,528*	*689,677*	*1,320,500*	*120,800*
Remainder chargeable on Ordinary Debt	−1,654,019	2,106,137	**452,118**	229,306	222,812	738,400	6,218,000
14.—Interest on other obligations	722,746	...	**722,746**	722,746	...	841,100	...
TOTAL	—931,273	2,106,137	**1,174,864**	952,052	222,812	1,579,500	6,218,000
15.—Posts and Telegraphs	3,122,690	318,697	**3,441,387**	3,441,387	...	3,272,900	326,100
17.—Mint	158,662	8,749	**167,411**	167,411	...	157,800	22,000
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,679,065	404,072	**2,083,137**	1,168,685	914,452	1,722,500	500,600
19.—Law and Justice Courts	3,306,576	450	**3,307,026**	82,002	3,225,024	3,324,900	1,400
Jails	1,086,275	147	**1,086,422**	170,195	916,227	1,137,900	...
20.—Police	5,424,190	...	**5,424,190**	295,814	5,128,376	5,545,800	200
21.—Ports and Pilotage	199,668	...	**199,668**	...	199,668	194,300	...
22.—Education	3,123,602	9,346	**3,132,948**	111,736	3,021,212	3,371,800	12,000
23.—Ecclesiastical	128,357	180	**128,537**	128,537	...	130,300	400
24A.—Medical	864,820	946	**865,766**	79,577	786,189	964,000	800
24B.—Sanitation	518,617	1,681	**520,298**	78,031	442,267	577,900	1,700
25.—Political	1,260,361	22,082	**1,282,443**	1,119,930	162,513	2,215,500	36,100
26A.—Agriculture	607,668	3,947	**611,615**	66,053	545,562	693,300	3,900
26B.—Scientific and Miscellaneous Departments	398,756	40,424	**439,180**	277,621	161,559	458,100	43,400
TOTAL	18,597,955	483,275	**19,081,230**	3,578,181	15,503,049	20,336,300	600,500
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	197,418	10,550	**207,968**	207,968	...	193,900	10,600
28.—Civil Furlough and Absentee Allowances	1,509	251,007	**252,516**	252,516	...	1,800	194,000
29.—Superannuation Allowances and Pensions	1,467,475	2,008,225	**3,475,700**	2,125,633	1,350,067	1,523,000	1,989,000
30.—Stationery and Printing	690,584	116,454	**807,038**	306,634	500,404	863,300	118,500
32.—Miscellaneous	464,655	206,395	**671,050**	459,908	211,142	559,200	441,000
TOTAL	2,821,641	2,592,631	**5,414,272**	3,352,659	2,061,613	3,141,700	2,753,100
Famine Relief and Insurance—							
33.—Famine Relief	187,617	...	**187,617**	140,762	46,855	6,500	...
34.—Construction of Protective Railways	—476	...	**—476**	—476	...	100	...
35.—Construction of Protective Irrigation Works	332,468	1,133	**333,601**	333,601	...	352,300	1,400
36.—Reduction or Avoidance of Debt	479,258	...	**479,258**	380,686	98,572	639,700	...
TOTAL	998,867	1,133	**1,000,000**	854,573	145,427	998,600	1,400
Carried over	33,979,928	5,627,904	**39,607,832**	15,465,121	24,142,711	39,306,800	10,051,400

	ACCOUNTS, 1916-1917.			REVISED ESTIMATE, 1917-1918.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
†Included under the following heads :—	£	£	£	£	£	£
State Railways—Interest on Debt	4,121,990	3,538,860	**7,660,850**	4,210,600	3,518,800	**7,729,400**
Ditto —Interest chargeable against Companies on Advances	17,222	81,250	**98,472**	17,200	81,200	**98,400**
TOTAL	4,139,212	3,620,110	**7,759,322**	4,227,800	3,600,000	**7,827,800**

Revenues of India, in India and in England.

ESTIMATE, 1917-1918.			Increase + Decrease — as compared with Budget Estimate, 1917-1918.	BUDGET ESTIMATE, 1918-1919.					Increase + Decrease — of Budget, 1918-1919, as compared with Budget Estimate, 1917-1918.	Increase + Decrease — of Budget, 1918-1919, as compared with Revised Estimate, 1917-1918.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.					Imperial.	Provincial.		
£	£	£	£	£	£	£	£	£	£	£
565,700	425,700	130,000	+135,400	516,700	...	**516,700**	389,000	127,700	+86,400	−49,000
1,303,700	590,600	713,100	+30,900	1,325,000	...	**1,325,000**	610,000	715,000	+52,200	+21,300
3,858,800	284,000	3,574,800	−120,800	4,020,700	1,500	**4,022,200**	315,200	3,707,000	+42,600	+163,400
1,115,200	1,115,200	...	—205,800	1,258,100	1,200	**1,254,300**	1,254,300	...	—66,700	+139,100
425,900	425,900	...	+17,300	494,100	2,500	**496,600**	496,600	...	+88,000	+70,700
195,900	114,600	81,300	+35,200	73,400	120,000	**193,400**	110,500	82,900	+32,700	−2,500
490,900	147,100	343,800	+2,400	516,900	200	**517,100**	152,500	364,600	+28,600	+26,200
281,600	281,600	...	—4,300	292,900	100	**293,000**	293,000	...	+7,100	+11,400
42,300	21,600	20,700	+1,200	51,500	...	**51,500**	26,400	25,100	+10,400	+9,200
1,399,800	82,900	1,316,900	+30,700	1,508,700	2,500	**1,511,200**	100,900	1,410,300	+142,100	+111,400
270,500	2,000	268,500	+600	273,800	...	**273,800**	1,900	271,900	+3,900	+3,300
9,950,300	3,501,200	6,449,100	—77,200	10,326,800	128,000	**10,454,800**	3,750,300	6,704,500	+427,300	+504,500
16,225,500	15,313,600	911,900	+647,000	7,073,300	9,196,200	**16,269,500**	15,354,000	915,500	+691,000	+44,000
7,827,800	*7,827,800*	...	+304,900	*4,344,300*	*3,588,600*	***7,932,900***	*7,932,900*	...	+199,800	−105,100
1,441,300	*742,300*	*699,000*	+84,900	*1,348,300*	*121,000*	***1,469,300***	*762,000*	*707,300*	+56,900	—28,000
6,956,400	6,743,500	212,900	+1,036,800	1,380,700	5,486,600	**6,867,300**	6 659,100	208,200	+947,700	—89,100
841,100	841,100	...	−72,100	917,000	...	**917,000**	917,000	...	+3,800	+75,900
7,797,500	7,584,600	212,900	+964,700	2,297,700	5,486,600	**7,784,300**	7,576,100	208,200	+951,500	−13,200
3,599,000	3,599,000	...	—2,900	3,489,800	441,600	**3,931,400**	3,931,400	...	+329,500	+332,400
179,800	179,800	...	+71,200	152,500	17,500	**170,000**	170,000	...	+61,400	−9,800
2,223,100	1,284,700	938,400	+166,200	1,703,300	560,200	**2,263,500**	1,323,600	939,900	+206,600	+40,400
3,326,300	79,600	3,246,700	—54,300	3,393,600	800	**3,394,400**	76,600	3,317,800	+13,800	+68,100
1,137,900	173,000	964,900	+12,500	1,153,700	...	**1,153,700**	174,900	978,800	+28,300	+15 800
5,546,000	333,400	5,212,600	—183,900	5,866,500	100	**5,866,600**	355,500	5,511,100	+136,700	+320,600
194,300	...	194,300	—1,000	200,900	...	**200,900**	...	200,900	+5,600	+6,600
3,383,800	124,400	3,259,400	−239,600	4,211,000	10,500	**4,221,500**	152,200	4,069,300	+598,100	+837,700
130,700	130,700	...	−11,800	136,500	300	**136,800**	136,800	...	− 5,700	+6,100
964,800	84,300	880,500	—3,700	1,036,100	800	**1,036,900**	90,200	946,700	+68,400	+72,100
579,600	63,500	516,100	—31,000	780,500	1,500	**782,000**	129,700	652,300	+171,400	+202,400
2,251,600	2,071,300	180,300	+398,400	2,614,800	17,900	**2,632,700**	2,417,500	215,200	+779,500	+381,100
697,200	81,100	616,100	−169,100	836,000	6,800	**842,800**	87,600	755,200	—23,500	+145,600
501,500	304,200	197,300	—35,700	575,200	57,300	**632,500**	314,300	318,200	+95,300	+131,000
20,936,800	4,730,200	16,206,600	−153,000	22,508,100	656,200	**23,164,300**	5,258,900	17,905,400	+2,074,500	+2,227,500
204,500	2[illegible],500	...	−5,900	196,800	10,600	**207,400**	207,400	...	−3,000	+2,900
195,800	195,800	...	−65,700	1,300	194,000	**195,300**	195,300	...	−66,200	−500
3,512,500	2,109,800	1,402,700	—28,000	1,580,600	1,991,000	**3,571,600**	2,110,200	1,461,400	+36,100	+59,100
981,800	453,500	528,300	+120,500	843,400	108,500	**951,900**	372,000	579,900	+90,600	—29,900
1,000,200	708,600	291,600	+449,700	717,300	28,000	**745,300**	207,500	537,800	+194,800	−254,900
5,894,800	3,672,200	2,222,600	+475,600	3,339,400	2,332,100	**5,671,500**	3,092,400	2,579,100	+252,300	—223,800
6,500	4,900	1,600	—49,800	40,400	...	**40,400**	30,300	10,100	−15,900	+33,900
100	100	...	+600	—500	...	**—500**	−500	...	...	—600
353,700	353,700	...	—66,300	396,100	10,600	**406,700**	406,700	...	13,300	+53,000
639,700	639,700	...	+115,500	553,400	...	**553,400**	553,400	...	+29,200	—86,300
1,000,000	998,400	1,600	...	989,400	10,600	**1,000,000**	989,900	10,100	...	...
49,358,200	24,265,400	25,092,800	+1,278,400	43,103,700	9,072,600	**52,176,300**	24,769,000	27,407,300	+4,096,500	+2,818,100

BUDGET ESTIMATE, 1918-1919.		
India	England.	TOTAL.
£	£	£
4,326,900	3,507,400	**7,834,300**
17,400	81,200	**98,600**
4,344,300	3,588,600	**7,932,900**

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1916-1917. India.	England.	TOTAL.	Distribution of Total between Imperial.	Provincial.	REVISED India.	England.
	£	£	£	£	£	£	£
Brought forward	33,979,928	5,627,904	**39,607,832**	15,405,121	24,142,711	39,306,800	10,051,400
Railways—							
38.—State Railways: Interest on Debt	4,121,990	3,538,860	**7,660,850**	7,660,850	...	4,210,600	3,518,800
Annuities in purchase of Railways	...	3,357,650	**3,357,650**	3,357,650	...	...	3,357,700
Sinking Funds	...	323,647	**323,647**	323,647	...	...	333,600
Interest chargeable against Companies on Advances	17,222	81,250	**98,472**	98,472	...	17,200	81,200
Interest on Capital deposited by Companies	55,708	2,170,232	**2,225,940**	2,225,940	...	58,900	2,205,800
40.—Subsidised Companies: Land, etc.	162,451	...	**162,451**	161,544	907	73,800	...
41.—Miscellaneous Railway Expenditure	2,912	...	**2,912**	2,911	1	19,700	...
TOTAL	4,360,283	9,471,639	**13,831,922**	13,831,014	908	4,379,700	9,497,100
Irrigation—							
42.—Major Works: Working Expenses	1,351,194	...	**1,351,194**	637,718	713,476	1,408,300	...
Interest on Debt	1,292,620	120,585	**1,413,205**	723,528	689,677	1,320,500	120,800
43.—Minor Works and Navigation	785,076	437	**785,513**	239,078	546,435	883,200	...
TOTAL	3,428,890	121,022	**3,549,912**	1,600,324	1,949,588	3,612,000	120,800
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	2,204	...	**2,204**	...	2,204	700	...
45.—Civil Works	4,562,918	53,413	**4,616,331**	745,961	3,870,370	5,076,200	45,600
TOTAL	4,565,122	53,413	**4,618,535**	745,961	3,872,574	5,076,900	45,600
Military Services—							
46.—Army: Effective	18,030,182	3,191,512	**21,221,694**	21,221,694	...	20,437,700	4,102,400
Non-Effective	856,347	2,181,962	**3,038,309**	3,038,309	...	969,900	2,155,400
	18,886,529	5,373,474	**24,260,003**	24,260,003	...	21,407,600	6,257,800
46A.—Marine	272,362	421,318	**693,680**	693,680	...	328,600	408,000
47.—Military Works	1,522,163	72,375	**1,594,538**	1,594,538	...	1,806,300	66,000
47A.—Special Defences (1902)	14,054	4,482	**18,536**	18,536	...	10,300	100
TOTAL	20,695,108	5,871,649	**26,566,757**	26,566,757	...	23,552,800	6,731,900
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	67,029,331	21,145,627	**88,174,958**	58,209,177	29,965,781	75,928,200	26,446,800
Add—Portion of Allotments to Provincial Governments not spent by them in the year	2,397,302	...	**2,397,302**	...	2,397,302	2,068,900	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	*231,200*	...
Total Expenditure charged to Revenue	69,426,633	21,145,627	**90,572,260**	58,209,177	32,363,083	77,765,900	26,446,800

	ACCOUNTS, 1916-1917. India.	England.	TOTAL.
Capital Expenditure not charged to Revenue—	£	£	£
48.—State Railways	1,553,694	318,654	**1,872,348**
49.—Irrigation Works	505,115	6,968	**512,083**
TOTAL	2,058,809	325,622	**2,384,431**
51.—Initial Expenditure on new Capital at Delhi	222,443	21,854	**244,297**
52.—India's Financial Contribution to the War	...	...	...

Revenues of India, in India and in England—*continued.*

Revised Estimate, 1917-1918. Total.	Revised Estimate, 1917-1918. Distribution of Total between Imperial.	Revised Estimate, 1917-1918. Distribution of Total between Provincial.	Increase + Decrease − as compared with Budget Estimate, 1917-1918.	Budget Estimate, 1918-1919. India.	Budget Estimate, 1918-1919. England.	Budget Estimate, 1918-1919. Total.	Budget Estimate, 1918-1919. Distribution of Total between Imperial.	Budget Estimate, 1918-1919. Distribution of Total between Provincial.	Increase + Decrease − of Budget, 1918-1919, as compared with Budget Estimate, 1917-1918.	Increase + Decrease − of Budget, 1918-1919, as compared with Revised Estimate, 1917-1918.
£	£	£	£	£	£	£	£	£	£	£
49,358,200	24,265,400	25,092,800	+1,278,400	43,103,700	9,072,600	**52,176,300**	24,769,000	27,407,300	+4,096,500	+2,818,100
7,729,400	7,729,400	...	−305,000	4,326,900	3,507,400	**7,834,300**	7,834,300	...	−200,100	+104,900
3,357,700	3,357,700	...	...	...	3,357,600	**3,357,600**	3,357,600	...	−100	−100
333,600	333,600	...	+103,600	...	242,800	**242,800**	242,800	...	+12,500	−90,800
98,400	98,400	...	+100	17,400	81,200	**98,600**	98,600	...	+300	+200
2,264,700	2,264,700	...	−10,900	62,100	2,126,600	**2,188,700**	2,188,700	...	−86,900	−76,000
73,300	72,700	600	−54,100	33,300	...	**33,300**	32,700	600	−94,100	−40,000
19,700	19,600	100	−4,300	26,700	...	**26,700**	26,600	100	+2,700	+7,000
13,876,800	13,876,100	700	−270,600	4,466,400	9,315,600	**13,782,000**	13,781,300	700	−365,400	−94,800
1,408,300	671,100	737,200	+17,000	1,469,000	...	**1,469,000**	711,100	757,900	+77,700	+60,700
1,441,300	742,300	699,000	−84,900	1,348,300	121,000	**1,469,300**	762,000	707,300	−56,900	+28,000
883,200	252,200	631,000	−33,400	990,000	400	**990,400**	296,700	693,700	+73,800	+107,200
3,732,800	1,665,600	2,067,200	−101,300	3,807,300	121,400	**3,928,700**	1,769,800	2,158,900	+94,600	+195,900
700	...	700	−800	700	...	**700**	...	700	−800	...
5,121,800	759,800	4,362,000	−421,500	6,017,800	39,200	**6,057,000**	868,300	5,188,700	+513,700	+935,200
5,122,500	759,800	4,362,700	−422,300	6,018,500	39,200	**6,057,700**	868,300	5,189,400	+512,900	+935,200
24,540,100	24,540,100	...	+2,539,900	22,278,900	2,379,500	**24,658,400**	24,658,400	...	+2,658,200	+118,300
3,125,300	3,125,300	...	−90,400	1,071,400	2,061,100	**3,132,500**	3,132,500	...	−83,200	+7,200
27,665,400	27,665,400	...	+2,449,500	23,350,300	4,440,600	**27,790,900**	27,790,900	...	+2,575,000	+125,500
736,600	736,600	...	−101,900	350,200	610,100	**960,300**	960,300	...	+121,800	+223,700
1,872,300	1,872,300	...	+713,600	1,767,500	14,000	**1,781,500**	1,781,500	...	+622,800	−90,800
10,400	10,400	...	−3,600	...	..	...	...	...	−14,000	−10,400
30,284,700	30,284,700	...	+3,057,600	25,468,000	5,064,700	**30,532,700**	30,532,700	...	+3,305,600	+248,000
102,375,000	70,851,600	31,523,400	+3,541,800	82,863,900	23,613,500	**106,477,400**	71,721,100	34,756,300	+7,644,200	+4,102,400
2,068,900	...	2,068,900	+1,828,600	572,600	...	**572,600**	...	572,600	+332,300	−1,496,300
231,200	...	*231,200*	+106,900	*441,200*	...	***441,200***	...	*441,200*	−103,100	−210,000
104,212,700	70,851,600	33,361,100	+5,477,300	82,995,300	23,613,500	**106,608,800**	71,721,100	34,887,700	+7,873,400	+2,396,100

Revised Estimate, 1917-1918. India.	Revised Estimate, 1917-1918. England.	Revised Estimate, 1917-1918. Total.	Budget Estimate, 1918-1919. India.	Budget Estimate, 1918-1919. England.	Budget Estimate, 1918-1919. Total.
£	£	£	£	£	£
2,416,300	607,100	**3,023,400**	2,941,400	763,000	**3,704,400**
371,100	1,300	**372,400**	451,700	15,000	**466,700**
2,787,400	608,400	**3,395,800**	3,393,100	778,000	**4,171,100**
243,900	6,800	**250,700**	253,000	13,700	**266,700**
...	100,000,000	[illegible]			

C.—Statement of Receipts and Disbursements of the

	Accounts, 1916-1917.			Revised Estimate, 1917-1918.			Budget Estimate, 1918-1919.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	97,172,986	877,445	98,050,430	107,853,000	2,071,300	109,924,300	106,059,100	3,131,200	109,190,300
Excess of Revenue over Expenditure charged to Revenue			**7,478,170**			**5,711,600**			**2,581,500**
Railway, Irrigation, and other Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways	...	...	...	—500,000	...	—500,000	—250,000	...	—250,000
Capital contributed by Native States towards construction of State Railways	66,667	...	66,667	66,700	...	66,700	33,300	...	33,300
Outlay of Railway Companies—									
Repayments	...	14,772	14,772	...	7,400	7,400	...	2,000	2,000
Net			0			0			0
Raised and Deposited by Railway Companies—									
On account of Subscribed Capital	630,431	...	630,431	310,200	...	310,200	132,500	...	132,500
Net			**555,431**			0			0
Permanent Debt Incurred—									
Sterling Debt—									
British Government 5 per cent. War loan, 1929-47	...	...		...	64,861,000		...	...	
Rupee Debt—									
Rupee Loan	...	...		...	...		(a) 20,000,000	...	
5 per cent. War Loan 1929-47	736,768	...		7,624,500	...		...	...	
4 ,, Conversion Loan 1916-17	4,486,680	...		...	..		...	...	
Total	5,223,448	...	5,223,448	7,624,500	64,861,000	72,485,500	20,000,000	...	20,000,000
Net			**4,433,691**			**68,943,800**			0
Temporary Debt Incurred—									
5½ per cent. War Bonds 1,920	1,765,813	...		11,434,900	...		...	...	
Do. do. 1,922	1,512,004	...		6,456,800	...		...	...	
Treasury Bills	...	...		28,666,600	...		28,666,600	...	
Other Temporary Loans	...	2,000,000		2,666,700	...		...	...	
Total	3,277,817	2,000,000	5,277,817	49,224,500	...	49,224,500	28,666,600	...	28,666,600
Net			0			**48,891,200**			0
Unfunded Debt—									
Post Office Cash Certificates	...	...		6,666,700	...		...	...	
Deposits of Service Funds	87,749	27		86,500	...		86,100	...	
Savings Bank Deposits	7,512,896	...		11,081,800	...		8,167,100	...	
Total	7,600,645	27	7,600,672	17,835,000	...	17,835,000	8,253,200	...	8,253,200
Net			**1,474,857**			**9,616,500**			**1,215,300**
Deposits and Advances—									
Balances of Provincial Allotments	2,397,302	...		2,068,900	...		572,600	...	
Appropriation for Reduction or Avoidance of Debt	479,258	...		639,700	...		553,400	...	
Deposits of Local Funds—									
District Funds	5,416,592	...		5,622,200	...		5,482,400	...	
Other Funds	1,224,572	...		1,201,500	...		1,212,400	...	
Deposits of Sinking Funds	16,479	...		17,100	...		17,800	...	
Gold Standard Reserve	4,213,830	24,525,105		1,092,600	33,584,300		...	28,008,300	
Paper Currency Reserve	...	46,984,376		...	79,267,000		...	91,479,300	
Do. Depreciation Fund	...	399,080		...	1,224,300		...	1,481,000	
Special Reserve	...	...		...	...		...	13,998,100	
Departmental and Judicial Deposits	34,137,966	...		38,985,800	...		33,620,200	...	
Advances	8,091,669	2,984,337		9,871,200	2,564,600		10,736,800	1,854,600	
Suspense Accounts	165,730	...		151,600	...		362,300	...	
Miscellaneous	251,799	955,320		2,813,300	589,400		297,300	671,200	
Total	56,395,197	75,798,218	132,193,415	62,463,900	117,229,600	179,693,500	52,855,200	137,492,500	190,347,700
Net			0			0			**4,139,500**
Carried over	170,367,190	78,690,462		244,877,800	184,160,300		215,749,900	140,625,700	

(a) The entry of the proposed Rupee War Loan to be issued in 1918-19 under this head is purely provisional, pending decision as to the form which the loan should actually take.

Government of India, in India and in England.

	Accounts, 1916-1917.			Revised Estimate, 1917-1918.			Budget Estimate, 1918-1919.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	67,029,331	21,145,627	88,174,958	75,928,200	26,446,800	102,375,000	82,863,900	23,613,500	106,477,400
Add—Provincial Surpluses transferred to "Deposits"	2,397,302	...	2,397,302	2,068,900	...	2,068,900	572,600	...	572,600
Deduct—Provincial Deficits charged to "Deposits"	...	...	...	*231,200*	...	*231 200*	*441,200*	...	*441,200*
TOTAL	69,426,633	21,146,627	90,572,260	77,765,900	26,446,800	104,212,700	82,995,300	23,613,500	106,608,800
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS	505,115	6,968	512,083	371,100	1,300	372,400	451,700	15,000	466,700
OUTLAY ON STATE RAILWAYS	1,553,694	318,654	1,872,348	2,416,300	607,100	3,023,400	2,941,400	763,000	3,704,400
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	222,443	21,854	244,297	243,900	6,800	250,700	253,000	13,700	266,700
INDIA'S FINANCIAL CONTRIBUTION TO THE WAR	...	...	...	...	100,000,000	100,000,000	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital Outlay	450,036	335,329	785,365	75,400	453,700	529,100	—169,700	803,300	633,600
NET			**770,593**			**521,700**			**631,600**
RAISED AND DEPOSITED BY RAILWAY COMPANIES — Payments for Discharge of Debentures	...	75,000	75,000	...	1,082,500	1,082,500	...	2,374,900	2,374,900
NET			**0**			**772,300**			**2,242,400**
Permanent Debt Discharged—									
Sterling Debt—									
British Government 5 per cent. War Loan, 1929-47	...	...		...	...		...	20,000,000	
India Bonds	...	500,000		...	500,000		...	500,000	
India 4 p. c. Stock	...	...		...	200		...	...	
Rupee Debt—									
5 per cent. War Loan	...	...		293,300	...		293,300	...	
4 p. c. Loans	80,000	...		505,300	...		80,000	...	
3½ p. c. Loans	154,790	...		2,098,800	...		...	...	
3 p. c. Loan	54,967	...		144,100	...		4,000	...	
TOTAL	289,757	500,000	789,757	3,041,500	500,200	3,541,700	377,300	20,500,000	20,877,300
NET			**0**			**0**			**877,300**
Temporary Debt Discharged—									
Treasury Bills	...	...		...	...		28,666,600	...	
Other Temporary Loans	4,000,000	9,000,000		333,300	...		2,666,700	...	
Total	4,000,000	9,000,000	13,000,000	333,300	...	333,300	31,333,300	...	31,333,300
NET			**7,722,183**			**0**			**2,666,700**
Unfunded Debt—									
Post Office Cash Certificates	...	...		666,700	...		...	...	
Special Loans	220	...		100	...		100	...	
Deposits of Service Funds	93,064	...		96,300	...		98,000	...	
Savings Bank Deposits	6,032,531	...		7,455,400	...		6,939,800	...	
TOTAL	6,125,815	...	6,125,815	8,218,500	...	8,218,500	7,037,900	...	7,037,900
NET			**0**			**0**			**0**
Deposits and Advances—									
Balances of Provincial Allotments	...	...		231,200	...		441,200	...	
Deposits of Local Funds—									
District Funds	5,388,742	...		5,776,400	...		5,463,300	...	
Other Funds	1,142,666	...		1,204,900	...		1,175,200	...	
Gold Standard Reserve	4,033,724	24,316,280		1,274,000	33,585,700		...	28,008,300	
Paper Currency Reserve	...	46,984,376		...	79,267,000		...	91,479,300	
Do. Depreciation Fund	...	399,080		...	1,224,300		...	1,481,000	
Special Reserve	...	...		...	20,000,000		...	13,998,100	
Departmental and Judicial Deposits	33,598,366	...		37,948,300	...		33,444,100	...	
Advances	8,468,296	3,013,624		12,438,800	2,558,200		8,048,700	2,157,200	
Suspense Accounts	9,108,843	...		4,585,700	...		73,400	...	
Miscellaneous	23,944	310,625		18,500	497,300		...	438,400	
TOTAL	61,764,581	75,023,985	136,788,566	63,477,800	137,132,500	200,610,300	48,645,900	137,562,300	186,208,200
NET			**4,595,151**			**20,916,800**			**0**
Carried over	144,838,074	106,427,417		155,948,700	266,230,900		173,866,100	185,645,700	

C.—Statement of Receipts and Disbursements of the

	Accounts, 1916-1917.			Revised Estimate, 1917-1918.			Budget Estimate, 1918-1919.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	170,367,190	78,690,462		214,877,800	184,169,300		215,749,900	140,625,700	
Loans and Advances by Imperial Government	330,072	...	330,072	358,300	...	358,300	186,600	...	186,600
Net			**2,451**			**0**			**0**
Loans and Advances by Provincial Governments	1,396,171	...	1,396,171	1,245,100	...	1,245,100	1,069,300	...	1,069,300
Net			**585,495**			**598,400**			**119,100**
Loans to Local Boards for Railway Construction	8,020	...	8,020	40,000	...	40,000	8,700	...	8,700
Net			**8,020**			**0**			**8,700**
Remittances—									
Inland Money Orders	42,013,744	...		48,000,000	...		50,000,000	...	
Other Local Remittances	42,936	...		16,389,100	...		11,834,900	...	
Other Departmental Accounts	16,145	...		...	...		31,600	...	
Net Receipts by Civil Treasuries from—									
Railways	15,847,380	...		20,700,100	...		19,390,500	...	
Net Receipts from Civil Treasuries by—									
Posts and Telegraphs	1,268,318	...		8,293,200	...		4,082,900	...	
Marine	7,796,429	...		7,684,500	...		6,838,900	...	
Military Works	3,292,904	...		3,796,000	...		2,123,700	...	
Military	41,182,880	...		68,823,400	...		78,632,200	...	
Remittance Account between England and India—									
Transfers through Currency	...	...		...	...		16,347,000	...	
Purchase of Silver	14,957,577	...		13,333,300	...		12,949,100	...	
War Office transactions	24,314,635	38,516,104		6,667,000	68,667,000		5,834,000	73,834,000	
Railway transactions	708,597	16,966		977,600	40,000		1,228,100	6,500	
Other "	8,131,554	7,007,199		3,207,300	19,894,700		3,515,200	11,367,500	
Total	159,568,099	45,540,269	205,108,368	197,871,500	88,601,700	286,473,200	212,308,100	85,208,000	297,516,100
Net			**1,651,160**			**0**			**2,000,000**
Secretary of State's Bills drawn	...	(a) 9,669,240	9,669,240	...	(c) 25,258,000	25,258,000	...	...	...
Total Receipts	331,669,552	183,899,971		444,392,700	293,029,000		429,322,600	225,833,700	
Opening Balance	12,016,056	(b) 12,803,848		15,293,216	(d) 11,391,993		16,522,616	(e) 15,781,193	
GRAND TOTAL	343,685,608	146,703,819		459,685,916	309,420,993		445,845,216	241,614,893	

(a) In addition to £4,334,537 and £18,994,318 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.
(c) In addition to £1,420,000 and £8,658,600 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.
(e) Of this amount £6,000,056 represents the funds of the Gold Standard Reserve.

DELHI,
FINANCE DEPARTMENT,
March 22, 1918.

M. F. GAUNTLETT,
Offg. Comptroller General.

Government of India, in India and in England—*continued.*

	Accounts, 1916-1917.			Revised Estimate, 1917-1918.			Budget Estimate, 1918-1919.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	144,338,074	106,427,417		155,943,700	266,230,900		173,866,100	185,645,700	
Loans and Advances by Imperial Government	327,621	...	327,621	361,400	...	361,400	246,100	...	246,100
Net			0			3,100			59,500
Loans and Advances by Provincial Governments	810,676	...	810,676	646,700	...	646,700	950,200	...	950,200
Net			0			0			0
Loans to Local Boards for Railway Construction.									
Net	...	...	... 0	42,000	...	42,000 2,000	...	...	... 0
Remittances—									
Inland Money Orders	41,851,366	...		48,000,000	...		50,000,000	...	
Other Local Remittances	...	...		16,389,100	...		11,834,900	...	
Other Departmental Accounts	6,337	...		...	...		31,600	...	
Net Payments into Civil Treasuries by—									
Railways	15,664,799	...		21,153,500	...		19,390,500	...	
Net Issues from Civil Treasuries to—									
Posts and Telegraphs	1,266,158	...		8,293,200	...		4,082,900	...	
Marine	7,774,838	...		7,684,500	...		6,338,900	...	
Military Works	3,221,843	...		3,796,000	...		2,123,700	...	
Military	41,172,687	...		68,823,400	...		78,632,200	...	
Remittance Account between England and India—									
Transfers through Currency	...	...		...	...		...	16,347,000	
Purchase of Silver	2,827	16,093,978		...	13,500,000		...	12,000,000	
War Office transactions	55,175,547	5,320,891		69,667,000	6,767,000		73,834,000	5,834,000	
Railway transactions	251	720,312		...	1,017,600		...	1,234,600	
Other "	8,436,646	6,748,728		17,475,100	6,124,300		10,307,700	3,524,100	
Total	174,573,299	28,883,909	203,457,208	261,281,800	27,408,900	288,690,700	256,576,400	38,939,700	295,516,100
Net			0			2,217,500			0
Secretary of State's Bills paid	(a) 8,342,722	...	8,342,722	(c) 24,887,700	...	24,887,700	1,933,300	...	1,933,300
Total Disbursements	328,392,392	135,311,326		443,163,300	293,639,800		433,572,100	224,585,400	
Closing Balance	15,293,216	(d) 11,391,993		16,522,616	(e) 15,781,193		12,273,116	(e) 17,029,493	
GRAND TOTAL	343,685,608	146,703,319		459,685,916	309,420,993		445,845,216	241,614,893	

(b) Of this amount £5,792,631 represents the funds of the Gold Standard Reserve.
(d) Of this amount £6,001,456 represents the funds of the Gold Standard Reserve.

M. M. S. GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

D.—Statement of Revenue, Expenditure and Balances of Provincial Governments.

	Accounts, 1916-17.	Revised, 1917-18.	Budget, 1918-19.
	R	R	R
Madras—			
Balance on April 1st	1,10,02,216	1,52,38,000	1,93,57,000
Special grants from Imperial revenues	24,71,500	28,75,000	34,25,000
Other revenue	7,70,07,188	8,00,20,000	8,11,19,000
Total Revenue including transfers from Imperial revenues	7,94,78,688	8,28,95,000	8,45,44,000
Total Expenditure	7,52,42,984	7,87,76,000	8,42,10,000
Closing Balance	1,52,37,920	1,93,57,000	1,96,91,000
Bombay—			
Balance on April 1st	1,77,00,898	2,71,28,000	3,69,68,000
Special grants from Imperial revenues	20,81,200	25,56,000	27,30,000
Other revenue	7,96,63,216	8,48,24,000	9,15,78,000
Total Revenue including transfers from Imperial revenues	8,17,44,416	8,73,80,000	9,43,08,000
Total Expenditure	7,23,16,714	7,75,40,000	9,03,02,000
Closing Balance	2,71,28,600	3,69,68,000	4,09,74,000
Bengal—			
Balance on April 1st	2,79,19,135	3,39,64,000	3,77,52,000
Special grants from Imperial revenues	35,12,600	45,15,000	49,69,000
Other revenue	6,27,19,436	6,42,37,000	6,46,65,000
Total Revenue including transfers from Imperial revenues	6,62,32,036	6,87,52,000	6,96,34,000
Total Expenditure	6,01,87,182	6,49,64,000	7,36,54,000
Closing Balance	3,39,64,039	3,77,52,000	3,37,32,000
United Provinces—			
Balance on April 1st	1,55,34,726	1,92,44,000	2,44,94,000
Special grants from Imperial revenues	24,28,500	34,42,000	29,17,000
Other revenue	6,77,67,222	6,93,94,000	6,98,72,000
Total Revenue including transfers from Imperial revenues	7,01,95,722	7,28,36,000	7,27,89,000
Total Expenditure	6,64,86,884	6,75,86,000	7,19,32,000
Closing Balance	1,92,43,564	2,44,94,000	2,53,51,000
Punjab—			
Balance on April 1st	63,54,888	1,22,75,000	1,89,,78,000
Special grants from Imperial revenues	15,22,400	28,70,000	17,80,000
Other revenue	5,02,46,217	5,18,16,000	5,32,21,000
Total Revenue including transfers from Imperial revenues	5,17,68,617	5,46,86,000	5,50,01,000
Total Expenditure	4,58,48,710	4,79,83,000	5,48,61,000
Closing Balance	1,22,74,795	1,89,78,000	1,91,18,000
Burma—			
Balance on April 1st	83,52,055	1,17,80,000	92,00,000
Special grants from Imperial revenues	9,93,800	12,94,000	14,44,000
Other revenue	5,83,39,875	5,38,68,000	6,30,75,000
Total Revenue including transfers from Imperial revenues	5,93,33,675	5,51,62,000	6,45,19,000
Total Expenditure	5,59,05,867	5,77,42,000	6,14,76,000
Closing Balance	1,17,79,863	92,00,000	1,22,43,000
Bihar and Orissa—			
Balance on April 1st	1,42,99,955	1,48,01,000	1,39,13,000
Special grants from Imperial revenues	14,63,500	18,80,000	21,59,000
Other revenue	3,03,96,954	3,09,40,000	3,26,38,000
Total Revenue including transfers from Imperial revenues	3,18,60,454	3,28,20,000	3,47,97,000
Total Expenditure	3,13,59,459	3,37,08,000	3,67,16,000
Closing Balance	1,48,00,950	1,39,13,000	1,19,94,000
Central Provinces—			
Balance on April 1st	1,00,64,032	1,26,35,000	1,36,24,000
Special grants from Imperial revenues	9,14,000	13,59,000	12,24,000
Other revenue	2,93,61,362	2,97,04,000	3,05,90,000
Total Revenue including transfers from Imperial revenues	3,02,75,362	3,10,63,000	3,18,14,000
Total Expenditure	2,77,04,121	3,00,74,000	3,24,94,000
Closing Balance	1,26,35,278	1,36,24,000	1,29,44,000
Assam—			
Balance on April 1st	19,97,779	21,20,000	24,64,000
Special grants from Imperial revenues	4,47,500	5,48,000	6,48,000
Other revenue	1,41,09,770	1,42,74,000	1,52,61,000
Total Revenue including transfers from Imperial revenues	1,45,57,270	1,48,22,000	1,59,09,000
Total Expenditure	1,44,34,836	1,44,78,000	1,57,00,000
Closing Balance	21,20,213	24,64,000	26,73,000
Total—			
Balance on April 1st	11,32,25,684	14,91,85,000	17,67,50,000
Special grants from Imperial revenues	1,58,35,000	2,13,39,000	2,12,96,000
Other revenue	46,96,11,240	47,90,77,000	50,20,19,000
Total Revenue including transfers from Imperial revenues	48,54,46,240	50,04,16,000	52,33,15,000
Total Expenditure	44,94,86,707	47,28,51,000	52,13,45,000
Closing Balance	14,91,85,217	17,67,50,000	17,87,20,000
Total (in sterling)—	£	£	£
Balance on April 1st	7,548,379	9,945,600	11,783,300
Special grants from Imperial revenues	1,055,667	1,422,600	1,419,700
Other revenue	31,307,416	31,938,500	33,468,000
Total Revenue including transfers from Imperial revenues	32,363,083	33,361,100	34,887,700
Total Expenditure	29,965,781	31,523,400	34,756,300
Closing Balance	9,945,681	11,783,300	11,914,700

M. F. GAUNTLETT,
Offg. Comptroller General.

M. M. S. GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secy. to the Govt. of India.

DELHI,
FINANCE DEPARTMENT,
March 22, 1918.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.	ACCOUNTS, 1916-1917.					REVISED ESTIMATE, 1917-1918.		BUDGET ESTIMATE, 1918-1919.	
	Revenue.	Expenditure. Refunds and Assignments.	Expenditure. Cost of Collection and Production.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
Revenue Heads.	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue — Land Revenue (excluding that due to Irrigation)	22,041,265	778,832	3,813,133	17,449,300		16,961,000		17,989,500	
Opium	3,160,005	3,584	912,394	2,244,027		1,949,700		1,933,900	
Salt	4,826,260	264,096	398,186	4,163,978		4,751,100		2,682,800	
Stamps	5,776,696	57,192	173,466	5,546,038		5,487,800		5,686,100	
Excise	9,215,899	109,818	478,632	8,627,449		9,466,700		10,011,300	
Provincial Rates	31,391	313	...	31,078		28,300		28,900	
Customs	8,659,182	265,799	271,164	8,122,219		10,597,300		10,232,800	
Income Tax	3,772,967	33,594	37,112	3,702,261		5,980,800		6,229,200	
Forest	2,470,795	8,676	1,251,765	1,210,354		1,237,600		1,161,800	
Registration	540,581	757	263,761	276,063		262,000		267,900	
Tributes	612,429	206,394	...	406,035		409,600		406,900	
TOTAL	61,107,470	1,729,055	7,599,613	51,778,802		57,131,900		56,631,100	
Total deduction from Revenue		9,328,668							
Expenditure Heads.									
Debt Services — Interest	1,136,504	1,174,864			38,360		5,552,200		4,231,700
Commercial Services — Posts and Telegraphs	4,174,607	3,441,387		733,220		893,100		851,400	
Commercial Services — Railways	21,318,797	13,831,922		7,481,875		10,174,800		9,201,700	
Commercial Services — Irrigation	5,155,624	3,549,912		1,605,712		1,441,900		1,391,700	
Other Public Works — Civil Works, etc.	309,373	4,618,535			4,309,162		4,803,600		5,752,800
Mint — Mint	689,866	167,411		522,455		350,900		206,000	
Civil Departments — Civil Departments	1,739,713	19,081,230			17,341,517		19,010,100		21,208,300
Miscellaneous Civil Services — Superannuation	219,865	3,475,700			3,255,835		3,298,500		3,357,200
Exchange	111,371	...		111,371		1,000,000			
Miscellaneous	420,260	671,050			250,790	291,900		242,400	
Other heads	96,034	1,267,522			1,171,488		1,288,300		1,261,500
Famine Relief and Insurance — Famine Relief	...	187,617			187,617		6,500		40,400
Other heads	...	812,383			812,383		993,500		959,600
Military Services — Army, Effective	993,194	21,221,694			20,228,500		23,550,000		23,635,600
Army, Non-effective	122,324	3,038,309			2,915,985		3,004,200		3,011,200
Marine	365,027	693,680			328,653		435,600		651,700
Military works	95,401	1,594,538			1,499,137		1,782,300		1,701,500
Special Defences (1902)	...	18,536			18,536		10,400		...
TOTAL	98,050,430	88,174,958		9,875,472		7,549,300		2,712,900	
Provincial Adjustment — Surplus		2,397,302			2,397,302		1,837,700		131,400
Deficit		...							
TOTAL	98,050,430	90,572,260		7,478,170		5,711,600		2,581,500	
Surplus				7,478,170		5,711,600		2,581,500	
Capital Account — Railway, Irrigation and other Capital not charged to Revenue:—									
Capital raised through Companies towards outlay on State Railways						—500,000		—250,000	
Capital contributed by Native States towards construction of State Railways				66,667		66,700		33,300	
Capital raised and deposited by Railway Companies (net)				555,431			773,300		2,242,400
Outlay on Irrigation Works					512,083		372,400		466,700
Outlay on State Railways					1,872,343		3,023,400		3,704,400
Initial outlay on new Capital at Delhi					244,297		250,700		266,700
India's Financial Contribution to the War							100,000,000		
Outlay of Railway Companies (net)					770,593		521,700		631,600
Debt, Deposits, Advances, and Remittances — Permanent Debt (net)				4,433,691		68,943,800			877,300
Temporary Debt (net)					7,722,183	48,891,200			2,666,700
Unfunded Debt (net)				1,474,857		9,616,500		1,215,300	
Loans and Advances by Imperial Government (net)				2,451			3,100		59,500
Loans and Advances by Provincial Governments (net)				585,495		598,400		119,100	
Loans to Local Boards for Railway Construction (net)				8,020			2,000	8,700	
Deposits and Advances (net)					4,595,151		20,916,800	4,139,500	
Remittances (net)				1,651,160			2,217,500	2,000,000	
Secretary of State's Bills drawn				9,669,240		25,258,000			
Secretary of State's Bills paid					8,342,722		24,887,700		1,933,300
				25,925,182	24,059,377	158,586,200	152,967,600	9,347,400	12,848,600
Cash Balance — Opening Balance				24,819,404		26,685,209		32,303,809	
Closing Balance					26,685,209		32,303,809		29,302,609
TOTAL				50,744,586	50,744,586	185,271,409	185,271,409	42,151,209	42,151,209

M. F. GAUNTLETT,
Offg. Comptroller-General.

M. M. S. GUBBAY,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

DELHI,

MEMORANDUM EXPLAINING THE DETAILS OF THE ESTIMATES.

Introductory.

In this memorandum the variations between the Budget and the Revised estimates of the current year, and between the latter and the Budget estimates of next year, are explained in detail for the major heads of account. Under most of the heads details by provinces have been given, and it may be explained that the figures shown against "India General" represent the transactions of the Central Government, including all expenditure directly controlled by it, of the minor administrations of Ajmer-Merwara and Coorg, and of the convict settlement in the Andamans. The Budget estimates of Provincial and "Divided" expenditure in 1918-19 generally represent the allotments proposed by the several Governments and Administrations with whom regular provincial settlements have been concluded. More detailed information regarding the figures will be found in the Financial Statements presented by the Local Governments to their respective Councils.

2. The figures for the province of Delhi have been entered separately and explained under each major head of account. A *pro formâ* account of expenditure on Delhi and the Delhi province is also appended to this memorandum (Appendix I), together with a prefatory note explaining the scope of the *pro formâ* account and the relation between it and the regular accounts.

3. A statement is added to the memorandum (Appendix II) bringing together for each province and for the Home treasury of the Government of India the actual revenue and expenditure under each major head during the last year, the Revised estimates of the current year and the Budget estimates of the next year. The statement takes the place of a return which was formerly presented separately to Parliament and will serve as an expansion of the totals of revenue and expenditure exhibited in the Budget Statements proper (Statements A to E) and as a summary of the figures shown for each province under the several heads in this memorandum.

General results.

4. The broad totals of revenue and expenditure for the last year, the current year and the ensuing year, are as follows:—

	Accounts, 1916-17.
	£
Revenue	98,050,430
Expenditure charged to Revenue	90,572,260
Imperial surplus	7,478,170

	Revised, 1917-18.
	£
Revenue	109,924,300
Expenditure charged to Revenue	104,212,700
Imperial surplus	5,711,600

	Budget, 1918-19.
	£
Revenue	109,190,300
Expenditure charged to Revenue	106,608,800
Imperial surplus	2,581,500

These figures exclude all capital, debt and remittance transactions.

[Acc]ounts, 1916-17.

5. The Accounts of 1916-17 are not discussed in this memorandum, but according to our usual practice in the past a brief explanation is given below of the principal divergences between the Revised estimates of revenue and expenditure as submitted to the Council twelve months ago, and the actual accounts of the year as closed, audited and compiled by the Comptroller and Auditor-General.

6. The broad results are brought out in the following table :—

	REVISED, 1916-17.			ACTUALS, 1916-17.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
	£	£	£	£	£	£
Revenue	64,837,800	31,936,700	96,774,500	65,687,300	32,363,100	98,050,400
Expenditure	58,849,100	30,329,700	89,178,800	58,209,100	29,965,800	88,174,900
Surplus	5,988,700	1,607,000	7,595,700	7,478,200	2,397,300	9,875,500

7. The Imperial revenue exceeded the Revised estimate by £849,500 while the Imperial expenditure fell short of it by £640,000, with the result that the surplus was £1,489,500 more than was anticipated. The principal items contributing to this improvement are mentioned below. There was an increase of £381,700 in the gross traffic receipts from railways, mainly on the Great Indian Peninsula, Bombay, Baroda and Central India, Madras and Southern Mahratta and North Western lines; the traffic conditions in January and February 1917 were depressed owing to difficulties in regard to coal supplies, but they recovered sooner than expected, and there was a general rise in earnings during the last few weeks of March. With a small excess of £39,000 in the working expenses, the betterness in the net receipts of Railways amounted to £342,700. The Imperial share of Major Irrigation revenue and Income-tax collections showed improvements of £92,800 and £95,300 respectively. A decrease of £363,200 occurred under Political expenditure by reason mainly of the fact that the adjustment of the Indian share of the expenditure on the South Persia Rifles for which the Revised estimate included a provision of £300,000 had to be postponed to the accounts for 1917-18. The net Military expenditure showed a saving of £161,200 owing principally to larger realisations from the sale of dairy produce, provisions and stores. There were lapses of £114,200 in the grant for the Postal and Telegraph Department and of £99,000 under Opium expenditure, due in the latter case to a reduction in the payments for the purchase of Malwa opium. The improvement of £790,300 in the Provincial section was the result mainly of better collections of income-tax, irrigation, forest and excise revenue and of savings in the grants for expenditure on civil works, education, sanitation and land revenue establishments.

Authors of Memorandum.

8. Paragraphs 205 to 220 of the memorandum have been communicated by the Honourable Mr. G. B. H. Fell, C.S.I., C.I.E., Financial Adviser, Military Finance, and paragraphs 165 to 174 and 230 to 233 by Mr. H. N. Heseltine, C.I.E., Accountant General, Railways; the rest of the memorandum has been drafted by Mr. A. V. Venkataramana Aiyar, B. A., Assistant Secretary in the Finance Department.

I AND 3.—LAND REVENUE.

REVENUE.

(Including the portion due to Irrigation.)

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	7,24,712	7,14,006	7,60,795	7,43,000	7,61,000	7,92,000
2. Delhi	3,19,227	4,13,467	3,48,021	3,73,000	3,43,000	3,73,000
3. Baluchistan	10,18,550	9,45,527	10,85,662	10,60,000	10,01,000	10,54,000
4. North-West Frontier	22,60,241	22,03,093	22,05,190	22,77,000	23,32,000	23,47,000
5. Other Provinces	17,59,382	28,80,959	40,19,895	39,60,000	34,80,000	24,00,000
Total	60,82,112	66,56,992	84,19,563	84,03,000	79,17,000	69,66,000
Divided and Provincial.						
1. Madras	6,77,35,907	6,97,93,862	7,00,16,684	7,09,89,000	7,08,17,000	7,15,04,000
2. Bombay	5,36,52,418	5,49,84,813	5,41,07,087	5,48,62,000	5,32,73,000	5,64,79,000
3. Bengal	2,69,87,049	2,82,05,800	2,79,27,219	2,78,59,000	2,74,75,000	2,79,94,000
4. United Provinces	6,40,10,989	6,93,40,212	6,66,08,251	6,73,06,000	6,70,88,000	6,71,69,000
5. Punjab	3,86,30,652	3,87,69,925	4,04,51,302	4,02,62,000	4,17,96,000	4,18,15,000
6. Burma	4,48,07,155	4,66,63,827	4,75,95,073	4,79,00,000	4,07,00,000	5,50,00,000
7. Bihar and Orissa	1,51,42,994	1,50,92,834	1,54,66,425	1,52,98,000	1,52,08,000	1,53,65,000
8. Central Provinces	1,88,25,898	1,97,48,498	1,98,54,287	2,00,90,000	1,95,80,000	2,00,60,000
9. Assam	74,65,876	78,16,453	75,79,713	81,76,000	82,01,000	84,47,000
Total	33,72,58,938	35,04,16,224	34,96,06,041	35,27,42,000	34,41,38,000	36,38,33,000
TOTAL REVENUE R	34,33,41,050	35,70,73,216	35,80,25,604	36,11,45,000	35,20,55,000	37,07,99,000
Shown under I.—Land Revenue R	31,83,23,088	33,04,67,411	33,06,18,976	33,32,72,000	32,41,67,000	34,19,78,000
Shown under XXIX.—Irrigation R	2,50,17,962	2,66,05,805	2,74,06,628	2,78,73,000	2,78,88,000	2,88,21,000
Equivalent of total Revenue in Sterling £	22,889,403	23,804,881	23,868,373	24,076,400	23,470,300	24,720,000
Shown under I.—Land Revenue £	21,221,539	22,031,161	22,041,265	22,218,200	21,611,100	22,798,600
Shown under XXIX.—Irrigation £	1,667,864	1,773,720	1,827,108	1,858,200	1,859,200	1,921,400

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	4,11,539	4,13,480	4,10,603	4,22,000	4,16,000	4,24,000
2. Delhi	1,02,099	1,06,710	1,03,806	1,06,000	1,12,000	1,05,000
3. Baluchistan	2,29,749	2,29,586	2,20,136	2,23,000	2,21,000	2,27,000
4. North-West Frontier	6,48,563	6,32,824	6,57,547	7,06,000	6,77,000	7,27,000
5. Other Provinces	34,02,717	30,42,742	26,60,612	31,01,000	28,03,000	32,23,000
Total	47,94,667	44,25,342	40,52,704	45,58,000	42,29,000	47,06,000
Provincial.						
1. Madras	1,25,47,258	1,23,55,014	1,22,76,233	1,25,50,000	1,25,17,000	1,27,63,000
2. Bombay	89,04,087	86,58,731	82,57,931	87,92,000	86,30,000	89,29,000
3. Bengal	33,89,970	34,76,687	34,92,481	35,57,000	34,38,000	36,28,000
4. United Provinces	91,84,818	95,07,344	95,69,444	98,92,000	96,55,000	97,76,000
5. Punjab	49,87,071	49,46,687	47,29,433	51,13,000	48,10,000	55,45,000
6. Burma	68,14,945	70,94,318	68,54,578	69,42,000	65,52,000	69,01,000
7. Bihar and Orissa	24,69,531	23,12,937	22,98,084	25,33,000	24,39,000	24,16,000
8. Central Provinces	41,15,623	41,26,317	39,98,035	40,52,000	39,70,000	40,65,000
9. Assam	14,77,681	16,37,550	16,43,845	16,75,000	16,11,000	15,82,000
Total	5,38,90,984	5,41,15,585	5,31,20,064	5,51,06,000	5,36,22,000	5,56,05,000
TOTAL INDIA R	5,86,85,651	5,85,40,927	5,71,72,768	5,96,64,000	5,78,51,000	6,03,11,000
Equivalent in Sterling £	3,912,377	3,902,729	3,811,518	3,977,600	3,856,700	4,020,700
England £	1,641	985	1,615	2,000	2,100	1,500
TOTAL EXPENDITURE £	3,914,018	3,903,714	3,813,133	3,979,600	3,858,800	4,022,200

9. The Imperial expenditure shown against "Other Provinces" in the table on the preceding page represents the cost of survey and record-of-right operations on a large scale in Bengal and in Bihar and Orissa, undertaken more for administrative than for fiscal purposes. The expenditure is of a temporary and varying character and was accordingly not considered suitable for inclusion in the financial settlements with the two provinces. Three-fourths of the charges are eventually recovered from landlords and tenants for the protection of whose rights the operations are primarily undertaken; and the recoveries are shown in the table as Imperial revenue against "Other Provinces".

REVENUE.

(a) *Wholly Imperial.*

Revised, 1917-18.

10. The Revised estimate for 1917-18 is less than the Budget by R4·86 lakhs. The reduction occurs almost entirely in the recoveries of survey and settlement charges in Bengal (R3·20 lakhs) due to excess recoveries effected in 1916-17, and in Bihar and Orissa (R1·50 lakhs) owing to less rapid progress with the programme of operations. There is also a small decline in the land revenue collections in Baluchistan and Delhi, but it will be counterbalanced by the recovery of arrears in the North-West Frontier Province.

Budget, 1918-19.

11. The Budget estimate for 1918-19 falls short of the Revised estimate for 1917-18 by R9·51 lakhs. A decrease of R10·80 lakhs is anticipated in the receipts on account of survey and settlement charges in Bengal and Bihar and Orissa as the result of a reduction in the programme of recovery operations. Provision has been made for normal collections of land revenue.

(b) Divided and wholly Provincial.

Revised, 1917-18.

12. The total collections in 1917-18 will fall short of the Budget estimate by R86·04 lakhs. There will be a considerable decline of R72 lakhs in Burma owing to a postponement of collections as a result of the unsettled condition of the paddy market. Decreases of revenue are also expected to the extent of R15·89 lakhs in Bombay in consequence of suspensions necessitated by excessive rainfall in certain districts, a change in the dates for instalments in the Broach district, and a low inundation in parts of the Sind division; R5·10 lakhs in the Central Provinces owing to unfavourable crops in certain districts; R2·18 lakhs in the United Provinces as the result of improved collections in 1916-17 and a consequent reduction in the demand which remained outstanding at the end of that year; and R3·84 lakhs in Bengal and R1·72 lakhs in Madras due to a retardation of collections by late harvests. On the other hand, there will be a large rise of R15·34 lakhs in the Punjab as the *rabi* harvest proved to be much better than anticipated when the Budget was framed.

Budget, 1918-19.

13. The total Budget estimate for 1918-19 is more than the Revised estimate for 1917-18 by R1,96·95 lakhs. The estimates have been framed as usual on the basis of normal monsoon conditions in the ensuing year, and an increase in revenue is expected in all the provinces. It is expected that the bulk of the revenue, the collection of which has been deferred in Burma in the current year, will be realised in 1918-19. Provision has been made for recoveries of arrears also in Bombay, Madras, the Central Provinces and Bengal, for an extensive wheat crop in Sind, for enhanced assessments and an extension of canal irrigation in the Punjab, and for normal growth in the revenue demand in other provinces.

EXPENDITURE.

(a) *Wholly Imperial (India and England).*

Revised, 1917-18.

Budget, 1918-19.

14. The saving of R3·27 lakhs on the Budget estimate for 1917-18 is chiefly due to lapses in the grants for survey and settlement expenditure in Bengal and Bihar and Orissa. The Budget estimate for 1918-19 is taken at R4·68 lakhs more than the Revised for the current year. The increase is almost wholly due to a larger provision for the same item of expenditure.

c

(b) Provincial.

15. The total expenditure in the current year will fall short of the Budget estimate by R14·84 lakhs, the reduction being distributed over all the provinces. The temporary transfer of officers to military duty and to other departments and the reduced rates for exchange compensation allowance introduced in the latter part of the current year contribute to part of the saving in most provinces. Among other causes may be mentioned— *Revised, 1917-.*

(1) The total or partial non-utilization of grants for the revision of village establishments in Madras and land record establishments in the Central Provinces, and for grain compensation allowance in the Punjab,

(2) The non-introduction of the revised scale for Deputy Collectors in its entirety in the United Provinces,

(3) Smaller outlay on commission on revenue collections in Burma and on the improvement of Government estates in Bengal and Bihar and Orissa, and

(4) The earlier completion of certain settlement operations in Assam than anticipated in the Budget.

There will be an increase of R2·49 lakhs in Bombay owing to the grant of grain compensation allowance for which no provision was included in the Budget, but it will be more than covered by savings under other items of expenditure.

16. The total Budget estimate for 1918-19 exceeds the Revised for the current year by R19·83 lakhs. The increase is distributed over all the provinces with the exception of Assam and Bihar and Orissa. Provision has generally been based on existing sanctions and commitments. The largest increase occurs in the Punjab and is due to provision for additional survey and settlement operations (R2·37 lakhs), charges connected with the formation of a new district (R1·33 lakhs), increased pay to menial establishments and the reorganisation of district office establishments (R2 lakhs) and larger outlay on grain compensation allowance (R·75 lakh). Special allotments have also been made for the revision of village establishments in Madras (R1·09 lakhs) and Bombay (R·84 lakh) and land record establishments in the Central Provinces (R1 09 lakhs), for a larger programme of settlement operations in Madras (R1·44 lakhs), for charges connected with the settlement of criminal tribes in Bombay (R·60 lakh), and for increased outlay on grain compensation allowance in the same province (R·59 lakh) and on the improvement of Government estates in Bengal (R1·41 lakhs). *Budget, 1918-1*

II AND 4—OPIUM.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
INDIA.						
Revenue—						
Sale of provision an medical Opium .	1,87,71,783	2,41,19,712	4,15,78,728	4,49,90,000	4,01,07,000	4,10,27,000
Excise Opium and other Revenue .	48,11,491	45,83,000	58,21,345	58,50,000	59,21,000	68,50,000
TOTAL R	2,35,83,274	2,87,02,712	4,74,00,073	5,08,40,000	4,60,28,000	4,78,77,000
Equivalent in Sterling £	1,572,218	1,913,514	3,160,005	3,389,300	3,068,500	3,191,800
Expenditure—						
Purchase of Opium (including payments to Cultivators) .	85,79,357	1,58,70,745	1,21,60,402	1,83,27,000	1,50,81,000	1,68,02,000
Other Charges . .	12,27,924	12,82,616	15,13,254	14,75,000	16,26,000	19,94,000
TOTAL INDIA R	98,07,281	1,71,53,361	1,36,73,656	1,98,02,000	1,67,07,000	1,87,96,000
Equivalent in Sterling £	653,819	1,143,557	911,577	1,320,100	1,113,800	1,253,100
ENGLAND.						
Miscellaneous Charges £	270	774	817	900	1,400	1,200
TOTAL £	654,089	1,144,331	912,394	1,321,000	1,115,200	1,254,300

REVENUE.

(*i*) *Provision and medical opium.*

Revised, 1917-18.

17. The Budget estimate for 1917-18 provided for a revenue of R4,49·90 lakhs from the sale of 16,870 chests of opium for consumption outside India, of which 7,000 chests were to be disposed of at the monthly auctions held at Calcutta, and the balance was to be supplied to the Governments of the Straits Settlements, Hong Kong and the Netherlands Indies or sold in England for medicinal purposes. As a result of difficulties connected with freight and exchange and the large stocks which the dealers had in hand, only 530 chests, out of 2,915 offered for sale, were disposed of at the first five auctions of the year. It is expected that 4,264 chests will be sold by auction during the year and that they will fetch a revenue of R1,39·34 lakhs, *i.e.*, an average of R3,268 a chest, or slightly more than the upset price of R3,200 which has been in force throughout the year. Arrangements have also been made for the direct supply of opium to the Governments of Siam and British North Borneo on the lines of those entered into with the other Governments named above, and the demand from the Straits Settlements has been larger than contemplated in the Budget. Taking into account opium supplied to these countries and sold in England for medicinal purposes, it is expected that about 15,700 chests will be disposed of in the current year, the proceeds amounting to R4,01·07 lakhs.

Budget, 1918-19.

18. The Budget estimate for 1918-19 anticipates a revenue of R4,10·27 lakhs from the sale of about 15,700 chests of provision and medical opium, of which 5,600 chests will be sold by public auction and the balance will be supplied to the countries named in paragraph 17 or sold in England for medicinal purposes.

(ii) Excise opium and other revenue.

19. The Revised estimate for 1917-18 does not differ materially from the Budget. Only the amount charged to local Governments on account of the cost of production of opium consumed in India is credited under this head, the difference between the actual price of issue and the cost of production forming an item of excise revenue. Owing to the increase from Rs. $7\frac{1}{2}$ to Rs. 9 a seer recently made in the price paid to cultivators for crude opium, it has been decided to raise the cost price at which opium is supplied to local Governments from Rs. 11 to Rs. 13 a seer with effect from the 1st April 1918. This accounts for the increase of R9·29 lakhs in revenue in the Budget for 1918-19 as compared with the Revised estimate for 1917-18.

Revised, 1917-

Budget, 1918-1

EXPENDITURE.

20. The Revised estimate for 1917-18 falls short of the Budget provision by R30·87 lakhs. A reduction of R22·90 lakhs is anticipated in the payments to cultivators in the United Provinces owing to the area brought under cultivation in the current year having fallen short of original expectations, and the Budget provision for the purchase of mature Malwa opium will not be utilised to the extent of R12·30 lakhs. On the other hand, there will be an excess of R2·74 lakhs in the advance payments to cultivators in certain Native States in Central India, with which arrangements have been made for the special cultivation of opium, commencing from the current year, for sale to Government in order to supplement the supply of Bengal opium. The Budget estimate for 1918-19 provides for an expansion of the area cultivated with poppy in the United Provinces and, in the case of the Central India States, for final payments on account of the current year's crop and for advances in respect of the cultivation in 1918.

Revised, 1917-1

Budget, 1918-1

III AND 5.—SALT.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
REVENUE.						
Northern India (a)	1,56,28,033	1,47,09,662	2,54,11,204	1,20,00,000	3,48,12,000	55,01,000
Madras (a)	1,17,06,298	1,15,78,575	1,28,65,839	1,40,80,000	1,61,36,000	1,61,80,000
Bombay (a)	1,49,70,019	1,39,91,462	1,80,09,168	1,78,25,000	1,72,00,000	1,82,00,000
Bengal (b)	1,40,25,260	1,23,67,112	1,34,04,794	1,30,86,000	1,10,00,000	95,00,000
Burma (b)	23,29,911	20,64,895	27,01,850	26,00,000	29,42,000	30,00,000
Bihar and Orissa	1,471	1,256	266	1,000	1,000	1,000
Assam	849	840	770	1,000	1,000	1,000
TOTAL R	5,86,61,841	5,47,13,802	7,23,93,891	5,95,93,000	8,20,92,000	5,23,83,000
Equivalent in Sterling £	3,910,790	3,647,587	4,826,260	3,972,900	5,472,800	3,492,200
CHARGES.						
Establishment charges	43,17,603	43,72,216	43,55,554	45,51,000	47,24,000	52,55,000
Cost of salt purchased by Government.	10,64,773	12,41,171	15,91,345	15,43,000	16,55,000	21,57,000
Total India R	53,82,376	56,13,387	59,46,899	60,94,000	63,79,000	74,12,000
Equivalent in Sterling £	358,825	374,226	396,460	406,300	425,300	494,100
England £	1,692	2,496	1,726	2,300	600	2,500
TOTAL £	360,517	376,722	398,186	408,600	425,900	496,600
Total Consumption (c) Mds.	5,07,42,000	4,74,62,000	5,10,38,000	4,87,90,000	4,51,26,000	5,12,75,000

(a) Chiefly excise on local manufacture. (b) Chiefly duty on imported salt.
(c) The figures for Northern India included in the total consumption now represent actual or estimated issues instead, as hitherto, of authorised issues.

REVENUE.

Revised, 1917-18.

21 With a view to secure the prior right of obtaining salt heavy advance payments of duty were again made by traders in Northern India from July to November 1917. Owing to the excessive accumulation of indents awaiting compliance and a reduction in output which resulted from damage to the salt sources caused by abnormal rains, it was decided in the last week of November 1917 to stop the receipt of duty and of further indents. At the same time, in order to check an acute rise in prices which had occurred in several provinces, local bodies, co-operative credit societies, native states, etc., were permitted to obtain supplies in preference to the ordinary traders and to open depôts for the sale of salt at fair prices. These measures were accompanied by an offer to refund to traders in Northern India the duty paid by them in advance of the issue of salt, provided that applications for refunds are presented before the 31st March 1918. Allowing for these factors, the revenue in Northern India in 1917-18 is expected to exceed the Budget estimate by R2,28·12 lakhs.

There will also be an increase of R20·56 lakhs in Madras owing mainly to the sale of Government salt by auction in certain factories in which stocks were low, but it will be more than set off by a decline in Bengal (R20·86 lakhs) due to a contraction of imports in consequence of freight difficulties, and in Bombay (R6·25 lakhs) as a result of the stoppage, in the latter part of the year, of the removal of Baragora salt for consumption outside the Presidency.

Budget, 1918-19.

22. The total issues of salt in 1918-19, imported as well as locally manufactured, are taken at 513 lakhs of maunds. In estimating, however, the net receipts of duty during the year allowance has been made for the advance payments made in Northern India up to November 1917 and for claims for

refunds, payment of which is likely to be thrown forward from the current year. Inclusive of sale-proceeds of Government salt and other miscellaneous receipts, the Budget estimate of revenue for 1918-19 has accordingly been placed at R5,23·83 lakhs.

EXPENDITURE.

Revised, 1917-18

23. The Revised estimate for 1917-18 exceeds the Budget by R2·60 lakhs. The increase occurs in all the areas of local manufacture, *viz.*, Northern India (R1·84 lakhs), Madras (R1·12 lakhs) and Bombay (R1·02 lakhs). It is due generally to measures undertaken to extend the salt works and improve their output in view of the present situation in regard to the supplies of salt. The extra expenditure in Madras arising from this cause is partly counterbalanced by savings in the grants for other items of expenditure. The Budget estimate for 1918-19 is more than the Revised estimate for the current year by R10·61 lakhs. The rise is attributable to further measures for extending the salt works and improving their output and to larger purchases from licensees to increase the stocks of Government salt. Provision has also been made in Northern India for an expenditure of R3 lakhs on raising and strengthening the Kayar embankments at Sambhar in order to reduce the liability of the salt works to damage from rains.

Budget, 1918-19.

IV AND 6.—STAMPS.

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	4,30,499	4,45,677	4,22,188	4,24,000	4,11,000	3,99,000
2. Delhi . . .	3,26,745	3,22,777	3,53,754	3,42,000	3,80,000	3,79,000
3. Baluchistan . .	87,078	89,550	86,815	90,000	92,000	91,000
4. North-West Frontier	6,19,027	6,74,843	7,05,227	7,25,000	7,33,000	7,47,000
TOTAL .	14,63,349	15,32,847	15,67,984	15,81,000	16,16,000	16,16,000
Divided.						
1. Madras . . .	1,38,98,284	1,51,01,998	1,55,89,277	1,60,50,000	1,55,00,000	1,59,50,000
2. Bombay . . .	80,59,237	85,28,187	97,64,993	96,50,000	1,01,00,000	1,04,00,000
3. Bengal . . .	2,02,68,265	2,24,37,340	2,41,51,970	2,53,00,000	2,31,00,000	2,41,00,000
4. United Provinces .	1,18,18,155	1,25,11,383	1,29,89,366	1,34,00,000	1,32,50,000	1,37,00,000
5. Punjab . . .	54,38,062	58,11,218	59,82,286	61,00,000	60,75,000	61,50,000
6. Burma . . .	34,29,201	35,15,055	36,64,993	36,50,000	32,50,000	35,00,000
7. Bihar and Orissa .	68,01,228	66,97,240	73,22,624	75,50,000	76,00,000	78,50,000
8. Central Provinces .	36,21,293	39,44,865	41,82,422	45,50,000	42,00,000	43,00,000
9. Assam . . .	14,31,576	14,24,354	14,34,522	14,50,000	14,84,000	15,01,000
TOTAL .	7,47,67,301	7,99,71,640	8,50,82,453	8,77,00,000	8,15,59,000	8,71,54,000
TOTAL REVENUE R	7,62,30,650	8,15,04,487	8,66,50,437	8,92,81,000	8,61,75,000	8,90,70,000
Distribution of Total Revenue :—						
Court Fees and Plain Paper . . .	5,24,85,951	5,60,06,140	5,89,86,754	6,05,17,000	5,94,41,000	6,11,22,000
Commercial and other stamps . . .	2,31,20,128	2,48,62,238	2,72,54,189	2,74,54,000	2,54,81,000	2,66,79,000
Other Revenue . .	6,24,571	6,36,109	4,09,494	13,10,000	12,53,000	12,69,000
Equivalent of total revenue in Sterling £	5,082,043	5,433,632	5,776,696	5,952,100	5,745,000	5,938,000

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General :—						
(i) Superintendence and other charges .	2,38,454	2,25,214	2,67,970	2,61,000	3,67,000	3,63,000
(ii) Credits for value of stamps supplied to Local Governments and administrations and to the Postal and Telegraph Departments.	—15,06,504	—15,01,791	-15,82,435	—16,19,000	—17,74,000	—17,83,000
2. Delhi . . .	5,931	6,456	6,804	6,000	6,000	6,000
3. Baluchistan . .	1,256	1,312	1,376	1,000	1,000	1,000
4. North-West Frontier	22,608	22,405	28,260	29,000	25,000	29,000
TOTAL .	—12,38,255	—12,46,404	—12,78,025	—13,22,000	—13,75,000	—13,84,000
Divided.						
1. Madras . . .	4,33,776	4,13,897	4,46,380	4,44,000	4,96,000	4,52,000
2. Bombay . . .	2,37,489	2,38,679	2,59,181	2,48,000	2,88,000	2,96,000
3. Bengal . . .	6,22,265	5,82,710	6,26,371	6,28,000	6,84,000	7,37,000
4. United Provinces .	2,42,781	2,63,448	2,58,580	2,72,000	2,90,000	2,87,000
5. Punjab . . .	1,71,110	1,78,242	1,76,799	1,77,000	1,90,000	2,03,000
6. Burma . . .	91,573	94,632	1,00,503	1,00,000	93,000	98,000
7. Bihar and Orissa .	2,19,626	1,77,887	1,91,031	2,07,000	2,24,000	2,32,000
8. Central Provinces .	1,11,528	1,10,505	1,18,406	1,27,000	1,24,000	1,30,000
9. Assam . . .	64,062	48,108	48,680	50,000	51,000	50,000
TOTAL .	21,94,210	21,08,108	22,25,931	22,53,000	24,39,000	24,85,000
TOTAL INDIA . R	9,55,955	8,61,704	9,47,906	9,31,000	10,64,000	11,01,000
Equivalent in Sterling £	63,730	57,447	63,194	62,100	70,900	73,400
England . £	56,133	89,703	110,272	98,600	125,000	120,000
TOTAL EXPENDITURE £	119,863	147,150	173,466	160,700	195,900	193,400

REVENUE.

(a) *Wholly Imperial*

24. The figures show little variation.

(b) *Divided.*

Revised, 1917.

25. The total Revised for 1917-18 is less than the Budget by R31·41 lakhs. The latter provided for a moderate increase over the revenue of the preceding year, but the considerable growth which occurred in 1915-16 and 1916-17 has been followed by a set-back in the current year in all provinces except Bombay, Bihar and Orissa and Assam. The decline is largest in Bengal (R22 lakhs) and Madras (R5·50 lakhs). The only material rise in revenue occurs in Bombay (R4·50 lakhs) and is attributed to good conditions in regard to the local industries and to large business transacted in real property. Of the total reduction of R31 lakhs, R11 lakhs are expected in the revenue from court-fee stamps, and R20 lakhs in that derived from non-judicial stamps.

Budget, 1918-1

26. The Budget for 1918-19 provides for a moderate growth in revenue in all the provinces and is taken at R28·95 lakhs higher than the Revised estimate for 1917-18.

EXPENDITURE.

27. The cost of all stamps and stamp paper supplied from England is charged under this head, and an adjustment is made in India transferring to Posts and Telegraphs the cost of stamps used for postal and telegraph purposes. Similarly the cost of revenue stamps supplied to Local Governments and Administrations is debited to them in the Provincial section of the accounts by *per contra* credit in the Imperial section under this head. The credits on both these accounts are shown against item I (*ii*) under expenditure in the table on the preceding page.

(a) *Wholly Imperial (including outlay in England).*

Revised,

28. The Revised estimate for 1917-18 exceeds the Budget by R3·43 lakhs. The rise is due to larger outlay in England on the manufacture of stamps and to higher prices of plain paper purchased in India for use with court-fee stamps, partly set off by an increase in the credits mentioned in paragraph 27. The decrease of R·84 lakh in the Budget for 1918-19 as compared with the Revised for the current year occurs almost entirely in the outlay in England on the manufacture of stamps.

Budget, 1918-.

(b) *Divided.*

Revised, 1917-18

29. The Revised estimate for the current year exceeds the Budget by Rs. 1·86 lakhs owing to a rise in the cost of manufacture of stamped paper supplied to local Governments and to provision being made for packing and freight charges on post cards, the demand for which is now met partly by local manufacture. The Budget estimate for 1918-19 does not differ materially from the Revised for the current year.

Budget, 1918-19.

V AND 7.—EXCISE.

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget. 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General .	16,12,055	16,31,925	18,77,477	18,20,000	23,65,000	23,72,000
2. Delhi . . .	2,73,867	2,65,765	2,49,631	2,45,000	3,20,000	3,20,000
3. Baluchistan . .	2,91,692	2,98,920	3,68,194	3,63,000	4,72,000	4,70,000
4. North-West Frontier	3,54,363	3,53,604	3,58,716	3,35,000	4,23,000	4,70,000
Total .	25,31,977	25,50,214	28,54,018	27,63,000	35,80,000	36,32,000
Divided and wholly Provincial.						
1. Madras . .	3,66,18,734	3,51,18,758	3,72,02,608	3,78,00,000	4,04,21,000	4,16,28,000
2. Bombay . .	2,20,07,779	2,27,91,330	2,60,50,666	2,56,00,000	3,04,00,000	3,50,00,000
3. Bengal . . .	1,53,74,624	1,51,40,074	1,44,44,229	1,46,00,000	1,55,00,000	1,60,00,000
4. United Provinces .	1,24,44,302	1,22,11,130	1,34,11,963	1,36,10,000	1,45,10,000	1,51,00,000
5. Punjab . .	69,21,307	70,59,656	75,86,836	77,35,000	85,26,000	91,47,000
6. Burma . . .	88,94,183	81,11,370	88,31,324	91,00,000	92,09,000	94,00,000
7. Bihar and Orissa .	1,15,93,047	1,09,71,527	1,12,26,696	1,13,00,000	1,20,50,000	1,21,58,000
8. Central Provinces .	1,10,55,162	1,00,65,802	1,10,89,102	1,18,16,000	1,15,50,000	1,19,00,000
9. Assam . . .	54,12,099	54,63,211	55,41,053	56,00,000	54,06,000	57,40,000
Total .	13,03,21,237	12,69,32,918	13,53,84,477	13,71,61,000	14,75,72,000	15,60,73,000
TOTAL REVENUE R	13,28,53,214	12,94,83,132	13,82,38,495	13,99,24,000	15,11,52,000	15,97,05,000
Equivalent in Sterling £	8,856,881	8,632,209	9,215,899	9,328,200	10,076,800	10,647,000

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget. 1918-1919.
Imperial.						
1. India General .	98,509	97,701	1,00,849	91,000	1,02,000	1,09,000
2. Delhi . . .	6,283	7,873	9,497	11,000	13,000	12,000
3. Baluchistan . .	11,644	11,355	12,923	13,000	13,000	30,000
4. North-West Frontier	13,244	15,388	15,548	17,000	16,000	16,000
Total .	1,29,680	1,32,317	1,38,817	1,32,000	1,44,000	1,67,000
Divided and wholly Provincial.						
1. Madras . .	18,33,739	18,52,487	18,16,051	18,56,000	18,15,000	18,42,000
2. Bombay . .	11,48,213	11,47,633	11,23,723	11,31,000	11,51,000	11,61,000
3. Bengal . . .	7,17,585	7,74,858	9,59,493	9,00,000	10,21,000	10,85,000
4. United Provinces .	4,60,058	4,81,865	4,86,016	5,04,000	4,87,000	5,10,000
5. Punjab . .	2,15,338	2,25,691	2,31,891	2,58,000	2,42,000	2,60,000
6. Burma . . .	12,77,533	12,52,270	12,54,379	12,57,000	12,47,000	12,83,000
7. Bihar and Orissa .	5,65,501	5,85,276	5,81,814	6,15,000	6,08,000	6,43,000
8. Central Provinces .	* 4,25,345	4,80,171	4,81,576	5,48,000	5,28,000	5,51,000
9. Assam . . .	1,22,192	1,22,242	1,20,539	1,23,000	1,20,000	2,52,000
Total .	67,60,504	69,22,493	70,35,482	71,92,000	72,14,000	75,87,000
Total India R	68,90,184	70,54,810	71,74,299	73,24,000	73,58,000	77,54,000
Equivalent in Sterling £	459,346	470,321	478,287	488,300	490,500	516,900
England £	339	419	345	200	400	200
TOTAL EXPENDITURE £	459,685	470,740	478,632	488,500	490,900	517,100

REVENUE.

(a) Wholly Imperial.

30. The Revised estimate for 1917-18 exceeds the Budget by R8·17 lakhs. The increase occurs mainly in Ajmer, Bangalore and Baluchistan, and is due partly to a rise in duties. The Budget estimate for 1918-19 does not differ materially from the Revised for 1917-18.

Revised, 1917-18.

Budget, 1918-19.

(b) Divided and wholly Provincial.

31. The favourable agricultural and economic conditions of the current year and the prohibitive prices prevailing for imported liquors have resulted in a considerable expansion of the revenue from Excise, and the Revised estimate is now taken at no less than R1,04·11 lakhs more than the Budget. The increase is shared by all the provinces except the Central Provinces and Assam, but is largest in Bombay and Madras. Part of the increase in Bombay arises from the change in the system of sales of country spirit referred to in the following paragraph.

Revised, 1917-18.

32. The total Budget for 1918-19 exceeds the Revised estimate for the current year by R85·01 lakhs. Nearly half of the increase is expected in Bombay owing to the substitution of triennial auction sales of country spirit for the present system of sales for fixed fees. The estimates allow for a moderate growth of revenue in all the other provinces, and in several of them, for an enhancement in the issue price of opium in consequence of the increased price payable by local Governments for opium obtained for internal consumption—*vide* paragraph 19. A special receipt of R1 lakh is also anticipated in Assam from the sale of machinery in the Jorhat distillery.

Budget, 1918-19.

EXPENDITURE.

(a) Wholly Imperial.

33. The figures show little variation.

(b) Divided and wholly Provincial.

34. The expenditure in 1917-18 does not differ materially from the Budget. An increased outlay of R1·21 lakhs in Bengal mainly on rewards is nearly counterbalanced by minor lapses in grants in several provinces. The Budget estimate for 1918-19 provides for normal charges of sanctioned establishments. Provision has been made for additional expenditure on the reorganisation scheme in Bengal, for revision of excise preventive establishments in the Punjab and for a special payment in Assam (R1·25 lakhs) on account of compensation to the owners of the distillery at Jorhat. The distillery will be closed from the 1st April 1918, and the contract under which it is worked provides for the plant being taken over by Government; the expenditure on this account will however be nearly set off by the receipt anticipated from the sale of machinery—*vide* paragraph 32.

Revised, 1917-18.

Budget, 1918-19.

VI.—PROVINCIAL RATES.

Revenue.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	310	103	25	1,000	1,000	1,000
2. Delhi	681	...	431	...	...	...
3. North-West Frontier.	2,897	3,715	3,043	1,000	1,000	1,000
Total	3,888	3,818	3,504	2,000	2,000	2,000
Provincial.						
1. Bengal	1,70,453	2,33,853	1,34,841	1,18,000	1,20,000	1,17,000
2. United Provinces	2,27,357	1,63,716	1,64,613	1,66,000	1,72,000	1,56,000
3. Punjab	39,442	31,356	32,314	30,000	34,000	31,000
4. Bihar and Orissa	1,25,559	1,83,487	1,25,009	86,000	88,000	1,14,000
5. Assam	15,512	11,446	10,578	13,000	15,000	18,000
Total	5,78,323	6,23,858	4,67,355	4,13,000	4,29,000	4,36,000
Total Revenue R	5,82,211	6,27,676	4,70,859	4,15,000	4,31,000	4,38,000
Equivalent in Sterling £	38,814	41,845	31,391	27,600	28,700	29,200

35. The figures show little variation.

VII AND 9—CUSTOMS.

SEA CUSTOMS. IMPORTS. *Special Import Duties.*	Accounts, 1914-1915. (a)	Accounts, 1915-1916. (a)	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
1. Arms, Ammunition, and Military Stores	5,35,000	5,69,000	7,31,199	9,34,000	4,77,000	4,50,000
2. Coal, coke, and patent fuel . .	...	1,000	22,283	16,000	17,000	14,000
3. Liquors— (a) Ale, Beer, Porter, Cider and other fermented Liquors .	6,73,000	5,66,000	6,72,356	7,00,000	5,00,000	5,00,000
(b) Spirits and Liqueurs . .	1,10,42,000	1,07,73,000	1,12,85,840	1,09,65,000	1,03,75,000	95,00,000
(c) Wines	4,54,000	4,51,000	5,55,748	6,13,000	4,10,000	4,02,000
4. Opium	5,000	5,000	6,046	6,000	4,000	5,000
5. Petroleum	81,43,000	66,58,000	45,19,141	37,73,000	35,50,000	35,00,000
6. Silver, Bullion and Coin . . .	1,54,51,000	95,57,000	15,01,191	5,00,000	17,30,000	...
7. Silver manufactures	7,000	13,000	3,92,204	3,61,000	2,50,000	1,50,000
8. Sugar	43,98,000	60,60,000	1,30,05,428	1,28,80,000	1,43,00,000	1,50,00,000
9. Tobacco	26,78,000	28,36,000	46,01,391	45,64,000	61,50,000	60,00,000
Duty at 2½ per cent. 10. Machinery	...	57,000	10,65,988	9,05,000	9,25,000	8,09,000
11. Metals—Iron and Steel . . .	9,70,000	9,04,000	18,47,847	13,43,000	16,80,000	13,50,000
12. Railway plant and rolling stock .	...	20,000	3,65,794	3,37,000	1,37,000	1,00,000
13. Other articles	2,000	25,000	3,87,991	3,12,000	4,00,000	4,00,000
Duty at 7½ per cent. 14. Articles of Food and Drink (excluding sugar and vinegar) . . .	29,18,000	31,76,000	52,00,338	42,82,000	55,00,000	50,00,000
15. Raw materials and articles mainly unmanufactured	23,05,000	24,71,000	38,55,706	33,26,000	39,40,000	38,00,000
16. Articles wholly or mainly manufactured— (a) Cutlery, hardware, implements and instruments . . .	25,28,000	24,77,000	40,70,085	31,00,000	36,10,000	35,00,000
(b) Metals other than Iron and Steel	21,07,000	9,16,000	11,62,994	10,93,000	18,30,000	14,05,000
(c) Cotton manufactures . .	1,53,58,000	1,35,23,000	1,79,16,726	2,85,00,000	4,06,74,000	3,80,00,000
(d) Yarn and textile fabrics (other than cotton manufactures) .	20,57,000	23,08,000	61,63,830	56,70,000	52,84,000	52,00,000
(e) All other articles wholly or mainly manufactured . .	82,50,000	94,38,000	1,69,73,753	1,57,78,000	1,77,85,000	1,75,00,000
17. Miscellaneous	8,00,000	10,51,000	27,18,858	22,18,000	22,00,000	20,00,000
TOTAL IMPORTS .	8,06,81,000	7,38,55,000	9,90,22,740	10,21,76,000	12,17,28,000	11,45,85,000
18. EXPORT DUTIES— (a) Jute (raw and manufactured) .	...	1,74,000	1,17,86,315	1,80,00,000	1,88,14,000	2,10,00,000
(b) Rice	82,97,000	76,26,000	86,71,041	85,00,000	1,00,40,000	1,00,00,000
(c) Tea	...	93,000	42,54,462	35,00,000	44,66,000	43,26,000
19. SEA CUSTOMS—MISCELLANEOUS .	4,29,000	4,74,000	7,76,783	7,20,000	9,77,000	9,70,000
20. LAND CUSTOMS	5,67,000	5,53,000	5,58,377	5,71,000	7,75,000	2,50,000
21. EXCISE DUTY ON COTTON MANUFACTURES	49,41,000	49,25,000	44,61,448	48,59,000	81,32,000	80,00,000
22. EXCISE DUTY ON MOTOR SPIRIT .	...	...	...	22,50,000	27,46,000	27,00,000
23. WAREHOUSE AND WHARF RENTS, AND MISCELLANEOUS . . .	2,93,010	4,08,293	3,56,562	3,46,000	3,85,000	3,85,000
GRAND TOTAL R	9,52,08,010	8,81,08,293	12,98,87,728	14,09,22,000	16,80,63,000	16,22,16,000
Equivalent in Sterling . . . . £	6,347,201	5,873,886	8,659,182	9,394,800	11,204,200	10,814,400
CHARGES . . . . R	39,54,820	39,30,783	40,62,448	42,87,000	42,20,000	43,93,000
Equivalent in Sterling . . . . £	263,655	262,052	270,830	285,800	281,400	292,900
England . . . . £	624	212	334	100	200	100
TOTAL £	264,279	262,264	271,164	285,900	281,600	293,000

(a) The actuals for 1914-15 and 1915-16 have, for facility of comparison, been recast in accordance with the revised classification of tariff heads introduced from the year 1916-17. The figures for these years are therefore approximate.

E

REVENUE.

ised, 1917-18.

36. The Revised estimate of Customs revenue in 1917-18 amounts to R16,80·63 lakhs or R2,71·41 lakhs more than the Budget estimate. The effect on the import trade of war restrictions and freight difficulties has been more than counterbalanced by the general rise in the level of prices. This cause is responsible for the large receipts under cotton manufactures under which nearly half of the improvement occurs (R1,21·74 lakhs). A strong demand for rice, jute and tea from the United Kingdom and the allied countries results in an enhanced revenue from the export duties. The tariff heads other than cotton manufactures which show important excesses are manufactured articles (R20·07 lakhs), tobacco (R15·86 lakhs), sugar (R14·20 lakhs), silver bullion and coin (R12·30 lakhs), articles of food and drink (R12·18 lakhs), excise duty on cotton manufactures (R32·73 lakhs) and the export duty on rice (R15·40 lakhs).

get, 1918-19.

37. The Budget estimate of Customs revenue in 1918-19 is taken at R16,22·16 lakhs, or R58·47 lakhs less than the Revised estimate for 1917-18. There will be a loss of revenue under silver bullion and coin (R17·30 lakhs) owing to the prohibition imposed during the course of 1917-18 on the import of silver into India on private account, but it will be more than set off by an increase under jute (R21·86 lakhs) by reason of the fact that receipts in 1917-18 were affected by the exemption of forward contracts from the enhanced rate of duty introduced in March 1917 and that this will not be the case in the coming year. It is assumed that while scarcity of tonnage and restrictions in regard to imports from particular countries will continue to impede the import trade, the loss of revenue arising from these causes will be set off to some extent by larger imports from other countries and an increase in the yield of our *ad valorem* duties owing to a further rise in prices. Apart from silver bullion and coin, the revenue from the import duties in 1918-19 is accordingly taken at R54·13 lakhs less than the Revised estimate for the current year. Important decreases occur under cotton manufactures (R26·74 lakhs) and spirits and liqueurs (R8·75 lakhs), while an increase of R7 lakhs is expected under sugar owing to the higher tariff valuation which will be in force throughout the coming year; the revenue under the first head has been specially high in the current year and it is not considered safe to assume the same scale of revenue for 1918-19.

EXPENDITURE.

Revised, 1917-18.

Budget, 1918-19.

38. The expenditure in 1917-18 is expected to be less than the Budget by R·65 lakh owing mainly to the non-utilisation of the grant for strengthening the preventive establishment in Bombay. The Budget estimate for 1918-19 includes lump grants for a general revision of the customs establishment in Karachi and for strengthening the preventive establishment in Bombay and Karachi and a larger provision for overtime allowances in Calcutta.

VIII AND 10.—INCOME TAX.

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
SUPER-TAX.						
Imperial.						
1. India	...	...	...	50,000	34,000	25,000
2. Madras	...	...	...	10,00,000	10,00,000	10,00,000
3. Bombay	...	...	...	66,00,000	42,00,000	92,56,000
4. Bengal	...	...	...	1,07,00,000	1,25,00,000	85,00,000
5. United Provinces	...	...	...	5,00,000	3,95,000	5,70,000
6. Punjab	...	...	...	1,00,000	1,00,000	1,50,000
7. Burma	...	...	...	8,00,000	3,00,000	3,00,000
8. Bihar and Orissa	...	...	...	3,00,000	1,52,000	1,52,000
9. Central Provinces	...	...	...	2,00,000	81,000	83,000
10. Assam	...	...	...	...	1,22,000	1,22,000
TOTAL	...	...	...	2,02,50,000	1,88,84,000	2,01,58,000
ORDINARY INCOME-TAX.						
Imperial.						
1. India General (Civil)	9,38,178	9,36,151	19,31,136	18,73,000	21,37,000	21,79,000
2. Delhi (Civil)	2,57,998	1,61,778	4,31,995	3,05,000	4,78,000	4,77,000
3. Baluchistan (Civil)	22,019	21,830	35,214	34,000	35,000	34,000
4. North-West Frontier (Civil)	1,66,139	1,71,418	2,60,447	2,56,000	2,95,000	3,00,000
5. Other Provinces (Civil)	31,948	18,789	93,189	1,00,000	1,19,000	1,25,000
6. Non-Civil Departments	14,91,447	14,39,064	22,49,963	21,09,000	28,11,000	28,71,000
Total	29,07,729	27,49,030	50,01,944	46,77,000	58,75,000	59,86,000
Divided.						
1. Madras	40,28,350	40,74,656	60,09,144	60,00,000	75,96,000	75,00,000
2. Bombay	68,68,409	73,32,639	1,39,95,113	1,35,00,000	2,04,00,000	2,20,00,000
3. Bengal	69,84,610	72,26,611	1,68,55,428	1,80,00,000	2,11,00,000	2,15,09,000
4. United Provinces	26,36,028	28,01,166	42,44,881	41,80,000	47,54,000	48,74,000
5. Punjab	17,88,307	18,55,709	24,61,856	25,80,000	33,44,000	35,00,000
6. Burma	25,46,145	24,75,430	40,05,618	38,25,000	46,32,000	46,25,000
7. Bihar and Orissa	14,24,225	14,28,417	20,21,417	19,30,000	22,00,000	23,50,000
8. Central Provinces	9,08,909	9,47,825	13,20,815	13,48,000	15,75,000	17,06,000
9. Assam	4,58,287	4,60,160	6,78,282	6,50,000	7,77,000	8,00,000
Total	2,76,43,270	2,86,02,613	5,15,92,554	5,20,13,000	6,63,78,000	6,88,55,000
TOTAL REVENUE R	3,05,50,999	3,13,51,643	5,65,94,498	7,69,40,000	9,11,37,000	9,49,99,000
Equivalent in Sterling £	2,036,733	2,090,109	3,772,967	5,129,300	6,075,800	6,333,200

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	1,320	1,244	1,303	2,000	2,000	2,000
2. Delhi	1,418	1,466	2,106	3,000	3,000	3,000
3. North-West Frontier	916	955	903	1,000	1,000	4,000
4. Bengal	...	...	...	...	8,000	10,000
Total	3,649	3,665	4,312	6,000	14,000	19,000
Divided.						
1. Madras	41,221	60,561	66,159	66,000	68,000	68,000
2. Bombay	1,65,847	1,71,853	1,79,298	2,09,000	2,09,000	2,45,000
3. Bengal	1,54,085	1,52,964	1,62,754	1,69,000	1,75,000	1,78,000
4. United Provinces	291	413	62	...	...	20,000
5. Punjab	12,614	12,423	26,587	29,000	31,000	82,000
6. Burma	46,554	47,732	49,125	49,000	56,000	68,000
7. Bihar and Orissa	44,824	45,996	45,459	46,000	46,000	46,000
8. Central Provinces	15,488	16,253	18,235	38,000	30,000	42,000
9. Assam	4,821	4,522	4,689	5,000	5,000	5,000
Total	4,85,745	5,12,717	5,52,368	6,11,000	6,20,000	7,54,000
TOTAL EXPENDITURE R	4,89,394	5,16,382	5,56,680	6,17,000	6,34,000	7,73,000
Equivalent in Sterling £	32,626	34,426	37,112	41,100	42,300	51,500

Revenue.

(i) *Super-tax—Imperial.*

sed, 1917-18.

et, 1918-19.

39. It is anticipated that a portion of the collections in Bombay in respect of 1917-18 will be thrown forward into the following year, but in spite of this the Revised estimate for the current year falls short of the Budget by only R13·66 lakhs. The Budget estimate for 1918-19 exceeds the Revised for the current year by R12·74 lakhs. A large increase of R50·56 lakhs is expected in Bombay owing partly to the recovery of outstandings in respect of the current year's demand, but this will be largely counterbalanced by a falling off in Bengal.

(ii) *Ordinary income-tax.*

(a) *Imperial.*

ised, 1917-18.

get, 1918-19.

40. The Revised estimate for the current year exceeds the Budget by R11·98 lakhs. The increase arises from very favourable trade conditions and the employment of additional establishments by Government for work arising out of the war, mainly in the Military Department. The Budget estimate for 1918-19 does not differ materially from the Revised for the current year.

(b) *Divided.*

ised, 1917-18.

41. The Revised estimate for 1917-18 is more than the Budget by R1,43·65 lakhs. The bulk of the increase is expected in Bombay (R69 lakhs), Bengal (R31 lakhs) and Madras (R15·96 lakhs), and arises from abnormal profits which have been realised in certain trades as the result of war conditions. Part of the excess in Madras represents collections of arrears. There will be minor increases of revenue in all the other provinces.

udget, 1918-19.

42. The Budget estimate for 1918-19 is taken at R24·77 lakhs more than the Revised for 1917-18. Of this increase, R16 lakhs are expected to accrue in Bombay as a result of the continuance of the prosperity of local industries. Provision has been made for a moderate growth in revenue in the other provinces, with the exception of Madras and Burma.

Expenditure.

(a) *Imperial.*

43. The figures show little variation. The expenditure shown against Bengal relates to temporary establishment for the collection of super-tax.

(b) *Divided.*

Revised, 1917-18.

Budget, 1918-19.

44. The expenditure in the current year is not expected to differ materially from the Budget grant. The Budget estimate for 1918-19 includes provision for revision of establishments in several provinces, mainly in the Punjab and Bombay.

IX AND 11.—FOREST.

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General .	5,90,319	9,37,836	11,91,042	10,32,000	11,64,000	11,67,000
2. Baluchistan . .	19,058	21,633	18,277	21,000	19,000	22,000
3. North-West Frontier	2,38,013	1,86,815	2,40,985	2,42,000	3,29,000	3,75,000
Total .	8,47,390	11,46,284	14,50,304	12,95,000	15,12,000	15,64,000
Provincial.						
1. Madras . . .	39,41,537	41,06,838	45,96,126	42,00,000	53,45,000	48,45,000
2. Bombay . . .	46,80,242	47,01,263	55,19,177	52,30,000	63,37,000	65,00,000
3. Bengal . . .	13,04,496	11,45,610	13,38,779	13,00,000	15,00,000	16,00,000
4. United Provinces .	31,35,235	37,38,831	50,40,932	43,85,000	57,00,000	61,00,000
5. Punjab . . .	14,38,005	17,27,283	16,87,800	15,74,000	19,74,000	22,58,000
6. Burma . . .	97,07,694	96,99,217	1,23,79,531	1,10,30,000	1,20,00,000	1,19,00,000
7. Bihar and Orissa .	5,49,779	5,17,727	5,29,081	5,60,000	6,70,000	6,50,000
8. Central Provinces .	32,72,529	32,78,262	33,71,578	33,60,000	34,35,000	36,00,000
9. Assam . . .	8,32,877	10,55,052	11,48,622	10,66,000	12,48,000	12,47,000
Total .	2,88,62,394	2,99,70,083	3,56,11,626	3,27,05,000	3,82,09,000	3,87,00,000
TOTAL INDIA R	2,97,09,784	3,11,16,367	3,70,61,930	3,40,00,000	3,97,21,000	4,02,64,000
Equivalent in Sterling £	1,980,652	2,074,425	2,470,795	2,266,700	2,618,100	2,684,300

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918 Budget.	1917-1918 Revised.	Budget, 1918-1919.
Imperial.						
1. India General . .	9,28,367	10,69,300	10,71,931	12,66,000	10,52,000	12,69,000
2. Delhi . . .	177	...	...	...	...	...
3. Baluchistan . .	26,000	27,995	26,929	30,000	28,000	32,000
4. North-West Frontier	1,25,593	1,04,795	1,18,070	1,41,000	1,55,000	1,74,000
Total .	10,80,137	12,02,090	12,16,930	14,37,000	12,35,000	14,75,000
Provincial.						
1. Madras . . .	28,60,685	29,27,318	28,42,678	29,63,000	29,48,000	30,17,000
2. Bombay . . .	24,87,925	26,42,038	25,64,682	29,46,000	33,95,000	36,88,000
3. Bengal . . .	6,70,935	5,93,635	6,19,649	6,52,000	7,30,000	7,50,000
4. United Provinces .	23,17,740	25,66,307	27,35,915	30,79,000	31,84,000	36,18,000
5. Punjab . . .	8,89,302	9,23,879	9,34,662	11,34,000	10,99,000	15,72,000
6. Burma . . .	46,80,447	48,86,242	49,36,588	52,28,000	53,81,000	54,22,000
7. Bihar and Orissa .	3,84,371	3,61,550	4,47,972	4,33,000	4,09,000	4,34,000
8. Central Provinces .	19,36,569	17,34,336	17,68,775	19,26,000	18,66,000	19,25,000
9. Assam . . .	8,98,339	7,55,214	6,76,033	7,15,000	7,41,000	7,29,000
Total .	1,71,26,313	1,73,90,519	1,75,26,954	1,90,76,000	1,97,53,000	2,11,55,000
TOTAL INDIA R	1,82,06,450	1,85,92,609	1,87,43,884	2,05,13,000	2,09,88,000	2,26,30,000
Equivalent in Sterling £	1,213,763	1,239,507	1,249,592	1,367,500	1,399,200	1,508,700
England . . £	4,045	3,360	2,173	1,600	600	2,500
TOTAL EXPENDITURE £	1,217,808	1,242,867	1,251,765	1,369,100	1,399,800	1,511,200
NET REVENUE £	762,844	831,558	1,219,030	897,600	1,218,300	1,173,100

REVENUE.

(a) *Imperial.*

Revised, 1917-18.

Budget, 1918-19.

45. The increase of R2·17 lakhs in the revenue in the current year as compared with the Budget estimate occurs mainly in Port Blair (R1·76 lakhs), due to better prices realised for timber, and in the North-West Frontier Province (R·87 lakh) owing to the supply of various articles of forest produce to the Military Department and the Indian Munitions Board. The Budget for 1918-19 anticipates a rise of R·52 lakh, mainly in the North-West Frontier Province, over the receipts obtained in the current year.

(b) *Provincial.*

Revised, 1917-18.

46. The Revised estimate for 1917-18 is more than the Budget by R55·04 lakhs. All the provinces contribute to the improvement, but it is largest in the United Provinces (R13·15 lakhs), Madras (R11·45 lakhs), Bombay (R11·07 lakhs) and Burma (R9·70 lakhs). The rise is due to increased demands for timber, resin, turpentine, tanning bark and other forest produce, mainly from the Military Department, the Munitions Board and Railways, and to the higher prices that have been realised.

Budget, 1918-19.

47. The Budget estimate for 1918-19 is R4·91 lakhs more than the Revised for the current year. Provision has been made for increased receipts in the United Provinces from the superior quality of resin which will be manufactured at a newly opened factory, for anticipated supplies to the Munitions Board, mainly in Bengal, the United Provinces and the Punjab, for a decline in Madras as compared with the high revenue obtained in the current year, and for normal receipts in the other provinces.

EXPENDITURE.

(a) *Imperial (including outlay in England).*

Revised, 1917-18.

Budget, 1918-19.

48. The decrease of R 2·17 lakhs in the Revised estimate for the current year as compared with the Budget is due to a lapse in the grant for the extension of departmental working in Port Blair. The Budget for 1918-19 exceeds the Revised estimate for 1917-18 by R2·69 lakhs. The grant for departmental working in Port Blair has been repeated for the next year, and provision made for some increase in ordinary expenditure.

(b) *Provincial.*

Revised, 1917-18.

49. The Revised estimate for 1917-18 is more than the Budget by R6·77 lakhs. The excess occurs in Bombay (R4·49 lakhs), Burma (R1·53 lakhs), the United Provinces (R1·05 lakhs) and Bengal (R·78 lakh) and is partly set off by minor savings in the other provinces except Assam. The increase in Bombay is mainly due to the construction of a forest railway, while the growth in expenditure in the other provinces is a concomitant of the larger revenue obtained from the sale of forest produce.

Budget, 1918-19.

50. The total Budget estimate for 1918-19 exceeds the Revised for the current year by R14·02 lakhs. The bulk of the increase occurs in the Punjab (R4·73 lakhs), the United Provinces (R4·34 lakhs) and Bombay (R2·93 lakhs). Provision has been made for various measures of development in view of the growing demands for forest produce. Grants have been allotted, among other objects, in Bombay for the construction of a railway line and for additional staff including a Chief Conservator and a Forest Engineer; in the Punjab for the purchase of a tramway and motor lorries and for an additional Conservator; and in the United Provinces for enhanced outlay on resin operations. There will also be minor increases in the other provinces except Assam, where the grant for the next year is taken at about the same amount as the probable expenditure in 1917-18.

X AND 12.—REGISTRATION.

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	21,238	19,714	19,611	20,000	21,000	22,000
2. Delhi	23,012	22,342	23,701	24,000	27,000	27,000
3. Baluchistan	3,072	3,188	3,207	3,000	4,000	3,000
4. North-West Frontier	44,404	46,243	49,307	45,000	52,000	50,000
Total	91,726	91,487	95,826	92,000	1,04,000	1,02,000
Provincial.						
1. Madras	22,43,183	23,37,549	24,70,160	26,00,000	24,90,000	25,50,000
2. Bombay	7,53,619	7,95,528	8,37,457	8,50,000	9,10,000	9,30,000
3. Bengal	18,12,868	20,36,068	21,48,927	22,00,000	19,60,000	19,60,000
4. United Provinces	6,87,167	7,33,642	7,31,341	7,40,000	7,50,000	7,60,000
5. Punjab	3,52,872	3,55,664	3,71,489	3,58,000	3,83,000	3,84,000
6. Burma	2,31,049	2,49,935	2,48,754	2,50,000	1,90,000	2,20,000
7. Bihar and Orissa	6,46,731	6,96,048	6,80,909	6,70,000	6,90,000	7,00,000
8. Central Provinces	3,47,873	3,74,251	4,20,903	4,44,000	4,20,000	4,24,000
9. Assam	1,12,335	1,13,115	1,02,962	1,10,000	1,04,000	1,09,000
Total	71,87,697	76,91,700	80,12,902	82,22,000	78,97,000	80,37,000
TOTAL INDIA R	72,79,423	77,83,187	81,08,728	83,14,000	80,01,000	81,39,000
Equivalent in Sterling £	485,295	518,879	540,581	554,300	533,400	542,600

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	8,090	7,393	7,162	8,000	7,000	8,000
2. Delhi	6,930	7,111	7,523	7,000	8,000	7,000
3. Baluchistan	1,358	1,434	1,536	1,000	2,000	1,000
4. North-West Frontier	12,124	12,374	12,066	13,000	13,000	13,000
Total	28,502	28,312	28,287	29,000	30,000	29,000
Provincial.						
1. Madras	12,73,585	12,56,016	13,12,239	13,39,000	13,41,000	13,53,000
2. Bombay	3,70,772	3,71,933	3,71,704	3,78,000	3,88,000	3,97,000
3. Bengal	11,17,210	11,27,328	11,34,770	11,36,000	11,60,000	11,57,000
4. United Provinces	2,93,128	3,11,322	3,02,871	3,08,000	3,04,000	3,07,000
5. Punjab	1,22,006	1,26,149	1,24,682	1,30,000	1,25,000	1,30,000
6. Burma	1,05,981	1,08,725	1,08,007	1,06,000	1,06,000	1,05,000
7. Bihar and Orissa	3,65,689	3,78,240	3,79,001	3,93,000	3,74,000	3,94,000
8. Central Provinces	1,28,308	1,24,536	1,27,554	1,58,000	1,60,000	1,60,000
9. Assam	64,513	65,051	67,906	72,000	70,000	75,000
Total	38,41,192	38,69,300	39,28,134	40,20,000	40,28,000	40,78,000
TOTAL INDIA R	38,69,694	38,97,612	39,56,421	40,49,000	40,58,000	41,07,000
Equivalent in Sterling £	257,980	259,840	263,761	269,900	270,500	273,800

Revenue.

Imperial.

51. The figures show little variation.

Provincial.

Revised, 1917-18.

Budget, 1918-19.

52. The total Revised estimate for 1917-18 is R3·25 lakhs less than the Budget forecast. There has been a check to the growth in the fees for the registration of documents in Bengal (R2·50 lakhs) and Madras (R1·13 lakhs). The estimates for 1918-19 are generally based on the revenue expected to be realised in the current year. The total Budget exceeds the Revised by R1·40 lakhs, owing mainly to provision for some recovery in Madras.

Expenditure.

53. The figures show little variation.

XI.—TRIBUTES.

Revenue.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General .	18,81,572	19,92,699	19,47,897	20,09,000	20,12,000	20,04,000
2. Madras . .	44,96,519	44,96,520	44,96,519	44,97,000	44,97,000	44,97,000
3. Bombay . .	14,01,838	12,88,860	13,94,235	13,89,000	13,87,000	13,58,000
4. Bengal . .	67,701	67,701	67,701	68,000	68,000	68,000
5. United Provinces .	3,21,000	3,21,000	3,21,000	3,21,000	3,21,000	3,21,000
6. Punjab . . .	1,43,824	1,44,754	1,46,453	1,44,000	1,44,000	1,44,000
7. Burma . . .	4,53,150	4,57,706	4,48,099	4,52,000	4,52,000	4,52,000
8. Bihar and Orissa .	85,500	85,499	85,499	86,000	86,000	86,000
9. Central Provinces .	2,46,187	2,32,187	2,28,937	2,39,000	2,49,000	2,39,000
10. Assam . . .	50,100	50,100	50,100	50,000	50,000	50,000
TOTAL INDIA R .	91,47,391	91,36,926	91,86,440	92,55,000	92,66,000	92,19,000
Equivalent in Sterling £	609,827	609,128	612,429	617,000	617,800	614,600

54. The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligation to supply or maintain troops. The figures do not ordinarily show any important fluctuations from year to year except for advance payment of sums falling due in the ensuing year, or arrears and their recovery. The variations between the Budget and Revised estimates for the current year and between the latter and the Budget for 1918-19 are unimportant.

1.—REFUNDS AND DRAWBACKS.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	67,324	1,06,922	65,522	78,000	2,32,000	94,000
2. Delhi . . .	12,696	5,455	10,613	11,000	16,000	11,000
3. Baluchistan . .	4,601	3,208	1,804	5,000	4,000	3,000
4. North-West Frontier	19,080	22,423	27,503	27,000	23,000	26,000
5. Other Provinces .	30,82,960	24,11,368	41,22,695	35,04,000	50,26,000	44,48,000
Total	31,86,661	25,49,376	42,28,137	36,25,000	53,01,000	45,82,000
Divided and Provincial.						
1. Madras	4,54,807	4,44,531	4,76,011	6,25,000	5,08,000	5,31,000
2. Bombay	11,31,185	9,22,310	9,86,435	9,55,000	11,90,000	11,75,000
3. Bengal	3,34,233	2,94,526	4,36,318	2,82,000	3,90,000	3,59,000
4. United Provinces	2,78,336	2,43,117	2,84,472	2,90,000	2,76,000	3,14,000
5. Punjab	1,97,841	1,70,118	2,04,069	1,81,000	2,42,000	1,89,000
6. Burma	2,62,698	2,72,554	3,39,326	2,74,000	3,37,000	3,47,000
7. Bihar and Orissa	1,03,961	93,726	1,07,940	96,000	1,00,000	1,13,000
8. Central Provinces	1,01,829	1,22,115	75,211	85,000	90,000	90,000
9. Assam . .	71,049	49,315	41,953	41,000	52,000	60,000
Total .	29,35,939	26,17,312	29,52,335	28,29,000	31,85,000	31,68,000
TOTAL INDIA R	61,22,600	51,66,688	71,80,472	64,54,000	84,86,000	77,50,000
Equivalent in Sterling £	408,173	344,446	478,698	430,300	565,700	516,700

(a) *Imperial.*

Revised, 1917-18.

Budget, 1918-19.

55. The wholly Imperial expenditure shown against "Other Provinces" represents refunds and drawbacks in respect of wholly Imperial revenue (*e.g.* Opium, Salt, Super-tax, Customs and Tributes). The bulk of the increase of R16·76 lakhs in the Revised estimate over the Budget for 1917-18 occurs under Customs refunds and is due to drawback allowed in Bombay on imports of sugar and other articles purchased by the Military authorities for shipment overseas, and to the refund of duty on exports of jute in Bengal in connection with the exemption of back commitments from the enhanced duty introduced from March 1917. There was also a special income-tax refund of R·92 lakh to the Hyderabad State in connection with the conversion of Government securities held by it into the special form of notes mentioned in Article 214-A of the Civil Account Code. The Budget estimate for 1918-19 provides for some decrease in the refunds of Customs revenue and is R7·19 lakhs less than the Revised for the current year.

(b) *Divided and Provincial.*

Revised, 1917-18.

Budget, 1918-19.

56. The expenditure fluctuates considerably from year to year and is difficult to estimate. In 1917-18, the Budget will be exceeded by R3·56 lakhs owing chiefly to higher refunds of excise and land revenue in several provinces. The Budget estimate for 1918-19 follows generally the Revised for the current year.

2.—ASSIGNMENTS AND COMPENSATIONS.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	32,38,328	33,88,765	32,18,487	32,61,000	36,41,000	39,38,000
2. Delhi . . .	10,452	4,423	5,188	5,000	5,000	5,000
3. Baluchistan . .	2,04,716	2,01,888	2,01,745	2,02,000	2,02,000	2,02,000
4. North-West Frontier	18,212	17,769	17,842	18,000	18,000	18,000
5. Other Provinces .	35,39,025	35,51,743	35,45,856	35,58,000	35,77,000	35,74,000
Total .	70,05,733	71,14,588	69,89,118	70,44,000	74,43,000	77,37,000
Divided and Provincial.						
1. Madras . . .	5,55,118	6,19,472	5,95,418	6,00,000	5,90,000	6,10,000
2. Bombay . . .	1,05,67,450	1,08,82,022	1,05,20,212	1,08,20,000	1,08,24,000	1,07,94,000
3. Bengal . . .	68,546	60,060	1,09,389	70,000	1,48,000	1,89,000
4. United Provinces .	3,02,375	2,98,524	3,06,022	3,06,000	3,12,000	3,03,000
5. Punjab . . .	73,646	65,902	66,880	77,000	67,000	71,000
6. Burma . . .	400	400	200	1,000	1,000	1,000
7. Bihar and Orissa .	1,07,905	1,01,041	98,974	1,05,000	1,01,000	1,01,000
8. Central Provinces .	38,675	36,011	34,813	34,000	34,000	32,000
9. Assam . . .	34,040	35,039	34,331	35,000	35,000	37,000
Total .	1,17,48,655	1,20,98,471	1,17,66,239	1,20,48,000	1,21,12,000	1,21,38,000
TOTAL INDIA .	1,87,54,388	1,92,13,059	1,87,55,357	1,90,92,000	1,95,55,000	1,98,75,000
Equivalent in Sterling £	1,250,292	1,280,870	1,250,357	1,272,800	1,303,700	1,325,000

(a) *Imperial.*

57. The wholly Imperial expenditure shown against "Other Provinces" represents Opium, Salt and Customs compensations paid to Native States and Foreign Governments, as well as Miscellaneous compensations (*i.e.*, those of a general character and not intended to indemnify against loss of a particular kind of revenue) in provinces other than Bombay. The variations between the Budget and Revised estimates of the current year and between the latter and the Budget of next year are generally due to the fact that the salt royalty payable to Jaipur and Jodhpur and the customs compensation payable to Travancore and Cochin fluctuate respectively with reference to the actual sales of salt and the actual realisations of customs revenue. Provision has been made in the Revised estimate for the current year for a payment of R·27 lakh to the Sirohi Durbar for the lease of the Abu area.

(b) *Divided and Provincial.*

Revised, 1917-18. Budget, 1918-19.

58. The Revised estimate for 1917-18 exceeds the Budget by R·64 lakh owing mainly to arrear payments in Bengal. The Budget estimate for 1918-19 does not differ materially from the Revised for the current year. Provision has been made in Bengal for a payment of R·81 lakh to the Bhutan Durbar on account of compensation for the removal of liquor shops, but this is partly set off by omission of the arrear payments included in the Revised.

XII.—INTEREST RECEIPTS.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget. 1918-1919.
				Budget.	Revised.	
Imperial.						
1. Interest on Imperial loans and advances . .	34,25,626	34,83,525	34,21,667	34,21,000	34,35,000	34,66,000
2. Profits of Paper Currency Circulation . .	34,70,420	34,70,420	34,70,420	34,70,000	34,70,000	34,70,000
3. Interest on overdrawn Capital of Railway Companies in India .	4,66,914	5,62,490	5,67,643	6,51,000	6,03,000	6,46,000
4. Interest charged to Capital on advances to Railway Companies .	66,523	39,990	9,553	11,000	10,000	11,000
5. Interest on Securities of Railway Companies' Provident Funds . .	...	...	...	20,00,000	10,00,000	16,00,000
6. Miscellaneous items .	3,50,620	3,55,844	3,24,001	3,00,000	6,59,000	3,41,000
TOTAL R	77,80,103	79,12,269	77,93,284	98,53,000	91,77,000	95,34,000
Provincial.						
1. Madras . . .	4,42,929	4,52,295	4,82,547	4,86,000	4,75,000	5,00,000
2. Bombay . . .	15,26,317	12,43,788	12,62,716	10,45,000	11,08,000	10,07,000
3. Bengal . .	4,14,486	4,63,551	6,49,042	5,88,000	6,05,000	5,55,000
4. United Provinces .	16,58,397	23,94,286	17,78,373	14,58,000	15,21,000	13,24,000
5. Punjab . . .	2,24,646	2,45,866	2,77,185	2,44,000	2,55,000	2,48,000
6. Burma . . .	1,30,615	1,71,053	1,64,513	1,79,000	1,96,000	2,15,000
7. Bihar and Orissa .	1,82,380	1,87,067	1,75,750	2,10,000	1,94,000	2,08,000
8. Central Provinces .	1,90,902	2,70,937	2,76,390	2,05,000	2,20,000	1,92,000
9. Assam . . .	66,896	43,885	58,893	2,00,000	93,000	2,12,000
TOTAL R	48,37,568	54,72,728	51,25,409	46,15,000	46,67,000	44,61,000
TOTAL INDIA R	1,26,17,671	1,33,84,997	1,29,18,693	1,44,68,000	1,38,44,000	1,39,95,000
Equivalent in Sterling £	841,178	892,333	861,246	964,500	922,900	933,000
ENGLAND.						
1. Profits of Paper Currency Circulation . . .	78,211	78,211	399,152	1,157,300	1,429,400	1,504,600
Deduct: transfer to the Paper Currency Reserve Depreciation Fund . . .	...	...	*399,080*	*200,000*	*450,000*	...
Net profits of Paper Currency circulation .	78,211	78,211	72	957,300	979,400	1,504,600
2. Interest realised from investment of Cash Balances etc.	79,969	93,458	213,929	172,100	309,000	260,000
3. Interest on advances to the Imperial Bank of Persia for the purpose of the Persian Government . .	23,656	31,349	24,591			
4. Interest on investment in Special Reserve	...	...	...	...	...	855,000
5. Miscellaneous . .	293	1,066	36,666	1,800	34,000	...
TOTAL £	182,129	204,084	275,258	1,131,200	1,322,400	2,619,600
TOTAL RECEIPTS £	1,023,307	1,096,417	1,136,504	2,095,700	2,245,300	3,552,600
Loans and advances outstanding on 31st March :—						
1. Imperial . £	6,037,605	5,989,789	5,934,988	6,093,389	5,945,988	6,002,988
2. Provincial . £	7,025,402	6,711,720	6,120,555	5,890,320	5,516,255	5,390,955

(a) India—Imperial.

Revised, 1917-18.

59. The Revised estimate for 1917-18 is less than the Budget by R6·76 lakhs. There is a decrease of R10 lakhs in the interest on the securities of Railway companies' provident funds recently taken over by Government, as a portion of the interest on investments was realised by some of the companies before the date of actual transfer. On the other hand, a special receipt of R3·75 lakhs is anticipated under Miscellaneous items, made up of (1) the difference between the discounted value at which British Treasury Bills were accepted as subscription to the Indian war loan in England and the value realised on their maturity and (2) the interest realised on the accumulated balance of the Trust Fund recently constituted for the pensions payable to the Surat Nawab's family.

Budget, 1918-19.

60. The total Budget for 1918-19 is taken at R3·57 lakhs more than the Revised for the current year. Provision has been made for a full year's interest on securities taken over from provident funds of Railway companies, and the special receipt in the current year in connection with the tender of Treasury Bills as subscription to the war loan has been eliminated.

(b) India—Provincial.

Revised, 1917-18.

61. The Revised estimate for 1917-18 is R·52 lakh more than the Budget for the current year. Increased recoveries in Bombay and the United Provinces in respect of agricultural loans granted in previous years will be partly set off by a decline in Assam, where it has been necessary to postpone recoveries in respect of loans granted in the last two years in connection with agricultural distress caused by floods. The Budget estimate for 1918-19 provides for an increase of R1·19 lakhs in Assam for the reason just stated and elsewhere for normal recoveries based on the current demand.

Budget, 1918-19.

(c) England.

Revised, 1917-18.

62. The gross interest receipts in England in 1917-18 are likely to exceed the Budget estimate by £441,200 owing to increased investments on behalf of the Paper Currency Reserve and to a rise in the interest realised from investment of the cash balances of the Home treasury, which have been larger than was anticipated in the Budget. Part of the increased receipts (£250,000) will however be utilised for raising the appropriation for the Paper Currency Reserve Depreciation Fund (*vide* paragraph 72 of the memorandum explaining the details of the estimates for 1917-18) from £200,000, the provision included in the Budget, to £450,000. It is estimated that with this appropriation the fund will be brought up to the full amount required for making up the deficiency in the present value of the consols held in the Paper Currency Reserve as compared with their purchase price. Allowing for this expenditure, the net receipts in the current year will exceed the Budget by £191,200.

Budget, 1918-19.

63. The interest receipts are taken in the Budget estimate for 1918-19 at £2,619,600 or £1,297,200 more than in the Revised for the current year. The Budget includes a receipt of £855,000 in respect of the special reserve of £20 million which it has been decided to constitute in the current year by investment in Treasury Bills or other short-term securities of the British Government. The balance of the increase is due to the omission of the appropriation to the Paper Currency Reserve Depreciation Fund included in the Revised estimate and interest on further investments which it is proposed to make in the ensuing year on behalf of the Paper Currency Reserve, partly set off by a smaller provision for interest on the investment of the cash balances of the Home treasury.

13 AND 14.—INTEREST EXPENDITURE.

		Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Interest on Debt other than that charged to Railways and Irrigation Works—							
Interest on total Debt—							
1. India	R	5,54,05,204	5,70,46,941	5,66,67,195	6,63,40,000	9,43,00,000	10,61,00,000
	£	3,693,680	3,803,130	3,777,813	4,422,700	6,286,700	7,073,300
2. England	£	6,077,903	6,182,399	5,846,832	11,155,800	9,938,800	9,196,200
Total		9,771,583	9,985,529	9,624,645	15,578,500	16,225,500	16,269,500
Deduct amounts charged to—							
(a) Railways:							
(i) India	R	*6,30,88,705*	*6,42,62,141*	*6,20,88,181*	*6,62,00,000*	*6,34,16,000*	*6,51,65,000*
	£	*4,205,914*	*4,284,143*	*4,139,212*	*4,413,300*	*4,227,800*	*4,344,300*
(ii) England	£	*3,706,300*	*3,738,480*	*3,620,110*	*3,719,400*	*3,600,000*	*3,588,600*
Total Railways	£	*7,912,214*	*8,022,623*	*7,759,322*	*8,132,700*	*7,827,800*	*7,932,900*
(b) Irrigation:							
(i) India	R	*1,92,62,258*	*1,98,60,762*	*1,93,89,288*	*2,09,64,000*	*1,98,08,000*	*2,02,24,000*
	£	*1,284,150*	*1,324,051*	*1,292,620*	*1,397,600*	*1,320,500*	*1,348,300*
(ii) England	£	*125,379*	*127,299*	*120,585*	*128,600*	*120,800*	*121,000*
Total Irrigation	£	*1,409,529*	*1,451,350*	*1,413,205*	*1,526,200*	*1,441,300*	*1,469,300*
Total deduction	£	*9,321,743*	*9,473,973*	*9,172,527*	*9,658,900*	*9,269,100*	*9,402,200*
Interest on Ordinary Debt	£	449,840	511,556	452,118	5,919,600	6,956,400	6,867,300
Distribution of above—							
Imperial	£	210,219	271,214	229,306	5,702,100	6,743,500	6,659,100
Provincial	£	239,621	240,342	222,812	217,500	212,900	208,200
Interest on other Obligations—							
On Savings Bank Balances converted at R15=£1	£	525,444	473,085	513,795	708,100	638,100	679,500
Other items	£	215,973	205,723	208,951	205,100	203,000	237,500
TOTAL	£	741,417	678,808	722,746	913,200	841,100	917,000
GRAND TOTAL	£	1,191,257	1,190,364	1,174,864	6,832,800	7,797,500	7,784,300
Debt outstanding on 31st March—		£	£	£	£	£	£
Sterling		183,190,358	182,171,829	174,144,724	174,171,829*	238,505,524	218,005,524
Rupee Debt—		R	R	R	R	R	R
New Loan		...	...	...	...	...	30,00,00,000
5½ per cent.		...	...	4,91,67,255	...	31,75,34,255	31,75,34,255
5 per cent.		...	...	1,10,51,523	15,00,00,000	27,09,65,523	26,35,65,523
4 per cent.		8,19,00,000	8,18,86,000	21,46,54,000	21,36,73,000	16,10,77,000	15,98,77,000
3½ per cent.		1,38,12,21,400	1,38,50,89,600	1,32,02,13,950	1,32,06,29,600	1,18,90,98,950	1,18,94,58,950
3 per cent.		8,20,59,500	7,75,47,200	7,26,69,400	7,19,17,200	6,61,93,400	6,57,73,400
Treasury Bills		...	...	...	...	43,00,00,000	43,00,00,000
Temporary loans		11,00,00,000	6,50,00,000	50,00,000	...	4,00,00,000	...
Other Debt		1,00,84,800	1,00,74,900	1,00,14,200	1,00,13,900	1,00,14,200	1,00,14,200
Savings Bank Balances		21,84,66,176	23,13,00,699	25,25,68,358	28,37,06,699	30,61,37,358	32,35,23,358

* Exclusive of War debt of the Home Government to be taken over by India during the year 1917-18.

Interest on ordinary debt.

Revised, 1917-18.

64. The expenditure in 1917-18 on account of interest payable on the public debt as a whole will exceed the Budget estimate by R97·05 lakhs (£647,000). The increase represents mainly the discount (R90 lakhs= £600,000) on Treasury Bills, the issue of which commenced in India on the 16th October last. The total sales of these Bills during the current year are expected to amount to R43 crores (£28⅔ million); as in the case of the ordinary loans raised in India, the face value of the bills payable on maturity is treated as debt incurred and the discount charged as Interest expenditure. Part of the increase is also due to the interest (R2·75 lakhs=£18,300) payable in respect of a temporary loan of R4 crores (£2⅔ million) obtained from the Bank of Bombay and to an increased investment in England on behalf of the Discount Sinking Fund (R5·04 lakhs=£33,600) owing to the realisation, not contemplated in the Budget, of securities of the 4½ per cent. British war loan already held in the fund.

The charges for the service of the Indian war loan for which the Budget included a provision of R90 lakhs (£600,000) are now expected to amount to R2,77 lakhs (£1,847,000) owing to a large increase in the proceeds of the loan. The larger payment to His Majesty's Government from the proceeds of the loan will however result in a reduction in the amount of the British debt for which India assumes liability in connection with her contribution of £100 million towards the cost of the war, and the excess in Interest expenditure in India will be counterbalanced by a saving in the provision for dividends and sinking fund in respect of the British war debt taken over.

Budget, 1918-19.

65. In the Budget for 1918-19 provision has been made for a full year's interest on the Indian war loan raised in the current year and for a sinking fund appropriation of R41 lakhs (£273,300) in respect of the long term loan (1929-47). A sum of R1,00 lakhs (£666,700) has been set aside for the service of the second Indian war loan to be floated in the coming year, and a further sum of R1,05 lakhs (£700,000) for the discount on the Treasury Bills which it is anticipated will be sold during the course of 1918-19 in replacement of those issued in the current year. The proceeds of the second Indian war loan will also be made over to His Majesty's Government in part payment of the British war debt for which India has assumed liability in connection with her war contribution, and the payments in England in 1918-19 in respect of India's share of the British war debt will therefore be less than in the current year by £675,000.

66. The total provision of £6 million allotted in the Budget estimate for the current year for the service of India's contribution to the war will be applied in the current and next years as follows :—

	Budget, 1917-18.	Revised, 1917-18.	Budget, 1918-19.
In India—	£	£	£
Interest and miscellaneous charges for Indian war loan, 1917	...	1,152,200	1,582,000
Discount on long term Indian war loan (1929-47)	...	418,100	...
Sinking fund for long term Indian war loan (1929-47) at 1¼ per cent. on the amount of loan created by fresh issue and conversion	...	276,700	273,300
Lump provision for charges connected with new Indian war loan	600,000	...	666,700
Total	600,000	1,847,000	2,522,000
In England—			
Interest on British 5 per cent. war loan (1929-47) taken over by India	3,375,000	3,340,100	3,006,200
Sinking fund in respect of British 5 per cent. war loan (1929-47) taken over by India	2,025,000	812,900	471,800
	6,000,000	6,000,000	6,000,000

ansfers to Railway and Irrigation accounts.

67. The amount of interest transferred to the Railway and Irrigation sections of the accounts depends, firstly, on the capital expenditure; secondly, on the actual payment of interest on that portion of the debt which has been incurred specifically on account of the construction or purchase of railways or irrigation works; and, thirdly, on the rate at which interest is charged on that portion of the debt which has not been specifically raised for the above or other purpose. Our practice is to adopt, for this adjustment, the average rate of interest actually paid in respect of the whole of the non-specific debt in the latest year for which complete accounts are available. The result is that the rate adopted in calculating the Revised estimate for a year is generally somewhat different from that used for the Budget estimate: and this usually leads to a difference between the two estimates apart from that caused by a variation in the capital expenditure itself.

Revised, 1917-18.

The decrease of R58·47 lakhs (£389,800) in the Revised estimate of total interest to be transferred in 1917-18, as compared with the Budget, is due to a reduction in the rate, as well as in the capital at charge at the end of 1917-18. The increase in the total amount of interest to be transferred in 1918-19 over the Revised estimate for 1917-18 is almost wholly due to the progress of capital expenditure.

Budget, 1918-19.

Transfer to Provincial.

68. A portion of the interest on Ordinary Debt appears in the Provincial section of the accounts. Provincial Governments are authorised to grant advances to cultivators (as well as to certain other people in special cases) under various Acts, to Native States, to landholders and notabilities apart from the provisions of any law and to municipalities and local bodies (other than Presidency Corporations), out of amounts annually placed at their disposal by the Government of India. The interest actually levied on such advances is credited as Provincial revenue. But interest at a fixed rate is charged to the Local Governments on the mean between the outstanding balances of the Provincial Loan Accounts at the commencement of the year and at its close; and this is done by transferring the amount so calculated from the Imperial to the Provincial section under Interest on Ordinary Debt. This rate was raised during the current year from 4½ to 5½ per cent. with reference to the rate of interest which the Government of India have now to pay on their own borrowings. Allowing for this alteration in rate, the differences between the Budget and the Revised estimates of the amount to be transferred to the Provincial Section in the current year, and between the latter and the Budget estimate of 1918-19, are explained by the variations in the outstanding balances of the Provincial Loan Account as shown in the table under head XII.—Interest receipts.

Interest on other obligations.

Revised, 1917-18.

69. The total expenditure in 1917-18 is likely to fall short of the Budget provision by R10·82 lakhs (£72,100). There will be a reduction of R4·96 lakhs in the interest payable on the Savings Bank balance owing mainly to the present anticipation of a net withdrawal of R55 lakhs from post office savings banks during the year instead of a net deposit of R75 lakhs as contemplated in the Budget; and of R5·17 lakhs in the interest payable in respect of the provident funds of railway companies owing to some delay in the actual transfer of the funds to Government. The Budget estimate for 1918-19 provides for an increase of R11·39 lakhs (£75,900) over the Revised for 1917-18. It is attributable (*i*) to an anticipated growth in the deposits in State provident funds, (*ii*) to an increase in the interest creditable to the accounts in railway companies' provident funds and (*iii*) to a provision of R5 lakhs for bonus on post office cash certificates issued in the current year which are likely to be encashed in 1918-19.

Budget, 1918-19.

XIII and 15—POSTS AND TELEGRAPHS.

—	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
REVENUE.						
Indian Postal and Telegraph Department.						
India.						
1. Postage and Message Revenue	4,16,19,153	4,39,07,079	4,78,47,180	5,06,99,000	5,19,19,000	5,49,49,000
2. Commission on money orders	60,88,658	63,44,831	67,48,904	70,00,000	73,75,000	79,00,000
3. Other Receipts	43,39,142	44,54,226	46,51,886	48,25,000	48,20,000	49,00,000
Total India R	5,20,46,953	5,47,06,136	5,92,47,970	6,25,24,000	6,41,14,000	6,77,49,000
Total India £	3,469,797	3,647,076	3,949,865	4,168,300	4,274,300	4,516,600
England	30,000	...	20,014	...	23,000	50,000
Total Indian Postal and Telegraph Department	3,499,797	3,647,076	3,969,879	4,168,300	4,297,300	4,566,600
Indo-European Telegraph Department.						
India.						
1. Message Revenue	13,23,801	19,29,616	30,32,096	26,02,000	27,45,000	30,00,000
2. Other Receipts	—14,201	—1,10,479	18,478	—1,91,000	—1,95,000	—2,55,000
Total India R	13,09,600	18,19,137	30,50,574	24,11,000	25,50,000	27,45,000
Total India £	87,306	121,276	203,371	160,700	170,000	183,000
England.						
1. Message Revenue £	7,220	10,077	1,196	2,000	22,000	2,000
2. Other Receipts £	2,650	9,049	161	14,700	2,800	31,200
Total England £	9,870	19,126	1,357	16,700	24,800	33,200
Total Indo-European Department £	97,176	140,402	204,728	177,400	194,800	216,200
TOTAL REVENUE £	3,596,973	3,787,478	4,174,607	4,345,700	4,492,100	4,782,800
EXPENDITURE.						
Indian Postal and Telegraph Department.						
India.						
1. Establishment charges	3,19,24,561	3,22,63,206	3,23,38,193	3,38,64,000	3,42,21,000	3,64,42,000
2. Stationery and Printing	13,38,126	15,42,336	15,72,270	16,34,000	18,06,000	17,41,000
3. Conveyance of mails	72,31,660	72,37,261	72,03,461	75,71,000	72,45,000	75,90,000
4. Maintenance of Telegraph Lines	23,80,227	24,43,300	25,03,651	25,85,000	24,58,000	25,18,000
5. Capital outlay in connection with the Telegraph Service	7,10,564	—5,47,706	—4,26,035	3,40,000	2,77,000	5,35,000
6. Miscellaneous	8,70,621	10,58,228	10,47,817	10,80,000	10,87,000	10,91,000
Total India R	4,44,55,759	4,39,96,625	4,42,39,357	4,70,74,000	4,70,94,000	4,99,17,000
Equivalent in Sterling £	2,963,717	2,933,108	2,949,291	3,138,300	3,139,600	3,327,800
England.						
1. Contribution to Eastern mail subsidy £	54,588	42,713	59,863	45,800	45,800	45,800
2. Stores £	143,676	149,595	204,171	300,000	230,000	367,800
3. Other items £	16,999	9,047	5,298	7,700	4,200	4,200
Total England £	215,263	201,355	269,332	353,500	280,000	417,800
Total Indian Postal and Telegraph Department £	3,178,980	3,134,463	3,218,623	3,491,800	3,419,600	3,745,600
Indo-European Telegraph Department.						
India and England.						
1. Revenue charges £	86,888	93,823	107,941	116,300	145,900	133,000
2. Capital outlay £	13,241	6,732	145,485	31,000	36,700	76,000
3. Payments in respect of Revenue £	—21,846	—85,338	—30,662	—37,200	—3,200	—23,200
Total Indo-European Telegraph Department £	78,283	15,217	222,764	110,100	179,400	185,800
TOTAL EXPENDITURE £	3,257,263	3,149,680	3,441,387	3,601,900	3,599,000	3,931,400
NET REVENUE £	339,710	637,798	733,220	743,800	893,100	851,400

REVENUE.

(a) *Indian Postal and Telegraph Department.*

ised, 1917-18. 70. The Revised estimate for 1917-18 exceeds the Budget by R19·35 lakhs (£129,000). An improvement of R15·90 lakhs is expected in India owing to the activity of internal trade and an increase in the revenue from state messages owing to war conditions. There is also a rise of R3·45 lakhs in England in the receipts from the Home Government under the Morley award in connection with the Eastern Mail Service.

dget, 1918-19. 71. The Budget estimate for 1918-19 provides for a further advance of R36·35 lakhs in the collections in India. An increase of R4·05 lakhs is also expected in England during the next year in connection with the Eastern Mail Service.

(b) *Indo-European Telegraph Department.*

vised, 1917-18. *dget, 1918-19.* 72. The small rise of R2·61 lakhs (£17,400) in the revenue in the current year as compared with the Budget estimate is due to an increase in the traffic owing to the war. The Budget estimate for 1918-19 provides for a small growth of R3·21 lakhs (£21,400) in the revenue.

EXPENDITURE.

(a) *Indian Postal and Telegraph Department.*

evised, 1917-18. 73. The expenditure in 1917-18 is likely to fall short of the Budget grant by R10·83 lakhs (£72,200). The reduction is mainly due to increased credits for the value of stores supplied to the Indian Expeditionary Forces, a lapse in the provision for conveyance of mails owing mainly to a reduction in special train services, and a smaller outlay on stores in England; partly counterbalanced by an increase in the pay of establishments owing to war conditions and in the cost of stationery and printing owing to a rise in prices.

udget, 1918-19. 74. The Budget grant for 1918-19 exceeds the Revised estimate for the current year by R48·90 lakhs (£326,000). The credits on account of the value of stores supplied to other departments will be less by R5 lakhs in consequence of smaller supplies to the Indian Expeditionary Forces and a larger provision of R7 lakhs is necessary with reference to the increase in the pay of establishments owing to war conditions. The outlay in England will also be higher by R20·67 lakhs owing to a rise in the cost of stores and a larger demand. Apart from these special items, the Budget estimate provides for sanctioned establishments and normal working expenses, together with a margin for the development of the operations of the department which are generally remunerative in character.

(b) *Indo-European Telegraph Department.*

Revised, 1917-18. 75. The Revised estimate for 1917-18 exceeds the Budget by R10·40 lakhs (£69,300), the rise being mainly due to the outlay on hire of, and repairs to, steamers employed on cable maintenance, an increase in the cost of establishments owing to a development of traffic, and a reduction in the net receipts in England in connection with the Joint Purse arrangement, etc. *Budget, 1918-19.* The Budget estimate for 1918-19 is taken at R·96 lakh (£6,400) more than the Revised estimate for the current year. An increase in the capital outlay on the construction of telegraph lines will be nearly covered by an improvement in the net receipts in England in connection with the Joint Purse arrangement, etc., and a reduced provision for repairs to the steamers employed on cable maintenance.

XV AND 17.—MINT.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918 Budget.	1917-1918 Revised.	Budget, 1918-1919.
REVENUE.						
INDIA.						
1. Percentage chargeable on coinage of new rupees	...	...	61,90,138	...	44,00,000	30,00,000
2. Profit on circulation of—						
(a) Nickel coins	9,54,164	14,01,818	32,91,627	20,00,000	22,00,000	25,00,000
(b) Bronze coins	...	...	...	...	5,50,000	...
3. Fees for coining dollars, etc.	...	136	3,06,032	4,000	3,00,000	26,000
4. Other items	88,301	1,26,348	5,60,185	83,000	5,11,000	1,14,000
TOTAL R	10,42,465	15,28,302	1,03,47,982	20,87,000	79,61,000	56,40,000
TOTAL £	69,498	101,887	689,866	139,100	530,700	376,000
England £	...	31	...	...	...	...
TOTAL £	69,498	101,918	689,866	139,100	530,700	376,000
EXPENDITURE.						
INDIA.						
1. Establishment charges	6,85,293	6,40,920	9,91,475	7,26,000	11,07,000	14,23,000
2. Purchase of stores	99,913	82,662	4,19,956	1,79,000	4,91,000	4,20,000
3. Loss on bronze coinage	7,57,311	1,24,786	1,12,152	...	...	...
4. Loss on re-coining old silver coins	4,13,718	3,59,838	4,16,692	4,07,000	7,70,000	4,44,000
5. Other coinage losses	27,906	18,834	4,39,764	...		
TOTAL R	19,84,171	12,27,040	23,79,939	13,12,000	23,68,000	22,87,000
TOTAL £	132,278	81,803	158,662	87,500	157,800	152,500
England £	9,404	7,570	8,749	21,100	22,000	17,500
TOTAL £	141,682	89,373	167,411	108,600	179,800	170,000
TOTAL NET REVENUE £	—72,184	12,545	522,455	30,500	350,900	206,000

REVENUE.

Revised, 1917-18.

76. The Revised estimate for the current year exceeds the Budget by R58·74 lakhs. Of this increase R44 lakhs are contributed by the seignorage on the coinage of rupees from purchased silver. There will also be a rise of R7·50 lakhs in the profit on the circulation of nickel and bronze coins, the demand for which has exceeded anticipations, and a receipt of R3 lakhs will accrue in respect of coinage executed for the Egyptian Government. The coinage of new rupees will result in an increase in the operative gains included under "other items" in the above table, but this will be counterbalanced by an increase in the debits on account of operative losses.

Budget, 1918-19.

77. The Budget estimate for 1918-19 is taken at R23·21 lakhs less than the Revised estimate for 1917-18. A moderate provision is made for seignorage on new coinage of rupees and for profit on the circulation of nickel and bronze coins.

EXPENDITURE.

Revised, 1917-18. *Budget, 1918-19.*

78. The excess of R10·69 lakhs in the expenditure in the current year over the Budget estimate arises from the heavy coinage of rupees from purchased silver. The Budget for 1918-19 provides for a moderate expenditure on this account and includes a lump grant of R2 lakhs for the construction of a building for the branch of the Royal Mint to be established at Bombay and for establishment and other charges for the coinage of gold.

18.—GENERAL ADMINISTRATION.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
INDIA.						
Imperial.						
1. Cost of the Central Government:						
(i) Salary and expenses of the Governor-General	10,55,920	10,22,202	10,49,815	10,19,000	10,27,000	10,25,000
(ii) Executive Council	5,44,171	5,40,960	5,34,543	5,22,000	5,33,000	5,38,000
(iii) Legislative Council .	1,54,746	1,25,012	1,54,383	1,58,000	1,58,000	1,58,000
(iv) Charges of the Secretariats .	36,87,063	36,89,215	38,11,699	37,59,000	38,43,000	37,42,000
2. Offices of Account and Audit . .	38,10,796	38,51,258	38,97,014	37,99,000	39,60,000	38,57,000
3. Currency Department and Reserve Treasury . . .	8,53,238	9,59,186	10,46,462	10,78,000	12,12,000	11,04,000
4. Payments to Presidency Banks for treasury and public debt work .	3,82,870	3,95,461	4,63,264	4,09,000	4,94,000	4,74,000
5. Ajmer-Merwara Administration, etc.	2,068	2,404	1,694	2,000	5,000	2,000
6. Delhi . .	1,43,117	1,47,767	1,45,418	1,39,000	1,31,000	1,36,000
7. North-West Frontier Administration	3,36,534	3,69,421	3,61,991	3,93,000	3,98,000	4,15,000
Total	1,09,70,523	1,11,02,886	1,14,69,186	1,12,78,000	1,17,61,000	1,14,51,000
Provincial.						
1. Madras . .	15,22,569	15,50,732	15,15,419	15,96,000	16,28,000	15,86,000
2. Bombay . .	21,15,164	20,49,821	20,50,106	21,04,000	21,21,000	21,63,000
3. Bengal . .	24,18,157	23,88,887	24,82,180	25,70,000	25,17,000	25,88,000
4. United Provinces	17,54,705	17,56,105	17,60,350	17,90,000	17,74,000	18,21,000
5. Punjab . .	13,27,042	12,41,339	12,48,688	12,66,000	12,21,000	12,87,000
6. Burma . .	15,72,207	15,87,066	16,89,550	15,99,000	17,49,000	16,18,0[illegible]
7. Bihar and Orissa	13,45,502	13,50,018	14,14,087	13,88,000	14,60,000	14,18,000
8. Central Provinces	9,71,025	9,25,185	9,62,329	9,50,000	9,88,000	9,91,000
9. Assam . .	6,06,828	6,12,443	5,94,072	6,11,000	6,18,000	6,26,000
Total	1,36,33,199	1,34,61,596	1,37,16,781	1,38,74,000	1,40,76,000	1,40,98,000
TOTAL INDIA	2,46,03,722	2,45,64,482	2,51,85,967	2,51,52,000	2,58,37,000	2,55,49,000
	£	£	£	£	£	£
Equivalent in Sterling .	*1,640,248	1,637,632	1,679,065	1,676,800	1,722,500	1,703,300
ENGLAND.						
1. Cost of the Secretary of State's establishment, etc. . .	268,486	280,424	301,819	300,100	325,600	324,900
2. Stores, etc., for India.	139,504	50,682	102,253	80,000	175,000	235,300
TOTAL £	407,990	331,106	404,072	380,100	500,600	560,200
GRAND TOTAL £	2,048,238	1,968,738	2,083,137	2,056,900	2,223,100	2,263,500

(*a*) *India—Imperial.*

Revised, 1917-18.

79. The expenditure in 1917-18 is likely to exceed the Budget grant by R4·83 lakhs. The increase is due to (*a*) a rise in the charges of the civil account department (R1·61 lakhs) owing mainly to the cost of advertising the Indian war loan, for which provision was included in the Budget under "Interest on debt," (*b*) the expenses of coinage and shipment to India of gold which was tendered in Australia on behalf of the Government of India instead of in India for acquisition under the Gold Import Act (R1·15 lakhs), (*c*) an excess in the allowance payable to the Presidency Banks owing to increased public debt work (R·85 lakh) and (*d*) larger expenditure on account of the Secretariats owing to the employment of officers on special duty in the Home, Army and other Departments in connection with the war and the question of constitutional reforms (R·84 lakh). The Budget estimate for 1918-19 provides generally for sanctioned establishments and normal charges. The decrease of R3·10 lakhs as compared with the Revised estimate for the current year is due to the omission of the special items of expenditure included in the latter for the coinage and shipment of gold, for officers on special duty in the Secretariats and for the advertisement of the war loan. Provision for the last item has been included, along with other charges for the loan, under "Interest on debt".

Budget, 1918-19.

(*b*) *Provincial.*

Revised, 1917-18.

80. The total Revised for 1917-18 will exceed the Budget grant by R2·02 lakhs. Increases of R1·50 lakhs and R·72 lakh respectively are expected in Burma and Bihar and Orissa; in the former province owing to the deputation of officers on special duty in the Secretariats, and extra expenditure necessitated by the Viceregal visit, and in the latter on account of the cost of furniture for the new Secretariats. There will also be a rise of R·38 lakh in the Central Provinces and R·32 lakh in Madras owing to the deputation of officers on special duty, but minor savings are anticipated in the Punjab and Bengal, due in the former case to the record under Police of the salary and other charges of the officer employed in connection with the reclamation of criminal tribes, for whom provision was included under General Administration in the Budget. The variations in the other provinces are unimportant.

Budget, 1918-19.

81. The total Budget estimate for 1918-19 is only R·22 lakh more than the Revised for the current year. There will be decreases in Burma (R1·31 lakhs), Madras (R·42 lakh) and Bihar and Orissa (R·42 lakh) due to smaller outlay on officers on special duty, the omission in Burma of special expenditure incurred in the current year on account of the Viceregal visit and a reduced provision in Bihar and Orissa for the furnishing of the Secretariats. An increase of expenditure is anticipated in all the other provinces. Provision has been made for revision of Secretariat establishments in the Punjab (R·35 lakh), for a Controller of Prices in Bombay (R·50 lakh) and for additional establishment for the inspection of the accounts of police offices and Government schools and the creation of a new Department in the Secretariat in the United Provinces.

(*c*) *England.*

Revised, 1917-18.

82. The Revised estimate for 1917-18 exceeds the Budget by £120,500. The cost of stores supplied to India will be exceeded by £86,200 owing to the manufacture of currency notes for Re. 1 and Rs 2½ and a rise in the price of paper, and an expenditure of £8,800 arises in connection with the visit of the Secretary of State to India and the establishment of a Trade Commissioner's office in London. There will also be a rise of £25,500 in the charges of the Secretary of State's establishment due mainly to higher salaries necessitated by the exigencies of the war, larger payments for professional inspection of stores, an increase in the wages of labourers at the India Store Depot and the addition of a new storey to the India Office building. The Budget estimate for 1918-19 exceeds the Revised for the current year by £59,600, owing mainly to increased provision for the cost of currency notes, partly set off by the omission of the expenditure in the current year in connection with the Secretary of State's visit to India.

Budget, 1918-19.

XVI-A and 19-A.—LAW AND JUSTICE—COURTS OF LAW.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	3,66,885	3,66,693	3,77,772	3,51,000	2,96,000	2,44,000
2. Delhi . . .	2,42,989	1,63,893	1,56,874	1,46,000	1,60,000	1,48,000
3. Baluchistan . .	22,517	27,479	23,944	25,000	28,000	28,000
4. North-West Frontier	6,49,779	6,41,577	6,64,690	7,02,000	6,89,000	7,16,000
Total .	12,82,170	11,99,642	12,23,280	12,24,000	11,73,000	11,36,000
Provincial.						
1. Madras . . .	82,64,186	84,47,568	85,47,219	86,15,000	86,26,000	89,13,000
2. Bombay . . .	57,76,860	57,75,879	56,15,539	57,73,000	56,80,000	58,98,000
3. Bengal . . .	1,03,78,200	1,03,11,110	99,20,187	1,01,57,000	1,00,10,000	1,01,76,000
4. United Provinces .	66,82,719	69,97,430	67,48,239	68,18,000	66,90,000	67,58,000
5. Punjab . . .	46,02,900	47,44,398	44,95,204	46,74,000	44,85,000	47,14,000
6. Burma . . .	50,21,931	50,76,796	50,68,388	50,88,000	49,23,000	49,57,000
7. Bihar and Orissa .	35,30,823	38,22,402	41,02,172	42,20,000	42,44,000	42,33,000
8. Central Provinces .	28,17,148	28,83,014	28,50,990	30,72,000	29,93,000	30,67,000
9. Assam . . .	10,14,742	10,35,202	10,27,425	10,58,000	10,50,000	10,52,000
Total .	4,80,89,509	4,90,93,799	4,83,75,363	4,94,70,000	4,87,01,000	4,97,67,000
TOTAL INDIA . R	4,93,71,679	5,02,93,441	4,95,98,643	5,06,94,000	4,98,74,000	5,09,03,000
Equivalent in Sterling £	3,291,445	3,352,896	3,306,576	3,379,600	3,324,900	3,393,600
England . . . £	809	1,042	450	1,000	1,400	800
TOTAL £	3,292,254	3,353,938	3,307,026	3,380,600	3,326,300	3,394,400

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	3,17,242	2,81,439	1,64,745	1,48,000	1,23,000	40,000
2. Delhi . . .	17,849	22,944	26,284	23,000	20,000	20,000
3. Baluchistan . .	24,532	38,128	48,303	38,000	46,000	46,000
4. North-West Frontier	1,43,825	1,74,293	2,05,258	2,30,000	2,28,000	2,28,000
Total .	5,03,448	5,16,804	4,44,590	4,39,000	4,17,000	3,34,000
Provincial.						
1. Madras . . .	11,44,480	12,00,387	11,38,856	11,48,000	11,28,000	10,79,000
2. Bombay . . .	8,43,009	8,66,659	8,26,303	8,70,000	9,00,000	9,35,000
3. Bengal . . .	8,60,139	8,43,999	9,21,386	8,82,000	11,07,000	12,23,000
4. United Provinces .	7,86,719	8,53,721	8,60,104	8,73,000	8,49,000	8,64,000
5. Punjab . . .	5,87,921	5,67,763	6,90,167	7,00,000	7,30,000	7,60,000
6. Burma . . .	6,51,823	6,33,412	6,38,635	6,57,000	6,19,000	6,22,000
7. Bihar and Orissa .	2,96,004	3,50,679	3,01,846	3,13,000	3,64,000	3,69,000
8. Central Provinces .	2,58,662	2,43,774	2,57,305	2,70,000	2,75,000	2,80,000
9. Assam . . .	1,36,817	1,25,971	1,42,796	1,40,000	1,37,000	1,43,000
Total .	55,65,074	56,86,365	57,77,393	58,53,000	61,09,000	62,75,000
TOTAL R	60,68,522	62,03,169	62,21,988	62,92,000	65,26,000	66,09,000
Equivalent in Sterling £	404,568	413,545	414,799	419,500	435,100	440,600

EXPENDITURE.

(a) Imperial.

83. The decreases against "India General" in the Revised estimate of the current year as compared with the Budget and in the Budget for 1918-19 as compared with the current year's Revised arise from the provincialization and transfer to the Government of Bengal of the charges of the Administrator General and the Official Trustee, Bengal, from the 1st October 1917.

Revised, 1917-18

Budget, 1918-19

(b) Provincial.

84. The Revised estimate for 1917-18 falls short of the Budget by R7·69 lakhs. The saving occurs in all the provinces except Madras and Bihar and Orissa where there are unimportant excesses, due in the latter to the cost of special tribunals in connection with riot cases. Among the general factors which have contributed to the decrease in expenditure may be mentioned the deputation of officers to military duty, vacancies in the sanctioned scales and the reduced rates for exchange compensation allowance. A portion of the saving is also due to the partial non-utilisation of the grants for compensation for dearness of food in the Punjab, for pleader's fees in Bengal and Bombay and for revision of establishments in the Central Provinces. The reduction in Bengal and Bombay would have been higher but for expenditure on grain compensation allowance for which there was no provision in the Budget under this head, and in the former province the charges of the Administrator General and the Official Trustee which were transferred to Provincial revenues in the current year.

Revised, 1917-18

85. The Budget for 1918-19 is R10·66 lakhs more than the Revised estimate for 1917-18. The excess is distributed over all the provinces except Bihar and Orissa. Provision has generally been made for the normal charges of sanctioned establishments. Allotments have been included for revision of pay of process-service establishments and for temporary subordinate courts in Madras (R·98 lakh); for revision of process-service and chief court establishments and other minor reforms in the Punjab (R·78 lakh); for various additional appointments in Bombay (R1·69 lakhs); and for two additional Judges for the High Court (R1·04 lakhs) and the charges of the Administrator General and the Official Trustee for the whole year (R1·08 lakhs) in Bengal.

Budget, 1918-19.

REVENUE.

(a) Imperial.

86. The Revised estimate for 1917-18 falls short of the Budget by R·22 lakh and the Budget for the next year is less than the current year's Revised by R·83 lakh. The decrease in both years is due to the provincialisation of the receipts realised by the Administrator General and the Official Trustee.

Revised, 1917-18.

Budget, 1918-19.

(b) Provincial.

87. The total revenue in the current year is likely to exceed the Budget estimate by R2·56 lakhs. The improvement occurs mainly in Bengal (R2·25 lakhs) due to an increase in magisterial fines and to the receipts of the Administrator General and the Official Trustee from the 1st October 1917. There will also be special receipts of R·35 lakh in Bihar and Orissa from the new High Court and of R·49 lakh in Madras on account of the value of unclaimed Goverment promissory notes in the hands of the Administrator General; the notes will be endowed to a hospital, their value being credited as judicial receipts and charged *per contra* as medical expenditure. These receipts will however be absorbed by a decline in magisterial fines in several provinces. The Budget for 1918-19 provides for a full year's receipts by the Administrator General and the Official Trustee in Bengal and for normal receipts in the other provinces.

Revised, 1917-18.

Budget, 1918-19.

XVI-B and 19-B.—LAW AND JUSTICE—JAILS.

Expenditure.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	17,73,473	18,26,014	21,25,376	21,57,000	21,68,000	21,75,000
2. Delhi	74,135	81,739	78,315	82,000	78,000	80,000
3. Baluchistan	30,498	38,170	39,311	45,000	39,000	40,000
4. North-West Frontier	2,13,234	2,52,648	3,07,717	3,03,000	3,10,000	3,29,000
Total	20,91,340	21,98,571	25,50,719	25,87,000	25,95,000	26,24,000
Provincial.						
1. Madras	15,43,300	15,27,715	15,63,198	15,48,000	16,04,000	16,03,000
2. Bombay	12,82,660	12,85,300	13,34,848	13,35,000	13,65,000	13,97,000
3. Bengal	25,50,828	25,06,617	27,96,318	28,89,000	30,64,000	30,03,000
4. United Provinces	23,13,033	23,84,085	23,27,153	24,15,000	22,81,000	24,28,000
5. Punjab	15,86,118	17,93,754	17,61,295	19,46,000	19,14,000	20,44,000
6. Burma	15,77,416	15,31,723	15,68,263	16,24,000	16,42,000	15,46,000
7. Bihar and Orissa	14,80,168	14,21,469	14,22,827	15,13,000	15,88,000	15,98,000
8. Central Provinces	7,51,965	6,56,887	6,62,816	6,77,000	6,92,000	7,21,000
9. Assam	2,94,557	3,29,022	3,06,686	3,47,000	3,24,000	3,42,000
Total	1,31,80,045	1,34,36,572	1,37,43,404	1,42,94,000	1,44,74,000	1,46,82,000
Total India R	1,52,71,385	1,56,35,143	1,62,94,123	1,68,81,000	1,70,69,000	1,73,06,000
Equivalent in Sterling £	1,018,093	1,042,343	1,086,275	1,125,400	1,137,900	1,153,700
England £	450	177	147	...	...	...
Total £	1,018,543	1,042,520	1,086,422	1,125,400	1,137,900	1,153,700

Revenue.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	3,70,057	4,66,352	6,37,775	6,33,000	7,60,000	7,65,000
2. Delhi	33,457	33,164	29,090	32,000	28,000	28,000
3. Baluchistan	552	858	850	1,000	1,000	1,000
4. North-West Frontier	37,074	42,008	49,203	46,000	39,000	39,000
Total	4,41,140	5,42,382	7,16,918	7,12,000	8,28,000	8,33,000
Provincial.						
1. Madras	6,25,005	5,10,531	5,69,398	5,65,000	7,74,000	6,10,000
2. Bombay	2,85,042	3,11,796	3,04,611	2,75,000	3,10,000	3,00,000
3. Bengal	* 8,34,256	9,09,148	12,13,040	11,02,000	14,00,000	13,52,000
4. United Provinces	3,63,038	3,52,443	3,67,714	3,62,000	3,63,000	3,51,000
5. Punjab	4,08,694	4,44,191	4,16,024	4,38,000	6,03,000	5,96,000
6. Burma	4,19,784	4,36,989	4,08,869	4,10,000	3,86,000	4,37,000
7. Bihar and Orissa	7,03,179	6,82,564	7,88,794	7,42,000	8,57,000	8,82,000
8. Central Provinces	2,77,557	2,17,291	3,05,914	2,70,000	3,16,000	3,42,000
9. Assam	90,310	81,047	94,583	98,000	92,000	90,000
Total	40,06,865	39,46,000	44,68,947	42,62,000	51,01,000	49,60,000
Total R	44,48,005	44,88,382	51,85,865	49,74,000	59,29,000	57,93,000
Equivalent in Sterling £	296,534	299,225	345,725	331,600	395,200	386,200

EXPENDITURE.

(a) Imperial.

88. The figures show little variation.

(b) Provincial.

Revised, 191

89. The total expenditure in 1917-18 is likely to exceed the Budget grant by R1·80 lakhs. A large excess of R7·24 lakhs will occur in the purchase of raw materials, mainly in Bengal (R2·71 lakhs), the Punjab (R1·48 lakhs), Bihar and Orissa (R1·26 lakhs) and Madras (R1·25 lakhs), due to increased orders from the Military and other Departments for jail-made articles and to a rise in prices. On the other hand, there will be a saving of R5·44 lakhs in the ordinary charges of jails, mainly in the Punjab (R1·80 lakhs), the United Provinces (R1·24 lakhs), Bengal (R·96 lakh) and Madras (R·69 lakh) as the result of a decrease in dietary expenses owing to the prices of food-grains having been less than anticipated in the Budget, and in some provinces to a fall in the jail population. An additional cause for the saving in the Punjab is the transfer of convicts for the formation of a labour corps in Mesopotamia. The variations in the other provinces both under manufactures and ordinary charges are unimportant.

Budget, 191

90. The Budget for 1918-19 exceeds the Revised of the current year by R2·08 lakhs. The grant is generally based on the sanctioned scales of establishment, the probable jail population and the estimated outlay on raw materials with reference to supplies anticipated to the Military and other Departments. Provision has generally been made for a rise in dietary charges and for an increase in the jail population in Bihar and Orissa in consequence of the recent riots.

REVENUE.

(a) Imperial.

Revised, 191 / *Budget, 191*

91. The excess of R1 16 lakhs in the Revised estimate for the current year as compared with the Budget occurs mainly in the receipts from the S. S. "Maharaja". The Budget estimate for 1918-19 closely follows the Revised for 1917-18.

(b) Provincial.

Revised, 191 / *Budget, 191*

92. The increase of R8·39 lakhs in the revenue in the current year over the Budget estimate is mainly due to heavy supplies of jail-made articles to the Military and other Departments in Bengal, Madras, the Punjab and Bihar and Orissa Special receipts have also accrued in the Punjab and Bombay from the supply of convict labour to arsenals, etc. The Budget estimate for 1918-19 is based on present information in regard to demands for jail-made articles from other departments. Allowance is made for some decline in Madras and Bengal from the high receipts of the current year.

XVII AND 20.—POLICE.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	11,52,094	12,34,883	12,62,285	14,25,000	13,44,000	13,99,000
2. Delhi . . .	4,29,842	4,04,580	3,76,897	4,13,000	4,16,000	4,10,000
3. Baluchistan . .	5,84,734	5,90,234	5,91,599	6,27,000	6,44,000	6,98,000
4. North-West Frontier	18,05,391	19,32,256	22,06,427	24,99,000	25,94,000	28,23,000
Total .	39,72,061	41,61,953	44,37,208	49,64,000	49,98,000	53,30,000
Provincial.						
1. Madras . . .	1,09,30,808	1,10,09,898	1,14,74,811	1,17,47,000	1,17,41,000	1,20,73,000
2. Bombay . . .	1,04,25,121	1,05,79,762	1,06,16,374	1,12,49,000	1,06,69,000	1,14,30,000
3. Bengal . . .	1,03,72,545	1,09,03,783	1,16,57,283	1,34,38,000	1,22,84,000	1,37,85,000
4. United Provinces .	1,25,99,303	1,28,01,703	1,25,18,155	1,27,78,000	1,26,26,000	1,31,86,000
5. Punjab . . .	62,48,665	64,25,524	64,52,125	70,14,000	65,90,000	69,49,000
6. Burma . . .	1,34,74,754	1,37,05,639	1,37,01,907	1,38,04,000	1,33,15,000	1,36,03,000
7. Bihar and Orissa .	47,22,728	47,55,942	46,98,196	48,67,000	50,72,000	54,59,000
8. Central Provinces .	34,60,413	35,88,952	34,72,855	36,87,000	35,65,000	37,00,000
9. Assam . . .	23,30,651	23,65,730	23,33,931	23,99,000	23,27,000	24,82,000
Total .	7,45,64,988	7,61,36,933	7,69,25,637	8,09,83,000	7,81,89,000	8,26,67,000
TOTAL INDIA . R	7,85,37,049	8,02,98,886	8,13,62,845	8,59,47,000	8,31,87,000	8,79,97,000
Equivalent in Sterling £	5,235,803	5,353,259	5,424,190	5,729,800	5,545,800	5,866,500
England . . £	1,205	356	...	100	200	100
TOTAL . £	5,237,008	5,353,615	5,424,190	5,729,900	5,546,000	5,866,600

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	21,267	23,617	26,110	21,000	22,000	22,000
2. Delhi . . .	5,007	5,967	7,473	6,000	7,000	6,000
3. Baluchistan . .	18,714	20,710	23,610	23,000	23,000	23,000
4. North-West Frontier .	33,308	32,279	24,450	23,000	44,000	32,000
Total .	78,296	82,573	81,643	73,000	96,000	83,000
Provincial.						
1. Madras . . .	4,94,132	5,06,454	5,19,980	5,12,000	5,38,000	5,32,000
2. Bombay . . .	2,59,452	3,02,072	3,67,773	3,37,000	1,05,000	1,01,000
3. Bengal . . .	1,77,419	1,90,866	1,83,633	1,71,000	1,87,000	1,87,000
4. United Provinces .	79,991	1,01,839	98,835	90,000	1,17,000	1,13,000
5. Punjab . . .	1,72,730	1,98,940	2,71,038	2,18,000	2,28,000	1,76,000
6. Burma . . .	6,44,811	5,79,894	5,48,016	4,50,000	4,67,000	4,05,000
7. Bihar and Orissa .	39,897	36,068	35,733	58,000	88,000	8,75,000
8. Central Provinces .	23,907	26,452	43,228	46,000	43,000	26,000
9. Assam . . .	1,48,580	1,22,825	1,74,880	89,000	1,27,000	97,000
Total .	20,40,919	20,65,410	22,43,116	19,71,000	19,00,000	25,12,000
TOTAL . R	21,19,215	21,47,983	23,24,759	20,44,000	19,96,000	25,95,000
Equivalent in Sterling £	141,281	143,199	154,984	136,300	133,100	173,000
England . . £	...	...	54	...	...	...
TOTAL . £	141,281	143,199	155,038	136,300	133,100	173,000

EXPENDITURE.

(*a*) *Imperial* (*including outlay in England*).

93. The Revised estimate for 1917-18 is more than the Budget by R·36 lakh. There is an excess of R·95 lakh in the North-West Frontier Province owing to the entertainment of additional forces and the revision of the constabulary, but it will be nearly set off by the lapse of a grant in Bangalore for initial outlay in connection with a contemplated reorganisation scheme. The Budget estimate for 1918-19 exceeds the Revised for the current year by R3·30 lakhs. Provision has been made for the full sanctioned strength in the North-West Frontier Province, and for a revised scale of pay and a reorganisation scheme in Bangalore. There is also a minor increase in expenditure in Baluchistan.

Revised, 1917

Budget,

(*b*) *Provincial.*

94. The expenditure in the current year is expected to fall short of the Budget grant by R27·94 lakhs. The saving occurs in all the provinces except in Bihar and Orissa where there is an increase of R2·05 lakhs from the entertainment of additional police in connection with the recent riots. A substantial portion of the reduction in expenditure occurs in Bengal (R11·54 lakhs) due mainly to the non-utilisation of the lump grants included in the Budget for additional police and reforms. Among the general causes of the decrease in other provinces are the non-filling up of vacancies in the executive forces, partly on account of difficulties in recruitment, and the deputation of officers to military duty. A portion of the saving is also due (1) to the recoveries in respect of police supplied to the Port Trust, Municipalities and other bodies in Bombay being taken in the Revised estimate in reduction of expenditure instead of to the receipt head (R2·53 lakhs), (2) to a lapse in the grant for reclamation of criminal tribes in the Punjab and (3) the postponement till the 1st April 1918 of a reorganisation scheme in the Central Provinces for which provision was included in the Budget. The saving in Bombay and the United Provinces has been partly absorbed by the grant of grain compensation allowance in the former province and by an increase in the pay of constables introduced in the latter from the 1st January 1918.

Revised, 1917-

95. The Budget estimate for 1918-19 is taken at R44·78 lakhs more than the Revised for the current year. The excess is distributed over all the provinces and provision has been made for the full cost of sanctioned establishments and of the various schemes already introduced including in the Central Provinces the reorganisation scheme which has recently been sanctioned and will be given effect to from the 1st April 1918. A considerable increase of R15·01 lakhs is anticipated in Bengal owing to allotments for various schemes including the completion of the reorganisation of the subordinate and river police, the raising of the reserve of constables and head constables in the province and an increase in the pay of the Calcutta force. Allotments for urgent improvements have also been made in the other provinces, *e.g.*, for the reorganisation of the District Police in Bombay (R2·25 lakhs), for the introduction of new schemes in Burma (R1·42 lakhs), and for additional force including armed police and for a military camp in Bihar and Orissa (R2·20 lakhs). Provision has been made for larger grant of grain compensation allowance in Bombay (R1·11 lakhs) and the Punjab (R1·01 lakhs) and for increased outlay on the scheme for the reclamation of criminal tribes in the latter province (R1·35 lakhs).

Budget, 1918-1

REVENUE.

(*a*) *Imperial.*

96. The figures show little variation.

(b) *Provincial.*

[Revi]sed, 1917-18.

97. The Revised estimate for 1917-18 falls short of the Budget by R·71 lakh. There will be a decrease of R2·32 lakhs in Bombay owing mainly to the adjustment in reduction of expenditure of the recoveries in respect of police supplied to the Port Trust, Municipalities, etc., but it will be largely set off by minor increases in almost all the other provinces including recoveries on account of punitive police in Burma and Bihar and Orissa. The Budget estimate for 1918-19 exceeds the Revised of the current year by R6·12 lakhs. The increase is due to recoveries on account of punitive police in the parts of Bihar and Orissa affected by the recent riots, partly set off by smaller recoveries on the same account in Burma and the Punjab.

[Bud]get, 1918-19.

XVIII AND 21.—PORTS AND PILOTAGE.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Provincial.						
1. Madras . . .	36,552	47,020	37,017	47,000	48,000	43,000
2. Bombay . .	1,74,032	1,86,008	1,23,771	1,14,000	1,11,000	1,22,000
3. Bengal . .	13,78,205	13,73,068	11,15,029	12,15,000	10,35,000	11,12,000
4. Burma . . .	14,79,283	14,86,303	16,47,384	14,84,000	16,49,000	16,67,000
5. Bihar and Orissa .	1,029	5,114	6,071	7,000	6,000	6,000
6. Assam . . .	60,729	61,620	65,756	62,000	66,000	64,000
Total India .	31,29,830	31,59,128	29,95,028	29,29,000	29,15,000	30,14,000
Equivalent in Sterling £	208,655	210,609	199,668	195,300	194,300	200,900
England . . £	1	...	...	...	...	...
TOTAL . £	208,656	210,609	199,66	195,300	194,300	200,900

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Provincial.						
1. Madras . . .	68	69	1,313	...	...	...
2. Bombay . . .	1,29,876	1,31,976	1,62,135	1,57,000	1,85,000	2,00,000
3. Bengal . . .	15,52,988	13,49,562	12,60,964	11,81,000	10,26,000	10,30,000
4. Burma . . .	4,21,961	3,99,267	4,26,674	4,24,000	3,68,000	4,03,000
5. Bihar and Orissa .	70	...	...	...	...	...
6. Assam . . .	112	38	199	...	...	...
TOTAL R	21,05,075	18,80,912	18,51,285	17,62,000	15,79,000	16,33,000
Equivalent in Sterling £	140,339	125,394	123,419	117,500	105,300	108,900

EXPENDITURE.

98. The total Revised estimate for 1917-18 does not differ materially from the Budget. A decrease of R1·80 lakhs in Bengal due mainly to a reduction in the charges of pilot establishments as a result of the present trade conditions is nearly counterbalanced by an increase of R1·65 lakhs in Burma due to a larger outlay on stores owing to a rise in prices and to the higher cost of maintenance of light houses and light ships. The Budget estimate for 1918-19 provides for an increase in the charges of pilot establishments in Bengal and is taken at R·99 lakh more than the Revised for the current year.

Revised, 1917-18.

Budget, 1918-19.

REVENUE.

99. The falling-off of R1·83 lakhs in the revenue in 1917-18 as compared with the Budget estimate is chiefly due to the unfavourable conditions of sea-borne trade. Credit has been taken in Bengal for the value of a launch made over to the Military Department. The Budget estimate for 1918-19 does not differ materially from the Revised for the current year.

Revised, 1917-18.

Budget, 1918-19.

XIX AND 22.—EDUCATION.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India, General	9,25,293	7,03,183	7,38,288	10,89,000	8,03,000	10,88,000
2. Delhi	2,34,513	1,92,315	1,82,753	2,07,000	1,98,000	2,06,000
3. Baluchistan	81,011	91,031	97,743	1,16,000	1,02,000	1,34,000
4. North-West Frontier	5,02,767	5,27,345	5,17,061	6,31,000	5,83,000	6,97,000
Total	17,43,584	15,13,874	15,35,845	20,43,000	16,86,000	21,25,000
Provincial.						
1. Madras	78,31,353	76,96,650	83,17,005	94,79,000	92,26,000	1,12,98,000
2. Bombay	83,03,180	75,29,863	76,01,881	85,89,000	77,18,000	1,21,42,000
3. Bengal	92,07,022	84,83,414	76,87,152	98,13,000	81,14,000	1,03,01,000
4. United Provinces	70,23,430	60,78,311	62,26,532	68,80,000	68,78,000	74,34,000
5. Punjab	42,20,202	44,10,192	42,78,524	46,32,000	44,61,000	54,77,000
6. Burma	31,67,165	30,44,813	30,84,334	37,59,000	35,15,000	41,25,000
7. Bihar and Orissa	36,87,752	35,73,507	36,87,173	41,50,000	40,34,000	47,39,000
8. Central Provinces	26,95,062	27,85,989	29,96,350	32,71,000	34,37,000	36,89,000
9. Assam	15,98,655	14,13,758	14,39,231	15,85,000	15,07,000	18,35,000
Total	4,77,33,821	4,50,16,497	4,53,18,182	5,21,58,000	4,88,90,000	6,10,40,000
TOTAL INDIA R	4,94,77,405	4,65,30,371	4,68,54,027	5,42,01,000	5,05,76,000	6,31,65,000
Equivalent in Sterling £	3,298,494	3,102,025	3,123,602	3,613,400	3,371,800	4,211,000
England £	10,320	9,102	9,346	10,000	12,000	10,500
TOTAL	3,308,814	3,111,127	3,132,948	3,623,400	3,383,800	4,221,500

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	41,371	50,614	44,464	45,000	41,000	47,000
2. Delhi	15,158	15,681	15,529	15,000	16,000	16,000
3. Baluchistan	18,070	18,689	17,847	18,000	19,000	19,000
4. North-West Frontier	24,800	26,796	1,51,370	24,000	25,000	25,000
TOTAL	99,399	1,11,780	2,29,210	1,02,000	1,01,000	1,07,000
Provincial.						
1. Madras	3,23,120	3,09,763	3,54,148	4,26,000	3,64,000	4,28,000
2. Bombay	6,00,079	7,94,273	5,73,245	6,28,000	9,68,000	6,26,000
3. Bengal	8,47,110	8,86,574	9,47,392	9,28,000	9,40,000	9,79,000
4. United Provinces	6,09,306	6,47,761	6,50,893	7,15,000	7,00,000	7,37,000
5. Punjab	4,77,429	4,91,073	5,22,373	5,24,000	5,23,000	5,40,000
6. Burma	3,53,679	3,65,991	3,65,741	3,94,000	3,69,000	3,68,000
7. Bihar and Orissa	2,99,643	3,70,930	3,55,634	3,30,000	3,73,000	3,80,000
8. Central Provinces	2,14,529	2,60,617	2,71,297	2,75,000	2,85,000	3,00,000
9. Assam	1,69,456	1,86,780	2,04,236	2,08,000	2,12,000	2,27,000
TOTAL	38,94,351	43,13,762	42,44,959	44,78,000	47,34,000	45,85,000
TOTAL INDIA R	39,93,750	44,25,542	44,74,169	45,80,000	48,35,000	46,92,000
Equivalent in Sterling £	266,250	295,036	298,278	305,300	322,300	312,800

EXPENDITURE.

(a) *Imperial (India and England).*

Revised, 1917-18

100. The Revised estimate for 1917-18 is less than the Budget by R3·27 lakhs. The latter included a reserve provision of R2·90 lakhs, from which R1·78 lakhs have been allotted to Provincial Governments for non-recurring outlay, while R·19 lakh has been applied to expenditure on sundry objects such as model school buildings at Ajmer, etc., which is recorded under "45—Civil Works." The balance of the decrease in expenditure is due to lapses in the reserve and in ordinary grants.

101. The reserve of R2·90 lakhs provided in the Budget for 1917-18 out of the recurring appropriation of R154 lakhs made from Imperial revenues up to the end of the current year for the improvement of education, will be utilised as shown below to the extent of R2·47 lakhs and the balance of R·43 lakh will lapse:—

	Lakhs of R.
(*i*) Assigned to Provincial Governments for non-recurring expenditure	1·78
(*ii*) Allotted for non-recurring expenditure in minor administrations, etc.	·29
(*iii*) Balance which is likely to be allotted to definite objects before the close of the year	·40
Total	2·47

Budget, 1918-19.

102. The Budget estimate for 1918-19 exceeds the Revised for the current year by R4·17 lakhs, the increase being mainly due to provision for grants to certain schools in the North-West Frontier Province and Bangalore; for expenditure in minor administrations from the fresh Imperial grant for development of primary education referred to below; and a reserve of R2·77 lakhs.

103. Of the special appropriation of R154 lakhs mentioned in paragraph 101, R149·87 lakhs have already been distributed among the various provinces, etc., to meet recurring expenditure. The balance of R4·13 lakhs has been allotted as follows in the Budget estimate of the ensuing year:—

	Lakhs of R.
(*i*) Assigned to Provincial Governments for non-recurring expenditure	2·13
(*ii*) Allotted to minor administrations	·23
(*iii*) Reserve	1·77
Total	4·13

It is proposed to make a further recurring appropriation from Imperial revenues of R30 lakhs from the year 1918-19 for expenditure on the development of primary education. This amount has been allotted as follows:—

	Lakhs of R.
(*i*) Assigned to Provincial Governments—*vide* distribution by Provinces in paragraph 225	28·50
(*ii*) Assigned to minor administrations	·50
(*iii*) Reserve	1·00
Total	30·00

(b) *Provincial.*

Revised, 1917-18.

104. The total expenditure in 1917-18 is expected to be R32·68 lakhs less than the Budget estimate. The latter included special allotments under this head, aggregating about R138 lakhs, from the recurring and non-recurring assignments made from Imperial revenues in recent years for the development and improvement of education. These allotments are expected to be utilised to the extent of about R135 lakhs, R116 lakhs of the expenditure being recorded

under Education, and the balance under Civil Works. Under the former head, there is thus a decrease of R22 lakhs as compared with the Budget provision in the outlay from special Imperial grants; and the expenditure from other Provincial resources will accordingly fall short of the corresponding Budget provision by about R10½ lakhs. This decrease is chiefly due to lapses in ordinary grants in Bombay, Bengal and Madras, partly counterbalanced by increased expenditure in the Central Provinces.

Budget, 1918-19.

105. The Budget estimate for 1918-19 exceeds the Revised for the current year by R121·50 lakhs, of which R28·50 lakhs represent expenditure from the fresh appropriation of R30 lakhs for the development of primary education. The expenditure in 1918-19 from the previous Imperial assignments will be about R30 lakhs more than in 1917-18, the provision made in the Budget under Education amounting to R146 lakhs against a probable outlay of R116 lakhs in the current year. The provision in the Budget for 1918-19 for expenditure from ordinary Provincial resources is thus about R63 lakhs more than in the Revised of the current year. The increase is distributed over almost all the provinces, but is largest in Bombay (R33 lakhs) and Madras (R13 lakhs). Provision has generally been made for an expansion of the expenditure on education in various directions, chiefly by grants to schools. Special allotments have been made of R2·87 lakhs in Madras on account of grants to local bodies for buildings for secondary and elementary schools; R2·00 lakhs in the Punjab for grants to local bodies for new schools; and in Bombay of R15 lakhs for grants out of the extra revenue which will be obtained from a change in the system of sales of country spirit (*vide* paragraph 32), R2·00 lakhs for the introduction of compulsory primary education in municipal areas, R3·00 lakhs for grants to local and municipal boards for increased pay and staff, and of R1·93 lakhs for grants to municipalities for primary schools maintained by them.

106. The following table shows the progress made by the Provincial Governments in utilising the various non-recurring grants given from Imperial revenues in recent years. To simplify the position, it has been assumed that the whole of the recurring grants for any year are fully utilised before any expenditure is debited against the non-recurring grants.

[In lakhs of Rupees.]

Province.	Grants to end of 1918-19.	Expenditure.					Unspent balance on 31st March 1919.
		To end of 1916-17.	In 1917-18 (Revised) recorded under		In 1918-19 (Budget) recorded under		
			Education.	Other heads.	Education.	Other heads.	
1. Madras	65·15	50·86	·10	1·98	2·92	1·32	7·97
2. Bombay	57·80	17·59	·17	·27	7·07	...	32·70
3. Bengal	1,48·96	47·91	—17·45	...	—5·07	...	1,23·57
4. United Provinces	67·57	44·24	·29	2·96	·07	1·93	18·08
5. Punjab	39·83	38·83	—1·25	...	1·85	...	·40
6. Burma	33·75	12·50	...	5·42	...	...	15·83
7. Bihar and Orissa	41·37	14·18	—·65	...	—·43	...	28·27
8. Central Provinces	23·40	19·55	·42	·20	·45	...	2·78
9. Assam	15·70	11·85	—·33	...	—·33	...	4·51
Total	4,93·53	2,57·51	—18·70	10·83	6·53	3·25	2,34·11

Owing to the need for economy, no material progress with the spending of these grants is likely to be made in the ensuing year. As stated above, however, a substantial provision is being made for further expenditure from ordinary Provincial resources during the next year. The minus figures against some of the provinces indicate that it will not be possible to utilise fully the recurring grants from Imperial revenues for educational expenditure.

REVENUE.

(a) Imperial.

107. The figures show little variation.

(b) Provincial.

108. The Revised estimate for 1917-18 exceeds the Budget by R2·56 lakhs A special credit of R3·50 lakhs is expected in Bombay owing to the refund of a grant made to the Victoria Jubilee Technical Institute in 1915. The Budget included a provision of R·89 lakh in Madras for fees from private secondary schools to be taken over under Government management; no receipts on this account will be realised as the scheme has not been brought into effect in the current year. The Budget estimate for 1918-19 is less than the Revised for the current year by R1·49 lakhs. The special receipt in Bombay included in the Revised for 1917-18 has been omitted and the provision for fees from secondary schools in Madras to be taken over under Government management has been repeated. Allowance has been made generally for a further growth in receipts in the other provinces.

Revised, 1917-18

Budget, 1918-19.

23.—ECCLESIASTICAL.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	1,84,119	1,72,073	1,71,081	1,76,000	1,72,000	1,74,000
2. Delhi	16,083	17,890	14,617	18,000	17,000	20,000
3. Baluchistan	21,772	25,075	25,820	27,000	25,000	24,000
4. North-West Frontier	43,958	52,088	53,956	57,000	64,000	65,000
5. Madras	3,23,132	3,50,120	3,27,264	3,66,000	3,50,000	3,55,000
6. Bombay	3,22,831	3,17,201	3,61,023	4,64,000	3,65,000	3,83,000
7. Bengal	1,90,758	1,89,362	1,70,542	1,78,000	1,72,000	1,72,000
8. United Provinces	2,59,009	2,87,932	2,46,495	2,65,000	2,38,000	2,56,000
9. Punjab	2,46,590	2,61,357	2,44,868	2,60,000	2,43,000	2,80,000
10. Burma	1,43,624	1,41,366	1,45,878	1,47,000	1,44,000	1,46,000
11. Bihar and Orissa	33,102	34,893	34,451	40,000	37,000	39,000
12. Central Provinces	97,927	91,913	1,10,532	1,13,000	1,04,000	1,10,000
13. Assam	19,183	22,586	18,843	22,000	24,000	24,000
TOTAL INDIA R	19,02,088	19,63,856	19,25,359	21,33,000	19,55,000	20,48,000
Equivalent in Sterling £	126,806	130,924	128,357	142,200	130,300	136,500
England £	413	122	180	300	400	300
TOTAL £	127,219	131,046	128,537	142,500	130,700	136,800

Revised, 1917-18.

109. The saving of R1·77 lakhs in the Revised estimate for the current year as compared with the Budget arises from the decision to debit to the Military Department the cost of additional chaplains for war hospitals and hospital ships in Bombay for which provision was included in the Budget under "Ecclesiastical" (R1·09 lakhs) and from minor savings in some other provinces.

Budget, 1918-19.

The Budget for 1918-19 provides generally for the sanctioned scale of expenditure.

XXA AND 24A.—MEDICAL.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General .	6,58,111	6,70,402	7,19,326	7,75,000	7,84,000	7,65,000
2. Delhi .	2,60,911	1,68,155	1,83,659	1,76,000	2,14,000	2,47,000
3. Baluchistan .	95,006	1,00,281	93,697	97,000	94,000	1,38,000
4. North-West Frontier	1,29,185	1,31,622	1,82,796	1,86,000	1,60,000	1,92,000
Total .	11,43,213	10,70,460	11,79,478	12,34,000	12,52,000	13,42,000
Provincial.						
1. Madras .	18,01,313	16,76,622	17,09,320	22,89,000	22,54,000	26,34,000
2. Bombay .	18,40,309	18,12,721	19,17,471	19,60,000	20,30,000	22,91,000
3. Bengal .	24,79,568	22,83,740	23,36,330	26,14,000	27,75,000	26,86,000
4. United Provinces .	13,42,993	13,56,449	13,61,327	14,23,000	13,80,000	14,14,000
5. Punjab .	13,26,288	12,41,347	8,03,440	11,05,000	8,90,000	11,57,000
6. Burma .	19,05,125	17,51,522	16,71,842	17,68,000	17,17,000	17,34,000
7. Bihar and Orissa .	7,56,715	6,37,591	6,62,846	6,96,000	8,03,000	8,11,000
8. Central Provinces .	8,33,357	6,94,816	7,13,854	8,57,000	8,17,000	9,24,000
9. Assam .	5,71,296	5,61,057	5,26,400	5,67,000	5,42,000	5,49,000
Total .	1,28,56,964	1,20,15,865	1,17,92,830	1,32,79,000	1,32,08,000	1,42,00,000
TOTAL INDIA R	1,40,00,177	1,30,86,325	1,29,72,308	1,45,13,000	1,44,60,000	1,55,42,000
Equivalent in Sterling £	933,345	872,422	864,820	967,500	964,000	1,036,100
England . . £	1,356	1,328	946	1,000	800	800
TOTAL £	934,701	873,750	865,766	968,500	964,800	1,036,900

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General .	6,011	6,164	6,938	6,000	16,000	6,000
2. Delhi .	1,404	2,593	1,241	1,000	2,000	1,000
3. Baluchistan .	88	264	26	...	...	...
4. North-West Frontier .	2,564	1,339	726	1,000	1,000	1,000
TOTAL .	10,067	10,360	8,931	8,000	19,000	8,000
Provincial.						
1. Madras .	1,41,876	1,27,918	1,42,059	1,54,000	1,63,000	2,35,000
2. Bombay .	2,94,210	3,29,612	4,20,308	3,84,000	4,70,000	4,80,000
3. Bengal .	3,92,348	3,59,574	3,73,618	3,62,000	3,90,000	4,05,000
4. United Provinces .	81,473	1,29,942	95,135	1,00,000	1,13,000	97,000
5. Punjab .	43,958	39,960	39,224	40,000	44,000	42,000
6. Burma .	91,398	1,01,547	1,22,585	1,04,000	1,26,000	1,25,000
7. Bihar and Orissa .	18,569	28,872	40,268	34,000	47,000	49,000
8. Central Provinces .	9,074	14,234	7,960	9,000	8,000	8,000
9. Assam .	9,870	8,272	6,499	13,000	15,000	9,000
TOTAL .	10,82,776	11,39,931	12,47,656	12,00,000	13,76,000	14,50,000
TOTAL INDIA R	10,92,843	11,50,291	12,56,587	12,08,000	13,95,000	14,58,000
Equivalent in Sterling £	72,856	76,686	83,772	80,500	93,000	97,200
England . . £	633	562	356	400	300	300
TOTAL £	73,489	77,248	84,128	80,900	93,300	97,500

EXPENDITURE.

(a) *Imperial* (*India and England*).

Revised, 1917-18.
Budget, 1918-19.

110. The Revised estimate for 1917-18 does not differ materially from the Budget. The Budget for 1918-19 includes provision for a new women's hospital in Baluchistan and for some increase in grants to hospitals in Delhi.

(b) *Provincial.*

Revised, 1917-18.

111. The expenditure in 1917-18 is expected to be less than the Budget by R·71 lakh. There will be excesses of R1·61 lakhs in Bengal due to an increased grant to the Belgatchia Medical College and the record under Medical of contributions to nursing associations for which Budget provision was included under Miscellaneous; and of R1·07 lakhs in Bihar and Orissa owing to the charges of the newly constructed European Lunatic Asylum and to grants made to hospitals and dispensaries from the reserve provision included under Miscellaneous. On the other hand, a saving of R2·15 lakhs is anticipated in the Punjab owing to the record under Civil Works of a contribution to the King Edward Memorial Fund for which provision was made in the Budget under Medical, and to a lapse in the allotment for extensions of certain hospitals. Minor variations in the other provinces will result in a further saving as compared with the Budget.

Budget, 1918-19.

112. The Budget estimate for 1918-19 is taken at R9·92 lakhs more than the Revised for the current year. Provision has been made for the cost of sanctioned establishments and for normal charges generally; for expenditure in connection with the transfer of headquarter hospitals to Government management (R2·50 lakhs) and for grants to local bodies for medical buildings (R1·50 lakhs) in Madras; for quarters for medical subordinates and improvement of hospitals in the Central Provinces (R1·85 lakhs); for a grant to the Bombay Municipality for the construction of an infectious diseases hospital (R1·78 lakhs); and for the establishment of new dispensaries in the Punjab (R1 lakh).

REVENUE.

(a) *Imperial.*

113. The figures show little variation.

(b) *Provincial.*

Revised, 1917-18.

114. The increase of R1·76 lakhs in the Revised for the current year over the Budget arises from larger receipts from college fees and paying patients in several provinces. The Budget estimate for 1918-19 provides for an increase of R·72 lakh in Madras on account of contributions from local bodies in connection with the transfer of headquarter hospitals to Government management.

Budget, 1918-19.

XXB AND 24B.—SANITATION.

Expenditure.

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18.		Budget, 1918-19.
				Budget.	Revised.	
Imperial.						
1. India General . .	8,29,344	5,65,050	6,40,853	11,16,000	4,91,000	16,85,000
2. Delhi . . .	2,60,279	1,13,058	2,71,741	60,000	2,17,000	70,000
3. Baluchistan . .	11,146	10,677	11,652	10,000	11,000	11,000
4. North-West Frontier	1,21,332	2,59,711	2,21,002	2,39,000	2,09,000	1,57,000
Total .	12,22,101	9,48,496	11,45,247	14,25,000	9,28,000	19,23,000
Provincial.						
1. Madras . . .	7,16,906	33,51,417	17,04,832	13,76,000	16,12,000	14,38,000
2. Bombay . . .	6,59,805	5,73,767	4,61,198	10,85,000	8,37,000	24,74,000
3. Bengal . . .	5,35,586	4,15,035	3,93,456	5,98,000	6,10,000	11,71,000
4. United Provinces .	19,07,308	14,31,461	13,73,996	16,21,000	15,22,000	15,84,000
5. Punjab . . .	14,97,202	7,24,833	8,08,780	7,67,000	9,50,000	8,18,000
6. Burma . . .	13,09,636	9,37,463	9,03,407	9,10,000	9,14,000	9,15,000
7. Bihar and Orissa .	2,46,474	3,27,032	2,54,466	5,45,000	3,14,000	5,42,000
8. Central Provinces .	5,65,249	5,36,972	5,90,997	6,53,000	7,91,000	6,31,000
9. Assam . . .	1,34,426	1,06,657	1,42,872	1,49,000	1,91,000	2,12,000
Total .	75,72,591	84,04,637	66,34,004	77,04,000	77,41,000	97,85,000
TOTAL INDIA R	87,94,692	93,53,133	77,79,251	91,29,000	86,69,000	1,17,08,000
Equivalent in Sterling £	586,313	623,542	518,617	608,600	577,900	780,500
England . . . £	4,984	1,744	1,681	2,000	1,700	1,500
Total .	591,297	625,286	520,298	610,600	579,600	782,000

Revenue.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	20,817	29,665	1,00,087	60,000	1,80,000	1,50,000
2. North-West Frontier .	1,224	5,310	...	...	...	...
TOTAL	22,041	34,975	1,00,087	60,000	1,80,000	1,50,000
Provincial.						
1. Madras . . .	9,685	10,834	17,485	10,000	14,000	14,000
2. Bombay . .	11,941	12,927	20,075	16,000	13,000	16,000
3. Bengal . . .	2,210	660	83,937	12,000	23,000	18,000
4. United Provinces .	63,462	80,666	40,988	30,000	39,000	30,000
5. Punjab . . .	41,964	87,853	1,16,022	81,000	1,26,000	96,000
6. Burma . . .	14,860	20,411	21,474	20,000	14,000	20,000
7. Bihar and Orissa .	...	2,907	13,527	16,000	16,000	16,000
8. Central Provinces .	9,594	20,579	81,553	30,000	36,000	40,000
9. Assam . . .	14,095	18,983	29,902	27,000	36,000	40,000
TOTAL .	1,67,811	2,05,880	3,74,913	2,42,000	3,17,000	2,90,000
TOTAL INDIA R	1,89,852	2,40,855	4,75,000	3,02,000	4,97,000	4,40,000
Equivalent in sterling £	12,657	16,057	31,667	20,100	33,100	29,300

EXPENDITURE.

(a) *Imperial (India and England).*

ised, 1917-18.

115. The Revised estimate for 1917-18 is less than the Budget by R5·02 lakhs. The decrease is largely nominal and is due to the assignment to Provincial Governments of R4·55 lakhs out of the reserve of R5·67 lakhs for sanitary expenditure, provision for which was included in the Imperial section in the Budget estimate. There will be increases of R1·57 lakhs in Delhi due mainly to allotments for sanitary improvements, of which R·89 lakh was from the reserve provision mentioned above; and of R·96 lakh in the charges of the Central Research Institute at Kasauli, owing to a large purchase of chemicals. These excesses will be more than set off by a saving of R1·50 lakhs in the grant to the Indian Research Fund and by minor lapses in other grants.

116. The reserve of R5·67 lakhs provided in the Budget for 1917-18 out of the recurring appropriation of R51 lakhs from Imperial revenues for the improvement of sanitation will be utilised as shown below:—

[Lakhs of rupees.]

(i) Assigned to Provincial Governments for non-recurring outlay as follows:—		
(a) to the United Provinces for the improvement of the pilgrim route to Badrinath and Kedarnath	1·00	
(b) to Bengal for water-supply in Midnapore .	1·00	
(c) to the Punjab for various sanitary measures .	1·20	
(d) to Bombay (·75) and the Central Provinces (·60) for the relief of certain congested areas	1·35	
		4·55
(ii) To Delhi for sanitary improvements, etc. . .		·89
(iii) To Coorg for drainage schemes		·23
TOTAL .		5·67

Budget, 1918-19.

117. The Budget estimate for 1918-19 exceeds the Revised for the current year by R9·92 lakhs. Provision has been made for the cost of sanctioned establishments and normal charges generally; and for a reserve of R8·08 lakhs. The reduction of R1·47 lakhs in the expenditure in Delhi is due to the absence of the special outlay mentioned in paragraph 115.

118. Out of the special appropriation of R51 lakhs referred to in paragraph 116, R37·92 lakhs have been assigned permanently to Provincial Governments or allotted for outlay in minor administrations. From the balance of R13·08 lakhs, R5 lakhs will be paid in 1918-19 to the Indian Research Fund; and R8·08 lakhs will be held in reserve to meet pressing demands that may come forward during the ensuing year.

(b) *Provincial.*

Revised, 1917-18.

119. The Revised estimate for 1917-18 does not differ materially from the Budget. The latter included special allotments aggregating about R36 lakhs for outlay from recurring and non-recurring grants made from Imperial revenues for the development of sanitation. The corresponding expenditure is now estimated at R39 lakhs inclusive of expenditure from the assignments made during the current year as stated in paragraph 116. Of this amount, R36 lakhs only are recorded under Sanitation, the balance being shown under Civil Works. It is therefore expected that the provision for expenditure from ordinary Provincial resources will be fully utilised. The Revised estimate in Madras includes a payment of R1·50 lakhs to the Madras Corporation for water-supply and drainage works for which there was no provision in the Budget.

Budget, 1918-19.

120. The Budget estimate for 1918-19 exceeds the Revised for the current year by R20·44 lakhs. The provision under Sanitation for expenditure from special Imperial grants amounts to about R43 lakhs against a probable expenditure of R36 lakhs in the current year. Provision has generally been made

for the full cost of sanctioned establishments as well as for an expansion of outlay in aid of sanitary schemes in several provinces, Madras, the Central Provinces and the Punjab being the only provinces which provide for a material decrease in the total expenditure. A considerable increase (R16·37 lakhs) is anticipated in Bombay owing to allotments proposed for sanitary schemes from the extra revenue which will be obtained from a change in the system of sales of country spirit—*vide* paragraph 32. Allotments have also been made in Bengal for measures for combating malaria.

121. The following table shows the progress made by the Provincial Governments in utilising the various non-recurring grants made from Imperial revenues in recent years (beginning from 1911-12) in aid of sanitation. To simplify the position, it has been assumed that the recurring grants are fully utilised before any expenditure is debited against the non-recurring grants; and the *minus* figure in 1917-18 and 1918-19 against some of the provinces indicates that the recurring grants will not be spent in full during the year.

[In lakhs of rupees.]

Province.	Grants to end of 1918-19.	Expenditure.					Unspent balance on 31st March 1919.
		To end of 1916-17.	In 1917-18 (Revised) recorded under		In 1918-19 (Budget) recorded under		
			Sanitation.	Other heads.	Sanitation.	Other heads.	
Madras	39·25	39·25	...	...	...	...	...
Bombay	38·70	12·64	—1·31	...	2·00	...	25·37
Bengal	41·55	6·86	—1·50	...	3·50	...	32·69
United Provinces	53·20	30·97	1·30	...	...	...	20·93
Punjab	31·84	19·47	2·20	...	...	...	10·17
Burma	21·50	12·66	...	...	...	...	8·84
Bihar and Orissa	17·82	11·02	—·19	...	...	...	6·99
Central Provinces	17·10	9·69	3·17	·05	1·23	·03	2·93
Assam	6·96	6·96	—·39	...	—·29	...	·68
Total	2,67·92	1,49·52	3·28	·05	6·44	·03	1,08·60

No material expenditure from the special grants is expected in the current and next years. Only three of the provinces expect to utilise in 1918-19 a portion of the unspent balances of the non-recurring grants; while in Assam, the recurring grant will not be spent in full.

Revenue.

(a) Imperial.

122. The increase of R1·20 lakhs in the Revised estimate for the current year as compared with the Budget is mainly due to heavy war demands for anti-sera and vaccine. The Budget for 1918-19 provides for some decrease in the revenue now estimated for the current year.

Revised, 1917-18.

Budget, 1918-19.

(b) Provincial.

123. The variations between the Budget and Revised estimates for the current year and between the latter and the Budget for the next year occur mainly in the receipts from the sale of quinine in the Punjab.

25—POLITICAL.

	Accounts, 1914-1915.	Accounts, 1915-16.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General .	64,80,080	76,84,254	83,08,451	1,48,21,000	2,19,42,000	2,69,38,000
2. Delhi . .	810	1,236	880	1,000	2,000	1,000
3. Baluchistan .	24,13,424	25,32,825	31,91,018	27,42,000	28,74,000	29,21,000
4. North-West Frontier	31,60,054	33,77,482	37,09,366	50,53,000	43,70,000	47,85,000
5. Punjab . .	6,23,229	6,22,022	6,15,273	6,13,000	5,88,000	5,84,000
6. Other Provinces	6,67,596	7,54,390	6,42,728	9,10,000	7,53,000	7,65,000
TOTAL	1,33,45,193	1,49,72,209	1,64,67,716	2,41,40,000	3,05,29,000	3,59,94,000
Provincial.						
1. Madras . .	85,269	85,757	91,967	89,000	91,000	89,000
2. Bombay . .	5,15,841	5,02,820	5,01,663	5,30,000	4,70,000	5,28,000
3. Bengal . .	18,358	23,187	89,380	2,36,000	2,98,000	2,99,000
4. United Provinces	3,960	4,264	5,790	8,000	8,000	12,000
5. Burma . .	18,26,178	11,89,489	10,94,813	17,33,000	11,77,000	15,94,000
6. Bihar and Orissa	57,363	39,687	48,925	60,000	60,000	54,000
7. Central Provinces	34,483	30,422	37,605	44,000	46,000	45,000
8. Assam . .	6,03,759	5,68,221	5,67,560	5,95,000	5,54,000	6,07,000
TOTAL	31,45,211	24,43,847	24,37,703	32,95,000	27,04,000	32,28,000
TOTAL INDIA . R	1,64,90,404	1,74,16,056	1,89,05,419	2,74,35,000	3,32,33,000	3,92,22,000
Equivalent in Sterling £	1,099,360	1,161,070	1,260,361	1,829,000	2,215,500	2,614,800
England . . . £	23,975	6,957	22,082	24,200	36,100	17,900
TOTAL . £	1,123,335	1,168,027	1,282,443	1,853,200	2,251,600	2,632,700

124. The Imperial outlay shown against "Other Provinces" consists of the charges of the Political Residency at Aden and certain other expenditure—mainly in connection with political refugees and State prisoners—in several provinces.

(a) *Imperial—India and England.*

Revised, 1917-18.

125. The expenditure in 1917-18 is likely to exceed the Budget estimate by R65·67 lakhs. The latter included a provision of R45 lakhs on account of the South Persia Rifles, a corps raised to assist the Persian Government in maintaining order in tracts in which British interests are specially concerned with reference to present war conditions; the expenditure is borne in moieties between the Home and Indian Governments and the Indian share is now estimated at R1,35 lakhs inclusive of R32·25 lakhs for outlay which was incurred in 1916-17 but which will be brought to account in the current year. On the other hand, other political expenditure in Persia arising from war conditions will be less than the Budget by R26·73 lakhs. There is also a lapse in the North-West Frontier Province, part of which arises from the record under Police of the charges for the revision of the Frontier Constabulary for which Budget provision was included under Political; but it will be more than covered by increases under other items.

Budget, 1918-19.

126. The total Budget for 1918-19 is more than the Revised for the current year by R51·92 lakhs. An increase is expected in the political expenditure in Persia, but it will be counterbalanced to some extent by a reduction in the Indian share of the outlay on the South Persia Rifles owing to the omission of the expenditure in 1916-17 included in the Revised estimate for the current year.

(b) *Provincial.*

Revised, 1917-18.

Budget, 1918-19.

127. The saving of R5·91 lakhs in the Revised estimate for the current year as compared with the Budget occurs mainly in the special expenditure in Burma in connection with the administration and proper control of the North-East Frontier. The Budget estimate for 1918-19 exceeds the Revised for the current year by R5·24 lakhs owing to the inclusion of normal provision for the same item of expenditure.

XXI A. AND 26 A.—AGRICULTURE.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	7,57,162	7,71,720	8,33,341	11,24,000	10,30,000	10,10,000
2. Delhi	10,860	10,705	10,861	12,000	13,000	12,000
3. Baluchistan	27,624	36,672	25,764	30,000	34,000	47,000
4. North-West Frontier	84,757	80,060	61,623	1,53,000	80,000	1,44,000
5. Other Provinces	28,555	27,189	...	...	...	...
TOTAL	9,09,258	9,26,346	9,31,589	13,25,000	11,57,000	12,13,000
Provincial.						
1. Madras	8,83,060	11,21,167	12,60,524	14,50,000	13,07,000	15,68,000
2. Bombay	12,15,834	12,06,261	12,60,166	15,71,000	14,31,000	16,89,000
3. Bengal	10,22,161	11,39,162	10,86,600	12,26,000	11,55,000	14,20,000
4. United Provinces	12,20,008	12,74,821	11,90,354	21,66,000	15,18,000	19,40,000
5. Punjab	11,45,530	11,82,819	12,41,220	21,45,000	13,39,000	18,54,000
6. Burma	5,31,738	6,03,974	6,35,179	6,92,000	7,17,000	7,52,000
7. Bihar and Orissa	4,73,448	4,73,647	4,52,239	5,98,000	5,86,000	7,06,000
8. Central Provinces	7,37,743	7,81,288	8,34,255	11,76,000	8,65,000	10,17,000
9. Assam	2,84,524	2,33,082	2,82,892	3,16,000	3,24,000	3,81,000
TOTAL	75,44,046	80,16,251	81,83,429	1,16,40,000	92,42,000	1,13,27,000
TOTAL INDIA . R	84,53,304	89,42,597	91,15,018	1,29,65,000	1,03,99,000	1,25,40,000
Equivalent in Sterling £	563,554	596,173	607,668	864,300	693,300	836,000
England . £	2,631	1,328	3,947	2,000	3,900	6,800
TOTAL . £	566,185	597,501	611,615	866,300	697,200	842,800

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	1,28,632	1,55,342	1,77,036	2,18,000	1,77,000	3,28,000
2. Delhi	100	...	...	...	...	...
3. Baluchistan	4,042	2,260	4,252	4,000	4,000	4,000
4. North-West Frontier	1,993	2,450	772	6,000	10,000	11,000
TOTAL	1,34,767	1,60,052	1,82,060	2,28,000	1,91,000	3,43,000
Provincial.						
1. Madras	1,19,810	1,70,924	1,98,219	2,20,000	1,79,000	1,99,000
2. Bombay	1,17,134	1,52,129	1,78,517	1,90,000	2,00,000	1,90,000
3. Bengal	71,678	1,01,156	1,16,197	1,05,000	1,35,000	1,55,000
4. United Provinces	1,80,094	1,98,213	2,42,510	3,13,000	2,96,000	2,55,000
5. Punjab	1,72,827	2,27,457	2,50,050	2,41,000	3,86,000	6,74,000
6. Burma	14,112	16,026	24,733	15,000	18,000	19,000
7. Bihar and Orissa	18,242	25,674	31,486	35,000	35,000	70,000
8. Central Provinces	1,10,341	1,10,759	1,27,160	1,27,000	1,25,000	1,40,000
9. Assam	9,256	14,582	15,669	66,000	40,000	89,000
TOTAL	8,13,494	10,16,920	11,84,611	13,12,000	14,14,000	17,91,000
TOTAL INDIA . R	9,48,261	11,76,972	13,66,671	15,40,000	16,05,000	21,34,000
Equivalent in sterling £	63,217	78,465	91,111	102,700	107,000	142,300

EXPENDITURE.

(a) *Imperial (India and England).*

...ed, 1917-18.

128. The Revised estimate for 1917-18 is less than the Budget by R1·39 lakhs. Part of the saving is due to an assignment of R1 lakh made to the Punjab Provincial revenues by transfer from an allotment from the wheat profits included in the Budget for direct Imperial expenditure by the Agricultural Adviser. There will also be a lapse in the North-West Frontier Province in the provision for outlay from the wheat profits and in the grant for the creation of a separate Veterinary Department. The Budget estimate for 1918-19 is more than the Revised for the current year by R·99 lakh. The grant for the Veterinary Department has been repeated in the North-West Frontier Province and provision made for the expenditure of the unspent balance of the share of the wheat profits allotted to that province.

...get, 1918-19.

(b) *Provincial.*

...ised, 1917-18.

129. The total Revised estimate for 1917-18 is less than the Budget by R23·98 lakhs. Of this decrease, R17·94 lakhs occurs in the allotments made from the profits of the wheat scheme, the local Governments concerned expecting to spend R4·26 lakhs only in the current year against a Budget provision of R22·20 lakhs. Unimportant lapses are also expected in the ordinary grants in several provinces. The Budget estimate for 1918-19 exceeds the Revised for the current year by R20·85 lakhs of which R9·84 lakhs represent increased expenditure proposed from the unspent balance of the wheat profits. Special allotments have also been made in almost all the provinces from ordinary Provincial resources for the expansion of the operations of the agricultural and allied departments.

...dget, 1918-19.

REVENUE.

(a) *Imperial.*

...evised, 1917-18.

...udget, 1918-19.

130. The Revised estimate for 1917-18 does not differ materially from the Budget. The Budget estimate for 1918-19 provides for an anticipated supply of serum to Egypt and the Soudan; part of the increase in the Budget for 1918-19 as compared with the current year's Revised is also due to the fact that supplies to Government Departments of products of the Bacteriological laboratory at Muktesar are now charged for.

(b) *Provincial.*

Revised, 1917-18.

Budget, 1918-19.

131. The increases in the Revised estimate for 1917-18 as compared with the Budget and in the Budget for 1918-19 as compared with the current year's Revised occur mainly in the Punjab in connection with a scheme for the sale of wheat seed to cultivators through the Agricultural Department.

XXI B AND 26 B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	41,42,629	38,85,573	34,89,836	41,70,000	38,51,000	37,81,000
2. Delhi	8,500	2,775	3,659	1,000	3,000	1,000
3. Baluchistan	6,903	10,024	12,507	13,000	13,000	25,000
4. North-West Frontier	8,889	8,479	16,052	9,000	11,000	11,000
5. Other Provinces	34,554	36,020	35,899	37,000	34,000	37,000
TOTAL	42,01,475	39,43,471	35,57,953	42,30,000	39,12,000	38,55,000
Provincial.						
1. Madras	9,68,100	10,27,401	12,28,215	15,55,000	14,01,000	17,77,000
2. Bombay	1,49,990	1,52,064	1,64,418	3,17,000	2,93,000	3,63,000
3. Bengal	5,16,108	4,47,690	4,69,606	5,83,000	6,60,000	19,60,000
4. United Provinces	86,787	1,11,509	1,13,013	1,01,000	96,000	1,01,000
5. Punjab	1,01,183	1,39,277	1,48,452	1,75,000	1,55,000	1,57,000
6. Burma	80,931	73,712	99,953	82,000	92,000	1,01,000
7. Bihar and Orissa	25,936	21,634	28,732	20,000	13,000	32,000
8. Central Provinces	68,995	79,172	93,969	1,17,000	1,11,000	1,93,000
9. Assam	84,227	87,599	77,020	84,000	78,000	89,000
TOTAL	20,82,207	21,40,058	24,23,378	30,10,000	29,59,000	47,73,000
TOTAL INDIA . R	62,83,682	60,83,529	59,81,331	72,70,000	68,71,000	86,28,000
Equivalent in Sterling £	418,912	405,568	398,756	484,700	458,100	575,200
England (mainly stores) . £	34,815	26,490	40,424	52,500	43,400	57,300
TOTAL . £	453,727	432,058	439,180	537,200	501,500	632,500

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	1,40,748	1,17,564	1,09,082	1,16,000	93,000	1,09,000
2. Delhi	4,677	938	2,384	1,000	5,000	5,000
3. Baluchistan	214	8	24	...	...	...
4. North-West Frontier	283	135	468	...	...	...
TOTAL	1,45,922	1,18,645	1,11,958	1,17,000	98,000	1,14,000
Provincial.						
1. Madras	8,67,866	11,13,461	13,85,311	17,61,000	15,60,000	17,21,000
2. Bombay	46,128	36,465	38,875	1,27,000	1,50,000	1,28,000
3. Bengal	4,61,291	6,04,849	12,60,469	7,81,000	26,10,000	19,09,000
4. United Provinces	21,263	22,119	21,645	23,000	22,000	21,000
5. Punjab	7,159	27,245	30,676	30,000	34,000	34,000
6. Burma	2,177	3,993	29,912	5,000	6,000	6,000
7. Bihar and Orissa	2,837	2,874	1,413	2,000	2,000	2,000
8. Central Provinces	28,184	26,608	24,792	28,000	29,000	30,000
9. Assam	9,594	11,409	17,966	2,000	10,000	3,000
TOTAL	14,46,499	18,49,023	28 11,089	27,59,000	44,23,000	38,54,000
TOTAL INDIA R	15,92,421	19,67,668	29,23,047	28,76,000	45,21,000	39,68,000
Equivalent in Sterling £	106,161	131,178	194,870	191,700	301,400	264,500
England . £	624	557	678	700	900	1,000
TOTAL . £	106,785	131,735	195,548	192,400	302,300	265,500

Details of expenditure shown against "Imperial" in the preceding table.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
(a) Scientific—						
i. Survey of India .	23,84,144	21,73,009	18,13,854	24,08,000	19,91,000	19,79,000
ii. Geological Survey	2,64,322	2,40,809	1,73,234	2,40,000	2,34,000	2,36,000
iii. Meteorological Survey . .	4,54,563	4,32,342	4,31,807	4,39,000	4,21,000	4,22,000
iv. Archæological Survey .	3,37,503	3,09,368	3,17,591	2,71,000	3,51,000	3,06,000
v. Zoological Survey	...	...	46,480	1,03,000	90,000	1,00,000
vi. Central Museum .	1,41,049	1,34,001	93,010	34,000	44,000	46,000
vii. Other items .	93,592	67,723	70,676	75,000	76,000	80,000
(b) Labour and Emigration—						
Emigration and other charges .	4,984	21,123	17,178	19,000	21,000	19,000
(c) Statistics—						
i. Bureau of Commercial Intelligence, and other charges . .	1,71,530	1,92,503	1,98,551	1,84,000	2,06,000	1,94,000
ii. Census . .	2,510	2,007	2,121	2,000	2,000	2,000
(d) Miscellaneous—						
i. Imperial Library	44,462	45,723	45,639	73,000	73,000	46,000
ii. Examinations .	51,224	45,782	47,602	48,000	47,000	50,000
iii. Chief Inspector of Explosives .	79,825	87,808	82,777	88,000	81,000	85,000
iv. Acetone Factory .	...	...	...	40,000	...	...
v. Inspector of Mines	1,12,723	1,25,498	1,23,471	1,36,000	1,35,000	1,40,000
vi. Controller of Patents . .	32,231	36,462	40,384	42,000	40,000	42,000
vii. Actuary to Government of India .	22,641	22,315	24,519	24,000	24,000	25,000
viii. Wheat Commissioner . .	...	...	...	...	50,000	74,000
ix. Other items .	4,167	6,993	29,559	4,000	26,000	9,000
TOTAL R	42,01,475	39,43,471	35,57,953	42,30,000	39,12,000	38,55,000

132. The figures of expenditure shown against "Other Provinces" in the table on the preceding page represent outlay incurred in the several provinces in connection with ethnographical survey and census operations, as well as the cost of the Archæological Department in Burma.

EXPENDITURE.

(a) Imperial—India and England.

Revised, 1917-18.

133. The total expenditure in 1917-18 will be less than the Budget by R1·54 lakhs. Savings are anticipated in the grant for the Survey of India (R4·17 lakhs) owing to a larger programme of work undertaken for other Departments and a consequent curtailment in the operations chargeable to this head, and in the outlay on stores in England (R1·36 lakhs). Part of the saving will be absorbed by the cost of the Wheat Commissioner and his establishment and special archæological expenditure. The increase of R1·51 lakhs in the Budget for 1918-19 as compared with the Revised for the current year is due to a higher provision for the purchase of stores in England.

Budget, 1918-19

(b) Provincial.

134. The total Revised estimate for 1917-18 falls short of the Budget by R·81 lakh. A special expenditure of R1·32 lakhs is anticipated in Bengal on the purchase of quinine in Java in order to replenish the stocks which have fallen low, but it will be more than covered by savings in ordinary grants in several provinces, mainly Madras and Bengal The Budget estimate for 1918-19 is taken at R18·14 lakhs more than the Revised for the current year. Provision is made in Bengal for a further expenditure of R11·93 lakhs on the purchase of quinine in Java. Apart from this expenditure the excess in the Budget for 1918-19 over the Revised amounts to R7·53 lakhs, the bulk of which occurs in Bengal and Madras. Allotments have been made for the development of industries in the former province and in the latter for increased expenditure on industrial schools, for the establishment of a large soap factory and for minor increases in expenditure on other objects.

Revised, 1917-18.

Budget, 1918-19.

REVENUE.

(a) Imperial.

135. The figures show little variation.

(b) Provincial.

136. The Revised estimate for the current year exceeds the Budget by R16·64 lakhs. An improvement of R18·29 lakhs is anticipated in Bengal owing to larger sales of sulphate of quinine for which there has been a heavy demand from the public and the Military Department, but there will be a decline of R2·01 lakhs in Madras, mainly in the same item of receipt. The Budget estimate for 1918-19 provides for a decrease of R5·69 lakhs as compared with the Revised for the current year. A decline is anticipated in Bengal from the high revenue obtained in the current year, but provision has been made for normal scale of receipts from quinine and for proceeds from the sale of soap in Madras.

Revised, 1917-18.

Budget, 1918-19.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	1,14,698	1,01,560	1,04,826	1,17,000	1,00,000	1,16,000
2. Delhi	55,684	47,698	45,462	45,000	45,000	45,000
3. Baluchistan	43,632	36,768	40,038	38,000	40,000	42,000
4. North-West Frontier	60,273	57,670	59,933	61,000	61,000	61,000
5. Madras	3,13,673	3,09,757	3,08,126	3,14,000	2,91,000	2,90,000
6. Bombay	5,06,921	4,71,049	4,64,510	4 79,000	4,56,000	4,60,000
7. Bengal	7,45,598	7,21,388	7,25,551	7,23,000	7,21,000	7,20,000
8. United Provinces	7,02,312	7,70,124	7,89,285	7,78,000	7,41,000	7,82,000
9. Punjab	73,494	2,24,463	70,686	76,000	71,000	71,000
10. Burma	1,50,766	1,31,916	1,23,034	1,26,000	1,23,000	1,27,000
11. Bihar and Orissa	30,670	69,803	47,415	54,000	77,000	53,000
12. Central Provinces	1,68,752	1,78,338	1,74,837	1,78,000	1,75,000	1,77,000
13. Assam	4,592	7,343	7,570	8,000	8,000	8,000
TOTAL INDIA . R	29,71,065	31,27,877	29,61,273	29,97,000	29,09,000	29,52,000
Equivalent in Sterling £	198,071	208,525	197,418	199,800	193,900	196,800
England . £	10,550	10,550	10,550	10,600	10,600	10,600
TOTAL . £	208,621	219,075	207,968	210,400	204,500	207,400

137. The variations are unimportant.

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
India . . . R	9,018	11,692	22,642	23,000	25,000	20,000
Equivalent in Sterling £	601	780	1,509	1,500	1,800	1,300
England . . £	359,838	235,054	251,007	260,000	194,000	194,000
TOTAL . £	360,439	235,834	252,516	261,500	195,800	195,300

138. Almost the whole of the expenditure recorded under this head is incurred in England. Leave allowances of officers paid in India are charged to the same head as their salaries, and the small sums shown against India represent leave allowances of officers lent to Foreign States, etc.

Revised, 1917-18

139. The Revised estimate for 1917-18 is less than the Budget by £65,700 owing to the number of officers on leave out of India being less than anticipated. The Budget estimate for 1918-19 practically repeats the Revised for the current year.

Budget, 1918-19

XXII AND 29.—SUPERANNUATION.

EXPENDITURE.

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18.		Budget, 1918-19.
				Budget.	Revised.	
Imperial.						
1. India General . .	12,58,489	12,24,674	12,48,756	12,56,000	13,11,000	12,52,000
2. Delhi . . .	1,77,034	1,96,313	2,05,131	1,75,000	1,84,000	2,04,000
3. Baluchistan . .	30,695	32,778	35,870	49,000	36,000	39,000
4. North-West Frontier	1,70,864	1,76,011	1,76,962	1,78,000	1,85,000	1,95,000
5. Other Provinces .	1,03,652	99,598	94,401	94,000	97,000	98,000
TOTAL .	17,40,734	17,29,374	17,61,120	17,52,000	18,13,000	17,88,000
Provincial.						
1. Madras . . .	33,83,557	33,08,215	33,22,796	34,65,000	33,75,000	35,65,000
2. Bombay . . .	38,24,933	38,59,390	39,32,784	39,27,000	41,27,000	43,10,000
3. Bengal . . .	31,98,648	31,41,809	33,01,098	34,11,000	34,02,000	35,30,000
4. United Provinces .	36,11,280	35,97,913	37,47,233	38,76,000	38,83,000	40,16,000
5. Punjab . . .	22,61,743	23,15,418	24,24,463	26,68,000	25,80,000	27,20,000
6. Burma . . .	10,72,693	10,97,040	11,42,758	11,70,000	12,23,000	12,86,000
7. Bihar and Orissa .	9,21,218	10,02,672	10,08,155	10,66,000	10,06,000	10,06,000
8. Central Provinces .	8,88,283	9,61,856	10,30,669	10,83,000	11,17,000	11,43,000
9. Assam . . .	3,08,095	3,35,677	3,41,042	3,45,000	3,27,000	3,45,000
TOTAL .	1,94,70,450	1,96,19,990	2,02,50,998	2,10,11,000	2,10,40,000	2,19,21,000
TOTAL INDIA . R	2,12,11,184	2,13,49,364	2,20,12,118	2,27,63,000	2,28,53,000	2,37,09,000
Equivalent in Sterling £	1,414,079	1,423,291	1,467,475	1,517,500	1,523,500	1,580,600
England . £	2,065,655	2,046,992	2,008,225	2,018,000	1,989,000	1,991,000
TOTAL £	3,479,734	3,470,283	3,475,700	3,535,500	3,512,500	• 3,571,600

REVENUE.

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18.		Budget, 1918-19.
				Budget.	Revised.	
Imperial.						
1. India General . .	3,87,694	3,55,112	3,91,438	3,76,000	3,53,000	3,63,000
2. Delhi . . .	3,923	3,756	3,645	4,000	4,000	4,000
3. Baluchistan . .	5,099	5,458	4,798	5,000	7,000	8,000
4. North-West Frontier	21,324	20,089	26,956	23,000	28,000	28,000
5. Other Provinces .	10,19,025	10,52,668	10,30,325	10,34,000	10,62,000	10,72,000
TOTAL .	14,37,065	14,37,083	14,57,162	14,42,000	14,54,000	14,75,000
Provincial.						
1. Madras . . .	1,05,362	1,21,255	1,26,996	1,23,000	1,23,000	1,20,000
2. Bombay . . .	4,55,430	4,53,041	4,59,312	4,33,000	4,68,000	4,68,000
3. Bengal . . .	58,567	54,583	59,011	56,000	56,000	56,000
4. United Provinces .	89,365	98,638	1,06,055	1,20,000	93,000	1,00,000
5. Punjab . . .	82,867	1,01,870	89,572	80,000	90,000	90,000
6. Burma . . .	18,283	23,692	23,704	20,000	26,000	24,000
7. Bihar and Orissa .	31,838	31,716	40,058	40,000	46,000	46,000
8. Central Provinces .	1,78,420	2,27,244	2,82,981	2,28,000	2,54,000	2,60,000
9. Assam . . .	5,259	6,232	5,877	6,000	6,000	6,000
TOTAL .	10,25,391	11,18,271	11,43,516	11,06,000	11,62,000	11,70,000
TOTAL INDIA R	24,62,456	25,55,354	26,00,678	25,48,000	26,16,000	26,45,000
Equivalent in Sterling £	164,164	170,357	173,379	169,900	174,400	176,300
England . £	49,071	43,570	46,486	46,200	39,600	38,100
TOTAL £	213,235	213,927	219,865	216,100	214,000	214,400

140. The figures of Imperial revenue shown against "Other Provinces" represent the receipts of certain abolished funds, the assets and liabilities of which were taken over by the Government, as well as the subscriptions paid by members of the Indian Civil Service for securing certain pensionary benefits for their families. The charges on account of such pensions as well as of the pensions of the abolished funds are recorded in the accounts as Imperial expenditure.

EXPENDITURE.

(a) Imperial—India and England.

Revised, 1917-

141. The expenditure in the current year will be less than the Budget by R3·74 lakhs, the decrease occurring in England in the pensions of retired officers of the Uncovenanted Service and in the annuities and pensions payable from the Indian civil, military and medical funds. The Budget estimate for 1918-19 closely follows the Revised for the current year.

Budget, 1918-19.

(b) Provincial.

Revised, 1917-18

142. The Revised estimate for 1917-18 does not differ materially from the Budget, a rise in payments in Bombay owing to an increase in the amounts of new pensions sanctioned being set off by lapses in some other provinces. The Budget estimate for 1918-19 provides for the normal growth of the retired list.

Budget, 1918-1

REVENUE.

(a) Imperial.

Revised, 1917-1

143. The decrease of R·87 lakh in the Revised estimate for the current year as compared with the Budget occurs in England and is due to smaller payment of leave allowances and a consequent reduction in the recoveries of subscriptions towards the Indian Civil Service family pensions. The Budget estimate for 1918-19 closely follows the Revised for the current year.

Budget, 1918-19

(b) Provincial.

144. The variations are unimportant.

XXIII AND 30.—STATIONERY AND PRINTING.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. Central Stationery Office . . .	2,32,764	2,46,159	2,58,897	2,61,000	2,61,000	2,63,000
2. Stationery purchased for Central stores.	41,38,635	42,46,143	54,16,264	62,83,000	83,33,000	76,40,000
3. Government Presses (mainly Calcutta, Simla and Delhi) .	17,98,939	19,74,654	21,05,774	20,90,000	22,26,000	22,74,000
4. Other charges . .	9,390	8,771	7,257	8,000	8,000	8,000
5. *Deduct*—Value of supplies to Local Governments and Administrations and to Postal and Telegraph Department, etc. . . .	—49,10,865	—49,78,824	—50,71,168	—53,56,000	—59,42,000	—63,86,000
6. Delhi . . .	11,256	16,173	14,167	15,000	14,000	16,000
7. Baluchistan . .	2,513	1,518	1,792	3,000	2,000	3,000
8. North-West Frontier .	1,12,161	1,08,548	1,19,722	1,22,000	1,23,000	1,35,000
TOTAL .	13,94,793	16,23,142	28,52,705	34,26,000	50,25,000	39,53,000
Provincial.						
1. Madras . . .	14,79,987	14,84,781	12,91,963	15,75,000	14,22,000	14,63,000
2. Bombay . . .	15,34,087	12,43,301	14,71,781	12,80,000	13,90,000	17,22,000
3. Bengal . . .	12,69,717	13,01,451	12,91,585	13,29,000	14,34,000	14,38,000
4. United Provinces .	9,78,237	9,89,632	9,10,169	11,28,000	9,13,000	10,50,000
5. Punjab . . .	7,70,683	7,64,981	7,02,966	8,47,000	7,77,000	8,15,000
6. Burma . . .	7,29,399	6,89,804	6,75 068	6,85,000	6,91,000	8,41,000
7. Bihar and Orissa .	5,55,141	6,58,811	6,59,629	6,43,000	7,41,000	7,73,000
8. Central Provinces .	4,01,092	3,70,289	3,37,940	3,56,000	3,88,000	4,13,000
9. Assam . . .	1,69,788	1,78,528	1,64,963	1,71,000	1,69,000	1,83,000
TOTAL .	78,88,081	76,81,528	75,06,064	80,14,000	79,25,000	86,98,000
TOTAL INDIA R	92,82,874	93,04,670	1,03,58,769	1,14,40,000	1,29,50,000	1,26,51,000
Equivalent in Sterling £	618,859	620,311	690,584	762,700	863,300	843,400
England { Stores £	105,818	103,703	109,933	89,100	107,000	97,000
England { Other charges £	7,589	7,030	6,521	9,500	11,500	11,500
TOTAL £	732,266	731,044	807,038	861,300	981,800	951,900

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General . .	4,68,362	4,35,460	4,39,243	2,96,000	3,79,000	3,82,000
2. Delhi . . .	4,479	4,937	2,804	4,000	8,000	8,000
3. Baluchistan . .	71	363	144	...	1,000	...
4. North-West Frontier .	23,666	17,730	23,759	23,000	29,000	29,000
5. Other Provinces .	1,90,986	1,06,617	1,48,612	1,89,000	1,44,000	1,66,000
TOTAL .	6,87,564	5,65,107	6,14,562	5,12,000	5,61,000	5,85,000
Provincial.						
1. Madras . . .	1,26,551	1,24,084	1,23,057	1,23,000	1,47,000	1,25,000
2. Bombay . . .	1,24,721	1,32,827	1,47,989	1,27,000	1,70,000	1,70,000
3. Bengal . . .	1,49,604	1,33,395	1,49,799	1,38,000	1,31,000	1,22,000
4. United Provinces .	1,54,113	1,61,901	1,57,624	1,67,000	1,76,000	1,67,000
5. Punjab . .	79,627	81,573	1,13,076	1,14,000	85,000	93,000
6. Burma . . .	47,328	48,153	46,962	50,000	55,000	50,000
7. Bihar and Orissa .	30,478	21,895	26,913	25,000	26,000	27,000
8. Central Provinces .	57,202	62,554	55,990	43,000	52,000	52,000
9. Assam . . .	6,718	5,511	4,534	5,000	5,000	5,000
TOTAL .	7,76,342	7,71,893	8,25,944	7,92,000	8,47,000	8,11,000
TOTAL INDIA R	14,63,906	13,37,000	14,40,506	13,04,000	14,08,000	13,96,000
Equivalent in Sterling £	97,594	89,134	96,034	86,900	93,800	93,100

EXPENDITURE.

(a) Imperial—India and England.

145. The total Imperial expenditure in 1917-18, exclusive of the charges of the commercial departments, is likely to exceed the Budget provision by R18·97 lakhs, the rise being due mainly to a larger purchase of stationery to meet an increased demand and higher prices. A small excess is also anticipated in the outlay on the Government presses. The Budget estimate for 1918-19 provides for some reduction of the expenditure on stationery.

Revised, 1917-.

Budget, 1918-1

(b) Provincial.

146. The Revised estimate for 1917-18 is less than the Budget by R·89 lakh as the result of variations in several provinces, mainly in the cost of stationery supplied from central stores. The Budget estimate for 1918-19 provides for sanctioned establishments and for an increase in the outlay on stationery in all provinces owing to continued high prices.

Revised, 1917-1

Budget, 1918-19

REVENUE.

147. The Imperial revenue shown against "Other Provinces" represents recovery of the value of stationery supplied to railways and to municipalities and other local bodies. The Revised estimate of Imperial revenue for 1917-18 provides for an increase in the recoveries for supplies of stationery with reference to present prices. The figures do not otherwise show any important variation.

XXIV AND 31.—EXCHANGE.

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18.		Budget, 1918-19.
				Budget.	Revised.	
Revenue . . R	25,942	11,13,815	16,70,564	...	1,50,00,000	...
Equivalent in Sterling £	1,729	74,254	111,371	...	1,000,000	...
Expenditure . . R	...	...	...	...	...	...
Equivalent in Sterling £	...	...	...	...	...	...

148. This head normally records the comparatively small sums which have to be brought to account owing to the fact that the remittances from India to England by means of council bills and transfers, and the remittances in the opposite direction by sterling bills and transfers, are not effected exactly at the rate of 16 pence to the rupee. It may be mentioned that any gain derived from remittances on account of the Gold Standard Reserve is credited to the Reserve and not to general revenues.

Revised, 1917-18.

149. During the current year, Council drafts have been sold by the Secretary of State at fixed rates, which stood at 1*s*. $4\frac{1}{4}$*d*. per rupee in the case of immediate telegraphic transfers and 1*s*. $4\frac{5}{32}$*d*. per rupee in the case of deferred transfers and bills till the close of August, when they were raised to 1*s*. 5*d*. and 1*s*. $4\frac{29}{32}$*d*. respectively. These high rates realised by the Secretary of State for drafts on India result in a gain of R1,63 lakhs from exchange, apart from a small sum (R6·45 lakhs) creditable to the Gold Standard Reserve. The rate of 1*s*. 5*d*. per rupee has also been adopted in the latter part of the year for postal and money order transactions with countries having a sterling exchange, for recoveries in respect of funds supplied in India on behalf of Colonial Governments, and some other miscellaneous transactions. There will be a further gain of about R40 lakhs from these sources. On the other hand, a loss of R20 lakhs is anticipated from the provision of funds for political and military expenditure in Persia. It has also been decided to adjust under this head by deduction from the gain by exchange the actual loss sustained on some of our rupee coinage by reason of high silver prices. This loss, which arises when the outturn in rupees is less than the purchase price of the silver *plus* the cost of coinage, is estimated for the current year at R33 lakhs, the net gain from exchange thus amounting to R1,50 lakhs. In the Budget estimate for the next year no provision is made, following usual practice, for either a gain or a loss from exchange.

Budget, 1918-19.

XXV AND 32.—MISCELLANEOUS.

EXPENDITURE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1 Remittance charges mainly in connection with movements of Government funds . .	5,27,011	4,76,511	8,64,201	6,36,000	7,94,000	7,46,000
2. Special Commissions of enquiry . .	3,23,849	81,815	3,02,976	1,98,000	3,92,000	1,61,000
3. Charges arising out of the War adjusted in the Civil Department.	1,15,204	9,61,419	17,65,720	6,04,000	8,18,000	7,28,000
4. Other charges:						
(a) in Delhi . .	88,170	42,081	63,041	1,00,000	57,000	1,07,000
(b) in the N.-W. Frontier Province	46,078	68,803	40,978	40,000	39,000	51,000
(c) elsewhere . .	15,73,432	5,55,300	7,65,777	6,23,000	19,13,000	8,96,000
Total .	26,73,744	21,85,929	38,02,693	22,01,000	40,13,000	26,92,000
Provincial.						
1. Madras . . .	4,19,234	4,72,977	4,29,201	4,38,000	4,41,000	13,81,000
2. Bombay . . .	6,20,129	7,84,861	4,51,138	6,62,000	5,39,000	7,36,000
3. Bengal . . .	4,38,208	6,38,467	2,47,836	11,09,000	3,37,000	9,14,000
4. United Provinces .	2,26,402	3,31,528	2,35,345	6,16,000	2,22,000	12,31,000
5. Punjab . . .	4,43,698	3,66,504	5,26,596	11,75,000	14,76,000	20,94,000
6. Burma . . .	4,85,695	5,00,527	4,93,191	4,79,000	4,84,000	4,88,000
7. Bihar and Orissa .	1,40,776	1,32,347	1,35,589	2,53,000	2,35,000	2,50,000
8. Central Provinces .	1,62,041	1,55,930	1,31,932	1,84,000	1,74,000	4,57,000
9. Assam . . .	4,23,223	5,22,429	5,16,300	5,66,000	4,66,000	5,10,000
Total .	33,59,406	39,05,570	31,67,128	54,82,000	43,74,000	80,67,000
TOTAL INDIA . R	60,33,150	60,91,499	69,69,821	76,83,000	83,87,000	1,07,59,000
Equivalent in Sterling £	402,210	406,100	464,655	512,200	559,200	717,300
England . . £	128,114	66,339	206,395	38,300	441,000	28,000
TOTAL . £	530,324	472,439	671,050	550,500	1,000,200	745,300

REVENUE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General .	20,78,670	5,03,774	7,83,302	*80,22,000	1,18,45,000	1,05,93,000
2. Delhi . . .	45,390	39,075	3,45,231	1,87,000	1,85,000	1,04,000
3. Baluchistan . .	14,992	5,507	7,292	5,000	12,000	5,000
4. North-West Frontier	1,19,069	1,46,320	1,58,418	1,24,000	1,57,000	1,54,000
5. Other Provinces .	4,43,531	7,11,401	17,02,425	5,04,000	11,82,000	6,99,000
TOTAL .	27,01,672	14,06,677	29,96,068	88,42,000	1,33,84,000	1,15,55,000
Provincial.						
1. Madras . . .	2,24,891	3,59,256	3,43,096	3,12,000	3,04,000	3,12,000
2. Bombay . . .	1,02,969	1,22,590	2,42,862	1,08,000	1,47,000	1,31,000
3. Bengal . . .	6,71,057	5,65,208	7,51,242	6,58,000	6,96,000	6,81,000
4. United Provinces .	4,26,445	4,61,010	4,59,889	4,59,000	4,79,000	4,77,000
5. Punjab . . .	4,17,971	4,29,630	5,29,774	5,46,000	6,64,000	6,38,000
6. Burma . . .	74,187	1,70,546	1,00,464	87,000	91,000	91,000
7. Bihar and Orissa .	4,03,161	3,12,385	3,07,033	2,38,000	3,21,000	2,73,000
8. Central Provinces .	2,07,555	2,18,586	2,48,788	1,88,000	2,51,000	2,15,000
9. Assam . . .	25,770	43,674	54,311	44,000	39,000	45,000
TOTAL .	25,54,006	27,82,885	30,37,459	26,40,000	29,91,000	28,63,000
TOTAL INDIA . R	52,55,678	41,89,562	60,34,127	1,14,82,000	1,63,75,000	1,44,18,000
Equivalent in Sterling £	350,378	279,304	402,275	765,500	1,091,700	961,200
England . . £	14,814	22,869	17,985	174,500	200,400	26,500
TOTAL . £	365,192	302,173	420,260	940,000	1,292,100	987,700

* Includes R75 lakhs on account of freight-tax which was shown in the Budget estimate for 1917-18 under "XXVI—State Railways—Gross Traffic Receipts."

150. Charges in connection with the remittance of Government treasure are Imperial in all provinces; so is the discount paid, or the premium levied, in connection with the sale of bills at treasuries and currency offices to facilitate trade remittances of funds. Extraordinary items of revenue realised, or of expenditure incurrred, under this head in the various provinces are also treated as Imperial, if they exceed R10,000 in amount. The proceeds of the freight tax on goods traffic by railways and inland steam vessels imposed in March 1917 are shown under Miscellaneous as Imperial receipts.

EXPENDITURE.

(a) *India—Imperial.*

Revised, 1917-18.

151. The Revised estimate for 1917-18 exceeds the Budget by R18·12 lakhs. A payment of R10·02 lakhs was made to the Mysore Durbar in respect of the surplus revenues of the Bangalore Assigned Tract for past years in consequence of a recalculation of education and sanitation charges in that area; provision for the payment was made in the Revised estimate for 1916-17, but it was deferred to the current year. An expenditure of R3·92 lakhs is expected on account of special commissions of enquiry, *viz.*, the Industrial Commission, the Calcutta University Commission, the Sedition Committee, the Coal Committee, the Public Works Reorganisation Committee, and the conferences on English teaching in secondary schools and agricultural education. Charges for the remittance of treasure will show a rise of R1·58 lakhs owing to heavy demands for rupees for trade purposes and military requirements, and the movements of coin thereby necessitated. Expenses on the repatriation of hostile aliens and on the transport "Golconda" and other miscellaneous items connected indirectly with the war will cause an excess of R2·14 lakhs over the Budget, while an outlay of R1·60 lakhs will be entailed in connection with the Secretary of State's visit. On the other hand, the bulk of the reserve provision of R1·15 lakhs for unforeseen charges in Baluchistan and Delhi, which was provided in the Budget under Miscellaneous, has been appropriated to meet sanctioned outlay under other heads of account.

Budget, 1918-19.

152. The Budget estimate for 1918-19 provides for some reduction in the charges for remittance of treasure; for miscellaneous expenditure connected with the war likely to be incurred in the ensuing year; for the probable outlay of the commissions of enquiry mentioned in the preceding paragraph; and for normal expenditure on other items. A reserve provision of R·50 lakh has been entered in Delhi for unforeseen requirements.

(b) *India—Provincial.*

Revised, 1917-18.

153. The Revised estimate for 1917-18 is less than the Budget by R11·08 lakhs. The decrease is mainly due to the record under other heads of account of most of the expenditure incurred against the lump grants for grain compensation allowance and against the various other reserves which were included in the Budget estimates of several provinces under Miscellaneous; and to a lapse in the allotment for relief of distress in Bengal and for gratuitous relief in Assam. On the other hand there have been special charges in Bengal in connection with the write-off of loans (R1·45 lakhs) and in the Punjab (R8·19 lakhs) on account of grants to district boards in connection with a scheme of consolidated grants, the Budget provision for which was included under Civil Works.

Budget, 1918-19.

154. The Budget estimate for 1918-19 provides generally for normal charges and for the usual reserves for unforeseen expenditure in most provinces. In Bengal, the Central Provinces and the United Provinces, lump allotments have again been made for grain compensation charges, and in the last province for other indirect famine expenditure also. A special allotment of R2 lakhs has been made in the same province for a contribution to the Kumaon District Board on account of profits from the Kumaon forests which are intended to be applied to the benefit of the inhabitants of the locality.

(c) *England.*

155. The increase in the Revised estimate of the current year as compared with the Budget represents mainly the value of stores lost in transit between England and India. The Budget estimate for 1918-19 makes no provision for possible losses.

REVENUE.

(a) *India—Imperial.*

Revised, 1917-.

156. The Revised estimate for 1917-18 exceeds the Budget by R45·42 lakhs. The Revised includes a receipt of R96·55 lakhs from the freight-tax on goods carried by railways and inland steam vessels imposed in March 1917, for which a provision of R75 lakhs was included in the Budget under "State Railways : gross traffic receipts." There has also been a special receipt of R20·60 lakhs in connection with the acquisition of gold imported into India at the rate of R14-8 per £, the gain arising from the sale of raw gold in Bombay in the early part of the year and the provision of rupee credits in India in favour of Japanese merchants in return for a transfer of raw gold held in Bombay on behalf of the Bank of England. Apart from these special transactions, the increase occurs mainly in the special receipts from the sale of town sites in the Punjab, and in the receipts from the sales of bills owing to an increased demand for remittances of funds. The Budget estimate for 1918-19 provides for a growth of R4·02 lakhs in the proceeds of the freight-tax and for normal receipts in other respects.

Budget, 1918-1

(b) *India—Provincial.*

Revised, 1917-18

157. The total revenue in 1917-18 is likely to exceed the Budget estimate by R3·51 lakhs. The increase occurs in the credits to revenue on account of unclaimed deposits and under sale-proceeds of lands and houses in several provinces. The Budget estimate for 1918-19 provides generally for normal receipts.

Budget, 1918-1

(c) *England.*

Revised, 1917-18.

158. The increase in the Revised estimate for 1917-18 as compared with the Budget is due to compensation received from the owners of a vessel, which collided with another carrying a cargo of wheat shipped by Government, and to large recoveries on account of inspection of stores by the Store Department of the India Office for other Government Departments. The Budget estimate for 1918-19 omits the former item as well as the special receipt in the current year from the profits of the wheat scheme.

Budget, 1918-19.

33 TO 36.—FAMINE RELIEF AND INSURANCE.

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18.		Budget, 1918-19.
				Budget.	Revised.	
INDIA.						
Famine Relief { Imperial	26,48,201	9,61,881	21,11,427	6,33,000	74,000	4,54,000
Famine Relief { Provincial .	15,55,076	1,58,539	7,02,827	2,11,000	24,000	1,52,000
Construction of Protective Railways . .	—19,669	—2,896	—7,146	—8,000	1,000	—8,000
Construction of Protective Irrigation Works	72,46,125	74,19,435	49,87,016	60,24,000	52,85,000	59,41,000
Reduction or Avoidance of Debt . . .	33,01,723	63,79,580	71,88,879	78,64,000	95,95,000	83,02,000
TOTAL INDIA R	1,47,26,456	1,49,16,540	1,49,83,003	1,47,24,000	1,49,79,000	1,48,41,000
Equivalent in Sterling £	981,764	994,436	998,867	981,600	998,600	989,400
ENGLAND.						
Construction of Protective Irrigation Works .	18,236	5,564	1,133	18,400	1,400	10,600
TOTAL INDIA AND ENGLAND	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Revised, 1917-18.

159. The expenditure in the current year under the head Famine Relief is now estimated at R·98 lakh, the principal items being an outlay of (1) R·50 lakh in the Punjab in connection with fodder concessions, and (2) R·21 lakh in Bihar and Orissa and R·20 lakh in Assam on relief operations in certain districts.

160. The amount available for famine insurance in 1917-18 accordingly amounts to R149·02 lakhs of which R53·07 lakhs will be spent on protective works and R95·95 lakhs will be appropriated for the reduction or avoidance of debt.

Budget, 1918-19.

161. In the Budget estimate for 1918-19 provision has been made as usual for a total grant of R150 lakhs under this group head. Out of this amount, a sum of R6·06 lakhs will be required to meet expenditure debitable to the head Famine Relief in connection mainly with fodder concessions in the Punjab, and R60·92 lakhs have been allotted for the construction of protective works. The remainder, *viz.*, R83·02 lakhs, will be utilised for the avoidance of debt.

Construction of Protective Railways.

162. The small *minus* figure entered in the Budget estimate for 1918-19 represents the excess in the sale-proceeds of surplus stores of the Dharmapuri-Hosur extension of the Morappur-Dharmapuri Railway over the outlay during the year. The small outlay in the Revised estimate for 1917-18 arises from a reduction in the sales of stores.

Construction of Protective Irrigation Works.

Revised, 1917-18.

163. In the Budget estimate for 1917-18 an allotment of R63 lakhs was made for outlay on Protective Irrigation works, the whole amount being met from the Famine Insurance grant. The probable expenditure, according to the Revised estimate, will amount to R53·06 lakhs owing mainly to slower progress of work on the Nira Right Bank canal in Bombay, the Tandula canal and certain tank projects in the Central Provinces and the Tribeni canal in Bihar and Orissa. The entire outlay will be recorded in the Famine Relief and Insurance section of the accounts.

164. In the Budget estimate for 1918-19, the allotment for Protective Irrigation works is taken at R61 lakhs, the whole amount being met from the Famine Insurance grant. The distribution of the grant of R61 lakhs is given in the table below.

Budget.

	1917-18.		Budget, 1918-19.
	Budget.	Revised.	
	R	R	R
1. Madras:			
(i) Mopad project	2,50,000	1,87,000	1,85,000
(ii) Other projects	67,000	61,000	48,000
2. Bombay:			
(i) Godaveri Canal	64,000	45,000	20,000
(ii) Chankapur Tank	55,000	16,000	37,000
(iii) Pravara river project	8,88,000	9,12,000	10,52,000
(iv) Nira Right Bank Canal	21,19,000	17,06,000	19,26,000
(v) Other projects, etc.	1,74,000	82,000	1,65,000
3. Bengal	1,000	1,000	5,000
4. United Provinces.			
(i) Barwar Lake and Canal	1,87,000	65,000	88,000
(ii) Betwa Canal	16,000	13,000	23,000
(iii) Ghaggar Canal	3,75,000	5,51,000	63,000
(iv) Bhatkhara Tank	...	2,000	1,87,000
(v) Other projects, etc	1,22,000	82,000	1,24,000
5. Bihar:			
(i) Tribeni Canal	2,16,000	1,06,000	2,13,000
(ii) Other projects, etc.	9,000	13,000	2,000
6. Central Provinces:			
(i) Tandula Canal	10,41,000	8,72,000	8,96,000
(ii) Tank projects	7,81,000	4,67,000	5,15,000
(iii) Other projects, etc.	1,28,000	1,18,000	1,69,000
7. Minor administrations	7,000	7,000	8,000
8. Reserve provision	...	...	4,29,000
Deduct—Allowance for possible lapses in grants	*2,00,000*	...	...
TOTAL	63,00,000	58,06,000	61,00,000

XXVI to XXVIII and 38 to 41—RAILWAY REVENUE ACCOUNT.

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18. Budget.	1917-18. Revised.	Budget, 1918-19.
STATE RAILWAYS—	R	R	R	R	R	R
Gross Receipts . .	64,15,77,506	57,26,42,888	62,94,69,001	62,00,89,000*	68,41,08,000	70,50,08,000
Deduct—						
Working Expenses .	29,52,37,164	29,53,00,146	29,96,86,445	31,35,00,000	31,00,00,000	34,56,64,000
Surplus profits paid to Companies, etc.	1,03,63,467	90,57,411	1,15,56,624	1,17,00,000	1,49,00,000	1,60,00,000
Net Receipts .	23,59,26,875	26,82,85,331	31,82,25,932	29,48,89,000	35,92,08,000	34,33,44,000
Net Revenue equivalent at R15=£1 . .	£ 15,728,458	£ 17,885,689	£ 21,215,062	£ 19,659,200	£ 23,947,200	£ 22,889,600
Interest and capital redemption charges—						
Interest on Debt .	7,814,441	7,923,670	7,660,850	8,034,400	7,729,400	7,834,300
Annuities in purchase of Railways . .	3,357,665	3,357,691	3,357,650	3,357,700	3,357,700	3,357,600
Sinking Funds . .	199,554	208,893	323,647	230,000	333,600	242,800
Interest chargeable against Companies on advances . .	97,773	98,953	98,472	98,300	98,400	98,600
Interest on Capital deposited by Companies . . .	1,986,467	2,131,862	2,225,940	2,275,000	2,264,700	2,188,700
	13,455,900	13,721,069	13,666,559	13,996,000	13,783,800	13,722,000
Net Result . .	2,272,558	4,164,620	7,548,503	5,663,200	10,163,400	9,167,600
Other Receipts . .	70,691	91,414	98,735	93,800	104,400	94,100
Other Charges . .	185,215	180,596	165,363	151,400	93,000	60,000
Net Result .	—114,524	—89,182	—66,628	—57,600	11,400	34,100
TOTAL NET RESULT .	2,158,034	4,075,438	7,481,875	5,605,600	10,174,800	9,201,700
Redemption of capital from revenue . .	898,776	929,426	961,160	994,013	994,013	1,028,026
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Government† .	236,266,689‡	237,571,142	239,446,931	242,091,142	242,971,131	246,925,731
Expenditure by Companies . .	29,078,860‡	28,794,278	28,900,629	29,386,878	29,026,929	29,524,829
Outlay on the East Indian Railway from Debentures raised by the Company . .	14,587,268	18,046,847	18,046,847	18,046,847	18,046,847	18,046,847
Outlay on the South Indian Railway by the Company .	3,809,060	3,809,060	3,809,060	3,809,060	3,309,060	3,059,060
Outlay on the Bombay, Baroda and Central India Railway by the Company . .	1,080,697	1,093,364	1,093,364	1,093,364	1,093,364	1,093,364
Outlay on the Great Indian Peninsula Railway by the Company . .	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158
TOTAL .	288,075,732	292,567,849	294,549,989	297,680,449	297,700,489	301,902,989
Miles open on the 1st April . .	26,106	26,369	26,433	26,580	26,572	26,612

*Excludes R75 lakhs on account of Freight Tax, which was originally included in the Budget estimate under this head. It is now shown under the head "XXV—Miscellaneous—Freight Tax."

†The figures against this line include contribution by the Jaipur Darbar towards Capital outlay on the Nagda-Muttra Railway, as follows:—

£	£	£	£	£	£
333,333	400,000	466,667	533,333	533,333	566,667

‡The overdraft of, and advances to, the Bengal-Nagpur Railway Company amounting to £13,451,400 on the 31st December 1910 have been transferred in the accounts of 1914-15, from "expenditure by companies" to "expenditure by Government".

165. The Gross Receipts and Working Expenses of State Railways include the following figures on account of the Jorhat State Railway in Assam. This is the only line the transactions of which are recorded in the Provincial section of the accounts :—

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	Budget, 1917-18.	Revised, 1917-18.	Budget, 1918-19.
	R	R	R	R	R	R
Gross Receipts . . .	1,27,545	1,53,781	1,65,389	1,51,000	1,49,000	1,50,000
Working Expenses . .	1,27,109	1,01,834	1,01,641	1,21,000	1,21,000	1,30,000

Revised, 1917.

Gross Receipts.

166 The Budget estimate of Gross Receipts for 1917-18 was taken at R62 crores, exclusive of the receipts from Freight tax, or R20 lakhs lower than the probable receipts of the previous year as then estimated. It was based on the assumption that the reductions effected in passenger train services would result in some diminution of earnings and that the favourable circumstances of the year 1916-17 might not be wholly repeated. Allowance was however made for development of traffic on new lines and extensions of recent construction. The result has proved much more favourable than was anticipated, and the Revised estimate is now placed at R68·25 crores, or R6·25 crores higher than the Budget. This substantial improvement occurs on almost all the principal railways and is attributable mainly to larger receipts from the carriage of troops and military stores, and from wheat and coal traffic. The enhancement of fares and freights and the withdrawal of concessions have also contributed to a certain extent to the exceptionally good earnings of the current year. The balance of the increase in the Revised estimate of gross receipts as shown in the table on the preceding page occurs in the transactions of Railway Sinking Funds in England, and is set off by a corresponding excess in expenditure—*vide* paragraph 172.

Working Expenses.

167. The Revised estimate of Working Expenses for 1917-18 stands at R35 lakhs below the Budget estimate, a remarkable result considering that receipts are expected to exceed the Budget by R6 25 crores. The cause of the reduction is to be found in the increasing difficulty of obtaining railway material from England in consequence of which repairs and renewals of permanent-way and rolling-stock have been considerably restricted.

Surplus Profits.

168. The increase of R32 lakhs in the provision for payment of surplus profits to companies follows on the improvement in their net earnings in the last quarter of the preceding year.

Budget, 1918-19.

Gross Receipts.

169. The Budget estimate of Gross Receipts for 1918-19 is taken at R70·50 crores, or R2·25 crores higher than the Revised estimate of the current year. It is anticipated that the favourable conditions of traffic which have contributed so largely to the earnings of the current year will be fully maintained in the ensuing year and that the enhancements of fares and freights introduced for the most part during 1917 will in 1918-19 affect the receipts of the whole year and consequently add more to the total of receipts than they have done this year. Allowance has also been made for development of traffic and for additional earnings from new lines and extensions.

Working Expenses.

170. The grant for Working Expenses in 1918-19 is more than the Revised for the current year by R356·64 lakhs, the increase being due partly to the larger traffic anticipated and partly to a larger programme of special repairs and renewals than in the current year. It also provides for the temporary enhancement of pay of railway subordinates recently sanctioned.

Surplus Profits.

171. Under Surplus Profits paid to companies there is an increase of R11 lakhs due to the profits earned in the second half of the current year, payment of which will be made next year, being larger than those of the second half of 1916-17.

Interest Charges, etc.

Revised, 1917-18.

172. The decrease under Interest on debt is explained in paragraph 67. The excess under sinking funds is due to the realisation of 4½ per cent. War Loan and consequent purchase of India stock for cancellation.

get, 1918-19. The decrease in the total Interest charges in 1918-19 is due to smaller provision under Sinking Funds and Interest on capital deposited by companies.

Other receipts.

173. The receipts shown under this head represent recoveries from the Travancore Durbar of its share of the loss on the Travancore branch of the South Indian Railway; the Government share of the surplus profits of the Rohilkund and Kumaon, Southern Punjab, Amritsar-Patti and Hardwar-Dehra Railways, payable under the terms of their respective contracts, and dividends on certain shares of the Ahmedabad-Dholka Railway allotted to Government in repayment of expenditure incurred by it on behalf of the railway. The improvement of £10,600 on the Budget estimate of receipts in the current year and the decrease of £10,300 provided for in the Budget of 1918-19 are mainly due to variations in the recovery from the Travancore Durbar and in the Government share of surplus profits of the Southern Punjab Railway Company.

Revised, 1917-18.

Budget, 1918-19.

Other charges.

174. These consist of cost of land required by certain Companies, the contracts with which provide for the free supply of land wanted for the purposes of the railways undertaken by them, and of miscellaneous items such as surveys and controlling establishments (including the Railway Board). A share of the cost of control is charged to the working expenses of each Railway Company and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure. The figures are:—

	Accounts, 1916-17.	1917-18.		1918-19.
		Budget.	Revised.	Budget.
Imperial.	R	R	R	R
1. Subsidised Companies—Land .	24,23,158	19,00,000	10,90,000	4,90,000
2. Miscellaneous Expenditure .	43,657	3,55,000	2,95,000	3,99,000
Provincial.				
1. Subsidised Companies—Land .	13,603	10,000	10,000	10,000
2. Miscellaneous Expenditure .	14	5,000	1,000	1,000
TOTAL . R	24,80,432	22,70,000	13,96,000	9,00,000
TOTAL . £	165,363	151,400	93,000	60,000

Revised, 1917-18. *Land.*—A lapse of R8·10 lakhs is expected in the Imperial Budget grant for the current year, due chiefly to short outlay on the Bengal and North Western, Mymensingh Bhairab Bazar and Darjeeling Himalayan Railways, to smaller payment of rebate to the Guzerat Railways and to the postponement of acquisition of land for the Chaparmukh Silghat, Tenali Repali and Bengal Duars Railways for which an aggregate provision of R·70 lakh was made in the Budget. These decreases have been partly counterbalanced by outlay on certain Railways for which no Budget provision was made. The principal allotments made in 1918-19 are for the Bengal and North-Western Railway and for the payment of rebate to the Guzerat Railways.

Budget, 1918-19.

Revised, 1917-18. ***Miscellaneous Expenditure.***—The Revised estimate for 1917-18 shows a small lapse of R·60 lakh. The Budget for 1918-19 is made up as follows:—

Budget, 1918-19.

	R
Allotment for surveys	5,84,000
Charges for Railway Board and other establishments	14,59,000
Less—Recoveries from Railway Companies on account of cost of supervision	*16,44,000*
TOTAL	3,99,000

XXIX—XXX AND 42, 42-A and 43.—IRRIGATION.

IRRIGATION.	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget. 1918-1919.
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Receipts .	4,13,77,353	4,10,69,852	4,51,68,395	4,45,83,000	4,50,37,000	4,63,88,000
Revenue { Land Revenue .	2,50,17,962	2,66,05,805	2,74,06,628	2,78,73,000	2,78,88,000	2,88,21,000
Expenditure { Working Expenses .	1,93,40,897	2,06,23,801	2,02,67,917	2,08,69,000	2,11,25,000	2,20,35,000
Expenditure { Interest .	1,92,62,258	1,98,60,762	1,93,89,288	2,09,64,000	1,98,08,000	2,02,24,000
NET REVENUE IN INDIA . . R	2,77,92,160	2,71,91,094	3,29,17,818	3,06,23,000	3,19,92,000	3,29,50,000
Equivalent in Sterling £	1,852,811	1,812,740	2,194,521	2,041,500	2,132,800	2,196,600
Expenditure in England (mainly Interest) . £	125,379	127,299	120,585	128,600	120,800	121,000
NET REVENUE £	1,727,432	1,685,441	2,073,936	1,912,900	2,012,000	2,075,600
CONSTRUCTION OF PROTECTIVE WORKS . £	59,803	12,632	...	...	...	...
MINOR WORKS.						
Receipts—Direct . .	38,19,224	40,10,525	47,59,342	44,23,000	46,95,000	45,97,000
Expenditure . .	1,49,28,446	1,32,28,564	1,17,76,139	1,37,50,000	1,32,48,000	1,48,51,000
NET EXPENDITURE IN INDIA . . . R	1,11,09,222	92,18,039	70,16,797	93,27,000	85,53,000	1,02,54,000
Equivalent in Sterling £	740,615	614,536	467,787	621,800	570,200	683,500
Expenditure in England £	253	290	437	...	...	400
NET EXPENDITURE £	740,868	614,826	468,224	621,800	570,200	683,900
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . . . R	61,68,30,309	63,68,47,834	64,92,86,966	66,56,63,881	65,99,42,000	67,28,45,000
Equivalent in Sterling £	41,122,020	42,456,523	43,285,798	44,377,592	43,996,100	44,856,300

175. Taking India as a whole, the net revenue derived from Major Irrigation works in 1917-18 will exceed the Budget forecast by £99,100 (R14·86 lakhs). There will be a rise of R4·54 lakhs in the Direct Receipts and of R·15 lakh in the share of Land Revenue. There will also be a saving of R10·17 lakhs in the expenditure, *viz.*, a reduction of R12·73 lakhs in the interest charges, partly counterbalanced by an increase of R2·56 lakhs under Working Expenses. A further improvement of £63,600 (R9·55 lakhs) is expected in the net revenue in 1918-19. This allows for a rise of R22·84 lakhs in the gross revenue, made up of an increase of R13·51 lakhs in the Direct Receipts and of R9·33 lakhs in the share of Land Revenue. But a higher provision of R9·10 lakhs has been made for Working Expenses and there will also be a large growth of R4·19 lakhs in the interest charges. The net result under Minor Irrigation works in 1917-18 is better than the Budget estimate by £51,600 (R7·74 lakhs), the result of an increase of R2·72 lakhs in revenue and a saving of R5·02 lakhs in expenditure. The estimate for next year provides for a fall of R·98 lakh in the receipts and for a rise of R16·09 lakhs in expenditure.

General Result.

Major Irrigation.

Minor Irrigation.

176. The figures for Land Revenue due to Irrigation have already been examined in paragraphs 12 and 13 along with those for Land Revenue proper. The details of the other heads are exhibited in the following tables.

XXIX AND 42.—MAJOR WORKS.

Direct Receipts.

IRRIGATION.	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. North-West Frontier	8,24,856	8,11,044	9,61,716	13,11,000	12,09,000	13,34,000
2. United Provinces .	2,68,703	5,46,513	4,86,060	4,29,000	4,07,000	4,95,000
3. Burma . .	11,14,152	13,90,045	13,53,255	17,18,000	16,10,000	16,55,000
4. Central Provinces .	98,812	97,982	1,31,820	2,06,000	1,60,000	2,48,000
Total .	23,06,523	28,45,584	29,32,851	36,64,000	33,86,000	37,32,000
Divided and Provincial.						
1. Madras . .	3,00,299	2,94,368	3,11,537	3,01,000	3,20,000	3,20,000
2. Bombay . .	16,85,235	16,11,897	16,81,144	16,65,000	14,38,000	17,87,000
3. Bengal . . .	2,53,962	2,78,079	2,89,732	2,68,000	2,96,000	2,82,000
4. United Provinces .	99,87,724	95,14,391	97,07,939	90,82,000	98,40,000	95,11,000
5. Punjab . .	2,43,97,210	2,38,05,079	2,77,15,784	2,71,03,000	2,72,07,000	2,81,56,000
6. Bihar and Orissa .	24,46,400	27,20,454	25,29,408	25,00,000	25,50,000	26,00,000
Total .	3,90,70,830	3,82,24,268	4,22,35,544	4,09,19,000	4,16,51,000	4,26,56,000
TOTAL R	4,13,77,353	4,10,69,852	4,51,68,395	4,45,83,000	4,50,37,000	4,63,88,000
Equivalent in Sterling £	2,758,490	2,737,991	3,011,227	2,972,200	3,002,500	3,092,500

WORKING EXPENSES.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General .	...	...	...	...	...	2,02,000
2. North-West Frontier	3,44,400	6,23,431	6,49,518	6,95,000	6,25,000	6,54,[illegible] 0
3. United Provinces .	4,46,691	4,72,541	4,78,031	5,00,000	5,67,000	5,92,000
4. Burma . . .	9,36,825	5,90,691	5,64,569	7,50,000	6,10,000	6,26,000
5. Central Provinces .	77,880	87,118	1,17,227	2,15,000	2,15,000	2,80,000
Total .	18,05,796	17,73,781	18,09,945	21,60,000	20,17,000	23,54,000
Divided and Provincial.						
1. Madras . .	25,16,067	22,36,368	19,69,410	22,50,000	21,90,000	23,00,000
2. Bombay . .	15,26,155	15,79,263	15,58,474	16,55,000	18,00,000	18,74,000
3. Bengal . . .	2,57,700	1,96,022	1,85,804	1,70,000	1,66,000	2,70,000
4. United Provinces .	30,17,065	29,70,190	29,46,301	30,42,000	30,08,000	30,57,000
5. Punjab . .	87,97,090	1,03,50,778	1,03,46,287	1,00,96,000	1,03,60,000	1,06,55,000
6. Bihar and Orissa .	14,21,024	15,17,399	14,51,696	14,96,000	15,64,000	15,25,000
Total .	1,75,35,101	1,88,50,020	1,84,57,972	1,87,09,000	1,91,08,000	1,96,81,000
TOTAL INDIA R	1,93,40,897	2,06,23,801	2,02,67,917	2,08,69,000	2,11,25,000	2,20,35,000
Equivalent in Sterling £	1,289,393	1,374,920	1,351,194	1,391,300	1,408,300	1,469,000

DIRECT RECEIPTS.

(a) Imperial.

177. The Revised estimate for 1917-18 is less than the Budget by R2·78 lakhs. The decrease is mainly due to the receipts from the Upper Swat River Canal in the North-West Frontier Province and the Twante Canal in Burma, both of which were recently opened for irrigation, not having been as favourable as anticipated. The Budget estimate for 1918-19 provides for a development of irrigation in these provinces and on the canals in the United Provinces and Central Provinces, and is R3·46 lakhs higher than the Revised for the current year.

Revised, 1917-18.

Budget, 1918-19.

(b) Divided and wholly Provincial.

178. The rise of R7·32 lakhs in the Revised estimate for the current year as compared with the Budget is due mainly to a large increase in the area under irrigation in the United Provinces (R7·58 lakhs) during both the *rabi* and the *kharif* seasons. An improvement of R1·04 lakhs is also expected in the Punjab, an increase in the revenue from the Upper and Lower Bari Doab Canals due to the same cause being partly counterbalanced by a decline in the receipts from the Sirhind and Upper Jhelum canals owing in the former case to the damage done to the *kharif* crop by excessive rains. The receipts in Bombay will, on the other hand, fall short of the Budget by R2·27 lakhs owing to a postponement of collections to the next year.

Revised, 1917-18.

179. The Budget estimate for 1918-19 is based generally on the demand for *rabi* irrigation in the current year and on normal requirements in connection with the next year's *kharif*. Increases of R9·49 and R3·49 lakhs are expected in the Punjab and Bombay owing to an expected development of irrigation in the former case from the projects recently completed and in the latter to the collection of revenue thrown forward from the current year, but there will be a fall of R3·29 lakhs in the United Provinces in consequence of an anticipated reduction in the demand for canal water for the *rabi* cultivation in the current year.

Budget, 1918-19.

WORKING EXPENSES.

(a) Imperial.

180. The total expenditure in 1917-18 is likely to fall short of the Budget provision by R1·43 lakhs. The saving occurs mainly in the expenditure on the Twante canal in Burma in consequence of a reduced demand for irrigation. A minor lapse in the North-West Frontier (R·70 lakh) is nearly set off by an excess in the United Provinces (R·67 lakh).

Revised, 1917-18.

181. The Budget estimate for 1918-19 is R3·37 lakhs more than the Revised for the current year. It provides for normal charges in all the provinces and includes a reserve provision of R2·02 lakhs for unforeseen requirements.

Budget, 1918-19.

(b) Divided and wholly Provincial.

182. The Revised estimate for 1917-18 will exceed the Budget by R3·99 lakhs. There will be an increase of R2·64 lakhs in the Punjab and of R1·45 lakhs in Bombay owing to extensive repairs necessitated by an abnormal rainfall, and larger establishment charges in consequence of a revision of the method of allocating them between the revenue and capital heads. A minor excess in Bihar and Orissa will be met from savings in Madras and the United Provinces.

Revised, 1917-18.

183. The Budget estimate for 1918-19 provides for extensions and improvements of irrigation works in almost all provinces and is R5·73 lakhs more than the Revised estimate for the current year.

Budget, 1918-19.

42A.—EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN ADDITION TO THAT CHARGED UNDER FAMINE RELIEF AND INSURANCE.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
India . . R	8,97,948	1,89,478		...	...	...
Equivalent in Sterling £	59,863	12,632		...	...	...

184. No supplementary expenditure on protective irrigation works is anticipated under this head either in the current or the next year, as explained in paragraphs 163 and 164.

XXX AND 43.—MINOR WORKS AND NAVIGATION.

Revenue.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Imperial.						
1. India General	14,597	16,907	15,172	29,000	23,000	32,000
2. Delhi	837	1,384	2,599	3,000	4,000	1,000
3. Baluchistan	64,769	21,784	79,709	38,000	57,000	44,000
4. Punjab	9,28,866	8,89,685	9,59,765	9,12,000	10,75,000	9,71,000
Total	10,09,069	9,29,760	10,57,245	10,12,000	11,59,000	10,48,000
Divided and Provincial.						
1. Madras	2,28,844	2,59,506	2,79,490	2,54,000	2,97,000	2,73,000
2. Bombay	3,76,968	3,36,511	3,46,939	3,75,000	3,50,000	3,75,000
3. Bengal	5,35,916	6,80,544	8,34,377	8,10,000	8,37,000	8,10,000
4. United Provinces	1,88,426	1,98,639	2,85,386	2,49,000	2,81,000	2,62,000
5. Punjab	53,117	67,070	63,216	96,000	1,24,000	1,03,000
6. Burma	13,02,403	14,23,781	16,90,753	15,00,000	15,30,000	16,00,000
7. Bihar and Orissa	72,583	67,098	70,828	70,000	72,000	72,000
8. Central Provinces	51,898	47,616	59,074	57,000	45,000	54,000
9. Assam	...	...	72,004	...	...	...
Total	28,10,155	30,80,765	37,02,097	34,11,000	35,36,000	35,49,000
TOTAL R	38,19,224	40,10,525	47,59,342	44,23,000	46,95,000	45,97,000
Equivalent in Sterling £	254,615	267,368	317,289	294,900	313,000	306,500

Expenditure.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	52,022	71,792	62,434	4,33,000	82,000	1,63,000
2. Delhi	1,198	1,043	1,593	1,000	...	1,000
3. Baluchistan	3,02,477	2,84,076	2,93,454	1,30,000	1,67,000	1,61,000
4. North-West Frontier	43,475	33,282	39,457	49,000	49,000	50,000
5. Punjab	9,98,049	9,11,895	8,07,631	8,67,000	8,40,000	9,31,000
Total	13,97,221	13,02,088	12,04,569	14,86,000	11,38,000	13,06,000
Divided and Provincial.						
1. Madras	44,09,655	38,17,049	35,70,915	41,00,000	42,35,000	42,25,000
2. Bombay	31,69,245	30,39,517	24,97,981	31,22,000	27,81,000	32,69,000
3. Bengal	27,61,008	22,96,494	20,04,123	22,43,000	22,92,000	27,02,000
4. United Provinces	5,02,805	4,01,417	3,28,489	2,76,000	3,64,000	6,33,000
5. Punjab	1,82,198	2,02,446	2,63,712	3,55,000	3,03,000	1,95,000
6. Burma	11,94,795	11,62,984	12,24,578	12,29,000	14,50,000	17,15,000
7. Bihar and Orissa	3,37,090	2,83,550	2,47,931	3,43,000	2,18,000	3,09,000
8. Central Provinces	9,06,749	5,77,173	3,81,718	5,56,000	4,29,000	4,55,000
9. Assam	67,700	95,846	52,073	40,000	38,000	42,000
Total	1,35,31,225	1,19,26,476	1,05,71,570	1,22,64,000	1,21,10,000	1,35,45,000
TOTAL INDIA R	1,49,28,446	1,32,28,564	1,17,76,139	1,37,50,000	1,32,48,000	1,48,51,000
Equivalent in Sterling £	995,230	881,904	785,076	916,600	883,200	990,000
England £	253	290	437	...	...	400
GRAND TOTAL £	995,483	882,194	785,513	916,600	883,200	990,400

REVENUE.

(*a*) *Imperial.*

[Rev]ised, 1917-18. *[Bud]get, 1918-19.*

185. The Revised estimate for 1917-18 exceeds the Budget by R1·47 lakhs owing mainly to more extended irrigation in the Punjab than anticipated. The Budget estimate for 1918-19 provides for normal receipts.

(*b*) *Divided and Provincial.*

[Rev]ised, 1917-18. *[Bud]get, 1918-19.*

186. The total Revised estimate for 1917-18 exceeds the Budget by R1·25 lakhs. The increase is distributed in small amounts over all provinces except Bombay and the Central Provinces. The Budget for 1918-19 does not differ materially from the Revised for the current year.

EXPENDITURE.

(*a*) *Imperial—India and England.*

[Rev]ised, 1917-18.

187. The Budget estimate of the current year included a grant of R3·45 lakhs in aid of special expenditure entailed by the recommendations of the Irrigation Commission. R·25 lakh out of this grant is being spent on certain minor projects in Baluchistan, while R·50 lakh has been allotted to the Government of the United Provinces for tank restoration works and placed at its credit by an assignment of Imperial revenue (*vide* paragraph 229). The balance of the special grant will lapse. With petty variations in the grants for Imperial expenditure in other provinces, the Revised estimate for the current year is expected to fall short of the Budget by R3·48 lakhs.

[Bud]get, 1918-19.

188. The Budget estimate for 1918-19 exceeds the current year's Revised by R1·74 lakhs. Provision for new works has been curtailed as far as possible. Allowance has been made in the Punjab for the regrant of a lapse in the current year, and a reserve of R·57 lakh has been entered to meet expenditure which cannot be foreseen at present.

(*b*) *Divided and Provincial.*

[Rev]ised, 1917-18.

189. The Revised estimate for 1917-18 falls short of the Budget by R1·54 lakhs. Lapses in grants are anticipated in Bombay, Bihar and Orissa, the Central Provinces and the Punjab. The savings in these provinces will be partly absorbed by expenditure on tank restoration works in the United Provinces which is being financed largely by a special assignment from Imperial revenues (*vide* paragraph 187) and by outlay on unforeseen works in Burma, Madras and Bengal.

[Bud]get, 1918-19.

190. The Budget estimate for 1918-19 is taken at R14·35 lakhs more than the Revised for the current year. Provision has generally been made for sanctioned establishments, for necessary repairs and for urgent works. Allotments have been made for capital works in the Madaripur Bhil route, for the creation of a spill in the Bidyadhari river and for schemes for flood protection in Bengal (R6·62 lakhs), for the formation of a reserve depôt for tools and machinery in the United Provinces (R3·31 lakhs), for dredging operations in the Irrawaddy delta in Burma (R3 lakhs) and for the construction of a distributary for the Tribeni canal in Bihar and Orissa. A reduction in expenditure of R1·08 lakhs is anticipated in the Punjab owing to the completion of certain projects now in hand.

44.—CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918.		Budget, 1918-1919.
				Budget.	Revised.	
Provincial.						
Assam . . R	6,887	18,950	33,060	23,000	10,000	10,000
£	459	1,263	2,204	1,500	700	700

191. The charges represent capital outlay in connection with the Jorhat Railway and are unimportant in character.

XXXI and 45.—CIVIL WORKS

Expenditure.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	27,82,721	23,36,211	21,00,250	30,23,000	21,19,000	32,77,000
2. Delhi	19,37,563	17,59,694	18,15,313	14,10,000	19,99,000	15,88,000
3. Baluchistan	11,02,585	8,80,280	9,48,939	9,57,000	9,97,000	9,89,000
4. North-West Frontier	32,21,382	25,56,806	24,26,106	27,62,000	24,99,000	25,90,000
5. Other Provinces	53,74,058	47,99,736	30,97,615	50,04,000	31,00,000	39,92,000
Total	1,44,18,309	1,23,32,727	1,03,88,223	1,31,56,000	1,07,14,000	1,24,86,000
Provincial.						
1. Madras	1,63,04,790	87,00,566	79,75,704	84,02,000	82,90,000	86,40,000
2. Bombay	1,13,51,206	85,70,316	75,13,171	98,14,000	99,23,000	1,33,65,000
3. Bengal	1,24,73,724	89,34,903	64,39,725	77,95,000	83,02,000	97,37,000
4. United Provinces	76,16,110	73,14,591	65,85,308	62,52,000	63,03,000	65,44,000
5. Punjab	91,62,795	65,46,792	49,80,610	67,30,000	54,72,000	76,39,000
6. Burma	1,16,36,015	88,97,194	82,77,693	1,10,23,000	93,71,000	1,09,89,000
7. Bihar and Orissa	99,61,909	88,43,005	69,74,458	86,13,000	77,41,000	92,20,000
8. Central Provinces	79,43,260	68,95,387	60,45,394	74,19,000	69,39,000	81,83,000
9. Assam	54,64,048	39,69,319	32,63,485	36,92,000	30,89,000	35,04,000
Total	9,19,16,857	6,86,72,073	5,80,55,548	6,91,40,000	6,54,30,000	7,78,31,000
TOTAL INDIA R	10,63,35,166	8,10,04,800	6,84,43,771	8,22,96,000	7,61,44,000	9,02,67,000
Equivalent in Sterling £	7,089,011	5,400,320	4,562,918	5,486,400	5,076,200	6,017,800
England £	87,739	50,144	53,413	56,900	45,600	39,200
TOTAL £	7,176,750	5,450,464	4,616,331	5,543,300	5,121,800	6,057,000

Revenue.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	Budget, 1918-1919.
Imperial.						
1. India General	81,416	1,12,225	1,02,080	80,000	1,41,000	87,000
2. Delhi	2,41,780	2,55,017	—56,940	2,62,000	1,47,000	1,57,000
3. Baluchistan	48,113	48,783	46,868	45,000	58,000	48,000
4. North-West Frontier	1,65,444	1,68,004	1,68,995	1,59,000	1,75,000	1,74,000
5. Other Provinces	2,52,849	2,73,358	3,29,183	3,08,000	3,36,000	3,01,000
Total	7,89,602	8,57,387	5,90,186	8,54,000	8,57,000	7,67,000
Provincial.						
1. Madras	4,08,800	6,02,615	5,13,010	3,72,000	4,66,000	4,39,000
2. Bombay	4,15,001	4,00,240	4,97,111	3,19,000	5,07,000	3,84,000
3. Bengal	7,09,243	6,18,546	8,57,456	5,89,000	6,30,000	6,24,000
4. United Provinces	4,62,612	4,85,038	4,80,810	4,61,000	5,16,000	4,67,000
5. Punjab	4,04,724	3,60,841	4,21,242	3,85,000	3,89,000	3,77,000
6. Burma	3,23,611	3,52,829	3,50,497	3,41,000	3,51,000	3,60,000
7. Bihar and Orissa	3,74,440	3,99,375	4,36,731	4,70,000	4,80,000	5,05,000
8. Central Provinces	2,61,873	3,14,089	3,05,746	3,09,000	3,62,000	4,67,000
9. Assam	1,73,375	1,69,556	1,87,798	1,78,000	2,25,000	1,84,000
Total	35,33,679	37,03,129	40,50,401	34,24,000	39,26,000	38,07,000
TOTAL INDIA R	43,23,281	45,60,516	46,40,587	42,78,000	47,83,000	45,74,000
Equivalent in Sterling £	288,219	304,035	309,373	285,200	318,900	304,900

192. The Imperial revenue and expenditure shown against "Other Provinces" represent the transactions in connection with the buildings of the various departments, *e g.*, Salt, Customs, etc., the receipts and charges of which are wholly Imperial.

EXPENDITURE.

(a) Imperial—India and England.

Revised 191

193. The total expenditure in 1917-18 is expected to fall short of the Budget by R26·12 lakhs. Of this decrease, R20 lakhs are nominal, being due to the transfer to the Army head of the expenditure on the Acetone factory for which provision was included in the Budget under Civil Works. The further saving of R6·12 lakhs under this head is due to a credit for sale-proceeds of sites acquired in past years for a new Currency office in Madras and to the partial lapse of the reserve provision of R8·30 lakhs included in the Budget. The balance of this allotment has been utilised for the provision of further temporary accommodation in Delhi; for a grant to the Delhi Municipality for the extension and improvement of the western part of the city; and for the acquisition and development of certain estates in Simla.

Budget, 1918

194. In 1918-19 the total Imperial grant has been fixed at R90 lakhs, exclusive of R7·09 lakhs allotted for expenditure in the Civil Department, mostly in the several minor administrations, and of sums aggregating R33·15 lakhs to be spent by the administrations of the North-West Frontier Province (R25 lakhs) and Baluchistan (R8·15 lakhs). The total Budget for 1918-19 is more than the Revised estimate for 1917-18 by R16·26 lakhs and less than the Budget grant for the latter year by R9·86 lakhs The grants for ordinary expenditure have been kept as low as possible in view of the present financial situation.

195. The purposes to which the grant of R90 lakhs mentioned in the preceding paragraph will be applied are shown below :—

	In lakhs of rupees.	
(a) Ordinary grants—		
(1) Establishment and Miscellaneous charges	12·60	
(2) Repairs	22·10	
(3) Works in progress	16·13	
(4) New works :—		
(a) costing up to R5,000	7·49	
(b) costing more than R5,000	8·17	
(5) Payments in England for stores, furlough allowances, etc.	5·88	
(6) Reserve for Archæological expenditure	1·00	
(7) Reserve for other unforeseen expenditure	4·89	
		78·26
(b) Delhi Province—		
(1) Civil Buildings—Works in progress	0·29	
(2) " New Works :—		
(a) costing up to R5,000	0·31	
(b) costing more than R5,000	0·49	
(3) Communications	0·62	
(4) Miscellaneous public improvements	0·13	
(5) Repairs	6·81	
(6) Establishment and Tools and Plant	1·94	
(7) Archæological expenditure	0·33	
(8) Reserve for unforeseen expenditure	0·82	
		11·74
		90·00

196. The Budget grant for 1918-19 proposed for Baluchistan does not differ materially from the Revised estimate for 1917-18. The grant for the North-West Frontier Province is taken at R·91 lakh more than the Revised.

(*b*) *India—Provincial.*

vised, 1917-18.

197. The total Revised estimate for 1917-18 is less than the Budget by R37·10 lakhs. The Budget provided for an outlay of R12 lakhs on Civil Works from the special Imperial assignments made in recent years for Education, Sanitation and other beneficent services, but the total expenditure of this class in the current year to be recorded under Civil Works is now estimated at about R23 lakhs. Eliminating this special expenditure as well as the Budget provision made for it, the Revised estimate under Civil Works falls short of the corresponding Budget grant by about R48 lakhs. Of this a decrease of R7·03 lakhs in the Punjab is nominal, being due to a change in the method of adjustment of grants to District Boards for special purposes, these being now classified under Miscellaneous instead of Civil Works. There is also a reduction of about R4 lakhs in Madras owing to a credit from the supply of stores to the Military Department. The balance of the saving is due to ordinary lapses in grants distributed over all provinces except Bombay, Bengal and the United Provinces. The saving is largest in Burma and Assam, the main item in the former province being a lapse of R2·50 lakhs in the provision for the acquisition of a site for the Rangoon University. The aggregate saving would have been larger but for increased grants made to local bodies in Madras, Bombay and Bengal.

dget, 1918-19.

198. The table below compares the details of the grants for 1918-19 in the various provinces so far as settled at present with the probable expenditure in the current year.

REVISED 1917-18.

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.		
1. Madras	26·85	·01	31·74	11·45	12·85	...	82·90
2. Bombay	20·18	...	38·14	23·66	14·70	2·55	99·23
3. Bengal	9·72	1·50	32·25	26·55	12·00	1·00	83·02
4. United Provinces	4·15	...	18·34	26·91	11·80	1·83	63·03
5. Punjab	3·80	...	20·38	20·40	8·20	1·94	54·72
6. Burma	10·52	...	28·50	36·58	16·72	1·39	93·71
7. Bihar and Orissa	13·51	...	41·30	11·10	9·75	1·75	77·41
8. Central Provinces	4·93	...	31·30	21·63	10·39	1·14	69·[illegible]
9. Assam	1·80	...	5·79	14·69	7·03	1·58	30·89
TOTAL	95·46	1·51	247·74	192·97	103·44	13·18	654·30

BUDGET, 1918-19.

[Lakhs of Rupees.]

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original Works.	Repairs.	Establishment charges.		
1. Madras	25·70	·01	30·94	10·46	13·24	6·05	86·40
2. Bombay	18·45	...	71·65	25·25	16·10	2·20	133·65
3. Bengal	10·67	1·50	44·18	28·00	12·00	1·02	97·37
4. United Provinces	3·85	...	21·25	27·00	11·21	2·13	65·44
5. Punjab	5·58	...	36·83	21·00	8·36	4·62	76·39
6. Burma	12·23	...	33·25	40·50	16·32	7·69	109·99
7. Bihar and Orissa	13·70	...	55·11	11·50	9·23	2·66	92·20
8. Central Provinces	5·55	...	42·13	20·52	12·00	1·63	81·83
9. Assam	1·63	...	9·54	16·41	6·51	·95	35·04
TOTAL	97·36	1·51	344·83	200·64	104·97	28·95	778·31

199. The Budget estimate for 1918-19 exceeds the Revised for the current year by R124·01 lakhs. The increase is distributed over all the provinces, but is largest in Bombay (R34·42 lakhs). Allotments aggregating R7 lakhs have been made for outlay on civil works from the special Imperial assignments made in recent years.

200. The total provision for original works in 1918-19 has been taken at R97·14 lakhs more than the probable expenditure in the current year. Provision has been made for a considerable expansion of outlay on buildings and communications in Bombay and the Punjab; for progress of work in connection with the Bankipore buildings and the Indian Lunatic Asylum and for the acquisition of a site for the Patna University in Bihar and Orissa; for expenditure connected with the partition of the districts of Midnapore and Mymensingh in Bengal; for regrant of lapses in the current year in Burma and the Central Provinces; and in the last-mentioned province for the acquisition of a site for the Nagpur University and a building for the Arts College at Amraoti.

201. The total provision for grants to local boards and municipalities in 1918-19 is about R2 lakhs more than the similar expenditure in 1917-18, as the result of minor variations in all provinces. The Budget estimate in Bombay includes an allotment of R10 lakhs for grants to local bodies from the extra revenue which will be obtained from a change in the system of sales of country spirit—*vide* paragraph 32. Of the provision under grants to local bodies R1·50 lakhs represent the grant from Imperial revenues to the Calcutta Improvement Trust.

202. The Budget grants for repairs and establishment charges are generally based on normal requirements and sanctioned scales. Provision has been made in Burma for a grant to District Cess Funds in the wolfram area for the upkeep of roads, and in the Central Provinces for a third circle of superintendence and the re-opening of a division. The Budget under the head "Other items" includes a reserve provision of R5 lakhs in Burma; the increase in Madras as compared with the Revised estimate for 1917-18 is due to the latter including credits from the supply of stores to the Military Department.

REVENUE.

(*a*) *Imperial.*

Revised, 1917-18.

203. The Revised estimate for 1917-18 does not differ materially from the Budget, a decrease of R1·15 lakhs in Delhi owing to the receipts of the Imperial Delhi Committee being adjusted in reduction of capital outlay being set off by receipts from the sale of buildings in other minor administrations.

Budget, 1918-19.

The Budget estimate for 1918-19 provides for normal receipts.

(*b*) *Provincial.*

Revised, 1917-18.

204. The Revised estimate for 1917-18 shows a rise of R5·02 lakhs over the Budget estimate, due to larger receipts on account of the Government share of the surplus profits of the Shahadara-Saharanpur Light Railway in the United Provinces and to increase in the sale-proceeds of old materials and tools and plant and miscellaneous items of revenue in Bombay and Madras.

Budget, 1918-19.

The Budget estimate for 1918-19 provides generally for normal receipts; provision has been made in the Central Provinces for a contribution of R1·50 lakhs expected from the public for the King Edward's College, Amraoti.

XXXII and 46.—ARMY.

	Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	1918-1919, Budget.
EXPENDITURE.						
INDIA—	R	R	R	R	R	R
Effective Services—						
Administration	64,64,083	50,70,067	57,48,817	60,70,810	63,33,000	66,28,800
Military Accounts	28,28,910	25,20,017	26,20,842	26,03,440	27,35,000	27,38,050
Regimental Pay, etc.	10,88,36,245	7,99,57,421	7,72,27,057	7,70,22,420	8,02,64,000	8,29,91,860
Supply and Transport	3,12,17,805	2,47,25,419	2,91,17,776	3,20,03,000	3,39,94,000	3,48,04,080
Veterinary	3,75,784	1,74,025	1,72,784	1,73,610	1,80,000	1,70,240
Clothing	20,59,547	24,53,604	42,37,239	26,14,360	26,65,000	20,42,000
Remounts	52,12,080	45,99,756	44,62,466	45,77,480	57,68,000	48,83,680
Medical Services	53,58,407	28,06,736	30,12,527	32,64,970	32,26,000	31,66,810
Medical Stores	3,34,215	4,92,279	6,19,833	6,82,990	13,57,000	13,40,630
Ordnance	1,01,46,288	89,30,346	1,18,71,030	1,37,86,510	1,51,26,000	1,79,92,030
Ecclesiastical	4,08,819	3,75,208	3,96,759	3,78,190	3,99,000	4,03,700
Education	10,04,196	5,66,320	5,65,931	6,01,990	6,61,000	7,03,280
Compensation for Food, etc.	52,56,955	35,84,000	34,00,920	12,37,000	7,99,000	7,47,000
Miscellaneous Services	3,48,63,084	10,11,32,874	11,31,78,446	12,66,40,000	13,50,40,000	15,96,48,000
Indian Munitions Board	...	...	55,019	...	21,15,090	21,86,280
Hutting	1,86,651	2,61,600	2,56,912	2,00,000	3,03,000	2,00,000
Conveyance by Road, River, and Sea	7,98,532	5,91,653	9,65,231	7,05,040	8,45,000	8,33,970
Conveyance by Rail	48,67,594	58,83,294	1,09,80,704	1,04,99,570	1,26,88,000	1,20,00,000
Cantonments	14,47,274	14,06,228	17,37,917	19,35,620	20,67,000	12,08,090
Unadjusted Expenditure	39,308	—12,49,349	—1,75,481	...	...	...
TOTAL R	22,17,00,777	24,42,81,498	27,04,52,729	28,49,97,000	30,65,65,000	33,41,83,000
Non-effective Services— R	1,10,06,881	1,17,29,048	1,28,45,207	1,64,80,000	1,45,48,000	1,60,71,000
TOTAL INDIA R	23,27,07,658	25,60,10,546	28,32,97,936	30,14,77,000	32,11,13,000	35,02,54,000
Equivalent in sterling £	15,513,844	17,067,369	18,886,529	20,098 500	21,407,600	23,350,800
ENGLAND—	£	£	£	£	£	£
Effective Services—						
Payments to War Office for British Forces	930,620	929,251	930,700	930,700	930,700	930,700
Furlough Allowances, etc., of British Forces	78,603	15,182	14,941	23,000	30,000	30,000
Consolidated Clothing Allowances of British Soldiers	24,700	6,848	1	...	...	...
Furlough Allowances, Indian Service	265,259	143,393	190,062	187,000	187,000	187,000
Indian Troop Service	85,206	556,904	277,010	282,300	299,000	272,300
Other Heads	142,741	51,074	31,677	54,500	36,500	40,500
Clothing Stores	90,438	111,797	108,039	105,900	110,000	110,000
Ordnance and Miscellaneous Stores	479,481	319,175	1,152,872	835,000	2,020,200	166,700
Medical Stores	94,501	104,511	182,705	141,800	120,000	161,700
Remount Stores	...	...	...	...	3,200	3,200
Supply and Transport Stores	61,901	88,414	83,000	96,000	83,000	83,000
Mechanical Transport Stores	...	...	165,439	158,800	158,800	160,000
Military Farms Stores	11,470	12,943	25,428	16,400	24,000	31,100
Operations in Persian Gulf (Stores)	18,572	..	...	...	...	...
Aviation Stores	...	60,000	...	169,000	100,000	203,300
North-West Frontier, 1914	...	...	29,638	...	...	...
Stores taken to India with Troops	17,254	8,315	...	...	...	...
TOTAL £	2,300,746	2,407,837	3,191,512	3,000,400	4,102,400	2,379,500
Non-effective Services—						
Payments to War Office for British Forces	946,073	864,473	676,073	600,000	680,400	576,100
Pensions, Indian Service	1,374,339	1,301,993	1,236,154	1,230,000	1,190,000	1,170,000
Other Heads	201,557	251,528	269,735	287,000	285,000	315,000
TOTAL £	2,521,969	2,417,994	2,181,962	2,117,000	2,155,400	2,061,100
TOTAL ENGLAND £	4,822,715	4,825,831	5,373,474	5,117,400	6,257,800	4,440,600
TOTAL EXPENDITURE £	20,336,559	21,893,200	24,260,003	25,215,900	27,665,400	27,790,900
RECEIPTS.	R	R	R	R	R	R
India R	1,12,24,641	90,00,890	1,17,70,562	1,02,35,000	1,24,33,000	1,29,01,000
	£	£	£	£	£	£
Equivalent in sterling £	748,309	600,059	784,704	682,300	828,900	860,100
England £	347,882	339,884	330,814	304,000	282,300	284,000
TOTAL RECEIPTS £	1,096,191	939,943	1,115,518	986,300	1,111,200	1,144,100
TOTAL NET EXPENDITURE £	19,240,368	20,953,257	23,144,485	24,229,600	26,554,200	26,646,800

Revised, 191 compared Budget, 1917-.

205. The preceding statement indicates that the net expenditure under the Army head during the current year is likely to exceed the Budget estimate of R36,34·43 lakhs (£24,229,600) by R3,48·70 lakhs (£2,324,600), made up of R1,74·38 lakhs (£1,162,500) in India and R1,74·32 lakhs (£1,162,100) in England.

206. The following are the principal causes involving additional expenditure in India, which could not be foreseen when the Budget was framed in March last:—

	Lakhs of rupees.	£ Sterling.
(1) Additional expenditure on account of "War—India," chiefly in connection with port defences, mine-sweeping operations, and the North-West Frontier and Aden operations .	1,26 22	841,500
(2) Grant of increased pay to British soldiers .	55 50	370,000
(3) Increased Ordnance expenditure in connection with various measures, *e g.*, increased scale of practice ammunition for Mobile Artillery and extension of the steel furnaces at the Ishapore Factory, etc.	15·03	100,200
(4) Increased railway charges	21·88	145,900
(5) Expenditure on account of the Indian Munitions Board	21·15	141,000
(6) Extended dairy farm operations . . .	14·14	94,200
(7) Larger travelling allowances and contingencies	15·50	103,300
(8) Larger purchase of horses and mules in connection with Machine Gun Squadrons, etc .	11 50	76,700
(9) Increased expenditure in connection with the re-organisation of Mechanical Transport Companies, Motor Ambulance Convoys, etc.	8·68	57,900
(10) Acquisition of land for the Ishapore Ordnance Factory	6·12	40,800
(11) Larger regimental pay and allowances on account of 5 additional Cavalry Brigade Signal Troops, reorganisation of Signal Companies, formation of Machine Gun Companies and Squadrons, additional Aeroplane flights, etc. .	16 35	109,000
	3,12·07	2,080,500

Other items account for an increase of about R36 lakhs (£240,000), making a total increase of about R3,48 lakhs (£2,320,000).

On the other hand, there have been considerable decreases amounting to about R47 lakhs (£313,000), of which the most important are smaller Army non-effective charges in India, lower food charges, smaller exchange compensation allowance payments, and smaller expenditure on the European section of the Indian Defence Force. The amount (£703,000) provided in the Budget as a reserve must also be set off against the increased expenditure, which has been partly met from this source: and finally there has been an improvement in receipts of R22 lakhs (£146,600), of which the chief items are R10¼ lakhs for departmental charges on supplies furnished by the Indian Munitions Board and R12½ lakhs on account of larger sales of dairy produce, partly counterbalanced by smaller receipts under other heads.

With regard to (2) above, the concession follows the increase of pay sanctioned at Home and has effect from the 29th September 1917.

In respect of (4), railway charges, which prior to the war averaged less than £300,000 a year, have been steadily rising. The actual expenditure in 1916-17 exceeded £700,000, and in the current year it is expected that the Budget provision of R105 lakhs (£700,000) will be exceeded by nearly R22 lakhs (£145,900). As explained in paragraph 218 of the memorandum explaining the details of the estimates for 1917-18, Indian revenues bear the cost of all movements of troops, animals, stores, etc., within Indian limits, other than movements to seaports for despatch overseas, which are debitable to the Imperial Government.

In connection with (5), it may be observed that while the outlay on the Indian Munitions Board is £141,000, about half of this sum is recouped in the way of departmental charges on supplies issued by the Board.

207. The increase of £1,162,100 at Home includes £900,000 on completing the supply of rifles and ammunition. The balance is chiefly made up of larger purchases of stores and increased payments to the War Office on account of retired pay of British forces for service in India, due to an over-estimate of the recoveries to be made from the War Office on account of war pensions, which are taken in reduction of the former charges.

[Bu]dget, 1918-19, [com]pared with [Re]vised, 1917-18.

208. The net Budget estimate for 1918-19 under the Army head amounts to R39,97·02 lakhs (£26,646,800), or R13·89 lakhs (£92,600) more than the estimated net expenditure in the current year. This increase is represented by a larger provision of R2,86·73 lakhs (£1,911,500) in India and smaller provision of R2,72·84 lakhs (£1,818,900) at Home.

[Bu]dget, 1918-19, [com]pared with [Re]vised, 1917-18.

209. The Indian increase is chiefly due to :—

	Lakhs of rupees.	£ Sterling.
(1) Reserve for unforeseen charges . . .	2,96·53	1,976,900
(2) Larger provision for increased pay to British soldiers	59·25	395,000
(3) Provision in connection with the scheme for expansion of ordnance factories . . .	37·50	250,000
(4) Larger provision for "war" non-effective charges (there is a corresponding decrease in the Home payments)	15·00	100,000
	4,08·28	2,721,900

These increases are partly counterbalanced by the following decreases :—

	Lakhs of rupees.	£ Sterling.
(5) Smaller provision under "War-India," chiefly owing to heavy expenditure in 1917-18 on active operations on the North-West Frontier .	74·34	495,600
(6) Smaller provision for purchase of horses and mules	14·70	98,000
(7) Smaller provision for exchange compensation allowance	10·41	69,400
(8) Exclusion of provision in 1918-19 for Ordnance expenditure incurred in 1917-18 on account of practice ammunition for mobile artillery units, extension of the steel furnaces of the Ishapore Branch of the Gun and Shell Factory, etc.	13·98	93,200
(9) Smaller provision for railway charges . .	6·88	45,900
	120·31	802,100

210. The saving at Home is mainly made up of a decrease of £104,300 in non-effective payments to the War Office, chiefly owing to larger recoveries for "war" pensions and gratuities payable in India and by the India Office on behalf of the War Office; of £26,700 in Indian Troop Service payments—the payments in 1917-18 included certain arrear charges; and of £1,700,200 on stores. In 1917-18, heavy payments amounting to £1,450,000 are being made for rifles and ammunition, which mainly account for the lower figure for stores in 1918-19.

Budget, 1918-19, compared with Budget, 1917-18.

211. Compared with the current year's Budget of £24,229,600, the net Army expenditure in the coming year's Budget, which is placed at £26,646,800, shows an increase of £2,417,200. This is represented by an increase of £3,074,000 in the Indian provision and a decrease of £656,800 in the Home provision. These variations have been already explained in the preceding paragraphs, which compare the Revised for 1917-18 with the Budget for that year, and the Budget for 1918-19 with the Revised for 1917-18.

XXXIII AND 46-A.—MARINE.

		Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18. Budget.	1917-18. Revised.	1918-19, Budget.
EXPENDITURE.							
India	R	36,89,687	72,07,696	40,85,438	46,95,000	49,29,000	52,53,000
Equivalent in sterling	£	245,979	480,513	272,362	313,000	328,600	350,200
England	£	217,391	265,000	421,318	525,500	408,000	610,100
Total	£	463,370	745,513	693,680	838,500	736,600	960,300
RECEIPTS.							
India	R	29,71,715	33,48,942	54,75,072	39,12,000	45,15,000	46,29,000
Equivalent in sterling	£	198,115	223,263	365,005	260,800	301,000	308,600
England	£	...	...	22	...	...	...
Total	£	198,115	223,263	365,027	260,800	301,000	308,600
NET EXPENDITURE	£	265,255	522,250	328,653	577,700	435,600	651,700

Revised, 1917-18, compared with Budget, 1917-18.

212. The expenditure in India during 1917-18 is expected to be R2·34 lakhs more than the Budget, owing mainly to larger expenditure on stores and machinery. But for a reduction of R8·74 lakhs owing to readjustment of war charges provisionally compiled as Marine expenditure in 1916-17, the increase would have been about R11 lakhs over the Budget. Taking the improvement of R6·03 lakhs in receipts into account, the net expenditure in India becomes R4 lakhs, or R3¾ lakhs less than the R7¾ lakhs included in the Budget.

The decrease of £117,500 at Home is due chiefly to the lapse of the provision (£143,500) made for the construction of vessels; this, however, is merely a postponement, not a reduction, of expenditure. A credit of £13,600 afforded by the War Office for a dredger taken over by them further reduces the expenditure in 1917-18. The decrease is partly counterbalanced by increased expenditure on miscellaneous stores demanded by India.

Budget, 1918-19, compared with Revised, 1917-18.

213. The provision for next year, India and Home combined, is R32·42 lakhs (£216,100) in excess of the estimated net expenditure of £435,600 in 1917-18. Provision is again being made for the construction of the Marine vessels which could not be proceeded with in 1917-18. This accounts for £132,800 of the increase, while an additional sum of £54,700 has been allowed for imported stores from Home.

XXXIV and 47—MILITARY WORKS.

		Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18.		1918-19, Budget.
					Budget.	Revised.	
ORDINARY.							
EXPENDITURE.							
India . .	R	97,77,511	89,40,517	1,77,00,844	1,07,40,000	1,84,45,000	1,35,25,000
Equivalent in sterling . .	£	651,834	596,036	1,180,056	716,000	1,229,600	901,700
England .	£	27,059	27,745	48,847	14,000	37,000	5,000
TOTAL	£	678,893	623,780	1,228,903	730,000	1,266,600	906,700
RECEIPTS.							
India . .	R	12,05,734	11,78,015	14,31,014	12,00,000	13,50,000	12,00,000
Equivalent in sterling .	£	80,382	78,534	95,401	80,000	90,000	80,000
England .	£	...	...	...	...	...	...
TOTAL	£	80,382	78,534	95,401	80,000	90,000	80,000
Net expenditure, Ordinary .	£	598,511	545,246	1,133,502	650,000	1,176,600	826,700
SPECIAL DEMANDS.							
EXPENDITURE.							
India . .	R	46,27,989	33,01,067	51,31,599	63,41,000	86,50,000	1,29,87,000
Equivalent in sterling .	£	308,533	220,071	342,107	422,700	576,700	865,800
England .	£	8,645	7,015	23,528	6,000	29,000	9,000
TOTAL	£	317,178	227,086	365,635	428,700	605,700	874,800
TOTAL NET EXPENDITURE	£	915,689	772,332	1,499,137	1,078,700	1,782,300	1,701,500

214. *Expenditure, Ordinary Demands.*—Many urgent measures necessitated by the war have been undertaken and in the aggregate account for an increase of R80½ lakhs (£536,600). Among the more important items may be instanced the provision of accommodation for No. 44 British General Hospital at Deolali, costing about R18½ lakhs; the provision of a new water supply at the same station, costing about R6½ lakhs; and the Acetone Factory at Nasik, involving an expenditure of about R12¼ lakhs.

Special Demands.—Here, too, a considerable increase is anticipated, *i. e.*, of about R26½ lakhs (£177,000) over the budget allotment of about R64½ lakhs. An extra allotment of R10 lakhs (over the budget provision of R15 lakhs) has been made for improvements to frontier roads; the installation of electric lights in No. 44 British General Hospital, Deolali, will cost R2 lakhs; the

construction of additional buildings at Simla to provide accommodation for the Army Headquarters offices and the Indian Munitions Board accounts for about R2½ lakhs; accommodation for a Gurkha Battalion at Almora will cost R1½ lakhs; the construction of certain works required at the Army Clothing Factory, Shahjahanpur, involves R1¼ lakhs; additional funds to the extent of R1 lakh have also been allotted for the supply of poles and frames for mosquito curtains to all regimental ranks of regular British and Anglo-Indian units; and R1½ lakhs more have been granted for the reconstruction of Indian troops' lines.

Budget, 1918-19 compared with Budget, 1917-18

215. *Expenditure—Ordinary Demands.*—For 1918-19, R136 lakhs (£906,700) have been allotted against R109½ lakhs in the current year. The principal cause of the increase is due to provision for accommodation for mechanical transport companies and armoured cars, for installation of electric lights and fans in barracks and hospitals, and for heavier repairs.

Special Demands.—The allotment for 1918-19 amounts to about R131¼ lakhs (£874,800); the most important measures provided for are—

R15 lakhs for Indian troops' lines, against R13 lakhs in the current year's Budget.

R40 lakhs for frontier roads, against R25 lakhs likely to be spent in the current year.

R8 lakhs for electric installations in barracks and hospitals for British troops; R2 lakhs have also been provided for this purpose under the ordinary head for works costing half a lakh and under.

R10 lakhs for improvements to British troops' hospitals in various stations in India.

R20 lakhs for improvements to Indian troops' hospitals.

About R33¾ lakhs have been provided for new works, and the balance for works in progress.

47A.—SPECIAL DEFENCES.

		Accounts, 1914-1915.	Accounts, 1915-1916.	Accounts, 1916-1917.	1917-1918. Budget.	1917-1918. Revised.	1918-1919, Budget.
EXPENDITURE.							
India . .	R	65,149	83,941	2,10,806	1,55,000	1,55,000	...
Equivalent in Sterling .	£	4,343	5,596	14,054	10,300	10,300	...
England	£	9,260	7,918	4,482	3,700	100	...
Total .	£	13,603	13,514	18,536	14,000	10,400	...

216. The variation in 1917-18 is unimportant.

This head has, with the approval of the Secretary of State, been abolished with effect from 1st April 1918, and any future expenditure and past re-adjustments will be included under the head "Military Works."

SCHEDULE.

217. In the Budget of 1917-18, a sum of R285·20 lakhs (£1,901,300) was included for "Schedule" measures. The probable expenditure is now estimated at R4,95·37 lakhs (£3,302,500), or an increase of R2,10·17 lakhs (£1,401,200)—about £763,000 in England and £638,000 in India. The increase in England

includes £900,000 over and above the budget provision of £550,000 on account of new rifles and ammunition, and a lapse of £157,100 owing to postponement of the construction of the Marine vessels already mentioned, including a credit for a dredger taken over by the War Office. The increase in India includes £370,000 on account of increased pay to British troops, and R23 lakhs (£154,000) on Military Works, *e.g.*, frontier roads.

The Schedule system is still largely in abeyance under the special circumstances of the war.

218. The Schedule for 1918-19 has been fixed at £2,171,800. The grant of increased pay to British troops in India alone accounts for £765,000. India's liability in connection with the expansion of Ordnance factories accounts for £250,000. For grant of pay of temporary rank to British officers of the Indian Army, £60,000 have been provided. For completion of the two Marine vessels about £133,000 have been allotted. Increased provision has been made for military works in progress, including £267,000 for frontier roads and £200,000 for improvements to British and Indian troops' hospitals at various stations in India.

MILITARY SERVICES : SUMMARY.

		Accounts, 1914-1915.	Accounts, 1915-16.	Accounts, 1916-1917.	1917-1918.		1918-1919, Budget.
					Budget.	Revised.	
EXPENDITURE—							
India . .	R	25,08,67,994	27,55,43,767	31,04,26,623	32,34,08,000	35,32,92,000	38,20,19,000
Equivalent in Sterling .	£	16,724,533	18,369,584	20,695,108	21,560,500	23,552,800	25,468,000
England .	£	5,085,070	5,133,509	5,871,649	5,666,600	6,731,900	5,064,700
Total Expenditure	£	21,809,603	23,503,093	26,566,757	27,227,100	30,284,700	30,532,700
RECEIPTS—							
India . .	R	1,54,02,090	1,35,27,847	1,86,76,648	1,53,47,000	1,82,98,000	1,87,30,000
Equivalent in Sterling .	£	1,026,806	901,856	1,245,110	1,023,100	1,219,900	1,248,700
England .	£	347,882	339,884	330,836	304,000	282,300	284,000
Total Receipts .	£	1,374,688	1,241,740	1,575,946	1,327,100	1,502,200	1,532,700
NET EXPENDITURE	£	20,434,915	22,261,353	24,990,811	25,900,000	28,782,500	29,000,000

1917-18.

219. The Budget for 1917-18 included a net provision of £25·9 million. The present estimate raises this figure nearly by £2·9 million. This increase may be briefly ascribed to the continuance of war conditions necessitating the purchase of rifles and ammunition, the grant of increased pay to British troops, the adoption of measures for the protection of our frontier and sea coasts, the improvement of frontier roads, and the construction of hospitals.

1918-19.

220. For the ensuing year, £29 million has been fixed as the net Military Budget grant, which is only £217,500 more than the anticipated expenditure in 1917-18. It is assumed that war conditions will continue; and the Budget includes a "reserve" for unforeseen demands of £1,977,000, as against £703,000 in the current year's Budget. This latter amount was completely utilised within a few months of the opening of the financial year.

TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL.

	Accounts, 1914-15.	Accounts, 1915-16.	Accounts, 1916-17.	1917-18.		Budget, 1918-19.
				Budget.	Revised.	
Transfers from Imperial to Provincial—						
1. (a) Recurring assignments under the terms of the Provincial Settlements, including permanent additions subsequently made to them, with the exception of special recurring grants for Education and Sanitation	1,16,20,000	1,40,83,000	1,42,62,000	1,40,42,000	1,40,78,000	1,42,50,000
(b) Recurring assignments from Provincial to Imperial in connection with the 1916-17 scheme of taxation .	...	...	—91,90,000	—91,97,000	—1,45,62,000	—1,47,97,000
2. Special recurring grants for— (i) Education . . .	1,14,29,000	1,14,50,000	1,14,80,000	1,43,10,000	1,43,40,000	1,71,90,000
(ii) Sanitation . . .	36,70,000	36,70,000	36,73,000	36,73,000	36,73,000	36,73,000
3. Assignments in connection with the scheme for the incidence of famine relief expenditure (*vide* paragraph 54 of Financial Statement for 1907-1908)	29,24,000	24,70,000	14,78,000	...	...	..
4. Non-recurring grants— (i) Under the terms of the Provincial settlements .	4,36,000	11,27,000	...	...	...	...
(ii) For Education . .	11,87,000	2,37,000	2,66,000	1,44,000	3,10,000	2,13,000
(iii) For Sanitation .	5,50,000	2,20,000	2,67,000	...	4,55,000	...
(iv) For medical relief, agriculture and allied objects	...	...	...	22,20,000	23,20,000	...
(v) For public works expenditure and discretionary outlay . . .	15,00,000	...	...	...	...	...
(vi) Other items . .	39,09,000	32,07,000	22,05,000	26,59,000	19,63,000	23,15,000
Total Transfers .	3,72,25,000	3,64,64,000	2,44,41,000	2,78,51,000	2,25,77,000	2,28,44,000

(a) *Recurring assignments excluding special grants for Education and Sanitation.*

221. The increase of R·36 lakh in the Revised estimate of the current year as compared with the Budget is made up as follows :— *Revised, 1917-18.*

	(Lakhs of rupees.)
(1) Increase in assignment to the United Provinces for loss of excise revenue on account of reduction of duty on rum issued to troops from distilleries in the province . .	+1·39
(2) Increase in the Punjab Government's share of sale-proceeds of sites for shops and residences in certain towns in that province (these receipts are credited in the Imperial section of the accounts, but the Local Government is entitled to a moiety)	+0·52
(3) Reduction in assignment to Madras in connection with the remission of the village service cess in proprietary estates due to slower progress in the resumption of *inam* lands of village servants.	-1·57
(4) Minor adjustments of a recurring nature	+·02
Total	+·36

1918-19.

222. The Budget estimate for 1918-19 exceeds the Revised for the current year by R1·72 lakhs. The increase is due to the following causes:—

	Lakhs of rupees.
(1) Increase in assignment to Madras in connection with the remission of the village service cess in proprietary estates, due to progress in the resumption of *inam* lands of village servants	+1·26
(2) Petty adjustments of a recurring nature	+·46
Total	+1·72

(b) Recurring assignments from Provincial to Imperial in connection with the 1916-17 scheme of taxation.

1917-18.

1918-19.

223. The increases of (*a*) R53·65 lakhs in the Revised estimate over the Budget for the current year and (*b*) R2·35 lakhs in the Budget for 1918-19 over the Revised for 1917-18 relate to the revision of income-tax rates introduced in 1916. The head Income-tax is divided equally between Imperial and Provincial revenues, but as the taxation referred to was imposed for Imperial purposes, an assignment is taken from the provinces equivalent to the yield of the new taxation which is credited to the Provincial revenues under the ordinary division. The amounts of the assignments vary therefore with reference to the latest estimates of the proceeds of the taxation which are credited in the first instance as Provincial revenue. The increase in the assignments is distributed among the provinces as follows;—

	Lakhs of rupees.	
	1917-18.	1918-19.
Madras	+6·00	—2·00
Bombay	+25·70	+2·80
Bengal	+14·00	+2·00
United Provinces	+2·00	...
Punjab	+1·68	—·18
Burma	+1·50	...
Bihar and Orissa	+1·27	—·27
Central Provinces	+1·00	...
Assam	+·50	...
Total	+53·65	+2·35

(c) Special recurring grants for Education.

1917-18.

224. The small increase of R·30 lakh in the Revised estimate for the current year as compared with the Budget is due to a recurring assignment to the Punjab for the maintenance and equipment of science laboratories in the Islamia College, Lahore, sanctioned from the undistributed balance of the recurring appropriation of R154 lakhs made from Imperial revenues in recent years for the improvement of education (see paragraph 101).

1918-19.

225. The increase of R28·50 lakhs in the Budget estimate for 1918-19 over the Revised for 1917-18 relates to the recurring appropriation of R30 lakhs which it has been decided to make from Imperial revenues from the year 1918-19 for the development of primary education (*vide* paragraph 103). The grant of R28·50 lakhs will be distributed among the

provinces as follows, the balance of R1·50 lakhs being reserved for direct Imperial expenditure or for future distribution :—

	Lakhs of rupees.
Madras	5·50
Bombay	4·00
Bengal	5·50
United Provinces	4·50
Punjab	2·00
Burma	1·50
Bihar and Orissa	3·00
Central Provinces	1·50
Assam	1·00
Total	28·50

(d) Non-recurring assignments for Education.

226. The following contributions will be paid for Provincial expenditure from the undistributed balance of the recurring appropriation of R154 lakhs made from Imperial revenues in recent years for educational expenditure :— *Revised, 1917-18. Budget, 1918-19.*

	Lakhs of rupees. 1917-18.	1918-19
(1) Additional grant to the Dacca University	1·00	1·00
(2) Contribution in aid of research work by Dr. Sir J. C. Bose	·34	·38
(3) Grant to the Hindu University, Benares	1·00	...
(4) Contribution for the Government training class at Sanawar (in the Punjab)	·50	·50
(5) Contribution for a training college for male teachers of the domiciled community in Madras	·25	·25
(6) Contribution to an institution for married Hindu ladies in Bombay	·01	...
Total	3·10	2·13

(e) Non-recurring grants for Sanitation.

227. The following allotments have been sanctioned during the current year from the undistributed balance of the special recurring appropriation of R51 lakhs made from Imperial revenues in recent years for the improvement of sanitation :— *Revised, 1917-18.*

	Lakhs of rupees.
(1) To the United Provinces, for sanitary improvement of the pilgrim route to Badrinath and Kedarnath	1·00
(2) To the Punjab, in connection with certain sanitary measures	1·20
(3) To Bengal for water-supply in Midnapore	1·00
(4) To Bombay (·75) and the Central Provinces (·60) for the relief of congestion in certain areas	1·35
Total	4·55

(f) Non-recurring grants for Agriculture and allied objects.

228. The increase of R1 lakh in the Revised estimate for the current year as compared with the Budget represents an assignment to the Punjab from the profits of the wheat scheme of 1915 by transfer from an allotment made in the Budget for expenditure by the Agricultural Adviser to the Government of India—*vide* paragraph 128. *Revised, 1917-18.*

(g) *Miscellaneous non-recurring grants.*

Revised, 1917-18.
Budget, 1918-19.

229. The following are the details of the miscellaneous non-recurring grants which will be given in the two years :—

	Lakhs of rupees. 1917-18.	1918-19.
(1) Contribution to meet provincial expenditure in Burma and Assam in connection with the North-East Frontier	17·72	21·91
(2) Further assignment to Bihar and Orissa in respect of cost of High Court buildings at Bankipur .	1·08	1·25
(3) Assignment to Bihar and Orissa for the European Lunatic Asylum at Ranchi (in addition to R10 lakhs given in 1913-14)	1·43	·70
(4) Grant to the United Provinces for tank restoration works, out of the special provision made in the Imperial Budget under Minor Irrigation Works for the improvement of irrigation . . .	·50	...
(5) Yearly instalments of the contribution to the Calcutta Improvement Trust for a period of 60 years from 1911-12	1·50	1·50
(6) Grant to the Chittagong Port in aid of dredging and revetment operations for the period of the war	·75	·75
(7) Assignment to Madras for a period of five years on account of a sugarcane station	·19	·44
(8) Miscellaneous adjustments, representing mainly refund of expenditure undertaken on behalf of the Imperial Government or of Provincial revenue erroneously credited as Imperial . .	—3·54	—3·40
Total .	19·63	23·15

CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION AND OTHER WORKS NOT CHARGED TO REVENUE.

RAILWAY CONSTRUCTION.

Revised, 1917-18.

230. In the Budget for 1917-18, a sum of R540 lakhs was allotted for expenditure on railway construction for which the Government of India undertake financial responsibility. During the course of the year an addition of R150 lakhs to meet the cost of the Dalbandin Mirjawa Extension was sanctioned, thus raising the total grant to R690 lakhs. The expenditure of the year is now estimated at R472·45 lakhs or R217 55 lakhs less than the grant. The lapse is due to the expenditure on the Dalbandin Mirjawa Extension not having progressed as rapidly as was expected, to the difficulties attendant on the supply of material from England, and to special credits anticipated from the supply of railway stores, etc., to the Military Department. For 1918-19 a grant of R630·35 lakhs has been provided, of which R198·62 lakhs is for rolling stock; allowing for a credit of R27 lakhs anticipated in the next year from the supply of stores for war purposes, the effective grant for capital outlay during the next year amounts to R657·35 lakhs.

Budget, 1918-19.

231. The distribution of the total expenditure on Railway construction between State and Companies' agency in each of the three years from 1916-17 to 1918-19 is as follows:—

		1916-1917. Accounts.	1917-1918.		1918-1919. Budget.
			Budget.	Revised.	
1. 48.—STATE RAILWAYS—CONSTRUCTION.					
(a) India .	R	2,33,05,410	3,44,56,000	3,62,45,000	4,41,22,000
	£	1,553,691	2,297,100	2,416,300	2,941,400
(b) England . .	£	318,654	927,100	607,100	763,000
TOTAL .	£	1,872,348	3,224,200	3,023,400	3,704,400
2. CAPITAL ACCOUNT OF INDIAN RAILWAY COMPANIES.					
(a) India .	R	—32,13,090	—42,11,000	—48,01,000	—45,52,000
	£	—214,206	—280,700	—320,000	—303,400
(b) England . .	£	320,557	656,500	446,300	801,300
TOTAL .	£	106,351	375,800	126,300	497,900
Total of Programme . .	£	1,978,699	3,600,000	3,149,700	4,202,300

The following outlay in England on account of purchased lines worked by Companies is included in the Indian figures under outlay on State lines:—

	654,950	1,336,400	429,200	929,300

232. The details of the Budget grant for 1918-19 are shown below :—

[Lakhs of rupees.]

	Open Line.			Construction of	
	Rolling Stock.	Other items.	Total.	Lines in progress.	New lines.
I. 48.—State Railways—Construction—State Railways—					
1. North-Western :—					
(i) Main line	72·93	27·23	100·16	...	...
(ii) Laki-Pezu Tank	...	·43	·43	...	...
(iii) Nushki-Dalbandin	...	·50	·50	...	...
(iv) Dalbandin-Mirjawa	...	...	...	70.00	...
(v) Tank Murtaza Extension	...	...	...	5·01	...
2. Eastern Bengal System :— Open line	25·02	36·25	61·27	...	...
3. Oudh and Rohilkhand :— Main line	·73	7·52	8·25	...	...
4. Aden Railway	·14	1·98	2·12	...	...
5. Jodhpur-Hyderabad (British Section)	...	·32	·32	...	...
Remittance lines.					
6. Assam-Bengal :—					
(i) Open line	25·08	14·19	39·27	...	...
(ii) Bhairab Bazar-Tangi (Open Section)	...	1·08	1·08	...	...
(iii) " " " (Re-alignment at Bhairab-Bazar).	...	·76	·76	...	...
7. Bengal-Nagpur :—					
(i) Main line	20·62	39·98	60·60	...	...
(ii) Parvatipur-Singapur Road	...	...	...	·15	...
8. Bezwada Extension	...	·43	·43	...	...
9. Bombay, Baroda and Central India :— Main line	21·78	21·92	43·70	...	...
10. Burma Extensions :—					
(i) Open line	·50	·50	1·00	...	...
(ii) Southern Shan States	...	1·00	1·00	...	...
11. Dhone-Kurnool	...	·05	·05	...	...
12. East Indian :— Open line	1·31	66·16	67·47	...	...
13. Great Indian Peninsula System :—					
(i) Main line	1·00	63·22	64·22	...	...
(ii) Itarsi-Nagpur, etc.	...	...	...	3·00	...
(iii) Agra-Delhi Chord	...	1·64	1·64	...	...
(iv) Bhopal	...	·64	·64	...	...
(v) Harbour Branch Extension	...	...	...	2·00	...
(vi) Cawnpur-Banda	...	2·75	2·75	...	...
(vii) Baran-Kotah	...	1·00	1·00	...	...
14. South Indian System—					
(i) Main line	5·53	16·03	21·56	...	...
(ii) Coonoor-Ootacamund	·09	·30	·39	...	...
(iii) Tinnevelly-Quilon—British Section	·03	·01	·04	...	...
(iv) Do. Native State Section	·03	·02	·05	...	...
15. Tirhoot and extensions :— Open line	...	89	·89	...	...
16. Anticipated credits for stores issued in 1917-18 to Expeditionary forces	...	—27·00	—27·00	...	...
17. Reserve	...	20·92	20·92	...	...
	174·79	300·72	475·51	80·16	...
II.—Capital Account Outlay of Indian Railway Companies :—					
1. Burma	6·39	12·18	18·57	...	...
2. Lucknow-Bareilly	...	1·56	1·56	...	...
3. Madras and Southern Mahratta :— Open line	17·44	37·11	54·55	...	...
	23·83	50·85	74·68	...	...
Total	198·62	351·57	550·19	80·16	...

The bulk of the restricted programme grant for 1918-19 will be devoted to the improvement of open lines of railway.

233. The figures in the table in paragraph 231 do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor that on Branch Line Companies. Including this outlay, and also some small expenditure from Provincial revenues, the total expected outlay on railway construction in the three years ending 1918-19 is as follows :—

	Accounts, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
	R	R	R
Total as in table in paragraph 231 . .	2,96,80,485	4,72,45,000	6,30,35,000
Famine Protective lines . . .	—7,146	1,000	—8,000
Branch lines	99,63,631	59,32,000	20,07,000
Provincial State lines	33,060	10,000	10,000
Grand total in rupees .	3,96,70,030	5,31,88,000	6,50,44,000
Grand total in sterling at R15 to the £ .	2,644,669	3,545,900	4,336,300

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

234. The figures are—

	Accounts, 1916-17.	Budget, 1917-18.	Revised, 1917-18.	Budget, 1918-19.
Total in Rupees	76,81,248	90,00,000	55,86,000	70,00,000
Equivalent in Sterling . .	512,083	600,000	3,72,400	466,700

ed, 1917-18. 235. The expenditure in 1917-18 is expected to fall short of the Budget by R34·14 lakhs. There will be a lapse of about R16 lakhs in the allotments for works in operation, owing to the credit to the Twante Canal project in Burma of the cost of certain dredgers taken over by His Majesty's Government for war requirements and to smaller outlay on the permanent head works of the Ganges Canal in the United Provinces and the Upper Bari Doab Canal in the Punjab; partly set off by increased expenditure on the Upper Swat River Canal in the North-West Frontier Province. There will also be a saving of about R14⅓ lakhs in the grant for works under construction, due to slower progress of work on the Toludur project in Madras owing to scarcity of labour, difficulty in obtaining steel materials and untimely rains and on the Mahanadi and the Wain Ganga Canals in the Central Provinces. The whole of the reserve provision of R3½ lakhs included in the Budget will lapse.

dget, 1918-19. 236. The Budget grant for 1918-19 has been fixed at Rs. 70 lakhs or about R14 lakhs more than the probable expenditure in 1917-18, with reference to the financial situation and after due consideration of the requirements of the various canals under construction most of which are nearing completion. The following table shows the distribution of expenditure in 1917-18 and the grant for 1918-19 :—

Name of Project.	Expenditure in 1917-18.	Expenditure in 1918-19.
	R	R
Works in operation—		
Upper Swat River Canal	6,49,000	3,33,000
Kabul River Canal	1,04,000	96,000
Godavari Delta System	1,78,000	2,21,000
Kistna Delta System	1,41,000	83,000
Cauvery Delta System	72,000	25,000
Eastern Nara Works	31,000	1,78,000
Eastern Jumna Canal	39,000	52,000
Ganges Canal, including Mat and Hathras branches and permanent headworks	4,86,000	—1,26,000
Upper Bari Doab Canal	45,000	1,24,000
Sirhind Canal	35,000	1,00,000
Lower Chenab Canal	3,50,000	4,48,000
Lower Jhelum Canal	2,00,000	7,64,000
Upper Jhelum Canal	10,42,000	2,10,000
Upper Chenab Canal	5,90,000	3,20,000
Lower Bari Doab Canal	6,90,000	4,80,000
Twante Canal	—15,17,000	39,000
Works under construction—		
Toludur Project	1,44,000	2,34,000
Yeru Canal	4,11,000	6,25,000
Mahanadi Canal	11,65,000	19,12,000
Wain Ganga Canal	4,41,000	4,10,000
Other Projects	2,90,000	3,84,000
Reserve Provision	...	88,000
TOTAL R	55,86,000	70,00,000
Equivalent in Sterling £	372,400	466,700

Of the total grant of R70 lakhs, about R32 lakhs will be allotted to canals under construction; about R37 lakhs will be devoted to the completion and development of canals in operation, and a small sum of R1 lakh will be held in reserve to meet unforeseen requirements.

237. The figures mentioned above do not include expenditure on Protective Irrigation Works, whether financed from the Famine Insurance grant or from ordinary revenues outside that grant. Including this outlay, and also some small expenditure on works which were originally classed as productive but have since ceased to belong to that class, the total expected outlay on the construction of irrigation works in the three years ending 1918-19 is as follows:—

	Accounts, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
	R	R	R
Outlay on Productive Irrigation Works	76,81,248	55,86,000	70,00,000
Outlay on Protective Irrigation Works met from Famine Insurance grant.	46,91,536	50,51,000	57,97,000
Outlay on Protective Irrigation Works outside the Famine Insurance grant.	...	...	...
Other outlay from ordinary revenues	66,348	18,000	1,06,000
Total R	1,24,39,132	1,06,55,000	1,29,03,000
Equivalent in Sterling £	829,275	710,300	860,200

INITIAL OUTLAY ON THE NEW CAPITAL AT DELHI.

238. The figures are :—

		Accounts, 1916-17.	Budget, 1917-18.	Revised, 1917-18.	Budget, 1918-19.
Total in Rupees . . .		36,64,453	40,00,000	37,60,000	40,00,000
Equivalent in Sterling . .	£	244,297	266,700	250,700	266,700

ised, 1917-18. 239. The expenditure in the current year will amount to R37·60 lakhs or R2·40 lakhs less than the Budget. The distribution of the expenditure now anticipated is as follows :—

	(In lakhs of R.)
(1) Works Expenditure	32·92
(2) Establishment and miscellaneous charges	4·68
Total .	37·60

Of the works expenditure about R3 lakhs are being spent on preliminary work; R5½ lakhs on the purchase of tools and plant and other stores; about R5 lakhs on sanitation; and about R17½ lakhs on work on the Government House and the Secretariat and the construction of certain residential buildings.

The provisional distribution of the Budget estimate of R40 lakhs in 1918-19 is given below—

	(In lakhs of R)
(1) Works expenditure	35·67
(2) Establishment and miscellaneous charges	4·33
TOTAL .	40·00

Of the grant of R35 67 lakhs for works outlay, R4 lakhs will be devoted to preliminary work and the further purchase of tools and plant and other stores. A sum of R6 lakhs will be spent on sanitation and R21 lakhs will be applied mainly to the construction of buildings on which work has already been commenced.

INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.

240. The entry of £100 million in the Revised estimate for 1917-18 relates to the contribution made by India to His Majesty's Government towards the cost of the European war. It is made up of (*a*) £35,139,000 being the proceeds of the Indian war loan of 1917 (inclusive of cash certificates) paid to His Majesty's Government in cash and (*b*) £64,861,000 representing the amount of the British war debt which India has taken over in respect of the balance of the contribution—*vide* paragraph 253 and note (*c*) to the table in paragraph 243.

WAYS AND MEANS.

HOME TREASURY.

241. The bulk of the payments made in England on account of the Government of India consist normally of expenditure chargeable to the Indian revenues; and if such payments represented the only transactions, the Ways and Means programme would be a simple arrangement, as the whole of the expenditure would ordinarily be met by remittance of funds from India. The capital outlay on the construction of railways and irrigation works, however, necessitates heavy borrowing, and when practicable, a large portion of the money required is raised in England, either direct or through the agency of Companies. A further complication is introduced by the practice under which all payments made in England to Railway Companies working purchased lines, for purchase of stores and other capital purposes, as well as all moneys raised by them, and paid into the Home treasury, are brought to account under the appropriate heads in this country and are treated in the Home accounts and estimates as remittances to or from India, respectively. Operations connected with the Gold Standard and Paper Currency Reserves, and with the replacement of one particular form or item of direct or indirect debt by another, also largely swell the receipts and charges of the Home treasury without affecting ordinarily the general Ways and Means programme.

242. The items mentioned in the preceding paragraph constitute the bulk of the transactions of the Home treasury in normal years The conditions created by the war have led to certain abnormal transactions which have affected the Ways and Means position to a continually increasing extent from 1915-16 onwards and will continue to affect it next year. Large sums are being received in England from the Imperial Government and the East African Protectorate in repayment of expenditure incurred on their behalf in India. These indirect remittances from India have very largely increased the resources of the Home treasury and removed the need for direct remittances by Councils to finance its requirements.

243. The following are the details of the transactions appearing in the Budget and Revised estimates of the Home treasury for 1917-18 and in the Budget estimate of 1918-19.

	Budget, 1917-18.	Revised, 1917-18.	Budget, 1918-19.
RECEIPTS.	£	£	£
British Government 5 per cent. War Loan taken over by India	...	64,861,000	...
Capital raised and deposited by Railway Companies—			
For Capital outlay	2,000	7,400	2,000
*For discharge of debentures	3,531,400	...	...
Deposits and Advances—			
Gold Standard Reserve	29,069,600	33,584,300	28,008,300
*Paper Currency Reserve	46 000 000	79,267,000	91,479,300
*Paper Currency Reserve Depreciation Fund	618,000	1,224,300	1,481,000
*War transactions: Recoveries from War Office	1,226,000	2,458,000	1,774,400
Special Reserve	...	...	13,998,100
Other items	813 900	696,000	751,400
Remittance Account between England and India—			
Railway transactions (capital)	1,260,000	...	...
Ditto (capital advance)	6,500	40,000	6,500
War transactions: Recoveries from War Office	42,385 000	68,667,000	73,834,000
" recoveries from other authorities	2,786,000	4 830,700	6,020,000
Other transactions	2 090,000	15,064,000	5,347,500
Total Receipts, excluding Council Bills and Loans	129,788,400	270,699,700	222,702,500
DISBURSEMENTS.			
Excess of Expenditure over Revenue	21,343,400	21,375,500	20,482,300
Capital Expenditure not charged to Revenue—			
Outlay on State Railways, Irrigation Works and Delhi	953,100	615,200	791,700
Outlay of Railway Companies	658,500	453,700	803,300
*Payments to Railway Companies for discharge of debentures	3,531,400	1,082,500	2,374,900
Permanent Debt discharged	500,000	500,200	(c) 20,500,000
India's Financial Contribution to the War—			
Payments to His Majesty's Exchequer in respect of monies raised by Debt created in India	...	(c) 35,139 000	...
British Government 5 per cent. War Loan taken over by India	...	64,861,000	...
Deposits and Advances—			
Gold Standard Reserve	29 069 600	33,585,700	28,008,300
*Paper Currency Reserve	46,000,000	79 267 000	91,479,300
*Paper Currency Reserve Depreciation Fund	618 000	1,224,300	1,481,000
Special Reserve	...	20,090 000	13,998,100
*War transactions—outlay recoverable from War Office	1,226,000	2 465 000	1 767,400
Other transactions	472,500	596,500	828,200
Remittance Account between England and India—			
Payment of Indian War loan to the Lords Commissioners of His Majesty's Treasury	10,000,000	...	...
Railway transactions (capital)	1,260,000	500,000	250,000
Ditto (capital advance and revenue)	1,391,700	517,600	984,600
War transactions—outlay recoverable from War Office	4 281 500	6,767,000	5,834,000
Purchase of silver	2,758,000	13,500,000	12,000,000
Other transactions	2 789,500	6 124 300	19,871,100
Total Disbursements	129 853,200	291,568 500	221,454,200
NET DISBURSEMENTS	64 800	20,868 800	—1,248,300
Financed as follows—			
Council Bills	...	25,258,000	...
Reduction of cash balance	64 800	—4,389,200	—1,248,300
Total	64 800	20,868,800	—1,248,300
Opening Balance	(a) 11 419 600	(b) 11,391,900	(a) 15,781,100
Closing Balance	(b) 11,354,800	(a) 15,781,100	(a) 17,029,400

*The heads marked with an asterisk appear on both the receipt and payment sides. As the receipt and corresponding disbursement in each case are generally equal, they do not affect the Ways and Means of the year to any material extent.

(a) Of these amounts £6,000,000 represents funds of the Gold Standard Reserve.

(b) Of this amount £6 001 900 represents funds of the Gold Standard Reserve.

(c) The proceeds of the Indian War Loan of 1917-18 amounting to £35 139,000 have been paid to His Majesty's Government in part payment of India's contribution to the war and appear under the head "India's Financial Contribution to the War." India has assumed liability for British war debt in respect of the balance of the contribution, *viz.*, £61 861,000, and this amount is shown as debt incurred by *per contra* charge to the contribution head. The proceeds of the Indian War Loan to be floated in 1918-19 will be paid to His Majesty's Government in discharge of part of the British war debt taken over, and the estimated proceeds, *viz.* £20 million, appear therefore under the head "Discharge of debt."

1917-18.

244. The table in paragraph 243 shows that there will be a net disbursement of £20,868,800 from the Home Treasury in 1917-18, and that the receipts from Council Bills drawn against treasury balances in India will amount to £25,258,000. There will thus be a surplus of Council bill drawings over the net disbursements amounting to £4,389,200, and this will go to raise the cash balance of the Home treasury from £11,391,900 at the beginning of the year to £15,781,100 at its end. The transactions of the Home treasury in the current year include, however, the following special items:—

(*i*) There will be a net recovery of £63,954,000 from His Majesty's Government on account of disbursements connected with war requirements made on their behalf in India, and a sum of £2,776,700 will be recovered on the same account from the East African Protectorate and the Commonwealth of Australia.

(*ii*) A sum of £35,139,000 representing the actual receipts from the Indian war loan inclusive of post office cash certificates will be paid to His Majesty's

Government in part liquidation of India's contribution of £100 million towards the cost of the war.

(*iii*) In view of the large transfer of cash balances from India to England by outlay on behalf of His Majesty's Government and the payment of Council bills, and the large volume of temporary debt which it has been necessary to incur in India to meet these disbursements, the Secretary of State has decided to constitute a special reserve by the investment of £20 million from his cash balances in Treasury Bills or other short-term securities of the British Government.

(*iv*) There will also be a payment of £13,500,000 on account of silver purchases for the Government of India.

245. The foregoing items result in a net payment of £1,908,300, and eliminating this amount the net disbursements from the Home Treasury will stand at £18,960,500 against £28,196,300 the corresponding estimate adopted in the Budget for the current year. This improvement of £9,235,800 is the net result of the following variations from Budget anticipations:—

	£
(*i*) Increased recovery in respect of money orders issued on India by other countries. (The issues of money orders on India have been on an abnormal scale owing to the difficulties in effecting remittances through the ordinary channels in consequence of the present exchange position)	5,293,[illegible]
(*ii*) Recovery in respect of funds supplied from India to Ceylon and Jeddah consisting mainly of funds provided for the purchases of tea for the War Office in Ceylon and for the purchase of food-stuffs in India by the Ceylon Government. (These transactions were not anticipated in the Budget)	1,476,300
(*iii*) Proceeds of British Treasury Bills deposited in London on account of subscriptions to the Indian War Loan .	1,004,000
(*iv*) Larger realisation of opium revenue in England (some countries which obtain opium from India having been permitted to pay for it in London)	676,100
(*v*) Increased recovery in respect of coinage executed in India for Egypt	564,100
(*vi*) Savings in total grants for capital expenditure on railways, irrigation works and Delhi (inclusive of the net outlay of the various railway companies) . . .	1,455,300
(*vii*) Improvement under miscellaneous deposit and remittance transactions inclusive of petty variations in other items	354,900
Total increase in receipts or decrease in outgoings	10,818,300
(*viii*) Discharge of debentures of railway companies . . .	1,582,500
Net improvement .	9,235,800

246. The principal items working up to the improvement of £354,900 under miscellaneous deposit and remittance transactions are: (*a*) an increase in the recoveries for advances in India on account of Protectorates, His Majesty's ships on the East India station, etc. (£168,000); and (*b*) larger receipts from the liquidation of hostile firms (£350,000); partly set off by (*c*) a fall in the receipts from the employment of enemy ships (£276,000); and (*d*) payment to His Majesty's Government in respect of the surplus revenue of the occupied territories in Mesopotamia (£350,000).

247. The total drawings of Council bills on India in 1917-18 are expected to amount to £35,336,600. Of this sum, £25,258,000 will be utilised, as already stated, to meet the disbursements of the Home treasury; while £1,420,000 will be appropriated as a remittance on behalf of the Gold Standard Reserve of the coinage profits which have accrued to the Reserve in India, and £8,658,600 as a remittance of the Paper Currency Reserve. The total figure mentioned for Council bill drawings and the appropriation to the Paper Currency Reserve include a sum of £1,371,100 which was placed at the disposal of certain firms in the early part of the current year in connection with purchases of wheat for the Royal Commission.

The cash balance of the Home treasury at the end of 1917-18, exclusive of the sum held on account of the Gold Standard Reserve, is now estimated at about £9·8 million against a Budget forecast of £5·4 million.

r18 Capital pited by lway panies.

248. The details of the transactions in respect of capital raised and deposited by Railway Companies are as follows :—

RECEIPTS.	Budget, 1917-18.	Revised, 1917-18.
	£	£
(a) *Subscribed Capital—*		
To discharge Debentures—		
Assam-Bengal Railway	297,000	...
Bengal-Nagpur Railway	2,154,400	...
Madras and Southern Mahratta Railway .	1,005,000	...
Rohilkund and Kumaon Railway . .	75,000	...
	3,531,400	...
(b) *Miscellaneous—*		
Transfer fees, etc.	2,000	7,400
TOTAL RECEIPTS .	3,533,400	7,400
ISSUES.	£	£
For discharge of Debentures	3,531,400	1,082,500
For Capital outlay, *i.e.*, Stores, Establishment Charges, etc.	658,500	453,700
TOTAL .	4,189,900	1,536,200

249. The Budget estimate provided for the renewal or replacement by fresh capital of £3,531,400 debentures of the Assam-Bengal, Bengal-Nagpur, Madras and Southern Mahratta and Rohilkund and Kumaon Railway Companies. Of these, debentures to the value of £2,448,900 have been renewed, and the remainder of the value of £1,082,500 will be discharged from funds supplied by the Secretary of State.

r-18. lway ittances.

250. The following are the details of the Railway remittance transactions. As already explained, they occur almost wholly in connection with the capital account of the purchased lines worked by companies :—

RECEIPTS.	Budget, 1917-18.	Revised, 1917-18.
	£	£
Debenture Capital—		
South Indian Railway	1,260,000	...
Miscellaneous—		
Transfer fees, etc.	6,500	40,000
Total	1,266,500	40,000
ISSUES.		
Advances for purchase of stores—		
East Indian Railway	376,200	146,900
South Indian Railway	154,400	68,600
Bengal and North-Western Railway . . .	42,700	40,900
Great Indian Peninsula Railway . . .	455,300	115,700
Bombay, Baroda and Central India Railway (including Rajputana-Malwa Railway) .	314,300	97,100
TOTAL .	1,342,900	469,200
Discharge of Debentures—		
South Indian Railway	1,260,000	500,000
Miscellaneous payments—		
East Indian Railway : rental paid to South Behar Railway Company	30,000	30,000
Rohilkund and Kumaon Railway : Interest on Debenture Stock allocated to State works .	18,800	18,400
TOTAL ISSUES .	2,651,700	1,017,600

251. The Budget estimate contemplated the replacement by fresh capital of £1,260,000 debentures of the South Indian Railway Company maturing during the year. Debentures of the value of £760,000 have been renewed and the balance of the value of £500,000 will be discharged before the close of the year.

252. In accordance with the Budget programme £500,000 India bonds have been discharged in the current year. There has also been a small discharge of India 4 per cent. stock of the value of £200.

253. The contribution of £100 million by India towards the cost of the war is recorded separately as "India's financial contribution to the war" and is made up of £35,139,000 paid in cash to His Majesty's Government in respect of actual receipts from the Indian war loan inclusive of post office cash certificates, and debt of the 5 per cent. British war loan (1929-47) to the value of £64,861,000 for which India has assumed liability. The latter amount is shown *per contra* as debt incurred during the year.

Budget, 1918-19.

254. The Budget estimate provides for a net receipt of £1,248,300. It includes however the following special items :—

(1) Payment of £20 million to His Majesty's Government from the proceeds of the second Indian war loan to be floated in 1918-19.

(2) Payments amounting to £12 million for the purchase of silver.

(3) A payment of £16,347,000 for the purchase of British Treasury bills for the Paper Currency Reserve with a view to afford assistance to the Indian treasury balances.

(4) A recovery of £71,300,000 from His Majesty's Government on account of disbursements in India on their behalf connected with war requirements and a similar recovery of £2,720,000 from the East African Protectorate.

255. Eliminating these items, the net disbursements in the Budget estimate for 1918-19 amount to £24,124,700 against the corresponding figure of £18,960,500 in the Revised estimate for the current year. The deterioration of £5,464,200 arises from the following variations :—

	£
(*i*) Increase in grants for capital expenditure on railways, irrigation works and Delhi (inclusive of the net outlay of the various railway companies) . .	1,031,600
(*ii*) Larger discharge of debentures of railway companies	1,042,400
(*iii*) Reduction in receipts in respect of money orders issued on India by other countries (it is assumed that the issue of these money orders will be on a smaller scale during the next year) . . .	3,705,000
(*iv*) Allowance for the special receipts in the current year in connection with the deposit of British Treasury Bills for subscriptions to the Indian War loan .	920,000
(*v*) Absence in 1918-19 of the special receipts in the current year in connection with the supply of funds to Ceylon, Jeddah, etc.	1,470,300
(*vi*) Increase in special expenditure in Persia necessitated by war conditions about	1,000,000
(*vii*) Net deterioration under miscellaneous deposit and remittance transactions	188,100
Total increase in outgoings or decrease in receipts .	9,357,400
(*viii*) Decrease in net expenditure charged to revenue .	3,893,200
Net deterioration .	5,464,200

256. The details working up to the increase of £1,897,900 in the net payments to Railway Companies shown in the table in paragraph 243 are given below:—

	Revised, 1917-18.	Budget, 1918-19.
RECEIPTS—		
Capital deposits by Railway Companies—		
For capital outlay	7,400	2,000
For discharge of debentures	...	...
Remittance account between England and India—		
Railway transactions	40,000	6,500
Total receipts	47,400	8,500
DISBURSEMENTS—		
Capital expenditure not charged to Revenue—		
Outlay of Railway Companies	453,700	803,300
Payments for discharge of debentures	1,082,500	2,374,900
Remittance account between England and India—		
Railway transactions	1,017,600	1,234,600
Total disbursements	2,553,800	4,412,800
NET DISBURSEMENTS	2,506,400	4,404,300
Increase	1,897,900	

Loans, 1918-19.

257. Provision has been made in the Budget for the discharge of £500,000 India Bonds, and for a reduction of the amount of British War Loan (1929-47) taken over by India by £20 million by payment to His Majesty's Government of the proceeds of the war loan to be floated in India in 1918-19.

258. The net receipt of £1,248,300 in 1918-19, will go to raise the cash balances of the Home treasury which are estimated to stand at the end of 1918-19 at £17,029,400 inclusive of £6,000,000 held on behalf of the Gold Standard Reserve.

1917-18 and 1918-19. Gold Standard Reserve.

259. The following are the details of the transactions of the Gold Standard Reserve in England:—

	1917-18. Budget. £	1917-18. Revised. £	1918-19. Budget. £
RECEIPTS.			
(a) Dividends on investments, discount on Treasury bills, interest on loans at short notice, etc.	1,697,500	1,702,300	1,472,400
(b) Remittance from India through Council Bills	...	1,420,000	
(c) Exchequer Bonds, British Treasury bills and Colonial Government securities, etc., paid off	27,372,100	30,462,000	26,535,900
Total	29,069,600	33,584,300	28,008,300
CHARGES.			
Investments made	29,069,600	33,585,700	28,008,300

260. The following statement shows the transactions and balances of the fund in the two years in England and India taken together:—

	Budget, 1917-18.	Revised, 1917-18.	Budget, 1918-19.
	£	£	£
OPENING BALANCE—			
(a) Invested (cost price) . . .	25,677,100	25,652,500	28,776,200
(b) Uninvested—			
(1) Gold held in India . .	18,400	103,000	...
(2) Cash in the Home treasury placed at short notice . .	6,000,000	6,001,400	6,000,000
(3) Balance due from Treasury balances in India . .	100,000	181,400	...
	31,795,500	31,938,300	34,776,200
CLOSING BALANCE—			
(a) Invested (cost price) . . .	27,374,600	28,776,200	30,248,600
(b) Uninvested—			
(1) Gold held in India . .	118,100	...	...
(2) Cash in the Home treasury placed at short notice.	6,000,000	6,000,000	6,000,000
	33,493,000	34,776,200	36,248,600
Difference between opening and closing balances representing net income in the year and made up as follows:—			
(1) Interest, etc., on investments in England (*vide* paragraph 259)	1,697,500	1,702,300	1,472,400
(2) Gain by exchange on Council Bills appropriated to the Reserve .	...	43,000	...
(3) Profit on new coinage credited to the Reserve	...	1,092,600	...
TOTAL .	1,697,500	2,837,900	1,472,400

1917-18 and 1918-19 Summary Debt transactions and Capital account of Railway Companies.

261. The following is a summary of the figures relating to Council Bills and the Sterling Debt of Government and of Railway Companies (omitting transfer fees, etc.), included in the estimates for 1917-18 and 1918-19:—

	Budget, 1917-18.	Revised, 1917-18.	Budget, 1918-19.
RECEIPTS.	£	£	£
Council Bills	...	20,258,000	...
British Government 5 per cent. War Loan taken over by India . .	..	64,861,000	...
Receipts on account of the Subscribed Capital of Railway Companies	3,531,400	...	...
Receipts on account of the Debenture Capital of Railway Companies working purchased Railways	1,260,000	...	...
OUTGOINGS.			
Permanent Debt discharged . .	500,000	500,200	20,500,000
India's Financial Contribution to the War	...	100,000,000	...
Discharge of Railway Companies' Debentures (inclusive of Debentures of Companies working purchased lines) . .	4,791,400	1,582,500	2,624,900

No provision is made for Council bill drawings in the Budget estimate for the next year; trade demands for remittances to India will have to be financed by special measures.

INDIA.

262. The following is a summary of the Estimates of Ways and Means in India during 1917-18 and 1918-19 :—

	BUDGET ESTIMATE, 1917-1918.		REVISED ESTIMATE, 1917-1918.		BUDGET ESTIMATE, 1918-1919.	
	Rupee figures.	Equivalent in £ at R15 = £1.	Rupee figures.	Equivalent in £ at R15 = £1.	Rupee figures.	Equivalent in £ at R15 = £1.
RECEIPTS.	R	£	R	£	R	£
1. Excess of Revenue over Expenditure charged to Revenue . .	36,71,81,000	24,478,800	45,13,06,000	30,087,100	34,59,57,000	23,063,800
2. Capital raised through Companies towards outlay on State Railways	...	...	—75,00,000	—500,000	—37,50,000	—250,000
3. Capital contributed by Native States towards outlay on State Railways	10,00,000	66,700	10,00,000	66,700	5,00,000	33,300
4. Unfunded Debt incurred—						
(a) Post Office Cash Certificates.	...	...	9,00,00,000	6,000,000	...	...
(b) Savings Bank deposits (net)	2,89,01,000	1,926,700	5,42,48,000	3,616,500	1,82,30,000	1,215,300
5. Appropriation for Reduction or Avoidance of Debt . .	78,64,000	524,200	95,95,000	639,700	83,02,000	553,400
6. Other Deposits and Remittances (net)—						
(a) War Stores—Suspense .	11,86,000	79,100	—80,13,000	—534,200	1,48,000	9,900
(b) Other Transactions .	—1,95,000	—13,000	—5,24,37,000	—3,495,800	5,26,99,000	3,513,400
7. Remittance account between England and India—						
(a) Transfers through Currency	...	...	...	...	24,52,05,000	16,347,000
(b) Purchase of Silver . .	6,28,60,000	4,190,700	20,00,00,000	13,333,300	19,42,36,000	12,949,100
(c) Transactions of Railway Companies (net) excluding debenture capital . .	2,07,78,000	1,385,200	71,64,000	477,600	1,46,72,000	978,100
TOTAL RECEIPTS EXCLUDING LOANS	48,95,75,000	32,638,300	74,53,63,000	49,690,900	87,61,99,000	58,413,300
DISBURSEMENTS.						
8. Capital Expenditure not charged to Revenue—						
(a) State Railways and Irrigation Works . .	4,32,91,000	2,886,100	4,18,11,000	2,787,100	5,08,97,000	3,393,100
(b) Initial expenditure on new Capital at Delhi .	37,75,000	251,700	36,58,000	243,900	37,95,000	253,000
(c) Outlay by Companies (net)	—42,11,000	—280,700	—48,01,000	—320,100	—45,52,000	—303,400
9. Permanent Debt discharged (net	12,50,000	83,300	1,56,22,000	1,041,500	56,60,000	377,300
9(a). Temporary Debt discharged (net)	50,00,000	333,300	50,00,000	333,300	4,00,00,000	2,666,700
*10. Provincial surpluses (—) or deficits (+)	14,67,000	97,800	—2,75,65,000	—1,837,700	—19,70,000	—131,300
11. Imperial and Provincial Loans (net)	—22,51,000	—150,100	—89,00,000	—593,300	—10,25,000	—68,300
12. Remittance account between England and India—						
(a) Capital raised by Railway Companies (net) . .	...	...	—75,00,000	—500,000	—37,50,000	—250,000
(b) War Office transactions (net)	54,75,00,000	36,500,000	94,50,00,000	63,000,000	102,00,00,000	68,000,000
(c) Transactions on behalf of authorities † other than the War Office (net) .	4,07,45,000	2,716,400	8,41,12,000	5,607,500	7,76,50,000	5,176,700
(d) Other transactions (net) .	—47,08,000	—313,900	12,99,03,000	8,660,200	2,42,37,000	1,615,800
‡13. Council Bills . . .	70,00,000	466,700	37,33,15,000	24,887,700	2,90,00,000	1,933,300
TOTAL DISBURSEMENTS .	63,88,58,000	42,590,600	1,57,96,57,000	105,310,500	123,99,42,000	82,662,[illegible]
NET DISBURSEMENTS .	14,92,83,000	9,952,200	83,42,94,000	55,619,600	36,37,43,000	24,249,500
FINANCED AS FOLLOWS:						
Permanent Debt incurred . .	10,50,00,000	7,000,000	11,43,68,000	7,624,500	30,00,00,000	20,000,000
Temporary Debt incurred . .	...	..	73,83,67,000	49,224,500	...	...
Reduction of (+) or addition to (—) Treasury Balances . . .	4,42,83,000	2,952,200	—1,84,41,000	—1,229,400	6,37,43,000	4,249,500
TOTAL .	14,92,83,000	9,952,200	83,42,94,000	55,619,600	36,37,43,000	24,249,500
Opening Balance	22,71,40,000	15,142,700	22,93,98,000	15,293,200	24,78,39,000	16,522,600
Closing Balance	18,28,57,000	12,190,500	24,78,39,000	16,522,600	18,40,96,000	12,273,100

* Head (10) represents expenditure defrayed by reduction of Provincial balances.

† These include other Departments of His Majesty's Government than the War Office, the Commonwealth of Australia and the East African Protectorate.

‡ The figures shown under head (13) differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

1917-18. Main features of Budget estimates.

263. In the Budget estimate for 1917-18, the cash balance in the Indian treasuries on the 1st April 1917 was taken at R22,72 lakhs. It was estimated that (1) the net Imperial revenue in India would amount to R36,72 lakhs, (2) there would be a net receipt of R2,89 lakhs under Unfunded debt, (3) a sum of R79 lakhs would be available from the Famine Insurance grant for the avoidance of debt, (4) a net receipt of R22 lakhs would accrue in connection with Imperial and Provincial loans, (5) the remittance and capital transactions of

railway companies would result in a net credit of ₹2,08 lakhs and (6) the miscellaneous deposit and remittance transactions inclusive of capital contributed by Native States for the construction of State Railways would bring in a net receipt of ₹67 lakhs.

On the other hand, provision was made for: (1) a recoverable outlay of ₹54,75 lakhs in connection with the war on behalf of the War Office and a further outlay of ₹4,07 lakhs on behalf of the Ministry of Munitions, the Commonwealth of Australia and the East African Protectorate, (2) a net expenditure of ₹15 lakhs from Provincial balances, (3) capital expenditure in India on railways (inclusive of outlay by companies) and canals to the extent of ₹3,91 lakhs, (4) an outlay of ₹38 lakhs on the construction of the new capital at Delhi, (5) the discharge of ₹12 lakhs of permanent, and ₹50 lakhs of temporary, debt, and (6) a small payment of ₹70 lakhs on account of Council bills.

The total payments mentioned above aggregate ₹64,58 lakhs, against a total receipt of ₹43,37 lakhs; the net disbursement was to be met to the extent of ₹10,50 lakhs from the proceeds estimated to be received in the current year of the Indian war loan floated on the 15th March 1917, and to the extent of ₹6,28 lakhs from silver received from the Secretary of State for coinage. The balance of ₹4,43 lakhs was to be found by a reduction of the Indian cash balance which would stand at the end of 1917-18 at ₹18,29 lakhs.

1917-18. Main features of Revised Estimate.

264. The results, according to the Revised estimate, show considerable variations from this forecast. The year opened with a cash balance which was only ₹22 lakhs more than the Budget forecast; the receipts in the year 1916-17 from the Indian war loan were ₹1½ crores more than anticipated and there was an improvement of over ₹3 crores in the revenue account, Imperial and Provincial, as compared with the Revised estimate (see paragraph 7); but these improvements were largely set off by a deterioration in other transactions, mainly disbursements by the Military Department. The recoverable war expenditure has risen very heavily during the current year, and there has also been an acute demand for private remittances of funds to India by Council bills. The difficulties in effecting remittances to India through the ordinary channels have led to an abnormal issue of money orders on India by foreign countries and we have had to provide large sums in India to meet disbursements on behalf of other countries, mainly America and Ceylon, from circumstances arising out of the war. On the other hand, the receipts from the War Loan including cash certificates have far exceeded anticipations, and a considerable sum has been obtained from the issue of Treasury Bills. The Secretary of State has also sent a larger remittance in the form of silver than the small sum taken into account in the Budget, and there has been a very satisfactory improvement in the revenue account, Imperial as well as Provincial. With these additions to our resources, it will be possible to meet the recoverable war expenditure in full and in addition direct remittances to the Home treasury to the extent of ₹37,33 lakhs and to close the year with a balance of ₹24,78 lakhs. The receipts which we are obtaining from Treasury Bills in the closing months of the year account for this large balance, and the surplus will be fully required for the ways and means operations of the coming year.

265. The net disbursements on account of outlay recoverable from the Home Government (inclusive of sums disbursed on behalf of the East African Protectorate and the Commonwealth of Australia) are now estimated at ₹1,02,91 lakhs against the Budget forecast of ₹58,82 lakhs and Council bill payments from Treasury balances will total ₹37,33 lakhs against ₹70 lakhs only assumed in the Budget. The proceeds from the War Loan inclusive of cash certificates which were taken in the Budget at ₹10,50 lakhs will amount to ₹47,27 lakhs; and a sum of ₹47,00 lakhs will be received from Treasury Bills inclusive of a temporary loan of ₹4,00 lakhs from the Bank of Bombay. Eliminating these transactions, there will be a net receipt in India of ₹17,82 lakhs according to the Revised estimate against the corresponding figure of ₹14,60 lakhs in the Budget. The improvement of ₹3,22 lakhs is the net result of the following variations. For the purposes of this analysis, *pro formâ* adjustments relating to the cancellation of debt in connection with conversion operations

and purchases for the sinking fund for the Indian War Loan 1929-47 have been left out of account as they have no effect on ways and means; also a similar adjustment in connection with the transfer to Government of securities belonging to provident funds of railway companies.

	[In lakhs of Rupees.]
(1) Improvement in the combined revenue account of the Imperial and Provincial Governments . . .	11,32
(2) Addition to cash balances on account of larger purchase of silver by the Secretary of State	13,71
(3) Increase in amount available from the Famine Insurance grant for the avoidance of debt	17
(4) Reduction of Irrigation capital outlay owing mainly to the credit of the cost of certain dredgers taken over by His Majesty's Government	20
(5) Increase in net recoveries of Imperial and Provincial loans	67
(6) Increase in net receipts in connection with miscellaneous deposit and remittance transactions	99
Total increase in receipts or decrease in outgoings .	27,06
(7) Credits placed at disposal of Federal Reserve Bank of New York	4,00
(8) Deterioration under Savings Banks Deposits owing mainly to withdrawals for investment in war loan . . .	1,58
(9) Increased debits to the war stores suspense head representing cost of military stores and equipment charged to suspense pending allocation to forces or to Indian requirements	3,92
(10) Reduction in net credits on account of remittance and capital transactions of railway companies owing mainly to a decrease in the capital expenditure which is incurred in England and is passed on to India for adjustment in the Indian accounts	1,36
(11) Larger discharge of debt (representing two instalments of the Gwalior loan of 1887 payment of which was postponed since the outbreak of the war) . .	24
(12) Larger payments of money orders issued by foreign countries on India	7,43
(13) Cost of coinage executed in India for the Egyptian Government	89
(14) Supplies of funds to Ceylon and Jeddah (mainly for the purchase of tea for the War Office in Ceylon and for the purchase of foodstuffs on behalf of the latter in India) .	1,91
(15) Debits in connection with adjustment of value of Treasury bills deposited in England for subscriptions to the Indian War Loan and larger opium revenue realised in England	2,51
Total decrease in receipts or increase in outgoings .	23,84
Net improvement .	3,22

266. The increase of R99 lakhs in the net receipts in connection with the miscellaneous deposit and remittance transactions in the above analysis results from a number of variations, the more important of which are mentioned below. There will be an aggregate credit of R3,32 lakhs under the suspense head during the current year owing to the adjustment as recoverable expenditure of outlay on stores and on the South Persia Rifles which was actually incurred in 1916-17 but could not be accounted for in that year. On the other hand, there will be a large deterioration owing to increased cash balances held by Military disbursing officers in consequence of an expansion in the area of operations and by officers of the Railway and Postal Departments owing to the closing days of March being holidays. The net transactions of local and municipal

funds will also be considerably worse owing to withdrawals for investment in the war loan.

1917-18, Rupee loans.

267. The total receipts from the Indian War Loan, subscriptions for which were invited from the 15th of March 1917, amounted to R44,29 lakhs inclusive of R4,38 lakhs from the post office section of the loan and R1,66 lakhs tendered in London in the form of British Treasury bills. Of this sum, R6,02 lakhs were realised in 1916-17, the receipts in the current year thus amounting to R38,27 lakhs. The total subscriptions were distributed among the different issues of the loan as follows :—

	(In lakhs of rupees.)
5 per cent. war loan, 1929-47	12,54
5½ „ war bonds, 1920	19,80
5½ „ „ 1922	11,95
	44,29

The gross receipts from cash certificates, the issue of which was also announced in March last, amounted to R10 crores. Certificates of the value of R1 crore are expected to be encashed during the current year, the net receipts thus amounting to R9,00 lakhs.

1918-19-Main features of Budget estimates.

268. In 1918-19 the net Imperial revenue is estimated at R34,60 lakhs; a sum of R83 lakhs will be available from the famine insurance grant for the avoidance of debt; the remittance and capital transactions of Railway companies are likely to result in a net credit of R1,46 lakhs; net receipts of R1,82 lakhs and R10 lakhs are anticipated in connection with Unfunded debt and Imperial and Provincial loans; it is estimated that there will be an addition of R20 lakhs to Provincial balances; and a sum of R4,00 lakhs will be received from the Federal Reserve Bank of New York in repayment of the credits placed at its disposal in the current year. On the other hand, provision has been made (1) for a recoverable outlay of R1,02,00 lakhs to be incurred on behalf of the War Office and of R7,76 lakhs on behalf of other authorities, (2) for payment of the annual instalment of R12 lakhs in repayment of the Gwalior loan of 1887; (3) for capital expenditure of R4,64 lakhs on railways and canals and of R38 lakhs on Imperial Delhi; (4) for repayment of the temporary loan of R4,00 lakhs taken from the Bank of Bombay in the current year; (5) for the payment of Council bills which remained unpaid at the end of the current year amounting to R2,90 lakhs; and (6) for net disbursements on account of miscellaneous deposit and remittance transactions amounting to R1,53 lakhs, the chief item being payment of money orders issued by foreign countries on India. It is assumed that these will be in excess of the normal issues, though on a smaller scale than in the current year.

The total amount of funds required by the Government of India next year, on the assumption that fresh Treasury Bills will be issued in that year in place of those of the value of R43 crores which will fall due for repayment, therefore aggregates R1,23,33 lakhs, while the receipts at its disposal amount only to R43,01 lakhs.

269. The deficiency of R80,32 lakhs will be found in the following manner :—

	(In lakhs of rupees.)
(1) By credits from silver purchased by the Secretary of State .	19,42
(2) By proceeds from new Indian War Loan (inclusive of cash certificates) to be floated in 1918-19 provisionally estimated at	30,00
(3) By special remittance from the Secretary of State through the Paper Currency Reserve	24,52
(4) By reduction of cash balances	6,38
Total .	80,32

The cash balances in India at the end of 1918-19 will thus stand at R18,41 lakhs.

-18 and -19.

270. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1917-18 and 1918-19:—

Office Savings Banks, etc.

Year.	Net additions to deposits, cash.	Interest.	Total addition.
1907-08	14,86,000	53,50,000	68,36,000
1908-09	—26,22,000	54,63,000	28,41,000
1909-10	51,82,000	57,20,000	1,09,02,000
1910-11	1,05,06,000	60,82,000	1,65,88,000
1911-12	1,95,69,000	67,79,000	2,63,48,000
1912-13	1,68,26,000	73,79,000	2,42,05,000
1913-14	2,37,05,000	84,07,000	3,21,12,000
1914-15	—8,35,53,000	78,82,000	—7,56,71,000
1915-16	57,38,000	70,96,000	1,28,34,000
1916-17	1,35,61,000	77,07,000	2,12,68,000
1917-18 (Revised)	4,39,98,000	95,71,000	5,35,69,000
1918-19 (Budget)	71,93,000	1,01,93,000	1,73,86,000

271. There will be a net withdrawal of R55 lakhs from Postal Savings Banks in the current year against a net deposit of R75 lakhs assumed in the Budget estimate, the deterioration being due to withdrawals for investment in the war loan. The Budget estimate for 1918-19 anticipates neither a net deposit into nor a withdrawal from these Banks, but provides for a growth of R72 lakhs in the deposits in the various Provident Funds for Government servants and in the similar funds of railway companies recently taken over by Government.

H. F. HOWARD.

The 22nd March 1918.

Appendix I.

PRO FORMÄ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

Prefatory Note.

I.—Scope of pro formâ account.

The following *pro formâ* account, with its supporting statements, exhibits the expenditure, initial and annual, on Delhi and the Delhi Province and also any receipts and savings which form a direct set-off to that expenditure. The account has been prepared in consultation with the Comptroller General and carries his approval as regards both its form and its substantial completeness at the present date subject to the qualifications implied in the following prefatory remarks ; it will be added to, or amplified later, if experience should show this to be necessary.

2. The main item of the account, as regards non-recurring expenditure, is the Delhi project proper, the figures for which appear against item 1 of Part I.—*Initial Outlay*. The principal recurring charge is that representing the expenditure in the new province, which appears as item 1 of Part II.—*Annual Expenditure.*

3. The account necessarily exhibits any expenditure occurring under the named heads, without qualification on account of contributory causes. It must, therefore, be clearly understood that the increase of expenditure, including that in the Delhi Province, is not wholly due to the change of Capital. Thus, an increase of the garrison at Delhi on strategic grounds had been already independently and strongly recommended to the Government of India by the Chief of the General Staff and endorsed by His Excellency the Commander-in-Chief in July 1911, before the transfer of the Capital had been officially proposed, and the reconstruction of the accommodation of the troops already there had long been recognised as pressing. Similarly, the recent advance in the policy relating to education and sanitation, particularly the latter, would, under any circumstances, have involved increased expenditure in this city. For practical purposes, these considerations must be ignored in the figured statements, as well as various similar points of minor pecuniary significance. The same principle will be applied to the Railway expenditure, *i.e*, the cost of any remodelling of the railway system which is connected with the constitution of the new Capital will be exhibited in full in the *pro formâ* account. A wholly independent railway requirement, such as the permanent marshalling yard which will eventually replace the temporary yard now in use, will not be shown.

II.—Relation between the pro formâ account and the regular accounts.

4. A brief explanation is added below connecting the various items in the *pro formâ* account with the entries in the published accounts and estimates. Some further explanations are also to be found in the account itself and in its supporting statements.

5. The capital expenditure directly incurred on the construction of the new Imperial Capital at Delhi is shown in the regular accounts under the special head "51—Initial Expenditure on the new Capital at Delhi." The only other item of expenditure which will be recorded in the capital section of the regular accounts is that arising from diversions or re-arrangements of the railway system, which will appear under the head "48—State Railways."

Item 1 of Part I of *pro formâ* account. / **Item 3 (*b*), *ibid*.**

6. The initial expenditure incurred during the years 1911-12 and 1912-13 in connection with the provision of temporary accommodation for the Government of India at Delhi, pending the construction of the new Capital, has been treated, on the advice of the Comptroller General, as a revenue charge, under a special minor head styled "Temporary Delhi" subordinate to the major head "45—Civil Works." Any non-recurring receipts which may eventually be obtained in connection with these temporary works, *e.g.*, from the sale of lands and buildings when no longer required by the Government of India, will be similarly credited under a special head subordinate to the major head "XXXI—Civil Works."

Item 2, *ibid*. / **Item II, *ibid*.**

Items 1 and I of Part II of *pro formâ* account.

7. The remaining expenditure is mainly brought to account in one of two ways: either, first, as expenditure of the new Province; or, secondly, as departmental expenditure chargeable to the Department in which it is incurred.

8. The expenditure and receipts appertaining to the *quasi*-provincial administration of the Imperial area are brought to account in the same way as in the case of other minor administrations, and are eventually published separately, like the figures for Coorg and Baluchistan, in an appendix to the Civil Estimates. But as the Civil Estimates are not published till late in the year, a special arrangement has been made by which the figures for the Delhi province under each major head are separately shewn in the various sections of the Financial Secretary's memorandum. It will be noted that any grants which may be specially given from Imperial revenues in aid of the Delhi Municipality or other local funds will be brought into the regular accounts and, consequently, into the *pro formâ* account also, since they will appear as charges of the Delhi administration.

Items 3 (*a*) and III of Part I of *pro formâ* account.

9. Expenditure which does not appertain to provincial administration is recorded, as in the case of other provinces, under its appropriate departmental head in the regular accounts. Thus expenditure on the land and buildings required for the new Cantonment, and any corresponding receipts, appear under the Army and Military Works heads respectively, under both of which a special Delhi sub-head has been opened. Railway capital outlay has already been referred to. Railway revenue charges and receipts similarly come under the Railway account head. In these cases, the *pro formâ* account necessarily exhibits only initial expenditure and non-recurring receipts, as Military expenditure is not being permanently increased and the influence of the new Capital on the ordinary daily receipts and working expenses of the Railways cannot evidently be satisfactorily isolated. This latter consideration also applies to the case of Postal and Telegraph expenditure, which moreover represents ordinary administrative expenditure of the department, and is relatively insignificant in amount. For these reasons, in the case of this department, neither the initial outlay nor the recurring receipts and expenditure have been included.

Items 4 to 7 and I and IV of Part I, and Items 2 and 3 and II to V of Part II of *pro formâ* account.

Item I of Part I.

10. There are also a few items of expenditure and of actual receipt or of definite saving which are not recorded in the accounts of the Delhi Province or in the departmental accounts, but which it is necessary to take into consideration in calculating the expenditure in Delhi and the Delhi Province. Most of these are self-explanatory, but attention may be called to the intended treatment of the sale-proceeds of vacated lands and buildings at Calcutta (if any) and elsewhere. These will be credited under the major heads "XXV—Miscellaneous" and "XXXI—Civil Works", and the *pro formâ* account will take credit only for actual Imperial receipts. No account will be taken, in the statements themselves, of book transactions, or of the considerable savings obtained from the vacation of rented accommodation, *i.e.*, of relief in respect of rental payments which the Local Government obtains by giving up private buildings previously leased for provincial establishments, and moving the latter into offices formerly occupied by the Government of India. Any reference made to such saving will, therefore, be found in an explanatory footnote. [See Part I, Note 5.]

11. Outlay on stores and all other expenditure incurred in England under a capital head or as a revenue charge, which can be distinguished as appertaining to the construction of Delhi or to the administration of the Delhi Province, have been included in the *pro formâ* account.

PRO FORMÂ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART I.—INITIAL OUTLAY.

[Figures in thousands of Rupees.]

EXPENDITURE.

	Actuals to end of 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
1. DELHI PROJECT: Capital outlay on permanent Delhi chargeable to Head "51" (for details see Statement I-A)	2,25,44	37,60	40,00
2. Temporary Delhi *	54,33	...	...
3. Initial expenditure of non-Civil Departments :—			
(a) Military services †	55,44	6,84	10,00
(b) Railways ‡	5,27	7	3
4. Non-recurring grant to the Punjab Government in compensation for expenditure incurred on new headquarters buildings for the Commissionership transferred from Delhi	1,26	...	...
5. Cost of withdrawal to Delhi of Imperial offices previously located at Calcutta or elsewhere	2,03	...	...
6. Special non-recurring monetary concessions to establishments of the Government of India and attached offices on the occasion of their first move to Delhi	1,68	42	44
7. Miscellaneous items §	3,20	59	53
TOTAL	3,48,65	45,52	51,00

Total Expenditure to end of 1918-19 4,45,17

Net expenditure to end of 1918-19 4,42,67

RECEIPTS.

	Actuals to end of 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
I.—Receipts which may be obtained on account of Imperial buildings vacated by the Government of India or attached offices in consequence of the move ‖	...	...	...
II.—Non-recurring receipts on account of Temporary Works	2	...	...
III.—Recoveries on account of land or buildings vacated in the old Cantonment of Delhi ‖	...	...	...
IV.—Miscellaneous items	1,00	74	74
TOTAL	1,02	74	74

Total receipts to end of 1918-19 2,50

*NOTE 1.—The head "Temporary Delhi" has been closed from 1st April 1913, subsequent expenditure being treated as part of the expenditure of the Delhi Province—see Part II of Account.

†NOTE 2.—The expenditure included under item 3 (a) is that relating to the formation of the new Cantonment. Its details are as follows:—

	To end of 1916-17.	1917-18.	1918-19.
Acquisition of land	13,10	—	—
Cost of buildings	37,92	5,81	10,00 (Cost of buildings, Establishment charges and Tools and Plant together)
Establishment charges	3,09	87	
Tools and Plant	1,33	16	
TOTAL	55,44	6,84	10,00

‡ NOTE 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Raya.

§ NOTE 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Delhi Audit Office and the cost of temporary establishments employed in the Secretariats in connection with the change of Capital.

‖NOTE 5.—These heads will record only actual receipts obtained from the sale of the vacated buildings and land. As explained in paragraph 10 of the prefatory note, this procedure has the effect of excluding a substantial true saving in respect of rented accommodation. Thus in 1913-14 to 1916-17 the Government of Bengal, by moving their offices into the vacated Imperial buildings in Calcutta, saved R2,75,000, partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

PRO FORMÂ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees.]

Expenditure.	Actuals, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.	Receipts.	Actuals, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
1. Expenditure of Delhi Province * . .	36,86	38,84	34,11	I.—Revenues of Delhi Province*. . . .	18,41	20,43	19,92
2. Compensatory assignment to Punjab Provincial revenues in respect of extra expenditure incurred in administering territories which have been transferred from the old Delhi district to the districts of Rohtak and Gurgaon . .	13	13	13	II.—Assignment from Punjab Provincial revenues to Imperial on account of the creation of the new Province of Delhi, with effect from the 1st October 1912†.	1,91	1,91	1,91
				III.—Saving under Calcutta house allowances‡ .	39	40	41
3. Miscellaneous items .	8	9	8	IV.—Saving under hill journey and travelling allowances and contingencies on account of shorter move of Secretariat and attached offices.§ . .	2,50	2,50	2,50
Total expenditure .	37,07	39,06	34,32	V.—Miscellaneous items .	3	3	3
Net expenditure .	13,83	13,79	9,55	Total receipts .	23,24	25,27	24,77

* NOTE 1.—The details of this item are given in Statement II-A.

† NOTE 2.—This assignment represents the amount by which the Provincial outlay on the Delhi area exceeded the Provincial revenue obtained therefrom prior to the constitution of the Imperial enclave, *i.e.*, the net expenditure incurred on the area of which the Local Government has now been relieved.

‡ NOTE 3.—The figures shown against item III will be subject to increase as additional offices are successively transferred from Calcutta to Delhi.

§ NOTE 4.—The figure shown against item IV is a minimum figure calculated once for all on the assumption that all offices or portions of offices which previously moved between Calcutta and Simla have subsequently moved regularly between Delhi and Simla. The actual saving throughout has been larger owing to certain establishments which previously moved to Calcutta being retained in Simla throughout the cold weather.

STATEMENT I.-A.

Details of Capital outlay on the Delhi Project working up to the total figures shown against item 1 in Part 1 of pro formâ *account.*

[Figures in thousands of Rupees.]

Items.	Actuals up to end of 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
A.—Salaries and allowances—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	2,04	...	...
(ii) Non-gazetted officers	14	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	16,06	3,06	4,10
(ii) Non-gazetted officers	6,77	2,25	2,27
(c) Other officers employed on the Project—			
(i) Gazetted officers*	2,37	15	22
(ii) Non-gazetted officers	1,06	23	24
B.—Travelling allowances of Officers and Establishment—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	23	...	...
(ii) Non-gazetted officers	2	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	1,35	31	32
(ii) Non-gazetted officers	64	16	17
(c) Other officers employed on the Project—			
(i) Gazetted officers *	11	2	3
(ii) Non-gazetted officers	5	...	...
C.—Supplies, Services and Contingencies—			
(a) Preliminary Investigation	51	...	...
(b) Public Works and Electrical officers employed on the Project	1,13	27	27
(c) Other officers employed on the Project	28	5	5
Deduct—Percentages :—			
(i) Debit to head "45 Imperial Civil Works"	...	—51	—1,04
(ii) Share of cost of Land Acquisition	...	—1,34	—88
(iii) Establishment chargeable to other Departments	...	...	—6
D.—Works Expenditure—			
(i) Buildings—			
(1) Government House	8,19	1,99	4,50
(2) Secretariat	14,29	5,31	2,52
(3) Other buildings	28,44	10,38	14,00
(ii) Communications	4,73	1,02	2,00
(iii) Miscellaneous Public Improvements	2,14	70	1,00
(iv) Electric Light and Power	...	...	...
(v) Irrigation	...	...	...
(vi) Sanitation including water-supply, drainage and sewage	6	4,77	6,00
(vii) Purchase of tools and plant	31,63	1,70	75
(viii) Stock and Suspense	18,51	3,75	...
(ix) Miscellaneous items	46,20	2,90	3,25
(x) Maintenance during construction	6,90	2,57	2,95
Railway Diversion	...	...	3,00
Add—Minus reserve	...	—1,59	—3,20
E.—Acquisition of land	35,47	3	—1,87
F.—Other Miscellaneous expenditure	6	...	...
Deduct.—Receipts on Capital Account treated as reduction of expenditure.	—3,94	—1,18	—1,10
Total	2,25,44	37,60	40,00

* NOTE.—The town planners and other experts are included under this head.

STATEMENT II-A.

Revenue and Expenditure of Delhi Province.

[Figures in thousands of Rupees.]

RECEIPTS.

Major heads of Account.	Actuals, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
I.—Land Revenue	3,48	3,43	3,73
II.—Opium	20	19	20
IV.—Stamps	3,54	3,80	3,79
V.—Excise	2,50	3,20	3,20
VII.—Customs	1	15	15
VIII.—Income Tax	4,32	4,78	4,77
X.—Registration	24	27	27
XII.—Interest	33	32	31
XVI-A.—Courts of Law	26	20	20
XVI-B.—Jails	29	28	28
XVII.—Police	8	7	6
XIX.—Education	16	16	16
XXA.—Medical	1	2	1
XXIB.—Scientific and Miscellaneous Departments.	2	5	5
XXII.—Receipts in aid of Superannuation, etc.	4	4	4
XXIII.—Stationery and Printing	3	8	8
XXV.—Miscellaneous	3,45	1,88	1,04
XXX.—Minor Irrigation Works and Navigation.	2	4	1
XXXI.—Civil Works	—57	1,47	1,57
Total Receipts	18,41	20,43	19,92

EXPENDITURE.

Major heads of Account.	Actuals, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
1. Refunds and Drawbacks	11	16	11
2. Assignments and Compensations	5	5	5
3. Land Revenue	1,04	1,12	1,05
6. Stamps	7	6	6
7. Excise	9	13	12
10. Income Tax	2	3	3
12. Registration	7	8	7
18. General Administration*	1,16	1,01	1,06
19-A. Courts of Law	1,57	1,60	1,48
19-B. Jails	78	78	80
20. Police	3,77	4,16	4,10
22. Education	1,83	1,98	2,06
23. Ecclesiastical	14	17	20
24-A. Medical	1,84	2,14	2,47
24-B. Sanitation	2,72	2,17	70
25. Political	1	2	1
26-A. Agriculture	11	23	12
26-B. Scientific and Miscellaneous Departments.	4	3	1
27. Territorial and Political Pensions.	45	45	45
29. Superannuation and Retired allowances.	2,05	1,84	2,04
30. Stationery and Printing	14	14	16
32. Miscellaneous	63	57	1,07
43. Minor Irrigation Works and Navigation.	2	...	1
45. Civil Works	16,61	18,62	14,48
Do. Viceregal Estates in Delhi.	1,54	1,87	1,40
Total Expenditure	30,86	38,84	34,11

* This excludes the proportionate cost of the Delhi Audit Office relating to the Delhi Project which is included in Part I of the *Pro formâ* account under '7—Miscellaneous items'.

Appendix II.

ESTIMATE OF REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA FOR THE YEAR 1918-1919.

No. 1.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial) compared with the

HEADS OF REVENUE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS		
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
Land Revenue	21,94,478	21,05,000	22,19,000	21,40,627	22,58,000	22,70,000	5,98,08,637	6,04,68,000	1
Opium	27,584	29,000	29 000	53,427	56,000	64,000	4,90,681	5,20,000	2
Salt	2,54,11,204	3,48,12,000	55,01,000	...	...	...	1,28,65,839	1,61,36,000	3
Stamps	8,62,757	8,83,000	8,69 000	7,05,227	7,33,000	7,47,000	1,55,89,277	1,55,00,000	4
Excise	24,95,302	31,57,000	31,62 00	3,58,716	4,23,000	4,70,000	3,72,02,608	4,04,21,000	5
Provincial Rates	456	1,000	1 000	3,048	1,000	1,000	...	...	6
Customs	27,186	35 000	3.,000	...	...	...	1,07,85,575	1,18,34,000	7
Income Tax	46,48,308	54 95,000	55,86,000	2,60,447	2,95,000	3,00,000	60,10,433	85,97,000	8
Forest	12,09,319	11,83,000	11,89,000	2,40,985	3,29,000	3 75,000	45,96,126	53,45,000	9
Registration	46,519	52,000	52,000	49,307	52,000	50,000	24 70,160	24,90,000	10
Tributes from Native States	19,47,897	20,12,000	20,04,000	...	...	...	44,96,519	44,97,000	11
Total	3,88,71,010	4,97,64,000	2,06,47,000	38,11,784	41,47,000	42,77,000	15,43,15,855	16,58,08,000	12
Interest	44,56,261	56,43,000	60,00,000	36,462	35,000	47,000	11,97,657	12,00,000	13
Posts and Telegraphs	6,22,98,544	6,66,64,000	7,04,94,000	...	...	...	...	...	14
Mint	33,82,683	27,42,000	15,79,000	...	...	...	...	...	15
Receipts by Civil Depts.:									
Law and Justice:									
Courts of Law	2,39 332	1 89,000	1,06,000	2,05,258	2,28,000	2,28 000	11,38,856	11,28 000	16
Jails	6,67 715	7,89,000	7,94,000	49,203	39,000	39,000	5,69,398	7,74,000	17
Police	57,193	52,000	51,000	24,450	44,000	32,000	5,19,980	5,38,000	18
Ports and Pilotage	...	...	...	...	...	...	1,313	...	19
Education	77,840	76,000	82,000	1,51,370	25,000	25,000	3 54,148	3,64,000	20
Medical	8 205	18,000	7,000	726	1,000	1,000	1,42,059	1,63,000	21
Sanitation	1,00,087	1,80,000	1,50,000	...	...	...	17,485	14,000	22
Agriculture	1,81,288	1,81,000	3,32,000	772	10,000	11,000	1,98,249	1,79,000	23
Scientific and Miscellaneous Depts.	1,11,490	98 000	1,14,000	468	...	...	13,85 311	15,60 000	24
Total	14,43,150	15,83,000	16,36,000	4,32,247	3,47,000	3,36,000	48,26,799	47,20,000	25
Miscellaneous:									
Receipts in aid of Superannuation, etc.	3 99,881	3,64,000	3,75,000	26,956	28,000	28,000	2,55,814	2,46,000	26
Stationery and Printing	4,42,191	3 88,000	3,90,000	23,759	29,000	29,000	1,41,339	1,67,000	27
Exchange	16,70,564	1,50,00 000	...	...	...	...	...	...	28
Miscellaneous	11,35,825	1,20,45,000	1,07,02,000	1,58,418	1,57,000	1,54,000	4,12,463	3,79,000	29
Total	36,48,461	2,77,97,000	1,14 67,000	2,09,133	2,14,000	2,11,000	8,09,616	7,92,000	30
Railways:									
State Railways (Gross Receipts)	62,75 80,697	68,23,51,000	70,48,50,000	...	...	...	...	...	31
Deduct—Working Expenses	*29,95,84,804*	*30,98,79,000*	*34,55,34,000*	...	...	...	...	...	32
,, Surplus profits paid to Companies, etc.	*1,15,56,624*	*1,49,00,000*	*1,60 00,000*	...	...	...	...	...	33
Net Receipts	31,64,39,269	35,75,72,000	34,33,16,000	...	...	...	...	...	34
Subsidized Companies (Government share of surplus Profits and Repayment of Advances of Interest)	4,37,631	5,10 000	2,42,000	...	...	...	...	...	25
Total	31,68,76,900	35,80,82,000	34,35,58,000	...	...	...	...	...	36
Irrigation:									
Major Works: Direct Receipts	...	...	...	9,61,716	12,09,000	13,34,000	3,11,537	3,20,000	37
Portion of Land Revenue due to Irrigation	...	...	...	64,563	74,000	77,000	1,02,08,047	1,03,49,000	38
Minor Works and Navigation	82,308	61,000	45,000	...	...	...	2,79,490	2,97,000	39
Total	82,308	61,000	45,000	10,26,279	12,83,000	14,11,000	1,07,99,074	1,09,66 000	40
Other Public Works:									
Civil Works	19,462	2,25,000	2,22,000	1,68,995	1,75,000	1,74,000	5,26,156	4,87,000	41
Military Receipts:									
Army: Effective	1,05,14,895	1,11,87,000	1,16,52,000	...	...	...	...	...	42
Non-effective	12,55,667	12,46,000	12,49,000	...	...	...	...	...	43
Marine	54,75,072	45,15,000	46,29 000	...	...	...	...	...	44
Military Works	14,81,014	13,50,000	12,00,000	...	...	...	...	...	45
Total	1,86,76,648	1,82,98,000	1,87,30,000	...	...	...	...	...	46
TOTAL REVENUE	44 97,55,427	53,08,59,000	47,43,78,000	56,84,900	62,01,000	64,56,000	17,19,75,157	18,39,73,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1918-1919
Results of 1916-1917 and 1917-1918.

		Bombay.			Bengal.			Carried forward.		
	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,11,38,000	5,11,98,184	5,02.78,000	5,34,79,000	3,08 84,184	2 99.05 600	2,98 61 000	14 62 26 110	14.50,09 000	14,89,70,000
2	6,15,000	9,77,090	10.54,000	12.45,000	4,21.10.915	4.06.13 000	4 16 08,000	4.36 59 697	4,22.72,000	4.35,61,000
3	1 61,80,000	1,80,09.168	1 72,00,000	1,82 00,000	1,34,04,794	1,10 00 000	95 60.000	6 96 91 605	7.91.48,000	4,93,81,000
4	1,59,50,000	97,64,993	1,01,00,000	1,04,00,000	2,41,51,970	2 31 00 600	2 41 00 000	5,10,71 224	5,03,16,000	5,20,66,000
5	4,16,28,000	2,60,50,666	3,04,00,000	3,50,00,000	1,44,44,229	1,55 00 000	1,60,00 000	8 05 51 521	8.99.01,000	9,62 60,000
6	...	...	...	...	1 34 841	1,20 000	1,17 000	1.38 345	1,22,000	1,19,000
7	1,17,75,000	5,28,40.682	6 48,14,000	6,06,98,000	5 04 18,855	7,18 03 000	6,99.11 000	11,40,72 298	14,84,86,000	14 24,19,000
8	85,01,000	1,40,84,568	2,47,16,000	3,13,77.000	1.68 55.428	3,86 00 000	3,00 00 000	4 18 59.184	7,27,03,000	7,57,64,000
9	48,45 000	55.19,177	63,37,000	65,00,000	13.38.779	15,00 000	16 00 000	1,29 04 386	1,46.94.000	1,45,09,000
10	25,50,000	8,37,457	9,10,000	9.30.000	21,48.927	19 60,000	19 60 000	55.52 370	54,64.000	55,42,000
11	44,97,000	13,94,235	13,87,000	13,58,000	67,701	68,000	68,000	79.06,352	79,64,000	79,27,000
12	16,76,79,000	18,06,76,220	20,71,91,000	21,91.87,000	19.59,60,623	22,91,69,000	22 47 28,000	57 36 35 492	65,60,79,000	63,65,18,000
13	13,18,000	24,40,271	25,01,000	23,21,000	18,01,722	17,44,000	16,80.000	99 32,373	1,11,23,000	1,13,66,000
14	...	...	...	...	...	...	...	6,22,98,544	6,66,64,000	7,04,94,000
15	...	69,65,299	52,19,000	40,61,000	...	...	...	1,03,47,982	79,61,000	56,40,000
16	10,79,000	8,26,303	9.00,000	9,35,000	9,21,386	11,07.000	12 23 000	33,31,135	35,52,000	35,71,000
17	6,10,000	3,04,611	3 10,000	3,00 000	12,13,040	14,00 000	13,52 000	28 03 967	33,12 000	30 95,000
18	5,32,000	3,67,778	1,05,000	1 01.000	1,83.633	1,87.000	1 87 000	11,53.029	9,26.000	9.03,000
19	...	1,62,135	1,85,000	2.00,000	12,60.964	10 26.000	10 30 000	14 24 412	12,11,000	12,30,000
20	4,28,000	5,73,245	9,68,000	6,26,000	9,47 392	9.40.000	9 79.000	21,03 995	23,73,000	21 40,000
21	2,35,000	4,20,308	4,70,000	4,80.000	3.73.618	3,90.000	4 05,000	9.44 916	10.42,000	11,28,000
22	14,000	20,075	13,000	16.000	83,937	23 000	18 000	2 21,584	2,30,000	1,98,000
23	1,99,000	1,78,517	2,00,000	1,90,000	1,16,197	1,35,000	1,55,000	6,75.023	7,05,000	8,87,000
24	17,21,000	38,875	1.50,000	1,28,000	12,60,469	26.10,000	19,09 000	27.96,613	44,18,000	38,72,000
25	48,18,000	28 91,842	33,01,000	29,76,000	63.60,636	78 18,000	72,58.000	1,54,54,674	1,77,69,000	1,70 24,000
26	2,43,000	5,94,917	6,10,000	6,12,000	2,52,376	2.53 000	2,56 000	15 29,944	15,01,000	15,14,000
27	1,42,000	1,51,244	1,72,000	1,72,000	1,49,799	1,31,000	1,22,000	9.08,332	8,87 000	8,55,000
28	..	...	...	...	...	...	...	16,70 564	1,50.00,000	...
29	3,77,000	9,08,738	8,30,000	8,72 000	8,32,873	7,62.000	7,09 000	34,48 317	1,41.73,000	1,23,14,000
30	7,62,000	16,54,895	16 12 000	11,56,000	12,35.048	11,46 000	10,87 000	75 ?7,157	3,15 61,000	1,46,83,000
31	)	...	...	...	...	...	...	62,75,80 697	68,23,51,000	70,48,50,000
32		...	...	...	...	...	...	*29,95,84,804*	*30,98,79,000*	*34,55,34,000*
33		...	...	...	...	...	...	*1,15 56,624*	*1,49.00.000*	*1,60,00.000*
34	...	...	...	...	...	...	...	31,04,39,269	35,75,72,000	34,33,16.000
35	...	...	...	...	...	...	...	4 37 631	5,10,000	2,42,000
36	...	...	...	...	...	...	...	31,68,76.900	35,80.82,000	34,35,58,000
37	3,20,000	16,81,144	14,38,000	17,87,000	2,89,732	2,96,000	2,82,000	32,14,129	32,63,000	37,23,000
38	1,03,66,000	29,08,903	80,00,000	30,00,000	...	...	..	1,31,81,513	1,34,23,000	1,34,43,000
39	2,73,000	3,46,939	3,50,000	8,75,000	8,34,377	8,37,000	8,10,000	15,43,114	15,45,000	15,03,000
40	1 09,59,000	49,36,986	47,88,000	51,62,000	11,24,109	11,33,000	10,92.000	1,79,68,756	1,82,31,000	1,86,69,000
41	4,50,000	5,24,696	5,35,000	4,12,000	9,73,890	7,35,000	7,26,000	22,13,199	21,57,000	19,84,000
42	...	...	...	...	...	...		1,05,14,895	1,11,87,000	1,16,52,000
43	...	...	...	...	...	...		12,55,667	12,46,000	12,49,000
44	...	...	...	...	...	...		54.75,072	45,15,000	46,29,000
45	...	...	...	...	...	...		14,31,014	13,50,000	12,00,000
46	...	...	...	...	...	...	...	1,80,76,648	1,82,98,000	1,87,30,000
47	18,59,86,000	[illegible]0,00,90,218	22,51,47,000	23,52,75,000	20,74,56,028	24,17,45,000	23,65,71,000	1,03,49,61,725	1,18,79,25,000	1,13,86,66,000

No. 1—ACCOUNT showing the Estimated Revenue (Imperial and Provincial) compared with the

HEADS OF REVENUE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Principal Heads of Revenue:									
Land Revenue	14,62,26,110	14,50,09,000	14,89,70,000	6,45,44,156	6,50,24,000	6,51,05,000	2,85,20,008	2,96,41,000	1
Opium	4,36,59,697	4,22,72,000	4,35,61,000	7,69,187	7,06,000	8,00,000	7,45,844	7,77,000	2
Salt	6,96,91,005	7,91,48,000	4,93,81,000	...	...	...	...	...	3
Stamps	5,10,74,224	5,03,16,000	5,20,06,000	1,29,89,366	1,32,50,000	1,37,00,000	59,82,286	60,75,000	4
Excise	8,05,51,521	8,99,01,000	9,62,60,000	1,34,11,963	1,45,10,000	1,51,00,000	75,86,836	85,26,000	5
Provincial Rates	1,38,345	1,22,000	1,19,000	1,64,613	1,72,000	1,56,000	82,314	34,000	6
Customs	11,40,72,298	14,84,86,000	14,24,19,000	2,22,093	2,70,000	2,71,000	22,895	17,000	7
Income Tax	4,18,59,184	7,27,03,000	7,57,64,000	42,47,326	51,51,000	54,47,000	24,61,856	34,44,000	8
Forest	1,29,04,386	1,46,94,000	1,45,09,000	50,40,932	57,00,000	61,00,000	16,87,800	19,74,000	9
Registration	55,52 370	54,64,000	55,42,000	7,31,841	7,50,000	7,60,000	3,71,489	3,83,000	10
Tributes from Native States	79,06,352	79,64,000	79,27,000	3,21,000	3,21,000	3,21,000	1,46,453	1,44,000	11
Total	57,36,35,492	65,60,79,000	63,65,18,000	10,24,41,977	10,58,54,000	10,77,60,000	4,75,57,781	5,10,15,000	12
Interest	99,32,373	1,11,23,000	1,13,66,000	17,78,373	15,21,000	13,24,000	5,30,248	4,95,000	13
Posts and Telegraphs	6,22,98,544	6,66,64,000	7,04,94,000	...	...	...	...	...	14
Mint	1,03,47,982	79,61,000	56,40,000	...	...	...	...	...	15
Receipts by Civil Depts:									
Law and Justice:									
Courts of Law	33,31,135	35,52,000	35,71,000	8,60,104	8,49,000	8,64,000	6,90,167	7,30,000	16
Jails	28,03,967	33,12,000	30,95,000	3,67,714	3,63,000	3,51,000	4,16,024	6,03,000	17
Police	11,53,029	9,26,000	9,03,000	98,835	1,17,000	1,13,000	2,71,038	2,28,000	18
Ports and Pilotage	14,24,412	12,11,000	12,30,000	...	...	...	...	...	19
Education	21,03,995	23,73,000	21,40,000	6,50,893	7,00,000	7,37,000	5,22,373	5,23,000	20
Medical	9,44,916	10,42,000	11,28,000	95,135	1,13,000	97,000	39,224	44,000	21
Sanitation	2,21,584	2,30,000	1,98,000	40,938	39,000	30,000	1,16,022	1,26,000	22
Agriculture	6,75,023	7,05,000	8,87,000	2,42,510	2,96,000	2,55,000	2,50,090	3,86,000	23
Scientific and Miscellaneous Depts.	27,96,613	44,18,000	38,72,000	21,645	22,000	21,000	30,676	34,000	24
Total	1,54,54,674	1,77,69,000	1,70,24,000	23,77,774	24,99,000	24,68,000	23,35,614	26,74,000	25
Miscellaneous:									
Receipts in aid of Superannuation, etc.	15,29,944	15,01,000	15,14,000	2,94,653	2,87,000	2,93,000	2,18,166	2,24,000	26
Stationery and Printing	9,08,332	8,87,000	8,55,000	2,01,020	2,06,000	2,12,000	1,95,701	1,75,000	27
Exchange	16,70,564	1,50,00,000	...	...	...	...	...	...	28
Miscellaneous	34,48,317	1,41,73,000	1,23,14,000	4,95,276	4,94,000	4,92,000	13,06,155	9,29,000	29
Total	75,57,157	3,15,61,000	1,46,83,000	9,90,949	9,87,000	9,97,000	17,20,022	13,28,000	30
Railways:									
State Railways (Gross Receipts)	62,75,80,697	68,23,51,000	70,48,50,000	...	...	...	...	...	31
Deduct: Working Expenses	*29,95,84,804*	*30,98,79,000*	*34,65,34,000*	...	...	...	...	...	32
" Surplus profits paid to Companies, etc.	*1,15,56,624*	*1,49,00,000*	*1,60,00,000*	...	...	...	...	...	33
Net Receipts	31,64,39,269	35,75,72,000	34,33,16,000	...	...	...	...	...	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	4,37,631	5,10,000	2,42,000	...	...	...	...	...	35
Total	31,68,76,900	35,80,82,000	34,35,58,000	...	...	...	...	...	36
Irrigation:									
Major Works: Direct Receipts	32,44,129	32,63,000	37,23,000	1,01,93,999	1,02,47,000	1,00,06,000	2,77,15,784	2,72,07,000	37
Portion of Land Revenue due to Irrigation	1,31,81,513	1,34,23,000	1,34,43,000	20,64,095	20,64,000	20,64,000	1,19,31,294	1,21,55,000	38
Minor Works and Navigation	15,43,114	15,45,000	15,03,000	3,00,558	3,04,000	2,94,000	10,23,011	11,99,000	39
Total.	1,79,68,756	1,82,31,000	1,86,69,000	1,25,58,652	1,26,15,000	1,23,64,000	4,06,70,089	4,05,61,000	40
Othe Public Works.									
Civil Works	22,13,199	21,57,000	19,84,000	5,16,922	5,86,000	5,07,000	5,07,855	4,76,000	41
Military Receipts:									
Army: Effective	1,05,14,895	1,11,87,000	1,16,52,000	...	...	...	...	...	42
Non-effective	12,55,667	12,46,000	12,49,000	...	...	...	...	...	43
Marine	54,75,072	45,15,000	46,29,000	...	...	...	...	...	44
Military Works	14,31,014	13,50,000	12,00,000	...	...	...	...	...	45
Total	1,86,76,648	1,82,98,000	1,87,80,000	...	...	...	...	...	46
TOTAL REVENUE	1,03,49,61,725	1,18,79,25,000	1,13,86,66,000	12,06,64,647	12,40,62,000	12,54,20,000	9,38,21,609	9,65,49,000	47

in each of the Provinces of *British India*, and in *England*, for 1918-1919
Results of 1916-1917 AND 1917-1918—*continued.*

		Burma.			Bihar and Orissa.			Carried forward.		
	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,87,65,000	4,73 71,220	4,04,60,000	5,47,42,000	1,65,29,355	1,62,58,000	1,58,95,000	30,31,90,849	29,63,92,000	31,34,77,000
2	8,90,000	5,18,502	5,18,000	5,90,000	4,49,259	4,80,000	5.54,000	4,61,42,489	4,47,53,000	4,63,95,000
3	...	27,01,850	29,42,000	30,00,000	266	1,000	1,000	7,23,93,121	8,20,91,000	5,23,82,000
4	61,50,000	36,64,993	32,50,000	35,00,000	78,22,624	76,00,000	78,50,000	8,10,33,493	8,04,91,000	8,32,66,000
5	91,47,000	88,31,324	92,09,000	94,00,000	1,12,26,696	1,20,50,000	1,21,58,000	12,16,08,340	13,41,96,000	14,20,65,000
6	31,000	...	...	...	1,25,009	88,000	1,14,000	4,60,281	4,16,000	4,20,000
7	17,000	1,52,75,528	1,87,52,000	1,89,57,000	1,448	2,000	2,000	12,95,94,262	16,75,27,000	16,16,66,000
8	36,50,000	40,05,618	49,32,000	49,25,000	20,21,417	23,52,000	25,02,000	5,45,95,401	8,85,82,000	9,22,88,000
9	22,58,000	1,23,79,531	1,20,00,000	1,19,00,000	5,29,081	6,70,000	6,50,000	3,25,41,730	3,50,38,000	3,54,17,000
10	3,84,000	2,48,754	1,90,000	2,20,000	6,80,909	6,90,000	7,00,000	75,84,863	74,77,000	76,06,000
11	1,44,000	4,48,099	4,52,000	4,52,000	85,499	86,000	86,000	89,07,403	89,67,000	89,30,000
12	5,14,36,000	9,54,45,419	9,27,05,000	10,76,86,000	3,89,71,563	4,02,77,000	4,05,12,000	85,80,52,232	94,39,30,000	94,39,12,000
13	4,76,000	1 64,513	1,96,000	2,15,000	1,77,903	1,96,000	2,10,000	1,25,83,410	1,35,31,000	1,35,91,000
14	...	...	...	...	...	...	...	6 22,98,544	6,66,64,000	7,04,94,000
15	...	...	...	...	...	...	...	1,03,47,982	79,61,000	56,40,000
16	7,60,000	6,38,635	6,19,000	6,22,000	3,01,846	3,64,000	3,69,000	58,21,887	61,14,000	61,86,000
17	5,96,000	4,08,869	3,86,000	4,37,000	7,88,794	8,57,000	8,82,000	47,85,368	55,21,000	58,61,000
18	1,76,000	5,48,016	4,67,000	4,05,000	35,733	88,000	8,75,000	21,06,651	18,26,000	24,72,000
19	...	4,26,674	3,68,000	4,03,000	...	...	...	18,51,086	15,79,000	16,33,000
20	5,40,000	3,65,741	3,69,000	3,68,000	3,55,634	3,73,000	3,80,000	39,98,636	43,38,000	41,65,000
21	42,000	1,22,585	1,26.000	1,25,000	40,268	47,000	49,000	12,42,123	13,72,000	14,41,000
22	96,000	21,474	14,000	20,000	13,527	16,000	16,000	4,13,545	4,25,000	3,60,000
23	6,74,000	24,733	18,000	19,000	31,486	35,000	70,000	12,23,842	14,40,000	19,05,000
24	34,000	29,912	6,000	6,000	1,443	2,000	2,000	28,80,289	44,82,000	39,35,000
25	29,18,000	25,86,639	23,73,000	24,05,000	15,68,731	17,82,000	26,43,000	2,43,23,432	2,70,97,000	2,74,58,000
26	2,29,000	1,12,493	1,15,000	1,14,000	1,13,466	1,26,000	1,26 000	22.68,722	22,53,000	22,76,000
27	1,93,000	47,739	56,000	51,000	26,913	26,000	27,000	13,79,705	13,50,000	13,38,000
28	...	...	...	...	...	...	...	16,70,564	1,50,00 000	...
29	9,18,000	1,60,901	1,58,000	1,51,000	3,15,036	3.27,000	2,79,000	57,25 685	1,60,81,000	1,41,54,000
30	13,40,000	3,21,133	3,29,000	3,16,000	4.55,415	4,79,000	4,32,000	1,10,44,676	3,46,84,000	1,77,68,000
31	...	...	...	...	...	...	...	62,75,80,697	68,23,51,000	70,48,50,000
32		...	...	...	...	...	...	*29,95,84,804*	*30,98,79,000*	*34,55,34,000*
33		...	...	...	...	...	...	*1,15,56,624*	*1,49,00,000*	*1,60,00,000*
34	...	...	...	...	...	...	...	31,64,39,269	35,75,72,000	34,33,16,000
35	...	...	..	...	...	...	...	4,37,631	5,10,000	2,42,000
36	...	...	...	...	...	...	–	31.68.76,900	35,80,82,000	34,35,58,000
37	2,81,56,000	13,53,255	16,10,000	16,55,000	25,29,408	25,50,000	26,00,000	4,50,36,575	4,48,77,000	4,61,40,000
38	1,30,50,000	2,23,853	2,40,000	2,58,000	...	...	...	2,74,00,755	2,78,82,000	2,88,15,000
39	10,74,000	16,90,753	15,30,000	16,00,000	70,828	72,000	72,000	46,28,264	46,50,000	45,43,000
40	4,22.80,000	32,67,861	33,80,000	35,13,000	26,00,236	26,22,000	26,72,000	7,70,65,594	7,74,09,000	7,94,98,000
41	4,67,000	3,72,019	3,69,000	3,78,000	4,84,497	5,40,000	5,35,000	40,94,492	41,28,000	38,71,000
42	...	...	...	...	...	...	...	1,05,14,895	1,11,87,000	1,16,52,000
43	...	...	...	...	...	...	...	12,55,667	12,46,000	12,49,000
44	...	...	...	...	...	...	...	54,75,072	45,15,000	46,29,000
45	...	...	...	...	...	...	...	14,31,014	13,50,000	12,00,000
46	...	...	...	...	...	...	...	1 86,76,648	1,82,98,000	1,57,30,000
47	9,89,17,000	10,21,57,584	9,93,52,000	11,45,18,000	4,42,58,345	4,58,96,000	4,70,04,000	1,39,53,63,910	1,55,37,84,000	1,52,45,20,000

No 1.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial) compared with the

HEADS OF REVENUE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BERAR.			ASSAM.			
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Principal Heads of Revenue:										
Land Revenue	30,31,90,849	29,63,92,000	31,34,77,000	1,98,48,414	1,95,74,000	2,00,54,000	75,79,713	82,01,000	84,47,000	1
Opium	4,61,42,489	4,47,53,000	4,63,95,000	5,77,670	5,90,000	6,92,000	6,79,914	6,85,000	7,90,000	2
Salt	7,23,93,121	8,20,91,000	5,23,82,000	...	...	...	770	1,000	1,000	3
Stamps	8,10,33,493	8,04,91,000	5,32,66,000	41,82,428	42,00,000	43,00,000	14,34,522	14,84,000	15,04,000	4
Excise	12,16,08,340	13,41,96,000	14,20,66,000	1,10,89,102	1,15,50,000	1,19,00,000	55,41,058	54,06,000	57,40,000	5
Provincial Rates	4,60,281	4,16,000	4,20,000	...	...	...	10,578	15,000	18,000	6
Customs	12,95,94,262	16,75,27,000	16,18,66,000	2,93,466	3,50,000	3,50,000	...	1,86,000	2,00,000	7
Income Tax	5,45,95,401	8,85,82,000	9,22,88,000	13,20,815	16,56,000	17,89,000	6,78,282	8,99,000	9,22,000	8
Forest	3,25,41,730	3,50,38,000	3,54,17,000	33,71,578	34,35,000	36,00,000	11,48,622	12,48,000	12,47,000	9
Registration	75,81,863	74,77,000	76,06,000	4,20,903	4,20,000	4,24,000	1,02,962	1,04,000	1,09,000	10
Tributes from Native States	89,07,403	89,67,000	89,30,000	2,28,937	2,49,000	2,39,000	50,100	50,000	50,000	11
Total	85,80,52,232	94,59,30,000	94,39,12,000	4,13,33,307	4,20,24,000	4,33,48,000	1,72,26,516	1,82,79,000	1,90,28,000	12
Interest	1,25,83,410	1,35,31,000	1,35,91,000	2,76,390	2,20,000	1,92,000	58,893	93,000	2,12,000	13
Posts and Telegraphs	6,22,98,544	6,66,64,000	7,04,94,000	...	...	...	...	...	...	14
Mint	1,03,47,982	79,61,000	56,40,000	...	...	...	...	...	...	15
Receipts by Civil Departments:										
Law and Justice: Courts of Law	58,21,887	61,14,000	61,86,000	2,57,305	2,75,000	2,80,000	1,42,796	1,37,000	1,43,000	16
Jails	47,85,368	55,21,000	53,61,000	3,05,914	3,16,000	3,42,000	94,583	92,000	90,000	17
Police	21,06,651	18,26,000	24,72,000	43,228	43,000	26,000	1,74,880	1,27,000	97,000	18
Ports and Pilotage	18,51,086	15,79,000	16,33,000	...	...	...	199	...	...	19
Education	39,98,636	43,38,000	41,65,000	2,71,297	2,85,000	3,00,000	2,04,236	2,12,000	2,27,000	20
Medical	12,42,128	13,72,000	14,41,000	7,960	8,000	8,000	6,499	15,000	9,000	21
Sanitation	4,13,545	4,25,000	3,60,000	31,553	36,000	40,000	29,902	36,000	40,000	22
Agriculture	12,23,842	14,40,000	19,05,000	1,27,160	1,25,000	1,40,000	15,669	40,000	89,000	23
Scientific and Miscellaneous Departments	28,80,289	44,82,000	39,35,000	24,792	29,000	30,000	17,966	10,000	3,000	24
Total	2,43,23,432	2,70,97,000	2,74,58,000	10,69,209	11,17,000	11,66,000	6,86,730	6,69,000	6,98,000	25
Miscellaneous:										
Receipts in aid of Superannuation, etc.	22,68,722	22,53,000	22,76,000	2,91,091	3,25,000	3,31,000	40,865	38,000	38,000	26
Stationery and Printing	13,79,705	13,50,000	13,38,000	55,990	52,000	52,000	4,811	6,000	6,000	27
Exchange	16,70,564	1,50,00,000	...	...	...	...	...	...	...	28
Miscellaneous	57,25,685	1,60,81,000	1,41,54,000	2,51,496	2,52,000	2,16,000	56,946	42,000	48,000	29
Total	1,10,44,676	3,46,84,000	1,77,68,000	5,98,577	6,29,000	5,99,000	1,02,622	86,000	92,000	30
Railways:										
State Railways (Gross Receipts)	62,75,80,697	68,23,51,000	70,48,50,000	...	...	...	1,65,389	1,49,000	1,50,000	31
Deduct— Working Expenses	*29,95,84,804*	*30,98,79,000*	*34,55,34,000*	...	...	...	*1,01,641*	*1,21,000*	*1,30,000*	32
Surplus profits paid to Companies, etc.	*1,15,56,624*	*1,49,00,000*	*1,60,00,000*	...	...	...	...	...	...	33
Net Receipts	31,64,39,269	35,75,72,000	34,33,16,000	...	...	...	63,748	28,000	20,000	34
Subsidized Companies (Government share of surplus profits and Re-payment of Advances of interest)	4,37,631	5,10,000	2,42,000	...	...	...	...	...	...	35
Total	31,68,76,900	35,80,82,000	34,35,58,000	...	...	...	63,748	28,000	20,000	36
Irrigation:										
Major Works: Direct Receipts	4,50,36,575	4,48,77,000	4,61,40,000	1,31,820	1,60,000	2,48,000	...	...	...	37
Portion of Land Revenue due to Irrigation	2,74,00,755	2,78,82,000	2,88,15,000	5,873	6,000	6,000	...	...	...	38
Minor Works and Navigation	46,28,264	46,50,000	45,43,000	59,074	45,000	54,000	72,004	...	...	39
Total	7,70,65,594	7,74,09,000	7,94,98,000	1,96,767	2,11,000	3,08,000	72,004	...	...	40
Other Public Works:										
Civil Works	40,94,492	41,28,000	38,71,000	3,56,951	4,28,000	5,17,000	1,89,144	2,27,000	1,86,000	41
Military Receipts:										
Army Effective	1,05,14,895	1,11,87,000	1,16,52,000	...	...	...	...	...	...	42
Non-effective	12,55,667	12,46,000	12,49,000	...	...	...	...	...	...	43
Marine	54,75,072	45,15,000	46,29,000	...	...	...	...	...	...	44
Military Works	14,31,014	13,50,000	12,00,000	...	...	...	...	...	...	45
Total	1,86,76,648	1,82,98,000	1,87,30,000	...	...	...	...	...	...	46
TOTAL REVENUE	1,39,58,63,910	1,55,37,84,000	1,52,45,30,000	4,38,31,201	4,46,29,000	4,61,30,000	1,83,99,657	1,98,82,000	2,02,36,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1918-1919
Results of 1916-1917 and 1917-1918—*continued.*

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at R15=£1.								
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs.	£	£	£	£	£	£	£	£	£
1	33,06,18,976	32,41,67,000	34,19,78,000	22,041,265	21,611,100	22,798,600	...	..	...	22,041,265	21,611,100	22,798,600
2	4,74,00,078	4,60,28 000	4,78,77,000	3,160,005	3,068,500	3,191 800	...	.	...	3,160,005	3,068,500	3,191,800
3	7,23,93,891	8,20,92,000	5,23,83,000	4,826,260	5,472,800	3,492,200	...	...	...	4 826,260	5,472,800	3,492,200
4	8,66,50,437	8,61,75,000	8,90,70,000	5,776,696	5,745,000	5,938,000	...		...	5,776,696	5,745,000	5,938,000
5	13,82,38,495	15,11,52,000	15,97,05,000	9,215,899	10,076,800	10,647,000	...	...	...	9,215,899	10,076,800	10,647,000
6	4,70,859	4,31,000	4,38,000	31,391	28 700	29,200	...	..	...	31,391	28,700	29,200
7	12,98,87,728	16,80,63,000	16,22,16,000	8 659,182	11,204,200	10,814 400	...		...	8,659,182	11,204,200	10,814,400
8	5,65,94,493	9,11,37,000	9,49,99,000	3,772,967	6,075,800	6,333,200	...	..	...	3,772,967	6,075,800	6,333,200
9	3,70,61,930	3,97,21,000	4,02,64,000	2,470,795	2,648,100	2,684,300	...	...	...	2,470,795	2,648,100	2,684,300
10	81,08,728	80,01,000	81,39,000	540 581	533,400	542 600	...	...	..	540,581	533,400	542,600
11	91,86,440	92,66,000	92,19,000	612,429	617,800	614,600	...	...	...	612,429	617,800	614,600
12	91,66,12,055	1 00,62,33 000	1,00,62 88,000	61,107,470	67,082,200	67,085,900	...	..	...	61,107,170	67,082,200	67,085,900
13	1 29,18,693	1,38,44,000	1,39,95,000	861,246	922,900	933,000	275,258	1 322 400	2,619,600	1,136,504	2,245,300	3,552,600
14	6,22,98,544	6,66,64,000	7 04 94 000	4,153 236	4,444 300	4,699,600	21,371	47 800	83,200	4,174,607	4,192,100	4,782,800
15	1,03,47,982	79,61,000	56,40,000	689,866	530,700	376,000	...	...	..	689 866	530,700	376,000
16	62,21,988	65,26,000	66,09,000	414 799	435,100	440,600	...	...	...	414,799	435,100	440,600
17	51,85,865	59 29,000	57,93,000	345,725	395,200	386,200	..	...	...	345,725	395,200	386,200
18	23,24,759	19,96,000	25,95,000	154,984	133,100	173,000	54	..	...	155,038	133,100	173,000
19	18,51,285	15,79 000	16,33,000	123,419	105,300	108,900	...	..	...	123,419	105,300	108,900
20	44,74,169	48,35,000	46,92,000	298 278	322,300	312,800	...	..	...	298,278	322 300	312,800
21	12,56,587	13,95,000	14,58,000	83 772	93,000	97,200	356	300	300	84,128	93,300	97,500
22	4,75,000	4,97,000	4,40,000	31,667	33,100	29,300	...	...	...	31,667	33,100	29,300
23	13,66,671	16,05,000	21,34,000	91,111	107,000	142,300	...	..	...	91,111	107,000	142,300
24	29,23,047	45,21,000	39 68,000	194,870	301,400	264 500	678	900	1,000	195,548	302,300	265,500
25	2,60 79,371	2 88,83 000	2,93,22 000	1,738,625	1,925 500	1,954,800	1,088	1,200	1,300	1,739,713	1,926,700	1,956,100
26	26,00,678	26,16,000	26,45,000	173,379	174,400	176,300	46,486	39,600	38,100	219,865	214,000	214,400
27	14,40,506	14,08,000	13,96,000	96 034	93,800	93,100	..	...	...	96,034	93 800	93,100
28	16,70,564	1,50,00,000	...	111 371	1,000,000	...	..	...		111 371	1,000 000	...
29	60,34,127	1,63,75,000	1,44,18,000	402,275	1,091,700	961,200	17,985	200,400	26,500	420,260	1,292 100	987,700
30	1,17,45,875	3,53,99,000	1,84,59,000	783,059	2,359 900	1,230,600	64,471	240,000	64,600	847,530	2,599,900	1,295,200
31	62,77,46,086	68,25,00,000	70,50,00,000	41,849,739	45,500,000	47,000,000	114,861	107,200	500	41,964 600	45,607,200	47,000,500
32	*29,96,86,445*	*31,00,00,000*	*34,56,64 000*	*19,979,096*	*20,666,600*	*23,044,300*	...	...	..	*19 979 096*	*20,666,600*	*23,044,300*
33	*1,15,56,624*	*1,49,00,000*	*1,60,00 000*	*770,442*	*993,400*	*1,066,600*	...	...	...	*770 442*	*993,400*	*1,066,600*
34	31,65 03,017	35,76,00,000	34,33,36,000	21,100,201	23,840,000	22,889,100	114 861	107,200	500	21,215,062	23,947,200	22,889,600
35	4,37 631	5,10,000	2,42,000	29,175	34,000	16,100	69,560	70,400	78,000	98,735	104,400	94,100
36	31 69,40,648	35,81,10,000	34,35,78,000	21,129,376	23,874,000	22,905,200	184,421	177,600	78,500	21,313,797	24,051,600	22,983,700
37	4,51,68,395	4,50,37,000	4,63,88,000	3,011,227	3,002,500	3,092,500	...	...	...	3,011,227	3,002,500	3,092,500
38	2,74,06,628	2,78,88,000	2,88,21,000	1,827,108	1,859,200	1,921,400	...	...	...	1,827,108	1,859,200	1,921,400
39	47,59,342	46,95,000	45,97,000	317,289	313,000	306,500	...	...	...	317 289	313,000	306,500
40	7,73,34,365	7,76,20,000	7,98,06 000	5,155,624	5,174,700	5,320,400	.	...	...	5,155,624	5,174,700	5,320,400
41	46,40,587	47,83,000	45,74,000	309,373	318,900	304,900	...	..	...	309,373	318,900	304,900
42	1,05,14,895	1,11,87,000	1,16,52,000	700,993	745,800	776,800	292,201	244,300	246,000	993,194	990,100	1,022,800
43	12,55,667	12,46,000	12,49,000	83,711	83,100	83,300	38,613	38,000	38,000	122,324	121,100	121,300
44	54,75,072	45,15,000	46,29,000	365,005	301,000	308,600	22	...	...	365,027	301,000	308,600
45	14,31,014	13,50,000	12,00,000	95,401	90,000	80,000	...	...	...	95,401	90,000	80,000
46	1,86,76,648	1,82,98,000	1,87,30,000	1,245,110	1,219,900	1,248,700	330,836	282,300	284,000	1,575,946	1,502,200	1,532,700
47	1,45,75,94,76[illegible]	[illegible],61,77,95,000	1,59,08,86,000	97,172,985	107,858,000	106,059,100	877,445	2,071,300	3,131,200	98,050,480	109,924,300	109,190,300

No. 2.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS.		
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:									
Refunds and Drawbacks	77,939	2,52,000	1,08,000	27,503	28,000	26,000	7,74,583	7,70,000	1
Assignments and Compensations	34,25,420	38,48,000	41,45,000	17,842	18,000	18,000	13,08,177	13,17,000	2
Charges in respect of Collection, *viz.*:									
Land Revenue	7,34,545	7,49,000	7,56,000	6,57,547	6,77,000	7,27,000	1,22,76,233	1,25,17,000	3
Opium (including cost of Production)	6,856	5,000	5,000	...	...		...	...	4
Salt (including cost of Production)	13,90,928	16,67,000	21,76,000	...	...	...	17,86,343	18,11,000	5
Stamps	−13,06,285	−14,00,000	−14,13,000	28,260	25,000	29,000	4,46,380	4,96,000	6
Excise	1,23,269	1,28,000	1,51,000	15,548	16,000	16,000	18,16,051	18,15,000	7
Customs	...	...	...	...	...	...	4,30,734	4,33,000	8
Income Tax	3,409	5,000	5,000	903	1,000	4,000	66,159	68,000	9
Forest	10,98,860	10,80,000	13,01,000	1,18,070	1,55,000	1,74,000	28,42,678	29,48,000	10
Registration	16,221	17,000	16,000	12,066	13,000	13,000	13,12,239	13,41,000	11
Total	55,71,162	63,51,000	72,50,000	8,77,739	9,28,000	10,07,000	2,30,54,577	2,35,16,000	12
Interest:									
Interest on Debt	5,33,25,018	9,11,07,000	10,29,77,000	...	...	...	3,28,482	3,52,000	13
Deduct—Amounts chargeable to Railways (*a*)	*6,20,88,181*	*6,34,16,000*	*6,51,65,000*	...	...	...	...	...	14
Deduct—Amounts chargeable to Irrigation	*1,93,89,288*	*1,98,08,000*	*2,02,24,000*	...	...	...	...	...	15
Remainder chargeable on Ordinary Debt	−2,81,52,451	78,83,000	1,75,88,000	...	...	...	3,28,482	3,52,000	16
Interest on other Obligations	85,02,667	1,00,91,000	1,10 22 000	206	...	...	2,22,248	2,55,000	17
Total	−1,96,49,784	1,79,74,000	2,86,10,000	206	...	...	5,50,730	6,07,000	18
Posts and Telegraphs	4,68,40,348	4,90,93,000	5,23,47,000	...	...	...	...	...	19
Mint	12,98,740	11,80,000	10,64,000	...	...	...	...	...	20
Salaries and Expenses of Civil Departments:									
General Administration	70,64,216	72,17,000	70,50,000	3,61,994	3,98,000	4,15,000	20,48,839	22,18,000	21
Law and Justice:									
Courts of Law	5,58,590	4,84,000	4,20,000	6,64,690	6,89,000	7,16,000	85,47,219	86,26,000	22
Jails	22,43,002	22,85,000	22,95,000	3,07,717	3,10,000	3,29,000	15,63,198	16,04,000	23
Police	22,30,781	24,04,000	25,07,000	22,06,427	25,94,000	28,23,000	1,14,74,811	1,17,41,000	24
Ports and Pilotage	...	...	...	...	...	...	37,017	48,000	25
Education	10,18,784	11,03,000	14,28,000	5,17,061	5,83,000	6,97,000	83,17,005	92,26,000	26
Ecclesiastical	2,11,518	2,14,000	2,18,000	53,955	64,000	65,000	3,27,254	3,50,000	27
Medical	9,96,682	10,92,000	11,50,000	1,82,796	1,60,000	1,92,000	17,99,320	22,54 000	28
Sanitation	9,24,245	7,19,000	17,66,000	2,21,002	2,09,000	1,57,000	17,04,832	16,12,000	29
Political	1,15,00,349	2,48,18,000	2,98,60,000	37,09,366	43,70,000	47,85,000	1,45,265	1,88,000	30
Agriculture	8,69,966	10,77,000	10,69,000	61,623	80,000	1,44,000	12,00,524	13,07,000	31
Scientific and Miscellaneous Departments	35,06,002	38,67,000	38,07,000	16,052	11,000	11,000	12,28,215	14,01,000	32
Total	3,11,24,135	4,52,80,000	5,15,70,000	83,02,683	94,68,000	1,03,34,000	3,83,93,499	4,05,75,000	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	1,90,326	1,65,000	2,03,000	50,933	61,000	61,000	3,08,126	2,91,000	34
Civil Furlough and Absentee Allowances	4,209	9,000	4,000	...	...	...	7,229	6,000	35
Superannuation Allowances and Pensions	14,89,757	15,31,000	14 05,000	1,76,962	1,85,000	1,95,000	33,48,638	34,04,000	36
Stationery and Printing	15,79,173	31,72,000	19,81 000	1,19,722	1,23,000	1,35,000	16,91,639	22,72,000	37
Miscellaneous	27,27,535	26,78,000	13,88,000	42,425	40,000	55,000	5,05,597	5,68,000	38
Total	59,91,000	75,75,000	50,71,000	3,99,042	4,09,000	4,46,000	58,61,229	65,41,000	39
Famine Relief and Insurance:									
Famine Relief	5,06,061	...	...	...	...	...	6,841	1,000	40
Construction of Protective Railways	−7,146	1,000	−8,000	...	...	...	...	....	41
Construction of Protective Irrigation Works	...	...	4,29,000	...	...	...	2,70,293	2,48,000	42
Reduction or Avoidance of Debt	57,10,293	95,95,000	83,02,000	...	...	...	2,50,000	...	43
Total	62,09,208	95,96,000	87,23,000	...	...	...	5,27,134	2,49,000	44
Carried forward	7,73,84,809	13,70,49,000	15,46,85,000	95,79,670	1 08,05,000	1,17,87,000	6,83,87,169	7,14,88,000	45

	ACCOUNTS, 1916-1917.			
	India	India converted into £ at R15=£1.	England.	TOTAL.
(*a*) Included under the following heads:—	Rs.	£	£	£
State Railways: Interest on Debt	6,18,29,856	4,121,990	3,538,860	7,660,850
Interest chargeable against Companies on Advances	2,58,325	17,222	81,250	98,472
TOTAL	6,20,88,181	4,139,212	3,620,110	7,759,322

in each of the PROVINCES of *British India*, and in *England*, for 1918-1919.
RESULTS OF 1916-1917 and 1917-1918.

		BOMBAY.			BENGAL.			CARRIED FORWARD.		
	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	7,61,000	38,00,271	39,19,000	37,37,000	13,80,133	18,20,000	14,54,000	55,60,420	67,84,000	60,66,000
2	13,38,000	1,06,98,723	1,10,05,000	1,09,75,000	1,74,189	2,16,000	2,53,000	1,56,19,301	1,64,04,000	1,67,29,000
3	1,27,63,000	82,57,931	86,30,000	89,29,000	52,36,901	53,38.000	58,28,000	2,71,63,157	2,79,11,000	2,90,03,000
4	...	...	...	...	24,251	30,000	30,000	31,107	35,000	35,000
5	22,57,000	23,77,595	25,13,000	25,81,000	2,70,347	2,66,000	2,75,000	58,25,213	62,57,000	72,89,000
6	4,52,000	2,59,181	2,88,000	2,96,000	6,26,371	6,84,000	7,37,000	53,907	93,000	1,01,000
7	18,42,000	11,23,723	11,51,000	11,61,000	9,39,493	10,21,000	10,85,000	40,18,084	41 31,000	42,55,000
8	4,49,000	15,60,573	16,95,000	17,51,000	13,35,938	13,18,000	14,07,000	33,27,245	34,46.000	36,07.000
9	68,000	1,79,298	2,09,000	2,45,000	1,62,754	1,83,000	1,88,000	4,12 523	4,66,000	5.10,000
10	30,17,000	25,64,682	33.95,000	36,88,000	6.19.649	7,30,000	7.50,000	72,43,939	83 08 000	89,30,000
11	13,53,000	3,71,704	3,88,000	3,97,000	11,34,770	11,60,000	11,57,000	28,47,000	29,19,000	29,36,000
12	2,43,00,000	3,06,93,681	3,31,93,000	3,37,60,000	1,19,04,746	1,27,66,000	1,31,64,000	7 21.01 905	7,67,54,000	7,94,81,000
13	3,86,000	6,47,744	5,56,000	4,99,000	5,01,745	4,71,000	4,53,000	5,48,02,989	9,24,86,000	10,43,15,000
14	...	...	...	...	...	...	...	*6,20,88,181*	*6,34,16 000*	*6,51,65,000*
15	..	...	...	...	...	...	...	*1,93,89,288*	*1,98,08,000*	*2,02.24,000*
16	3,86,000	6,47,744	5,56,000	4,99,000	5,01,745	4,71,000	4,53,000	-2,66,74,480	92,62,000	1,89,26,000
17	2,85,000	5,19,640	5,21,000	5,57,000	1,97,102	2,32,000	2.73,000	94.41,953	1,10,99,000	1,21,37,000
18	6 71,000	11,67,384	10,77,000	10 56,000	6 98,937	7,03.000	7,26,000	—1,72,32,527	2,08,61,000	3,10,63,000
19	...	...	...	...	...	...	...	4,68,40,348	4,90,93,000	5,23,47,000
20	...	10,81,199	11,88,000	12.23,000	...	...	...	23 79,939	23.68,000	22,87,000
21	20,92,000	28,55,714	29,58,000	29,84,000	30,02,782	30,40,000	30,29,000	1,53,33,545	1.58,31,000	1,55,70,000
22	39.13, 000	56,15,539	56,80,000	58,98,000	99,20,187	1,00,10,000	1,01,75,000	2 53,06,225	2,54,89 000	2.61,22,000
23	16.03,000	13,24,848	13,65,000	13,97,000	27,96,318	30.64,000	30.03.000	82,45.083	86.28,000	86.27,000
24	1,20,73,000	1,06,16,374	1,06.69,000	1,14,30,000	1,16,57,283	1.22 84.000	1,37,85.000	3,81.85 676	3,96.92,000	4,26,18,000
25	43.000	1,23,771	1,11,000	1,22,000	11,15,029	10,35,000	11,12,000	12,75,817	11.94,000	12 77,000
26	1,12 98 000	76,01,881	77,18,000	1,21,42.000	76,87,152	81,14,000	1,03,01,000	2,51,41,883	2.67.44,000	3,58,66,000
27	3,55,000	3,61 023	8,65,000	3,83,000	1,70,542	1,72,000	1,72,000	11,24.292	11,65,000	11,93,000
28	26,34,000	19,17,471	20,30,000	22,91,000	23,36,330	27,75,000	26 86,000	72,32.599	83,11,000	89 53 000
29	14,38,000	4,61,198	8,37,000	24,74,000	3 93,456	6.10,000	11,71,000	37.04 733	39,87,000	70 06,000
30	2,00,000	9,47,111	9,90,000	10,42,000	94,780	3.04,000	3,05.000	1.63 96 871	3.06,70,000	3.61 92,000
31	15,68,000	12,60,166	14,31,000	16,89,000	10,86,600	11,55,000	14,20.000	44,78.879	50.50.000	58.90,000
32	17,[illegible]7,000	1,64,418	2,93,000	3,63,000	4.71,597	6.62,000	19,62,000	53.86,281	62,34,000	79.20,000
33	4,39,94,000	3,32,59,514	3,44,47,000	4,22,15,000	4,07,32 056	4,32,25,000	4 91,21,000	15,18,11,887	17,29,95,000	19,72,34,000
34	2,90,000	4,64,510	4,56,000	4,60,000	7,25,551	7,21,000	7,20,000	17,48,446	17,14,000	17,34,000
35	6,000	5,421	7,000	5,000	...	...	1,000	16,859	22,000	16,000
36	35,93 000	39,39,301	41,33,000	43,16,000	33,35,138	34,36,000	35,65,000	1,22,89,796	1,26.89,000	1,31,64,000
37	22,63,000	21,17,648	20,73,000	25,62,000	13,72,905	15.84,000	15,88,000	68,81,087	92,24,000	85,29,000
38	15,41,000	9,25.317	11,95,000	13,60,000	4,18,371	5,36,000	10,76,000	46,19 245	50,17,000	54,20,000
39	76 93,000	74,52,197	78,64,000	87,03,000	58,51,965	62,77,000	69,50,000	2,55,55,433	2,86,66,000	2,88,63,000
40	...	55,429	2,000	..	7,14,474	...	...	12,82,805	3,000	...
41	...	...	...	...	...	...	...	—7,146	1,000	—8,000
42	2,28,000	24,92,154	27,40,000	30,41,000	470	1,000	5,000	27,62,917	29,89,000	37,03,000
43	...	3,78,586	...	...	60,000	...	...	63,98,879	95,95,000	83,02,000
44	2,28,000	29,26,169	27,42,000	30,41,000	7,74,944	1,000	5,000	1,04,37,455	1,25,88,000	1.19,97,000
45	7,68,86,000	7,65,80,144	8,05,11,000	8,99,98,000	5,99,62,648	6,29,72,000	6,99,66,000	29,18,94,440	36,28,25,000	40,32,72,000

REVISED ESTIMATE, 1917-1918.				BUDGET ESTIMATE, 1918-1919.			
India.	India converted into £ at R15=£1.	England.	TOTAL.	India.	India converted into £ at R15=£1.	England.	TOTAL.
Rs.	£	£	£	Rs.	£	£	£
6,31,59,[illegible]00	4,210,600	3,518,800	7,729,400	6,49,03,000	4,326,900	3,507,400	7,834,300
2,57[illegible]00	17,200	81,200	98,400	2,62,000	17,400	81,200	98,600
6,34,16,[illegible]0	4,227,800	3,600,000	7,827,800	6,51,65,000	4,344,300	3,588,600	7,932,900

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks .	55,60,429	67,84,000	60,86,000	2,84,484	2,86,000	3,14,000	2,04,669	2,42,000	1
Assignments and Compensations .	1,56,19,301	1,64,04,000	1,07,29,000	3,31,216	3,37,000	3,28,000	1,00,992	96,000	2
Charges in respect of Collection, viz.: Land Revenue .	2,71,63,157	2,79,11,000	2,90,03,000	95,69,444	96,55,000	97,76,000	47,29,433	48,10,000	3
Opium (including cost of Production) .	31,107	35,000	35,000	1,36,42,549	1,66,72,000	1,87,61,000	...	...	4
Salt (including cost of Production) .	58,25,213	62,57,000	72,89,000	...	...	...	...	...	5
Stamps .	53,907	93,000	1,01,000	2,58,580	2,90,000	2,87,000	1,76,799	1,90,000	6
Excise .	40,18,084	41,31,000	43,55,000	4,86,016	4,87,000	5,10,000	2,31,891	2,42,000	7
Customs .	33,27,245	34,46,000	36,07,000	...	...	...	..	...	8
Income Tax .	4,12,523	4,66,000	5,10,000	62	...	20,000	26,587	31,000	9
Forest .	,72,43,939	83,08,000	89,30,000	27,35,915	31,84,000	36,18,000	9,34,662	10,99,000	10
Registration .	28,47,000	29,19,000	29,36,000	3,02,871	3,04,000	3,07,000	1,24,082	1,25,000	11
Total .	7,21,01,905	7,67,54,000	7,94,81,000	2,76,11,187	3,12,15,000	3,39,21,000	65,29,115	68,35,000	12
Interest: Interest on Debt .	5,48,02,989	9,24,86,000	10,43,15,000	11,48,619	10,34,000	10,15,000	1,94,291	1,95,000	13
Deduct—Amounts chargeable to Railways .	*6,20,88,181*	*6,34,16,000*	*6,51,65,000*	...	...		...	...	14
" " Irrigation .	*1,93,89,288*	*1,98,08,000*	*2,02,24,000*	...	...		...	...	15
Remainder chargeable on Ordinary Debt .	-2,66,74,480	92,62,000	1,89,26,000	11,48,619	10,34,000	10,15,000	1,94,291	1,95,000	16
Interest on other Obligations .	94,41,953	1,10,99,000	1,21,37,000	8,75,706	9,09,000	9,56,000	1,64,584	1,85,000	17
Total .	-1,72,32,527	2,03,61,000	3,10,63,000	20,24,325	19,43,000	19,71,000	3,58,875	3,80,000	18
Posts and Telegraphs .	4,68,40,348	4,90,93,000	5,23,47,000	...	...	...	...	..	19
Mint .	23,79,939	23,68,000	22,87,000	...	...	...	...	...	20
Salaries and Expenses of Civil Departments: General Administration .	1,53,33,545	1,58,31,000	1,55,70,000	22,01,854	22,29,000	22,69,000	16,87,152	16,62,000	21
Law and Justice: Courts of Law .	2,53,06,225	2,54,89,000	2,61,22,000	67,48,239	66,90,000	67,58,000	44,95,204	44,85,000	22
Jails .	82,45,083	86,28,000	86,27,000	23,27,153	22,81,000	24,28,000	17,61,295	19,14,000	23
Police .	3,81,85,676	3,96,92,000	4,26,18,000	1,25,18,155	1,26,26,000	1,31,86,000	64,52,125	65,90,000	24
Ports and Pilotage .	12,75,817	11,94,000	12,77,000	...	...	...	...		25
Education .	2,51,41,883	2,67,44,000	3,58,66,000	62,26,532	68,78,000	74,34,000	42,78,524	44[illegible],000	26
Ecclesiastical .	11,24,292	11,65,000	11,93,000	2,46,495	2,38,000	2,56,000	2,44,868	2,43,000	27
Medical .	72,32,599	83,11,000	89,53,000	13,61,327	13,80,000	14,14,000	8,03,440	8,90,000	28
Sanitation .	37,04,733	39,87,000	70,06,000	13,73,996	15,22,000	15,84,000	8,08,780	9,50,000	29
Political .	1,63,96,871	3,06,70,000	3,61,92,000	1,44,372	1,38,000	1,46,000	6,15,273	5,88,000	30
Agriculture .	44,78,879	50,50,000	58,90,000	11,90,354	15,18,000	19,40,000	12,41,820	13,39,000	31
Scientific and Miscellaneous Departments .	53,86,284	62,34,000	79,20,000	1,13,013	96,000	1,01,000	1,48,452	1,55,000	32
Total .	15,18,11,887	17,29,95,000	19,72,34,000	3,44,51,490	3,55,96,000	3,75,16,000	2,25,36,333	2,32,77,000	33
Miscellaneous Civil Charges: Territorial and Political Pensions .	17,48,446	17,14,000	17,34,000	7,89,285	7,41,000	7,82,000	70,626	71,000	34
Civil Furlough and Absentee Allowances .	16,859	22,000	16,000	713	1,000	1,000	...	...	35
Superannuation Allowances and Pensions .	1,22,89,796	1,26,89,000	1,31,64,000	37,69,116	39,03,000	40,38,000	24,26,836	25,84,000	36
Stationery and Printing .	68,81,087	92,24,000	85,29,000	9,10,169	9,13,000	10,50,000	7,19,808	7,98,000	37
Miscellaneous .	46,19,245	50,17,000	54,20,000	3,21,352	3,12,000	13,31,000	5,78,729	15,21,000	38
Total .	2,55,55,433	2,86,66,000	2,88,63,000	57,90,635	58,70,000	72,02,000	37,96,059	49,74,000	39
Famine Relief and Insurance: Famine Relief .	12,82,805	3,000	...	78,443	4,000	6,000	12,51,180	50,000	40
Construction of Protective Railways .	—7,146	1,000	—8,000	...	...	...	...	...	41
Construction of Protective Irrigation Works .	27,62,917	29,89,000	37,03,000	8,90,133	7,20,000	4,43,000	...	...	42
Reduction or Avoidance of Debt .	63,98,879	95,95,000	83,02,000	4,50,000	...	...	1,40,000	...	43
Total .	1,04,37,455	1,25,88,000	1,19,97,000	14,18,576	7,24,000	4,49,000	13,91,180	50,000	44
Carried forward .	2[illegible],18 94,440	36,28,85,000	40,32,72,000	7,12,96,163	7,58,48,000	8,10,59,000	3,46,11,562	[illegible],55,16,000	45

in each of the Provinces of *British India*, and in *England*, for 1918-1919.
Results of 1916-1917 and 1917-1918—*continued.*

		Burma.			Bihar and Orissa.			Carried forward.		
	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,89,000	9,00,604	9,22,000	9,01,000	1,07,940	1,00,000	1,13,000	70,58,126	83,34,000	76,03,000
2	1,00,000	200	1,000	1,000	1,01,819	1,07,000	1,07,000	1,61,53,528	1,69,45,000	1,72,65,000
3	55,45,000	68,54,578	65,52,000	69,01,000	32,14,276	33,42,000	34,39,000	5,15,30,888	5,22,70,000	5,46,64,000
4	...	...	...	...	...	...	...	1,36,73,656	1,67,07,000	1,87,96,000
5	...	44,837	45,000	46,000	76,000	76,000	76,000	59,46,050	63,78,000	74,11,000
6	2,03,000	1,00,503	92,000	98,000	1,91,031	2,24,000	2,32,000	7,80,820	8,89,000	9,21,000
7	2,80,000	12,54,379	12,47,000	12,83,000	5,81,814	6,03,000	6,43,000	65,72,184	67,10,000	69,51,000
8	...	7,20,296	7,58,000	7,69,000	14,907	16,000	17,000	40,62,448	42,20,000	43,93,000
9	82,000	49,125	56,000	68,000	45,459	46,000	46,000	5,33,756	5,99,000	7,26,000
10	15,72,000	49,36,588	53,81,000	54,22,000	4,47,972	4,09,000	4,34,000	1,62,99,076	1,63,81,000	1,99,76,000
11	1,30,000	1,08,007	1,06,000	1,05,000	3,79,001	3,74,000	3,94,000	37,60,961	38,28,000	38,72,000
12	80,81,000	1,49,69,117	1,51,60,000	1,55,94,000	51,60,219	52,97,000	55,01,000	12,63,71,493	13,52,61,000	14,25,78,000
13	2,04,000	1,14,457	1,53,000	1,57,000	1,12,863	1,12,000	1,16,000	5,63,73,219	9,39,80,000	10,58,07,000
14	...	...	...	...	...	...	...	*6,20,88,181*	*6,34,16,000*	*6,51,65,000*
15	...	...	...	...	...	...	...	*1,93,89,288*	*1,98,08,000*	*2,02,24,000*
16	2,04,000	1,14,457	1,53,000	1,57,000	1,12,863	1,12,000	1,16,000	—2,51,04,250	1,07,56,000	2,04,18,000
17	2,05,000	1,19,432	1,35,000	1,51,000	1,08,096	1,39,000	1,42,000	1,07,09,771	1,24,67,000	1,35,91,000
18	4,09,000	2,33,889	2,88,000	3,08,000	2,20,959	2,51,000	2,58,000	—1,43,94,479	2,32,23,000	3,40,09,000
19	...	...	...	...	...	...	...	4,68,40,348	4,90,93,000	5,23,47,000
20	...	...	...	...	...	...	...	23,79,939	23,68,000	22,87,000
21	17,24,000	23,50,750	23,87,000	22,82,000	16,92,897	17,42,000	16,99,000	2,32,66,198	2,38,51,000	2,35,44,000
22	47,14,000	50,68,388	49,23,000	49,57,000	41,02,172	42,44,000	42,33,000	4,57,20,228	4,58,31,000	4,67,84,000
23	20,44,000	15,68,263	16,42,000	15,46,000	14,22,827	15,88,000	15,98,000	1,53,24,621	1,60,53,000	1,62,43,000
24	69,49,000	1,37,01,907	1,38,15,000	1,36,03,000	46,98,196	50,72,000	54,59,000	7,55,56,059	7,72,95,000	8,18,15,000
25	[illegible]	16,47,384	16,49,000	16,67,000	6,071	6,000	6,000	29,29,272	28,49,000	29,50,000
26	54,77,000	30,84,334	35,15,000	41,25,000	36,87,173	40,34,000	47,39,000	4,24,18,446	4,56,72,000	5,76,41,000
27	2,60,000	1,45,878	1,44,000	1,46,000	34,451	37,000	39,000	17,95,984	18,27,000	19,14,000
28	11,57,000	16,71,842	17,17,000	17,84,000	6,62,846	8,03,000	8,11,000	1,17,32,054	1,31,01,000	1,40,69,000
29	8,18,000	9,03,407	9,14,000	9,15,000	2,54,466	3,14,000	5,42,000	70,45,362	76,87,000	1,08,65,000
30	5,84,000	10,94,813	11,77,000	15,94,000	48,925	60,000	54,000	1,83,00,254	3,26,33,000	3,85,70,000
31	18,54,000	6,35,179	7,17,000	7,52,000	4,52,289	5,86,000	7,06,000	79,97,871	92,10,000	1,11,42,000
32	1,57,000	1,33,861	1,24,000	1,36,000	28,782	43,000	32,000	58,10,342	66,52,000	83,46,000
33	2,57,58,000	3,20,06,006	3,22,24,000	3,34,57,000	1,70,90,995	1,85,29,000	1,99,18,000	25,78,96,711	28,26,21,000	31,38,83,000
34	71,000	1,23,034	1,23,000	1,27,000	47,415	77,000	53,000	27,78,866	27,26,000	27,67,000
35	...	23	...	...	5,047	3,000	3,000	22,642	26,000	20,000
36	27,24,000	11,43,242	12,24,000	12,86,000	10,10,846	10,09,000	10,09,000	2,06,39,836	2,14,09,000	2,22,21,000
37	8,36,000	6,78,410	6,95,000	8,45,000	6,65,436	7,61,000	7,93,000	98,54,910	1,23,91,000	1,20,58,000
38	21,39,000	5,81,666	5,65,000	5,68,000	1,81,416	2,80,000	2,93,000	62,82,408	76,95,000	97,46,000
39	57,70,000	25,26,375	26,07,000	28,21,000	19,10,160	21,30,000	21,51,000	3,95,78,662	4,42,47,000	4,68,07,000
40	6,00,000	...	...	...	2,01,826	21,000	...	28,14,254	78,000	6,06,000
41	...	...	...	...	...	...	...	—7,146	1,000	—8,000
42	...	...	...	...	1,02,288	1,19,000	2,15,000	37,55,338	38,28,000	43,61,000
43	...	...	...	...	2,00,000	...	...	71,88,879	95,95,000	83,02,000
44	6,00,[illegible]	...	...	...	5,04,114	1,40,000	2,15,000	1,37,51,325	1,35,02,000	1,32,61,000
45	4,06,18,[illegible]	4,97,35,387	5,03,79,000	5,21,80,000	2,48,86,447	2,63,47,000	2,80,43,000	47,24,23,999	55,03,15,000	60,51,72,000

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BERAR.			ASSAM.			
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:										
Refunds and Drawbacks	70,58,126	83,34,000	76,03,000	80,393	1,00,000	97,000	41,953	52,000	50,000	1
Assignments and Compensations	1,61,53,528	1,69,45,000	1,72,65,000	25,53,883	25,57,000	25,54,000	47,946	53,000	56,000	2
Charges in respect of Collection, *viz.*:—										
Land Revenue	5,15,30 888	5,22,70,000	5,46,64,000	39,08,035	39,70,000	40,65,000	16,43,845	16,11,000	15,82,000	3
Opium (including cost of Production)	1,36,73,656	1,67,07,000	1,87,96,000	...	...	...	...	...	...	4
Salt (including cost of Production)	59,46,050	63,78,000	74,11,000	...	...	...	849	1,000	1,000	5
Stamps	7,80,820	8,89,000	9,21,000	1,18,406	1,24,000	1,30,000	48,680	51,000	50,000	6
Excise	65,72,184	67,10,000	69,51,000	4,81,576	5,28,000	5,51,000	1,20,539	1,20,000	2,52,000	7
Customs	40,62 448	42,20,000	43,93,000	...	...	...	...	...	...	8
Income Tax	5,33,756	5,99,000	7,26,000	18,235	30,000	42 000	4,689	5,000	5,000	9
Forest	1,62,99,076	1,83 81,000	1,99 76,000	17,68,775	18,66,000	19,25,000	6,76,033	7,41,000	7,29,000	10
Registration	37,60,961	38,28,000	38,72,000	1,27,554	1,60,000	1,60,000	67,906	70,000	75,000	11
Total	12,63,71,493	13,52,61,000	14,25,78,000	91,46,857	93,35,000	95 24,000	26,52,440	27,04,000	28,00,000	12
Interest:										
Interest on Debt	5,63,73,219	9,39,80,000	10,58,07,000	1,77,075	1,54,000	1,48,000	1,16,901	1,66,000	1,45,000	13
Deduct—Amounts chargeable to Railways	*6,20,88,181*	*6,34,16,000*	*6,51,65,000*	...	...	...	...	...	...	14
Deduct—Amounts chargeable to Irrigation	*1,93 89,288*	*1,98,08,000*	*2,02,24,000*	...	...	...	...	...	...	15
Remainder chargeable on Ordinary Debt	—2,51,04,250	1,07,56,000	2,04,18,000	1,77,075	1,54,000	1,48,000	1,16,901	1,66,000	1,45,000	16
Interest on other Obligations	1,07,09,771	1 24,67,000	1,35,91,000	94,008	1,07,000	1,19,000	37,398	42,000	45,000	17
Total	—1,43,94,479	2,32,23,000	3,40,09,000	2,71,083	2,61,000	2,67,000	1,54,299	2,08,000	1,90,000	18
Posts and Telegraphs	4,68,40,348	4,90,93,000	5,23,47,000	...	...	...	...	...	...	19
Mint	23,79,939	23,68,000	22,87,000	...	...	...	...	...	...	20
Salaries and Expenses of Civil Departments:										
General Administration	2,32,66,198	2,38,51,000	2,35,44,000	11,64,963	12,06,000	12,17,000	7,54,806	7,80,000	7,88,000	21
Law and Justice:										
Courts of Law	4,57,20,228	4,58,31,000	4,67,84,000	28,50,990	29,93,000	30,67,000	10,27,425	10,50,000	10,52,000	22
Jails	1,53,24,621	1,60,53,000	1,62,48,000	6,62 816	6,92,000	7,21,000	3,06,686	3,24,000	3,42,000	23
Police	7,55,56,059	7,72,95,000	8,18,15,000	34,72,855	35,65,000	37,00,000	23,33,931	23,27,000	24,82,000	24
Ports and Pilotage	29,29,272	28,49,000	29,50,000	...	...	...	65,756	66,000	[illegible]4,000	25
Education	4,24,18,446	4,56,32,000	5,76,41,000	29,96,350	34,37,000	36,89,000	14,39,231	15,07,000	18,35,000	26
Ecclesiastical	17,95,984	18,27,000	19,14,000	1 10,532	1,04,000	1,10,000	18,843	24,000	24,000	27
Medical	1,17,32,054	1,31,01,000	1,40,69,000	7,13,854	8,17,000	9,24,000	5,26,400	5,42,000	5,49,000	28
Sanitation	70,45,382	76,87,000	1,08,65,000	5,90,997	7,91,000	6,31,000	1,42,872	1,91,000	2,12,000	29
Political	1,83,00,254	3,26,33,000	3,85,70,000	37,605	46,000	45,000	5,67,560	5,54,000	6,07,000	30
Agriculture	79,97,871	92,10,000	1,11,42,000	8,34,255	8,65,000	10,17,000	2,82,892	3,24,000	3,81,000	31
Scientific and Miscellaneous Departments	58,10,342	66,52,000	83,46,000	93,969	1,41,000	1,93,000	77,020	78,000	89,000	32
Total	25,78,96,711	28,26,21,000	31,88,83,000	1,35,29,186	1,46,57,000	1,53,14,000	75,43,422	77,67,000	84,25,000	33
Miscellaneous Civil Charges:										
Territorial and Political Pensions	27,78,866	27,26,000	27,67,000	1,74,837	1,75,000	1,77,000	7,570	8,000	8,000	34
Civil Furlough and Absentee Allowances	22,642	26,000	30,000	...	...	...	...	...	...	35
Superannuation Allowances and Pensions	2,06,39,836	2,14,09,000	2,22,21,000	10,31,240	11,17,000	11,43,000	3,41,042	3,27,000	3,45,000	36
Stationery and Printing	93,54,910	1,23,91,000	1,20,53,000	3,38,479	3,89,000	4,14,000	1,65,380	1,70,000	1,84,000	37
Miscellaneous	62,82,408	76,95,000	97,46,000	1,50,968	2,05,000	4,83,000	5,36,445	4,87,000	5,30,000	38
Total	3 95,75,662	4,42,47,000	4,68,07,000	16,95,524	18,86,000	22,17,000	10,50,437	9,92,000	10,67,000	39
Famine Relief and Insurance:										
Famine Relief	28,14,254	78,000	6,06,000	...	...	...	...	20,000	...	40
Construction of Protective Railways	—7,143	1,000	—8,000	...	...	...	...	...	...	41
Construction of Protective Irrigation Works	37,55,338	38,28,000	43,61,000	12,31,678	14,57,000	15,80,000	...	...	...	42
Reduction or Avoidance of Debt.	71,88,879	95,95,000	83,02,000	...	...	...	...	...	...	43
Total	1,37,51,325	1,35,02,000	1,32,61,000	12,31,678	14,57,000	15,80,000	...	20,000	...	44
Carried forward	47,24,23,994	55,03,15,000	60,51,72,000	2,58,74,398	2,75,96,000	2,89,02,000	1,14,00,598	1,16,91,000	1,24,82,000	45

in each of the Provinces of *British India*, and in *England*, for 1918-1919, Results of 1915-1916 and 1917-1918—*continued.*

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at R15=£1.								
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs.	£	£	£	£	£	£	£	£	£
1	71,80,472	84,86,000	77,50,000	478,698	565,700	516,700	...	...	...	478,698	565,700	516,700
2	1,87,55,357	1,95,55,000	1,98,75,000	1,250,357	1,303,700	1,325,000	...	...	...	1,250,357	1,303,700	1,325,000
3	5,71,72,768	5,78,51,000	6,03,11,000	3,811,518	3,856,700	4,020,700	1,615	2,100	1,500	3,813,133	3,858,800	4,022,200
4	1,36,73,656	1,67,07,000	1,87,86,000	911,577	1,113,800	1,253,100	817	1,400	1,200	912,394	1,115,200	1,254,300
5	59,46,899	63,79,000	74,12,000	396,460	425,300	494,100	1,726	600	2,500	398,186	425,900	496,600
6	9,47,906	10,64,000	11,01,000	63,194	70,900	73,400	110,272	125,000	120,000	173,466	195,900	193,400
7	71,74,299	73,58,000	77,54,000	478,287	490,500	516,900	345	400	200	478,632	490,900	517,100
8	40,62,448	42,20,000	43,93,000	270,830	281,400	292,900	334	200	100	271,164	281,600	293,000
9	5,56,680	6,34,000	7,73,000	37,112	42,300	51,500	...	...	...	37,112	42,300	51,500
10	1,87,43,884	2,09,88,000	2,26,30,000	1,249,592	1,399,200	1,508,700	2,173	600	2,500	1,251,765	1,399,800	1,511,200
11	39,56,421	40,58,000	41,07,000	263,761	270,500	273,800	...	...	...	263,761	270,500	273,800
12	13,81,70,790	14,73,00,000	15,49,02,000	9,211,386	9,820,000	10,326,800	117,282	130,300	128,000	9,328,668	9,950,300	10,454,800
13	5,66,67,195	9,43,00,000	10,61,00,000	3,777,813	6,286,700	7,073,800	5,846,832	9,938,800	9,196,200	9,624,645	16,225,500	16,269,500
14	*6,20,88,181*	*6,34,16,000*	*6,51,65,000*	*4,139,212*	*4,227,800*	*4,344,300*	*3,620,110*	*3,600,000*	*3,588,600*	*7,759,322*	*7,827,800*	*7,932,900*
15	*1,93,89,288*	*1,98,08,000*	*2,02,24,000*	*1,292,620*	*1,320,500*	*1,348,300*	*120,585*	*120,800*	*121,000*	*1,413,205*	*1,441,300*	*1,469,300*
16	—*2,48,10,274*	1,10,76,000	2,07,11,000	—*1,654,019*	738,400	1,380,700	2,106,137	6,218,000	5,486,600	452,118	6,956,400	6,867,300
17	1,08,41,177	1,26,16,000	1,37,55,000	722,746	841,100	917,000	...	...	...	722,746	841,100	917,000
18	—1,39,69,097	2,36,92,000	3,44,66,000	—*931,273*	1,579,500	2,297,700	2,106,137	6,218,000	5,486,600	1,174,864	7,797,500	7,784,300
19	4,68,40,348	4,90,93,000	5,23,47,000	3,122,690	3,272,900	3,489,800	318,697	326,100	441,600	3,441,387	3,599,000	3,931,400
20	23,79,939	23,68,000	22,87,000	158,662	157,800	152,500	8,749	22,000	17,500	167,411	179,800	170,000
21	2,51,85,967	2,58,37,000	2,55,49,000	1,679,065	1,722,500	1,703,300	404,072	500,600	560,200	2,083,137	2,223,100	2,263,500
22	4,95,98,643	4,98,74,000	5,09,03,000	3,306,576	3,324,900	3,393,600	450	1,400	800	3,307,026	3,326,300	3,394,400
23	1,62,94,123	1,70,69,000	1,73,06,000	1,086,275	1,137,900	1,153,700	147	...	...	1,086,422	1,137,900	1,153,700
24	8,1[illegible]2,845	8,31,87,000	8,79,97,000	5,424,190	5,545,800	5,866,500	...	200	100	5,424,190	5,546,000	5,866,600
25	29,95,028	29,15,000	30,14,000	199,668	194,300	200,900	...	..	...	199,668	194,300	200,900
26	4,68,54,027	5,05,76,000	6,31,65,000	3,123,602	3,371,800	4,211,000	9,346	12,000	10,500	3,132,948	3,383,800	4,221,500
27	19,25,359	19,55,000	20,48,000	128,357	130,300	136,500	180	400	300	128,537	130,700	136,800
28	1,29,72,308	1,44,60,000	1,55,42,000	864,820	964,000	1,036,100	946	800	800	865,766	964,800	1,036,900
29	77,79,251	86,69,000	1,17,08,000	518,617	577,900	780,500	1,681	1,700	1,500	520,298	579,600	782,000
30	1,89,05,419	3,32,33,000	3,92,22,000	1,260,361	2,215,500	2,614,800	22,082	36,100	17,900	1,282,443	2,251,600	2,632,700
31	91,15,018	1,03,99,000	1,25,40,000	607,668	693,300	836,000	3,947	3,900	6,800	611,615	697,200	842,800
32	59,81,331	68,71,000	86,28,000	398,756	458,100	575,200	40,424	43,400	57,300	439,180	501,500	632,500
33	27,89,69,319	30,50,45,000	33,76,22,000	18,597,955	20,336,300	22,508,100	483,275	600,500	656,200	19,081,230	20,936,800	23,164,300
34	29,61,273	29,09,000	29,52,000	197,418	193,900	196,800	10,550	10,600	10,600	207,968	204,500	207,400
35	22,642	26,000	20,000	1,509	1,800	1,300	251,007	194,000	194,000	252,516	195,800	195,300
36	2,20,12,118	2,28,53,000	2,37,09,000	1,467,475	1,523,500	1,580,600	2,008,225	1,989,000	1,991,000	3,475,700	3,512,500	3,571,600
37	1,03,58,769	1,29,50,000	1,26,51,000	690,584	863,300	843,400	116,454	118,500	108,500	807,038	981,800	951,900
38	69,69,821	83,87,000	1,07,59,000	464,655	559,200	717,300	206,395	441,000	28,000	671,050	1,000,200	745,300
39	4,23,24,623	4,71,25,000	5,00,91,000	2,821,641	3,141,700	3,339,400	2,592,631	2,753,100	2,332,100	5,414,272	5,894,800	5,671,500
40	28,14,254	98,000	6,06,000	187,617	6,500	40,400	...	...	...	187,617	6,500	40,400
41	—7,146	1,000	—8,000	—*476*	100	—500	..	...	...	—*476*	100	—500
42	49,87,016	52,85,000	59,41,000	332,468	352,300	396,100	1,133	1,400	10,600	333,601	353,700	406,700
43	71,88,879	95,95,000	83,02,000	479,258	639,700	553,400	...	...	...	479,258	639,700	553,400
44	1,49,83,0[illegible]3	1,49,79,000	1,48,41,000	998,867	998,600	989,400	1,133	1,400	10,600	1,000,000	1,000,000	1,000,000
45	50,96,98,925	58,96,02,000	64,65,56,000	33,979,928	39,306,800	43,103,700	5,627,904	10,051,400	9,072,600	39,607,832	49,358,200	52,176,300

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS.		
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward . . .	7,73,84,809	13,70,49,000	15,46,85,000	95,79,670	1,08,05,000	1,17,87,000	6,83,87,169	7,14,88,000	1
Railway Revenue Account.									
State Railways : Interest on Debt	6,18,29,856	6,31,59,000	6,49,03,000	...	...	...	...	...	2
Annuities in purchase of Railways .	...	...	...	...	...	...	...	...	3
Sinking Funds	...	...	...	...	...	...	...	...	4
Interest chargeable against Companies on advances	2,58,325	2,57,000	2,62,000	...	...	...	...	...	5
Interest on Capital deposited by Companies	8,35,626	8,83,000	9,32,000	...	...	...	...	...	6
Subsidized Companies : Land, etc. .	24,23,158	10,90,000	4,90,000	...	...	...	...	...	7
Miscellaneous Railway Expenditure .	43,657	2,95,000	3,99,000	...	...	..	...	...	8
Total .	6,53,90,622	6,56,84,000	6,69,86,000	...	...	...	...	...	9
Irrigation :									
Major Works : Working Expenses	...	...	2,02,000	6,49,518	6,25,000	6,54,000	19,69,410	21,90,000	10
Interest on Debt	*—18,08,785*	*—18,12,000*	*—18,15,000*	8,39,172	8,66,000	8,86,000	28,95,522	29,26,000	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance .	...	...	...	...	...	...	...	...	12
Minor Works and Navigation . . .	2,95,959	1,69,000	2,19,000	39,457	49.000	50,000	35,74,379	42,41,000	13
Total .	*—15,12,826*	*—16,43,000*	*—13,94,000*	15,28,147	15,40,000	15,90,000	84,39,311	93,57,000	14
Other Public Works :									
Construction of Railways charged to Provincial Revenues . . .	...	...	...	...	...	...	...	...	15
Civil Works	34,88,740	37,52,000	42,83,000	24,26,106	24,99,000	25,90,000	83,60,023	82,80,000	16
Total .	34,88,740	37,52,000	42,83,000	24,26,106	24,99,000	25,90,000	83,60,023	82,80,000	17
Military Services :									
Army . Effective	27,04,52,729	30,65,65,000	33,41,83,000	...	...	...	...	...	18
Non-effective	1,28,45,207	1,45,48,000	1,60,71,000	...	...	...	...	...	19
Marine	40,85,438	49,29,000	52,53,000	...	...	...	...	...	20
Military Works	2,28,32,443	2,70,95,000	2,65,12,000	...	...	...	...	...	21
Special Defences (1902)	2,10,806	1,55,000	...	...	...	...	...	...	22
Total .	31,04,26,623	35,32,92,000	38,20,19,000	...	...	...	...	...	23
Total Expenditure .	45,51,77,968	55,81,34,000	60,65,29,000	1,35,33,923	1,48,44,000	1,59,67,000	8,51,86,503	8,91,25,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year . .	...	...	...	...	...	...	42,35,704	41,19,000	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . .	...	...	...	...	...		...	...	26
Total Expenditure charged to Revenue	45,51,77,968	55,81,34,000	60,65,29,000	1,35,83,928	1,48,44,000	1,59,67,000	8,94,22,207	9,32,44,000	27
Railway, Irrigation and other Capital not charged to Revenue :									
Capital Outlay on Railways and Irrigation Works : State Railways	2,33,05,410	3,62,45,000	4,41,22,000	...	...	...	...	...	28
Irrigation Works	...	...	88,000	9,29,168	7,28,000	3,54,000	6,07,438	6,20,000	29
Initial Expenditure on New Capital at Delhi	33,36,650	36,58,000	37,95,000	...	...	...	...	...	30
Total .	2,66,42,060	3,99,03,000	4,80,05,000	9,29,168	7,28,000	3,54,000	6,07,438	6,20,000	31

in each of the Provinces of *British India*, and in *England*, for 1918-1919.
Results of 1916-1917 and 1917-1918—*continued.*

		Bombay.			Bengal.			Carried forward.		
	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	7,68,86,000	7,65,80,144	8,05,11,000	8,99,98,000	5,99,62,648	6,29,72,000	6,99,66,000	29,18,94,440	36,28,25,000	40,32,72,000
2	...	...	...	...	...	...	...	6,18,29,856	6,31,59,000	6,49,08,000
3	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	...	2,58,325	2,57,000	2,62,000
6	...	...	...	...	...	...	...	8,35,626	8,83,000	9,32,000
7	...	...	...	...	6	...	...	24,23,164	10,90,000	4,90,000
8	...	...	..	...	...	...	...	43,657	2,[illegible]5,000	3,92,000
9	...	..	...	...	6	...	...	6,53,90,628	6,56,81,000	6,69,86,000
10	23,00,000	15,58,474	18,00,000	18,74,000	1,85,804	1,86,000	2,70,000	43,63,206	48,01,000	53,00,000
11	29,58,000	25,13,564	26,04,000	27,04,000	3,57,987	3,58,000	3,58,000	47,97,460	49,42,000	50,91,000
12	...	...	...	...	...	...	...	...	...	...
13	42,31,000	24,97,981	27,81,000	32,69,000	20,04,128	22,92,000	27,02,000	84,11,899	95,32,000	1,04,71,000
14	94,89,000	65,70,019	71,85,000	78,47,000	25,47,914	28,36,000	33,30,000	1,75,72,565	1,92,75,000	2,08,62,000
15	...	...	...	...	...	...	...	...	...	...
16	89,69,000	84,62,021	1,09,73,000	1,42,44,000	73,98,461	91,42,000	1,07,87,000	3,01,35,351	3,46,46,000	4,08,73,000
17	89,69,000	84,62,021	1,09,73,000	1,42,44,000	73,98,461	91,42,000	1,07,87,000	3,01,35,351	3,46,46,000	4,08,73,000
18	...	...	...	...	...	...	...	27,04,52,729	30,65,65,000	33,41,83,000
19	[illegible]	...	...	...	...	...	...	1,28,45,207	1,45,48,000	1,60,71,000
20	...	...	...	...	...	...	...	40,85,433	49,29,000	52,53,000
21	...	...	...	...	...	...	...	2,28,32,443	2,70,95,000	2,65,12,000
22	...	...	...	...	...	...	...	2,10,606	1,55,000	...
23	...	...	...	...	...	...	...	31,04,26,623	35,32,92,000	38,20,19,000
24	9,53,44,000	9,69,24,184	9,86,69,000	11,20,89,000	6,99,09,029	7,49,50,000	8,40,83,000	71,54,19,607	83,57,22,000	91,40,12,000
25	3,34,000	94,27,702	98,40,000	40,06,000	60,44,904	37,88,000	...	1,97,08,310	1,77,47,000	43,40,000
26	...	...	...	...	...	...	*40,20,000*	...	...	*40,20,000*
27	9,56,78,000	10,10,39,886	10,85,09,000	11,60,95,000	7,59,53,933	7,87,38,000	8,00,63,000	73,51,27,917	85,34,69,000	91,43,32,000
28	...	...	...	...	...	...	...	2,33,05,410	3,62,45,000	4,41,22,000
29	6,50,000	2,37,489	1,14,000	1,89,000	...	...	...	17,74,095	14,57,000	12,81,000
30	...	...	...	...	...	...	...	33,36,650	36,58,000	37,95,000
31	6,50,0[illegible]	2,37,489	1,14,000	1,89,000	...	...	...	2,84,16,155	4,13,60,000	4,91,98,000

No. 2.—Amount showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	Brought forward.			United Provinces of Agra and Oudh.			Punjab.			
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	29,18,94 440	36,28,25,000	40,33,72,000	7,12,96,163	7,53,48,000	8,10,59,000	3,40,11,562	3,55,16,000	4,06,18,000	1
Railway Revenue Account.										
State Railways :										
Interest on Debt	6,18,29,856	6,31,59,000	6,49,03,000	...	...	...	...	...	...	2
Annuities in purchase of Railways	..	...	...	...	...	...	...	...	...	3
Sinking Funds	..	...	...	...	...	...	...	...	...	4
Interest chargeable against Companies on Advances	2,58,325	2,57,000	2,62,000	...	...	...	...	...	...	5
Interest on Capital deposited by Companies	8,35,626	8,83,000	9,32,000	...	...	...	...	...	...	6
Subsidized Companies :										
Land, etc.	24,23,164	10,90,000	4,90,000	8,469	5,000	5,000	16	...	...	7
Miscellaneous Railway Expenditure	43,657	2,95,000	3,99,000	...	...	...	...	...	...	8
Total	6,53,90,628	6,56,84,000	6,69,86,000	8,469	5,000	5,000	16	...	...	9
Irrigation :										
Major Works :										
Working Expenses	43,63,206	48,01,000	53,00,000	34,24,932	35,75,000	36,49,000	1,03,46,287	1,03,60,000	1,06,55,000	10
Interest on Debt	47,97,460	49,42,000	50,91,000	38,56,039	39,03,000	39,32,000	70,03,847	71,18,000	72 14,000	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	...	...	...	...	...	...	...	...	...	12
Minor Works and Navigation	84,11,890	95,32,000	1,04,71,000	3,86,547	4,38,000	7,33,000	10,71,343	11,43,000	11,26,000	13
Total	1,75,72,565	1,92,75,000	2,08,62,000	76,67,518	79,16,000	83,14,000	1,84,21,477	1,86,21,000	1,89,95,000	14
Other Public Works :										
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...	...	15
Civil Works	3,01,35,351	3,46,46,000	4,08,73,000	72,46,575	70,43,000	75,33,000	52,32,704	60,52,000	85,68,000	16
Total	3,01,35,351	3,46,46,000	4,08,73,000	72,46,575	70.43 000	75,33,000	52,32,704	60,52,000	85,68 000	17
Military Services :										
Army :										
Effective	27,04,52,729	30,65,65,000	33,41,83,000	...	...	...	...	...	...	18
Non-effective	1,28,45,207	1,45,48,000	1,60,71,000	...	...	...	...	...	...	19
Marine	40,85,438	49,29,000	52,53,000	...	...	...	...	...	...	20
Military Works	2,28,32 443	2,70 95,000	2,65,12,000	...	...	...	...	...	...	21
Special Defences (1902)	2,10,806	1,55,000	...	...	...	...	...	...	...	22
Total	31,04,26,623	35,32,92,000	38,20,19,000	...	...	...	...	...	...	23
Total Expenditure	71,54,19,607	83,57,22,000	91,40,12,000	8,62,18,725	9,03,12,000	9,69,11,000	5,82,65,759	6,01,89,000	6,81,81,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	1,97,08,310	1,77,47,000	43,40,000	37,08,838	52,50,000	8,57,000	59,19,907	67,03,000	1,40,000	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	-	*40,20,000*	...	...	...	...	...	...	26
Total Expenditure charged to Revenue	73,51,27,917	85,34,69,000	91,43,32,000	8,99,27,563	9,55,62,000	9,77,68,000	6,41,85,666	6,68,92,000	6,83,21,000	27
Railway, Irrigation and other Capital not charged to Revenue :										
Capital Outlay on Railways, Irrigation and other Works :										
State Railways	2,33,05,410	3,62,45,000	4,41,22,000	...	...	...	...	...	...	28
Irrigation Works	17,74 095	14,57,000	12,81,000	6,56,826	5,97,000	63,000	33,86,415	29,52,000	28,74,000	29
Initial Expenditure on New Capital at Delhi	33,36,650	36,58,000	37,95,000	...	...	...	...	...	...	30
Total	2,84,16,155	4,13,60,000	4,91,98,000	6,56,826	5,97,000	63,000	33,86,415	29,52,000	28,74,000	31

in each of the Provinces of *British India*, and in *England*, for 1918-1919.
Results of 1916-1917 and 1917-1918—*continued.*

	Burma.			Bihar and Orissa.			Carried over.		
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,97,35,387	5,02,79,000	5,21,80,000	2,48,86,447	2,63,47,000	2,80,43,000	47,24,23,990	55,03,15,000	60,51,72,000
2	...	...	...	...	...	...	6,18,29,856	6,31,59,000	6,49,03,000
3	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	2,58,325	2,57,000	2,62,000
6	...	...	...	...	...	...	8,35,626	8,83,000	9,32,000
7	...	...	...	...	...	...	24,31,649	10,95,000	4,95,000
8	...	...	...	...	...	...	43,657	2,95,000	3,99,000
9	...	...	...	...	...	...	6,53,99,113	6,56,89,000	6,69,91,000
10	5,64,569	6,10,000	6,26,000	14,51,696	15,64,000	15,25,000	2,01,50,690	2,09,10,000	2,17,55,000
11	8,81,550	9,01,000	9,24,000	19,87,762	19,92,000	19,98,000	1,85,26,658	1,88,56,000	1,91,59,000
12	...	...	...	...	...	...	...	...	...
13	12,24,578	14,50,000	17,15,000	2,47,981	2,18,000	3,09,000	1,13,42,348	1,27,81,000	1,43,54,000
14	26,70,697	29,61,000	32,65,000	36,87,439	37,74,000	38,32,000	5,00,19,696	5,25,47,000	5,52,68,000
15	...	...	...	...	...	...	...	...	...
16	86,96,073	96,58,000	1,11,61,000	71,43,456	79,93,000	96,67,000	5,84,54,159	6,53,92,000	7,78,02,000
17	86,96,073	96,58,000	1,11,61,000	71,43,456	79,93,000	96,67,000	5,84,54,159	6 53,92,000	7,78,02,000
18	...	...	...	...	...	...	27,04,52,729	30,65,65,000	33,41,83,000
19	...	...	...	...	...	...	1,28,45,207	1,45,48,000	1,60,71,000
20	...	...	...	...	...	...	40 85,438	49,29,000	52,53,000
21	...	...	...	...	...	...	2,28,32,443	2,70,95,000	2,65,12,000
22	...	...	...	...	...	...	2,10,806	1,55,000	...
23	...	...	...	...	...	...	31,04,26,623	35,32,92,000	38,20,19,000
24	6,11,02,157	6,28,98,000	6,66,06,000	3,57,17,342	3,81,14,000	4,15,42,000	95,67,23,590	1,08,72,35,000	1,18,72,52,000
25	34,27,808	...	30 43,000	5,00,985	...	...	3,32,65,858	2,97,00,000	83,80,000
26	...	*25,80,000*	...	...	*8,88,000*	*19,19,000*	...	*34 68,000*	*59,89,000*
27	6,45,29,965	6,03,18,000	6,96,49,000	3,62,18,337	3,72,26,000	3,96,23,000	98,99,89,448	1,11,34,67,000	1,18,96,93,000
28	...	...	...	...	...	...	2,33,05,410	3,62,45,000	4,41,22,000
29	4,37,204	—10,76,000	6,57,000	—1,500	...	...	62,53,040	39,30,000	43,75,000
30	...	...	...	...	...	...	33,36,650	36,58,000	37,95,000
31	4,37,20[illegible]	—10,76,000	6,57,000	—1,500	...	...	3,28,95,100	4,38,33,000	5,22,92,000

No. 3.—Account showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BERAR.			ASSAM.			
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	47,24,23,999	55,03,15,000	60,51,72,000	2,58,74,328	2,75,96,000	2,89,02,000	1,14,00,598	1,16,91,000	1,24,82,000	1
Railway Revenue Account:										
State Railways: Interest on Debt	6,18,29,856	6,31,59,000	6,49,03,000	...	...	...	...	...	...	2
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	3
Sinking Funds	...	...	...	...	...	...	...	...	...	4
Interest chargeable against Companies on advances	2,58,325	2,57,000	2,62,000	...	...	...	...	...	...	5
Interest on Capital deposited by Companies	8,35,626	8,83,000	9,32,000	...	...	...	...	...	...	6
Subsidized Companies: Land, etc.	24,31,649	10,95,000	4,95,000	...	...	...	5,112	5,000	5,000	7
Miscellaneous Railway Expenditure	43,657	2,95,000	3,99,000	...	...	...	14	1,000	1,000	8
Total	6,53,99,113	6,56,89,000	6,69,91,000	...	...	...	5,126	6,000	6,000	9
Irrigation:										
Major Works: Working Expenses	2,01,50,690	2,09,10,000	2,17,55,000	1,17,227	2,15,000	2,80,000	...	...	...	10
Interest on Debt	1,85,26,658	1,88,56,000	1,91,59,000	8,62,630	9,52,000	10,65,000	...	...	...	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance	...	...	..	...	...	...	...	...	...	12
Minor Works and Navigation	1,13,42,348	1,27,81,000	1,43,54,000	3,81,718	4,29,000	4,55,000	52,073	38,000	42,000	13
Total	5,00,19,696	5,25,47,000	5,52,68,000	13,61,575	15,96,000	18,00,000	52,073	38,000	42,000	14
Other Public Works:										
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	33,060	10,000	10,000	15
Civil Works	5,84,54,159	6,53,92,000	7,78,02,000	67,04,937	76,25,000	89,14,000	32,84,675	31,27,000	35,51,000	16
Total	5,84,54,159	6,53,92,000	7,78,02,000	67,04,937	76,25,000	89,14,000	33,17,735	31,37,000	35,61,000	17
Military Services:										
Army: Effective	27,04,52,725	30,65,65,000	33,41,83,000	...	...	...	...	...	...	18
Non-effective	1,28,45,207	1,45,48,000	1,60,71,000	...	...	...	...	...	...	19
Marine	40,85,438	49,29,000	52,53,000	...	...	...	...	...	...	20
Military Works	2,23,32,443	2,70,95,000	2,65,12,000	...	...	...	...	...	...	21
Special Defences (1902)	2,10,606	1,55,000	...	...	...	...	...	...	...	22
Total	31,04,26,623	35,32,92,000	38,20,19,000	...	...	...	...	...	..	23
Total Expenditure	95,67,23,590	1,08,72,35,000	1,18,72,52,000	3,39,40,840	3,68,17,000	3,96,16,000	1,47,75,532	1,48,72,000	1,60,91,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	3,32,65,858	2,97,00,000	83,80,000	25,71,241	9,89,000	...	1,22,434	3,44,000	2,09,000	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	..	*34,68,000*	*59,39,000*	...	...	*6,80,000*	...	...	...	26
Total Expenditure charged to Revenue	98,99,89,448	1,11,34,67,000	1,18,96,93,000	3,65,12,081	3,78,06,000	3,89,36,000	1,48,97,966	1,52,16,000	1,63,00,000	27
Railway, Irrigation and other Capital not charged to Revenue:										
Capital Outlay on Railways, Irrigation and other Works: State Railways	2,33,05,410	3,62,45,000	4,41,22,000	...	...	...	...	...	...	28
Irrigation Works	62,53,040	39,30,000	43,75,000	13,28,694	16,36,000	24,00,000	...	...	...	29
Initial Expenditure on New Capital at Delhi	33,36,650	36,58,000	37,95,000	...	...	...	...	...	...	30
India's Financial Contribution to the War	...	...	...	...	...	...	.	...	...	31
Total	3,28,95,100	4,38,33,000	5,23,92,000	13,28,694	16,36,000	24,00,000	...	...	...	32

DELHI,

March 22, 1918.

in each of the Provinces of British India, and in England, for 1918-1919, Results of 1916-1917 and 1917-1918—*concluded.*

	Total India.						England.			Grand Total.		
	Rupees.			Rupees converted into £ at R15=£1								
	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.	1916-1917.	1917-1918.	1918-1919.
	Rs.	Rs.	Rs.	£	£	£	£	£	£	£	£	£
1	50,96,98,925	58,96,02,000	64,65,56,000	33,979,928	39,306,800	43,103,700	5,627,904	10 051,400	9,072,600	39,607,832	49,358,200	52,176,300
2	6,18,29,856	6,31,59,000	6,49,03,000	4,121,990	4,210,600	4,326,900	3,538,860	3,518,800	3 507,400	7,660 850	7,729,400	7,834,300
3	...	...	...	...	...	...	3,357,650	3,357,700	3,357,600	3 357,650	3,357,700	3,357,600
4	...	...	...	...	...	...	323,647	333,600	242,800	323,647	333,600	242,800
5	2,58,325	2,57,000	2,61,000	17,222	17,200	17,400	81,250	81,200	81,200	98,472	98,400	98,600
6	8,35,626	8,83,000	9,32,000	55,708	58,900	62,100	2,170,232	2,205,800	2,126,600	2,225,940	2,264,700	2,188,700
7	24,36,761	11,00,000	5,00,000	162,451	73,300	33,300	...	...	...	162,451	73,300	33,300
8	43,671	2,96,000	4,00,000	2,912	19,700	26,700	...	...	...	2,912	19,700	26,700
9	6,54,04,239	6,56,95,000	6,69,97,000	4,360,283	4,379,700	4,466,400	9,471,639	9,497,100	9,315,600	13,831 922	13,876,800	13,782,000
10	2,02,67,917	2,11,25,000	2 20,35,000	1,351,194	1,408,300	1,469,000	...	...	...	1,351,194	1,408,300	1,469,000
11	1,93,89,288	1,98,08,000	2,02,24,000	1,292,620	1,320,500	1,348,300	120,585	120,800	121,000	1.413,205	1,441,300	1,469,300
12	...	...	...	...	...	...	...	...	...	...	...	...
13	1,17,76,139	1,32,48,000	1,48,51,000	785,076	883,200	990,000	437	...	400	785,513	883,200	990,400
14	5,14,33,344	5,41,81,000	5,71,10,000	3,428,890	3,612,000	3,807,300	121,022	120,800	121,400	3,549,912	3,732,800	3,928,700
15	33,060	10,000	10,000	2,204	700	700	...	...	...	2,204	700	700
16	6,81,43,771	7,61,44,000	9,02,67,000	4,562,918	5,076,200	6,017,800	53,413	45,600	39,200	4,616,331	5,121,800	6,057,000
17	6,84,76,831	7,61,54,000	9,02,77,000	4,565,122	5,076,900	6,018,500	53,413	45,600	39,200	4,618,535	5,122,500	6,057,700
18	27,04,52,729	30,65,65,000	33,41,83,000	18,030,182	20,437,700	22,278,900	3,191,512	4,102,400	2,379,500	21,221 694	24,540,100	24,658,400
19	1,28,45,207	1,45,48,000	1,60,71,000	856,347	969,900	1,071,400	2,181,962	2,155,400	2,061,100	3 038,309	3,125,300	3 132,500
20	40,85,438	49,29,000	52,53,000	272,362	328,600	350,200	421,318	408,000	610,100	693,680	736,600	960,300
21	2,28,32,443	2,70,95,000	2,65,12,000	1,522,163	1,806,300	1,767,500	72,375	66,000	14,000	1,594,538	1,872 300	1,781,500
22	2,10,[illegible]6	1,55,000	...	14,054	10,300	...	4,482	100	...	18,536	10,400	...
23	31,04,26,623	35,32,92,000	38,20,19,000	20,695,108	23,552,800	25,468,000	5,871,649	6,731,900	5,064,700	26,566,757	30,284,700	30,532,700
24	1,00,54,39,962	1,13,89,24,000	1,24,29,59,000	67,029,331	75,928,200	82,863,900	21,145,627	26,446,800	23,613,500	88,174,958	102,375,000	106,477,400
25	3,59,59,533	3,10,33,000	85,89,000	2,397,302	2,068,900	572,600	...	...	...	2,397,302	2,068,900	572,600
26	...	*34,68,000*	*66,19,000*	...	*231,200*	*441,200*	...	...	...	...	*231,200*	*441,200*
27	1,04,13,99,495	1,16,64,89,000	1,24,49,29,000	69,426,633	77,765,900	82,995,300	21,145,627	26,446,800	23,613,500	90,572,260	104,212,700	106,608,800
28	2,33,05,410	3,62,45,000	4,41,22,000	1,553,694	2,416,300	2,941,400	318,654	607,100	763,000	1,872,348	3,023,400	3,704,400
29	75,76,734	55,66,000	67,75,000	505,115	371,100	451,700	6,968	1,300	15,000	512,083	372,400	466,700
30	33,36,650	36,58,000	37,95,000	222,443	243,900	253,000	21,854	6,800	13,700	244,297	250,700	266,700
31	...	...	...	...	...	...	...	100,000,000	...	...	100,000,000	...
32	3,42,18,794	4,54,69,000	5,46,92,000	2,281,252	3,031,300	3,646,100	347,476	100,615,200	791,700	2,628 728	103,646,500	4,437,800

Appendix III.

COMMERCIAL AND FINANCIAL STATISTICS.

Appen

COMMERCIAL AND

TABLE I.—MIS

	1909-1910.	1910-1911.	1911-1912.
Recorded revenue compared with recorded expenditure excluding Capital Expenditure on Railways, Irrigation works and the Delhi Capital not charged against Revenue—			
Surplus	£ 606,641	£ 3,936,287	£ 3,940,334
Deficit	...	...	...
Capital Expenditure on Railways and Irrigation Works not charged against Revenue*	£ 7,373,966	£ 10,119,093	£ 8,517,915
Ditto charge involved in Redemption of Liabilities . . .	...	£ 5,904,100	...
Initial Expenditure on new Capital at Delhi	...	...	£ 4,992
India's Financial Contribution to the War	...	...	...
Net Public Debt incurred	£ 10,408,347	£ 8,896,956	£ 1,823,173
Net Public Debt incurred, including Capital transactions with Railway Companies	£ 10,747,575	£ 12,654,438	£ 854,140
Value of commodities exported, excluding Gold and Silver . R	1,87,96,80,000	2,09,96,20,000	2,27,99,00,000
Ditto imported, ditto ditto . R	[illegible],65,10,000	1,33,7[illegible],60,000	1,44,05,50,000
Excess of Exports over Imports, excluding Gold and Silver . R	65,31,70,000	76,25,60,000	83,93,50,000
Net Imports of Gold . . . . R	21,67,90,000	23,97,90,000	37,76,00,000
Ditto of Silver . . . . R	9,44,50,000	8,63,00,000	5,33,70,000
TOTAL NET IMPORTS OF GOLD AND SILVER . . R	31,12,40,000	32,[illegible],90,000	43,09,70,000
Excess of Exports over Imports including Gold and Silver . R	34,19,30,000	43,64,70,000	40,83,80,000
Grand Total value of Imports and Exports of all kinds . . R	3,54,54,20,000	3,90,53,00,000	4,35,89,00,000
Secretary of State's Bills sold (Rupees) . . . . . R	§40,54,12,663(a)	§40,02,50,114(a)	40,37,70,748(a)
Sterling Equivalent received . . . . £	§27,096,586(a)	§26,783,303(a)	27,058,549(a)
Silver coined at the Indian Mints . . . . . . R	2,17,56,166	2,19,25,112	2,80,74,320
Maximum price in pence of an oz. troy, standard Silver in London	$24\frac{13}{16}$ (May)	$26\frac{1}{4}$ (October)	$27\frac{7}{8}$ (February)
Minimum ditto ditto .	$23\frac{1}{16}$ (October)	$23\frac{11}{16}$ (February)	$23\frac{13}{16}$ (July)
Average Exchange upon Secretary of State's Bills sold per rupee .	1*s.* 4·041*d.*	1*s.* 4·061 *d.*	1*s.* 4·084*d.*
Fixed rate of Exchange for the adjustment of transactions between the Indian and Imperial Treasuries	1*s.* 4*d.*	1*s.* 4*d.*	1*s.* 4*d.*
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	7 (from 1 to 28 Apl. & 3 to 31 March).	8 (from 23rd Feb. 1911 to 29th Mar. 1911)	8 (from 26th Jan. to 6th Mar.).
Minimum rate of discount on Loans on demand at the Bank of Bengal, Calcutta	3 (from 1 July to 29 Sept.).	3 (from 1st July to 21st Sept.).	3 (from 3rd Aug. to 31st Aug.).
Maximum rate of discount at the Bank of England	5 (October 21st to Decr. 8th).	5 (Oct. 20th to Nov. 30th).	4 (from 21st Sept. 1911 to 7th Feb. 1912).
Minimum ditto ditto	$2\frac{1}{2}$ (Apl. 1st to October 6th).	3 (June 9th to Sept. 28th and Mar. 9th to Mar. 31st).	3 (from 1st Apl. to 20th Sept. 1911).
Maximum Government balances at the three Presidency Banks R	4,58,77,000 (July)	4,10,08,000 (Sept.)	4,48,68,000 (Nov.)
Minimum ditto ditto R	3,07,61,000 (Apl.)	3,53,92,000 (June)	3,68,74,000 (Feb.)
Maximum price in Calcutta of Government $3\frac{1}{2}$ per cent Rupee Securities (Guaranteed)	95—5 (24 Aug.)	96—10 (2nd Aug.)	96—14 (9th Dec.)
Minimum ditto ditto .	92—12 (4 to 7 Dec.).	93—6 (7th Nov.)	94—12 (3rd & 4th Oct.).
Maximum price in Calcutta of 3 per cent Rupee Securities . .	82—0 (31 Aug. to 11 Nov.).	82—0 (12th July to 19th Aug. and 15th Feb. to 31st Mar.).	82—0 (1st to 23rd Apl., 5th May to 24th Sept., 27th Sept. to 9th Oct. and 20th Nov. to 31st Mar.).
Minimum ditto ditto .	79—12 (27 Nov.)	80—4 (5th Dec.)	81—0 (25th & 26th Sept.)
Maximum amount outstanding on London Register of Rupee Securities enfaced for Interest Drafts . . . . . R	16,06,73,000 (Oct.)	15,07,31,000 (Apl.)	12,68,10,000 (Apl.
Minimum ditto ditto R	14,81,15,000 (Apl.)	12,78,50,000 (Mar.)	11,73,04,000 (Mar.
Maximum price in London of $3\frac{1}{2}$ per cent (Rupee Securities in Gold) .	$63\frac{5}{16}$ (Oct.)	$64\frac{9}{16}$ (Feb.)	$64\frac{5}{8}$ (Dec.)
Minimum ditto ditto .	$61\frac{7}{8}$ (Apl.)	$62\frac{11}{16}$ (Oct.)	$63\frac{1}{8}$ (Oct.)
Maximum price in London of India $3\frac{1}{2}$ per cent Stock . . .	$100\frac{3}{8}$ (May)	$97\frac{5}{8}$ (Feb.)	$96\frac{1}{4}$ (Apl.)
Minimum ditto ditto .	95 (March)	$92\frac{3}{8}$ (Sept.)	91 (Sept.)
Maximum price in London of India 3 per cent Stock . . .	$90\frac{1}{2}$ (Apl.)	$84\frac{3}{8}$ (Feb.)	$84\frac{3}{16}$ (Apl.)
Minimum ditto ditto .	$81\frac{5}{8}$ (March)	$79\frac{1}{8}$ (Sept.)	$78\frac{5}{8}$ (Sept.)
Maximum price in London of India $2\frac{1}{2}$ per cent Stock . . .	76 (Apl.)	$70\frac{7}{8}$ (Feb.)	$70\frac{5}{8}$ (Apl.)
Minimum ditto ditto .	69 (March)	66 (Sept.)	$65\frac{1}{8}$ (Sept.)
Maximum Government Paper Currency outstanding . . R	54,40,84,000 (Mar.)	59,16,45,000 (July)	61,36,25,000 (Mar.)
Minimum ditto ditto R	43,64,99,000 (Apl.)	49,67,01,000 (Dec.)	54,68,58,000 (Apl.)
Number of Post Office Savings Banks	8,767	8,929	9,502
Number of accounts in Post Office Savings Banks . . .	1,378,916	1,430,451	1,500,834
Amount deposited in Savings Banks . . . . . . R	15,86,71,786	16,91,88,224	18,89,85,439
Average of each deposit	115·07	118·28	125·92
Net addition to deposits	63,30,272	1,05,16,438	1,97,97,215

*Excludes capital charge involved in redemption of liabilities.

§ Include remittances of the Gold Standard Reserve.

FINANCIAL STATISTICS
CELLANEOUS.

1912-1913.	1913-1914.	1914-1915.	1915-1916.	1916-1917.	1917-1918, Revised.	1918-1919, Budget.
£ 3,107,634	£ 2,312,423	...	...	£ 7,478,170	£ 5,711,600	£ 2,581,500
...	...	£ 1,785,270	£ 1,188,661	...	...	...
[illegible]1,224	£ 11,765,462	£ 11,633,038	£ 5,589,065	£ 2,384,431	£ 3,395,800	£ 4,171,100
...	...	...	...	...	..	...
£ 114,894	£ 447,134	£ 360,361	£ 331,274	£ 244,297	£ 250,700	£ 266,700
...	...	...	...	...	£ 100,000,000	...
£ 2,937,639	£ 118,200	£ 2,727,294	£ 2,379,834	£ 7,711,508	£ 115,168,300	£ —877,300
£ 2,373,391	£ 2,868,044	£ 5,721,108	£ 5,805,528	£ 7,496,346	£ 113,374,300	£ —4,001,300
2,46,21,80,000	2,49,00,70,000	1,82,17,60,000	1,99,48,00,000	2,43,01,[illegible]	2,10,94,20,000(b)	
1,66,63,00,000	1,91,30,80,000	1,44,93,10,000	1,38,16,90,000	1,60,23,60,000	1,52,55,20,000(b)	
79,58,80,000	57,69,90,000	37,24,50,000	61,31,10,000	82,81,10,000	58,3[illegible],00,000(b)	
34,00,10,000	23,52,40,000	7,64,[illegible]0,000	—1,10,90,000	13,23,50,000	...	
17,19,90,000	13,03,30,000	8,87,20,000	[illegible]23,00,000	18,30,00,000	...	
51,20,00,000	36,35,70,000	16,51,90,000	3,72,10,000	32,[illegible]3,50,000		
28,35,[illegible]0,000	21,34,20,000	20,72,60,000	57,59,00,000	50,77,60,000	...	
4,85,31,20,000	4,90,83,80,000	3,54,20,40,000	3,57,82,20,000	4,48,15,30,000	...	
38,49,88,178	§ 46,59,68,715	§ 11,61,88,392	§50,36,57,471(a)	§49,04,34,364(a)	§51,28,71,000(a)	
25,759,706	§31,200,827	§7,748,112	§20,354,517(a)	§32,998,095(a)	§35,336,600(a)	
19,53,69,944	13,15,68,537	2,17,95,335	1,62,02,199	30,77,07,327	23,15,69,651	Provisional.)
29¾ (3rd December).	28$\frac{1}{16}$ (22nd September).	27½ (30th Apl.).	28$\frac{9}{16}$ (31st March 1916.)	38$\frac{7}{16}$ (13th Feby. 1917).	55 (21st to 24th Septr. 1917).	
26$\frac{1}{16}$ (25th March)	25$\frac{15}{16}$ (1st December).	22⅛ (13th and 14th Novr.).	22⅜ (5th Aug. 1915.)	28⅝ (10th July 1916).	36$\frac{9}{16}$ (13th to 17th April 1917).	
1s. 4·058d.	1s. 4·070d.	1s. 4·004d.	1s. 4·087d.	1s. 4·148d.	1s. 4·536d.	
1s. 4d.	1s. 4d.	1s. 4d.	1s. 4d.	1. 4d.	1s. 4d.	
8 (from 9th Jan. to 12th Feb.).	7 (1st to 16th Apl. and 13th Nov. 1913 to 18th Mar. 1914).	6 (1st to 30th Apl. and 5th Nov. to 31st Dec. 1914 and 1st Jan. to 31st March 1915).	8 (20th Jan. 1916 to 31st March 1916.)	8 (1st to 13th April 1916 and 9th Nov. 1916 to 21st Feb. 1917.)	6 (1st April to 5th Septr. 1917 and 3rd Jany. to 28th Feby. 1918.)	
3 (from 11th July to 11th Sept.).	3 (3rd July to 6th Aug.).	3 (9th July to 5th Aug.).	5 (2nd June to 22nd Sept.).	5 (22nd June to 13th Sept.)	5 (6th Septr. 1917 to 2nd Jany. 1918.)	
5 (17th October 1912 to 31st March 1913).	5 (1st to 16th April and from 2nd October 1913 to 7th January 1914).	10 (from 1st to 5th Aug. 1914).	5 (1st Apl. 1915 to 31st Mar. 1916.)	6 (13th July 1916 to 17th Jany. 1917.)	5½ (2nd to 4th April 1917.)	
3 (9th May to 28th August).	3 (29th January to 31st March 1914).	3 (from 1st Apl. to 29th July).		5 (1st April to 12th July 1916.)	5 (5th April 1917 to 28th Feby. 1918.)	
5,65,10,000 (Mar.) 4,00,35,000 (Apl.)	6,18,88,000 (Oct.) 4,85,95,000 (May)	10,12,86,000(Aug.) 4,84,03,000(Nov.)	8,87,07,000 (Aug.) 4,42,76,000 (Nov.)	10,11,86,000(Mar.) 4,84,33,000 (May)	22,65,24,000(June) 7,37,68,000 (Nov.)	
97—2 (3rd to 6th May).	96—12 (19th and 21st July).	96-1 (from 14th to 15th and 17th to 25th July 1914).	93-2 (5th to 11th June 1915.) (d)	82 (7th and 11th to 14th April 1916.)	70 (6th to 14th Sep. and 31st Oct. 1917 to 7th Feb. 1918.)	
94—12 (3rd & [illegible]th Jan.).	94—14 (13th & 17th Oct.).	(d) 91-8 (13th to 31st March).	79½ (23rd Dec. 1915 to 6th Jan. 1916.)	69 (22nd Feb. to 2nd March and 20th to 31st March 1917.)	67 (20th June to 24th Aug. 1917.)	
83—0 (7th May to 14th Oct.).	83—0 (2nd to 4th Sept. 1913 and from 26th Feb. to 31st March 1914).	83 (1st April to 4th Aug. 1914).	80 (1st Apl. to 28th June 1915.)	70 (5th to 20th April 1916.)	60 (6th to 14th Sep. and 31st Oct. to 28th Feb. 1918.)	
82—0 (1st to 24th Apl. & 24th Oct. 1912 to 31st March 1913).	82—0 (1st Apl. to 26th Aug.).	77 (31st Aug. to 3rd Sept. 1914).	67½ (23rd Dec. 1915 to 6th Jan. 1916.)	59 (22nd Feb. to 2nd March and 20th to 31st March 1917.)	57 (20th June to 24th Augt. 1917.)	
11,65,48,000 (Apl.) 11,13,78,000 (Jan.)	11,11,55,000 (Apl.) 10,08,74,000(Mar.)	9,95,58,000(Apl. 9,73,00,000(Mar.)	9,66,98,000 (Apl.) 8,81,17,000 (Dec.)	8,76,76,000 (Apl.) 8,30,42,000 (Mar.)	8,30,42,000(Apl.) 7,61,33,000(Jany.)	
64¾ (May) 63$\frac{5}{16}$ (Mar.)	64⅝ (Feby.) 63⅛ (Apl.)	(e) 63¾ (May) (e) 63 (July)	No quotation.	No quotation.	52 (Novr.) 44⅞ (May)	
94$\frac{11}{16}$ (Apl.) 89 (Mar.)	93⅛ (Jan.) 84$\frac{5}{16}$ (Jan.)	90½ (Apl.) 80⅝ (Mar.)	82⅝ (May). (f) 80⅝ (Apl.)	80⅞ (Apl.) (g)63½ (Dec.)	69½ (Apl.) 62¾ (Dec.)	
80⅝(Apl.) 75 (Mar.)	80¾ (Jan.) 71½ (Dec.)	77½ (Apl.) 69½ (Mar.)	70½ (Apl.) (f) 69½ (Apl.)	69¾ (Apl.) (g)54¾ (Dec.)	59½ (Apl.) 53¾ (Dec.)	
67½ (Apl.) 62$\frac{9}{16}$ (Mar.)	66$\frac{11}{16}$ (Feby.) 59¾ (Jan.)	64 (Apl.) (c) 58 (Jan.)	59⅝ (Apl.) (f) 57 (May.)	57⅛ (April.) (g)4[illegible]½ (Dec.)	No quotation.	
68,97,78,000(Mar.) 58,33,57,000 (Apl).	69,89,84,000(July) 61,79,95,000(Sept.)	75,44,53,000(July) 59,54,67,000(Feb)	68,06,10,000(July) 60,24,42,000 (Apl.)	86,37,52,000(Nov. 65,46,90,000 (Apl.)	1,14,77,000(Oct.) 82,72,000 (Apl.)	
9,460	9,824	10,161	10,386	10,421		
1,566,860	1,638,725	1,644,074	1,660,424	1,647,419		
20,61,14,503	23,16,75,467	14,89,26,323	15,32,12,517	16,59,53,401		
131·55	141·38	90·58	92·27	100·73		
1,71,29,064	2,55,60,954	—8,27,49,144	42,86,194	1,27,40,884		

(a) Include remittance of the Currency Department.
(b) Figures [illegible]r 11 months (April to February).
(c) Official [illegible]imum price, 3rd January to 19th March 1915.
(d) Buyer's r[illegible]e.
(e) No quotations since August 1914.
(f) Official minimum price fixed, 19th March 1915.
(g) Official minimum prices were removed in July 1916.

† Represents net exports of gold.

Appendix III—*continued.*

Commercial and Financial Statistics.

Table II.—Capital Expenditure on State Railways in 1916-1917, and Estimated Expenditure on such works in 1917-1918 and 1918-1919, and to end of 1918-1919.

Railways.	To end of 1915-1916.	Accounts, 1916-1917.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.	To end of 1918-1919.	Sanctioned outlay.	Balance remaining unspent.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Open Lines.								
Agra-Delhi Chord	1,47,56,190	40,505	74,000	1,64,000	1,50,34,695	...	...	
Aden Tramway	2,88,292	3,33,524	1,25,000	2,12,000	9,58,816	...	...	
Ahmedabad-Dholka (earthwork, etc.)	59,900	...	...	...	59,900	...	...	
Assam-Bengal (Construction)	10,83,31,538	28,00,672	24,62,000	40,96,000	11,76,90,210	...	...	
Ditto (Land)	55,89,061	17,875	15,000	15,000	56,36,936	...	...	
Baran-Kotah	46,47,772	94,924	1,78,000	1,00,000	50,20,696	...	...	
Bengal-Nagpur Railway	24,62,38,883	22,25,710	60,09,000	60,60,000	26,05,33,593	...	...	
Bezwada Extension	12,46,787	2,285	1,000	43,000	12,93,072	...	...	
Bhopal	40,84,392	10,161	4,000	64,000	41,62,553	...	...	
Bombay, Baroda and Central India	49,95,78,791	20,33,676	27,01,000	43,70,000	50,86,83,467	...	...	
Burma	9,74,12,324	...	...	...	9,74,12,324	...	...	
Burma Railway Extensions	2,20,71,038	*—31,461*	*—73,000*	1,00,000	2,20,66,577	...	...	
Cawnpur-Banda	78,91,973	29,204	70,000	2,75,000	82,66,177	...	...	
Coonoor-Ootacamund	43,02,666	*—39*	13,000	39,000	43,54,627	...	...	
Dharmapuri Hosur Extension	21,38,240	*—7,146*	1,000	*—8,000*	21,24,094	...	...	
Dhone-Kurnool	10,08,669	7,930	3,000	5,000	10,24,599	...	...	
East Indian	55,87,66,165	60,87,463	12,14,000	67,47,000	57,28,14,628	...	..	
Eastern Bengal	35,02,46,216	30,37,696	43,39,000	61,27,000	36,37,49,912	...	...	
Frontier Railway Reserve Material	43,57,294	*—36,27 544*	*—1,00,000*	...	6,29,750	...	...	
Carried over	1,93,30,16,191	1,30,55,435	1,70,36,000	2,84,09,000	1,99,15,16,626	...	...	

Appendix III, Table II—*continued.*

Railways.	To end of 1915-1916	Accounts, 1916-1917.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.	To end of 1918-1919.	Sanctioned outlay.	Balance remaining unspent.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	1,93,30,16,191	1,30,55,435	1,70,36,000	2,84,09,000	1,99,15,16,626	...	...	
Open Lines.								
Great Indian Peninsula System	43,16,14,905	55,04,203	87,18,000	64,22,000	45,22,59,108	...	...	
Jodhpur-Hyderabad (British Section)	44,45,252	21,188	1,24,000	32,000	46,22,440		...	
Jorhat	10,90,696	33,060	10,000	10,000	11,43,756		...	
Lucknow-Bareilly	51,21,139	...	...	...	51,21,139		...	
Madras and Southern Mahratta Railway (Madras Section)	15,14,85,845	...	...	...	15,14,85,845		...	
North-Western	(a) 82,03,16,073	24,01,387	81,85,000	1,00,59,000	84,09,61,460		...	(a) Includes Rs. 25,705 on account of the Survey outlay on the Khani Hindubagh Railway brought on to construction account during 1915-16.
Nushki Dalbandin Extension	...	74,47,743	15,50,000	50,000	90,47,743		...	
Oudh and Rohilkhand	27,71,01,449	5,24,889	3,72,000	8,25,000	27,88,23,338		...	
Petroleum Operations, Baluchistan	1,19,187	...	...	...	1,19,187		...	
Rohilkund and Kumaon Railway (Ganges bridge)	76,416	...	...	...	76,416	...	...	
South Indian	16,86,08,817	*—17,96,672*	5,07,000	21,56,000	16,94,75,145	...	...	
Southern Shan States	1,55,87,886	*—2,36,869*	45,000	1,00,000	1,54,96,017	...	...	
Tinnevelly Quilon (British Section)	43,52,433	19,619	*—4,000*	4,000	43,72,052	...	...	
Ditto (Native State Section)	1,18,25,260	22,107	10,000	5,000	1,18,62,367	...	...	
Tinnevelly Tiruchendur	...	6,30,000	...	...	6,30,000	...	...	
Tirhoot Railway and Extensions	8,13,00,449	*—7,94,106*	*—6,07,000*	89,000	7,99,88,343	...	...	
Warora Colliery	10,46,191	*—4,776*	...	...	10,41,415	...	...	
TOTAL OPEN LINES	3,90,71,08,189	2,68,27,208	3,59,46,000	4,81,61,000	4,01,80,42,397	...	...	

Appendix III, Table II—*continued.*

Railways.	To end of 1915-1916.	Accounts, 1916-1917.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.	To end of 1918-1919.	Sanctioned Outlay.	Balance remaining unspent.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TOTAL OPEN LINES brought forward .	3,90,71,08,189	2,68,27,208	3,59,46,000	4,81,61,000	4,01,80,42,397	...	...	
LINES UNDER CONSTRUCTION.								
Aungban Heho	...	...	65,000	...	65,000	...	...	
Bombay Harbour Branch Extension .	37,05,134	35,420	30,000	2,00,000	39,70,554	52,08,199	12,37,645	
Itarsi-Nagpur and branch to Pench Valley Coalfields	2,69,72,403	3,29,497	1,34,000	3,00,000	2,77,35,900	3,37,05,415	59,69,515	
Parvatipore Singapore Road . . .	2,22,252	10,189	15,000	15,000	2,62,441	40,31,059	37,68,618	
Dalbandin Mirjawa	...	...	1,08,00,000	70,00,000	1,78,00,000	1,76,00,000*	...	Provisionally sanctioned by the Secretary of State.
Tank Murtaza	...	...	5,20,000	5,01,000	10,21,000	11,40,000	1,19,000	
Total Lines under construction .	3,08,99,789	3,75,106	1,15,64,000	80,16,000	5,08,54,895	...	...	
TOTAL OPEN LINES, carried over .	3,90,71,08,189	2,68,27,208	3,59,46,000	4,81,61,000	4,01,80,42,397	...	...	

Appendix III, Table II—*continued.*

Railways.	To end of 1915-191 .	Accounts, 1916-1917.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.	To end of 1918-1919.	Sanctioned outlay.	Balance remaining unspent.	[illegible]rks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total Open Lines, brought forward .	3,90,71,08,189	2,68,27,208	3,59,46,000	4,81,61,000	4,01,80,42,397			
Total Lines under Construction, brought forward	3,08,99,789	3,75,106	1,15,64,000	80,16,000	5,08,54,895			
Lines in abeyance or Transferred to Companies, etc.								
Bellary-Kistna	1,65,78,416	...	...	...	1,65,78,416			
Bilaspur-Etawah	75,132	...	...	...	75,132			
Nagpur-Chhattisgarh (Depreciation Account).	6,57,038	...	...	...	6,57,038			
Ranaghat-Bhagwangola	3,02,450	...	...	...	3,02,450			
Southern Mahratta (Depreciation on works, etc.)	5,27,071	...	...	...	5,27,071			
Umaria Colliery	1,82,672	...	...	...	1,82,672			
Vizagapatam-Raipur	2,45,035	...	...	...	2,45,035			
Total Lines in abeyance, etc. .	1,85,67,814	...	...	...	1,85,67,814			
Stores	53,469	9,08,822	...	...	9,62,291			
Reserve	...	...	...	20,92,000	20,92,000			
Deduct lapse anticipated	...	...	21,48,000	...	21,48,000			
Anticipated credits for stores issued in 1918-19 to the Military Department .	...	...	...	*—27,00,000*	*—27,00,000*			
GRAND TOTAL .	3,95,66,29,261	2,81,11,136	4,53,62,000	5,55,69,000	4,05,56,71,397			

Appendix III, Table II—*continued.*

RAILWAYS.	To end of 1915-1916.	Accounts, 1916-1917.	Revised Estimate, 1917-1918.	Budget Estimate, 1918-1919.	To end of 1918-1919.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Grand Total, brought forward	3,95,66,29,261	2,81,11,136	4,53,62,000	5,55,69,000	4,08,56,71,397			
Distributed as under—								
CAPITAL EXPENDITURE ON RAILWAYS (not charged to Revenue)—								
State Railways —Construction*	2,89,26,63,812	2,80,85,222	4,53,51,000	5,55,67,000	3,02,16,67,034			
Redemption of Liabilities†	90,75,31,543	...			90,75,31,543			
Famine Relief and Insurance—								
Protective Railways	7,87,28,768	*—7,146*	1,000	*—8,000*	7,87,14,622			
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	5,45,35,712	...			5,45,35,712			
CONSTRUCTION OF RAILWAYS (charged to Provincial Revenues).	74,89,941	33,060	10,000	10,000	75,43,001			
OTHER EXPENDITURE charged against Revenue.	1,56,79,485	...			1,56,79,485			
Total as above	3,95,66,29,261	2,81,11,136	4,53,62,000	5,55,69,000	4,08,56,71,397			

* INCLUDES DEBENTURES RAISED BY COMPANIES—

Bombay, Baroda and Central India Railway	1,43,90,464	...	..	...	1 43 90 464
East Indian Railway	27,07,02,709	...	...	...	27,07 02 709
Great Indian Peninsula Railway	4,87,97,364	...	...	...	4.87 97,364
South Indian Railway	5,71,35,901	...	—75 00.000	—37,50,000	4,58,85 901
Capital contributed by the Jaipur Durbar towards outlay on the Nagda Muttra Railway.	60,00,000	10.00,000	10,00,000	5,00,000	85,00,000
Bombay, Baroda and Central India Railway Contribution from Provident Fund and advances by the Home Board.	20,10,000	...	...	...	20,10,000
TOTAL	39,90,36,438	10,00.000	—65 00,000	—32 50,000	39,02,86.438

†

Bombay, Baroda and Central India Railway	18.72,06 696
East Indian Railway	18 05 98 229
Eastern Bengal Railway	3.10 54 458
Great Indian Peninsula Railway	8 88,35 259
Madras and Southern Mahratta Railway	3 21,71.009
North Western Railway	7 36,74 320
Oudh and Rohilkhand Railway	15,50,40,755
South Indian Railway	7,63 88 355
Inland Midland Railway	8,85,61,500
TOTAL	90.75,31,543

COMMERCIAL AND FINANCIAL STATISTICS.

Table III.—Capital Expenditure on Irrigation Major Works in 1916-17, and Estimated Expenditure on such works in 1917-18, and 1918-19, and to the end of 1918-19.

	Actual outlay to end of 1915-16.	Accounts, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.	Total actual and estimated outlay to end of 1918-19.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
PRODUCTIVE WORKS.	R	R	R	R	R	R	R
North-West Frontier Province.							
Upper Swat River Canal	1,87,85,451	9,2[illegible],471	6,49,000	3,33,000	2,06,93,922		
Lower ditto	41,90,129	—18,471	—30,000	10,000	41,51,958		
Kabul River Canal*	11,09,833	24,138	1,04,000	95,000	13,33,971		
Madras.							
Godavari Delta System	1,28,66,948	1,21,326	1,78,000	2,21,000	1,33,87,274	1,35,99,126	2,11,85[illegible]
Kistna Delta System	1,52,10,571	45,398	1,41,000	83,000	1,54,79,969	1,54,95,897	15,92[illegible]
Penner River Canals System	56,89,202	3,514	11,000	11,000	57,14,716	57,15,872	1,12[illegible]
Periyar Project	1,02,81,364	12,775	3,000	7,000	1,03,01,139	1,03,10,979	6,84[illegible]
Cauvery Delta System	40,78,656	57,594	72,000	25,000	42,33,250	42,96,765	63,51[illegible]
Kurnool Cuddapah Canal	2,27,67,939	1,00,479	12,000	96,000	2,29,76,418	2,30,55,718	79,30[illegible]
Nagavalli River Project	16,19,019	16,502	12,000	14,000	16,61,551	17,79,469	1,17,918
Divi Island Project	18,78,872	21,360	18,000	20,000	19,38,232	19,87,607	49,375
Lower Coleroon Anicut*	18,69,597	...	...	...	18,69,597		
Toludur Project	6,03,003	2,24,007	1,14,000	2,34,000	12,05,0[illegible]0	29,60,000	17,54,090
Bombay.							
Desert Canal	26,40,891	...	...	...	26,40,891	26,91,689	50,798
Begari Canal	23,72,143	241	28,000	...	24,00,381	24,62,970	62,583
Eastern Nara Works	67,66,264	13,551	31,000	1,78,000	69,88,815	74,89,986	5,01,171
Jamrao Canal	83,70,122	2,14,233	56,000	—5,000	86,35,355	88,60,148	2,24,793
Dad Canal	25,61,185	15,441	—2,000	—5,000	25,69,626	28,95,932	3,26,306
Mutha Canal	75,84,832	33,9[illegible]3	4,000	...	76,22,735	77,51,579	1,28,844
Bengal.							
Midnapur Canal	83,09,132	...	5,000	2,000	83,16,132		
Hijili Tidal Canal	25,50,805	...	...	...	25,50,805		
United Provinces.							
Ganges Canal, including Mat and Hathras Branches	3,58,75,843	6,01,218	4,86,000	—1,26,000	3,68,37,061		
Lower Ganges Canal	3,88,28,768	—2,813	4,000	39,000	3,88,68,955		
Agra Canal	1,14,57,007	—26,232	6,000	31,000	1,14,67,775	1,15,10,045	42,270
Eastern Jumna Canal	48,74,132	4,143	39,000	52,000	49,69,275		
Dun Canal*	13,49,751	—199	9,000	35,000	13,93,552		
Bijnor Canal*	3,13,190	...	...	32,000	3,45,190		
Gorai Canal	6,11,998	1,12,840	53,000	...	7,77,838		
Punjab.							
Western Jumna Canal	1,68,82,347	1,189	12,000	25,000	1,69,20,536		
Upper Bari Doab Canal	2,11,30,492	—30,154	45,000	1,24,000	2,12,69,338		
Lower ditto	2,06,86,964	7,53,309	6,90,000	4,80,000	2,25,90,273		
Sirhind Canal	2,43,45,111	36,519	35,000	1,00,000	2,45,16,630		
Upper Chenab Canal	3,36,24,503	7,37,134	5,90,000	3,20,000	3,52,71,637	3,53,06,583	34,946
Lower ditto	3,10,32,900	5,46,021	3,50,000	1,48,000	3,23,76,921		
Upper Jhelum Canal	4,15,81,296	14,30,288	10,12,000	2,10,000	4,42,63,584		
Lower ditto	1,55,76,610	—53,194	2,00,000	7,64,000	1,65,07,416	1,83,95,782	18,88,336
Indus Inundation Canals	28,93,359	8,616	—2,000	— 5,000	28,94,975		
Burma.							
Mandalay Canal	56,62,039	—77,374	—1,000	...	55,83,665	56,83,698	1,00,033
Shwebo Canal	57,19,062	50,648	24,000	24,000	58,17,710	58,25,161	7,451
Mon Canal	54,72,477	16,961	7,000	5,000	55,01,438	55,09,843	8,405
Ye-u Canal	30,40,438	5,16,574	4,11,000	6,25,000	45,93,012	48,76,590	2,83,578
Twante Canal	66,30,132	—69,507	—15,17,000	39,000	50,82,625		
Bihar.							
Orissa Canals	2,64,51,572	9,913	2,000	8,000	2,64,71,515		
Sone Canal	2,59,44,456	6,927	7,000	...	2,59,58,353		
Central Provinces.							
Wainganga Canal	31,01,867	3,78,616	4,41,000	4,10,000	43,31,483		
Mahanadi Canal	52,75,761	9,19,199	11,65,000	19,12,000	92,71,960	96,09,475	2,37,515
Asola Mendha Tank	16,37,211	25,879	30,000	...	16,93,090	17,30,346	37,256
Other Projects	1,69,65,801	18,523	40,000	1,46,000	1,71,70,324		
Reserve	...	...	...	88,000	88,000		
Total Productive Works	54,90,51,405	77,47,596	56,04,000	71,06,000	56,95,09,001		
Carried over	54,90,51,405	77,47,596	56,04,000	71,06,000	56,95,09,001		

* Transferred to "49" from 1st April 1907.

Appendix III—*continued.*

COMMERCIAL AND FINANCIAL STATISTICS.

Table III.—Capital Expenditure on Irrigation Major Works in 1916-17, and Estimated Expenditure on such works in 1917-18, and 1918-19, and to the end of 1918-19.—*continued.*

	Actual outlay to end of 1915-16.	Accounts, 1916-17.	Revised Estimate, 1917-18.	Budget Estimate, 1918-19.	Total actual and estimated outlay to end of 1918-19	[illegible]mate.	[illegible] Estimate remaining to be spent.
	R	R	R	R	R	R	R
Brought forward .	54,90,51,405	77,47,596	56,04,000	71,[illegible],000	56,95,09,001		
PROTECTIVE WORKS.							
Madras.							
Rushikulya Project	46,72,822	1,225	7,000	18,000	46,99,047	47,00,401	1,354
Mopad Project	14,15,355	2,32,382	1,87,000	1,85,000	20,19,737	21,00,753	81,016
Venkatapuram Tank Project . . .	3,44,156	1,872	20,000	...	3,66,028		
Bombay.							
Godaveri Canal	93,55,562	1,05,480	45,000	20,000	95,86,042		
Chankapur Tank	18,21,088	16,974	16,000	37,000	18,94,062	19,41,592	47,530
Nira Canal (including Shetphal Tank) .	60,96,736	...	...	...	60,96,736	64,91,813	3,95,077
Budhihal Tank	4,90,898	138	...	...	4,91,036	13,98,529	9,07,493
Pravara River Project	57,35,112	8,08,545	9,12,000	10,52,000	85,07,657		
Nira Right Bank Canal	92,84,807	14,54,605	17,06,000	19,25,000	1,43,70,412	2,49,71,868	1,06,01,456
United Provinces.							
Betwa Canal (including Dukwa weir) .	79,75,798	14,313	13,000	23,000	80,26,111	80,68,455	42,344
Ken Canal (including Gangao dam) . .	57,76,004	69,784	17,000	11,000	58,73,788	59,27,665	53,877
Dassan Canal	46,95,761	43,351	17,000	6,000	47,62,112	48,85,859	1,23,747
Ghaggar Canal	26,12,502	7,02,814	5,51,000	63,000	39,29,316		
Ghori Nadi Scheme	3,90,293	...	...	...	3,90,293		
Majhgawan Tank	3,47,184	21,013	18,000	6,000	3,92,197		
Barwar Lake and Canal . .	1,87,438	27,606	65,000	88,000	3,68,044	3,99,[illegible]	30,995
Bhatkhara Tank	57,577	--1,106	2,000	1,37,000	1,95,471	6,53,114	4,57,643
Bihar.							
Tribeni Canal	72,80,915	90,902	1,06,000	2,13,000	76,90,817		
Central Provinces.							
Tandula Canal	59,17,706	6,65,320	8,72,000	8,96,000	83,51,026	95,73,587	12,22,561
Tank Projects	90,69,001	3,45,605	4,67,000	5,15,000	1,03,96,606		
Other Projects.	42,66,714	30,713	30,000	1,73,000	45,00,427		
Reserve	...	...	...	4,29,000	4,29,000		
Total, Protective Works .	8,77,96,429	46,91,536	50,51,000	57,97,000	10,33,35,965		
Grand Total, Major Works .	63,68,47,834	1,24,39,132	1,06,55,000	1,29,03,000	67,28,44,966		
Distributed as under—							
(1) Capital expenditure on Irrigation (not charged to Revenue) . .	53,07,90,462	76,81,248	55,86,000	70,00,000	55,10,57,710		
(2) Protective Irrigation Works . .	8,80,71,113	46,91,536	50,51,000	57,97,000	10,36,10,649		
(3) Other outlay from ordinary revenues	1,79,86,259	66,348	18,000	1,06,000	1,81,76,607		
GRAND TOTAL AS ABOVE .	63,68,47,834	1,24,39,132	1,06,55,000	1,29,03,000	67,28,44,966		

Appendix III—*continued.*

Commercial and Financial Statistics.

Table IV.—Gross traffic receipts, working expenses, and net traffic receipts of Sta Railways for five years ending 1916-1917, with Revised Estimates for 1917-1918 an Budget Estimates for 1918-1919.

(Omitting 000, except in accounts.)

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
	1912-1913.	1913-1914.	1914-1915.	1915-1916.	1916-1917.		
		M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	25,200	25,437	26,106	26,369	26,433	26,572	26,412
Gross Traffic Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.							
Assam-Bengal	66,32,724	70,40,639	68,72,053	67,98,442	68,86,463	73,00	78,00
Aden Tramway	...	...	...	14,472	1,53,579	1,51	1,50
Bengal-Nagpur	4,03,42,071	4,10,31,142	4,07,73,773	4,47,61,637	5,09,20,784	5,56,00	5,50,00
Bezwada Extension	3,84,244	2,94,355	4,39,590	4,58,138	4,89,673	5,00	5,00
Bombay, Baroda and Central India System	6,40,21,332	6,58,93,295	6,37,23,843	6,75,24,858	7,52,69,779	7,85,00	8,25,00
Burma	2,07,76,957	2,23,60,428	2,18,00,784	2,00,98,744	2,21,87,251	2,24,00	2,30,00
Burma Railway Extensions	17,32,205	21,84,418	16,42,874	17,57,133	20,69,109	21,50	24,00
Southern Shan States	16,887	33,020	87,016	3,39,165	3,38,109	4,50	6,00
Eastern Bengal	3,51,18,860	3,73,92,387	3,31,07,555	3,53,38,268	3,70,21,485	3,43,00	3,50,00
East Indian	10,25,72,586	10,17,07,428	10,52,21,592	10,60,08,841	11,02,01,205	11,65,00	11,50,00
Great Indian Peninsula including Indian Midland	7,94,91,613	8,55,08,945	7,77,52,916	9,01,17,305	9,67,50,475	10,58,00	10,54,00
Agra-Delhi Chord	28,98,758	23,09,274	32,06,644	28,84,018	30,47,574	32,00	31,50
Bhopal	9,21,470	7,05,991	5,38,468	6,58,689	7,87,907	9,00	8,00
Baran-Kotah	2,28,678	1,77,507	1,49,969	2,21,240	2,43,097	2,50	2,50
Cawnpore-Banda	...	...	...	4,05,258	3,68,286	4,50	4,00
Jodhpur-Hyderabad (British Section)	13,81,799	13,36,295	10,52,695	11,39,522	13,81,452	18,50	18,00
Lucknow-Bareilly	21,63,009	23,56,789	20,52,756	18,76,076	25,27,980	26,00	25,00
North Western	8,82,12,116	8,69,96,146	8,19,57,786	8,39,36,357	9,66,56,109	11,90,00	11,20,00
Oudh and Rohilkhand	2,43,64,792	2,40,89,233	2,07,97,699	2,26,21,042	2,61,76,455	2,93,50	2,95,00
Hardwar-Dehra	4,45,053	4,85,346	4,66,506	...	...		
Madras and Southern Mahratta Railway	3,63,50,208	3,81,21,165	3,82,75,086	4,20,29,319	4,68,93,840	5,10,70	5,19,00
Mysore State lines	36,75,718	38,25,763	36,55,498	37,66,070	39,86,015	42,00	42,60
Dhone-Kurnool	1,19,518	1,23,739	1,12,693	1,31,028	1,40,000	1,30	1,40
South Indian	2,75,45,053	2,80,67,080	2,71,60,221	2,93,14,815	3,22,67,342	3,51,70	3,71,00
Tinnevelly-Quilon	8,25,023	9,03,391	8,92,082	9,85,938	10,27,354	11,30	13,00
Tirhoot	99,47,877	1,01,20,998	97,03,502	92,58,479	97,89,074	94,00	95,00
Reserve	...	...	...	...	...	...	2,29,00
Total Imperial	55,01,68,551	56,30,64,774	54,14,43,601	57,24,44,857	62,75,80,697	68,23,51	70,48,50
Provincial.							
Jorhat	1,22,589	1,23,805	1,27,545	1,53,781	1,65,389	1,49	1,50
Total India	55,02,91,140	56,31,88,579	54,15,71,146	57,25,98,638	62,77,46,086	68,25,00	70,50,00
ENGLAND.							
Bengal-Nagpur	...	...	2,910	3,540	4,590	4	[illegible]
East Indian	4,313	3,450	3,450	25,080	9,98,085	9,33	[illegible]
Eastern Bengal	...	...	...	1,605	74,175	69	...
Oudh and Rohilkhand	...	...	...	750	34,155	32	...
Scinde Punjab and Delhi	...	...	...	13,275	6,11,911	5,70	...
Total England	4,313	3,450	6,360	44,250	17,22,916	16,08	
Grand Total	55,02,95,453	56,31,92,029	54,15,77,506	57,26,42,888	62,94,69,002	68,41,08	70,50,0

Appendix III, Table IV—*continued.*

State Railways.	Accounts.					Revised Estimate, 1917-18.	Budget Estimate 1918-19.
	1912-1913.	1913-1914.	1914-1915.	1915-1916.	1916-1917.		
Working Expenses.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.							
Assam-Bengal	46,68,680	47,66,650	51,49,556	52,58,747	5[illegible],42,112	55,28	61,08
Aden Tramway	...	...	...	20,0[illegible]	1,09,400	1,37	2,97
Bengal-Nagpur	1,84,71,946	1,95,72,889	2,01,7[illegible]	2,21,93,629	2,48,51,230	2,61,52	2,58,28
Bezwada Extension	1,99,979	1,75,732	2,45,505	2,58,429	2,81,452	2,35	2,50
Bombay, Baroda and Central India System	3,24,32,956	3,28,58,674	3,28,96,800	3,29,79,155	3,19,13,142	3,48,25	3,58,00
Burma Railways	1,22,12,069	1,17,88,982	1,23,78,879	1,15,45,605	1,15,02,897	1,14,76	1,37,63
Burma Railway Extensions	10,16,196	11,67,591	11,31,626	10,95,206	10,95,202	11,47	11,98
Southern Shan States	5,325	39,066	81,017	3,17,751	2,82,832	3,[illegible]8	3,80
Eastern Bengal	2,12,06,460	2,05,40,085	2,20,08,629	2,12,05,545	2,00,85,079	2,00,00	2,24,70
East Indian	3,85,64,371	4,14,09,197	4,07,21,501	4,13,84,866	4,07,26,689	4,07,50	4,28,90
Great Indian Peninsula including Indian Midland	4,52,56,737	5,16,28,941	4,89,41,949	5,10,75,174	5,29,32,189	5,61,00	5,93,00
Agra-Delhi Chord	15,69,585	13,88,240	20,04,897	16,44,874	16,37,296	17,00	17,00
Bhopal	5,06,334	4,27,021	3,36,705	3,78,387	4,22,626	4,60	4,60
Baran-Kotah	1,12,156	88,754	74,301	1,10,620	1,21,549	1,16	1,20
Cawnpore-Banda	...	...	...	2,45,122	2,17,595	2,10	2,20
Jodhpur-Hyderabad (British Section)	6,46,339	6,69,177	6,19,736	6,73,618	7,61,906	8,50	8,25
Lucknow-Bareilly	9,54,123	10,23,699	10,23,291	9,75,409	9,94,176	11,00	10,26
North Western	4,99,31,758	4,95,69,567	5,14,15,494	4,93,13,607	4,83,15,891	5,09,00	5,67,00
Oudh and Rohilkhand	1,10,46,805	1,17,53,245	1,17,36,780	1,11,94,413	1,14,27,227	1,07,00	1,35,00
Hardwar-Dehra	2,22,526	2,42,673	2,33,253	...	...	...	...
Madras and Southern Mahratta Railway	1,99,49,016	2,15,21,802	2,15,04,612	2,23,26,647	2,42,85,663	2,49,00	2,71,00
Mysore State lines	20,26,874	21,70,848	21,06,654	20,28,447	20,86,945	20,25	22,34
Dhone Kurnool	74,690	78,868	71,918	77,593	84,783	75	80
South Indian	1,47,42,026	1,62,63,531	1,57,56,344	1,46,02,933	1,61,70,522	1,50,00	1,60,50
Tinnevelly-Quilon	4,55,240	5,47,590	6,26,330	5,84,868	6,08,598	8,00	6,40
Tirhoot	38,74,566	38,08,861	39,22,982	37,07,574	33,94,803	40,11	37,17
Reserve	...	...	...	...	...	...	1,28,78
Total Imperial	28,01,46,757	29,35,01,683	29,51,60,055	29,51,98,312	29,95,84,804	30,98,79	34,55,34
Provincial.							
Jorhat	84,546	89,499	1,27,109	1,01,834	1,01,641	1,21	1,30
Grand Total	28,02,31,303	29,35,91,182	29,52,87,164	29,53,00,146	29,96,86,445	31,00,00	34,56,64

Appendix III, Table IV—*continued.*

State Railways.	Accounts.					Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
	1912-1913.	1913-1914.	1914-1915.	1915-1916.	1916-1917.		
Net Traffic [illegible]s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.							
Assam-Bengal . . .	19,64,044	22,73,989	17,22,497	15,39,695	16,44,351	17,72	1,692
Aden Tramway . . .	...	...	...	*—5,621*	44,179	14	*—1,47*
Bengal-Nagpur . . .	2,18,70,125	2,14,58,253	2,06,02,477	2,25,68,008	2,60,66,554	2,94,48	2,91,72
Bezwada Extension . . .	1,84,265	1,18,623	1,94,085	1,99,709	2,08,221	2,65	2,50
Bombay, Baroda and Central India System . .	3,15,88,376	3,[illegible],621	3,08,27,043	3,45,45,703	4,33,56,637	4,36,75	4,67,00
Burma Railways . . .	85,64,888	1,05,71,446	94,21,905	85,53,140	1,06,84,354	1,09,24	92,37
Burma Railway Extensions .	7,16,009	10,16,827	5,11,248	6,61,926	9,73,907	10,03	12,02
Southern Shan States .	11,562	—6,046	5,929	21,414	55,277	62	2,20
Eastern Bengal . . .	1,39,12,400	1,68,52,302	1,10,98,926	1,41,32,723	1,69,36,106	1,43,00	1,25,30
East Indian	6,40,08,215	6,02,98,231	6,45,00,091	6,46,23,978	6,94,74,516	7,57,50	7,21,10
Great Indian Peninsula including Indian Midland . . .	3,42,34,876	3,38,80,004	2,88,10,967	3,90,42,131	4,38,18,286	4,94,00	4,61,00
Agra-Delhi Chord . .	13,29,173	9,21,034	12,01,747	12,39,144	14,10,278	15,00	14,50
Bhopal . . .	4,15,136	2,78,970	2,01,763	2,80,302	3,65,281	4,40	3,40
Baran-Kotah . . .	1,16,522	88,753	75,668	1,10,620	1,21,548	1,4[illegible]	1,30
Cawnpore-Banda . .	...	...	...	1,60,136	1,50,691	2,40	1,80
Jodhpur-Hyderabad (British Section)	7,35,460	6,67,118	4,32,959	4,65,904	6,19,546	10,00	9,75
Lucknow-Bareilly . . .	12,08,886	13,33,090	10,29,465	9,00,667	15,33,804	15,00	14,74
North Western . . .	3,82,80,358	3,74,26,579	3,05,42,292	3,46,22,750	4,83,10,518	6,81,00	5,53,00
Oudh and Rohilkhand . .	1,33,17,987	1,23,35,988	90,60,919	1,14,26,629	1,47,49,228	1,86,50	1,60,00
Hardwar-Dehra . .	2,22,527	2,42,673	2,33,253	...	...	...	...
Madras and Southern Mahratta Railway	1,64,01,192	1,65,99,363	1,67,70,474	1,97,02,672	2,26,08,177	2,61,70	2,48,00
Mysore State lines . .	16,48,844	16,54,915	15,48,844	17,37,623	18,99,070	21,75	20,26
Dhone-Kurnool . .	44,828	44,871	40,775	53,435	55,217	55	60
South Indian	1,28,03,027	1,18,03,549	1,14,03,877	1,47,11,882	1,60,96,820	2,01,70	2,1[illegible],50
Tinnevelly-Quilon . .	3,69,783	3,55,801	2,65,752	4,01,070	4,18,756	3,30	6,60
Tirhoot	60,73,311	63,12,137	57,80,520	55,50,905	63,94,271	53,89	57,83
Reserve	...	...	...	...	...	...	1,00,22
Total Imperial .	27,00,21,794	26,95,63,091	24,62,83,546	27,72,46,545	32,79,95,393	37,24,72	35,93,16
Provincial.							
Jorhat	38,043	34,306	436	51,947	63,748	28	20
Total India .	27,00,59,837	26,95,97,397	24,62,83,982	27,72,98,492	32,80,59,641	37,25,00	35,93,36
England.							
Bengal-Nagpur . . .	...	...	2,910	3,540	4,590	4	5
East Indian	4,313	3,450	3,450	25,080	9,98,085	9,33	3
Eastern Bengal . . .	...	...	...	1,605	74,175	69	...
Oudh and Rohilkhand . .	...	...	...	750	34,155	32	...
Scinde Punjab and Delhi . .	...	...	...	13,275	6,11,911	5,70	...
Total England .	4,313	3,450	6,360	44,250	17,22,916	16,08	[illegible]
Grand Total	27,00,64,150	26,96,00,847	24,62,90,342	27,73,42,742	32,97,82,557	37,41,08	35,93,4[illegible]

Appendix III—*continued.*

COMMERCIAL AND FINANCIAL STATISTICS.

Table V.- Gross receipts, working expenses, and net earnings of Irrigation Major Works, for five years ending 1916-17, with Revised Estimates for 1917-18, and Budget Estimates for 1918-19.

	Actuals.					Revised Estimate, 1917-18	Budget Estimate, 1918-19.
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.		
	R	R	R	R	R	R	R
Direct Receipts—							
Lower Swat River canal	6,17,160	6,20,190	[illegible],443	6,07,823	5,62,908	6,57,000	6,72,000
Kabul River canal	1,75,901	1,86,660	1,82,373	1,64,918	1,83,783	2,01,000	2,00,000
Godavari Delta system	1,35,736	1,24,1[illegible]	1,70,251	1,39,319	1,47,583	1,47,000	1,58,000
Kistna " "	92,605	97,152	86,329	1,03,293	1,12,416	1,15,000	1,12,000
Cauvery " "	6,441	4,589	4,471	4,913	5,026	9,000	5,000
Penner River canals	3,326	4,734	3,367	4,337	2,705	3,000	3,000
Periyar project	12,234	5,604	7,597	14,541	15,654	16,000	15,000
Rushikulya project	1,456	1,586	3,870	2,993	2,521	2,000	3,000
Lower Coleroon anicut system	2,021	2,435	2,819	2,382	1,673	4,000	2,000
Shatiatope anicut "	574	901	660	855	926	1,000	1,000
Desert canal	96,142	86,359	77,146	93,735	1,13,838	56,000	1,04,000
Begari "	10,723	36,288	39,646	36,134	42,825	35,000	42,000
Eastern Nara works	20,608	18,719	18,708	14,904	18,325	31,000	18,000
Jamrao canal	28,919	57,856	22,614	37,416	45,095	32,000	28,000
Mutha canals	3,59,687	3,91,756	3,89,704	3,67,075	4,27,398	3,60,000	3,68,000
Nira canal	5,04,980	5,42,333	5,88,392	5,54,722	4,95,014	4,08,000	5,08,000
Midnapore canal	2,20,782	2,10,152	2,23,591	2,29,092	2,31,928	2,26,000	2,22,000
Hijili Tidal canal	53,136	36,427	30,371	48,987	57,804	70,000	60,000
Ganges canal (including Hathras Branch)	35,55,282	38,86,390	40,16,206	40,08,030	42,05,711	43,53,000	41,32,000
Lower Ganges canal	23,39,516	29,48,277	34,[illegible]9,197	31,04,648	26,99,712	28,56,000	28,82,000
Agra canal	7,38,129	8,48,157	8,38,004	8,39,299	11,34,629	8,90,000	7,62,000
Eastern Jumna canal	11,93,475	14,87,717	15,25,253	14,14,917	14,97,457	14,49,000	14,43,000
† Dun canal	96,716	1,17,472	1,25,770	1,05,491	1,21,512	1,17,000	95,000
† Bijnor canal	34,147	37,073	43,294	42,006	47,484	51,000	31,000
Betwa canal	1,53,476	2,44,791	1,20,145	3,08,820	2,94,236	2,11,000	2,78,000
Western Jumna canal	27,36,295	33,15,029	30,18,745	27,77,563	29,44,574	29,50,000	29,50,000
Upper Bari Doab canal	43,46,274	43,06,606	39,47,124	41,03,892	45,43,416	44,00,000	43,00,000
Sirhind canal	46,01,159	40,52,176	38,95,706	31,38,533	42,21,539	38,75,000	33,50,000
Upper Chenab canal	1,35,559	5,53,602	6,25,236	9,56,871	23,08,947	21,00,000	22,50,000
Lower Chenab canal	92,75,472	84,24,935	84,96,689	84,48,507	87,70,559	84,50,000	85,00,000
Lower Jhelum canal	26,83,017	27,59,425	28,03,381	26,50,220	29,74,283	27,50,000	28,00,000
Indus Inundation canals	2,28,192	2,37,866	1,77,191	1,87,116	2,54,809	2,25,000	2,00,000
Mandalay canal	3,13,630	3,14,862	3,08,443	2,99,621	3,41,377	3,35,000	2,35,000
Shwebo canal	6,19,968	6,73,000	6,26,524	6,72,705	6,46,427	6,70,000	7,00,000
Mon canal	70,301	2,56,060	1,79,185	4,17,719	2,78,297	2,70,000	2,70,000
Twante Canal	...	...	...	...	87,154	3,35,000	3,50,000
Orissa canals	5,36,467	5,20,053	5,49,374	5,70,240	5,79,993	5,80,000	5,89,000
Sone canal	17,18,503	19,61,859	17,32,222	20,10,113	18,77,145	18,50,000	18,98,000
Other projects	13,94,170	21,16,210	24,42,312	25,86,102	28,71,767	43,33,000	56,3[illegible],000
Total	3,91,12,179	4,14,89,485	4,13,77,353	4,10,69,852	4,51,68,395	4,49,23,000*	4,62,71,000*
Portion of Land Revenue due to Irrigation—							
Lower Swat River canal	50,696	50,652	50,683	50,787	50,822	51,000	51,000
† Kabul River canal	10,803	11,875	10,837	10,535	10,912	11,000	11,000
Godavari Delta System	38,98,412	37,64,330	36,61,044	39,03,086	37,36,767	37,38,000	37,38,000
Kistna " "	33,84,867	34,90,756	33,63,382	33,55,896	32,55,216	32,56,000	32,56,000
Cauvery " "	10,13,223	9,74,332	9,28,835	9,52,155	8,85,390	8,86,000	8,86,000
Penner River canals	5,85,754	5,38,303	5,46,350	5,66,512	5,58,189	5,95,000	5,95,000
Periyar project	5,65,553	5,68,296	5,62,302	5,79,521	5,22,792	5,53,000	5,53,000
Carried over	95,09,208	93,98,544	91,23,433	91,18,522	90,20,088	90,90,000	90,90,000

* Excluding Civil Officers' figures as under :—

	Revised.	Budget.
	R	R
United Provinces	1,07,000	1,11,000
Punjab	7,000	6,000
Total	1,14,000	1,17,000

† Transferred to '49' from 1st April 1907.

Appendix III—*continued.*

COMMERCIAL AND FINANCIAL STATISTICS.

Table V.—Gross receipts, working expenses, and net earnings of Irrigation Major Works for five years ending 1916-17, with Revised Estimates for 1917-18, and Budget Estimates for 1918-19—*continued.*

	Actuals.					Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
	1912-13.	1913-14.	1914-15	1915-16.	1916-17.		
	R	R	R	R	R	R	R
Portion of Land Revenue due to Irrigation—*contd.*							
Brought forward	95,09,208	93,98,544	91,23,433	94,18,522	90,20,088	90,90,000	90,90,000
Rushikulya Project	1,63,915	1,89,488	1,83,155	1,86,348	1,59,771	1,79,000	1,84,000
† Lower Coleroon anicut system	2,84,214	2,71,658	2,81,723	2,85,977	2,79,655	2,80,000	2,80,000
† Shatiatope anicut "	1,02,813	87,694	1,00,816	1,05,171	1,06,505	1,06,000	1,06,000
Desert canal	2,39,402	2,26,053	2,82,096	2,83,277	3,41,331	3,82,000	3,10,000
Begari "	1,86,310	4,78,371	5,21,982	5,23,830	6,18,172	6,08,000	6,13,000
Eastern Nara Works	6,19,328	5,82,075	6,13,981	6,35,477	6,21,058	6,18,000	6,24,000
Jamrao canal	7,76,269	7,39,999	6,14,236	9,51,780	7,31,782	7,63,000	7,73,000
Mutha canal	*—9,168*	*—11,646*	*—10,293*	*—9,503*	*—11,328*	...	...
Nira canal	*—25,021*	*—26,702*	*—28,662*	*—27,245*	*—21,363*	...	...
Ganges canal	9,52,179	9,62,748	9,85,219	10,07,894	10,20,532	10,30,000	10,30,000
Lower Ganges canal	4,73,573	4,95,868	5,43,619	6,50,478	7,39,647	7,10,000	7,40,000
Eastern Jumna canal	2,53,952	2,53,952	2,53,952	2,53,952	2,53,952	2,54,000	2,54,000
† Dun canal	24,980	24,980	24,980	24,980	24,980	25,000	25,000
† Bijnor canal	14,984	14,984	14,984	14,984	14,984	15,000	15,000
Western Jumna canal	2,22,604	2,21,397	2,09,125	2,50,990	2,08,310	2,25,000	2,20,000
Upper Bari Doab canal	3,38,432	5,91,597	4,52,948	6,16,293	6,68,875	6,50,000	6,00,000
Sirhind Canal	9,722	35,437	18,354	89,551	1,42,791	1,30,000	1,00,000
Upper Chenab canal	...	5,903	2,01,762	61,077	2,54,872	4,00,000	6,00,000
Lower Chenab canal	53,98,437	70,56,188	70,90,846	74,74,480	80,68,027	75,00,000	78,00,000
Lower Jhelum canal	15,37,592	15,47,514	15,62,192	14,72,313	17,14,683	16,00,000	18,00,000
Indus Inundation canals	2,68,036	2,67,940	2,49,221	2,50,227	2,73,500	2,40,000	2,60,000
Mandalay canal	53,341	52,604	52,444	50,120	58,096	61,000	63,000
Shwebo canal	1,17,105	1,26,718	1,19,961	1,29,590	1,21,216	1,34,000	1,45,000
Mon canal	12,156	39,302	27,313	66,065	41,541	45,000	50,000
Other projects	15,49,304	16,32,948	15,28,542	18,59,144	18,92,448	28,63,000	31,39,000
Total	2,30,73,667	2,52,65,614	2,50,17,962	2,66,05,805	2,74,06,628	2,78,88,000	2,88,21,000
Total Revenue—							
Lower Swat River canal	6,67,756	6,70,842	6,66,126	6,58,610	6,13,730	7,08,000	7,23,000
† Kabul river canal	1,86,704	1,98,535	1,93,210	1,75,483	1,94,695	2,12,000	2,11,000
Godavari Delta System	40,34,148	38,88,514	38,31,295	40,42,405	38,84,300	38,85,000	38,96,000
Kistna " "	34,77,472	35,87,908	34,49,711	31,59,189	35,67,632	33,71,000	33,68,000
Cauvery Delta System	10,19,664	9,78,921	9,33,306	9,57,068	8,90,416	8,95,000	8,91,000
Penner River canals	5,89,080	5,43,037	5,49,717	5,70,849	5,60,894	5,98,000	5,98,000
Periyar Project	5,77,787	5,73,900	5,69,899	5,94,062	5,38,446	5,69,000	5,68,000
Rushikulya Project	1,65,371	1,91,074	1,87,025	1,89,341	1,61,292	1,81,000	1,87,000
† Lower Coleroon anicut system	2,86,235	2,74,093	2,84,542	2,88,359	2,81,328	2,84,000	2,82,000
† Shatiatope anicut system	1,03,387	88,595	1,01,476	1,06,029	1,07,431	1,07,000	1,07,000
Desert canal	3,35,544	3,12,412	3,59,212	3,77,012	4,58,372	3,88,000	4,14,000
Begari "	1,97,033	5,14,659	5,61,628	5,59,964	6,61,297	6,43,000	6,55,000
Eastern Nara works	6,39,936	6,00,794	6,32,692	6,50,381	6,39,383	6,49,000	6,42,000
Jamrao canal	8,05,188	7,97,855	6,36,850	9,89,196	7,76,877	7,95,000	8,01,000
Mutha canal	3,50,519	3,80,110	3,79,411	3,57,572	4,16,055	3,60,000	3,68,000
Nira canal	4,79,959	5,15,631	5,59,730	5,27,477	4,70,651	4,08,000	5,08,000
Midnapur canal	2,20,782	2,10,152	2,23,591	2,29,092	2,31,928	2,2[illegible],000	2,22,000
Hijili Tidal canal	53,136	36,427	30,371	48,987	57,804	70,000	60,000
Ganges canal (including Hathras Branch)	45,07,461	48,49,138	50,01,425	50,15,924	52,36,243	53,83,000	51,62,000
Lower Ganges canal	28,13,089	34,44,145	39,82,816	37,55,126	34,39,359	35,96,000	36,22,000
Agra canal	7,38,129	8,48,157	8,38,004	8,39,299	11,34,629	8,90,000	7,62,000
Eastern Jumna canal	14,47,427	17,41,669	17,79,205	16,68,869	17,51,409	17,03,000	16,97,000
† Dun canal	1,21,696	1,42,452	1,50,750	1,30,471	1,46,492	1,42,000	1,20,000
Carried over	2,38,17,503	2,53,89,020	2,59,62,022	2,61,90,765	2,60,20,673	2,60,63,000	2,58,64,000

† Transferred to 49, from 1st April 1907.

COMMERCIAL AND FINANCIAL STATISTICS.

Table V.—Gross receipts, working expenses, and net earnings of Irrigation Major Works, for five years ending 1916-17, with Revised Estimates for 1917-18, and Budget Estimates for 1918-19 - *continued.*

	Actuals.					Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.		
	R	R	R	R	R	R	R
TOTAL REVENUE—*concld.*							
Brought forward	2,38,17,503	2,53,89,620	2,59,02,022	2,61,90,765	2,60,20,673	2,60,63,000	2,58,64,000
† Bijnor canal	49,131	52,057	58,278	56,990	62,468	66,000	46,000
Betwa canal	1,53,476	2,44,791	1,20,145	3,08,820	2,94,286	2,11,000	2,78,000
Western Jumna canal	29,58,899	35,36,426	32,27,870	30,08,553	31,52,884	31,75,000	31,70,000
Upper Bari Doab canal	46,81,706	48,98,203	44,00,072	47,20,185	52,12,291	50,50,000	49,00,000
Sirhind canal	46,10,881	40,87,613	39,14,060	32,28,084	43,64,330	35,05,000	34,50,000
Upper Chenab canal	1,35,559	5,59,505	8,26,998	10,17,948	25,63,819	25,00,000	28,50,000
Lower Chenab canal	1,46,73,909	1,54,81,123	1,55,87,535	1,59,22,987	1,68,38,586	1,59,50,000	1,63,00,000
Lower Jhelum canal	42,20,609	43,06,939	43,65,573	41,22,563	47,38,966	43,50,000	46,00,000
Indus Inundation canals	4,96,228	5,05,806	4,26,112	4,37,343	5,28,309	4,65,000	4,60,000
Mandalay canal	3,66,971	3,67,466	3,60,887	3,49,741	3,99,473	3,96,000	3,98,000
Shwebo canal	7,37,073	7,99,718	7,46,485	8,02,295	7,67,643	8,01,000	8,45,000
Mon canal	82,457	2,95,362	2,06,528	4,83,784	3,22,838	3,15,000	3,20,000
Twante canal	...	...	...	...	87,154	3,35,000	3,50,000
Orissa canals	5,36,467	5,20,058	5,49,374	5,70,210	5,79,993	5,80,000	5,89,000
Sone canals	17,18,503	19,61,859	17,32,222	20,10,113	18,77,145	18,50,000	18,98,000
Other Projects	29,43,474	37,49,158	39,70,854	44,45,246	47,64,215	71,96,000	87,74,000
TOTAL	6,21,85,846	6,67,55,099	6,63,95,315	6,76,75,657	7,25,75,023	7,28,11,000	7,50,92,000
WORKING EXPENSES—							
Lower Swat River canal	1,61,162	1,57,093	1,42,420	2,00,376	1,31,892	1,27,000	2,00,000
†Kabul River canal	96,918	1,04,830	85,982	1,50,367	1,28,652	61,000	1,16,000
Godavari Delta system	7,13,415	8,11,801	7,99,842	7,13,803	6,42,601	7,57,000	8,71,000
Kistna " "	6,01,835	7,08,696	8,06,121	6,92,492	5,43,181	6,20,000	5,54,000
Cauvery " "	1,24,157	1,36,941	1,76,385	1,35,005	1,05,174	1,0[illegible],000	95,000
Penner River canals	66,142	76,261	64,794	68,411	74,050	69,000	75,000
Periyar Project	1,33,174	1,60,813	1,14,584	1,27,194	1,15,949	1,13,000	1,18,000
Rushikulaya Project	34,309	65,471	58,261	67,877	63,335	50,000	44,000
†Lower Coleroon anicut system	56,476	59,062	1,41,209	58,257	57,453	57,000	53,000
†Shatiatope anicut system	20,541	32,915	32,811	26,318	28,002	27,000	31,000
Desert canal	1,42,071	1,34,374	1,15,901	90,685	98,239	99,000	1,25,000
Begari canal	2,90,714	2,62,116	1,32,987	1,38,051	1,22,794	1,44,000	2,31,000
Eastern Nara Works	1,79,047	1,82,979	1,61,408	2,02,840	1,85,616	1,90,000	1,69,000
Jamrao canal	3,08,263	3,11,848	3,05,604	3,22,584	3,24,218	4,12,000	3,04,000
Mutha canals	1,08,291	1,08,799	1,13,309	1,39,694	1,56,807	1,75,000	1,47,000
Nira canal	91,881	87,668	1,29,992	1,22,590	1,22,874	1,63,000	1,32,000
Midnapore canal	2,06,943	1,78,785	1,32,836	1,37,172	1,58,613	1,40,000	1,92,000
Hijili Tidal canal	28,774	1,19,004	1,24,864	58,850	27,191	46,000	78,000
Ganges canal	11,10,827	11,91,519	12,14,984	11,92,670	11,94,071	10,19,000	8,85,000
Lower Ganges canal	10,14,594	10,17,056	10,32,134	10,23,669	9,93,404	9,96,000	9,86,000
Agra canal	3,24,778	3,16,625	3,14,546	3,05,337	3,06,046	3,16,000	3,15,000
Eastern Jumna canal	3,62,687	3,59,446	3,71,395	3,64,262	3,43,107	3,50,000	3,40,000
†Dun canal	56,500	49,628	56,821	59,501	81,460	60,000	55,000
†Bijnor canal	28,065	25,788	27,185	24,751	27,322	27,000	19,000
Betwa canal	1,83,789	2,33,008	2,17,639	2,31,528	2,07,676	2,18,000	2,18,000
Western Jumna canal	10,87,704	12,94,029	13,07,508	13,26,245	12,80,062	13,00,000	13,00,000
Upper Bari Doab canal	17,11,363	14,46,519	13,72,589	12,84,560	13,21,218	12,50,000	12,50,000
Sirhind canal	9,92,932	11,39,195	11,21,809	11,58,609	13,05,269	12,00,000	12,00,000
Upper Chenab canal	1,33,163	3,8[illegible],400	7,47,390	7,99,400	7,96,944	10,10,000	11,40,000
Lower Chenab canal	24,24,855	21,96,088	21,94,802	31,20,602	25,65,018	23,14,000	23,40,000
Lower Jhelum canal	9,51,611	9,1[illegible],689	8,23,556	7,53,848	9,14,193	8,34,000	8,50,000
Carried over	1,37,46,981	1,42,73,476	1,44,62,168	1,50,97,548	1,44,22,431	1,42,49,000	1,44,33,000

† Transferred to 49, from 1st April 1907.

Appendix III—*continued.*

COMMERCIAL AND FINANCIAL STATISTICS.

Table V.—Gross receipts, working expenses, and net earnings of Irrigation Major Works, for five years ending 1916-17, with Revised Estimates for 1917-18, and Budget Estimates for 1918-19—*continued.*

	Actuals.					Revised Estimate, 1917-18.	Budget Estimate, 1918-19.
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.		
	R	R	R	R	R	R	R
Brought forward	1,37,[illegible]	1,42,73,476	1,44,63,168	1,50,97,548	1,44,22,431	1,42,49,000	1,44,33,000
Working Expenses—*concld.*							
Indus Inundation canals	3,92,807	3,64,270	3,98,155	4,25,491	3,78,919	3,50,000	3,40,000
Mandalay canal	89,540	61,411	4,49,555	1,38,004	1,54,504	1,04,000	1,00,000
Shwebo canal	2,31,703	2,70,051	2,77,472	2,57,047	2,44,2[illegible]4	1,80,000	3,13,000
Mon canal	1,26,200	1,14,649	2,09,798	1,95,640	1,58,933	1,70,000	1,41,000
Twante canal	...	...	...	...	6,928	1,56,000	72,000
Orissa canal	4,45,382	5,05,785	5,65,147	4,75,648	4,72,120	4,56,000	4,42,000
Sone canal	7,55,611	7,28,937	6,80,929	7,48,349	7,09,790	8,07,000	8,28,000
Other projects	17,38,332	18,98,066	22,97,673	32,86,071	37,20,088	45,39,000	53,53,000
Total	1,75,26,606	1,82,16,645	1,93,40,897	2,06,23,801	2,02,67,917	2,11,11,000*	2,20,22,000*
Net Revenue—							
Lower Swat River canal	5,06,594	5,13,749	5,23,706	4,58,234	4,81,838	5,81,000	5,23,000
Kabul River canal	89,786	93,705	1,07,228	25,116	66,043	1,51,000	95,000
Godavari Delta system	33,20,733	30,76,713	30,31,453	33,28,602	32,41,699	31,28,000	30,25,000
Kistna " "	28,75,637	28,79,212	26,43,590	27,66,697	28,24,451	27,51,000	28,14,000
Cauvery " "	8,95,507	8,41,980	7,56,921	8,22,063	7,85,242	7,90,000	7,96,000
Penner River canals system	5,22,938	4,66,776	4,84,923	5,02,438	4,86,941	5,29,000	5,23,000
Periyar Project	4,44,613	4,13,087	4,55,315	4,66,868	4,22,497	4,56,000	4,50,000
Rushikulya Project	1,31,062	1,25,603	1,28,764	1,21,464	97,957	1,31,000	1,43,000
Lower Coleroon anicut system	2,29,759	2,15,031	1,43,333	2,30,102	2,23,875	2,27,000	2,29,000
Shatiatope anicut "	82,846	55,680	48,665	79,711	79,429	80,000	76,000
Desert canal	1,93,473	1,78,038	2,43,341	2,86,327	3,60,133	2,89,000	2,89,000
Begari "	*—93,681*	2,52,543	4,28,641	4,21,913	5,38,503	4,99,000	4,24,000
Eastern Nara Works	4,60,889	4,17,815	4,71,284	4,47,541	4,53,767	4,59,000	4,73,000
Jamrao canal	4,96,925	4,86,007	3,31,246	6,66,612	4,52,659	3,83,000	4,97,000
Mutha canals	2,42,228	2,71,311	2,65,602	2,17,878	2,59,258	1,85,000	2,21,000
Nira canal	3,88,078	4,27,963	4,29,738	4,04,887	3,47,777	2,45,000	3,76,000
Midnapur canal	13,839	31,367	90,755	91,920	73,315	86,000	30,000
Hijili Tidal canal	24,362	*—82,577*	*—94,493*	*—9,863*	30,613	24,000	—18,000
Ganges canal (including Hathras Branch.)	33,96,634	36,57,619	37,86,441	38,23,254	40,42,172	43,64,000	42,77,000
Lower Ganges canal	17,98,495	24,27,089	29,50,682	27,31,457	24,45,955	26,00,000	26,36,000
Agra canal	4,13,351	5,31,532	5,23,458	5,33,962	8,28,583	5,74,000	4,47,000
Eastern Jumna canal	10,84,740	13,82,223	14,07,810	13,04,607	14,08,302	13,53,000	13,57,000
Dun canal	65,196	92,824	93,929	70,970	65,032	83,000	65,000
Bijnor canal	21,066	26,269	31,093	32,239	35,146	89,000	27,000
Betwa canal	*—30,313*	11,783	—97,494	77,292	86,560	—7,000	60,000
Western Jumna canal	18,71,195	22,42,397	19,20,362	16,82,308	18,72,822	18,75,000	18,70,000
Upper Bari Doab canal	29,73,343	34,51,654	30,27,483	34,35,625	38,91,073	38,00,000	36,50,000
Sirhind canal	36,17,949	29,48,418	27,92,251	20,69,475	30,59,061	23,05,000	22,50,000
Upper Chenab canal	2,396	1,74,105	79,608	2,18,548	17,66,875	14,90,000	17,10,000
Lower Chenab canal	1,22,49,054	1,82,85,035	1,33,92,733	1,28,02,385	1,42,78,568	1,36,36,000	1,39,60,000
Lower Jhelum canal	32,68,998	33,87,250	35,42,017	33,68,715	38,24,773	35,16,000	37,50,000
Indus Inundation canals	1,03,421	1,41,536	28,257	11,852	1,49,390	1,15,000	1,20,000
Mandalay canal	2,77,431	3,06,055	—88,668	2,11,737	2,44,969	2,92,000	2,98,000
Shwebo canal	5,05,370	5,29,667	4,69,013	5,45,248	5,23,439	6,24,000	5,32,000
Mon canal	—43,743	1,80,713	—3,270	2,88,144	1,63,905	1,45,000	1,79,000
Twante canal	...	...	...	...	80,226	1,79,000	2,78,000
Orissa canals	91,085	14,268	—15,773	94,592	1,07,873	1,24,000	1,47,000
Sone canals	9,62,892	12,32,922	10,51,293	12,61,764	11,67,355	10,43,000	10,70,000
Other Projects	12,05,092	18,51,092	16,73,181	11,59,172	10,44,127	25,57,000	34,21,000
Total	4,46,59,240	4,85,38,454	4,70,54,418	4,70,51,856	5,23,07,106	5,17,00,000	5,30,70,000

*Excluding Civil Officers' figures as under :—

	Revised.	Budget.
	Rs.	Rs.
United Provinces	14,000	13,000
Punjab	...	...
	14,000	13,000

Appendix III—*continued.*

Table VI.—Capital Account of Subsidized Railways.

Actuals, 1916-1917.

Railways.	Amount in sterling (Omitting 000).	Rs. 15=£1 (Omitting 000).
Subsidized Railways.	£	Rs.
Receipts.		
Capital received in India.		
Amritsar-Patti-Kasur	*—1,266*	*—19,000*
Baripada-Talbond and Panposh Raipura Extension	32,000	4,80,000
Bombay, Baroda and Central India Railway Branch Lines	410	6,150
Branch lines under the audit of the Government Examiner, East Indian Railway	188,100	28,21,505
Chaparmukh-Silghat	81,250	12,18,757
Dhond-Baramati	*—1,756*	*—26,330*
Hardwar-Dehra	207	3,100
Kalighat-Falta	98,952	14,84,272
Katakhal Lalabazar	11,334	1,70,000
Khulna-Bagerhat	24,667	3,70,000
Mandra-Bhaun	10,334	1,55,000
Murtajapur-Ellichpur	3,933	59,000
Murtajapur-Yeotmal	467	7,000
Mymensingh-Bhairab Bazar	110,000	16,50,000
Mymensingh-Jamalpur-Jagannathganj	666	10,000
Nawshahr Jaijon Extension	...	...
Pachora Jamner	29,800	4,47,000
Pulgaon-Arvi	16,667	2,50,000
Sara-Serajganj	...	...
Sialkot-Narowal	24,666	3,70,000
Total Receipts	630,431	94,56,454
Withdrawals in India.		
Assam-Bengal	*—99,226*	*—14,88,384*
Bengal-Nagpur	*—136,503*	*—20,47,539*
Burma	24,273	364,090
Lucknow-Bareilly	*—24,510*	*—367,656*
Madras and Southern Mahratta	21,760	3,26,399
	—214,206	*—32,13,089*
Amritsar-Patti-Kasur	*—534*	*—8,017*
Baripada-Talbond and Panposh Raipura Extension	32,411	4,86,158
Bombay, Baroda and Central India Railway—Branch Lines	818	12,273
Branch lines under the audit of the Government Examiner, East Indian Railway	203,766	30,56,488
Chaparmukh-Silghat	85,791	12,86,863
Dhond-Baramati	*—108*	*—1,617*
Hardwar-Dehra	428	6,415
Kalighat-Falta	79,239	11,88,590
Katakhal Lalabazar	3,807	57,102
Khulna-Bagerhat	22,495	3,37,429
Mandra Bhaun	14,573	2,18,591
Murtajapur-Ellichpur	1,900	28,499
Murtajapur-Yeotmal	*—1,021*	*—15,311*
Mymensingh-Bhairab Bazar	95,755	14,36,327
Mymensingh-Jagannathganj	592	8,886
Nawshahr Jaijon Extension	...	...
Pachora Jamner	35,309	5,29,629
Pulgaon-Arvi	20,340	3,05,103
Sara-Serajganj	50,053	750,797
Sialkot-Narowal	18,628	279,426
	664,242	99,63,631
Total Withdrawals	450,036	67,50,542
Net Withdrawals	—180,395	—27,05,912

Appendix III—*continued*.

Table VI.—Capital Account of Subsidized Railways—*continued*.

Revised, 1917-1918.

RAILWAYS.	Amount in sterling.	Equivalent at Rs. 15=£1.
Subsidized Railways.	£	Rs.
Receipts.		
Capital received in India.		
Amritsar-Patti-Kasur	...	...
Baripada-Talband and Panposh-Raipura	56,6	8,49
Bombay, Baroda and Central India Railway Branch Line	1,7	25
Dhond-Baramati	1	2
East Indian Railway Branch Lines	42,3	6,35
Hardwar-Dehra	4	6
Kalighat-Falta	21,4	3,21
Khulna-Bagerhat	15,0	2,25
Mandra-Bhaun	...	...
Murtajapur-Ellichpur } Murtajapur-Yeotmal }	2,6	39
Mymensingh-Bhairab Bazar	100,2	15,03
Mymensing-Jamalpur-Jagannathganj		
Nawshahr-Jaijon Extension	16,8	2,50
Pachora-Jamner	34,6	5,19
Pulgaon-Arvi	11,3	1,70
Sara-Serajganj		
Sialkot-Narowal	1,3	20
Variations anticipated	5,9	89
Total Receipts	310,2	46,53
Withdrawals in India.		
Assam-Bengal	—19,5	—2,92
Bengal-Nagpur	—281,1	—42,17
Burma	—41,1	—6,62
Lucknow-Bareilly	3,3	50
Madras and Southern Mahratta	21,4	3,20
	—320,0	—48,01
Amritsar-Patti-Kasur	6	9
Baripada-Talband and Panposh-Raipura	58,6	8,80
Bombay, Baroda and Central India Railway Branch	2,1	31
Dhond-Baramati	5	7
East Indian Railway Branch Lines	49,1	7,36
Hardwar-Dehra	5	7
Kalighat Falta	41,1	6,17
Khulna-Bagerhat	17,2	2,58
Mandra-Bhaun	7	10
Murtajapur-Ellichpur } Murtajapur-Yeotmal }	7,3	1,10
Mymensingh-Bhairab Bazar	140,0	21,00
Mymensingh-Jagannathganj	5	8
Nawshahr Jaijon Extension	16,7	2,50
Pachora-Jamner	38,7	5,80
Pulgaon-Arvi	11,6	1,75
Sara-Serajganj	—2	—3
Sialkot-Narowal	3,5	53
Variations anticipated	6,9	1,04
	395,4	59,32
Total Withdrawals	75,4	11,31
Net Withdrawals	—234,8	—35,22

Appendix III—*concluded.*

Table VI.—Capital Account of Subsidized Railways—*concluded.*

Budget Estimate, 1918-19.

RAILWAYS.	Amount in sterling. (Omitting 00.)	Equivalent at Rs. 15=£1. (Omitting 000.)
Subsidized Railways.	£	Rs.
Receipts.		
Capital received in India.		
Amritsar-Patti-Kasur	9	14
Baripada-Talbond and Panposh-Raipura	40,5	6,07
Bombay, Baroda and Central India Railway Branch Lines	1,9	28
Dhond-Baramati	7	11
East Indian Railway Branch Lines	35,7	5,36
Hardwar-Dehra	1,0	15
Kalighat-Falta	1,5	23
Khulna Bagerhat	8,3	1,25
Mandea Bhaun	9	14
Murtajapur-Ellichpur } Murtajapur-Yeotmal }	9,7	1,45
Mymensigh-Bhairab Bazar	13,4	2,00
Mymensingh-Jamalpur-Jagannathganj	1,0	15
Nawashahr-Jaijon	1,7	25
Pachora-Jamner	15,2	2,28
Pulgaon-Arvi	2,5	38
Sara-Serajganj	...	...
Sialkot-Narowal	5,8	87
Variations anticipated	—8,2	—1,24
Total Receipts	132,5	19,87
Withdrawals in India.		
Assam-Bengal	—182,5	—27,38
Bengal-Nagpur	—265,3	—39,80
Burma	25,2	3,78
Lucknow-Bareilly	—5	—7
Madras and Southern Mahratta	119,7	17,95
	—303,4	—45,52
Amritsar-Patti-Kasur	1,5	23
Baripada-Talbond and Panposh-Raipura	40,5	6,07
Bombay, Baroda and Central India Railway Branch Lines	1,9	28
Dhond-Baramati	7	11
East Indian Railway Branch Lines	35,7	5,36
Hardwar-Dehra	1,0	15
Kalighat-Falta	1,5	23
Khulna Bagerhat	8,3	1,25
Mandea Bhaun	1,3	20
Murtajapur-Ellichpur } Murtajapur-Yeotmal }	9,7	1,45
Mymensingh-Bhairab Bazar	13,4	2,00
Mymensingh-Jagannathganj	1,0	15
Nawashahr-Jaijon	1,7	25
Pachora-Jamner	15,2	2,28
Pulgaon-Arvi	2,5	38
Sara-Serajganj	1,3	20
Sialkot-Narowal	5,8	87
Variations anticipated	—9,3	—1,39
	133,7	20,07
Total Withdrawals	—169,7	—25,45
Net Withdrawals	—302,2	—45,32

Printed and Published for the GOVT. OF INDIA *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 12.} DELHI, SATURDAY, MARCH 23, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	423—454
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	471—511
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	33
PART IV.—Acts of the Indian Legislative Council assented to by the Governor General :—	
Act No. VII of 1918.—An Act to consolidate and amend the law relating to Income-tax	18—24
Act No. VIII of 1918.—An Act to amend the Indian Defence Force Act, 1917	25
Act No. IX of 1918.—The Indian Soldiers' (Litigation) Act, 1918	27—28
Act No. X of 1918.—The Usurious Loans Act, 1918	29—30
Act No. XI of 1918.—The Indian Army (Amendment) Act, 1918	31—34
Act No. XII of 1918.—The Indian Companies Restriction Act, 1918	35
PART VI.—Proceedings of the Indian Legislative Council :—	
The 9th March, 1918.	
Financial Statement for 1918-19 (Second Stage)	407
Resolution *re* Increased Expenditure for Technical Education	407—41[illegible]
Resolution *re* grant of 50 lakhs of rupees in aid of sanitation	412—[illegible]7
Financial Statement for 1918-19 (Third Stage)	417—4[illegible]
The 12th March, 1918.	
Questions and Answers	427—430
Resolution *re* increase of the Education grant for the Central Provinces	430—434
Financial Statement, 1918-19	434—440
Resolution *re* reduction of Railway Fares	440—445
Financial Statement, 1918-19	446—447
The Indian Paper Currency (Amendment) Bill	447—448
The 13th March, 1918.	
The Indian Army (Amendment) Bill	449
The Usurious Loans Bill	449
The Indian Companies Restriction Bill	449—451
The Indian Soldiers' Litigation Bill	451—452
Resolution *re* Land Revenue being wholly provincialized	452—458
Resolution *re* Introduction of Free and Compulsory education after the War	459—476
Resolution *re* Financing of Primary Education out of Imperial Revenues	476
Resolution *re* Police Service Reorganization	477—504
SUPPLEMENT No. 12.	
Cotton press return half month ending 31st December 1917 [*published in Calcutta*]	469—471
Foreign Seaborne Trade [*published in Calcutta*]	472—473
Second forecast winter oilseeds, rape, mustard and linseed, 1917-1918 [*published in Calcutta*]	474—476
Papers regarding Labour Emigration to the more distant Crown Colonies	477—493
Resolution *re* the substitution of a rule for rule VIII of the rules for the grant of Exchange Compensation Allowance	494
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 21st March 1918, based on the Indian Daily Weather Reports of the period	495—496
Season and Crop Prospects for the week ending Saturday, the 16th March 1918	497—498
Statement of plague seizures and deaths reported in India during week ending the 9th March 1918	499—503
Statement of Approximate Gross Earnings of Indian Railways	505—507

PART I.

Government of India Notifications, Appointments, Promotions,

OFFICE OF THE MILITARY SECRETARY TO THE VICEROY.

NOTIFICATION.

Delhi, the 22nd March 1918.

No. 2030-M.—His Excellency the Viceroy and Governor General of India will leave Delhi by special train on the night of the 25th March 1918. His Excellency's departure will be private.

His Excellency will visit Debra Dun and will arrive at Simla on the morning of Saturday, the 20th April.

The party accompanying the Viceroy will be :—

Her Excellency the Lady Chelmsford, C.I., G.B.E.

The Right Hon'ble E. S. Montagu, P.C., M.P., His Majesty's Secretary of State for India.

Sir William Duke, K.C.S.I., K.C.I.E.

C. H. Roberts, Esq., M.P.

M. C. C. Seton, Esq., C.B.

W. S. Marris, Esq., C.I.E., I.C.S.

C. H. Kisch, Esq., Private Secretary to the Secretary of State for India.

F. C. T. Halliday, Esq., M.V.O.

A. L. R. Parsons, Esq., Additional Private Secretary to the Secretary of State for India.

G. E. Franey, Esq.

J. L. Maffey, Esq., C.I.E., I.C.S., Private Secretary to the Viceroy.

Lieutenant-Colonel R. Verney, Military Secretary to the Viceroy.

Lieutenant-Colonel H. Austen Smith, Surgeon to the Viceroy.

Major R. D. Alexander, A.-D.-C.

Captain J. A. Denny, A.-D.-C.

Captain Lord Carnegie, A.-D.-C.

Captain E. B. Baring, A.-D.-C.

All communications of an urgent nature intended to reach His Excellency and party during the tour should be addressed "Viceroy's Camp" without the addition of any post town; all others to the headquarters of the several Departments at Simla.

By Command,

R. VERNEY, *Lieutenant-Colonel,*

Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 23rd March, 1918.

No. 21.—In pursuance of the provisions of Regulation XI(*b*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the non-official Additional Members of the Council of the Governor of Bombay have elected the Hon'ble Mr. Vithalbhai Jhaverbhai Patel to be an Additional Member of the Indian Legislative Council, *vice* the Hon'ble Sir Ibrahim Rahimtoola, Kt., C.I.E., resigned.

A. P. MUDDIMAN,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 20th March 1918.

No. 1612.—The Hon'ble Sir E. G. Colvin, K.C.S.I., has been permitted to resign His Majesty's Indian Civil Service with effect from the 4th January 1918.

MEDICAL.

The 18th March 1918.

No. 1548-C.—Colonel W. H. B. Robinson, C.B., I.M.S., Inspector General of Civil Hospitals, Central Provinces, is appointed to be Surgeon General with the Government of Bengal with effect from the date on which he assumes charge of his duties.

No. 1575-C.—The services of second grade Civil Assistant Surgeon Indra Narayan Sen Gupta are placed temporarily at the disposal of His Excellency the Commander-in-Chief in India with effect from the afternoon of the 1st February, 1918.

PUBLIC.

The 21st March 1918.

No. 1636-C.—In supersession of the Home Department notification no. 1230, dated the 10th June 1904, it is hereby notified for general information that the Director, Central Intelligence Department, will ordinarily take rank in Article 39 of the Warrant of Precedence for India published with the Government of India, Home Department notification no. 328, dated the 10th February 1899, but that Sir Charles Cleveland, K.C.I.E., K.B.E., while holding the above appointment will take rank in Article 26. The Deputy Director, Central Intelligence Department, will take rank in Article 67.

J. H. DuBOULAY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

EDUCATION.

Delhi, the 20th March 1918.

No. 273-C.—In exercise of the powers conferred by section 6, sub-section (1), clause (*c*), and section 10 of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to re-nominate the following gentlemen to be ordinary Fellows of the University :—

(1) Dr. C. E. Cullis, M.A., Ph.D. (with effect from 21st March 1918).

(2) Rev. Father F. X. Crohan, S.J. (with effect from the 24th May 1918).

GENERAL.

Simla, the 14th March 1918. (printed 18th, corrected to 14th)

No. 156.—The designation of the "Officer in charge of the Records of the Government of India" is changed to "Keeper of the Records of the Government of India."

E. D. MACLAGAN,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 19th March 1918.

No. 642-Est. A.—Lieutenant-Colonel R. L. Kennion, C.I.E., of the Political Department, was employed on special duty under the orders of the Political Resident in the Persian Gulf during the period from the 23rd June 1916 to the 16th August 1916, inclusive.

J. B. WOOD,
Secretary to the Government of India.

The 19th March 1918.

No. 278-G.—Under section 3 of the Persian Coast and Islands Order in Council, 1907, the Governor-General in Council is pleased to appoint Mr. Eardley Garford Bryan Peel, Assistant Political Officer and officiating Vice-Consul, Ahwaz, to be a Judicial Assistant to His Majesty's Consul-General for Fars and the Coasts and Islands of the Persian Gulf, with effect from the 1st March 1918.

Simla, the 20th March 1918.

No. 674-S.-Est.-B.—The services of Lieutenant C. C. Crimmin, I.A.R.O., attached 3rd Brahmans, are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General in the North-West Frontier Province, for employment with the Frontier Militia with effect from the date of assuming charge.

A. H. GRANT,
Secretary to the Government of India.

The 20th March 1918.

No. 676-S.-Est.-A.—Mr. C. H. Gidney, I.C.S., United Provinces, temporarily officiating in the Political Department of the Government of India, is appointed substantively to the Department, on probation, with effect from the 1st January 1918.

No. 678-S.-Est.-A.—Mr. C. P. Skrine, I.C.S., United Provinces, temporarily officiating in the Political Department of the Government of India, is appointed substantively to the Department, on probation, with effect from the 1st January 1918.

Delhi, the 21st March 1918.

No. 835-I. B.—In exercise of the powers conferred by section 28 of the Co-operative Societies Act, 1912 (II of 1912), as applied to the Administered Areas in the Hyderabad State, the Governor-General in Council is pleased to remit :—

(1) the income-tax payable in respect of the profits of any Co-operative Society for the time being registered under the Act, or of the dividends or other payments received by the members of any such Society on account of profits.

(2) the following fees payable under the law of registration for the time being in force, namely :—

(*a*) all fees payable by, or on behalf of, any Co-operative Society for the time being registered under the Act, and

(*b*) all fees payable in respect of any instrument executed by any officer or member of such a society and relating to the business thereof, and

(3) the stamp duty with which, under any law for the time being in force in the said Areas, instruments executed by or on behalf of any Co-operative Society for the time being registered under that Act, or instruments executed by any officer or member of any such Society, and relating to the business of the Society, are respectively chargeable.

No. 841-I. B.—In exercise of the powers conferred by section 29 of the Prisoner Act, 1900 (III of 1900), as applied to the Civil and Military Station of Bangalore, the Governor-General in Council is pleased to make the following order:—

ORDER.

Any prisoner sentenced to imprisonment for a term of one year or under, by a Court in the Civil and Military Station, Bangalore, whose transfer is deemed expedient, may be moved by order of the Resident in Mysore to the Central Jail at Vellore.

Simla, the 21st March 1918.

No. 690-Est. A.S.—Mr. C. Latimer, I.C.S., of the Political Department, is posted as Deputy Commissioner, Dera Ismail Khan, with effect from the 4th March 1918.

No. 691-Est. A.S.—Major J. S. Crosthwaite of the Political Department, is posted as Assistant Commissioner and Sub-Divisional Officer, Tank, with effect from the 4th March 1918.

Delhi, the 22nd March 1918.

No. 851-I.—In consequence of the disgraceful conduct of Sardar Dyal Singh, Man, Public Works Department, Punjab, (retired), and late President of the Council of Regency of the Faridkot State, in the Punjab, His Imperial Majesty the King, Emperor of India, has been pleased, by a Warrant dated the 26th November 1917, under His Royal Sign Manual, to command that the name of Sardar Dyal Singh, Man, be erased from the lists of those upon whom the Kaisar-i-Hind Medal for Public Service in India has been conferred, and that the said Medal of the First Class, which was awarded to him in the Notification of the Government of India in the Foreign Department, No. 1341-I.C., dated the 3rd June 1913, be forfeited and returned.

No. 857-I. B.—In exercise of the powers conferred by section 9, clause (*a*) of the Indian Stamp Act, 1899 (II of 1899), as applied to Berar, the Governor-General in Council is pleased to remit the duty chargeable under Article 40 of Schedule I to the said Act on an unattested instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.

J. B. WOOD,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 22nd March 1918.

No. 761-F.—In exercise of the powers conferred by section 10, sub-section (1) of the Indian Coinage Act, 1906 (III of 1906), as amended by the Indian Coinage (Amendment) Act, 1918 (IV of 1918), the Governor General in Council is pleased to direct as follows :—

(1) The nickel two-anna piece specified in section 6 of the Act shall henceforth be coined at the Mint and issued.

(2) It shall be a square coin with rounded corners, its least diameter being 21 millimetres. The rim shalln ot be milled.

(3) It shall bear on the obverse the effigy of His Majesty King George Vth and the inscription "George V King Emperor" with the year of coinage and the word India and on the reverse its designation in English, Urdu, Nagri, Bengali and Telugu.

No. 762.-F.—In pursuance of section 1, sub-section (2), of the Indian Coinage (Amendment) Act, 1918 (IV of 1918), the Governor General in Council is pleased to direct that the said Act shall come into force on and with effect from the 1st April 1918.

LEAVE AND APPOINTMENTS.

The 21st March 1918.

No. 302-F. E.—Mr. Ram Chandra Vasishth has been appointed a probationer in the General List of the Indian Finance Department with effect from the 8th March 1918 and has been attached to the office of the Accountant General, United Provinces, from the same date.

No. 303-F. E.—Mr. F. P. B. Wood, Government Examiner of Accounts, East Indian and Bengal Nagpur Railways, has been granted privilege leave for one month with effect from the 18th February 1918.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 21st March 1918.

No. 746-F.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

February 1918. **Lakhs of Rupees.**

	February		To end of Feby.		Whole Year.	
	1917-1918.	1916-1917.	1917-1918.	1916-1917.	Budget, 1917-1918.	Actuals, 1916-1917.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	5,18	[illegible]	27,99	28,54	36,12	35,80
Opium	20	37	2,94	4,10	5,08	4,74
Salt	53	61	7,70	6,57	5,96	7,24
Stamps	70	67	7,69	7,71	8,93	8,66
Excise	1,42	1,32	13,59	12,38	13,99	13,82
Provincial Rates	...	1	3	4	4	5
Customs	1,53	1,02	15,11	11,65	14,09	12,99
Income Tax	70	45	7,74	4,79	7,48	5,44
Forest	37	37	2,90	2,85	3,40	3,71
Registration	7	7	73	73	83	81
Tributes from Native States	7	8	50	64	93	92
Other Civil Revenue	32	76	5,64	4,95	5,10	6,25
TOTAL CIVIL HEADS	11,09	11,39	92,56	84,95	1,01,95	1,00,43
Major Irrigation Revenue	57	57	4,06	4,11	4,45	4,50
Other Public Works Ordinary Revenue	7	6	61	59	77	81
TOTAL CIVIL REVENUE (including Ordinary Public Works)	11,73	12,02	97,23	89,65	1,07,17	1,05,74
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—1,90	—54	—8,05	—5,28	—6,61	—6,49
Opium	—2	—1	—1,63	—1,34	—1,98	—1,37
Famine Relief (Civil)	...	...	...	—27	—8	—27
Other Civil Expenditure	—3,85	—3,52	—42,85	—41,19	—51,30	—46,53
TOTAL CIVIL HEADS	—5,77	—4,07	—52,53	—48,08	—59,97	—54,66
Major Irrigation Working Expenses	—18	—19	—1,75	—1,72	—2,09	—2,03
Buildings and Roads Expenditure	—63	—60	—5,14	—4,77	—7,20	—5,92
Famine Relief (Public Works)	—2	—5	—40	—46	—60	—51
Other P. W. Ordinary Expenditure	—15	—10	—1,00	—89	—1,28	—1,10
TOTAL CIVIL EXPENDITURE (including Public Works)	—6,75	—5,01	—60,82	—55,92	—71,14	—64,22
Irrigation Capital Expenditure	—7	—11	—54	—68	—88	—76
Delhi Capital Expenditure	—6	—3	—30	—33	—38	—33
TOTAL PUBLIC WORKS CAPITAL EXPENDITURE	—13	—14	—84	—1,01	—1,26	—1,09
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.						
Posts and Telegraph (Net)	—48	—33	—11,78	—1,32	—1,24	—1,90
Marine (Net)	—66	—1,14	—10,47	—10,79	—10,92	—11,66
Military Works (Net)	—36	—61	—5,04	—3,74	—3,84	—4,83
Military Receipts	+83	+34	+4,82	+2,60	+2,55	+3,30
Military Issues	—11,17	—6,45	—97,13	—56,04	—64,59	—65,06
Railway Receipts.						
East Indian Railway	+85	+70	+8,25	+8,18	+9,25	+9,5[illegible]
Other Railways	+4,45	+4,25	+51,92	+48,38	+54,75	+53,04
TOTAL	+5,30	+4,95	+60,17	+56,51	+64,00	+62,57
Railway Issues.						
East Indian Railway	—38	—36	—4,56	—4,92	—5,30	—5,69
Other Railways	—2,49	—2,57	—31,00	—29,43	—33,20	—33,11
TOTAL	—2,87	—2,93	—35,56	—34,35	—38,50	—38,80
TOTAL NON-CIVIL DEPARTMENTS	—9,41	—6,17	—94,99	—47,13	—52,54	—56,38
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net + Receipts more, — receipts less than payments)	...	—2	+44,79	+6,42	+10,37	+7,40
Temporary Loan	+9,04	—3,00	+41,34	—3,75	—50	—1,08
Mint Certificates and Bullion Advances (Net as above)	—20	—1	...	+1,44	+10	—1,62
Remittance of Gold	...	...	...	...	...	...
Currency Transfers against silver	+1,91	+95	+17,62	+19,15	+6,29	+22,43
Deposits of District Funds	+1	+2	...	+40	—28	+4
Loans by Governments	+11	+14	+41	+94	+24	+89
Council Bills paid (including Telegraphic) at R15 per £	—2,35	—9	—32,56	—9,13	—70	—12,53
Other Debt Heads	—1,61	+2,57	—9,93	+51	—2,18	+5,34
TOTAL DEBT AND REMITTANCE TRANSACTIONS	+6,91	+56	+61,67	+15,98	+13,34	+20,87
GRAND TOTAL RECEIPTS AND ISSUES	+2,35	+1,26	+2,25	+1,57	—4,43	+4,92
Opening Cash Balance in Treasuries and Presidency Banks	22,84	18,33	22,94	18,02	22,72	18,02
Closing Cash Balance in Treasuries and Presidency Banks	25,19	19,59	25,19	19,59	18,29	22,94

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 23rd March 1918.

No. 3451-D.—In modification of the Notification in this Department No. 681-C., dated the 29th January 1916, the following arrangements are made *vice* Mr. C. H. Baldrey, Secretariat Superintendent, 2nd grade, whose services have been placed at the disposal of the Army Department:—

Khan Sahib Choudhry Fateh Din to be provisionally substantive Secretariat Superintendent, 2nd grade.

Mr. K. D. Banerji to be provisionally substantive Secretariat Superintendent, 3rd grade.

No. 3659-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "Chin Seng Huat, Bangkok" shall be added to the schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended.

CUSTOMS ESTABLISHMENTS.

The 23rd March 1918.

No. 3614-D.—On the termination of his deputation under the Indian Munitions Board, Mr. F. J. G. Geary, I.C.S., an Assistant Collector in the Imperial Customs Service, is posted to Bengal, with effect from the 9th March 1918.

INDUSTRIES.

The 23rd March 1918.

No. 3711-D.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Dooars Planters' Association, to appoint Mr. William Jack Gray, of the Ranicherra Tea Estate, Jalpaiguri, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. G. F. Stoddart.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 22nd March 1918.

APPOINTMENTS.

No. 566.—Second Lieutenant L. G. Moojen, Royal Field Artillery, is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding the appointment of Adjutant of an Indian Defence Force unit. Dated 14th March 1917.

No. 567.—Lieutenant K. L. Adams, Royal Engineers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Deputy Assistant Adjutant General. Dated 18th February 1918.

No. 568.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer :—

Lieutenant F. H. C. Nissen, Indian Army Reserve of Officers. Dated 21st [illegible] 1918.

Lieutenant R. Green, 23rd Battalion, The Rifle Brigade (The Prince Co[illegible]s Own). Dated 2nd March 1918.

ARMY DEPARTMENT.

No. 569.—Mr. W. C. Debenham, Superintendent, 1st G[illegible], is appointed Officer in charge of Medal Distribution, with effect from the 20th [illegible] 1918.

INDIAN M[illegible]ICAL SERVICE.

No. 570.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants with effect from the dates specified :—

Indra Narayan Sen Gupta . . . . . 12th February 1918.
Thakurdas Parmanand Vaswani . . . . 15th February 1918.
Amolak Ram . . . . 18th February 1918.
Govinda Sankaram Tampi . . . . 22nd February 1918.
Gopalasamudram Sundara Ayyar Sankara Ayyar . 22nd February 1918.

INDIAN ARMY.

No. 571.—The following are admitted to the Indian Army from the Indian Army Reserve of Officers, subject to His Majesty's approval, with effect from the dates specified :—

Lieutenants to be Lieutenants.

Cyril Maton Periam Dunford, attached 1st Battalion, 123rd Outram's Rifles. Dated 5th December 1917, but to rank from the 27th August 1916.

Roderick Lewis O'Connor, attached 6th Jat Light Infantry. Dated 5th December 1917, but to rank from the 11th September 1916.

John Southgate Youngman, attached 121st Pioneers. Dated 25th February 1918, but to rank from 9th April 1917.

Cecil John Hathaway, attached 22nd Punjabis. Dated 5th December 1917, but to rank from the 8th June 1917.

Lewis Edyvean Morgan, attached 1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 5th December 1917 but to rank from the 22nd June 1917.

Horace Percival Conyers-Brown, attached 63rd Palamcottah Light Infantry. Dated 5th December 1917, but to rank from the 3rd September 1917.

No. 572.—The following officer is appointed to the Indian Army, on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the date specified :—

To be Lieutenant.

James Fitzgerald Malcolm, 217th Brigade, Royal Field Artillery, attached Military Farms Department, Northern Circle. Dated 12th December 1917, but to rank from the 27th January 1917.

ARMY RESERVES.

No. 573.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Infantry Branch.

Christopher William Lacey. Dated 28th January 1918.
Douglas George Orchard. Dated 18th February 1918.
Robert Lucian McKernan. Dated 27th February 1918.
Eugene Chandos St. Romaine. Dated 1st March 1918.

Charles Lindsay Wallace.
John Thomas Davis.
} Dated 8th March 1918.

Henry Gordon Walford.
[illegible]ward Frederick Brayham.
[illegible]in William Thurlow.
} Dated 12th March 1918.

[illegible] Ross-Counsell.
William Cecil Edwards.
George [illegible]ondstone Dean.
Frederick H[illegible]ert Capstick.
James William [illegible]reant.
} Dated 15th March 1918.

Frederick Wallis Luscombe.
Herbert Claude White Orchard.
} Dated 19th March 1918.

No. 574.—The following gentleman is granted a temporary commission in the Indian Army Reserve of Officers, subject to His Majesty's approval:—

To be temporary Second Lieutenant.

Bertram Godwin Steinhoff. Dated 1st March 1918.

No. 575.—Second Lieutenant Christopher William Lacey, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of a Labour Company. Dated 28th January 1918.

No. 576.—Lieutenant Edward Brymer Belcher, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Special Service Officer, Mysore Lancers, with effect from the 24th October 1917.

No. 577.—Lieutenant Charles Walter Horne, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Special Service Officer, Hyderabad Lancers, with effect from the 24th October 1917.

No. 578.—Lieutenant Stuart Gray, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Special Service Officer, Bikaner Camel Corps, with effect from the 26th January 1918.

No. 579.—Second Lieutenant H. A. Binning, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 13th February 1918.

No. 580.—Second Lieutenant W. T. Stoddart, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer. Dated 6th March 1918.

No. 581.—Second Lieutenant George Thomas Brotherston, Indian Army Reserve of Officers, is granted the temporary rank of Captain (without pay and allowances of that rank), subject to His Majesty's approval, while employed as Assistant Recruiting Officer, with effect from the 8th March 1918.

No. 582.—In Army Department Notification No. 1685, dated the 5th October 1917, *for* "George Lawrie" *read* "George Laurie."

No. 583.—In Army Department Notification No. 2191, dated the 21st December 1917, *for* "Walter Blackett" *read* "Walter Scott Blackett."

LONDON GAZETTE.

No. 584.—The following extracts are published for general information:—

Third Supplement dated the 17th January 1918 to the London Gazette of the 15th January 1918, pages 939, 940, 943 and 944.

War Office,
17th January, 1918.

REGULAR FORCES

* * * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

* * * *

Flight Comdrs.—From Flying Officers.—Capt. D. F. Massy, Ind. Cav. 3rd Jan. 1918.

* * * * *

MEMORANDA.

* * * * *

Temp. 2nd Lt. R. S. Fairley, K.O. Sco. Bord., to be transfd. to Gen. List, and to be temp. Lt. for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917.

* * * * *

Fourth Supplement dated the 18th January 1918 to the London Gazette of the 15th January 1918, pages 953, 954, 955 and 957.

War Office,
18th January, 1918.

His Majesty the KING has been pleased to confer the undermentioned rewards for gallantry and distinguished service in the Field. The acts of gallantry for which the decorations have been awarded will be announced in the London Gazette as early as practicable :—

* * * * *

Awarded the Distinguished Service Order.

* * * * *

Capt. Alan Patrick Rodgerson, I.A.

* * * * *

Awarded the Military Cross.

* * * * *

Sub. Maj Amar Sing Thapa, Sardar Bahadur, I.A.

* * * * *

Lt. Kenneth John Macintosh, attd. Ind. Army.

* * * * *

Lt. Leonard Jasper Peck, I.A.R.O., attd. Ind. Army.

* * * * *

Fifth Supplement dated the 18th January 1918 to the London Gazette of the 15th January 1918, pages 961, 969, 971 and 974.

War Office,
18th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

SPECIAL APPOINTMENTS.

(Graded for purposes of pay as a G.S.O., 3rd Grade):—Lt.-Col. G. C. Atkinson, ret. pay, Ind. Army, from graded as a Staff Lt., 1st Cl., *vice* Maj. A. W. Birch, ret. pay. 3rd Dec. 1917.

* * * * *

ATTACHED TO HD. QRS. UNITS.

Brig. Comdr.—Bt. Lt.-Col. (temp. Brig.-Gen.) D. le G. Pitcher, C.M.G., Ind. Cav., and to retain his temp. rank whilst so empld. 27th Dec. 1917.

* * *

INFANTRY.

* * * * *

Training Reserve.

Lt.-Col. A. A. Howell (ret., Ind. Army) (Maj., Camb. R., T.F.) to comd. a Bn. 11 July 1917.

Lt.-Col. A. A. Howell (ret., Ind. Army) (Maj., Camb. R., T.F.) vacates the comd. of a Bn. 15 Nov. 1917.

* * * * *

Gen. List.

* * * * *

Temp. Lt. S. G. Rowe, from a Serv. Bn., D. of Corn. L.I., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 21 Dec. 1917.

Temp. 2nd Lt. F. E. Towndrow, from K.R. Rif. C. (attd.), to be temp Lt. on appt. as probr. to Ind. Army Res. of Off. 21 Dec. 1917.

Cadet Bernard Ottwell Binns to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 1 Aug. 1917. (Substituted for Gaz. notification 22 Nov. 1917 incorrectly specifying date.)

* * * * *

MEMORANDA.

* * * * *

Commy. and hon. Capt. J. Foy, retired, Indian Army Depts., to be hon. Maj. 1st July 1917.

The undermentioned Asst. Commis. and hon. Lts., retired, Indian Army Depts., to be hon. Capts. 1st July 1917 :—

J. Bennet.

A. J. Burgess.

* * * * *

Supplement dated the 19th January 1918 to the London Gazette of the 18th January 1918, pages 1051 and 1054.

War Office,

19th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

A.G.'s AND Q.M.G.'s STAFF.

A.A.G.—Maj. D. H. Powell, M.C., Ind. Inf., from D.A.Q.M.G., and to be temp. Lt.-Col. whilst so empld., *vice* Lt.-Col. A. Ward, D.S.O., Ind. Inf. 14th Oct. 1917

* * * *

General List.

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—

Temp. Lt. E. Prestwich, from Manch. R. (attd.). 26 Nov. 1917.

Temp. 2nd Lt. B. H. Brear, from Lan. Fus. (attd.). 15 Nov. 1917.

Temp. 2nd Lt. H. D. Cornish, from North'n R. 19 Nov. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

G. T. Burrows, from Notts. & Derby. R. 25 Nov. 1917.

H. R. Caulfield-Giles, from S. Wales Bord. 26 Nov. 1917.

* * * * *

Second Supplement dated the 21st January 1918 to the London Gazette of the 18th January 1918, pages 1059, 1061, 1062, 1063, 1065 and 1067.

War Office,
21st January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

PERSONAL STAFF.

A.-D.-C.—Lt. (now Bt.-Maj.) G.F.C. Shakespear, M.C., Ind. Inf., from 24th Feb. 1915 to 31st Jan. 1916.

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as a Staff Lt., 2nd Cl.)—Lt.-Col. F.R. M. C. de R. Manduit, ret. pay, Ind. Army, relinquishes his appt. 2nd Jan. 1918.

* * * * *

CAVALRY.

Dns.—Temp. Lt. T. A. McWilliam is transfd. to Gen. List, for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

Res. Regts. of Cav.—The undermentioned temp. 2nd Lts. are transfd. to Gen. List for service with Ind. Army Res of Off. (on prob.). 21st Dec. 1917.

A. M. Emeney.

A. S. Hamilton.

A. H. Mitchem.

A. W. Stewart.

A. F. Woods.

* * * * *

INFANTRY.

* * * * *

E. Surr. R.—Temp. 2nd Lt. C. F. Goulden is transfd. to Gen. List, for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917.

* * * * *

ARMY CHAPLAINS DEPARTMENT.

The Rev. Henry Cecil Brough Stone, M.A., Chapln. of the Ind. Ecclesiastical Estabt. to be transfd. to the Army Chaplns. Dept., and to be temp. Chapln. to the Forces, 2nd Cl., without other alteration in the conditions of his service. 14th Oct. 1917.

* * * * *

* * * *

Temp. 2nd Lt. C. H. Balch, R.W. Kent R., is transfd. to Gen. List, for service with Ind. Army (on prob.). 25th Nov. 1917.

The undermentioned to be temp. 2nd Lts., for service with Ind. Army Res. of Off. (on prob.) :—

Co. Qr.-Mr.-Serjt. Thomas Redfern, from Training Res. 15th Sept. 1917.

Lce.-Corpl. Edric Francis Nevill Lyte, from Yeo., T. F. 22nd Sept. 1917.

27th Oct. 1917.

Serjt. Robert Gregory Braimbridge, from Corps of Military Police.

Lce.-Corpl. George Peterkin, from Gord. Highrs., T. F.

Pte. Tom Clarke Putnam, from Lond. R., T.F.

The undermentioned Cadets to be temp. 2nd Lts., for service with Ind. Army Res. of Off. (on prob.) :—

Carl Rupert Addinnal. 26th Sept. 1917.

31st Oct. 1917.

Lloyd Edward Ambler.
Lawrence Hastings Dasent.
John Charles Aubrey Hickson.
Reginald Shaw.
James Maitland Blair.
Edward John Harris.
William Houston Low.
John Murphy.
Harry Gordon Petty.
William Drummond Martin.
Charles Richard Atkins.
Charles Neville Dunwell.
Harold Stuart Harrison.
Stanley Hughes.
Reginald Arthur Wright.
Percy Harold Knight.
Matthew Aird.
John Jellett FitzGerald.
Russell Henry Cook.
Harold Desmond Corser.
Arthur Culley.
Reginald James Fox.
Romilly Furneaux Hall.
Leslie James Pocock.
Charles Stewart Tuckniss.
Upton Charles Norman Finglas.
Ronald Ginns.
Frank O'Callaghan.
James Ernest Parslow.
Percy William Buckley.
Percy Edward Kenward.
Maurice Poynter Lancaster.
John Eric Stutter.
Sydney Charles Weekes.
Horace Atkinson Wilcock.
Thomas Alfred Bromby.
Farnham Wilbraham Machin.
James Hallum Rickard.
William Henry Lock.
Arthur William Bromham.
George Frederick Nash.
Richard Lynds Smart.
Patrick Aubrey Bapty.
Charles Arthur Bernard Smith.
Herbert Wree.
John Vincent Billson.
Charles Cecil Deakin.
Thomas Alfred King.
Murdo McDonald Stewart.
James Bruce Gordon Austin.
Arthur Linnell Cadman.
Archibald Ronald Lindsay.

INFANTRY.

Lan. Fus.—Capt. J. Greaves to be empld. with Ind. Army in the rank of Lt. (on prob.), 26th Nov. 1917. (Substituted for the notification in the Gazette of 4th Jan. 1918.)

General List.

* * * * *

Temp. Lt. P. Eckel, from a Serv. Bn., D. of Corn. L. I., to be temp. Lt., on appt. as probr. to Ind. Army Res. of Off. 21 Dec. 1917.

* * * *

Third Supplement dated the 22nd January 1918, to the London Gazette of the 18th January 1918, pages 1075, 1078, 1079, 1080, 1081 and 108

War Office,
22nd January, 1918.

REGULAR FORCES.

* * * * *

INFANTRY.

* * * * *

R. Ir. Fus.—Temp. Lt. J. McMorran is transfd. to Gen. List for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

* * * * *

MEMORANDA.

Col. (temp. Brig.-Gen.) L. C. Dunsterville, C.B., Ind. Army, A.-D.-C. to The KING, to be temp. Maj.-Genl. whilst specially empld. 1st Jan. 1918.

* * * * *

INFANTRY.

* * * * *

Garrison Battalions.

R. W. Fus.

Temp. Maj. C. E. Ross (Capt., ret., Ind. Army), from L'pool R., to be temp. Maj. 29 Dec. 1917, with seniority 19 Jan. 1916.

* * * * *

General List.

* * * * *

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off.:—

21 Dec. 1917.

T. H. Coles, from York & Lanc. R.
G. C. Hartley, from Ches. R. (attd.).
E. W. Logan, from R. Ir. Fus.

* * * * *

Supplement dated the 23rd January 1918 to the London Gazette of the 22nd January 1918, pages 1151, 1152 and 1153.

War Office,
23rd January, 1918.

* * * * *

ADDITIONAL MENTIONS IN DESPATCHES.

* * * * *

East Africa.

The following name is added to the list of officers brought to the notice of the Secretary of State for War by Temporary Lieutenant-General A. R. Hoskins, C.M G., D.S.O., late Commanding-in-Chief, East African Force, for distinguished service in the field (published in the London Gazette, No. 30300, dated 22nd September, 1917):—

Moore, Maj. H. D., D.S.O., Ind. Army.

N.B.—The above cancels the entry shown under the heading "Salonika," which appeared in the same Gazette.

Mesopotamia.

The following names are added to the list of officers, warrant and non-commissioned officers and men whose services have been brought to notice as deserving of special mention, by General Sir Percy Lake, K.C.B., K.C.M.G. (published in the London Gazette, No. 29789, dated 19th October 1916) :—

Ferguson-Davie, Lt.-Col. A. F., C.I.E., D.S.O., 54th Sikhs, Ind. Army (died of wounds).

Forbes, Capt. H., 51st Sikhs, Ind. Army (killed).

Lyon, Capt. (now Maj.) C. W., 42nd Deoli Regt., Ind. Army.

Deas, Maj. (now Bt. Lt.-Col.) L. J. M., M.B., F.R.C.S., Edin., I. M. S.

CORRIGENDA TO "MENTIONS IN DESPATCHES."

The names of the undermentioned should read as now stated, and not as previously published :—

British Armies in France Despatches.

Supplements to the London Gazettes, No. 29072, dated 17th Feruary, 1915, and No. 29422, dated 1st January, 1916.

Under Medical Services (pages 1670 and 76)—Middleton-West, Capt S. H., M.B., F.R.C.S., Edin., I.M.S.

* * * * *

Mesopotamia Despatches.

Supplement to the London Gazette, No. 29789, dated 19th October, 1916.

Under 107th Pioneers (page 10056)—

Nawaz Khan, No. 1385 Havildar, 121st Pioneers, attd. 107th Pioneers.

* * * * *

Under Indian Medical Service (page 8343)—Middleton-West, Capt. S. H., M.B., F.R.C.S., Edin.

Indian Despatches.

Supplement to the London Gazette, No. 30380, dated 31st October, 1917.

Under Cavalry (South Persia) (page 11272)—

Farran, Maj. (temp. Lt.-Col.) G. L., D.S.O., M.C.

Dardanelles Despatches.

Supplement to the London Gazette, No. 29429, dated 6th January, 1916.

In Sir Ian Hamilton's Despatch of 11th December, 1915, on page 296.

Maj. C. G. L. Allanson should have been described as Maj. C. J. L. Allanson, D.S.O, 6th Gurkhas.

* * * * *

Second Supplement dated the 23rd January 1918 to the London Gazette of the 22nd January 1918, pages 1155, 1157 and 1158.

War Office,
23rd January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD.-QR. UNITS.

Brig. Comdrs.—

* * * * *

Col. A. J. Campbell, Ind. Army, and to be temp. Brig.-Gen. whilst so empld. 5th Jan. 1918.

* * * * *

MEMORANDA.

* * * * *

Temp. 2nd Lt. A. C. Peace, North'n R., to be transfd. to Gen. List, and to be temp. Lt. for service with Ind. Army Res. of Officers (on prob.). 26th Nov. 1917.

* * * * *

Temp. 2nd Lt. F. A. Peters, Suff. R., is transfd. to Gen. List for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917.

The undermentioned to be temp. 2nd Lts. for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917 :—

Corpl. William John Herridge, Norf. R., T.F.
Serjt Ernest Hugh Brown, from R.H.A.
Serjt. Walter Robert Haynes, from R.H. and R.F.A.

26th Nov. 1917.

Staff Q.-Mr. Serjt. William John Joshua, from M. G. Corps.
Qr.-Mr. Serjt.-Instr. Albert Reginald Trent, from M. G. Corps.
Co. Serjt.-Maj. James Mackie, M.C., from Gord. Highrs., T.F.
Serjt. Richard James Wright, from Hrs.
Serjt. James Davidson Bisset, from Gord. Highrs., T.F.
Lce.-Corpl. William Shearer, from Gord. Highrs., T.F.
Lce.-Corpl. William Bonar Watson, from Yeo., T. F.
Sapper Harry Shipley, from R.E.
Corpl. Richard Farrier James, from R.E. 3rd Dec. 1917.

21st Dec. 1917.

Serjt. Reginald Samuel Mehew, from Norf. R., T.F.
Corpl. Alastair Oswald Grant, from R.E.
Corpl. Harold Hays, from R.E.
Lce.-Corpl. Randolph Percy Wardle, from Training Res.
Lce.-Corpl. Ernest Male, from Yeo., T.F.

* * * * *

Third Supplement dated the 24th January 1918 to the London Gazette of the 22nd January 1918, pages 1169, 1170, 1172 and 1174.

War Office,
24th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

*   *   *   *

ATTACHED TO HD.-QR. UNITS.

*   *   *   *   *   *

Brig. Comdrs.—Bt.-Lt.-Col. C. A. C. Godwin, D.S.O., Ind. Cav., and to be temp. Brig.-Gen. whilst so empld. 30th Sept. 1917.

Col. A. J. Campbell, Ind. Army, and to be temp. Brig.-Gen. whilst so empld. 5th Jan. 1918.

*   *   *   *   *

ROYAL REGIMENT OF ARTILLERY.

*   *   *   *   *

R. G. A.

*   *   *   *   *

The undermentioned to be actg. Majors :—

*   *   *   *   *

Temp. Capt. H. L. Pope (Capt., Ind. Army Res. of Off). 12th Nov. 1917.

*   *   *   *   *

UNATTACHED LIST FOR INDIAN ARMY.

The undermentioned Gentlemen Cadets, from R. Mil. Coll., to be 2nd Lts., with a view to their appt. to Ind. Army. 25th Jan. 1918, with seniority from 21st Dec. 1917 :—

Thomas Anthony Freston, next below A. W. Orgill.

John Keith Parry, next below A. E. Dalgety.

*   *   *   *   *

Fifth Supplement dated the 25th January 1918 to the London Gazette of the 22nd January 1918, pages 1197, 1201, 1202, 1205 and 1206.

War Office,
25th January, 1918.

*   *   *   *

MEMORANDA.

*   *   *   *   *

The undermentioned to be temp. 2nd Lts. for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

Lt. Francis Stewart Parsons, from Canadian Inf.

Corpl. Francis Patrick Collins, from Canadian Inf.

*   *   *   *   *

Labour Corps.

Lt.-Col. J. Lang (Ind. Army Res. of Off.) is apptd. to the Corps. 2 Oct. 1917.

*   *   *   *   *

MEMORANDA.

* * * * *

The undermentioned Commis. and Hon. Capts., retired, Indian Army Depts., to be Hon. Majs. 1st July 1917 :—

A. W. Hocking.

J. Pike.

* * * *

PROMOTIONS.

Royal Garrison Artillery.

No. 585.—The following grant of acting rank is notified, subject to His Majesty's approval :—

Second Lieutenant G. H. Wateridge to be acting Captain while performing the duties of Captain of a Battery of British Mountain Artillery. Dated 27th January 1918, *vice* Captain H. M. J. McIntyre, vacated with effect from the 12th January 1918.

REGULAR FORCES.

Infantry.

No. 586.—The following relinquishment of acting rank is notified, subject to His Majesty's approval :—

The Norfolk Regiment.

Lieutenant (acting Captain) H. Porter relinquishes his acting rank on ceasing to perform the duties of Adjutant. Dated 2nd February 1918.

TERRITORIAL FORCE.

Infantry.

No. 587.—The following acting promotion is made, subject to His Majesty's approval :—

The Duke of Cornwall's Light Infantry.

Lieutenant N. J. Read to be acting Captain (with pay and allowances as Lieutenant) while holding the appointment of Adjutant, *vice* Lieutenant H. H. Trusted, extra-regimentally employed. Dated 27th December 1917.

Infantry (Reserve Battalions, India).

No. 588.—The following promotion is made, subject to His Majesty's approval :—

To be acting Lieutenant-Colonel while commanding a battalion :

Major F. J. C. Bonnyman, The Manchester Regiment. Dated 23rd January 1918.

INDIAN ARMY.

No. 589.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonels.

22nd January 1918.

William Marshall Fordham, Commandant, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

Walter Godfrey Patrick Murray, Commandant, 21st Punjabis.

27th January 1918.

Charles Henry Brownlow Lees, C.M.G., 53rd Sikhs (Frontier Force).

20th February 1918.

Francis Charles Owens, Supernumerary List.

11th March 1918.

Maxwell Edward Dopping-Hepenstal, D.S.O., Commandant, 2nd Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

14th March 1918.

Sheridan Knowles Brownlow Rice, Commandant, 35th Sikhs.

15th March 1918.

Gerald Patrick Ogilvy Carnegy, D.S.O., Commandant, 7th Hariana Lancers.

Second Lieutenants to be Lieutenants.

30th January 1918.

Cecil James Wingate Lillie, attached 4th Gurkha Rifles.

16th March 1918.

George Herbert Watters, attached 6th Berar Infantry.

No. 590.—Second Lieutenant Edwin Raymond Macpherson Hall, attached 38th Dogras, will have seniority in the rank of Second Lieutenant with effect from 17th February 1915.

No. 591.—Second Lieutenant Edwin Raymond Macpherson Hall, attached 38th Dogras, to be Lieutenant, subject to His Majesty's approval, with effect from 17th February 1916.

No. 592.—The following acting promotions are made, subject to His Majesty's approval :—

7th Hariana Lancers.

Captain C. F. Trench, D.S.O., to be acting Major while second-in-command of a regiment. Dated 23rd September 1917 to 11th October 1917, inclusive, *vice* Major R. C. Harbottle, appointed officiating Commandant with effect from the 8th September 1917.

2nd Battalion, 4th Prince Albert Victor's Rajputs.

Major H. C. Cutler, 8th Rajputs, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 13th February 1918.

Lieutenant F. T. Folkard, attached, to be acting Captain while commanding a wing. Dated 13th February 1918.

2nd Battalion, 19th Punjabis.

Captain F. G. S. McLean, 67th Punjabis, attached, to be acting Major while second-in-command of a battalion. Dated 1st January 1918 to 9th February 1918, inclusive.

33rd Punjabis.

Lieutenant H. F. Dempster, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 29th January 1918.

2nd Battalion, 33rd Punjabis.

Captain E. Segar, 40th Pathans, attached, to be acting Major while 2nd-in-command of a battalion. Dated 16th January 1918.

35th Sikhs.

Lieutenant (acting Captain) E. C. Johnson, attached, relinquishes his acting rank on ceasing to command a company. Dated 4th February 1918.

Lieutenant (acting Captain) W. J. E. Proctor, attached, relinquishes his acting rank on ceasing to command a company. Dated 4th February 1918.

Lieutenant R. A. B. Freeland, M.C., 9th Battalion, The Devonshire Regiment, attached, to be acting Captain while commanding a company. Dated 19th February 1918, *vice* Lieutenant E. C. Johnson vacated with effect from the 4th February 1918.

Lieutenant W. A. H. Brady, attached, to be acting Captain while commanding a company. Dated 19th February 1918, *vice* Lieutenant W. J. E. Proctor vacated with effect from the 4th February 1918.

Depôt, 125th Napier's Rifles.

Captain (acting Major) M. E. M. Meade relinquishes his acting rank on ceasing to command a depôt. Dated 20th December 1917.

Captain M. E. M. Meade to be acting Major while commanding a depôt. Dated 18th January 1918, *vice* Major F. H. Maynard, M. C., vacated with effect from the 3rd January 1918.

2nd Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Captain N. F. Graeme to be acting Major while second-in-command of a battalion. Dated 15th to 27th August 1917, inclusive, *vice* Major A. E. Johnson appointed temporary Commandant with effect from the 31st July 1917.

Lieutenant J. S. Lowe, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 2nd to 27th August 1917, inclusive, *vice* Major H. Holderness vacated with effect from the 18th July 1917.

Captain J. D. Ogilvy to be acting Major while second-in-command of a battalion. Dated 15th October 1917 to 17th November 1917, inclusive, *vice* Major A. E. Johnson on the sick list with effect from the 30th September 1917.

Captain N. F. Graeme to be acting Major while second-in-command of a battalion. Dated 3rd to 12th December 1917, inclusive, *vice* Captain J. D. Ogilvy vacated with effect from the 18th November 1917.

3rd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Captain R. V. Brandon, 1st Battalion, 4th Gurkha Rifles, attached, to be acting Major while second-in-command of a battalion. Dated 2nd February 1918, *vice* Major J. E. Cruickshank vacated with effect from the 18th January 1918.

2nd Battalion, 8th Gurkha Rifles.

Major (acting Lieutenant-Colonel) C. P. Barlow relinquishes his acting rank on ceasing to command a battalion. Dated 12th February 1918.

Army Reserves.

No. 593.—The following promotion is made, subject to His Majesty's approval:—

Infantry Branch.

Second Lieutenant to be Lieutenant.

3rd February 1918.

Arthur Hope Pilcher.

BARRACK DEPARTMENT—PUNJAB-BENGAL.

No. 594.—With reference to Army Department Notification No. 379 of 1918, Deputy Commissary and Honorary Captain George William Boulter and Assistant Commissaries and Honorary Lieutenants William Henry Greaves and Frank Slade are confirmed in their present ranks and grades with effect from the 30th December 1917, and will continue to be borne supernumerary to establishment, *vice* Commissary and Honorary Major Francis James Clay, borne supernumerary in his rank and grade.

INDIA MISCELLANEOUS LIST.

No. 595.—Sub-Conductor (supernumerary Assistant Commissary and Honorary Lieutenant) Harry Joyner is absorbed in the rank of Conductor, and Staff Serjeant Arthur Ambrose to be Sub-Conductor, *vide* Conductor Peter McIntyre, transferred to the pension establishment; with effect from the 28th January 1918.

ORDNANCE DEPARTMENT.

General List.

No. 596.—Under the provisions of Army Instruction (India) No. 104 of 1918, the undermentioned Staff Serjeants are promoted Sub-Conductors with effect from the 1st January 1918:—

Staff Serjeant (Supy. Sub-Conductor) James Matthews.

Staff Serjeant Joseph Gradwell.

Staff Serjeant Charles William Roberts.

Staff Serjeant Ernest Wymer.

Staff Serjeant Alfred Thomas Penlington, *seconded*, and to remain *seconded*.

Staff Serjeant William James, *seconded*, and to remain *seconded*.

Staff Serjeant (Supy. Sub-Conductor with the temporary rank of Conductor) Charles Posth, and to retain the temporary rank of Conductor.

Staff Serjeant Thomas Grogan.

Staff Serjeant (Supy. Sub-Conductor) John Henry White.

Staff Serjeant Archibald Gibson.

Staff Serjeant (Supy. Sub-Conductor) Thomas Ogbourne.

Staff Serjeant Edward Davis, *seconded*, and to remain *seconded*.
Staff Serjeant Henry Joseph Cheetham, *seconded*, and to remain *seconded*.
Staff Serjeant George Richardson, *seconded*, and to remain *seconded*.
Staff Serjeant John Newberry.
Staff Serjeant Robert Chambers.
Staff Serjeant Herbert Frank Smith.
Staff Serjeant Alfred Thomas Rolfe.
Staff Serjeant Philip Edward Hartnoll.
Staff Serjeant Archibald Watmore.
Staff Serjeant Matthew Horgan.
Staff Serjeant Thomas Notley.
Staff Serjeant John Cullinan.
Staff Serjeant Walter Leplar.
Staff Serjeant Fitzharding Wiles.
Staff Serjeant Edward Frederick Green.
Staff Serjeant (Supy. Sub-Conductor) Herbert Eagle.
Staff Serjeant Andrew Thomas Senior, *seconded*, and to remain *seconded*.
Staff Serjeant Edward Martin Marie O'Neill.
Staff Serjeant Charles William Adams, *seconded*, and to remain *seconded*.
Staff Serjeant Joseph Aloysius Kelly.
Staff Serjeant William Magna Moroney.
Staff Serjeant Edwin George Cordwell.
Staff Serjeant James Ford.
Staff Serjeant John Thomas Atkinson.
Staff Serjeant Ernest Arthur Main Hall, *seconded*, and to remain *seconded*.
Staff Serjeant Henry William Marsh.
Staff Serjeant Herbert Owen Brazier, *seconded*, and to remain *seconded*.
Staff Serjeant Lionel Robert Hill Keniston.
Staff Serjeant Arthur Ockelford.
Staff Serjeant (Supy. Sub-Conductor) Ernest Richard Overy.
Staff Serjeant Thomas Mahoney.
Staff Serjeant George Allen.
Staff Serjeant John Lowndes Francis.
Staff Serjeant (Supy. Sub-Conductor) Thomas Calcott.
Staff Serjeant Edward Thomas Connolly.
Staff Serjeant Shadrack Frank Roberts.
Staff Serjeant Arthur Morris Frederick Braham.
Staff Serjeant Bertram John Batt.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 597.—The following direct appointment is made:—

2nd Battalion, 112th Infantry.

Amir Haidar to be Jemadar on probation, with effect from the 1st March 1918; to complete the establishment.

No. 598.—The following promotions are made:—

2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Jemadar Ismail to be Subadar, with effect from the 1st March 1918; *vice* Karam Khan transferred to the pension establishment.

Havildar Santa Bir to be Jemadar, with effect from the 1st January 1918, Colour-Havildar Lal Khan to be Jemadar, with effect from the 20th January 1918 and Havildar Nurbai Gurung to be Jemadar, with effect from the 15th February 1918; to complete the establishment.

Indian Coast Artillery.

Subadar Muhammad Husain (Frontier Garrison Artillery) to be Subadar Major, with effect from the 29th October 1917, Havildars Abdul Fazal, Muhammad Wilayat and Jagannath Singh to be Jemadars, with effect from the 4th February 1918; to complete the establishment.

Royal Artillery Depôt, Roorkee.

Havildar Ali Akbar to be Jemadar, with effect from the 12th January 1918; *vice* Ramji Lal deceased.

2nd Queen Victoria's Own Sappers and Miners.

Colour-Havildar Rasundran to be Jemadar, with effect from the 16th November 1917 and Havildar Kuppusami to be Jemadar, with effect from the 22nd December 1917; to complete the establishment.

1st Battalion, 9th Bhopal Infantry.

Colour-Havildar Suraj Prasad Misra to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 9th Delhi Infantry.

Colour-Havildars Kanhaya Singh and Jal Singh to be Jemadars, with effect from the 1st September 1917; to complete the establishment.

14th King George's Own Ferozepore Sikhs.

Jemadar Gurmukh Singh (Burma Military Police) to be Subadar and Havildar Sawan Singh to be Jemadar, with effect from the 11th January 1918; to complete the establishment.

17th Infantry (The Loyal Regiment).

Subadar Muhammad Sulaiman Khan, I.O.M., to be Subadar-Major, with effect from the 1st December 1917; *vice* Ashik Ali Khan, *Bahadur,* transferred to the pension establishment.

2nd Battalion, 19th Punjabis.

Havildar Lal Khan to be Jemadar, with effect from the 10th February 1918 to complete the establishment.

1st Battalion, 23rd Sikh Pioneers.

Havildars Sant Singh, Jhanda Singh and Balwant Singh to be Jemadars, with effect from the 16th January 1918; to complete the establishment.

2nd Battalion, 23rd Sikh Pioneers.

Havildar-Major Natha Singh, Colour-Havildars Ram Singh and Sundar Singh to be Jemadars, with effect from the 17th January 1918; to complete the establishment.

24th Punjabis.

Havildar Lachman Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

26th Punjabis.

Jemadars Godar Khan and Alam Sher (46th Punjabis) to be Subadar, with effect from the 1st December 1917, Jemadar Sardar Khan to be Subadar and Colour-Havildar Hukam Singh and Havildar Sultan Mahmud (46th Punjabis) to be Jemadars, with effect from the 17th December 1917; to complete the establishment.

31st Punjabis.

Havildar Qasim Ali to be Jemadar, with effect from the 12th January 1918; to complete the establishment.

62nd Punjabis.

Jemadar Maghan Singh to be Subadar, with effect from the 23rd February 1918; *vice* Sispal Singh deceased.

66th Punjabis.

Jemadars Mahdo Singh and Sucha Singh to be Subadars, with effect from the 2nd May 1917 and Havildar-Major Jahandad to be Jemadar, with effect from the 16th December 1917; to complete the establishment.

1st Battalion, 67th Punjabis.

Jemadar Qasim Ali Khan (92nd Punjabis) to be Subadar and Colour-Havildars Diwan Ali and Shahwali Khan (92nd Punjabis) to be Jemadars, with effect from the 19th December 1917; to complete the establishment.

71st Punjabis.

Havildar-Major Inayat Masih to be Jemadar, with effect from the 15th February 1918; to complete the establishment.

75th Carnatic Infantry.

Colour-Havildar Y. Samuel to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

92nd Punjabis.

Jemadar Alam Khan to be Subadar, with effect from the 19th December 1917, Havildar Jalal Khan to be Jemadar, with effect from the 6th November 1917, Havildars Ata Muhammad and Ghulam Rasul to be Jemadars, with effect from the 19th December 1917; to complete the establishment.

Special Bedar Company, attached 105th Mahratta Light Infantry.

Colour-Havildar Kondaji Bedar to be Jemadar, with effect from the 24th September 1917 and Colour-Havildar Dhondu Sawant to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

110th Mahratta Light Infantry.

Colour-Havildar Vishnu Sakharam to be Jemadar, with effect from the 24th December 1917; to complete the establishment.

1st Battalion, 123rd Outram's Rifles.

Jemadar Harnath Singh to be Subadar, with effect from the 8th September 1917, Jemadar Burhan Ali to be Subadar, with effect from the 13th November 1917, Jemadar Shiunaratan Ram to be Subadar, with effect from the 23rd November 1917, Colour-Havildar Mul Singh to be Jemadar, with effect from the 8th September 1917, Havildar Muhammad Zaman to be Jemadar, with effect from the 13th November 1917 and Havildar Nanig Ram to be Jemadar, with effect from the 23rd November 1917; to complete the establishment.

1st Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Colour-Havildar Jan Muhammad to be Jemadar, with effect from the 1st February 1918 and Havildars Haidar Khan and Chanan Singh to be Jemadars, with effect from the 15th February 1918; to complete the establishment.

125th Napier's Rifles.

Jemadar Nizam-ud-din to be Subadar, with effect from the 23rd February 1917, Jemadar Jhujha Ram (123rd Outram's Rifles) to be Subadar, with effect from the 24th February 1917, Jemadar Pertab Singh (123rd Outram's Rifles) to be Subadar, with effect from the 6th May 1917 and Havildar Lala Ram to be Jemadar, with effect from the 6th November 1917; to complete the establishment.

3rd Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Jemadar Bahadur Thapa, I. O. M., to be Subadar, Havildar Narain Sing Rana, Colour-Havildars Bhagatbir Thapa and Surbir Thapa and Havildar Ajab Sing Gurung to be Jemadars, with effect from the 22nd November 1917; to complete the establishment.

2nd Battalion, 8th Gurkha Rifles.

Subadar Rimane Thapa to be Subadar Major, Jemadar Laibir Pun to be Subadar and Havildar-Major Dhansur Gurung to be Jemadar, with effect from the 1st February 1918; *vice* Birbhan Thapa, *Bahadur*, transferred to the pension establishment.

1st Battalion, 10th Gurkha Rifles.

Jemadar Garbhi Limbu to be Subadar, with effect from the 13th November 1917, Jemadar Phouda Sing Limbu to be Subadar, with effect from the 12th December 1917, Colour-Havildar Gajbir Rana to be Jemadar, with effect from the 13th November 1917 and Havildar Bhawan Sing Chettri to be Jemadar, with effect from the 11th December 1917; to complete the establishment.

5th Light Infantry.

No. 599.—In Army Department Notification No. 1121, dated the 13th July 1917, *for* "Ghafur Khan" *read* "Abdul Ghafur Khan."

1st Battalion, 76th Punjabis.

No. 600.—In Army Department Notification No. 288, dated the 8th February 1918, *for* "Mir Hassan" *read* "Mir Hussain."

3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

No. 601.—Army Department Notification No. 195, dated the 25th January 1918, so far as it relates to this unit is cancelled.

No. 602.—Army Department Notification No. 384, dated the 22nd February 1918, so far as it relates to the promotion of Dhali Khan is cancelled.

1st Battalion, 8th Gurkha Rifles.

No. 603.—The promotion of Subadar Kharak Sing Thapa published in Army Department Notification No. 310, dated the 2nd March 1917, is antedated without pay and allowances to the 29th June 1916.

SUPPLY AND TRANSPORT CORPS.

No. 604.—The following promotion is made :—

No. 1040 Kot-Dafadar Fateh Mohamed, 32nd Mule Corps, to be Jemadar, to complete the establishment of 21st Brigade, Supply and Transport Company, with effect from the 18th November 1916.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 605.—1st class Senior Sub-Assistant Surgeon, ranking as Subadar, Murtaza Khan, is dismissed from the service, by sentence of a District Court-Martial, with effect from the 17th September 1917.

REWARDS.

No. 606.—The Governor General in Council is pleased to sanction, under the provisions of paragraph 470, A R., I., Volume II, the special promotion of the undermentioned warrant officer, in recognition of his services in the field during the present war :—

Supply and Transport Corps, Amalgamated List.

Conductor Alfred Humphreys, to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval. Dated 22nd March 1918.

INDIAN ORDER OF MERIT.

No. 607.—The following are the acts of gallantry for which promotion in and admissions to the Indian Order of Merit were sanctioned in Army Department Notification No. 1359, dated the 17th August 1917 :—

Promoted to the 1st Class of the Order.

Subadar Sucha Singh, Indian Order of Merit, Sikhs, for conspicuous gallantry on patrol work under heavy fire on the 26th and 27th December 1916. He went out by day in front of our line and located three enemy picquets ; on the following night he displayed marked ability in assisting to drive back the enemy and occupying their picquets. His coolness and courage during the operations and his constant eagerness in volunteering for patrol work are worthy of the highest praise.

Admitted to the 2nd Class of the Order.

No 2712 Sepoy Abbaz Khan, Punjabis, for conspicuous gallantry and initiative in action on the 22nd February 1917. He brought up ammunition under heavy fire, being the only carrier left. He remained with the guns, and on the enemy counter-attacking he materially assisted in holding them back by his great courage and determination. He has always set a fine example.

No. 3237 Sepoy Ali Muhammad, Punjabis, for conspicuous gallantry and devotion to duty in action on the 7th and 8th February 1917. He went out to search for a wounded officer under heavy fire, found him and returned for a stretcher and brought him in.

No. 77 Naik Bagga Singh, Sikhs, for conspicuous gallantry and determination in action on the 29th and 30th January 1917. He behaved with great courage and coolness when in charge of a bombing party, holding off a much larger number of the enemy's bombers although himself wounded early in the fight. He has displayed gallantry on previous occasions.

No. 1592 Naik Balkaran Misir, Punjabis, for conspicuous gallantry and devotion to duty in action on the 11th September 1916. He was wounded during the advance but continued to command his platoon till the withdrawal was completed.

No. 1197 Sepoy Battan Singh, Sikhs, for conspicuous gallantry and ability in action on the 1st February 1917. A Lewis gun jammed at a critical moment and bombers were called for, none being available he immediately organized a bombing attack under heavy fire and kept the enemy off until the Lewis gun was ready for action. He displayed marked courage throughout the day.

Subadar-Major Bhag Singh, Dogras, for conspicuous gallantry and devotion to duty on the 15th February 1917 and throughout the operations. On one occasion when in command of the leading line he displayed great dash and courage under heavy fire. He took the first line and captured many prisoners.

Subadar Bhagatbir Thapa, Gurkha Rifles, for conspicuous gallantry and ability in controlling his men and assisting his Company Commander in action under heavy fire on the 25th March 1917, when ordered to hold a position some way from the remaining companies. His coolness in command and his own personal example of courage when repelling determined counter-attacks were beyond all praise. When the enemy's second counter-attack penetrated to within 10 yards of his position he organised bombers and himself threw bombs until the attack was broken.

No. 2468 Colour-Havildar Bhagwan Singh, Infantry, for conspicuous gallantry, endurance and devotion to duty in action on the 11th January 1917. When his men were badly shaken by heavy losses during a counter-attack, and although himself twice severely wounded, he continued to rally and encourage his men the whole time while exposed to heavy fire.

Jemadar Binda Singh, Sikh Pioneers, for conspicuous gallantry and coolness in action on the 9th January 1917. He was in command of a platoon and did sterling work in assisting a British infantry regiment to hold on to the captured portion of the enemy's first line trenches. He set a fine example of coolness and courage in circumstances of extreme danger. He has on several othe occasions shown the same fine qualities of dogged determination and leadership.

Subadar Burland, Sappers and Miners, for conspicuous gallantry and consistent coolness in action on the 25th and 26th January 1917. He has always displayed great coolness when digging and sapping under heavy fire and has set a fine example. On one occasion though wounded in the chest he continued to command his party until relieved three hours later.

No. 2158 Sepoy Churu, Infantry, for conspicuous gallantry and determination in action on the 17th February 1917. Severely wounded in the arm in the enemy's first line he rushed forward with a bombing party between the enemy's first and second lines and although again hit in the face by shrapnel he still carried on and bombed up the enemy's second line and communication trenches in advance until a block was constructed.

Subadar Dhondibarao Barge, Sappers and Miners, for conspicuous gallantry on the 7th, 8th, 17th and 18th January 1917, and throughout the operations. He has always set a fine example and has displayed exceptional coolness and courage in digging and wiring new trenches and sapping up under close-range fire.

No. 3126 Naik Fakir Singh, Sikhs, for conspicuous gallantry and coolness in action on the 1st February 1917. On arrival in the enemy's second line in the attack he found none of his section left so he collected remnants of other sections and rallied them; he then collected bombs in the open and commanded his newly formed section with great ability.

No. 2402 Sepoy Ganda Singh, Punjabis, for conspicuous gallantry and devotion to duty in sending messages by heliograph under heavy fire throughout the action from the firing line on the 11th September 1916. He was killed in the act of signalling.

Subadar Ganga Ram Singh, Grenadiers, for conspicuous gallantry and coolness in action, and notably on one occasion on the 12th February 1917, when he walked out across the open and placed an artillery flag in position whereupon our own guns lifted and so saved many casualties among his own men.

No. 3843 Naik Gorea Gurung, Gurkha Rifles, for conspicuous gallantry in action on the 3rd February 1917. He displayed an absolute disregard of personal danger when the enemy were counter-attacking up a communication trench. He conducted a bombing patry into and across the open under heavy fire and broke up the attack.

No. 1364 Havildar Hardit Singh, Sappers and Miners, for conspicuous gallantry and devotion to duty during the forcing of the passage of a river on the 20th December 1916, when he volunteered to take charge of a party required to launch a pontoon and row it across the river under heavy fire in full view of the enemy. It was chiefly due to his splendid personal example and his constant encouragement to his men that they kept cool and steady and succeeded in launching the pontoon in spite of heavy casualties. He was on the point of starting across when he received orders to come back.

Jemadar Hayat Muhammad, Punjabis, for conspicuous gallantry and initiative in action on the 24th February 1917. His platoon came under heavy flanking fire from some buildings and all except 12 became casualties. Seeing that the fire was hampering the whole of the

advance he rallied his men and took the buildings and six officers and 183 men prisoners. His gallantry all through has been most marked.

Jemadar Himbahadur Sahi, Gurkha Rifles, for conspicuous gallantry and initiative in action during the forcing of a passage of a river on the 23rd February 1917. He displayed great personal courage and coolness in charging a party of enemy bombers thereby securing the foreshore.

No. 2578 Lance-Naik Jagat Chand, Gurkha Rifles, for conspicuous gallantry and ability in action on the 9th January 1917, in handling his Lewis gun and working it continually in the advanced line under heavy fire and often alone. He has at all times rendered valuable assistance by his skill and determination.

Jemadar Jai Lal, Infantry, for conspicuous gallantry in action on the 17th February 1917. He was in charge of a party which went over into the enemy's second line. He twice crossed "No Man's Land" voluntarily under heavy fire to bring up extra ammunition. He was wounded in doing so but refused to leave his post. He has always set a fine example to his men and done excellent work.

Jemadar Jaman Sing Gurung, Gurkha Rifles, for conspicuous gallantry in action on the 5th February 1917. On one occasion he set a personal example of great courage and ability; on another, when the British officers had all become casualties he took command and advanced under very heavy fire and captured and consolidated a well chosen position.

No. 1481 Naik Jhanda Singh, Punjabis, for conspicuous gallantry and devotion to duty in action on the 11th September 1916. Although wounded he assisted in bringing in the body of a British officer who had been killed 30 yards behind the withdrawing firing line, under heavy fire with a total disregard of danger.

Subadar Jodh Khan, Rifles, for conspicuous gallantry and meritorious service in action on the 22nd February and the 9th March 1917. He acted as Jemadar Adjutant in all the actions in which his regiment took part and always displayed great coolness and devotion to duty. On one occasion he displayed great courage in leading his men under heavy fire. He was of considerable assistance to his Company Commander in consolidating the position gained till finally wounded.

No. 3158 Rifleman Judbir Thapa, Gurkha Rifles, for conspicuous gallantry and ability in action on the 9th January 1917, in clearing out with bombs parties of the enemy who were holding up his company; this he did on two occasions taking several prisoners. His personal bravery was conspicuous throughout the action.

No. 1480 Rifleman Kharak Bahadur Chettri, Gurkha Rifles, for conspicuous gallantry and coolness in action on the 17th February 1917. He twice brought up supplies of bombs across the open under heavy fire, showing great contempt of danger. He also endeavoured to rescue a British officer who was incapacitated.

No. 2573 Rifleman Kharak Bahadur Sunwar, Gurkha Rifles, for conspicuous gallantry and coolness in action on the 31st March 1917. Alone he charged seven of the enemy who were attacking the picquets. He killed one and wounded two before the remainder fled. He was wounded but held on to his ground till assistance came and accompanied a patrol sent out before daylight to attack.

Subadar Labh Singh, Infantry, for conspicuous gallantry and devotion to duty in action on the 22nd February 1917. When the attacking troops on the front of his position were wavering he left his trench under heavy fire and fearlessly exposing himself successfull, rallied them, led them back to the captured enemy trench and consolidated the position. He has always displayed the finest military qualities.

Subadar Lachman Singh, Infantry, for conspicuous gallantry, ability and leadership when commanding a platoon in action on the 9th January 1917. He succeeded in stopping and rallying men of another regiment who were momentarily withdrawing under heavy fire. He has proved himself an exceptional officer in two actions.

Jemadar Lalu Khattri, Gurkha Rifles, for conspicuous gallantry and resource in action at the forcing of a passage of a river on the 23rd February 1917. On landing and finding that his British officers had become casualties, he collected and rallied his men in his sector and with great courage and dash cleared a nullah 300 yards wide which was strongly held, thereby safeguarding our right flank.

No. 2423 Havildar Lalu Rajanna, Sappers and Miners, for conspicuous gallantry in action on the 1st and 2nd January 1917. During night operations he was one of a party of 1 British officer and 14 men engaged under heavy fire in wiring an advanced picquet within 250 yards of the enemy's front line, Of this party three men were killed and three wounded, but they successfuly completed the wiring after 5 hours' work in the open and in bright moonlight. Their success was largely due to the fine example set by this Havildar.

No. 4170 Havildar Loganadan, Sappers and Miners, for conspicuous gallantry and devotion to duty in action on the 26th January and 23rd February 1917. Whilst with a party ordered to block a trench he took command on the death of the Havildar and by his personal courage and example got the block completed under heavy fire. Again at the forcing of the passage of a river he rendered most gallant aid to the wounded. All through the operations he has behaved splendidly.

No. 615 Lance-Naik Mall Singh, Sikhs, for conspicuous gallantry and ability in action on the 1st February 1917. A Lewis gun jammed at a critical moment and bombers were called for; none being available he immediately organised a bombing attack under heavy fire and kept the enemy off until the Lewis gun was ready for action. He displayed marked courage throughout the day.

Subadar Mangal Singh, Sikh Pioneers, for conspicuous gallantry when in command of a platoon which was digging trenches in the open under close and well directed fire from the enemy on the 9th and 10th January 1917. A number of casualties occurred and he, to inspire and give confidence to the men, exposed himself freely walking up and down the line after the men had begun to take cover in the trench. In doing so he was severely wounded when the trench had nearly been completed.

Subadar Muhammad Ali, Grenadiers, for conspicuous gallantry and devotion to duty in action on the 12th February 1917, and notably on one occasion when, though wounded, he went to the assistance of his Commanding Officer. Whilst dressing his wound he was himself again wounded and his Commanding Officer killed.

No. 2423 Sepoy Muhammad Zaman, Punjabis, for conspicuous gallantry in action on the 26th February 1917. He volunteered to carry across the open under heavy fire a fresh supply of bombs to the firing line which were urgently needed at the time. He was wounded in delivering them.

No. 1198 Second Class Sub-Assistant Surgeon Mul Singh, Indian Subordinate Medical Department, for conspicuous gallantry and initiative in action on the 17th February 1917. He remained in the front line trenches under heavy fire, and at night more than once went over the parapet into "No Man's Land" to superintend the bringing in of the wounded when he would have been perfectly justified in staying in the "Aid Post." His cheerful spirit in all weathers, his moral and gallant example, and his untiring energy have been a pattern of soldierly conduct on every occasion.

Jemadar Nand Singh, Punjabis, for conspicuous gallantry in action on the 9th March 1917. When his platoon was under heavy fire and was suffering severe casualties he showed marked coolness in controlling his men, and by his fine example and personal courage succeeded in taking them absolutely unshaken to our most advanced fire position within close range of the enemy. This gallant officer was afterwards killed in action.

Subadar Narain Singh, Sikhs, for conspicuous gallantry in action on the 1st February 1917. He led his platoon with courage and although his British officer was killed he stemmed several counter-attacks. He was eventually cut off but succeeded in regaining our lines in the evening although severely wounded. He brought in 5 other severely wounded men with him.

No. 2587 Lance-Dafadar Pahlad Singh, Lancers, for conspicuous gallantry in action on the 6th and 7th March 1917. He always volunteers for any dangerous duty and on one occasion, while engaged on reconnaissance work, he displayed exceptional courage and determination in reconnoitring the enemy's position and bringing in very valuable information.

Jemadar Sewa Sing, Sikhs, for conspicuous gallantry and coolness in action on the 1st February 1917. In the attack on the enemy's position, finding that nearly all the British officers were casualties, he rallied the men in the enemy's front line exposing himself most fearlessly. After the withdrawal he brought in wounded men both by daylight and after dark. He has been brought to notice for conspicuous gallantry on a previous occasion.

Subadar Sher Singh, Punjabis, for conspicuous gallantry and initiative in action on the 22nd February 1917. When all the British officers of his company had become casualties he continued to consolidate and command his company under an intense fire in a manner deserving of the highest praise.

Subadar-Major Sundar Singh, Sikhs, for conspicuous gallantry and dash in action on the 29th and 30th January 1917. He cleared the front line of one of our objectives with a platoon and a Lewis gun. He has always displayed the greatest coolness and courage in action and has set a splendid example to all ranks of the regiment.

Subadar Tika Khan, Sikhs, for conspicuous gallantry and leadership on the 22nd February 1917, in taking his platoon (which was the leading one) into the enemy's second line with a rush during the attack on the enemy's positions, and later in assisting his Company Commander to steady the men and make them hold on when the companies on the right had fallen back.

Jemadar Muhammad Umar Faruk Khan, Lancers, for conspicuous gallantry in action on the 19th December 1916. He showed great courage and coolness in extricating his rear-guard under heavy fire. He was engaged hand to hand with the enemy and his horse was badly cut under him. He has displayed soldierly qualities on all occasions.

No. 1610 Havildar Bijho, Dogras, for conspicuous gallantry and resource in action on the 15th February 1917. He has at all times displayed great courage and ability in reconnoitring and is always a volunteer for any difficult or dangerous work, and has set a fine example of coolness under fire.

No. 3626 Sowar Sultan Mahomed, Cavalry, for conspicuous gallantry in action on the 27th March 1917. Though dangerously wounded by a shell which killed his horse and nearly

blew his right arm off besides causing other injuries about his body, he volunteered to ride, thus liberating the four men who were carrying him on a stretcher to join the firing line. He suffered intense pain but by sticking to his horse for two miles under heavy fire, he enabled the squadron, which had been considerably delayed, to withdraw slowly to positions from which it could check the enemy's advance. He displayed exceptional courage and endurance. He was previously brought to notice for gallantry. He afterwards died of his wounds.

Jemadar Alam Khan, Sappers and Miners, for conspicuous gallantry, determination and coolness in action during the bridging operations when forcing the passage of a river on the 23rd February 1917. Throughout the day he was in charge of work at the head of the bridge, and set a fine example both early in the day under heavy fire and later on when shells were falling on each side of the bridge. He has done excellent work throughout the operations.

No. 608.—The awards of the Indian Order of Merit, 2nd class, published in Army Department Notification No. 558, dated the 15th March 1918, have effect from the 19th June 1917.

No. 609.—The following amendment is made to Army Department Notification No. 886, dated the 4th August 1916 :—

For " No. 1631 Naik Sawan Khan " *read* " No. 1631 Naik Sawan Singh."

Indian Distinguished Service Medal.

No. 610.—The following amendment is made to Army Department Notification No. 1360, dated the 17th August 1917 :—

For " No. 1066 Havildar Nur Akhmad, Sappers and Miners " *read* " No. 1036 Havildar Nur Akhmad, Sappers and Miners."

For " No. 3006, Sepoy Badhawa Singh, Sikhs," *read* " No. 3007 Sepoy Badhawa Singh, Sikhs."

JUDICIAL.

No. 611.—In exercise of the powers conferred by section 113, Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the officer not being below the rank of field officer commanding the stations of Ahmedabad, Baroda and Rajkot shall be the prescribed officer for the purposes of section 102 of the said Act in respect of Summary Courts-Martial held for the trial of persons subject to that Act serving under his command.

Provided that when the officer who held the trial is himself the officer commanding those stations he shall forward the proceedings to superior authority.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

15th Bombay Battalion.

No. 612.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Patrick Robert Cadell, C.I.E., V.D. Dated 1st April 1917.

To be Major and Second-in-Command.

Harold Ferdinand Bush. Dated 1st April 1917.

To be Majors.

Charles Noel Moberly.
Harry Thomson Gorrie.
} Dated 1st April 1917.

To be Captains.

Henry James Dibbs.
Norman Boyd Kinnear.
Harold Eric Ormerod.
Nigil Fairholt Paton.
Neville Greaves Hunt.
Robert Theodore Hope Mackenzie.
William Rutton Searle Sharpe.
Thomas Newton Begbie.
Norman Wright Kemp.
} Dated 1st April 1917.

To be Lieutenants.

Harry Douglas Townend.
William Sandford Hoseason.
Albert Frederic Lucas Brayne.
Guy Thomas Wright.
Arthur Carrington Tyndale.
Thomas Robert Aldred.
Errol Samuel Riley.
Percy Reginald Soundy.
James McGrath.
James Anderson Dickson McBain, C.I.E. } Dated 1st April 1917.

To be Second Lieutenants.

Alexander Robert Burnett-Hurst.
Wilfred Reginald Botterill.
Morley Fox.
Bertram Durell Barnes. } Dated 1st April 1917.

John Tait.
Richard Dubourdieu England.
Henry Pelham Wentworth Macnaghten.
Alfred Ernest Robinson. } Dated 7th February 1918.

To be Major (Supernumerary List).

Norman William Faith, V.D. Dated 1st April 1917.

To be Lieutenant (Supernumerary List).

Arthur Russell Bennett. Dated 1st April 1917.

19th Agra Company.

No. 613.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major and to command the Company.

Thomas Cuthbertson Jones, V.D. Dated 1st April 1917.

To be Captains.

Henry Lyon Scott.
James Hermann Field. } Dated 1st April 1917.

To be Lieutenants.

Harold James Collister.
Philip Peter Meredyth Chichele Plowden.
Terence Arthur Ernst Bradley. } Dated 1st April 1917.

To be Second Lieutenants.

Thomas Donald Sully. Dated 1st April 1917.
David Ranken Lyle.
James Alfred Page. } Dated 6th March 1918.

1-17th Bombay, Baroda and Central India Railway Battalion.

No. 614.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Robert Edward Pemberton Pigott, C.I.E., V.D. Dated 1st April 1917.

To be Major and Second-in-Command.

Charles Kater Dury Sidgwick, D.S.O., V.D. Dated 1st April 1917.

To be Captains.

Frederick James Page.
Francis Graham Arnould.
Nevil Marryat.
John Alexander Jones. } Dated 1st April 1917.

To be Lieutenants.

Gerald Durie Moore.
Charles William Melville Collins. } Dated 1st April 1917.

To be Second Lieutenants.

Homer Henry Miles.
George Eric Rowland Slade.
William Henry Peyton.
Percy Neville Humphry Baker.
William James Alexander Moore. } Dated 1st April 1917.

Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 615.—Major Charles Rimmington Scott, V.D. (Supernumerary List), resigns his commission, and is granted on retirement, the honorary rank of Lieutenant-Colonel, with permission to retain his rank. Dated the 31st March 1917.

(Army Department Notification No. 1504, dated 7th September 1917, is hereby cancelled.)

Bengal and North-Western Railway Volunteer Rifles.

No. 616.—Lieutenant William Speedie Forsyth resigns his commission. Dated 31st March 1917.

Oudh and Rohilkhand Railway Volunteer Rifles.

No. 617.—Captain Leslie Frederick Jackson resigns his commission. Dated 31st March 1917.

Aden Volunteer Rifles.

No. 618.—Lieutenant Henry Stephens Lofting resigns his commission. Dated 31st March 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 22nd March 1918.

APPOINTMENTS.

No. 15.—Captain S. D. Vale, Royal Indian Marine, Principal Port Officer, Burma, is granted an extension in that appointment up to the 2nd March 1918.

No. 16.—Mr. T. G. Bailey, Assistant Constructor, Kidderpore Dockyard, is granted an extension of service for one year, with effect from the 11th March 1918.

No. 17.—Commander W. R. B. Douglas, C.I.E., Royal Indian Marine, is appointed Captain Superintendent, Kidderpore Dockyard, Calcutta, sub *pro. tem.*, *vice* Captain E. J. C. Hordern, Royal Indian Marine, with effect from the 22nd February 1918.

No. 18.—The services of Captain E. J. C. Hordern, Royal Indian Marine, are placed at the disposal of the Government of Burma for employment as Principal Port Officer, Burma, sub. *pro tem, vice* Captain S. D. Vale, Royal Indian Marine, with effect from the 3rd March 1918.

DISCIPLINE.

No. 19.—The services of temporary Lieutenant F. A. Matson, Royal Indian Marine, are dispensed with, with effect from the 9th March 1918.

RANK.

No. 20.—Temporary Lieutenant B. Sinclair, Royal Indian Marine, is permitted, on retirement, to retain the rank held by him in the Royal Indian Marine but without permission to wear uniform in respect of it.

RETIREMENTS.

No. 21.—Captain S. D. Vale, Royal Indian Marine, Principal Port Officer, Burma, is permitted to retire from the service, with effect from the 3rd March 1918.

JUDICIAL.

No. 22.—In exercise of the powers conferred by Section 3 of the Impressment of Vessels Ordinance, 1914, the Governor-General in Council is pleased to direct that the following amendment be made in the first column of the schedule annexed to Marine Department Notification No. 73, dated the 18th August 1914, as amended by Marine Department Notifications Nos. 77, 30, 40, 16, 36, 50, 55, 15, 26, 55, 61 and 77, dated the 1st September 1914, the 10th September 1915, the 10th December 1915, the 5th May 1916, the 25th August 1916, the 24th November 1916, the 15th December 1916, the 23rd March 1917, the 15th June 1917, the 31st August 1917, the 21st September 1917 and the 30th November 1917, respectively :—

For "Commander S. D. Vale, Royal Indian Marine, Principal Port Officer, Burma" *substitute* "Captain E. J. C. Hordern, Royal Indian Marine, Principal Port Officer, Burma, sub *pro. tem.*"

For "Captain E. J. C. Hordern, Captain Superintendent, Kidderpore Dockyard" *substitute* "Commander W. R. B. Douglas, C.I.E., Royal Indian Marine, Captain Superintendent, Kidderpore Dockyard, sub *pro. tem.*"

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 18th March 1918.

No. 121-E.-18.—Mr. J. G. Ross, Honorary Assistant Traffic Superintendent, North Western Railway, officiated as a District Traffic Superintendent, on that Railway from the 14th March 1917 to the 10th April 1917.

Notification No. 121-E., dated the 4th February 1918 is cancelled.

No. 139-E.—On return from employment under the Army Department, Mr. H. C. Sparke, Deputy Traffic Manager, is appointed temporary Deputy Agent, North Western Railway.

No. 313-E.—The following permanent promotions in the Superior Revenue Establishment of State Railways, Locomotive Department, are ordered :—

Name.	From	To	With effect from
Townshend, E. G. . . .	Class III, grade 2, and class II, officiating.	Class III, grade 1, and class II, officiating.	24th January 1918.
Huggins, H. W. . . .	Class III, grade 2, and class II, officiating.	Class III, grade 1, and class II, officiating.	24th January 1918.
Jackson, H.	Class II, grade 5.	Class II, grade 4.	14th February 1918.

The 20th March 1918.

No. 282-E.—With reference to Railway Board's Notification No. 282-2-E., dated the 28th February 1918, Mr. H. W. Huggins, officiating District Locomotive Superintendent, North Western Railway, reverted to his substantive appointment of Assistant Locomotive Superintendent in class III, grade 2 of that Establishment with effect from the 5th December 1917.

No. 1002-E.—With reference to Railway Board's Notification No. 1002-E., dated the 18th April 1917, Mr. J. J. Inglis, Carriage and Wagon Superintendent, North Western Railway, has been granted by His Majesty's Secretary of State, a further extension of furlough for six months.

No. 1608-E.—Mr. E S. Aslett, Assistant Carriage and Wagon Superintendent, North Western Railway (temporarily employed in the Locomotive Department), is promoted from grade 3 to grade 2 of class III of the Superior Revenue Establishment of State Railways with effect from the 25th October 1917.

The 21st March 1918.

No. 1805-E.-17.—Mr. G. W. Ford, Signal Engineer, Eastern Bengal Railway, is permitted, at his own request, to resign the service of Government with effect from the 24th February 1918.

No. 1805-1-E.-17.—With reference to Railway Board's Notification No. 1805-E.-17, dated the 21st March 1918, Mr. E. A. Lawton, Senior Assistant Signal Engineer, North Western Railway, is transferred to the Eastern Bengal Railway and appointed as Signal Engineer of that Railway sub. *pro tem.* until further orders.

Delhi, the 21st March 1918.

No. 40-F.-18.—In pursuance of section 135 of the Indian Railways Act, 1890 (IX of 1890), the Governor General in Council is pleased to declare that the Administration of the East Indian Railway shall be liable to pay in aid of the funds of the local authority set out in the schedule hereto annexed, the tax specified in the second column thereof.

SCHEDULE.

Local authority.	Tax.
1	2
Champdani Municipality	House rate.

Simla, the 21st March 1918.

No. 686-T.-17.—In exercise of the powers conferred by rule 11-G. of the Defence of India (Consolidation) Rules, 1915, the Governor General in Council is pleased to order that no railway administration shall deliver consignments of coal or coke to any person other than the consignee shown in the invoice and railway receipt, or his recognized Agent.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 23rd March 1918.

ORDERS REGARDING FLAX CANVAS.

No. 134-J. (i).—Whereas the Governor General in Council is of the opinion that the article specified below can be utilised in connexion with the prosecution of the present war, namely, flax canvas, free from jute, both proofed and unproofed.

Now, therefore, the Governor-General in Council in the exercise of the power conferred by rule 11 A., of the Defence of India (Consolidation) Rules, 1915, as amended, hereby requires all persons who, in the course of business, whether on their own behalf or on behalf of others, hold or have control over any such flax canvas to send to the Controller (Jute Manufactures), Indian Munitions Board, 7, Council House Street, Calcutta, the following particulars of such flax canvas, namely :—

(a) description as regards quality and widths and whether proofed or unproofed ;
(b) quantity of each description ;
(c) the place or places at which held ;
(d) the price (if known) at which the owner or person entitled to sell it is willing to sell by agreement.

No. 134-J. (ii).—The Governor General in Council in the exercise of the power conferred by rule 11 G., of the Defence of India (Consolidation) Rules, 1915, as amended, hereby, and with effect from this date, prohibits the sale or delivery of, or other dealing in, flax canvas, free from jute, proofed and unproofed, by any person, otherwise than in accordance with the terms of a permit issued by the Controller (Jute Manufactures) of 7, Council House Street, Calcutta.

The 20th March 1918.

No. E.-359-27.—Captain R. W. Mellor, Madras Artillery Volunteers, was employed on special duty under the orders of the Controller (Hides and Wool), from the 21st February 1918 to the 8th March 1918, both days inclusive.

No. E.-359-28.—Captain R. W. Mellor, Madras Artillery Volunteers, has been appointed Deputy Controller (Hides), Calcutta, with effect from the 9th March 1918.

No. E.-359-29.—Lieutenant L. B. Sutcliffe, 8th Battalion, Royal Welsh Fusiliers, has been appointed Assistant Controller (Hides), Bombay, with effect from the 16th February 1918.

No. E.-359-30.—The services of Mr. F. J. G. Geary, I.C.S., Deputy Controller (Hides), Calcutta, have been replaced at the disposal of the Department of Commerce and Industry with effect from the 9th March 1918.

No. E.-430-17.—2nd Lieutenant B. Leigh Newman, R.E., has been appointed Assistant Engineer, Gun and Shell Factory Extension, Ishapore, with effect from the 25th February 1918.

No. E.-430-18.—Captain R. Mair, M.C., I.A.R.O., has been appointed Assistant Engineer, Ammunition Factory Extension, Kirkee, with effect from the 4th March 1918.

The 21st March 1918.

No. G.-315-14.—Mr. E. J. Poke is appointed Assistant Engineer, Government Acetone Factory, Nasik.

The 22nd March 1918.

No. E.-110.—Lieutenant W. R. Fitzgerald, R.E., attached 3rd Sappers and Miners, has been posted temporarily as Assistant Metallurgist, Sakchi, with effect from the 15th March 1918.

No. E.-557.—Mr. Ambrose Hartley Hull, A.M.I.M.E., A.M.I.E.E., has been appointed Manager in the Indian Ordnance Factories sub. *pro tem.* with effect from the 20th February 1918.

No. E.-367.—Mr. F. W. Johnson, who has been appointed by His Majesty's Secretary of State for India as General Manager of the Kirkee Filling Factory Extensions, assumed charge of his duties on the afternoon of the 15th March 1918.

T. RYAN,
Secretary, Indian Munitions Board.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1918, and is hereby promulgated for general information :—

ACT No. VII OF 1918.

THE INDIAN INCOME-TAX ACT, 1918 (VII OF 1918).

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER I.

TAXABLE INCOME.

3. Application of Act.
4. Agricultural income.
5. Classes of income chargeable to income-tax.
6. Salaries.
7. Interest on securities.
8. Income derived from house property.

SECTIONS.

9. Income derived from business.
10. Professional earnings.
11. Income derived from other sources.
12. Exclusions of a general nature.
13. Treatment of exemptions and exclusions in determining total income.
14. Taxable income and levy of tax thereon.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

15. Payment.
16. Annual return.
17. Return by assessees.
18. Assessment.
19. Adjustment with actual income when ascertained.
20. Notice of demand.
21. Petition against assessment under this Act.

SECTIONS.

22. Hearing of petition.
23. Power of review.
24. Penal assessment.
25. Income escaping assessment assessable in following year.
26. Rectification of mistake.
27. Power to take evidence on oath, etc.
28. Power to call for information.
29. Power to inspect the register of members of any company.

CHAPTER III.

SUMMARY ASSESSMENT.

30. Summary assessment.

CHAPTER IV.

LIABILITY IN SPECIAL CASES.

31. Guardians, trustees and agents.
32. Courts of Wards, etc.
33. Non-residents.
34. Agent to include persons treated as such.

CHAPTER V.

RECOVERY OF TAX.

35. Tax when payable.
36. Mode and time of recovery.

CHAPTER VI.

REFUNDS TO SHAREHOLDERS AND OTHERS.

SECTIONS.

37. Refund to individual shareholders, partners and owners of securities.
38. Limitation of claims for refund.

CHAPTER VII.

OFFENCES AND PENALTIES.

39. Failure to make payments or deliver returns or statements or allow inspection.
40. False statement in declaration.
41. Prosecution to be at instance of Collector.
42. Disclosure of information by public servant.

CHAPTER VIII.

MISCELLANEOUS.

43. Power to make rules.
44. Power to make exemptions, etc.
45. Receipts and their contents.
46. Service of notices.
47. Power to declare principal places of business.
48. Indemnity.
49. Powers exerciseable from time to time.
50. Delegation of certain powers of Local Government.
51. Statement of case by Chief Revenue-authority to High Court.
52. Bar of suits in Civil Court.
53. Repeal.

SCHEDULE I—RATES OF TAX.
SCHEDULE II—RATES OF REFUND.
SCHEDULE III—ENACTMENTS REPEALED.

An Act to consolidate and amend the law relating to Income-tax.

WHEREAS it is expedient to consolidate and amend the law relating to Income-tax; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Indian Income-tax Act, 1918;

(*2*) It extends to the whole of British India, including the Sonthal Parganas, and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf, and to all other servants of His Majesty in those dominions; and

(*3*) It shall come into force on the first day of April 1918.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "Agricultural income" means—

(*a*) any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land-revenue or subject to a local rate assessed and collected by officers of Government as such;

(*b*) any income derived from—

(*i*) agriculture, or

(*ii*) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(*iii*) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(*iv*) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (*a*), or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce of which, any operation mentioned in sub-clauses (*ii*) and (*iii*) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building;

(*2*) "Assessee" means a person by whom income-tax is payable, and includes a firm and a Hindu undivided family;

(*3*) "Business" includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

(*4*) "Chief Revenue-authority" means the Board of Revenue or the Financial Commissioner in Provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act;

(*5*) "Collector" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Collector, and means in relation to any assessee carrying on business, the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee the Collector of the place where such assessee resides.

(*6*) "Commissioner" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Commissioner;

(*7*) "Company" means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the legislature of a British possession, and includes any foreign association carrying on business in British India, whether incorporated or not, and whether its principal place of business is situate in British India or not, which the Governor General in Council may, by general or special order, declare to be a company for the purposes of this Act;

VII of

(*8*) "Local authority" includes any person legally entitled to the control or management of any municipal or local fund;

(*9*) "Magistrate" means a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government to try offences against this Act;

(*10*) "Prescribed" means prescribed by rules made under this Act;

(*11*) "Previous year" means the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day on which his accounts have so been made up:

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit.

(*12*) "Principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(*a*) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(*b*) any person connected with the authority, company, body or association upon whom the Collector has served a notice

of his intention of treating him as the principal officer thereof; and

(13) "Total income" means total income from all sources to which this Act applies.

CHAPTER I.

TAXABLE INCOME.

Application of Act.

3. (1) Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under the provisions of this Act, deemed to accrue or arise or to be received in British India.

(2) This Act shall not apply to the following classes of income:—

(i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and, in the case of property so held in part only for such purposes, the income applied, or finally set apart for application, thereto.

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iii) The income of local authorities.

(iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be, applicable.

(v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(vii) Legacies.

(viii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature or are not by way of addition to the remuneration of an employee.

(ix) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

Agricultural income.

4. Agricultural income shall not be chargeable to income-tax.

Classes of income chargeable to income-tax.

5. Save as otherwise provided by this Act, the following classes of income shall be chargeable to income-tax in the manner hereinafter appearing, namely—

(i) Salaries.

(ii) Interest on securities.

(iii) Income derived from house property.

(iv) Income derived from business.

(v) Professional earnings.

(vi) Income derived from other sources.

Salaries.

6. (1) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association not being a local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Government, provided that the tax shall not be payable in respect of—

(i) any salary not exceeding five hundred rupees per mensem received by any member of His Majesty's Forces, or of His Majesty's Indian Forces, as the pay of an appointment which is ordinarily reserved exclusively for members of those Forces; or

(ii) any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council.

Interest on securities.

7. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or on debentures or other securities for money issued by or on behalf of a local authority or a company:

Provided that no tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free.

Income derived from house property.

8. The tax shall be payable by an assessee under the head "Income derived from house property" in respect of the *bonâ fide* annual value of any house property of which he is the owner, subject to the following allowances, namely:—

(i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to

bear the cost of repairs, a sum equal to one-sixth of such value;

(*ii*) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;

(*iii*) the amount of any annual premium paid to insure the property against risk of damage or destruction;

(*iv*) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;

(*v*) any sums paid on account of land-revenue in respect of the property;

(*vi*) in respect of collection charges, a sum not exceeding the prescribed maximum.

(*vii*) in respect of vacancies, such sum as the Collector may determine having regard to tne circumstances of the case.

For the purposes of this section and section 9 the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year:

Provided that, where house property is in the occupation of the owner, such sum shall for the purposes of this section be deemed not to exceed ten per cent. of the aggregate income of the owner.

Income derived from business.

9. (*1*) The tax shall be payable by an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

(*2*) Such profits shall be computed after making the following allowances, in respect of sums paid, or, in the case of depreciation, debited, namely:—

(*i*) any rent paid for the premises in which such business is carried on, or where the premises are owned by the assessee the *boná fide* annual value thereof, provided that when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this clause shall be such sum as the Collector may determine having regard to the proportional part so used;

(*ii*) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon, provided that if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed;

(*iii*) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid;

(*iv*) in respect of insurance against risk of damage or destruction of buildings, machinery or plant, used for the purposes of the business, the amount of any premium paid;

(*v*) in respect of current repairs to buildings, machinery or plant, the amount actually expended thereon;

(*vi*) in respect of depreciation of such buildings, machinery or plant being the property of the assessee, a sum not exceeding a percentage on the original cost thereof to the assessee to be fixed, subject to the approval of the Governor General in Council, by the Local Government for different classes of buildings, machinery or plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time:

Provided that—

(*a*) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the previous year, and the prescribed particulars have been duly furnished;

(*b*) when in any year the full allowance admissible has not been claimed, the balance may be added to the allowance made for the following year or years;

(*c*) the aggregate of the allowances made under this sub-head either under this Act or any Act repealed thereby shall, in no case, exceed the original cost to the assessee of the buildings, machinery or plant, as the case may be;

(*vii*) in respect of any machinery or plant which has been sold or discarded as obsolete, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (*vi*), and the amount for which the machinery or plant is actually sold, or its scrap value.

(*viii*) any sums paid on account of land-revenue, local rates or municipal taxes in respect of the premises;

(*ix*) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

Professional earnings.

10. (*1*) The tax shall be payable by an assessee under the head "Professional earnings" in respect of the profits of any profession, or vocation, followed by him.

(*2*) Such profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be income chargeable under this head.

Income derived from other sources.

11. (1) The tax shall be payable by an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source to which this Act applies (if not included under any of the preceding heads) with the exception of agricultural income.

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

Exclusions of a general nature.

12. (1) In computing the amount of the income chargeable to income-tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family where the company, the firm or the family is liable to the tax.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife or as a contribution to any provident fund to which the Provident Funds Act, 1897, applies, or to any provident fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act :

IX of 1897.
V. of 1912.

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries," exceed one-sixth of the income of the assessee which would, apart from such exclusion and exemption, be chargeable to income-tax.

Treatment of exemptions and exclusions in determining total income.

13. In computing the total income of an assessee for the purposes of Schedule I, salaries and deductions exempted under the proviso to section 6 (1), income mentioned in section 12 (1), and sums excluded under section 12 (2) shall be taken into account.

Taxable income and levy of tax thereon.

14. (1) The aggregate amount of an assessee's income chargeable under each of the heads mentioned in sections 6 to 11 shall be the taxable income of the assessee.

(2) Subject to the conditions hereinbefore set out, there shall be levied in respect of the year beginning with the first day of April 1918, and in respect of each subsequent year, by collection in that year and subsequent adjustment as hereinafter provided income-tax upon every assessee in respect of his taxable income in that year at the rate specified in Schedule I :

Provided that, where the assessee is a company or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners and the taxable income of such company or firm is one thousand rupees per annum or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

Payment.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted at the time of payment in respect of income chargeable under the following heads :—

(i) "Salaries ;" and

(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on behalf of the person from whose earnings the deduction was made, and credit shall be given to him therefor in the next adjustment under section 19.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on behalf of the owner of the security, and credit shall be given to him therefor in the next adjustment under section 19 :

Provided that, if the owner of the security obtains a refund of any portion of the tax so deducted in accordance with the provisions of this Act, no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor General in Council directs.

(5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned the tax shall be payable by the assessee direct, and shall be the amount assessed under this Act subject to such adjustment as aforesaid.

Annual return.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, and every private employer who has agreed to recover income tax on behalf of Government shall prepare, and

within fifteen days from the 31st day of March in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name, and so far as it is known the address, of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority, company, body, association or private employer as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed not being less than six hundred rupees per annum;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid;

(c) the amount deducted in respect of income-tax from each such person.

Return by assessees.

17. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of June in each year, deliver or cause to be delivered to the Collector a return in the prescribed form and verified in the prescribed manner of the total income of the company during the previous year:

Provided that the Collector may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company whose taxable income is, in the Collector's opinion, not less than two thousand rupees, the Collector shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) In the case of any person other than a company whose taxable income is in the Collector's opinion one thousand rupees or upwards, but less than two thousand rupees, the Collector may, if he thinks fit, serve upon him a notice in accordance with the provisions of sub-section (2), but if he does not do so, shall proceed in the manner hereinafter provided in Chapter III for the summary assessment of such incomes.

Assessment.

18. (1) If the Collector is satisfied that a return made under section 17 is correct and complete, he shall assess the sum payable by the assessee for the year in which the return is made on the basis of such return.

(2) If the Collector has reason to believe that a return made under section 17 is incorrect or incomplete, he shall serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice, or as soon afterwards as may be, the Collector, after examining such accounts and documents, and hearing any evidence which the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing, determine the total income of the assessee for the previous year and assess the sum payable by the assessee for the year in which the return is made on the basis of such determination.

(4) If the principal officer of any Company or any other person fails to make a return under section 17 (1), (2) or (3) as the case may be, or having made a return, fails to attend or fails to comply substantially with all the terms of a notice issued under section 18, sub-section (2), the Collector shall make the assessment to the best of his judgment.

(5) The sum to be assessed in every case shall be a sum calculated on the aggregate of the assessee's income in the previous year chargeable under each of the heads mentioned in sections 8 to 11 at the rate applicable to his total income in that year.

Adjustment with actual income when ascertained.

19. When the Collector has, in any year after the commencement of this Act for which income-tax is leviable under section 14 (2), ascertained, either from the return made by an assessee or after further inquiry, the total income actually received by or accrued to the assessee in the previous year, he shall compute the income-tax which would have been payable in respect thereof if it had been levied in such previous year with reference to the amount of the income so ascertained and the law then in force; and the difference between the sum so computed and the aggregate of the sums already paid by or on behalf of the assessee in respect of income-tax for such previous year shall be paid by or refunded to the assessee as the case may be:

Provided that no adjustment shall be made under the section in respect of any income-tax assessed or paid before the passing of this Act:

Provided also that it shall be competent to—

(a) an assessee; or

(b) in the case of the death or insolvency of an assessee, his representative in interest; or

(c) with reference to any year for which income-tax is leviable under section 14 (2), the Collector;

in any year to claim an immediate adjustment to date of the sums already paid by or on behalf of an assessee in that year, upon the basis of the total income actually received by or accrued to him in that year; and upon such claim being made, all the provisions of this Chapter shall apply so far as may be necessary for the determination of the proper sum to be paid by or refunded to the assessee or his representative in interest in respect of income-tax down to the date of such determination, and the same shall be paid or refunded accordingly.

Notice of demand.

20. When the Collector has determined a sum to be payable by an assessee under either section 18 or section 19, he shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

Petition against assessment under this Act.

21. (1) Any assessee objecting to the amount or rate at which he is assessed under section 18 or to an adjustment made under section 19, or denying his liability to be assessed under this Act may, unless he or, in the case of a company, the principal officer thereof, has knowingly and wilfully failed to make

a return under section 17 or substantially to comply with all the terms of a notice served on him under section 18, apply by petition to the Commissioner for relief against any order of the Collector in respect of such assessment or adjustment.

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of demand; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

Hearing of petition.

22. The Commissioner shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon, whether by way of confirmation, reduction, enhancement or cancellation of the assessment, or adjustment or otherwise and fixing such time for payment, as he thinks fit.

Power of review.

23. The Chief Revenue-authority may, of its own motion, call for the record of any assessment proceeding which has been taken by any officer subordinate to it, and make such inquiry and pass such orders thereon as it thinks fit:

Provided that it shall not pass any order enhancing the sum payable by an assessee without hearing him or giving him a reasonable opportunity of being heard either in person or by pleader.

Penal assessment.

24. If the Collector or the Commissioner in making any assessment or adjustment under this Chapter is satisfied that the assessee has concealed the particulars of his income, or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay on the difference between his income as finally ascertained and the amount originally returned by him income-tax at a rate not exceeding double the rate which would otherwise have been payable:

Provided that no such order shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard:

Provided further that no prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penal assessment is made under this section.

Income escaping assessment assessable in following year.

25. If for any reason income chargeable under this Act has escaped assessment in any year, or has been assessed at too low a rate, the Collector may, at any time in the year next following, assess or re-assess such income, and all the provisions of this Act shall apply accordingly.

Rectification of mistake.

26. The Collector may, at any time within one year from the date of any demand made upon an assessee, rectify any mistake in connection therewith which has been brought to his notice by such assessee, and make a refund to such assessee in respect thereof.

Power to take evidence on oath, etc.

27. The Collector or Commissioner shall, for the purposes of any inquiry under this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters:— V of 1908.

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of documents; and

(c) issuing commissions for the examination of witness;

and any proceeding before a Collector or Commissioner under this Chapter shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 1860.

Power to call for information.

28. The Collector or Commissioner may for the purposes of this Act—

(1) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving in virtue of such employment any income not chargeable under the head "Salaries", of such amount as may be prescribed, not being less than six hundred rupees per annum;

(2) require any firm or Hindu undivided family to furnish him with a return of the partners in the firm or the adult male members of the family, as the case may be, and of their addresses;

(3) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent and of their addresses.

Power to inspect the register of members of any company.

29. The Collector or Commissioner or any person authorised in writing in this behalf by the Collector or Commissioner, may inspect and, if necessary, take copies or cause copies to be taken of the register of members of any company or of any entry in such register.

CHAPTER III.

SUMMARY ASSESSMENT.

Summary assessment.

30. (1) In the case of persons whose taxable income is in the Collector's opinion one thousand rupees or upwards, but less than two thousand rupees, the Collector shall, save in cases in which he has served a notice under section 17 (3), make a summary assessment on the income of such persons to the best of his judgment.

(2) Notice of such summary assessment and of the amount of the tax payable thereunder and of the time and the place at which, and the person to whom, such tax is to be paid shall be given either by local publication in the prescribed manner of a list of such assessments, or in such other way as may be prescribed:

Provided that due publicity shall be given to the assessee's right to apply to the Collector in the manner provided for in the next sub-section within the prescribed period, and that reasonable notice shall be given of the place at which, and the person from whom, the assessee can obtain a form of return should he wish to submit one.

(3) Any assessee in respect of whom a summary assessment has been made under this section may, within the prescribed period, apply to the Collector for the cancellation or revision of the assessment, and the Collector shall, after examining any accounts and documents and hearing any evidence which the assessee may produce, and such other evidence as the Collector may require, determine, by order in writing, the amount of the tax, if any, payable by the assessee, and such determination shall be final:

Provided that, if the person making the application files therewith a return of his income in the prescribed form and verified in the prescribed manner, the application shall be deemed to be a return under section 17, and shall be dealt with accordingly.

CHAPTER IV.

LIABILITY IN SPECIAL CASES.

Guardians, trustees and agents

31. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income chargeable under this Act, the tax shall be levied upon and recoverable from such guardian, trustee or agent as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, and all the provisions of this Act shall apply accordingly.

Courts of Wards, &c.

32. In the case of income chargeable under this Act which is received by the Courts of Wards, the Administrators-General, the Official Trustees or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and all the provisions of this Act shall apply accordingly.

Non-residents.

33. (1) In the case of any person residing out of British India all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in British India, shall be deemed to be income accruing or arising within British India, and shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within British India.

(2) Where a person not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Collector or the Commissioner, as the case may be, that, owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

Agent to include persons treated as such.

34. Any person employed by or on behalf of a person residing out of British India or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Act, be deemed to be such agent:

Provided that no person shall be deemed to be the agent of a non-resident person unless he has had an opportunity of being heard by the Collector as to his liability.

CHAPTER V.

RECOVERY OF TAX.

Tax when payable

35. The amount of income-tax specified as payable in a notice of demand under section 20 or an order under section 22, section 23 or section 24 or in a notice or order under section 30, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that when an assessee has presented a petition under section 21 the Collector may in his discretion treat the assessee as not being in default as long as such petition is undisposed of.

Mode and time of recovery.

36. (1) When an assessee is in default in making a payment of income-tax, the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which the Collector is subordinate.

(2) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (1), and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of the Government of India or as the Governor General in Council directs.

(3) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of income-tax.

(4) The Local Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) Save in accordance with the provisions of section 33 (1), no proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Act.

CHAPTER VI.

REFUNDS TO SHAREHOLDERS AND OTHERS.

Refund to individual shareholders, partners and owners of securities.

37. If—

(a) a shareholder in a company who has received any dividend from the company; or

(b) a partner in a firm on which income-tax has been levied at the maximum rate, in accordance with the proviso to section 14, who has received a share of the profits of the firm; or

(c) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15;

satisfies the Collector that his total income in the previous year was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled to a refund of a sum calculated on such dividend, share of profits or interest at the rates specified in the same Schedule against each such amount.

Limitation of claims for refund.

38. No claim to any refund under section 37 shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

CHAPTER VII.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements or allow inspection.

39. If a person fails without reasonable cause or excuse—

(a) to deduct and pay any tax as required by section 15 or under section 36 (2);

(b) to deliver or cause to be delivered to the Collector in due time any of the returns mentioned in section 16, section 17, or section 28;

(c) to grant inspection or allow copies to be taken in accordance with the provisions of section 29;

(d) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under section 18, such accounts and documents as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

False statement in declaration.

40. If a person makes a statement in a verification mentioned in section 17 or section 21 (3) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code. XLV of 1860.

Prosecution to be at instance of Collector.

41. (1) A person shall not be proceeded against for an offence under section 39 or section 40 except at the instance of the Collector.

(2) The Collector may stay any such proceeding or compound any such offence.

Disclosure of information by public servant.

42. All particulars contained in any statement or return made or furnished under the provisions of this Act shall be treated as confidential, and if a public servant discloses any particulars contained in any statement or return made or furnished under this Act, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that no prosecution shall be instituted under this section, except with the previous sanction of the Local Government.

CHAPTER VIII.

MISCELLANEOUS.

Power to make rules.

43. (1) The Governor General in Council may make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income, and may, subject to such restrictions and conditions as he may impose, delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) Without prejudice to the generality of the foregoing power such rules may—

(a) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at;

(b) prescribe the manner in which and the procedure by which the taxable income of Insurance Companies shall be arrived at;

(c) prescribe the manner in which and the procedure by which the taxable income of persons not resident in British India or of persons deemed to be assessees in respect thereof, shall be arrived at;

(d) provide for a system of composition of assessments and prescribe the conditions under which the Collector may enter into composition with assessees as to their assessment;

(e) prescribe the procedure to be followed on applications for refunds;

(f) provide for any matter which by this Act is to be prescribed.

(3) Rules made under this section shall be published in the Gazette of India or the local official Gazette, as the case may be, and shall thereupon have effect as if enacted in this Act.

Power to make exemptions, etc.

44. The Governor General in Council may, by notification in the Gazette of India, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income or in regard to the whole or any part of the income of any class of persons.

Receipts and their contents.

45. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying the prescribed particulars.

Service of notices.

46. A notice or requisition under this Act may be served on the person therein named either by post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, 1908, for the service of summons.

V of 1908.

Power to declare principal places of business.

47. (1) When an assessee has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his principal place of business.

(2) When an assessee has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be his principal place of business.

(3) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, may appoint in this behalf.

Indemnity.

48. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

49. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires.

Delegation of certain powers of Local Government.

50. The Local Government may, by notification in the local official Gazette, delegate to the Chief Revenue-authority all or any of the powers conferred on it by this Act for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners and all or any of the powers conferred on it by section 36 and the proviso to section 42.

Statement of case by Chief Revenue-authority to High Court.

51. (1) If in the course of any assessment under this Act or any proceeding in connection therewith other than a proceeding under Chapter VII, a question has arisen with reference to the interpretation of any of the provisions of this Act or of any rule thereunder, the Chief Revenue-authority may, either on its own motion or on reference from any Revenue-officer subordinate to it, draw up a statement of the case, and refer it, with its own opinion thereon, to the High Court, and shall so refer any such question on the application of the assessee unless it is satisfied that the application is frivolous or that a reference is unnecessary.

(2) If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(3) The High Court upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue-authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall dispose of the case accordingly, or if the case arose on reference from any Revenue-officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

(4) Where a reference is made to the High Court on the application of an assessee, costs shall be in the discretion of the Court.

Bar of suits in Civil Court.

52. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Repeal.

53. The enactments mentioned in Schedule III are hereby repealed to the extent specified in the fourth column thereof:

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under any of the said enactments.

Provided, further, that such repeal shall not affect the Super-tax Act, 1917, and any provisions of the said enactments which have been applied or incorporated by reference in the said Act shall, for the purposes of that Act, continue to be in force.

VIII of 1917.

SCHEDULE I.

(*See section 14.*)

Rates of Tax.

	Rate.
I. When the taxable income is less than Rs. 1,000.	*Nil.*
II. When the taxable income is Rs. 1,000 or upwards:—	
(i) When the total income is less than Rs. 2,000.	Four pies in the rupee.
(ii) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(iii) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Six pies in the rupee.
(iv) When the total income is Rs. 10,000 or upwards, but is less than Rs. 25,000.	Nine pies in the rupee.
(v) When the total income is Rs. 25,000 or upwards.	One anna in the rupee.

SCHEDULE II.

(*See section 37.*)

Rates of Refund.

Amount.	Refund.
1. Less than Rs. 1,000 . .	One anna in the rupee.
2. Rs. 1,000 or upwards, but less than Rs. 2,000.	Eight pies in the rupee.
3. Rs. 2,000 or upwards, but less than Rs. 5,000.	Seven pies in the rupee.
4. Rs. 5,000 or upwards, but less than Rs. 10,000.	Six pies in the rupee.
5. Rs. 10,000 or upwards, but less than Rs. 25,000.	Three pies in the rupee.

SCHEDULE III.

(*See section 58.*)

Enactments Repealed.

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
1886	II	The Indian Income-tax Act, 1886.	So much as has not been repealed.
1897	XIV	The Indian Short Titles Act, 1897.	So much of the Schedule as relates to the Indian Income-tax Act, 1886.
1903	XI	The Indian Income-tax (Amendment) Act, 1903.	So much as has not been repealed.
1914	IV	The Decentralization Act, 1914.	So much of the Schedule as relates to the Indian Income-tax Act, 1886.
1916	V	The Indian Income-tax (Amendment) Act, 1916.	The whole.
1917	VII	The Indian Income-tax (Amendment) Act, 1917.	The whole.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1918, and is hereby promulgated for general information :—

ACT No. VIII OF 1918.

An Act to amend the Indian Defence Force Act, 1917.

III of 1917.

WHEREAS it is expedient to amend the Indian Defence Force Act, 1917; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Defence Force (Amendment) Act, 1918.

III of 1917.

Amendment of section 12, Act III of 1917.

2. In section 12 of the Indian Defence Force Act, 1917, the following amendments shall be made, namely :—

(1) for sub-section (*1*) of that section, the following sub-sections shall be substituted, namely :—

"(*1*) The Governor General in Council may constitute in any local area corps or units for the enrolment in the Indian Defence Force for general military service of persons other than European British subjects.

(*2*) When any corps or unit has been constituted under sub-section (*1*), the Governor General in Council may, by notification in the Gazette of India, declare that, in any local area specified in the notification, persons other than European British subjects who satisfy the prescribed conditions and offer themselves for enrolment for general military service may, as long as the notification continues in force, be enrolled accordingly in such corps or unit in the prescribed manner."

(2) The existing sub-sections (*2*) and (*3*) shall be re-numbered (*3*) and (*4*).

STATEMENT OF OBJECTS AND REASONS.

Under section 12 of the Indian Defence Force Act, 1917 (III of 1917), the enrolment of Non-European British subjects was limited to a period of six months from the commencement of the Act. The period provided by the Act has expired. It is proposed to amend section 12 so as to enable recruiting to be re-opened from time to time in specified areas.

C. C. MONRO,
General.

The 12th March, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 21st March, 1918, and is hereby promulgated for general information :—

ACT No. IX OF 1918.

An Act to consolidate and amend the law to provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions.

WHEREAS it is expedient to consolidate and amend the law to provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions; It is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Indian Soldiers (Litigation) Act, 1918.

(*2*) It extends to the whole of British India, including British Baluchistan.

Definitions.

2. In this Act,—

"Court" means a Civil or Revenue Court;

"Indian soldier" means any person subject to the Indian Army Act, 1911;

"prescribed" means prescribed by rules made under this Act; and

"proceeding" includes suit and appeal.

Circumstances in which Indian soldier shall be deemed to be serving under war conditions.

3. An Indian soldier shall be deemed to be serving under war conditions—

(*a*) during the continuance of the present war and for six months thereafter,

(*i*) when he is serving out of India,

(*ii*) when he is under orders to proceed on field service,

(*iii*) when the unit to which he belongs is mobilised, or

(*iv*) when in the opinion of the prescribed authority such soldier by reason of the state of war now existing is precluded from obtaining leave of absence to enable him to attend a Court as a party to any proceeding therein, and

(*b*) after the expiration of that period when he is serving in any place, and such service has been declared by notification of the Governor General in Council in the Gazette of India to be service under war conditions.

Particulars to be furnished in plaints, applications or appeals to Court.

4. If any person presenting any plaint, application or appeal to any Court has reason to believe that any adverse party is an Indian soldier who is serving under war conditions, he shall state the fact in his plaint, application or appeal.

Power of Collector to intervene in case of unrepresented Indian soldier.

5. If the Collector has reason to believe that any Indian soldier, who ordinarily resides, or who has property in his district and who is a party to any proceeding pending before any Court, is unable to appear thereon, the Collector may certify the facts in the prescribed manner to the Court.

Notice to be given in case of unrepresented Indian soldier.

6. If the Collector has certified under section 5, or if the Court has reason to believe, that an Indian soldier who is a party to any proceeding pending before it is unable to appear thereon, and if such soldier is not represented by any person duly authorised to appear, plead or act on his behalf, such Court shall suspend the proceeding and shall give notice thereof in the prescribed manner to the prescribed authority.

Postponement of proceedings.

7. If on receipt of a notice under section 6, the prescribed authority certifies in the prescribed manner to the Court in which the proceeding is pending that such soldier is serving under war conditions, and that a postponement of the proceeding as against such soldier is necessary in the interests of justice, such Court shall thereupon postpone the proceeding as against such soldier for the prescribed period, or, if no period has been prescribed, for such period as it thinks fit.

8. If, after issue of a notice under section 6, the prescribed authority either certifies that such soldier is not serving under war conditions, or that such postponement is not necessary or fails to certify, in the case of a soldier resident in the district in which the Court is situate, within two months or, in any other case, within three months from the date of the issue of such notice that such postponement is necessary, the Court may, if it thinks fit, continue the proceeding.

Court may proceed when no certificate received within certain period.

9. When any document is produced before any Court by or on behalf of an Indian soldier who is a party to any proceeding in such Court purporting to be signed by his Commanding Officer and to the effect that such soldier—

Postponement of proceedings against Indian soldier on leave.

(*a*) is on leave of absence for a period not exceeding two months and is on the expiration of his leave to proceed on service out of India, or

(*b*) is on sick leave for a period not exceeding three months and is on the expiration of his leave to rejoin his unit with a view to proceeding on service out of India,

the Court shall postpone the proceeding as against such soldier in the manner provided in section 7.

10. (*1*) In any proceeding before a Court in which a decree or order has been passed against any Indian soldier whilst such soldier was serving under war conditions, such soldier may apply to the Court which passed the same for an order to set it aside, and, if he satisfies the Court that default after the 5th of May, 1915, has been made in complying with the provisions of section 4 or 6 the Court shall, or in any other case if the interests of justice require such a course, the Court, subject to such conditions (if any) as it thinks fit to impose, may make an order setting aside the decree or order as against such soldier:

Power to set aside decrees and orders passed against an Indian soldier serving under war conditions.

Provided that—

(*a*) any such application shall be made within three months from the date on which such soldier ceased to serve under war conditions;

(*b*) no decree or order shall be set aside on any such application unless notice thereof has been served on the opposite party; and

(*c*) when the decree or order is of such a nature that it cannot be set aside as against such soldier only, it may be set aside as against all or any of the parties against whom it has been made.

(*2*) The provisions of section 5 of the Indian Limitation Act, 1908, shall apply to applications under this section. IX of 1908.

11. In computing the period of limitation prescribed by the Indian Limitation Act, 1908, or any other law for the time being in force for any suit, appeal or application to any Court in which the plaintiff, appellant or applicant is an Indian soldier, the time during which such soldier has been serving under war conditions, since the 4th of August, 1914, shall be excluded. IX of 1908.

Modification of law of limitation in the case of Indian soldier serving under war conditions.

12. If any Court is in doubt whether, for the purposes of section 10 or 11, any Indian soldier is or was at any particular time serving under war conditions, it may refer the point for the decision of the prescribed authority, and the certificate of such authority shall be conclusive evidence on the point.

Power of Court to refer question as to whether service was under war conditions or not.

13. The Local Government, after consulting the High Court may, by notification in the local official gazette, make rules—

Rule-making power.

(*a*) prescribing the manner and form in which any notice or certificate under this Act shall be given and the authorities to whom such notices shall be given, and by whom the powers under this Act shall be exercised;

(*b*) the period for which proceedings or any class of proceeding shall be suspended under this Act; and

(*c*) generally providing for any matters incidental to the purposes of this Act.

[14]. The Governor General in Council may, by notification in the Gazette of India, direct that all or any of the provisions of this Act shall apply to any other class of persons in the service of His Majesty specified in such notification in the same manner as they apply to Indian soldiers, and upon such notification such provisions shall apply accordingly.

Power to apply the provisions of this Act to other persons in the service of the Crown.

15. The Indian Soldiers (Litigation) Act, 1915, is hereby repealed. XII of 1915.

Repeal of Act XII of 1915.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor-General on the 22nd March 1918, and is hereby promulgated for general information :—

ACT No. X of 1918.

An Act to give additional powers to Courts to deal in certain cases with usurious loans of money or in kind.

WHEREAS it is expedient to give additional powers to Courts to deal in certain cases with usurious loans of money or in kind; It is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Usurious Loans Act, 1918.

(*2*) It extends to the whole of British India, including British Baluchistan.

(*3*) The Local Government may, by notification in the local official gazette, direct that it shall not apply to any area, class of persons, or class of transactions which it may specify in its notification.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "Interest" means rate of interest and includes the return to be made over and above what was actually lent, whether the same is charged or sought to be recovered specifically by way of interest or otherwise.

(*2*) "Loan" means a loan whether of money or in kind, and includes any transaction which is, in the opinion of the Court, in substance a loan.

(*3*) "Suit to which this Act applies" means any suit,—

(*a*) for the recovery of a loan made after the commencement of this Act ; or

(*b*) for the enforcement of any security taken or any agreement, whether by way of settlement of account or otherwise, made, after the commencement of this Act in respect of any loan made either before or after the commencement of this Act.

Re-opening of transactions.

XXVIII of 1855.

3. (*1*) Notwithstanding anything in the Usury Laws Repeal Act, 1855, where, in any suit to which this Act applies, whether heard *ex parte* or otherwise, the Court has reason to believe,—

(*a*) that the interest is excessive ; and

(*b*) that the transaction was, as between the parties thereto, substantially unfair,

the Court may exercise all or any of the following powers, namely, may,—

(*i*) re-open the transaction, take an account between the parties, and relieve the debtor of all liability in respect of any excessive interest,

(*ii*) notwithstanding any agreement, purporting to close previous dealings and to create a new obligation, re-open any account already taken between them and relieve the debtor of all liability in respect of any excessive interest, and if anything has been paid or allowed in account in respect of such liability, order the creditor to repay any sum which it considers to be repayable in respect thereof ;

(*iii*) set aside either wholly or in part or revise or alter any security given or agreement made in respect of any loan, and if the creditor has parted with the security, order him to indemnify the debtor in such manner and to such extent as it may deem just :

Provided that in the exercise of these powers the Court shall not—

(*i*) re-open any agreement purporting to close previous dealings and to create a new obligation which has been entered into by the parties or any persons from whom they claim at a date more than six years from the date of the transaction ;

(*ii*) do anything which affects any decree of a Court.

"*Explanation*—In the case of a suit brought on a series of transactions the expression

'the transaction' means, for the purposes of proviso (i), the first of such transactions."

(2) (a) In this section "excessive" means in excess of that which the Court deems to be reasonable having regard to the risk incurred as it appeared, or must be taken to have appeared, to the creditor at the date of the loan.

(b) In considering whether interest is excessive under this section, the Court shall take into account any amounts charged or paid, whether in money or in kind, for expenses, inquiries, fines, bonuses, premia, renewals or any other charges, and if compound interest is charged, the periods at which it is calculated, and the total advantage which may reasonably be taken to have been expected from the transaction.

(c) In considering the question of risk, the Court shall take into account the presence or absence of security and the value thereof, the financial condition of the debtor and the result of any previous transactions of the debtor, by way of loan, so far as the same were known, or must be taken to have been known, to the creditor.

(d) In considering whether a transaction was substantially unfair, the Court shall take into account all circumstances materially affecting the relations of the parties at the time of the loan or tending to show that the transaction was unfair, including the necessities or supposed necessities of the debtor at the time of the loan so far as the same were known, or must be taken to have been known, to the creditor.

Explanation.—Interest may of itself be sufficient evidence that a transaction was substantially unfair.

(3) This section shall apply to any suit whatever its form may be, if such suit is substantially one for the recovery of a loan or for the enforcement of any agreement or security in respect of a loan.

(4) Nothing in this section shall affect the rights of any transferee for value who satisfies the Court that the transfer to him was *bonâ fide*, and that he had at the time of such transfer no notice of any fact which would have entitled the debtor as against the lender to relief under this section.

For the purposes of this sub-section, the word 'notice' shall have the same meaning as is ascribed to it in section 4 of the Transfer of Property Act, 1882. IV of 1882.

(5) Nothing in this section shall be construed as derogating from the existing powers or jurisdiction of any Court.

Insolvency proceedings.

4. On any application relating to the admission or amount of a proof of a loan in any insolvency proceedings, the Court may exercise the like powers as may be exercised under section 3 by a Court in a suit to which this Act applies.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 22nd March 1918, and is hereby promulgated for general information :—

ACT No. XI OF 1918.

An Act further to amend the Indian Army Act, 1911.

VIII of 1911.

WHEREAS it is expedient further to amend the Indian Army Act, 1911 ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Indian Army (Amendment) Act, 1918.

(*2*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct in this behalf.

VIII of 1911.

Substitution of "Indian" for "native" in Act VIII of 1911.

2. In the Indian Army Act, 1911 (hereinafter referred to as the said Act), for the expressions "native" and "a native" wherever they occur, the expressions "Indian" and "an Indian" shall be substituted respectively.

Amendment of section 6 of Act VIII of 1911.

3. For sub-section (*1*) of section 6 of the said Act, the following sub-section shall be substituted, namely :—

Officers to exercise powers in certain cases.

"6 (*1*) Whenever persons subject to this Act are serving—

(*a*) out of India under an officer not subject to the authority of the Governor General in Council, or

(*b*) in India under an officer commanding any military organization not in this section specifically named and being, in the opinion of the Governor General in Council, not less than a brigade,

the Governor General in Council may prescribe the officer by whom the powers which, under this Act, may be exercised by officers commanding armies, army corps, divisions and brigades, shall, as regards such persons, be exercised."

Amendment of section 7 of Act VIII of 1911.

4. For clause (*8*) of section 7 of the said Act, the following clause shall be substituted, namely :—

"(*8*) 'army,' 'army corps,' 'division' and 'brigade' mean respectively an army, army corps, division or brigade which is under the command of an officer subject to the authority of the Governor General in Council or, when on active service, an army, army corps, division or brigade under the command of an officer holding a commission in His Majesty's land Forces."

Amendment of section 9 of Act VIII of 1911.

5. In section 9 of the said Act, after the words "he shall sign" the words "and shall also cause the person to sign" shall be inserted.

Amendments of sections 14, 19, 21, 23, 102 and 108 of Act VIII of 1911.

6. In sections 14, 19, 21, 23 and 108 of the said Act, after the word "army" the words "army corps," and in section 102 of the said Act after the word "army" the words "or army corps" shall be inserted.

Amendment of section 18 of Act VIII of 1911.

7. To sub-section (*2*) of section 18 of the said Act, the following proviso shall be added, namely :—

"Provided that, where any such person is sentenced to dismissal combined with any other punishment, such other punishment, or, in the case of a sentence of transportation or imprisonment, a portion of such other punishment, may be inflicted before he is sent to India."

Amendment of section 25 of Act VIII of 1911.

8. After clause (*j*) of section 25 of the said Act, the following shall be added, namely :—

"or

(*k*) on active service commits any offence against the property or person of any inhabitant of or resident in the country in which he is serving."

Amendment of section 27 of Act VIII of 1911.

9. In clause (*a*) of section 27 of the said Act, after the word "causes" the words "or conspires with any other persons to cause" shall be inserted.

10. After section 39 of the said Act, the following section shall be inserted namely :—

Insertion of new section 39A in Act VIII of 1911.

"39A. Whoever attempts to commit an offence punishable by this Act or to cause such an offence to be committed, and in such attempt does any act towards the commission of the offence may, where no express provision is made by this Act for the punishment of such attempt, be punished with the punishment provided in this Act for such offence."

Attempts.

Amendment of section 43 of Act VIII of 1911.

11. In section 43 of the said Act—

(1) in clause (*c*) for the words and brackets "(with or without solitary confinement)," the words "either rigorous or simple" shall be substituted ;

(2) in clause (*e*) for the words "any stated period," the words "a period not exceeding two months" shall be substituted;

(3) after clause (*g*) the following clause shall be inserted, namely :—

"(*gg*) in the case of officers, reprimand or severe reprimand ;"

(4) in clause (*h*) after sub-clause (*iv*), the following sub-clause shall be added, namely :—

"(*v*) on active service forfeiture of pay and allowances for a period not exceeding three months."

12. In section 47 of the said Act, after the brackets and letter "(*f*)," the brackets and letters "(*gg*)" shall be inserted.

Amendment of section 47 of Act VIII of 1911.

13. In Chapter VI after section 49 of the said Act, the following section shall be added, namely :—

Insertion of new section 49 A in Act VIII of 1911.

"49A. When any person on active service has been sentenced by court-martial to dismissal or to transportation or imprisonment whether combined with dismissal or not, the prescribed officer may direct that such person may be retained to serve in the ranks, and where such person has been sentenced to transportation or imprisonment, such service shall be reckoned as part of his term of transportation or imprisonment."

Retention in the ranks of a person convicted on active service.

14. In section 50 of the said Act, after clause (*c*), the following clause shall be inserted, namely :—

Amendment of section 50 of Act VIII of 1911.

"(*cc*) for every day on which he is in hospital on account of sickness certified by the medical officer attending on him to have been caused by his own misconduct or imprudence, such sum as may be specified by order of the Commander-in-Chief in India :"

15. In the proviso to section 74 of the said Act, after the words "district court-martial," the words "or on active service a summary general court-martial" shall be inserted.

Amendment of section 74 of Act VIII of 1911.

16. After sub-section (*5*) of section 86 of the said Act, the following sub-section shall be added, namely :—

Amendment of section 86 of Act VIII of 1911.

"(*6*) A person charged before a court-martial with any offence under this Act may be found guilty of having attempted to commit or of abetment of that offence although the attempt or abetment is not separately charged."

17. In section 91 of the said Act, for the words "and of the enrolment of such person," the following words shall be substituted, namely :—

Amendment of section 91 of Act VIII of 1911.

"The enrolment of such person may be proved by the production of a copy of his enrolment paper purporting to be certified to be a true copy by the officer having the custody of the enrolment paper."

18. After section 91 of the said Act, the following section shall be inserted, namely :—

Insertion of new section 91A in Act VIII of 1911.

"91A. (*1*) A letter, return or other document respecting the service of any person in, or the dismissal or discharge of any person from, any portion of His Majesty's Forces, or respecting the circumstance of any person not having served in or belonged to any portion of His Majesty's Forces, if purporting to be signed by or on behalf of the Governor General in Council or the Commander-in-Chief in India or by any prescribed officer, shall be evidence of the facts stated in such letter, return or other document.

Presumption as to certain documents.

(*2*) An army list or gazette purporting to be published by authority shall be evidence of the status and rank of the officers or warrant officers therein mentioned, and of any appointment held by such officers or warrant officers and of the corps, battalion or arm or branch of the service to which such officers or warrant officers belong.

(*3*) Where a record is made in any regimental book in pursuance of this Act or of any rules made thereunder or otherwise in pursuance of military duty, and purports to be signed by the commanding officer or by the officer whose duty it is to make such record, such record shall be evidence of the facts thereby stated.

(*4*) A copy of any record in any regimental book purporting to be certified to be a true copy by the officer having the custody of such book shall be evidence of such record.

(*5*) Where any person subject to this Act is being tried on a charge of desertion or of absence without leave, and such person has surrendered himself into the custody of, or has been apprehended by a provost-marshal, assistant provost-marshal or other officer, or any portion of His Majesty's Forces, a certificate purporting to be signed by such provost-marshal, assistant provost-marshal or other officer, or by the commanding officer of that portion of His Majesty's Forces and stating the fact, date and place of such surrender or apprehension shall be evidence of the matters so stated.

(6) When any person subject to this Act is being tried on a charge of desertion or of absence without leave, and such person has surrendered himself into the custody of, or has been apprehended by, a police-officer not below the rank of an officer in charge of a police-station, a certificate purporting to be signed by such police-officer and stating the fact, date and place of such surrender or apprehension, shall be evidence of the matters so stated."

Amendment of section 98 of Act VIII of 1911.

19. In sub-section (1) of section 98 of the said Act,—

(1) after the words "convening officer," the words "or if the convening officer so directs, by an authority superior to the convening officer" shall be inserted ;

(2) in clause (c) for the word "said," the word "convening" shall be substituted.

Insertion of new section 99A in Act VIII of 1911.

20. After section 99 of the said Act, the following section shall be inserted, namely :—

Confirmation of finding and sentence on board ship.

"99A. When any person subject to this Act is tried and sentenced by court-martial while on board ship, the finding and sentence so far as not confirmed and executed on board ship may be confirmed and executed in like manner as if such person had been tried at the port of disembarkation."

Amendment of section 107 of Act VIII of 1911.

21. After the proviso to section 107 of the said Act, the following proviso shall be added, namely :—

"Provided further that on active service a sentence of rigorous imprisonment may be carried out by confinement in such place as the officer commanding the forces in the field may from time to time appoint."

Insertion of new section 108A in Act VIII of 1911.

22. After section 108 of the said Act, the following section shall be inserted, namely :—

Offenders sentenced to transportation how dealt with until transported.

"108A. In every case in which a sentence of transportation is passed under this Act, the offender, until he is transported, shall be dealt with in the same manner as if sentenced to rigorous imprisonment, and shall be deemed to have been undergoing his sentence of transportation during the term of his imprisonment."

Insertion of new section 111A in Act VIII of 1911.

23. In Chapter IX of the said Act after section 111, the following section shall be added, namely :—

Execution of sentence of fine.

"111A. When a sentence of fine is imposed by a court-martial under section 41 or section 42, whether the trial was held within British India or not, a copy of such sentence signed and certified by the president of the Court or the officer holding the trial, as the case may be, may be sent to any Magistrate in British India, and such Magistrate shall thereupon cause the fine to be recovered in accordance with the provisions of the Code of Criminal Procedure, 1898, for the levy of fines as if it was a sentence of fine imposed by such Magistrate."

Substitution of new section for section 112 of Act VIII of 1911.

24. For section 112 of the said Act, the following section shall be substituted, namely :—

Pardons and remissions.

"112 (1). When any person subject to this Act has been convicted by a court-martial of any offence, the Governor General in Council or the Commander-in-Chief in India or, in the case of a sentence which he could have confirmed or which did not require confirmation, the officer commanding the army, army corps, division or independent brigade in which such person at the time of his conviction was serving, or the prescribed officer may,

(a) either without conditions or upon any conditions which the person sentenced accepts, pardon the person or remit the whole or any part of the punishment awarded ;

(b) mitigate the punishment awarded, or commute such punishment for any less punishment or punishments mentioned in this Act :

Provided that a sentence of transportation shall not be commuted for a sentence of imprisonment for a term exceeding the term of transportation awarded by the Court.

(2) If any condition on which a person has been pardoned or a punishment has been remitted is, in the opinion of the authority which granted the pardon or remitted the punishment, not fulfilled, such authority may cancel the pardon or remission, and thereupon the sentence of the Court shall be carried into effect as if such pardon had not been granted or such punishment had not been remitted :

Provided that, in the case of a person sentenced to transportation or imprisonment, such person shall undergo only the unexpired portion of his sentence.

(3) When under the provisions of section 49 a non-commissioned officer is deemed to be reduced to the ranks, such reduction shall, for the purposes of this section, be treated as a punishment awarded by sentence of a court-martial."

Insertion of new sections 126-A and 126-B in Act VIII of 1911.

25. After section 126 of the said Act, the following sections shall be inserted, namely :—

"Disposal of Property.

Order for custody and disposal of property pending trial in certain cases.

126A. When any property regarding which any offence appears to have been committed, or which appears to have been used for the commission of any offence, is produced before a court-martial during a trial, the Court may make such order as it thinks fit for the proper custody of such property pending the conclusion of the trial, and if the property is subject to speedy on natural decay may, after recording such evidence as it thinks necessary, order it to be sold or otherwise disposed of.

126B. (1) After the conclusion of a trial before any court-martial, the Court or the officer confirming the finding or sentence of such court-martial or any authority superior to such officer, or, in the case of a court-martial whose finding or sentence does not require confirmation, the officer commanding the army, army corps, division or brigade within which the trial was held, may make such order as it or he thinks fit for the disposal by destruction, confiscation, delivery to any person claiming to be entitled to possession thereof, or otherwise, of any property or document produced before the Court or in its custody, or regarding which any offence appears to have been committed or which has been used for the commission of any offence.

Order for disposal of property regarding which offence committed.

(2) Where any order has been made under sub-section (1) in respect of property regarding which an offence appears to have been committed, a copy of such order signed and certified by the authority making the same may, whether the trial was held within British India or not, be sent to a Magistrate in any presidency-town or district in which such property for the time being is, and such Magistrate shall thereupon cause the order to be carried into effect as if it was an order passed by such Magistrate under the provisions of the Code of Criminal Procedure, 1898.

V of 1898

Explanation.—In this section the term "property" includes, in the case of property regarding which an offence appears to have been committed, not only such property as has been originally in the possession or under the control of any party, but also any property into or for which the same may have been converted or exchanged, and anything acquired by such conversion or exchange whether immediately or otherwise."

26. The title and the sections of the said Act mentioned in the Schedule are hereby repealed to the extent specified in the second column thereof.

Repeals.

THE SCHEDULE.

SECTIONS OF THE INDIAN ARMY ACT, 1911, TO BE REPEALED.

(*See section 26.*)

	Extent of repeal.
The title	The word " Native."
Sec. 2	The proviso to sub-section (1).
" 10	The words "of which the last pay statement, if produced, shall be evidence."
" 15	The whole.
" 18	Sub-section (5).
" 43	In sub-clause (iii) of clause (h) the words " or whose sentence involves such dismissal."
" 50	In clause (c) the word " proper " and the words " at the hospital," and in the proviso the words " or whose sentence involves dismissal."
" 93	In sub-section (2) the words " to prove the signature to such certified extracts, nor shall it be necessary."
" 126	Sub-section (3).

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 22nd March, 1918, and is hereby promulgated for general information :—

ACT No. XII OF 1918.

An Act to control the withdrawal of capital from the money-market by Companies.

WHEREAS it is expedient owing to the present war to take power to control the withdrawal of capital from the money-market by Companies; It is hereby enacted as follows :—

Short title and duration.

1. (*1*) This Act may be called the Indian Companies Restriction Act, 1918.

(*2*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions.

2. All words and expressions used in this Act and defined in the Indian Companies Act, 1913, shall be deemed to have the meanings respectively attributed to them by that Act. VII of 1913.

Prohibition of the registration of, or increase of share capital by, companies except under license.

3. (*1*) Notwithstanding anything in the Indian Companies Act, 1913, the Registrar shall not register a company, nor shall a company increase its share capital, issue debentures, or call up unpaid capital, unless the company holds a license in this behalf issued by the Governor General in Council: VII of 1913.

Provided that nothing in this sub-section shall apply to a private company.

(*2*) A license issued under sub-section (*1*) shall be subject to such conditions as the Governor General in Council may think fit, and the holder of such license shall comply with any such conditions.

Contracts made for the purpose of increasing share capital in contravention of section 3, to be void, and calls to be unenforceable.

4. Any contract made by or on behalf of a company, with the object or the effect of increasing its share capital, or for the issue of debentures, which is in contravention of the provisions of section 3, shall be void, and any call made by a company in contravention of the said provisions shall be unenforceable.

A. P. MUDDIMAN,
Secretary to the Government of India.

REGISTERED No. L. 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Saturday, the 9th March, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding* and 58 Members, of whom 52 were Additional Members.

THE FINANCIAL STATEMENT, 1918-19.

SECOND STAGE.

The Hon'ble Sir William Meyer :—"I beg to open the second stage of the discussion on the Financial Statement."

RESOLUTION *RE* INCREASED EXPENDITURE FOR TECHNICAL EDUCATION.

11-5 A.M.

The Hon'ble Rao Bahadur B. N. Sarma :—"Sir, I beg to move the Resolution which stands in my name:

'That this Council recommends to the Governor General in Council an increase in the recurring appropriation from Imperial revenue of 30 lakhs towards primary education by another 30 lakhs for expenditure from the year 1918-19 onwards on the development of education in—

(*a*) Mechanical, electrical and sanitary engineering.

(*b*) Metallurgy.

(*c*) Mining.

(*d*) Forestry.

(*e*) Agriculture.

[*Rao Bahadur B. N. Sarma.*] [9TH MARCH, 1918.]

"Sir, the subject of this Resolution has been discussed to a large extent when the Public Services Commission Report resolutions were being considered on previous occasions, and yesterday also there was a general expression of opinion that the Government ought to grant larger sums towards the development of education in India. Particular stress has not been laid upon aid to the branches which I seek to see developed, and I therefore propose to make a very few brief remarks in connection with that aspect of the question. I do not think any very lengthy remarks are needed to commend the need of development or money therefor to the Council. The needs of the higher services, as well as the general economic condition of the country, require improvement in education in the branches which I have included in the Resolution. The Public Services Commissioners in their report have these observations on this point. On Agriculture they say :—

'Practical agricultural experience, however, is not demanded of candidates for appointment to the highest posts on the research and teaching sides of the department. In these branches, the chief requisite is a good science qualification supplemented by a term of post-graduate training in agricultural research. We accordingly recommend that facilities for such training be developed in India, and that the standard be brought up to the level of the best equipped agricultural institutions of Europe and America. The training classes should be established at Pusa, such additions being made to the staff of the institution as may be necessary for the purpose.'

"With regard to Forests this is what they say :—

'Direct recruitment should be made to the Imperial branch in India; with this object, a course of training up to the highest European standard should be instituted at Dehra Dun.'

"In regard to Geological survey the following statement is made :—

'A School of Geology should be developed in India which will rank with similar institutions in Great Britain. It is desirable that at one centre at least in India advanced study of this subject should be possible.'

"In regard to Mining the following recommendation is made :—

'Facilities for instruction in mining should be developed in India, and every effort should be made to utilise the services of Indian inspectors. One reason for urging this is, that there is a considerable Indian element among mining managers.'

"Then with regard to civil, mechanical, and electrical engineering and kindred branches they say generally :—

'With regard to the needs of the Public Works Department we are satisfied that the training now given in each of the four colleges is adequate to the needs of the higher branches of the public service.'

"But the evidence suggests improvements in mechanical and electrical and sanitary engineering.

"With regard to the locomotive and other departments they say that :—

'Arrangements should also be provided by which statutory natives of India with suitable educational qualifications would be able to serve as apprentice pupils in the shops and running sheds of the State railways, and so to reach the standard of professional training prescribed for direct recruitment.'

"With regard to Metallurgy, the report of the Committee on Technical Education, which sat more than 14 or 15 years ago, recommended a school for metal working, but nothing seems to have come of that recommendation. There is no doubt, therefore, that from the point of view of equipping educational institutions and workshops for the recruitment of the higher branches of the Indian Services, there is ample justification for the expenditure of the money I ask for. But, Sir, it may be said that the recommendations of the Public Services Commission are under consideration and that, therefore, it is a little premature to consider this subject. And with regard to the Industrial branch, it may be said perhaps that the Industrial Commission is sitting and will submit its report about April, and that, consequently, we might wait till that report is received. My answer to these two objections would

[9TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

be that, with regard to the Public Services Commission's Report, the matter has been already under investigation for about two years, and all that I say, is that some beginning should be made in the current year towards the solution of this problem. With regard to the Industrial Commission's Report, what I would say is, that the report will be received in June, and we are already late in making the necessary improvements to enable us to compete with foreign countries in the matter of industries. The recent commercial returns show how India has been swamped with foreign goods. So, apart from the question of recruitment for the Public Services, I would strongly urge upon the Government the need for the development of education in the branches which I have mentioned.

" Sanitary Engineering is one of the subjects which has to be taken up in India, and I hope that special attention will be paid to it.

" The recommendations of the Universities' Commission, with regard to the London University, show that they have there an Imperial College of Science and Technology in Metallurgy, Mining, and in Civil and Mechanical Engineering, and that it was hoped to secure professors with the highest qualifications at a salary of £1,000, and that £500 was sufficient for Readers. Therefore, the expenditure need not be very prohibitive in the matter of equipping Indian colleges, and besides, we already have in this country institutions in Agriculture, in Forestry, in Mining and in Mechanical, Civil and Electrical Engineering at Roorkee, Sibpur, Poona and Madras. All that is needed, is to further equip them with superior professorial staff and the necessary scientific appliances.

" So far as to the need and the cost. Then the question is, whether I am right in asking for a grant from the Imperial Revenues, especially in view of the possibility of the decentralisation of Provincial finance. My answer is, Sir. that these needs that I am asking to be served are chiefly for the higher Indian services, the Imperial services so to speak, and also for the general economic development of the country in which the whole of India is interested, towards equipping railways, larger irrigation works, and so on; and, consequently, there is justification for the appropriation of Imperial Revenues, towards the objects in respect of which support is sought. Of course, if any of these should fall within the exclusive category of Provincial finance, certainly, adjustments may be made, but I do not think that this step should be deferred, or can be deferred, until the other problem is fully solved.

" Then the question may be asked whether the grant can be utilised during the current year. If a brand new institution or brand new institutions had to be started, there would be some difficulty; but we have our own institutions which can be developed, and it ought not to be very difficult to import old men—men who are too old for fighting—into India for the purpose of filling the professorial appointments. So there may be no difficulty in getting the required professors; the equipment is there to a certain extent, and it ought not to be difficult, therefore, to utilise the grant during the year.

" Then the more important question would be whether there is any possibility of inducing the Government in the state of the Imperial finances this year to make any grant with regard to that subject. Sir, much has been said yesterday already. There has been a growth of nearly £26 millions in the general revenue since the year 1913-14 But have the general needs of the country been served by even a very, very small percentage of the excess ? That is the first point I would like to put to the Council. The second is that there are certain increases and certain allotments suggested which might await happier times; under the discharge of debt, Indian bonds and Railway bonds, an expenditure of £3·5 millions is proposed, a loan of 2·7 millions is to be discharged, which might be included in the new loan. Then there is a debt of ·8 millions to the Gwalior State, but if His Highness the Maharaja of Scindia is not very particular on insisting upon repayment, it might be postponed. I am only suggesting possibilities. I will not not say any of them or all of them are particularly feasible.

[*Rao Bahadur B. N. Sarma; Sir William Meyer.*] [9TH MARCH, 1918.]

"Then there is railway development for which another million is provided. I do not say that that should be curtailed; but it is just possible that all the money may not be expended during the current year. Then the elasticity is so great and has been proved to be so great that it ought not to be difficult to find £200,000 for the expenditure that I seek in connection with this department.

"Then between the acceptance of this by the Government and their making any provision, there would be a long time, and I hope, therefore, that the figures can be so adjusted or will be capable of being so adjusted on later information as to make it possible for the Government to accept this Resolution."

11-15 A.M. **The Hon'ble Sir William Meyer** :—"I regard the Resolution with very considerable sympathy, but I shall presently explain why I am not able to accept it in this form. The Resolution says :—

'This Council recommends to the Governor General in Council an increase in the recurring appropriation from Imperial revenue of 30 lakhs towards primary education by another 30 lakhs for expenditure from the year 1918-19 onwards on the development of education in :—

(*a*) Mechanical, electrical and sanitary engineering,

(*b*) Metallurgy,

(*c*) Mining,

(*d*) Forestry,

(*e*) Agriculture.'

"To put it briefly, on technical education, including Forestry and Agriculture. I must again refer to what I said yesterday in regard to our financial position. It is quite true that we budget for a surplus of about £2⅓ million. It may be—I hope it will be—that that surplus will prove to be actually exceeded in the year that lies before us. But, as I tried to emphasize in my speech on the 1st of March, we want all this money for the demands on our Ways and Means resources arising out of the war. I gave a sketch of these demands in my speech, and I had to say that, on the balance sheet I was able to strike, we had not been able to make specific provision for the Secretary of State's Council drawings which are so important for India's external trade; that we must meet these in some way or other, and that, therefore, even if we get windfalls, it is necessary to preserve them.

"The Hon'ble Mr. Sarma has made some rather ingenious remarks as to putting off paying our just dues, and hoping to save money on the provision for railway renewals, a very much needed provision for the helping of our much tried railways, which have done such splendid service. I am afraid I cannot accept those expedients as being practical and of financial validity.

"I must also repeat the arguments I used yesterday against further commitments in the shape of Provincial grants, when our future financial relations with the Provinces are under consideration, and it is proposed to give them larger resources to meet what is primarily Provincial expenditure.

"I gave some figures yesterday to show how the total expenditure on education had advanced as compared with 1913-14—the last year of peace. I showed that the coming budget provided 1 million pounds more expenditure for education than in that year; and as regards technical education I now cite some figures for the year 1916-17—the last for which details are available—as compared with the period five years previously, 1911-12. I find that comparing 1911-12 with 1916-17, the expenditure on engineering colleges and schools, engineering and surveying schools, technical and industrial schools, increased in all from about 24 lakhs to 29 lakhs. The former figure includes a Provincial outlay of 14 lakhs, the latter of 18 lakhs.

"Well, as I said yesterday, it is most undesirable to plunge into ill-considered schemes of outlay merely in order to impress the public, and this is specially the case in regard to technical education. We have got to be careful

[9TH MARCH, 1918.] [*Sir William Meyer.*]

that what is spent is spent to the best advantage to meet actual, immediate or prospective demands. On this point I should like to quote some very apposite remarks made as regards engineers in paragraph 86 of the recent report of the Public Works Reorganization Committee. They say:—

'We are not convinced, however, that the annual output of engineers is less than the existing demand, and this view receives support from the fact that 46 per cent. of the upper subordinate posts in Bengal are filled by Bachelors of Engineering, that 60 per cent. of the products of the engineering class at Madras accept subordinate positions, and that posts as upper subordinates are guaranteed to and accepted by the students from Poona passing second and third in the Bachelor of Engineering examination. It is obviously uneconomical for Government to provide, at considerable expense, an engineering education of the highest standard for a man who will remain for the greater portion of his life in an inferior position and will never have the opportunity of exercising the knowledge gained during his college course.'

"Similar remarks were made in respect of electrical and mechanical engineers in the report of Colonel Atkinson and Mr. Dawson on Technical Institutions. I sincerely hope—and I yield to none in that hope—that our industrial development will hereafter justify provision for a much larger output of technically trained men; but we must not let the supply exceed the demand. If so, you will have a set of men for whom the State has provided training and who cannot be properly utilised. I may say, too, that we shall have guidance presently in this as in other matters from the report of the Industries Commission. My Hon'ble friend has referred among other things to Mining. I may remind the Council that Sir Thomas Holland, the President of the Industries Commission, is one of the greatest living authorities on mining—certainly the greatest living authority on mining in India; and that it is not likely the development of mining and the training of men in mining enterprise will have escaped his notice or his recommendations.

"Then, again, it would be most difficult to obtain the necessary teaching *personnel*, the reason being the paucity of men in the scientific cadre owing to the war, and the difficulty of recruiting fresh men. My Hon'ble friend says 'get an old batch of old men from Home.' Well, I do not think that would be feasible. In the first place, the old men, or a considerable portion of them, would succumb to the unaccustomed Indian climate; and, in the second place, there is nothing in which the practical outlook changes so much as in these technical subjects. We do not want old men who are passed their work. If you want to have good instruction, you must have it from men who are in the prime of life and who are thoroughly *au fait* with existing and future developments.

"Then, as regards agricultural education, a reference was recently made in my Hon'ble colleague Sir Claude Hill's Department to Local Governments as to the promotion of this. We have not received the replies yet. Here, again, it is undesirable to commit ourselves prematurely to schemes which might possibly be unreliable.

"For these reasons, Sir, I cannot accept the Resolution, but I am prepared to make an offer to my Hon'ble friend which, I hope, will meet his purpose, and which, I may say, is made with the full concurrence of my Hon'ble colleagues who administer the Departments in question. On the figures in the Financial Statement, for reasons already explained, I can make no further grant; but it may be, though I cannot yet speak with any knowledge on the subject, that the final budget figures will show a somewhat better position for 1918-19 than we have yet been able to assume in the Financial Statement. If that should prove to be the case, subject to the sanction of the Secretary of State which will be necessary, I shall be prepared to set aside such sum, not exceeding 30 lakhs, as may seem desirable, after consultation with my Hon'ble colleagues in the administrative departments concerned, for purposes of technical and agricultural education. This money would, at the outset, be regarded as an Imperial reserve. We cannot commit ourselves in any way at present as to its eventual application. It may be, as I have said,—I hope it will be,—that we shall get material guidance on this point ere long from the report of the Industries

[*Sir William Meyer; Rao Bahadur B. N. Sarma.*] [9TH MARCH, 1918.]

Commission. It may be, too, that the replies to the references made to Provinces on the subject of agricultural education will help us to an early practical course in that matter. But for the present I can only give this strictly provisional undertaking. I regret I cannot commit myself to hand over such money as may be available to the Provinces. It may be that we shall be able to spend it to better advantage under the direct agency of the Government of India—especially as my Hon'ble friend observed that some of the objects concerned were rather all-India objects than Provincial objects.

"Now that is all I have to say. As I have explained, I cannot accept the Resolution as put before the Council, but I do make this conditional promise that, if our budget for 1918-19 shows a betterment as compared with the Financial Statement, I will give the fullest consideration to the putting aside of a sum, not exceeding 30 lakhs, for the general objects which my Hon'ble friend has referred to, and I hope that, in view of this explanation, he will not press the Resolution."

11-27 A.M. **The Hon'ble Rao Bahadur B. N. Sarma** :—"Sir, I have only one or two observations to make with reference to the remarks which fell from the Hon'ble the Finance Minister. A passage was quoted from the report of the Public Works Department Reorganisation Committee that even at present the output of engineers is not small and, perhaps, exceeds the requirements and the fear was expressed that the supply might exceed the demand. May I say, Sir, that in the following paragraph the Commissioners state that, if their recommendations are accepted and the Indian agency be increased, the management being handed over to the local boards, there would be a demand for a larger number of highly qualified engineers and better arrangements will have to be made to enable the engineering colleges to increase the output. But the point really is not as to whether the output of engineers educated on the present lines is sufficiently large; the point is as to whether the highest type of teaching open to candidates in the rest of the world is open to students seeking education in these various branches in India; and it is for that higher teaching on which stress was laid by the Public Service Commissioners, it is for the development of that higher education that I have sought this money, and therefore, I think, Sir, that the money can very well be utilised at an early date.

"Then with regard to the second point that was put to me, that we must not unduly hasten the pace of making large advances to Provinces unless we had properly considered schemes, may I say that this subject of technical education has engaged the attention of Government for more than 20 years past, that the Public Services Commission's recommendations have been before them for the last two and a half years, and that there is a limit to the patience even of the Indian community. I hope, therefore, that there will be more driving power in the various administrations towards advancing the cause which we all of us have at heart. But in view of the very sympathetic remarks of the Hon'ble Sir William Meyer that the Government would consider the question and make provision this year if the finances would permit, I do not see that any useful purpose will be served by pressing the Resolution. It only remains for me to thank the Government for the assurances they have given. I beg to withdraw the Resolution if the Council would permit me to do so."

The Resolution was, by leave of the Council, withdrawn.

RESOLUTION *RE* GRANT OF 50 LAKHS OF RUPEES IN AID OF SANITATION.

11-31 A.M. **The Hon'ble Rao Bahadur B. N. Sarma** :—"Sir, I beg to move the second Resolution which stands against my name, namely :—

'This Council recommends to the Governor General in Council that a grant 50 lakhs of rupees may be made in aid of sanitation, especially towards the supply of pure drinking water in rural areas.'

[9TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

"Here, again, almost every Member of the Council, official as well as non official, is convinced of the need for better sanitary equipment in order to improve the health of the Indian population. Recent events such as the increase of plague and increase in mortality from fevers, especially malaria, have rivetted, almost compelled, the attention of every thinking Indian to the subject and made him pause and consider as to whether he has been doing his duty in not putting sanitation above all other things and all other requirements. The figures available to me with regard to the last census are truly appalling. In several Provinces there has been a diminution in population, and as compared with the Native States, British India cannot boast of having done its duty in the matter, the growth of population having been smaller.

"In Bihar, there was an actual decrease of population of ·9 between 1891—1901 and in the decade 1901—11 the growth was only 1·7 per cent. In the Bombay Presdiency, it was—1·7 and +6 in the two decades. Bombay city itself was depopulated in the years 1891—01 4·1 per cent and the growth has been very small during the latter period. The Central Provinces again fared badly, but in the Punjab the tale is harrowing; there has been a decrease during the period 1901—11 of the population to the extent of —1·7 per cent. whereas there has been a general increase all over India of 5·5. In the United Provinces, also, the tale is equally sickening. Between 1891 and 1901 the growth was only 1·7, whereas between 1901 and 1911 there was an actual decrease of 1·1. A contemplation of these figures is sufficient to convince us that the mortality from the various preventible causes in India is greater than the mortality which ten such horrible wars like the great war now devastating Europe may be accountable for. The growth of population in British India has not been larger during the last decade than that in the Native States, and that is a state of things which requires looking into. So far as to the general need. With regard to the special requirement to which I have drawn attention, namely, the supply of pure drinking water in rural areas, I must say that I made pointed allusion to that special object with reference to the experience I have of my own Presidency. I have travelled far and wide in rural areas for various purposes, and nothing has impressed me so much as the absolute and imperative need of providing pure drinking water which can be done at a comparatively small expense, if only the resources of the Government and of local bodies can be organised on a proper footing. There are very many villages, where a lot of time and energy is spent by half the population (I say 'half' because the women-folk form half the population) in going long distances to get water which is but impure and absolutely inadequate in the hot season; and even where canals run by the side of villages the water is so impure as to cause mortality from fevers and bowel complaints, simply because local bodies have not been able to make proper arrangements for purifying the water. I, therefore, think that this is a subject which requires immediate attention; and there is the Public Works staff which is not engaged fully owing to the curtailment of Public Works expenditure. This is a matter which does not require any special technical skill, because there are hundreds of small overseers and contractors who will be willing to undertake the task, and labour will be forthcoming in abundance. I, therefore, think that the money can be utilised this year if only the grant is made, and I have worded my Resolution somewhat vaguely in order to meet possible objections. I said, 'recommends to the Council that the grant of 50 lakhs may be made in aid of sanitation.' This grant may be made either from the General Imperial Funds or by releasing Provincial funds to the extent of 50 lakhs, if the Hon'ble the Finance Member should say that there is to the credit of Provincial Governments a sum of £545 thousand which may perhaps be utilised for the purpose. I, however, submit that the Imperial grants, having regard to the immense growth in the revenue, ought to undertake a portion of the burden and contribute 50 lakhs of rupees immediately. That is what is due to this particular department of Governmental activity. But if the Government are unable, for the reasons which have been suggested yesterday, to make a grant from Imperial revenue, I hope they will be able to make a grant in the

[*Rao Bahadur B. N. Sarma; Pandit M. M. Malaviya; Mr. S. N. Bannerjea.*] [9TH MARCH, 1918.]

indirect fashion that I have alluded to, by allowing the Local Governments to spend to that extent from, or rather to draw upon, their Provincial reserves. The Financial Statement with reference to that point says that 'instructions have been issued in view of the war conditions to the Local Governments asking them to restrict drawings on their balances which include the unspent remainder of these special grants', and it further says 'any outlay thus postponed is merely deferred until normal times return'. I hope, Sir, that the grant may be made in one of the alternative forms I have proposed, and I think the subject requires the serious consideration of the Hon'ble the Finance Member and the Government of India."

11-39 A.M. **The Hon'ble Pandit M. M. Malaviya** :—"I hope, Sir, the Hon'ble the Finance Member will see his way to accept the Resolution of my Hon'ble friend in one of the alternative forms suggested by him. I do not think the cause of sanitation requires any advocacy. Countless plague deaths eloquently call for more money being put forward in the direction of sanitation, and the need for pure drinking water is one of the most insistent needs which calls for attention. There is no doubt that a great deal of money can be most usefully spent in promoting public health and hygiene, and thereby preventing preventible mortality, and, as my friend Mr. Sarma has now suggested an alternative form, I hope the Hon'ble the Finance Member will see his way to accept the Resolution in one of the forms."

11-40 A.M. **The Hon'ble Mr. S. N. Bannerjea** :—"Sir, I desire to support my Hon'ble friend on my left in this matter. I think the practical thing to do in this case would be for the Government of India to issue instructions to the Local Governments to free their balances for this purpose. They hold large balances for sanitary purposes, and these balances might be usefully employed for the purpose mentioned in this Resolution. Something more has to be done than that. You may give the money to various local bodies, but you cannot compel them to spend that money. I know, as a matter of fact, considerable grants were made to the District Boards out of the cesses which were placed at their disposal, but the District Boards were not able to spend them and so the grants lapsed. Therefore, Sir, it seems to me that apart from the essential need of money something more is required, and that something is the revision of the constitution of these District Boards. The Government of Bengal has taken a distinct and definite step in that direction by appointing by direct election in the case of five or six District Boards, Indian Chairmen for the purpose of carrying on their administration. The experiment has been tried for some months in the district from which my friend Maharaja Manindra Chandra Nandi comes—the district of Moorshedabad. The Chairman-elect is Rai Bahadur Baikuntha Nath Sen, aged 74, but he posesses the energy of a young man and he goes about from place to place in his motor car, visiting distant places, and he has infused a new life into the whole District Board administration. If we had in the District Boards of Bengal chairmen of that type elected by the people, I am sure this problem would be largely solved. Money is needed, and I hope the Hon'ble the Finance Member will be able to give it to us or, at any rate, to free the balances. But even more essential, I repeat, is the revision of the constitution of these local bodies. Liberalise the constitution, make it more popular, make it more responsible, make the Chairmen feel that they are responsible to the electorate, then and then only I think these balances will be utilised in a proper and more satisfactory manner than they are at present.

"As for drinking water, its value for the purposes of sanitation cannot be exaggerated. Wherever a supply of pure drinking water,—and I speak as a Chairman of one of the municipalties in Bengal,—wherever the supply of pure drinking water has been obtained, it has been attended with substantial benefit to the health of the people. I live in a village near the cantonment

[9TH MARCH, 1918.] [*Mr. S. N. Bannerjea; Sir William Meyer.*]

of Barrackpore. We have got a filter supply. We pay for it and we get it, and the result is a marvellous change for the better in the health of the people. The Government at present,—I am talking of those riparian municipalities,—is engaged upon a scheme for supplying pure water to the riparian municipalities on the left bank of Hooghly. The estimated cost of the scheme is about R36 lakhs. It is expected that Government will make a substantial contribution, and the municipalities are most willing to tax themselves for the purpose. Therefore, let us have the contribution by all means from the Government, and I hope and trust my Hon'ble friend the Finance Minister will be in a position to give us an assurance to that effect. But the constitution of these local bodies must be liberalised, they must be popularised, they must be made responsible to the people, their official character must be banished. Then and then alone the cause of sanitation will be placed upon a satisfactory footing in Bengal and elsewhere."

The Hon'ble Sir William Meyer:—"Sir, here again I have much sympathy with the objects of the Hon'ble Mover, and I may say that one of the most interesting and, to my mind, pleasant experiences of my Indian career, which now extends over more than a generation, is the change in the attitude of the people towards sanitation. When I was a young official I found, as a District Officer, that sanitary measures were absolutely unpopular. I believe now that as my Hon'ble friend Mr. Bannerjea has said, there has been a change in the outlook, and that people are becoming more and more willing to tax themselves for the purposes of sanitary improvement. But I think my friends will also agree that, although this is extremely desirable, it would be undesirable to force the pace too much and to let people think that they are being coerced into sanitation. I only throw that out by the way, because I repeat that I have the greatest pleasure in looking at the fact of the changed attitude of the ordinary mass of the people towards sanitation. 11-45 A. M.

"Well, here again we have not been absolutely at a standstill as might be thought from some speeches yesterday. I think my friend the Mover will recognise, as being a master of figures himself, that we have advanced during the last few years very considerably. I have got the figures here for sanitation expenditure—and mind you this is only the Government sanitation expenditure; it does not include the expenditure of district boards and municipalities which are primarily concerned with this subject. In 1913-14, the expenditure was £432,000; we are budgetting this year for £715,000, that is an increase of 70 per cent. Then during those happy years in which peace prevailed and the Government of India were able to make grants to the provinces, a good deal was done in the direction of encouraging sanitation. I have some figures here furnished by the Education Department. In the last ten years the Government of India have given recurring grants which now total 85 lakhs a year for sanitation, and 439 lakhs in non-recurring grants; the actual expenditure, altogether, in this way, recurring and non-recurring, for a period of ten years amounts to nearly 10 crores. That is quite apart from the 82 lakhs recurring expenditure given since 1913-14 to certain Local Governments to permit of an increase to the general resources of rural boards with the object that the boards should have a freer hand for sanitation expenditure. These sums are not merely for urban sanitation; much has been made available for rural sanitation also: and in making the grant for 1913-14, the Education Department drew special attention to the needs of rural water supply.

"Coming now to the Resolution, I cannot accept the proposal that we should make a further grant from Imperial revenues of 50 lakhs for sanitation, I can only repeat what I have said before, that although we have a surplus, that surplus is needed, essentially needed, for our Ways and Means purposes in connection with the war, and we cannot dissipate it further. My Hon'ble friend the Mover, however, threw out an alternative suggestion. He said 'let the provinces over-draw from their balances'.

"Well, we have had to ask the provinces to conserve their balances for war purposes. If my Hon'ble friend turns to paragraphs 70 and 71 of my

[*Sir William Meyer; Rao Bahadur B. N. Sarma; Sir Dinshaw Wacha.*] [9TH MARCH, 1918.]

speech introducing the Financial Statement he will find that we have had to cut down the total balances of India, which include provincial balances, very much. We estimate that on the 31st March 1919 we shall not have much more than £11 million, our total balances for all India, whereas we regard the ordinary margin of safety as £12½ million.

"I may say that the Bengal Government came up to us this year and asked to be allowed to draw on their balances a bit, that is that their expenditure in the coming year should exceed their revenue for that year for certain purposes, and one of them was sanitation. The Bengal Government have embarked on a liberal sanitation programme, and we were satisfied with their reason and said that we would allow them to draw on their balance for this purpose. Other Local Governments have not made any similar request, and I must presume therefore that they are satisfied with the increased provision that they have been able to make out of current revenues. It is no use adding to your expenditure and simply provoking lapses, or rash and ill-considered outlay to avoid lapses.

"There is the question of establishment too. The Hon'ble Mover said that the Public Works establishment, not having so much to do as usual, could turn their attention to sanitary works. My Hon'ble friend Sir Claude Hill has just informed me that 33 per cent. of the Public Works establishment are absent on war work, serving in the field or otherwise, so that we have not got the establishments.

"But I will say this, that if in the course of the year any province should come up to us and ask for a further grant for sanitation to be made from the provincial balances, and can show that they can do this without disturbing our Ways and Means calculation by reason of the provincial revenues coming in better than at present anticipated—I say that if any province makes such a request, we shall receive it very sympathetically. I should be very loth indeed to stand in the way of any such request. Therefore, though I cannot accept the Resolution as it stands, I think my Hon'ble friend Mr. Sarma will not be able to accuse me of want of sympathy."

11-55 A. M. **The Hon'ble Rao Bahadur B. N. Sarma**:—"Sir, I recognise that the Government are aware of the serious nature of the problem, but to my mind it seems that they have not placed it in a proper perspective. They were deluded into thinking that the improvements that have been effected in recent years resulting in a large increase of expenditure, have been of such a character as to satisfy the average thinker on these questions. But what is the position? There was an increase of expenditure from 60 lakhs to 130 lakhs; has any very great benefit resulted? has enough been done? We find that in 1913 the deaths were 6,845,000, in 1914 there were 7,155,000 or an increase of 300,000, and in 1915 the figures were nearly the same, 7,142,000. Therefore the deaths in 1914 and 1915 are more than in 1913. . . . ."

The Hon'ble Sir William Meyer:—"There is a larger population probably."

The Hon'ble Rao Bahadur B. N. Sarma:—"And the growth of population is only half per cent. During the recent decade it has been 5·5, and the death-rate is much larger, 4 per cent."

The Hon'ble Sir Dinshaw Wacha:—"Are these deaths due to want of sanitation only?"

The Hon'ble Rao Bahadur B. N. Sarma:—"They may be due to want of sufficient food also, which may result in feebler frames unable to resist the ravages of disease. I grant that. I, therefore, submit, Sir, that a larger advance should be made in the desired direction.

[9TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Sir William Meyer; Sir Claude Hill.*]

"Then with regard to the establishments needed, it is quite true that a number of Public Works officials have gone out, but I believe the curtailment of the expenditure proposed has even been greater; and apart from that, the local board staff undertakes general expenditure of the kind that I have referred to. But in view of the promise the Hon'ble the Finance Minister has made, that if any Local Government, should approach the Government of India for the sanction of larger expenditure, the request would be sympathetically considered, I think that we shall have to transfer our activities from here to the Local Governments, and then press the question if the present Finance Minister or his successor is obdurate. Under those conditions, therefore, and having regard to the reply that has been given, I do not see that there is very much use in pressing the Resolution further; having regard to war conditions, I feel that perhaps it would be improper to press the Government further in this matter. But before leaving the subject, may I ask inasmuch as for every improvement we have asked, this plea of want of funds has been brought forward, whether the Government of India cannot induce the Government of England to help us a little more in this direction by releasing our funds, because one point that I have never been able to understand is why, when 800 million pounds or more have been lent to the Allies and the Colonies, the Government cannot help us to find the funds for the purchases made here. That is a question on which perhaps the Finance Member on some occasion may help to make clear the position of the Government because there is a misunderstanding on the subject."

The Resolution was, by leave of the Council, withdrawn.

THE FINANCIAL STATEMENT, 1918-19.

THIRD STAGE.

The Hon'ble Sir William Meyer :—"I beg, Sir, to introduce the third stage."

The Hon'ble Sir Claude Hill opened the third stage of the discussion on, and introduced the following heads of, the Financial Statement for 1918-19:— 11-58 A.

Revenue.	*Expenditure.*
Land Revenue.	Land Revenue.
Provincial Rates.	Provincial Rates.
Forest.	Forest.
Agriculture.	Agriculture.
Scientific and Miscellaneous Departments.	Scientific and Miscellaneous Departments.
Irrigation.	Famine Relief.
Civil Works.	Protective Works, Irrigation.
	Irrigation.
	Civil Works.
	Capital outlay on Irrigation.

"Sir, the discussion which has already taken place on the Financial Statement has been more expansive than has been the practice in past years, owing to the change in procedure, and I think I can therefore be rather more brief this year in dealing with the subjects that fall under my care than has been my practice in the past. There are, however, one or two important matters which, I think, the Council would wish me to enlarge upon.

[*Sir Claude Hill.*] [9TH MARCH, 1918.]

"Dealing in a different order with the subjects from what has been my practice in the past, I would first of all propose to refer to, and inform the Council of, the advance that has been made in the matter of agricultural education since I addressed this Council last year. In accordance with the suggestion which was made to me last year by the Hon'ble Pandit Madan Mohan Malaviya we held an agricultural educational conference during the last Simla Season in June, at which the whole subject of agricultural education was gone into and certain Resolutions passed which have since been referred to the Local Governments, and, so far as we know, they have met with very general approval. For present purposes I propose to refer to what is of the greatest immediate importance among these Resolutions, namely, that which was passed in June last recommending that agricultural middle schools be established in all the Provinces That Resolution, among others, was also referred for the consideration of the Board of Agriculture which met last December in Poona, and which I attended, and was there debated at considerable length, with the result that the Board of Agriculture, while premising that in no circumstances was it desirable to do anything which would retard the progress of scientific investigation and demonstration which they regarded as of cardinal importance, endorsed the recommendation that agricultural middle schools should be established in every Province, wherever possible. They went further and drew up a provisional syllabus for such agricultural middle schools, which should form a very useful basis, I think, for adoption, with such modifications as may be necessary for different Provinces, in the schools which we now hope will come into being. The rapidity with which this scheme for inaugurating middle schools progresses must, of course partly depend on financial considerations, as well as on the enthusiasm of individual Local Governments. But I venture to hope, after what my Hon'ble friend Sir William Meyer has said to-day, that if circumstances prove favourable, and if it is possible for him to allot a certain additional grant, in pursuance of his reply to the Hon'ble Mr. Sarma, towards technical education, I shall be able to hope for some of the crumbs from the rich man's table; and possibly be in a position to stimulate Local Governments, always supposing that stimulus is necessary to the establishment—the very early establishment—of certain of these schools to which I, personally, and the Department attach the very greatest importance.

"The proceedings of the Board of Agriculture dealt with very many matters of great importance, and I trust that Hon'ble Members who are interested in agricultural development—and it is a great pleasure to me to notice that their number appears to be growing rapidly —will have obtained and perused copies of the report of the proceedings. I only propose here to refer to one other item there discussed, and that is the subject of uneconomic holdings, which was perhaps the most important matter which came under consideration. The discussion was based primarily on a draft Bill of a rather skeleton character which the Hon'ble Mr. Keatinge, the Director of Agriculture in Bombay, was anxious, I believe, to introduce into the Bombay Legislative Council. The nature of that Bill was of a purely permissive character, the idea being to make it possible for a landlord who so wished, with the consent of all the descendants who might be interested in the disposition of his property, to get it declared that such property should not be further sub-divided, but should pass to his senior next-of-kin. Well, it is obvious that such a measure is one of very considerable difficulty and complexity, and that, since it impinges upon the Hindu law of inheritance, it is a very ticklish thing for Government to discuss. At the same time, its permissive character was, according to my thinking at the time, its best commendation to us for consideration. Generally speaking, the Board of Agriculture were in favour of some such measure being passed, but it was interesting to me to take note of the fact that the people, who at that Board's discussion thought that the measure was likely to prove inoperative and ought to be strengthened very much more, were two prominent Hindu gentlemen present at the Conference, who urged that this was a much too mild measure, and that Government ought to go very much further and peremptorily, if necessary, interfere with Hindu traditions. That was their view, but it was

[9TH MARCH, 1918.] [*Sir Claude Hill.*]

not the view taken by the Board of Agriculture. Of course, the question of whether legislation will be undertaken is still for discussion, but I mention the matter as being to me a very interesting phenomenon, that those who pressed for action in this behalf were the two prominent Hindu gentlemen who were present at the Conference.

"Then the next matter to which I should like to refer is the very important step we have taken in the appointment of a Committee to examine the question of developing the cultivation of long staple cotton. In recent years the world's demand for raw cotton, especially of the better varieties, has very largely outstripped the supply, and to us, in India, that is a matter of very great interest and importance; because it is, perhaps, not generally realised that 20 million acres of the cultivated area of India are at present under cotton, and that, therefore, the potentialities of India in regard to the development and cultivation of long staple cotton are enormous. The question how far that change which is involved in the substitution of long for short staple cotton is possible of achievement depends on very many factors—among others the question of how far we can arrange for marketing arrangements so as to ensure that the cultivator will always be able to obtain the proper premium value for the improved varieties of cotton; and that matter in India does present very considerable difficulty. It may interest the Council, however, to know that, in regard to that aspect of the case, we have arranged for telegraphic intimation to be at short intervals despatched upcountry from Bombay of ruling world prices for the different classes of cotton. That seems to be one step which may help the cultivator to obtain an adequate price for improved varieties. On this Long Staple Cotton Committee, which is still conducting its inquiries under the presidency of Mr. Mackenna, we have a representative of the British Cotton-growing Association and an ex-Chairman of the Bombay Millowners' Association, and I have the best of reasons for believing that they are tackling the subject from a broadminded standpoint, and that they have the interests not only of the manufacturers and the marketing agencies, but also of the cultivator very seriously at heart. It will further interest the Council, I think, to know that the Home Government have decided to appoint a permanent Cotton Committee, the main object of which will be to assist in developing the cotton resources of the whole Empire by keeping in touch with work in progress relating to the growing, handling, and marketing of cotton all over the world and by being a sort of clearing house of information in London. We have been asked to appoint on that Committee out here representatives of the Indian users of cotton and Indian merchants, and I hope, therefore, that the inauguration of this Committee will be a further factor in enabling us to progress in the direction of the development of long staple cotton growing in India.

"I had hoped to be able to tell the Council something about the results arrived at by Professor Maxwell Lefroy when he was out here investigating the silk industry, but, owing to Mr. Lefroy's absence from India, there has been some unavoidable delay in getting out his report, and I am unable to say anything on the subject to-day.

"The Indigo Cess Bill has already passed through this Council, and therefore I need not refer further to the subject of Indigo. But there is an important matter which I should like to mention, and that is the subject of cinchona cultivation. Hon'ble Members are probably aware that there is likely, within a very short period of time, to be a world shortage in the supply of that indispensable drug, quinine, and we have therefore during the past year taken steps to ascertain whether it is not possible for us in India so to increase the area under cultivation of cinchona as to make India, at all events, independent of this shortage in years to come, and possibly also to make India the supply agency for the rest of the Empire. For this purpose, Colonel Gage, Director of the Botanical Survey, was deputed and spent some months last year in investigating possible areas in Southern India, in Assam and in Burma, and it is a matter for congratulation to know that Colonel Gage has or thinks he has (and he is a very great expert on the subject) discovered a very suitable area in one of the districts in Burma for

[*Sir Claude Hill.*] [9TH MARCH, 1918.]

a very large extension of cinchona cultivation. We hope, therefore, that we may shortly be in a position very largely to extend the outturn of quinine.

"The next matter to which I should like to refer for a moment is the recruitment for the Agricultural Service. In connection with the Hon'ble Mr. Sastri's Resolution the other day, I had occasion to offer certain remarks, and I do not wish to repeat what I then said; but I should like to observe that we have found it extraordinarily difficult to obtain recruits with the requisite qualifications for the scientific posts under the Agricultural Department. During the past year or so we have taken steps, as I explained, to effect promotions from the Provincial Service and to appoint Indians when we can find them duly qualified. But there has been a shortage, and great difficulty is found in filling some of the posts on the scientific side of the Agricultural Service. All I wish to do now—I am afraid at the cost of repetition—is to say that, while the Government of India are cordially at one with the aspiration of certain Members of this Council that the Indianisation of the Agricultural Service should proceed as rapidly as possible, they also adhere—and, I think, the Council will on the whole agree, wisely adhere—to the great principle that the best men for some years to come must be obtained irrespective of race or creed or anything else in order that no excuse might be given for levelling the complaint hereafter at the Government of India that they had sacrificed what was so vital to the interests of India in deference to a theory.

"I now turn to the activities of the Forest Department; and there again perhaps my Hon'ble friend Mr. Sarma will be surprised to know that as many as 65 officers of the Imperial branch were away on war duty. Like the Public Works Department, the Agricultural Department has been very seriously crippled in its activities owing to the war and to the zeal with which some forest officers applied for permission to go on work connected with the war. But we do fully realise the importance, more especially in this time of war, of developing, as far as possible, the unlimited forest resources of India. As I had occasion to tell my friend the Hon'ble Sir Dinshaw Wacha last year, we have decided to create a cadre of forest engineers as one of the most important developments in the direction of forest exploitation, and I may mention that very great activity has, as a matter of fact, been displayed in many Provinces in exploiting forest produce for purposes of the war. The only other point in respect of staff that I need mention is that Madras, the Punjab and Bengal have put forward—and we have approved of—re-organisation schemes involving a total increase of 18 Imperial and 30 Provincial Service Officers, which will meet a long-felt want in those Provinces, as soon as recruits can be obtained. Then, in pursuance of the policy of developing Provincial autonomy in forest matters, we have had under consideration proposals for decentralising the training of forest rangers. At present that work is done in Dehra Dun, and we propose that it shall be done in future in three centres—at Dehra Dun for some of the Upper India provinces, at Coimbatore for some of the Southern and Central provinces, while a new school is to be opened at Dharwar in the Bombay Presidency.

"Turning now to the Public Works Department, it will have been seen from the Financial Statement that our productive irrigation systems, after meeting all charges for maintenance, repairs and interest on capital, have returned a net profit of 331 lakhs as against 315 lakhs, which I anticipated in this place last year. For the ensuing year we estimate a profit of 341 lakhs, the gradual increase being, as I forecasted last year, due to the completion of the Punjab Triple Canal project. The provision for major irrigation works is 70 lakhs, or 20 lakhs less than the provision allowed last year; while the grant for protective works chargeable to famine insurance has been reduced from 60 lakhs to 58. This steady reduction is due to our policy of undertaking no new works, unless it can be shown that they are either urgently required, or will be immediately remunerative, with the result that as each of the works now under construction is completed, the provision is slightly reduced. This, however, does not mean that we have no new project under consideration. The case is far otherwise. Though we are not able to undertake any new works at present, a comprehensive programme of new

[9TH MARCH, 1918.] [*Sir Claude Hill.*]

projects is being drawn up and will be introduced when financial conditions permit. As regards the future developments of some of the major irrigation works, I mentioned last year the Cauvery Reservoir in Madras. Owing to a Privy Council decision there has been some question as to how the water rights of zamindari lands work out, and how far the decision of the Privy Council in reference to those rights affects the probable results of the irrigation facilities provided by this project. The project has not yet been submitted to the Secretary of State pending the investigation of that question. Another great irrigation project in Madras is that for a reservoir in the Kistna; but we have not gone into that fully, because the Cauvery work is both more important and likely to be more beneficial to the country, and we propose to concentrate on that at first. The Hon'ble the Finance Member has referred to the project for a canal from the Sarda River which has quite recently been submitted worked out in detail by the United Provinces Government. This is the project to which I made reference in replying to the Hon'ble Mr. Sastri, and it may be of interest if I mention that this scheme when completed will prabably be one of the largest irrigation works in India or in the world. The total length of the channels included in the project exceeds 5,000 miles, and some 9 millions acres will be commanded and 2 million acres irrigated annually. I need only refer very briefly to two other projects which are under preparation, namely, that for the Sukkur Barrage on the Indus in Sind and for the Bhakra dam on the Sutlej in the Punjab. The main object of the former is to convert the existing inundation canals in Sind into perennial canals, while that of the latter is to store the surplus water of the Sutlej during the rains with a view to its utilisation during the dry season. The provision of such storage reservoirs to prevent water running waste and to secure its utilisation during the dry season has become more and more one of the main objects upon which the Irrigation Department is concentrating. I had, the other day, in a visit to my old district of Ahmednagar, occasion to see the changes that have been effected by works of this character. When I was in Ahmednagar 25 years ago, the whole of the Pravara and Godavari valleys were practically deserts in which there were perhaps half a dozen wells which could be seen dotted about on a bare countryside, and where land could be purchased for Rs. 12 an acre. I revisited it the other day to find that I was able to motor for 60 or 70 miles along these valleys through a sea of sugar-cane, wheat and so forth, and ascertained that the land which used to be purchasable for Rs. 12 an acre was very difficult to obtain now for Rs. 400 an acre. That, in the space of 25 years, I think Hon'ble Members will agree with me, is a gratifying change.

"I now desire to mention certain matters with reference particularly to a remark of the Hon'ble Mr. Shukul. I understood the Hon'ble Member to say the other day that there was a serious deterioration in the condition of the people of the country, at all events in parts of the Central Provinces. Well, I confess at once that I do not know whether what Hon'ble Members have noticed in this regard is directly contrary to my own impression when travelling about India and contrasting the condition of the people as it appeared 25 years ago with what it is now. My experience is that one sees on every hand better houses, more wells, better comforts, better implements used by agriculturists in the rural tracts, and on the whole, if I may say so, a greater degree of prosperity. That, however, is an arguable proposition, and I do not wish to lay undue stress upon it. But I do wish to lay stress on, and draw the attention of this Council to certain extracts from, Mr. Mackenna's Report on the progress of agriculture in India which deal with facts which are incontrovertible and which have a great bearing on the correctness of an estimate which concludes that the condition of the people is deteriorating. I would first of all, if I may ask the indulgence of the Council, read an extract from page 15 :—

'The agricultural departments have been successful in demonstrating the improved agriculture of one tract to the backward cultivators of another, *e g.*, the methods of transplanting rice, drilling and intercultivating cotton and other crops, green-manuring, the Poona method of making *gur*, etc., and it is in these directions that Deputy Directors are doing the most useful work.'

[*Sir Claude Hill.*] [9TH MARCH, 1918.]

Mr. Mackenna then goes on to give an extract from a report regarding certain operations in the Central Provinces at the Chandkhuri Farm; the Chandkhuri Farm having been established in an area hitherto entirely waste which the Hon'ble Mr. Shukul will recognise by the name of *bhata* lands :—

'These *bhata* lands lie higher than the more productive arable lands and are for the most part regarded as uncultivable; a very small proportion of them are poorly cultivated at long intervals to produce wretched crops of the lesser millets.........The original idea was to try growing green fodder crops under irrigation in order to substitute stall-feeding of cattle for the starvation-ration hitherto obtained by grazing......This has been successfully achieved; but Mr. Clouston has not been satisfied with that success. He has gone on to try the cultivation of *bhata* lands, aided by manure and irrigation, with ground-nut, cotton and cane, and has made a startling success with all three crops.......The cost of cultivation is very little, and the nuts were found to be much larger than those grown in stiff black soil, hitherto regarded as most suitable for this crop.'

Similar good results were achieved in the case of cotton and so on. Water is available, and it only remains to encourage cultivation, and there are hundreds of thousands of acres which will be available to come under cultivation out of these barren lands.

"I will now give another quotation :—

'The cultivation of a short staple variety, *roseum*, in Berar has brought an additional crore of rupees to the cultivators. The introduction of Company No. 3, a selection from Karunganni cotton, which is an indigenous long-stapled variety, and Cambodia cotton, have produced markedly beneficial results. Similarly, in the Punjab, the cultivation of Mr. Milne's selection, 4 F. American cotton, is extending by leaps and bounds and this year it is expected to bring an additional 45 lakhs to the cultivators.'

In the canal colonies of the Punjab the department is pushing a selected wheat regarding which Mr. Mackenna says :—

'It is estimated that the growers of this wheat got an additional income of at least 2 lakhs of rupees as the result of the higher yield and the premium paid over the ordinary price of wheat.'

In regard to the Central Provinces again, I may draw Mr. Shukul's attention to the increased profits, from growing those wheats, which have been definitely established, at 'from Rs 5 to Rs. 10 an acre,' and as there are 200,000 acres this brings an additional 10 or 20 lakhs a year to the cultivator. In Bengal, the selection of an improved type of rice 'Indrasail' isolated by Mr. Hector has also resulted in very great profits to the cultivators and in the year under report seed sufficient to sow over 20,000 acres was distributed through panchayets, while this year it is hoped to distribute enough for nearly 12 lakhs of acres. In regard to cotton in Madras in the 'Tinnevellies' tract, it is stated on page 25:

'The selected strains Company No. 2 and No. 3 have been found to combine both good yield per acre and staple, and the Director of Agriculture calculates that the ryot who grew Company No. 3 cotton made a profit of some Rs. 28 per acre over those who grew ordinary Tinnies.'

"I hope I have not wearied the Council with the recital from this book of the progress of agriculture in India, but I felt that it was necessary to say something, however little, to show that, so far as the Agricultural Department are concerned, the claim to progress in the direction of benefiting the cultivator is not lacking in evidence.

"There is only one other reference I should like to make to what has fallen in the course of the debate from Hon'ble Members; and that is to the remark of the Hon'ble Mr. Chanda in reference to New Delhi, that its construction should be temporarily stopped. I may best refer him to the answer given by the Hon'ble Sir William Meyer to Mr. Basu last year. My Hon'ble Colleague said :

'As I explained the other day, we are just spending enough to keep things going to keep the scheme alive. That scheme is one which was brought into effect by the fiat of the King-Emperor, and it is the deliberate policy of the Government of India and of His Majesty's Government at Home. My friend was not in the Council two or three years ago; but if he had been, he would have had a striking exhibition of the way in which Hon'ble Members from other parts of India endorsed the project of the New City.'

[9TH MARCH, 1918.] [*Sir Claude Hill; Rao Bahadur B. N. Sarma; Sir C. Sankaran Nair.*]

"As was the case last year, so is it this year, that the provision for New Delhi is merely sufficient to prevent waste. I have already in answer to a question by another Hon'ble Member explained how largely the staff has been reduced and the rate of construction is merely such as to keep the scheme alive."

The Hon'ble Rao Bahadur B. N. Sarma:—"May I ask for information whether with regard to the 18 Imperial Forest officers, the recruitment is to be thrown open to all without regard to their race and only with a view to efficiency?" 12-28 P.M.

The Hon'ble Sir Claude Hill:—"I am afraid I did not quite understand the point of the Hon'ble Member's question."

The Hon'ble Rao Bahadur B. N. Sarma:—"If I am not wrong, I remember having heard that sanction has been given for 18 additional Imperial officers in the Forest Department. I ask as to whether these officers will be recruited from Europeans as well as Indians irrespective of their caste, having regard only to their efficiency."

The Hon'ble Sir Claude Hill:—"The Hon'ble Member is quite correct. The recruitment will be made, under the orders and regulations at present obtaining at Home, through the Secretary of State in the ordinary way. Recruitment is not closed to anybody." 12-29 P.M.

The Hon'ble Sir C. Sankaran Nair introduced the following heads of the Financial Statement for 1918-19:— 12-30 P.M.

Revenue.	*Expenditure.*
Sanitation.	Sanitation.
Education.	Education.

"Sir, I beg to introduce the Education and Sanitation heads of the Financial Statement. Hon'ble Members will find at page 62 of the Financial Statement that the expenditure on Education continues to grow, and will next year considerably exceed all previous records. When I took over my present office in 1915, we were spending about 4½ crores of rupees a year. Last year we spent 5 crores, and next year we hope to spend over 6 crores. The number of scholars which seven years ago was barely 6½ million was over 7 millions in 1916-17, and I trust that it will be found to exceed 8 millions in the present year, and that we shall make a further advance next year. This is not as great a progress as we might wish to see, but none the less it is a very distinct advance and one which we cannot ignore. The additional expenditure expected in 1918-19 is due partly to the new Imperial grant announced by the Hon'ble Sir William Meyer but also and to a still larger degree to a policy of educational expansion which has been adopted by all the Local Governments without exception. Our own grant is, as the Hon'ble Sir William Meyer stated, one of 30 lakhs, and it follows on a grant of 30 lakhs given last year for the training and pay of teachers. The grant for 1918-19 is like its predecessor intended to meet the needs of primary education. It will be available not merely for schools themselves, whether these schools are for boys or girls, but also for Inspectors and for the training and pay of teachers as far as primary schools are concerned. It is generally recognised that of the various pressing needs of education in this country, that of primary education is the most pressing, and we should have been glad to have been able to present to this Council some scheme which will provide in advance for the progressive extension of primary education in India, but as His Excellency has explained in his speech at the opening of this Session, the changes in our financial system which will be inaugurated as part of the contemplated reforms render it impossible for us at this stage

[*Sir C. Sankaran Nair.*] [9TH MARCH, 1918.]

to formulate any programme of this kind in advance. In the meantime we have, as the Council are aware, given an opening to the introduction in several provinces of schemes by which local bodies can enforce in their areas a system of compulsory education, and the provincial budget shows for the first time a provision for meeting the expense of introduction of compulsory education. Hon'ble Members will find it at page 64 of the Statement. We have not ourselves adopted compulsion as part of our present programme, but we are anxious to see primary education increase by whatever means this increase may be obtained, and, on these grounds, we have included in our budget the new recurring grants of Rs. 30 lakhs for primary education. Of this sum, we are keeping one lakh in hand, and of the rest Madras would get 5½ lakhs; Bombay 4; Bengal 5½; United Provinces 4½; Punjab 2; Burma 1½; Bihar and Orissa 3; Central Provinces 1½, and Assam 1 lakh. A further half a lakh will be distributed as follows:—

	Rs.
Coorg	2,000
North-West Frontier Province	32,000
Ajmer	8,000
Baluchistan	5,000 and
Residency Areas	3,000

These grants are intended for the extension of primary schools on the present voluntary footing, but they will, of course, be available also for granting assistance in areas where compulsory education is being introduced.

"Turning to Sanitation or, as I should prefer to call it, Public Health, we contemplate here also a considerable increase in our expenditure. We spent Rs. 78 lakhs in 1916-17; we shall be spending 87 lakhs this year, and we hope to spend 107 lakhs next year. Most of the provinces have budgetted for an increase of expenditure and the increase contemplated in Bombay and Bengal is considerable. We have also provided for an increase of expenditure from the two items from which we ourselves make grants, namely, the sanitary grant and the grant for the Indian Research Fund Association. The reserve at our disposal from the sanitary grant was Rs. 6 lakhs. Of this sum, we have given one lakh towards the drainage of Peshawar, one lakh for the improvement of the Badrinath Kidernath pilgrim route, Rs. 75,000 for the relief of congestion in Ahmedabad and Poona, Rs. 80,000 for improvement at Amritsar and for anti-plague measures at Rawalpindi, Rs. 60,000 for the relief of the congested town areas in the Central Provinces, and Rs. 90,000 for various sanitary improvements in Delhi. Next year we hope to have some 8 lakhs at our disposal, and some portion at any rate of that sum will be utilised in assisting Local Governments to provide for the improvement of the health conditions attending pilgrimages. For our other main source of expenditure—the Indian Research Fund Association—we should ordinarily have had 7½ lakhs available, but our Bacteriological Department is depleted owing to the war, and we temporarily surrendered 3½ lakhs out of this sum. Of the remaining 4 lakhs, we have put aside 1 lakh for the Hygiene Institute which will be an important branch of the School of Tropical Medicine at Calcutta, designed to give medical post-graduates an up-to-date training in public health such as is not at present available in India. We have also devoted Rs. 26,000 to improvements to the Central Research Institute at Kasauli and Rs. 16,000 to experiments in the improvement of vital statistics in Madras. The rest of our money has been allotted mainly to special lines of investigation, such as plague, diabetes, flies and hookworm disease. Hon'ble Members will perhaps remember the account which Sir Pardey Lukis gave us in this Council last year of the widespread debility occasioned by this last-named disease among the coolie class, and I am glad to say that during the present year a sum considerably exceeding half a lakh has been spent on the important inquiries into this hookworm disease which have been carried out by Lieutenant-Colonel Clayton Lane in Bengal and by Dr. Mhasker in Madras. We propose during the present year to continue our liberal support of the chief investigations which have been

[9TH MARCH, 1918.] [*Sir C. Sankaran Nair; Mr. H. Sharp.*]

carried on during the present year, and if opportunity offers to extend further the scope of these forms of research. Our inquiries are, as I have stated, much circumscribed by the absence of many of the officers of the Bacteriological Department at the front, and at the present moment out of a research staff of 31 officers 18 are on Military duty. There are at this time 17 officers engaged in laboratories or on special inquiries, of whom 9 are Indians: and in addition to these, Indian assistants have been associated in the investigations now under the conduct of European officers. We are in this way forming the nucleus of a body of indigenous experts who will, I hope, constitute a source of great future strength to the well-being of this country.

"I have made an allusion to the late Sir Pardey Lukis, and I wish before sitting down to remind the Council of the debt which we owe to him in the development of bacteriological research in India. Hon'ble Members are aware of his great services in other lines, but I think I am right in saying that he looked on this particular branch of his activities as representing in a special way his own contribution to the welfare of India. He was very closely associated with the inception of the Research Fund Association, and it was due to his constant efforts that the Fund was utilised, as it has been, for the investigation of the more prominent questions affecting public health in this country. In continuing the work on the lines which he inaugurated, we shall maintain it in the way he would best have wished to the memory of his services to India."

12-39 P. M.

The Hon'ble Mr. H. Sharp:—"Sir, it is usual at this stage to lay on the table a short narrative dealing with the educational activities which took place during the last completed financial year. I think I explained last March that during this year the Quinquennial Review of Education would be published and that, therefore, no short narrative would be laid on the table. Instead, I beg to lay on the table the document generally known as 'Salient Features', which gives the more important figures of education in India and also in the individual provinces."

The Council then adjourned till Tuesday, the 12th March, at 11 o'clock.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

DELHI;
The 18th March, 1918.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915 (5 & 6 Geo. V, Ch. 61).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 12th March, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding*, and 57 Members, of whom 52 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked:—

Appointment of an Indian as Chief Justice.

1. "Has any Indian ever been appointed a permanent Chief Justice in any of the High Courts or Chief Courts in India? If not, will Government be pleased to state if there is any statutory bar to such an appointment?"

The Hon'ble Sir William Vincent replied:—

"Such records as the Government of India possess do not show that an Indian has been appointed substantively as Chief Justice in any of the High Courts or Chief Courts of India. There is of course no statutory bar to such an appointment; and, as the Hon'ble Member is no doubt aware, Indians have, from time to time, been selected to officiate as Chief Justice or Chief Judge."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked:—

Exemption from Income-tax of Premiums taken by Landlords in Bengal.

2. "(*a*) Are the Government of India aware that the Government of Bengal have exempted from income-tax all premiums taken by landlords for settlements of waste or abandoned lands with tenants?

(*b*) Is it a fact that fees levied for recognition of a transfer of agricultural land from one tenant to another are liable to income-tax?

(*c*) Is the same principle followed in the matter of income-tax administration by the other Provincial Governments?

(*d*) If not, in what particulars does it differ in the different Provinces, and why?"

[*Sir William Meyer; Nawab Saiyed Nawab Ali Chaudhri Khan Bahadur.*] [12TH MARCH, 1918.]

The Hon'ble Sir William Meyer replied:—

"(*a*) The Government of Bengal have ruled that a premium taken by a landlord for granting settlement of waste or abandoned lands with a tenant is similar to *salami* taken on the creation of a *patni* or other tenure, and is therefore not liable to assessment under the provisions of Act II of 1886, being either the price paid to the proprietor for a portion of his rights, or an advance payment of rent.

(*b*) Fees levied for the recognition of a transfer of land from one tenant to another are not agricultural income for the purposes of the Income-tax Act, 1886, and are therefore liable to income-tax.

(*c*) and (*d*) The Government of India have no information as to the practice followed in Provinces other than Bengal."

The Hon'ble Nawab Saiyed Nawab Ali Chaudhri, Khan Bahadur, asked :—

Retirement of Government Servants.

3. "(*a*) With reference to the recent amendment of Article 459 of the Civil Service Regulations, regarding retirement of Government servants who have reached the age of 55 years, will Government be pleased to state the reasons which have led them to distinguish, for the first time, between ministerial officers and officers other than ministerial?

(*b*) In making the amendment, did Government take into consideration—

(*i*) the nature of the work which ministerial officers have to perform throughout the year;

(*ii*) their poor scale of salary;

(*iii*) the question whether the operation of the new rules is likely to bring about a serious block in promotion, and

(*iv*) the possible practical effects of a sudden permanent change in the conditions of service and prospects of such officers?

(*c*) Were Local Governments consulted in the matter of the exception made in the case of ministerial officers, and did they accept the Article, as amended, in its application to ministerial officers?

(*d*) Is it the intention that, in all cases where a ministerial officer is considered efficient, he should be retained in the service of Government until he attains the age of 60, and the Head of the office will have no power to retire him at his discretion if he considers that course necessary for reasons and considerations other than inefficiency?

(*e*) Do Government propose to consider proposals for the increase of salary and the introduction of a time-scale of pay of ministerial officers on the ground that a block in promotion is likely to result from the adoption of the new rules?"

The Hon'ble Sir William Meyer replied:—

"(*a*) A distinction has been made between ministerial and other officers because the duties of the former can usually be discharged with efficiency by an officer whose age exceeds fifty-five.

(*b*) (*i*) The answer is in the affirmative.

(*ii*) The Government of India do not consider that the scale of salaries affects the question how and when officers should be compelled to retire.

(*iii*) No change in substance has been made in the rules so far as ministerial officers are concerned. Article 459, as it stood before the recent amendments, made it clear that really efficient officers should not ordinarily be required to retire on attaining the age of 55. The same criterion is applied to ministerial officers under the new rules.

(*iv*) The Government of India are unable to admit that any substantial change has been made in the conditions of service and prospects of ministerial officers;

[12TH MARCH, 1918.] [*Sir William Meyer; Mir Asad Ali, Khan Bahadur; Sir George Barnes; Sir William Vincent.*]

(c) When Local Governments were consulted the reference was made in general terms. The distinction between ministerial and other officers was specifically proposed by one Local Government.

(d) The authority having power to fill the appointment (if vacant) has power to compel a ministerial officer to retire for reasons other than inefficiency. The use of the word 'ordinarily' in clause (a) of the present Article 459 covers this point.

(e) The Government do not propose to consider an increase of salaries and the introduction of a time-scale of pay with reference to the ground stated by the Hon'ble Member, since, as above indicated, there has been no substantial change in retirement conditions and promotion prospects."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Percentage of Alcohol in country spirits.

4. "Will Government be pleased to state—

(a) whether the percentage of alcohol in country spirits and fermented liquor varies in different parts of the country, and, if so, in what proportion;

(b) the actual percentage of alcohol present (i) in each kind of country liquor, (ii) in fermented liquor such as toddy or pachwai, and (iii) in country beer; and

(c) the retail selling prices in the principal cities of India of (i) country spirits, (ii) toddy, and (iii) beer, as well as of each kind of foreign liquor?"

The Hon'ble Sir George Barnes replied :—

"The information for which the Hon'ble Member asks in parts (a) and (b) of his question will be found, so far as it is available, in Major Bedford's Report on alcoholic liquors in India, a copy of which I will be pleased to lend the Hon'ble Member if he so wishes.

A statement of the retail selling prices of country spirits and toddy in the principal cities of India will be laid on the table when the information has been collected. It is impossible to give this information in regard to beer and foreign liquors as they are sold in a variety of qualities, at prices which vary accordingly."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Indian and Anglo-Indian Journals required by Government.

5. "Will Government be pleased to state the names and the number of copies of the Indian and Anglo-Indian newspapers, journals, and other periodicals which are required for departmental purposes?"

The Hon'ble Sir William Vincent replied :—

"A statement* is laid upon the table embodying the information asked for by the Hon'ble Member."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Consumption of Toddy, Pachwai and other Liquors.

6. "Will Government be pleased to state for each of the last five years (1913 to 1917), Province by Province—

(a) the total quantity, as far as available, of (i) toddy, (ii) pachwai, (iii) other fermented liquor, and (iv) beer consumed in India;

(b) the total quantity of each kind of foreign liquor imported into India;

(c) the total quantity of all kinds of liquor exported from India?"

* Not included in these Proceedings.

[*Sir George Barnes; Mir Asad Ali, Khan Bahadur; Sir William Vincent; Rai Bahadur B. D. Shukul.*] [12TH MARCH, 1918.]

The Hon'ble Sir George Barnes replied:—

"The complete figures desired by the Hon'ble Member cannot be given, but statements* are laid upon the table giving all the information that is available."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked:—

Securities deposited under the Press Act, 1910.

7. "Will Government be pleased to lay on the table a statement for each of the last three years (1915, 1916 and 1917), showing Province by Province—

(*a*) the names of Urdu and Anglo-Urdu newspapers, journals, and other periodicals (*i*) from which securities have been demanded under the Press Act of 1910, and (*ii*) the securities of which have been forfeited and the Presses confiscated to the State under the same Act;

(*b*) the number of such papers as have stopped publication;

(*c*) the number of such papers as have been exempted from the payment of deposits under the Act, as well as the number of existing papers to which the Press Act has not been applied?"

The Hon'ble Sir William Vincent replied:—

"The information asked for is being collected from Local Governments and Administrations and, when it is complete, a statement will be laid on the table."

RESOLUTION *RE* INCREASE OF THE EDUCATION GRANT FOR THE CENTRAL PROVINCES.

11-12 A.M.

The Hon'ble Rai Bahadur B. D. Shukul:—"Sir, the Resolution which I beg to move is that:—

'This Council recommends to the Governor General in Council that the sum provided in the budget under the head of education for the Central Provinces be increased by rupees 4 lakhs for the establishing of a University at Nagpur.'

"I do not think any apology will be needed from me, when I venture to make this modest demand of 4 lakhs of rupees for the establishment of a University at Nagpur in the Central Provinces, especially at this time, when all the resources of the State are being strained for the successful prosecution of the war. Sir, the matter is as important as it is urgent and deserves a most sympathetic consideration at the hands of the Government and this Council. We, the Indians, are already grateful to Government for the striking proof that has already been given of the high regard in which the Government holds the cause of University education in this country, by the promptitude with which action has been taken to establish the two Universities at Benares and Patna, during the pendency of the war. The University education is the highest blessing that the British rule has conferred upon the people of India, and the people are now wide awake to the benefits of higher education and are eager to have it as easily and as cheaply as they possibly could. Sir, the signs of a general intellectual awakening are visible all round, which is a hopeful augury of the bright future that awaits India. The people of the Central Provinces also are desirous of joining hands with their fellow brethren of the other sister Provinces and keeping abreast with them in the march of progress that they are making. We belonging to the Central Provinces and Berar recognize as clearly as others that it is University, a University alone that 'provides the best teaching over the entire field of knowledge of which its own resources and the progress of science may admit; that offers this teaching to the widest range of students and moulds and shapes them not merely by the

---

* Not included in these Proceedings.

[12TH MARCH, 1918.] [*Rai Bahadur B. D. Shukul.*]

training of intellect, but by the discipline of spirit so that wherever they go, they may be worthy citizens or worthy servants of the State'. It was the noble desire of bringing 'through the natives of India the vast moral and material blessings which flow from the diffusion of knowledge', that impelled the Court of Directors of the East India Company 60 years ago to establish Universities in this country. Of all the older Provinces in India, ours is the only 'ill-fated' Province, which has not been as yet blessed with its own University. The Government, we are glad, has already recognized the necessity of reducing the unwieldy jurisdiction of the present affiliating Universities, by means of establishing in different Provinces new Universities of a kindred type and at the same time of founding at suitable centres, in different typical areas, Universities of a type, congruous with the prevailing conditions of the present times. Sir, it will be by this means only, and not otherwise, that it will be possible for the Government to give full effect to the pious wish of our beloved Sovereign that a net work of colleges and schools be one day spread all over this land. It is in pursuance of this already accepted policy of the Government of India, that I, on behalf of the people of the Central Provinces, request the Government that over and above the sum provided in the Financial Statement for expenditure under education, a sum of 4 lakhs should be allotted for the establishment of a University at Nagpur.

"Sir, a short history of the attitude of the Government towards the establishment of a separate University for the Central Provinces may not be out of place here. In this connection, I may be permitted to inform the Council at once that the question is a very old one. Hopes for the establishment of a University at Nagpur were held out to us, when the idea of some of the Universities which have but lately come into existence was not even conceived. The contemplated University for the Central Provinces was referred to in the Report of the Education Commission of 1882. The Universities Commission of 1902 also adverted to it in paragraph 29 of their Report and bore unequivocal testimony to the fact that 'the proposal to create a new University at Nagpur had received both official and non-official support.' Later on, the Government of India in their Resolution dated the 21st February 1913 while declaring the educational policy assured, that with a view to satisfy the aspirations of the people they contemplated the establishment of a University at Rangoon, Patna and Nagpur. Not long after that, the Central Provinces Government by their Resolution No. 682, dated the 8th July 1914, appointed a strong Committee consisting of officials and non-officials to consider a scheme for the creation of the University at Nagpur. The Committee, Sir, gave a very close and thoughtful consideration, and after seven months' labour produced an elaborate report, embodying a detailed scheme for the constitution of the proposed University. The Local Government invited public criticism on the said Report and gave the people an opportunity to express their own views on the subject. The Report was discussed threadbare at the meetings of the 4th Provincial Conference, Central Provinces and Berar, held at Nagpur in the year 1915 at which I have had the honour to preside, and a deputation was arranged to wait upon the Hon'ble the Chief Commissioner and place before his Honour the views of the Conference. This was done and a favourable and a sympathetic reply was received from the Government. Since then, the people have waited and waited very long and waited in vain. The people are becoming anxious, disappointed and almost hopeless, and yet the scheme has been hanging fire. For so many years past, and this in the face of repeated assurance from the Government and in spite of the sympathetic attitude which they have maintained towards this question all along.

"The Hon'ble Mr. M. R. Dixit, Bar.-at-Law, who is also Secretary of the Graduates' Association, Central Provinces and Berar, interpellated the Local Government on the subject on March 18, 1916, and received the following reply:—

'(a) The Government is not aware that the proposal for the Dacca and Patna Universities and for a University for Burma, have reached the advanced stage which is mentioned in part (a) of the question.

[*Rai Bahadur B. D. Shukul.*] [12TH MARCH, 1918.]

(*b*) and (*c*) With regard to parts (*b*) and (*c*) of the question, I would refer the Hon'ble Member to the reply which was given by the Chief Commissioner to the deputation which waited on him in January to present the resolution of the Provincial Conference. The reply was published in the press. The Chief Commissioner is aware of the interest that is taken in the subject in the Province, that in view of the voluminous criticism received and of the necessity at a time like the present for putting forward proposals which should be as practicable as possible, he must wait the detailed report on the scheme which is to be furnished by the permanent Director of Public Instruction; until the report has been received and considered, it is impossible to make a further statement on the subject.'

"Sir, I do not know of any statement having been made by the Local Government as yet although it is nearly two years that have passed since then. In compliance with the wishes of my constituents I asked the Government on 19th September 1916, if they had received any definite proposal regarding the establishment of the University at Nagpur from the Local Government, and the reply received, as the Council must be aware, was in the negative I repeated my question on the 12th September last and further asked the Government as to when a Bill for the establishment of a University at Nagpur was likely to be introduced in the Council My friend on the opposite, the Hon'ble Member in charge of Education, then replied to the effect that 'proposals have been received from the Local Government for the establishment of a University for the Central Provinces and are now under consideration. It is therefore undesirable to publish the proposals at present and impossible to give a definite reply to the question when a Bill for the establishment of the contemplated University will be introduced.' Very nearly six months have elapsed since then and nothing is known as to what has been the fate of these proposals. It was expected that provisions for the establishment of the proposed University would be made in the ensuing year's budget; but that has not been done, even in the face of the bountiful surpluses at our disposal. Sir, this means another year's delay and the Council may take it from me that this indefinite postponement of such an important measure pertaining to the immediate welfare of the Province from time to time, is having a very discouraging effect upon the minds of the people which should not be ignored. Sir, there is ample material in the Province for the growth of the University atmosphere. At present there are seven colleges in the whole Province including the newly sanctioned college for the Berar at Amraoti. Further, there is an agricultural college, a medical school for the training of the Sub-Assistant Surgeons and an engineering school, all located at Nagpur. The latter two institutions, however, have been established but lately, and it is expected that these will soon be raised to the status of a college.

"As regards the progress of education, the number of students in receipt of collegiate education is increasing by leaps and bounds. The Central Provinces University Committee observed in their Report that 'the existing colleges contain about 1,100 students exclusive of undergraduates in the Training College. We, therefore, provide for an increase of approximately 850 students. In the quinquennium ending in 1912, the number of pupils in the High School class increased by over 50 per cent. in the number of students.' In the matter of secondary education as well the Province has made rapid strides during the preceding few years. The Hon'ble Mr. A. Mayhew, the Director of Public Instruction, Central Provinces, while speaking on this subject, stated in the Local Legislative Council on the 4th September 1915, that 'last year six High Schools were opened, three under private agency and three under Government. A large number of educational sections were opened in Government Middle Schools and some standards were added. 471 additional pupils were admitted to the High School classes and 20,708 pupils were admitted to the Middle School classes in these Provinces Thus the time has come when the educational needs of the Province demand that the University already promised should no longer be denied to us.

"Before I conclude, I shall say just a few words in justification of the allotment I have asked for and I have done. The sum of 4 lakhs is indeed a very small amount in view of the needs and requirements of the entire University Scheme as drawn up by the Committee, but for the time being I

[12TH MARCH, 1918.] [*Rai Bahadur B. D. Shukul; Sir Gangadhar Chitnavis; Sir C. Sankaran Nair.*]

would request the Government to provide 4 lakhs only, with a view to meet the cost of acquiring the necessary land, laying out sites and filling of quarries, etc. The Committee have estimated Rs. 3,25,326 for this purpose, but I have raised it to 4 lakhs in view of the considerable rise that has taken place in the prices of building materials and wages since the outbreak of the present war. As we all know the process of land acquisition is rather a long and dilatory process involving much delay, I hope the Government of India will not grudge to provide for the allotment I have asked for with a view to enable the Local Government to acquire land, etc., and be prepared to arrange for the construction of new buildings and the provision of necessary equipment soon after the Bill with regard to the Nagpur University is enacted. I do not think the acceptance of this Resolution will mean any financial embarrassment to the Government, as the requisite amount could be easily got either out of the surpluses or by the curtailment under the head of Civil Works.

"Sir, we stand on the eve of momentous changes, and in order that each Province may be in a position to work out its own salvation under the altered circumstances to be brought about by the constitutional changes now under contemplation, it is but in the fitness of things that every Province should be made self-contained, and as a prelude to that I hope and believe that this crying need of my Province will be immediately supplied."

The Hon'ble Sir Gangadhar Chitnavis:—"Sir, I beg to support this Resolution. The Nagpur University, which is so much desired by both the Government and the public, as all the new Universities in India, must conform to the higher ideal of a teaching and in some respects even a residential university. Necessarily its needs are great. Funds cannot indeed be too liberally spent to put it in a fit condition to discharge the important functions that will be assigned to it. There is everywhere in the Central Provinces a great demand for education, especially high education and education of a technical character. More colleges and more universities and more faculties are obviously required to meet the growing demand. Without ample funds no university can perform its duties according to modern ideals. It is only therefore just that we should have a larger grant for our university, and the figure suggested by the Hon'ble Mover is modest. More than half of this proposed grant will be required for the acquisition of grounds, and as prices of land are going up, it will be a good thing if the site is acquired as early as possible. This grant will enable the authorities to have this done." 11-23 A.M.

The Hon'ble Sir C. Sankaran Nair:—"Sir, the Government desire the establishment of the Nagpur University at a very early date. The reasons for the delay I shall now explain at once. In 1913, we contemplated the establishment of a university at Nagpur, and invited the Chief Commissioner to submit his proposals for the establishment of that university. Later in the year, about November I think, he submitted a broad outline of the proposed university which he had in contemplation and informed the Government of India that he proposed to appoint a Committee to go into the whole question and submit a report to him. He submitted their Report in about November 1915. The cost according to the Report of the Committee amounted to about 90 lakhs capital and 8 lakhs recurring. He realised that it was impossible in the financial conditions now prevailing to start the university according to that scheme, and accordingly submitted a more modest scheme which required an outlay of 13½ lakhs capital and 2½ lakhs recurring. The Chief Commissioner came up to Simla and we had a conference with him; we had also the Patna University scheme before us; there were questions concerning the type of the university whether it should be of the unitary type as opposed to a collegiate or federal type; questions concerning the elective element on the Senate and Syndicate, and questions concerning the power of the executive Government to interfere. All these questions arose as I said also in connection with the Patna University and Hon'ble Members are aware of the great differences of opinion that 11-25 A.M.

[*Sir C. Sankaran Nair; Rai Bahadur B. D. Shukul; Sir George Barnes.*] [12TH MARCH, 1918.]

existed on all these various questions. A compromise was no doubt arrived at with reference to the Patna University, but that was a compromise which, though accepted no doubt by the representatives of Bihar here, official and non-official, was unacceptable to the representatives of other universities with reference to other universities. The result was that we felt that these questions required very careful consideration; at that time the Calcutta Commission was appointed. Even with reference to the Patna University the question arose whether it would not be wise to defer the consideration of the Patna University scheme pending the report of the Calcutta Commission. In those circumstances, the Government felt that it would not be right to go on pending the report of the Calcutta Commission who were expected to deal with all those questions. Further, we also hoped that we might be able to submit the Nagpur University scheme, if not to all the members of the Calcutta Commission, to some members at least. Therefore, we have put it off till the receipt of the report from them. That is the reason of the delay. We have already, as Hon'ble Members are aware, made provision for the acquisition of a site for the university. We have allowed the Chief Commissioner the amount which was required by him for the acquisition of that site. Whether any additional sum would be required, as my Hon'ble friend seems to think, I am not now in a position to say. At any rate the Chief Commissioner has not asked for any increased grant. The Hon'ble Members will, in these circumstances, agree with me that so far as this Government is concerned, we have given indications of our earnest desire to go on with the establishment of the university. I assure them that the Government will do all they legitimately can to establish the university at an early date. With this assurance I trust the Hon'ble Member will be satisfied and will see his way to withdraw his Resolution. There are technical difficulties with regard to the Resolution as he has put it forward, but I do not want to refer to them. If, however, he wishes to press the matter to a division, then I have to oppose the Resolution."

11-30 A.M. **The Hon'ble Rai Bahadur B. D. Shukul**:—"Sir, I thank the Hon'ble Member in charge of Education for his relating the short history of the whole scheme as it now stands, and, in view of the definite assurances given by him and the situation explained, I beg to withdraw my Resolution. I do not mean to press it."

The Resolution was, by leave of the Council, withdrawn.

THE FINANCIAL STATEMENT, 1918-19.

11-33 A.M. **The Hon'ble Sir George Barnes** introduced the following heads of the Financial Statement for 1918-19:—

Revenue.	*Expenditure.*
Salt.	Salt.
Excise.	Excise.
Posts and Telegraphs.	Customs.
Stationery and Printing.	Posts and Telegraphs.
State Railways.	Stationery and Printing.
Subsidised Companies.	Protective Works, Railways.
	Subsidised Companies.
	Miscellaneous Railway Expenditure.
	Capital outlay on State Railways.

"Sir, I beg to introduce the heads of the Financial Statement for 1918-19 which stand below my name. As has been the practice in former years, I will ask my Hon'ble friend, the President of the Railway Board, to deal generally with the subject of Railways. I cannot, however, pass railways

[12TH MARCH, 1918.] [*Sir George Barnes.*]

by without emphasising the great importance of the special reserve fund of £20 million sterling which is being made this year. This provision will enable us to embark on fresh railway construction directly materials are available I know that my friend Sir Hugh Bray regards this 20 million sterling as an inverted form of conscience money, and doubtless he also regards the provision for railways in the coming year as a very meagre one. I agree that it is meagre, but it is not meagre because of any stinginess on the part of our Finance Member, but owing to the necessities of the position. My instructions to the Railway Board were to frame estimates for the coming year up to the maximum which could be spent with advantage. The figure which appears in my Hon'ble Colleague's Financial Statement represents the whole of what we are able to spend. My Hon'ble Colleague has been anxious to help the railways to spend all that they can usefully spend, and I know that it has been a great disappointment to him—perhaps the only disappointment,—that owing to the war we have not been able to make more rapid progress with railway development in India. The Government as a whole fully realise that the building of more railways in India is vital to the best interests of this country.

"To turn then to the subject of Posts and Telegraphs, I do not propose to weary Council with any repetition of the figures which have already been laid before them, but I think that it would interest Council to know the very heavy calls which have been made on the Department in connection with the war and to be told of the large number of the postal and telegraph staffs who are at present serving in the field. It has been with the utmost difficulty that the Director-General of Posts and Telegraphs has been able to comply with the very heavy demands which have been made upon him. At present the total postal establishment with the various Expeditionary Forces consists of 23 Supervising Officers, 756 postmasters, inspectors and clerks and 659 menials, while there are 127 field post offices. The number of field post offices a year ago was 112.

" With the great increase of work both in the field and in India, it has been found that the General Post Office at Bombay is no longer able to combine its ordinary functions with that of Chief Base Office, and a separate Base Post Office for overseas forces has had to be opened there. It may also interest Council to hear one of the results of the curtailment of shipping facilities owing to the shortage of tonnage. The result to which I refer is the increased recourse which has been had to the foreign parcel post to some places, owing to the lack of tonnage. In some directions the use of the parcel post has expanded far beyond its legitimate scope. The abuse became so serious that in some cases restrictions had to be imposed. As an instance of the way in which the parcels post is used, I may mention that on one occasion a single individual in Basrah by a single post received 5,101 parcels from India weighing altogether 24 tons.

" Demands on the Telegraph Branch have continued to be heavy throughout the year, but I am glad to be able to say that these have at all times been met, although generally with considerable difficulty. At present roughly 2,500 members of the engineering and 700 of the traffic staff are working with the various Expeditionary Forces. The chief of these of course is Mesopotamia. As I mentioned last year, the unit charge for ordinary Inland telegrams was raised from 6 to 8 annas. This had the desired effect of checking the rate of expansion of the traffic, but notwithstanding this, the traffic has shown a small increase over the figures for the corresponding period last year. This has imposed a severe strain on the operative staff of the Department, and I can safely assert that had not the rate of increase of traffic been checked by the enhanced tariff, it would have been impossible to have had it dealt with efficiently by the staff, depleted as it is by the large number of men who have been deputed on field service. As regards engineering work during the year, in accordance with the policy which has been in force since early in war, no extra lines have been erected when these could possibly be deferred, but it was found that some additional lines were required in various parts of the country for the prompt disposal of the increased traffic, and that the provision of these could not with safety be postponed any longer. Accordingly, a certain number of

[*Sir George Barnes.*] [12TH MARCH, 1918.]

important lines have been sanctioned, and their erection is now nearly complete. From the foregoing it will be seen that, notwithstanding the adverse circumstances, the record of the Department has been one of continued progress and the volume of the work has continued to expand. For this the staff of all grades deserve the greatest credit, and the way in which they continued to carry out their duties merits the highest praise. Government decided, I am glad to say, to ask the sanction of the Secretary of State to the grant of the same bonus to the staff of the Post Office and Telegraph Department as was given to the railways, and I am glad to say that the recommendation has been accepted. These two Departments have earned this special consideration by reason of the strain imposed on them ever since the war started.

"In particular, I should like to call the attention of Council to the good work done by Sir William Maxwell throughout the year in successfully meeting the extraordinary demands which have been made on the Post and Telegraph service not only in India, but throughout Mesopotamia. It is difficut to exaggerate the burden which has fallen on him in this respect and in the work of piloting the Department through a time of great stress and strain. I am only sorry that owing to sickness he is not here in his place to-day to hear what the Government, and I am sure all of you, think of his services.

"I turn now to the next item on the list, that of salt.

"In dealing with the subject of salt, I unfortunately find myself in the same position as I was last year in stating that one of our principal anxieties has arisen from the abnormally high prices which have prevailed. The rise in prices is no doubt due mainly to a curtailment of the normal supplies of foreign salt owing to tonnage difficulties. This, however, by no means accounts for the very rapid and speculative rise which took place in November and December last. We have taken every practical measure to cope with the situation. The first steps taken were steps in the direction of increasing the supply of salt, and with this end in view we secured rather more than a year ago what we believed was the best advice to be obtained in India, namely, that of Mr. Glen George, a highly skilled colliery engineer. Mr. Glen George gave us a very valuable report showing how the output of the Khewra mine could be increased with safety to the mine, and I may add that his services were generously placed at our disposal without remuneration by Messrs. Yule of Calcutta. Mr. Glen George's report has since been acted upon, and I myself paid a visit to the mine in October last. I hope that the net result of the improvements which have been made and are being made will be to double the previous output by the middle of next month. Apart from the Khewra mine, the largest internal supply of salt for Northern India has been the Sambhar Lake in Rajputana. In this case, unfortunately, there is no possibility of increasing the output this year owing to the heavy floods of the last monsoon and the consequent difficulties of evaporation. Apart from internal supplies, we are endeavouring to secure the assistance of the Shipping Controller in providing tonnage for increased supplies of salt from Aden and Port Said. In order to meet the efforts of the speculators in salt, we took powers last November to give priority at the salt mines and at the Sambhar Lake to indents by any local authority, and we wrote to the various Local Governments concerned urging that salt depôts should be established for the sale of salt at reasonable prices. In consequence of this suggestion, salt depôts have been opened by many of the Local Governments, and I think that you may find an example in Delhi of a depôt opened by my Hon'ble friend, Mr. Hailey, the Chief Commissioner. We have further taken powers to control the price of salt, where necessary, in the interests of public safety, and these have already been acted upon in the Presidency of Bengal. The result of these steps has been a welcome fall in the price of salt throughout the country. We all recognise how important the price of salt is, and no efforts will be spared to keep the price of salt down to a reasonable level.

"The question of the high price of salt leads me on to the high prices of other commodities. I know that Hon'ble Members take a deep interest in the difficulties which are being felt by the poorer classes on account of the high

[12TH MARCH, 1918.] [*Sir George Barnes; Sir Robert Gillan.*]

prices of cotton cloth. The Government of India have been considering this difficult question with anxiety, and this anxiety, has been increased by the recent outburst of speculation in raw cotton. Any control of prices, the Government feel, can only be carried out with the co-operation of the persons interested in the trade, and with that end in view, Government have appointed a Committee consisting of :—

1. Mr. R. H. Brooke of the Bombay Company.
2. Mr. N. B. Saklatwala of Messrs. Tata Sons and Company.
3. The Hon'ble Purushottam Thakurdass.
4. Mr. C. N. Wadia.
5. Mr. Mangaldass Girdhardass.
6. Mr. J. P. Chrystal of Messrs. Chrystal and Company.
7. Mr. Pestonji N. Masani of Messrs. Masani and Company.
8. Sir. Bezonjee Dadabhoy Mehta of the Empress Mills, Nagpur.
9. Mr. Thomas Smith, Managing Director of the Muir Mills Company, Cawnpore.
10. Sir Clement Simpson of the Buckingham Mill Company, Madras.

Mr. Silver, Controller of Textile Supplies with the Munitions Board, and formerly Director of Industries in the United Provinces, will also be asked to join the Committee. The Committee will be presided over by an officer to be appointed by the Government of Bombay, and will begin their sittings in Bombay as soon as possible, and will among other things advise Government whether it is possible to fix a scale of mills charges for cotton piece-goods, and whether for this purpose it will be necessary or practicable to control in any way the price of, or operations in, raw cotton.

"In conclusion, there is one point to which, I think, I ought to draw the attention of Council in relation to the Customs figures. You will notice a reduction in the estimated receipts from Land Customs. This, though of no financial importance, has a certain significance, as it is mainly due to the abolition of the Kathiawar Land Customs Line—a change which has long been supported by several members of this Council. The Kathiawar Customs barrier has been a long-standing question of considerable difficulty, and I personally welcome its final disappearance, and am confident that the action which has been taken will be a considerable step forward in advancing the industry and commerce of the Kathiawar States. Passing to the more important figures of the Customs estimates, we all realise the effect upon our import and export trade of freight difficulties and of the restrictions which it has been found necessary to impose for military reasons. I do not, however, wish to pass from the subject without once more paying a tribute to the patriotic and ungrudging spirit in which all these restrictions have been accepted, and all these difficulties have been faced by the commercial community in this country. It is right too to express again my appreciation of the work of the Customs staff of all ranks upon whose shoulders a heavy burden of work and responsibility has been thrown."

11-48 A.M.

The Hon'ble Sir Robert Gillan:—"Sir, for the reason just stated by the Hon'ble Sir George Barnes the Financial Statement with which we are now dealing is one of great interest and importance to railways. The Hon'ble Finance Member has always been most sympathetic to the development of railways in India. He has recognised, as every one must, the severe disability under which the railways have recently been placed inevitably as regards development. But he has not been satisfied with recognising a fact: he has provided a remedy. By reason of the reserve which he is laying by, railways and trade equally will view with more equanimity a difficult future.

"In the general debate, so far as railways are concerned, which arose out of the Financial Statement, two matters mainly emerge.

[*Sir Robert Gillan.*] [12TH MARCH, 1918.]

"The first is the enhancement of passenger fares, but as this has been made the subject of a separate Resolution, it is not necessary for me to deal with it now. I should like to refer to the second which is the development in this country of railway industries. As I explained in speaking on a Resolution moved by the Hon'ble Mr. Sastri railways have in the past been hampered by the defective development in India of what from their point of view are the primary industries. But our hopes for the future are bright; we shall shortly get in the country the different kinds of steel which we require, plates and so on, and railways, I am sure, will do their utmost to take advantage of the change in the situation and develop the industries which this change makes possible. We have recently given a substantial indication of our desire to move in this direction by making the announcement to which I am glad that the Hon'ble the Maharaja of Kasimbazar referred, of a guarantee of 3,000 wagons a year to be built in India for ten years. We hope that this guarantee will enable the wagon industry to be established on a firm foundation in India.

"But now, Sir, to turn from our recent debate I venture to hope that I may be permitted on this occasion to deal with the subject of Railways in rather a special manner. The position of railways at the present time is altogether special, and I should like to take the opportunity of explaining it.

"In the first place, it is obvious that railways could not before the war have equipped themselves for duties which it had never been foreseen that they might be called on to perform. If there was want of foresight in this respect it is scarcely the railways that can be blamed for it: the fault, if fault there was, is common to the whole Empire. But apart from this I desire to lay stress on the fact that the railways are not merely what they have been made in say the last ten years. The materials in them and their rolling stock may be five years old or thirty; their administrative methods may go back a long time or may be recent improvements. But while there has been enormous growth there has been continuity. In the matter of personnel particularly, which is of supreme importance, if we are to understand the railway position, we must remember that railways are rather what they have made themselves in the last 50 years. The railway staff have inherited an ancient and honourable tradition.

"Now we have to consider how railways have met the present crisis. A review which I saw in a newspaper the other day, of our Administration Report, was headed in large letters 'Splendid war work.' That is the kind of appreciation which railways value in the midst of many discouragements and disappointments. To understand the part that our railways have played in the war we must not confine our views to India; we must look, I was going to say, over almost a hemisphere—Mesopotamia, Palestine and East Africa. In Mesopotamia the railways are Indian, lock, stock and barrel; in Palestine the rails that have taken the line as we were told the other day as far as Jerusalem are Indian rails; and much stock and material has gone to East Africa also. In the matter of personnel also, and it is on personnel throughout that I wish to lay stress, we have given much help. Altogether railways can well claim that their share has been one of the most considerable items in India's contribution to the war.

"Next as regards the internal situation. Sir, it gave me much pleasure to hear the other day the handsome compliment which the Hon'ble Finance Member paid to railways in this Council. On behalf of our railways, I thank him for it. I can best illustrate his statement in which he said that the railways have rendered splendid service by a reference to our revenue figures.

"The Accountant General, Railways, told me that not many years ago he consulted a railway officer about the estimate he was making of the Railway Revenue in the coming year. The officer who was a very capable and experienced man said that he thought the Accountant General's figure was excessive, because railways simply would be unable to carry so much traffic, the figure in question was 56 lakhs, and the estimate for next year is 70 lakhs, a clear addition of no less than 25 per cent. ...."

[12TH MARCH, 1918.] [*Sir William Meyer; Sir Robert Gillan.*]

The Hon'ble Sir William Meyer:—"My friend means crores, does he not?"

The Hon'ble Sir Robert Gillan:—"I beg your pardon, 56 crores and 70 crores. I think the results have fairly astonished railway men themselves. They have been achieved by unremitting attention directed to ease the position wherever the pressure of traffic indicated a want of capacity; they have been accomplished only by the exercise of much ingenuity and above everything else by sheer hard work. And hitherto the railways have been able to claim—not indeed that there have been no inconveniences—I do not wish in any way to minimise the inconveniences which have been great, but that they have in one way or another taken all the traffic that came. In the last Administration Report the Board said: 'On no occasion, whether called on to undertake an entirely new work such as the manufacture of shell, to carry out against time the construction of new railways or to deal with a sudden press of essential traffic, have the railways failed to do what was required of them.' I am jealous that railways should not now lose credit, because requirements are rising to a point which constitutes an impossible demand on them. The primary fact which is well recognised no doubt, but which must be emphasised for any proper understanding of the position, is that immediately on the outbreak of the war the withdrawal of shipping threw on to the railways a very large amount of traffic which used to go by sea. We dealt with the position by giving preference to certain classes of traffic, coal, military stores, and so on; other traffic had to move when it could, but in spite of interruptions and inconveniences, the system worked because there was on the whole room for other traffic. The shipping difficulties, however, have gone on increasing, and the preferential traffic is constantly growing till now there is *not* room. A new situation is thus created, and I cannot conceal from the Council that there are very difficult times ahead of us. For this situation there is no heroic remedy possible. We are trying to meet it in three directions. In the first place, the departments of Government concerned are effecting all possible economies in preferential traffic. This is a very large matter, involving in fact, as the Council will recognise, the co-ordination of requirements with the sources of supply so as to require the minimum amount of railway transportation. Secondly, we have consulted Local Governments with the idea of setting up a provincial machinery which will enable railways to discriminate the essential movements in what we have hitherto regarded as general traffic, for such movements must under the conditions which we have now to face be given a definite and in fact a high degree of preference; on the other hand, they may be able to eliminate other movements as unnecessary. Lastly, the conditions which have now arisen justify us in pressing again and more strongly either for relief to be given to railways by the provision of a certain amount of more shipping or by the provision of more rolling stock. Under this last head, we must acknowledge that the difficulties are extreme, but we may hope that something will be found possible. I do not pretend that our difficulties will be removed; on the contrary, I must say plainly that they will increase and become more and more acute as time goes on. But when troubles come. as they must come, let us remember this. It would be absurd of me to talk of railways adopting a selfish policy, or, on the other hand, of sacrificing their interests. It is a matter quite obviously not of railway policy, not even of Government of India policy, but of Empire policy. We have taken and hold Baghdad, we have taken and hold Jerusalem. These are truly Koh-i-Noors added to the Crown of Empire. Soldiers won them, but it was the railway man—the Indian railway man—who helped the soldiers.

"In conclusion, may I go back to the railway staff. The machine is much, but it is the men behind the machine that counts, and it is the question of staff which therefore is paramount. I may begin with a railway man who has got to the very top. I saw a paragraph about him the other day in a newspaper. It was headed the Geddes Family.

"'A painful impression, it said has been created by a revelation which comes from Scotland. It appears that in that gifted country there is another Geddes brother who is

[*Sir Robert Gillan; Pandit M. M. Malaviya.*] [12TH MARCH, 1918.]

not a member of the Government or even the chief of any administrative commission! He is merely plain Mr. Geddes, the head of a large mercantile concern. 'How' it is justly urged, 'can we expect to win the war if we neglect the obvious precautions for national safety?'

Sir Eric Geddes truly has had an astonishing career. It is not as if he had been a Member of the Railway Board or even the Agent of a railway; he was Traffic Manager on the Rohilkund and Kumaon Railway. But Sir Eric Geddes is only one example, there is General Nash who was Secretary to the Agent, East Indian Railway, and who, if not so well known to the public, has in the Railway Administration in France followed close behind Sir Eric Geddes. Then there are numerous Royal Engineer Officers, who have distinguished themselves in the same field of work, and if these officers belong to a world-wide corps, the fact remains that they got all their railway training in India, and it is a matter of much satisfaction that they should in competition with the best men from Home have so distinguished themselves. Nor are Railway Officers without honour in their own country. When a Munitions Board is formed Sir A. Anderson has to be one of its Members. When control over coal becomes necessary Mr. Godfrey is the man chosen for an extremely important and difficult task. But I can mention only a few names, and we have to think of the whole great army of hundreds of thousands of railway workers throughout India under all their officers. It is these men who bear the burden and heat of the day and deserve the credit of whatever railways have been able to achieve, whether on war work proper or railway working. As regards war work, I may take as an example the East Indian Railway, since within the last few days I have received a fresh copy of their list of officers and men serving in the war. This shows a total of 663 men, on active service, on Government service in East Africa or Mesopotamia and on Munitions work. I congratulate my friend to my right that in this fine list there are five Banerjees. Of these East Indian Railway men 16 have been killed in action, 20 wounded, 15 died; 2 have received the D. S. O., 6 the Military Cross, 1 the D. C. M., 6 have been mentioned in despatches; 26 received commissions in the British Army in the I. A. R. O. Thus our railway men are in touch with the heart-shaking events of war. Many of their comrades, many of their relatives have gone to the front. As regards railway working the Board said in their Administration Report—

> 'The results are a tribute to the efficiency of the staff as a whole and were rendered possible only by the co-operation of all ranks from the highest to the lowest. The Railway Board desire therefore to conclude their report with an acknowledgment of the devotion to duty of all grades of the railway staff and of the success they have attained.'

"Let me add a reference to what I said at the beginning of my speech. An army is worth nothing without morale, but the Indian railway staff have inherited as I said an ancient and honourable tradition. That tradition they have throughout times of extreme stress and difficulty nobly maintained. As one who has intimate knowledge of all the facts I claim that Government, India and the Empire owe to this staff a great debt of gratitude."

RESOLUTION *RE* REDUCTION OF RAILWAY FARES.

12 P.M.

The Hon'ble Pandit M. M. Malaviya:—"Sir, I beg to move the following Resolution, namely, that—

> 'This Council recommends to the Governor General in Council that he should be pleased to direct the Railway Board to order the withdrawal of the enhancements made during the year 1917 in the rates of the passenger fare over the Indian Railways.'

"It will be obvious, Sir, that my Resolution confines itself to the enhancements made during the year 1917 in passenger fares. I do not refer here at all to the Freight Tax or any other profits which have been made during the last year in addition to those which were expected. The enhancements to which

[12TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

my Resolution refers were introduced, as I said in my speech at the first stage of the financial discussion, on the ground that they were necessary to discourage travelling. I pointed out that it was not necessary in order to achieve that object to enhance the rates, as that object had been partly achieved by the curtailment of the train services and could be further achieved by a restriction on the issue of tickets and, where necessary, by return of the fares which people might have paid for tickets when they could not obtain accommodation in the trains. I do not know, Sir, upon what ground it could be justified, but so far as I can see the reason which has been assigned for it certainly did not in my opinion justify the enhancement of fares. Now what has been the result of the enhancement? We find it stated at page 91 of the Financial Statement that while 62 crores was budgetted as the estimate for last year, the result has proved more favourable, and the revised estimate was placed at 68·25 crores; and now we have the estimate for the next year at 70·50 crores. This substantial improvement, the Statement explains, occurred on almost all the principal railways, and was due mainly to larger receipts from the carriage of troops and military stores and from wheat and coal traffic. But the enhancement of rates and the withdrawal of concessions have also contributed to a certain extent towards the railway earnings of the current year. Owing to the courtesy of the Hon'ble Sir Robert Gillan, I hold in my hand an abstract showing what amount of increase has been earned by railways on account of these enhancements. The result shows that, as compared with the corresponding period of the previous year (1915-1916), the third class shows a decrease of 29 million passengers, or 13·95 per cent. in the earnings. Taking the whole of the passenger traffic in all the four classes there was a decrease of 36·70 millions in the number of passengers, of which 80 per cent. was in the third class; while the earnings showed an increase of 61·92 lakhs, of which 95·8 per cent. was contributed by the third class.

"Now, Sir, the third-class passenger, as I showed the other day, contributes largely to the profits of the railways, and I showed that he has been contributing to a very large extent compared to the expenditure incurred on his behalf by the railways. Even when you take account of the interest charges and of the Sinking Fund, the profits earned are not unsatisfactory. But the result of this further enhancement has been that 61·92 lakhs, of which 95·8 per cent. came from the third class passenger, has been taken from the pockets of the travelling public and added to the revenues of Government. A further result of this has been that, while the larger portion of the revenue has come to Government, we read in the Financial Statement at page 91 that under surplus profits paid to the companies there was an increase of 11 lakhs due to the profits earned in the second-half of the current year, payment of which will be made next year. While, therefore, the larger portion of the profits has come to Government, a very substantial portion has been added to the profits of companies owing to the enhancements effected in passenger fares. I do not see, Sir, how these enhancements were justified, and it seems to me that they ought to be discontinued in the next year. It has never been said that this was done with the object of obtaining greater revenues; and if it was not, but merely results in larger revenues being obtained, then the matter ought to be re-examined. What was earned last year was earned; but during the present year, both in view of the surplus in hand, and in view of the fact that it is not necessary, in order to discourage people from travelling, to keep up these enhancements, they should be withdrawn.

"If that is my objection to the enhancements already effected I have also an objection to the manner in which it was done. The Railway Act does not, so far as I can see, provide or lay down any rules by which the rates of fares should be determined. Neither the Act nor the rules made under section 47 contains anything as to who should fix the rates and rules for passengers, etc. In the contracts which have been entered into by Government with companies there is a provision fixing the maxima and the minima rates. I may refer, for instance, to the latest provision that is to be found in the contract between the

[*Pandit M. M. Malaviya.*] [12TH MARCH, 1918.]

Secretary of State in Council of India and the South Indian Railway Company, dated 21st December 1910. There it is laid down that :

'The Secretary of State shall from time to time authorise maximum and minimum rates within which the Company shall be entitled to charge the public for services rendered by way of or in connection with the conveyance of passengers or goods on the undertaking and shall prescribe the several classes and descriptions of passengers and goods to which such rates shall be respectively applicable, as well as the extent to which, within the maxima and minima so authorised, the Company may vary the said rates in respect of the distance or weight or special conditions under which such conveyance takes place or services are rendered.'

"I should like to know, Sir,—I hope the Hon'ble President of the Railway Board will tell us something of the procedure by which the variations between the maximum and minimum rates are secured. Evidently what happened, so far as the report of the Railway Board shows, was that the Railway Board felt that traffic should be discouraged, and they held a meeting at which they agreed that as a general principle fares and rates should be enhanced to their maximum in order to discourage travelling with a view to avoiding overcrowding and curtailing train services, and at a subsequent meeting they brought about these enhancements. I should like to know whether the matter was considered only by the Railway Board, or whether the Executive Government were also asked to consider the matter and accorded their sanction to the proposal. It seems to me, Sir, that the procedure by which this enhancement has been brought about, and can be brought about, is open to great objection, because here it is in the power of the Railway Board, acting in consultation with the Agents of the Railway Companies, to impose what undoubtedly is a great deal of extra taxation on the people. I quoted the other day the opinion of Major Conway Gordon, who said that any amount taken in excess of what was required was undoubtedly extra taxation; and I submit that here we find the Railway Board, either with the consent or without the consent, of the Executive Government, imposing a very heavy extra taxation without the matter at all coming before the Legislative Council and without the public who are concerned in the enhancement of these fares being given any opportunity to have any say about the matter. In the matter of freights, Sir, as there is no provision about the increase of freights in the Railway Act, I find that the Government felt it necessary last year to have an Act passed, and the Freights Tax Act—or rather, the Railway and Steam Vessel Tax Act, XIII of 1917, was accordingly passed to enable the railways to take a surcharge on the goods traffic.

"Well, that was a matter of surcharge and they may have felt that there was a special necessity for having legislation on that point. But I do not see why there should not be some provision in regard to the enhancement of fares. In England, there is a provision in the Railway and Canal Traffic Act, 1888, in regard to proposed increases in reference to goods traffic, and it is provided that the revised classification should not come into force unless it has been enacted by the Houses of Parliament. The provision shows that the Act of Parliament confirming any provisional order which the Commissioners under the Act are authorised to pass shall be a public general Act, and the rates and charges mentioned in the Provisional Order as confirmed by such Act shall, from and after the Act coming into operation, be the rates and charges which the railway company shall be entitled to charge and make. When the Provisional Order is passed, the public have an opportunity of having their say as to whether the proposed enhancements are right and proper, and then the matter comes up before Parliament before those increased rates and charges can be brought into operation. I think, Sir, that there should be some such provision in our Railway Act, too. But, however, at present I am speaking without full knowledge of what procedure was adopted in those circumstances. I hope my friend, the President of the Railway Board, will enlighten the Council on this point. In any event, so far as the present enhancements are concerned, I would ask the Finance Member of the Government to consider whether the enhancement should not be withdrawn in the next year."

[12TH MARCH, 1918.] [*Sir George Barnes.*]

The Hon'ble Sir George Barnes :—" Sir, my Hon'ble friend the President of the Railway Board, has dealt with the heading of railways to-day, but he tells me that he feels a delicacy in replying to the Hon'ble Pandit Madan Mohan Malaviya's Resolution because of the way in which it is framed. The Resolution, you will notice, asks that directions should be given to the Railway Board by the Government, and consequently it is, perhaps, better that the resolution should be dealt with by myself. I will, however, ask the Hon'ble Sir Robert Gillan to say a few words about the legal aspect of the matter to which the Hon'ble Pandit referred just now. The Resolution asks 'that the Railway Board should be directed to order the withdrawal of the enhancement made during the year 1917 in the rates of the passenger fares over the Indian railways.' The great fact we have to keep in mind is that owing to the heavy demands which are made upon railways as some of the results of the present war, they are unable to carry all the traffic which is offered. This is partly due to the fact that coal which was formerly carried from Calcutta to Bombay and Karachi by sea has now to be taken across India in railway wagons. As His Excellency informed Council in his opening speech, no less than 40,000 wagons are continually occupied in this way. There are further heavy demands of a purely military character, and we are at the present time unable to carry by railway a great deal of merchandise which is necessary for the comfort and well-being of the people of this country. In these circumstances, we decided to take the step which is being taken in England and France in a far more drastic way and cut down our passenger service to some extent. The subject was thoroughly discussed with the different railways, and reductions were made which finally amounted to 16 million train miles a year, that is over a million and a quarter train miles per month. The reduction in capacity, however, was not so much as these figures would indicate, for if the trains were fewer, they were heavier, being run at reduced speeds with heavier loads. There [illegible] however, of course a large reduction in capacity. It was impossible for Government to accept the situation in which it was certain that the trains would be besieged by passengers far beyond the capacity of railways to carry them; not only in such conditions would there be great inconvenience to everyone desiring to use the railways, but the risk of serious accidents. It was essential in the circumstances to reduce travel, and the Government took the only economic step at their disposal, namely, that of slightly enhancing the fares. The measures taken have been in some degree effective. In the half year ending 30th September 1917—the latest figures which I have—the number of third class passengers on 14 of the principal lines was 30 million less than in the corresponding half of 1916. But, in spite of this reduction, there has, I regret to think, been serious overcrowding. The number of people wishing to travel has not been reduced in proportion to the capacity of the trains to carry them. The Hon'ble Pandit, if I follow his argument rightly, says—

> 'Your object in enhancing the fares was not to make revenue, but you have made revenue, and therefore you ought to withdraw the enhancement.'

I must point out to him that if fares were now to be reduced to their old level, we should immediately be faced with the difficulties I have described. I recognise fully the inconvenience to which the public travelling in every class are put at the present time. As the Hon'ble Mr. Surendra Nath Bannerjea said the other day, we have increased the fares while reducing facilities, but I hope that it will be clear to him from what I have said that the two things really go together. I recognise also the hardship involved in an enhancement of fares to the poorer classes of the community. It was in fact a measure to which we were only with reluctance brought, but it is a necessity of the war, and in this connection I should like to point out that India in the way of travelling facilities as in every other way is suffering far less than any part of Europe and than any of our Allies with the exception perhaps of Japan. I regret, Sir, that it is not possible for Government to accept this Resolution."

12-12 P.M.

[*Sir Robert Gillan; Pandit M. M. Malaviya.*] [12TH MARCH, 1918.]

12-18 P.M. **The Hon'ble Sir Robert Gillan**:—"Sir, as desired by the Hon'ble Sir George Barnes, I may say a few words with regard to the point that was raised by the Hon'ble Pandit. It seems to me that he was really raising in his speech the very largest constitutional questions. He desires, as I understand him, that the maximum rates and fares should be fixed by legislation. That seems to me........."

The Hon'ble Pandit M. M. Malaviya:—"May I interrupt my Hon'ble friend, Sir. I did not say that the maxima should be fixed by legislation. I said that there should be a provision that when fares are raised, it should be by legislation."

The Hon'ble Sir Robert Gillan:—"It seems to me to be very much the same thing. And at any rate it seems to be irrelevant to the present discussion. The method under which fares are dealt with at present may in the Hon'ble Pandit's view be objectionable; but there is no question about its legality. As he read out to us, the companies are restricted in dealing with rates and fares within certain maxima which are fixed by Government, and it is naturally within the power of Government to enhance these maxima when they consider it necessary. I should like to add that the increase of the maxima in regard to the third class was in fact a very small matter. We allowed the maximum to be raised only for mail and fast passenger trains, because some of the Agents considered that that would be desirable. Other Agents have met the difficulty by not allowing intermediate and third class passengers to travel by mail and fast passenger trains who are going for less than a certain distance, and there is in fact only one Company, the Great Indian Peninsula, who to some extent have taken advantage of the opportunity to raise, their fares and they have introduced for trains of this kind a fare of $3\frac{1}{2}$ pies instead of 3 pies which was the old maximum."

12-20 P.M. **The Hon'ble Pandit M. M. Malaviya**:—"With regard, Sir, to the remarks which my Hon'ble friend the Member for Commerce and Industry has made, I wish to emphasise that I do not complain of the curtailment of the train services. I recognise that in war time curtailment of the train services is necessary. My complaint is that when the services were curtailed, it was not necessary to enhance the rates in order to prevent over-crowding. The Hon'ble Member himself has said that in spite of the enhancements made there has been a great deal of over-crowding. Now the method that has been adopted to remedy over-crowding shows that enhancements were not necessary to effect that object, nor have they been successful in doing so. The means to remedy over-crowding are provided in the Act and in the Regulations of Railways. A certain number of seats are to be occupied in every compartment. Why not enforce that provision? The accommodation is limited in every train, and if the Railway authorities will take a little care they would be able to see that the number of men that can find accommodation in the trains do really enter. There has been a sore complaint for a long time that there has been a great deal of over-crowding. I am sure the Hon'ble Member for Commerce and Industry and other Members of the Government will have read the letter of Mr. Gandhi which was recently published on that question. It is necessary that over-crowding should be prevented, and in order to do so what is needed is to issue strict instructions to the railway authorities in order to see that there is no over-crowding. Enhancement of the fares was not necessary to attain that object, and it has not been able to achieve that object.

"Then, Sir, with regard to what the Hon'ble Member said that 30 millions of people travelled less, I submit that here again it was not on account of the enhancement, but it was because there were no trains available.

[12TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

"Then my friend said the complaint is that if the revenue were given up now, the difficulties which he has mentioned of over-crowding would arise again. I submit they would not. Try it, and you will find that when the number of trains is limited, when the compartments are limited, there cannot be too much of an over-crowding, particularly if you take steps to prevent it.

"Then the Hon'ble Member said that India was suffering far less than the allied countries. Now, I do not dispute that, but India is suffering to the extent that she is, and she certainly does not want to see more suffering. The question is whether in view of the high prices that prevail, whether in view of the great hardships which are already being suffered by the great bulk of the people of this country owing to the war, it is right and proper that so much more should be added to their suffering by the enhancements in question. Nobody can deny, and I am sure the Hon'ble Member for Commerce and Industry will not deny, that the people in general are undergoing very serious hardships. It is lucky that the hardships are not of the same severity as in other allied countries, but that does not afford any justification for adding to their discomforts in a way which is not justified by the requirements of the public. If it was necessary to raise a larger revenue, and if the matter was taken up by Government from that point of view, I could understand it; but, I submit, that these enhancements were necessary in order to discourage traffic has not been shown in any way. If that is so, then I submit the enhancements should be withdrawn.

"Then the Hon'ble Sir Robert Gillan referred to the difficulties in the way, Now I should first like to ask my Hon'ble friend as to where was the necessity of raising the maxima? I submit that there was no necessity for the maxima being enhanced. That has given rise to a fear that there may be a further enhancement in contemplation, or that it may be resorted to in the future when it is felt that the enhancements already effected are not sufficient to discourage traffic. I should like to know where the necessity for these further enhancements of this maxima was.

"Then, Sir, my friend has spoken of the procedure and said that I have raised a large constitutional issue. Undoubtedly I have. At a time like this when the people are suffering various hardships on account of the war, sufferings which are not unknown and which cannot be unknown to any thinking man in this country, it should not be possible by an executive order to add to the sufferings of the people by taking from them 61 and odd lakhs in one half year from Railways. I do not know what the total will come to. 61 and odd lakhs is only the revenue of one half year, the first half year in which the enhancements were in operation. Probably in the next half year the earnings have been greater. In fact I find it stated in the Statement in paragraph 169 of the budget 'it is anticipated that the favourable conditions of traffic which have contributed so largely to the earnings of the current year will be fully maintained in the ensuing year and that the enhancements of fares and rates introduced for the most part during 1917 will in 1918-19 affect the rates of the whole year, and consequently add more to the total of receipts than they have done this year.'

"Now, I submit, Sir, that this should not be possible, and that if it is not right that it should be so done, then the Government should not sanction the enhancements. My friend has not answered the questions that I put as to how this was actually effected. I did not suggest that it was illegal. I suggested that it was objectionable, and I look forward to hearing that the matter had been considered not merely by the Railway Board, but by the Government of India before the enhancements were sanctioned. In any event as I said before, I submit that the matter ought to be reconsidered and these enhancements should be removed."

The Resolution was put and negatived.

[*Sir William Vincent.*] [12TH MARCH, 1918.]

THE FINANCIAL STATEMENT, 1918-19.

12-28 P. M. **The Hon'ble Sir William Vincent** introduced the following heads of the Financial Statement for 1918-19:—

Revenue.	*Expenditure.*
Registration.	Registration.
Jails.	General Administration.
Police.	Courts of Law.
Medical.	Jails.
	Police.
	Medical.

"Sir, I do not propose to deal at any great length with the heads of the budget with which the Home Department is directly connected. There is very little for me to say, and the variations in the figures are made clear in the explanatory memorandum.

"Under the head of Law and Justice, the number of Judges in some of our High Courts and Chief Courts has been increased in order to enable those Courts to cope with accumulated arrears. In two Provinces provision has also been made for the re-organization of the pay and grading of the process-serving establishment.

"Under the head of Police, however, I should like to draw attention to one or two points. We are steadily pursuing the policy which has been developed in the last few years of improving, where necessary, the pay and the prospects of the lower ranks. The various schemes provided in this connection are mentioned in the explanatory memorandum. The increased cost of living, and in the case of the military and frontier police, the superior attractions for the army have lately rendered service in these ranks less and less sought after, and in order to obtain recruits of the right stamp and to keep them efficient and contented, it is necessary to assure them of a living wage. With this object the sanction of the Secretary of State has recently been obtained to the grant of local and special allowances to Head Constables and Constables in the Bombay Presidency and City Police and to the police in Sind, and increased allowances have also been sanctioned for the Calcutta police.

"A feature of the several police re-organization schemes with which we have been and are dealing now is that successful efforts have been made to meet the increased cost of salaries by economy in other directions, principally by a reduction of the personnel. We realise in fact that where it is possible it is better to have fewer constables and pay them well than maintain a larger number of men who are underpaid and discontented.

"The task of the police-force grows yearly heavier, and the current year has been no exception to that rule. I need only instance the troubles in Bihar to which reference was made by, I think, more than one Hon'ble Member. These disturbances have necessitated the entertainment of an additional police-force, but I am glad to say that we hope that this expenditure will be temporary.

"Another channel of expenditure under the head Police consists of grants made to philanthropic societies, notably the Salvation Army, to assist them in the reclamation of members of criminal tribes. This movement has been directed with considerable energy and success in more than one Province and is, we believe, resulting in the conversion of many hundreds of these criminal outcasts into honest and peaceful workers.

"In the Medical Department I am glad to say that, in spite of financial stringency and the ever-increasing difficulties of personnel, the administration continues slowly but steadily to expand. As will be seen, a considerable sum has been provided for expenditure on hospitals, dispensaries and grants-in-aid. My predecessor, in speaking under this head last year, made special

12TH MARCH, 1918.] [*Sir William Vincent ; Sir William Meyer.*]

reference to the very able control and direction of this Department by the late Director-General, Sir Pardey Lukis. And I should be guilty of a grave omission if I did not refer to the irreparable loss which the Department has suffered from Sir Pardey's untimely death. I do not wish to advert on this occasion to his great services and abilities ; I have referred to them before and they are well known to all the Members of this Council. I think they will also not be forgotten readily, but I ought not to let this occasion pass without mentioning the great loss which, I believe, the Government and the Council have suffered by his death. I have nothing else with which I need trouble Hon'ble Members under any of the heads which concern me, except perhaps to express my regret that another year has brought the Jail Commission, in the projection of which my predecessor took such interest, no nearer than before. I hope, however, that we may expect great results from this Commission when it is constituted."

The Hon'ble Sir William Meyer :—I "beg to introduce the following heads of the Financial Statement for 1918-19 :— 12-34 P. M.

Revenue.	*Expenditure.*
Opium.	Refunds.
Interest.	Opium.
Mint.	Stamps.
Receipts in aid of superannuation	Income Tax
Exchange.	Interest on obligations other than the Public Debt.
Miscellaneous	Mint
	Civil Furlough and Absentee allowances
	Superannuation Allowances and Pensions.
	Exchange
	Miscellaneous.
	Reduction or Avoidance of Debt.

"I have dealt fully with the Financial estimates in my speech introducing the Financial Statement, and they have been further dealt with in the Secretary's Supplementary Memorandum. So all that I need do now is to take this opportunity of bringing to notice the excellent work which the Mints of Calcutta and Bombay have been doing during the last two years or more. The demands on these mints for coinage, not only of our rupees and other coins, but of coinage for Egypt, Ceylon, the Straits and Australia, have been very heavy, but every demand has been met cheerfully and effectively. I may illustrate the extent of these demands, ours as well as the kindred countries I have mentioned, by stating that in the ten months ending 31st January last, the Calcutta Mint minted nearly 130 million silver pieces, the Bombay Mint over 136 million. The Calcutta Mint in addition coined 124 million bronze coins, of which rather more than 10 million were penny and half-penny pieces for the Australian Government. The copper coinage amounted to 3 million pieces, for the Ceylon Government. The Bombay Mint, in addition to the silver coinage to which I have just referred, also minted some 52 million nickel coins. In all, the two mints between them minted nearly 450 million coins. Besides this the mints have taken their share in the production of munitions, having been engaged in the manufacture of copper driving bands for shells. I think the Council will agree that this is a first-class record."

THE INDIAN PAPER CURRENCY (AMENDMENT) BILL.

The Hon'ble Sir William Meyer :—"I beg to move that the Bill to amend the Indian Paper Currency (Amendment) Act, 1917, be taken into consideration. I explained fully the objects of this Bill and the needs which 12-36 P.

have occasioned it, first in my speech on the 1st March introducing the Financial Statement, and then in my supplementary speech on the same date introducing the Bill. I may say that although the Bill was published for criticism, no criticism was offered."

The motion was put and agreed to.

The Hon'ble Sir William Meyer :—"I now move that the Bill be passed."

The motion was put and agreed to.

The Council then adjourned to Wednesday, the 13th of March 1918.

A. P. MUDDIMAN,

Secretary to the Government of India,
Legislative Department.

DELHI :
The 19th March, 1918.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915. (5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 13th March, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding*, and 59 Members, of whom 56 were Additional Members

THE INDIAN ARMY (AMENDMENT) BILL.

11-5 A.M.

The Hon'ble Major-General A. H. Bingley :—" Sir, I beg to present the Report of the Select Committee on the Bill further to amend the Indian Army Act, 1911."

THE USURIOUS LOANS BILL.

11-6 A.M.

The Hon'ble Sir William Vincent :—" Sir, I beg to present the Report of the Select Committee on the Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain."

THE INDIAN COMPANIES RESTRICTION BILL.

11-7 A.M.

The Hon'ble Sir William Meyer :—" Sir, I beg to move for leave to introduce a Bill to control the withdrawal of capital from the money-market by companies.

" In introducing the Financial Statement, I explained at some length the nature and extent of the obligations which the Government of India have to incur in India at the present time, either directly on behalf of the Home Government, or in the supply of funds for the finance of exports of national importance to Great Britain and the Allies. I emphasised the necessity of raising, by our loan operations next year, as large a sum as possible for these purposes, and indicated our intention, in order to eliminate undesirable competition with our efforts in this direction, of restricting issues of capital in this country except in so far as these are required for enterprises of national

[*Sir William Meyer.*] [13TH MARCH, 1918.]

importance. It is not, therefore, necessary for me to say much in moving the introduction of the present Bill which has already been circulated to Hon'ble Members, as the objects of the legislation will be readily understood.

"As mentioned in the Statement of Objects and Reasons, the Bill provides that no company other than a private company as defined by the Indian Companies Act, shall be registered, or increase its share capital, or issue debentures, or call up unpaid capital, except in accordance with the terms of a license, to which such conditions may be attached as the Government of India consider necessary with reference to the circumstances of each case. Very similar restrictions have been in force in the United Kingdom since an early period of the war, and also in India in the case of issues of capital by Municipal bodies, Port Trusts and Branch Line Railways. Until recently, however, conditions in India did not appear to necessitate the more general restrictions now contemplated, as the amount of new capital lost to us by diversion to non-war purposes in this way has not been very great. Now owing to easy money-market conditions, the position has changed, and we understand that large issues of new capital are in contemplation. It has now, therefore, become necessary to bring the issue of new capital in this country under Government control, so as to prevent the employment on less useful objects of funds which would at present serve the country better if invested with Government or employed on some object of national importance.

"In the recent general debate on the Financial Statement apprehension was expressed by one or two speakers as to a complete embargo on private flotations. It will be seen from the Bill, and from what I said then, that this is not contemplated. All we do contemplate is, to put such flotations under control by requiring a license before they can issue.

"In considering whether a license shall be granted, we shall, as I said in my speech in the general debate to which I have referred, bear in mind the following considerations :—

(1) Would the enterprise be likely to attract money which would otherwise go into Government loans or Treasury Bills?

(2) If so, is it still justified on the ground that it is nevertheless useful, in these war circumstances, as being of assistance in the speeding up of war material, or likely to result in increase of other production which would save tonnage on imports from Home?

These are necessarily general propositions, and each case will have to be considered on its own merits.

"Further, as I said the other day, I think there is much value in a suggestion made by Mr. Hogg in the general debate on the Financial Statement, that in some cases it might be feasible to allow a company to proceed to flotation on condition that it should lodge its funds with Government, by taking up Treasury Bills or in connection with the coming War loan, until it is able to apply them to real advantage for its own purposes.

"I may say that we propose, following the example of the Home Government, to appoint an Advisory Committee to assist the Government in dealing with these matters. Probably, indeed, two Committees, one with its headquarters in Calcutta, and the other in Bombay, since it is in these two places that the bulk of the important flotations would occur; and on each of the Committees there will be representation of Indian as well as of European commerce.

"The legislation in question being of the character of a war measure, it is provided by clause 1 *(2)* of the Bill that it should be in force only for the period of the war, and for six months thereafter.

"I now move for leave to introduce the Bill."

The motion was put and agreed to.

[13TH MARCH, 1918.] [*Sir William Meyer; Sir William Vincent.*]

The Hon'ble Sir William Meyer:—"I now introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

THE INDIAN SOLDIER'S LITIGATION BILL.

11-12 A.M.

The Hon'ble Sir William Vincent:—"Sir, I move for leave to introduce a Bill to consolidate and amend the law to provide for the special protection, in respect of civil and revenue litigation, of Indian soldiers serving under war conditions.

"I think that this Bill will command the ready approval of Council, as its only object is to protect, during the war, the interests of Indian soldiers who are prevented from looking after those interests themselves. The Council is aware that, in 1915, legislation to effect this object was enacted, and the present Bill is only intended to simplify the procedure and to render that measure more effective. The purpose is to provide that suits in which Indian soldiers are interested shall not be decided when they are absent and engaged on active service. Under the law at present if any Civil or Revenue Court has reason to believe that any party to a proceeding is an Indian soldier serving under war conditions and is not properly represented, the Court has to give notice to the prescribed authority. The prescribed authority may, if it considers postponement necessary in the interests of justice, certify to that effect, whereupon the Court has to grant a postponement. Similarly, a Collector if he has reason to believe that an Indian soldier who is interested in litigation is serving under war conditions and is not properly represented, may certify that he is of opinion that a postponement of the proceeding is necessary in the interests of justice, and the Court then, if it is satisfied that the soldier is not properly represented, postpones the case. Both in the case of the Court and the Collector, it will be seen that it is necessary to come to a finding whether a soldier is serving under war conditions or not before any action can be taken; and to ascertain this fact frequently necessitates somewhat prolonged inquiries during which period the interests of the soldier may suffer considerably. In these circumstances, it has been thought desirable to lay down a somewhat simpler procedure, and under the Bill, if a soldier is not represented in the Court and the Court is satisfied, either by the certificate of a Collector or of its own knowledge—not that he is serving under war conditions but that he is unable to appear—it must suspend the proceedings and give notice to the prescribed authority. The prescribed authority—which is a military authority—will then certify whether the soldier is serving under war conditions, and whether a further postponement is necessary. It should not be difficult for either the Court or the Collector to ascertain that a particular man is absent from home and unable to appear in Court. The Court will know itself whether he is represented, and if he is not represented and not able to appear, the proceedings will be suspended pending an inquiry as to whether he is serving under war conditions—which is a matter that can only be inquired into by the military authorities. It has been said that a certain number of men are reluctant to join the Army at present lest their private interests may suffer, and I am sure that the Council will agree with me that any procedure which will tend to the better protection of their interests is desirable, not only on the ground that men who are serving the Crown are entitled to every consideration, but also in the interests of recruiting.

"The only other change made in the present Bill is the embodiment in the Act itself of the definition of the term 'serving under war conditions.' The words which have been used in the Bill are taken from a notification which was issued in the Government of India Gazette, and they have been found suitable in practice. It is, therefore, considered desirable to insert them definitely in

[*Sir William Vincent; Rao Bahadur B. N. Sarma; The Vice-President.*] [13TH MARCH, 1918.]

the Act. At the same time the opportunity has been taken, as the amendments though small were very numerous, to consolidate and re-enact the measure in an amended form."

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"Sir, I beg to introduce the Bill, and to move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

RESOLUTION *RE* LAND REVENUE BEING WHOLLY PROVINCIALIZED.

11-18 A.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"May I ask your permission and the permission of the Council, Sir, to move the second Resolution which stands in my name first, because I shall have to deal with the resources of the country in dealing with that Resolution, and it might be convenient, before I ask the Council to accept my education scheme, if I were to deal with those resources. The Hon'ble Sir William Meyer has kindly said to me that he would have no objection to this being done, and the Hon'ble Sir C. Sankaran Nair also does not object?"

The Hon'ble the Vice-President:—"Certainly. You can take up the second Resolution first."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I beg to move that—

'This Council recommends to the Governor General in Council that the land revenue should be wholly provincialised.'

"The Hon'ble the Finance Minister, in introducing the Statement this year has told us that the subject of provincialising particular branches of revenue and expenditure is at present engaging the attention of Government in connection with post-war reforms. One reason why I have sought the assistance of the Council to make the particular recommendation in question is, that the subject of land-revenue administration and land-revenue is of such a highly important character that a recommendation by this Council might be of extreme use to the Government in arriving at a conclusion on the subject. The question has become one of practical and immediate importance, having regard chiefly to the reform schemes now under discussion, and I feel sure the Government will ultimately be able to accept this recommendation, whatever may be their position at the present moment. Self-government, whether it is to be reached at an early date or at a somewhat distant date, postulates this that we are on the eve of changes tending gradually towards a federal administration in India, and it is desirable, before any large step is taken, that the ground should be cleared in differentiating Imperial finance from Provincial finance, and in determining as to whether any large items of revenue should be provincialised or should be Imperial in their character I am sure Hon'ble Members will agree with me that one cardinal principle which is accepted by all is that, as far as possible, Imperial finance should be separated from Provincial finance, and that the two should be so arranged that, in the practical work of administration; there may be no friction as between the Imperial and Provincial Governments on the one hand, and as between the various peoples occupying this historic land on the other. To avoid friction between the Imperial and Provincial Governments, one necessary condition will be that, as far as possible, the heads should not be divided. It was on that

[13TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

basis that the people of India, assembled in the Indian National Congress, have recommended that there should be no divided heads hereafter, thereby including land-revenue under the resources at the disposal of the Provincial administration. I said that the second condition should be that there must be no friction between the various peoples in the future federal financial administration, and that we should so arrange the subjects as to produce the minimum of unavoidable friction. The example of other countries seems to show that land-revenue throughout has been largely treated as a subject for local legislation for local improvements, and the Imperial federal governments have hitherto abstained from looking to this source for the general needs of the country. In the United Kingdom, although it is not a federated Empire in the strict sense of the term, the land tax was only £640,000 as against £514 million of taxation for 1916-17. You find in the Union of South Africa, also, that the land-revenue or quit-rent forms an insignificant part of the total revenue, and in Canada also you find the same. In Australia, the same position obtains, and you find in the German Empire also the same state of things. Consequently, I am justified in my remark that the example of other countries is in favour of the suggestion that I make in this Resolution.

"Then there is another point, Sir, which is even of greater importance than the lesson furnished by the example from other countries, and that is this. Would you minimise the friction between the various peoples in your future financial administration if you provincialise the land-revenue? I have not the slightest hesitation in stating that that would be the result. Every one who knows anything about land-revenue knows also that the incidence of taxation varies considerably in the different Provinces; the tenures are entirely different, and the total amount of revenue realised in the different Provinces differs largely, and consequently in any future federation when the question is to how much each Province has to contribute comes up for discussion, there can be no more fruitful cause for quarrel than this land-revenue. I think, therefore, that it is, in the interests of future peace, that land-revenue should be placed under Provincial, and not under Imperial, finance.

"Then, again, it is more likely that land-revenue, as well as agriculture with which it is closely allied, would be considerably improved if the Provincial Governments, that is, the people concerned, have a direct and deep interest therein, and not if it should be shared either between the Provincial and the Imperial Governments. One perpetual cause of strife—if I may say so—between the people and the Government is with regard to the provincial settlements. I do not mean to suggest that in the very near future the hand of the Government will be completely taken away. I am not dealing with that question at the present moment. But, apart from that another cause of irritation against the Government is, that it is supposed to administer the land-revenue in a harsh manner. Such charges cannot possibly be brought if the administration of the land be in the hands of the people themselves, who would be responsible to looking forward to an extending revenue in this or some other shape if their future requirements are to be met adequately and properly. Therefore, from that point of view, too, Sir, I would suggest that this should be provincialised entirely. I quite see that on technical grounds something might be said for its being at least partially Imperial. It may be said that land is in a sense the property of the Crown; that the Crown should have some interest therein, and that the Government of India as representing the Crown should have a direct share. But the Provincial Governments also represent the Crown; we are only differentiating between the two for the purposes of general administration, and consequently there does not seem to be much force in the argument for imperialisation based on the general theory of all the lands being vested in the people as a whole and the Crown representing the people.

"Then, again, Sir, it may be asked whether irrigation would come under the head of land-revenue. Irrigation has, I know, been treated as a commercial undertaking; and, strictly and logically perhaps, it may be contended that irrigation should be under the Government of India, inasmuch as I propose

[*Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1918.]

that all commercial undertakings should be under the Government of India. But there is one strong argument against that being done, and that is, that land-revenue administration and irrigation administration are so closely allied that it would be difficult to sever them, and after all the people that will benefit thereby and who would be desirous of making a rapid advance would be the people immediately concerned, and I therefore think that irrigation administration, irrigation revenue, and irrigation prospects would be considerably bettered under the Provinces than under the Imperial Government. Of course, such help will be given and such control as may be needed, would, I am sure, be retained by the Imperial Government in the matter.

"Then, there is another point from which I view the question, and that is this: Provincial Governments and the people would naturally be jealous, having regard to the varying quantities of the amounts raised in the various Provinces, of retaining as much as they can in their own hands and in their own Provinces, and consequently the future growth of revenue would be in the direction of the growth of cesses, and not in the growth of settlement revenue; it should naturally be left to the Provinces to determine the exact form and the rate of progress under either head. Therefore, from the point of view of a healthy development of the revenue resources of the country, it is also desirable that land-revenue should be wholly provincialised.

"Then the more important question would still remain as to whether, when the Government have as in the past been looking to the land-revenue as a permanent source from which it is to meet the general needs of the country, whether under those circumstances it is desirable that they should be asked to forego it completely in favour of the Provinces. I think, whatever may be the state of the finances and whatever may be the exact method by which any deficiency in Imperial revenue would have to be replenished from the various Provinces, whether it is to be from the people in proportion to their population or in proportion to their resources as ascertained by the revenue of the Provinces, whatever may be the exact method that may be adopted, the method that is suggested by the Congress, and I think with very great wisdom, too, is that land-revenue should be wholly provincialised. I think at the present time what is needed is a careful analysis of Imperial needs and of Imperial resources, and then we shall be in a position to find that Government would be in a position to forego land-revenue for the benefit of provincial administrations, burdening them, of course, with the corresponding expenditure. There are two ways of looking at the matter: one is by taking Imperial revenue and Imperial expenditure as at present; the other is to consider what are truly Imperial sources of revenue, and what are Imperial items of expenditure, and whether the two can be made to balance one another. I take it that modern scientific opinion seems to be that the commercial departments, such as railways, posts and telegraph, etc., income-tax, customs, general stamps, salt, tributes from Native States and opium are subjects which are purely Imperial in their character. Commercial undertakings have been Imperial hitherto, and I do not think any very lengthy argument is required to support the continuation of that state of things. I think that major irrigation is a subject which might, perhaps, be deemed to require a separate treatment, having regard to the special considerations I have urged; besides the growth under that head has not been very large, and consequently, I think, it is a subject which might be tacked on to land-revenue. Salt has been always Imperial and tributes of Native States are Imperial in character, so is opium which is not excise. It is to be noted under this head that the Government derive the revenue from dealings with foreign States chiefly. Now, in regard to stamps, the question would be whether stamps should be wholly Imperial or only partially so. The stamp revenue is derived under the Court Fees Act and the general Stamp Act. Inasmuch as the administration of justice is purely Provincial, it might be suggested that the Court fees to be raised might have some relation to judicial administration, and consequently attention may be paid to the distinction, and the revenue from Court fees may be treated as provincial. The revenue from general stamps would really and properly be Imperial. Income-tax is at present a

[18TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

divided head, but I think the tendency of modern opinion is to regard it as a purely Imperial head, and that it should be left to the federal Government, inasmuch as it is difficult to divide it, the sources of income running in many cases into various Provinces. It is also proper that when we have a graduated system of income-tax based on the theory of a man's ability to contribute to the general expenditure that income-tax should be an Imperial head. One thing is against it, and that is that the Provincial Governments which have to collect the revenue might not have the same interest as if they were partners therein. I do not go so far as to say that, but there may be a slight inappreciable weakening of enthusiasm. Thus under the various heads above referred to, deducting collection charges, the revenue amounts to £27·8 millions. The question is what services are purely Imperial. I include therein the debt services and also the military services. There are certain Imperial services of general administration which may be brought under this head. Of course, Mint and Exchange are, from the financial point of view, of very little importance although sometimes they play an important part. The Political Department is included under Imperial. I do not think that logically the expenditure that is now borne from Imperial revenues towards the payment in England of pensions, etc., is truly Imperial in character. I think it is wholly provincial. In 1916-17, making allowance for nearly 5 millions sterling extra expenditure in the Army taking the estimates of 1913-14, we find an expenditure of 27·7 millions, and it can be easily met from 27·8 revenue. And we have also to note in this connection that under the heads which we have selected the growth of revenue is much more rapid than under those which we have given to the Provinces. The growth of land-revenue during the 11 years before the war was 30 lakhs per annum (or £20·6 million—18·4 divided by 11); if you take the longer period from 1858 to 1918, you find that it is the same because the revenue rose from 18 to 36 crores. From the incremental point of view the surrender of this revenue to the Provincial Governments is not of such extreme importance in view of the extremely large growth of revenue under the heads classed as Imperial. Under Forests the same thing may be said, the increase is small. Under Stamps it is 15 lakhs, whereas under Customs it is really 50 lakhs. The shipping tonnage was in 1913-14 17·3 and in 1916-17 it was only 11·9 million. But for the restrictions imposed by the war you could have expected a revenue of 15 millions, whereas it was only 8 millions. The table at page 77 of Commercial Statistics shows that under the various important heads, rice, wheat, etc., there has been an immense reduction in exports. Without wearying the Council by going into details if we look to the normal growth of the quantity of merchandise and its value and the increased rates which are levied, it seems to me that you can derive an increasing revenue of more than Rs. 50 lakhs annually from Customs; and the growth in assessed taxes would be about R7 lakhs per annum prior to the war, about R60 lakhs if figures for 1918-19 be taken. In regard to Railways also we have every reason to congratulate ourselves on account of the expansion of revenue, and the limits of expansion seem to me very wide and I look forward to a healthy growth without any inconvenience being caused to the people.

"Then, Sir, even taking the budget for 1918-19, I find about £33·8 millions budgetted for under the heads referred to by me as Imperial and under normal circumstances we could have looked to another 5 millions at least, 3½ under Customs and 1½ under Salt, because it must be remembered that against 4·8 salt estimates in 1916-17 the estimate is only £3·4 millions. The budget expenditure is £36 millions making full provision for an abnormal military expenditure of 29 millions; an increase of 9 millions over the former expenditure; the previous rate of the growth of military expenditure was only £1 million in ten years. Therefore, Sir, you will find that it is possible that from true Imperial revenue you will be able to finance various undertakings which the Provincial Governments have in hand after meeting Imperial expenditure, but even if my estimates are unnecessarily and unduly optimistic, there is not the slightest shadow of a doubt that the two can be made to adjust one

[*Rao Bahadur B. N. Sarma; Sir William Meyer.*] [13TH MARCH, 1918.]

another without leaving an undesirable *minus* balance. But assuming for argument sake that it may not be possible to do so, I am sure that the deficits are capable of adjustment by contribution from the Provincial governments. I, therefore, submit that the various grounds I have urged of administrative convenience, economic and financial, efficiency ought to suffice to induce the Council and the Government to agree with me in my proposals that the land-revenue should be wholly provincialised."

11-45 A.M. **The Hon'ble Sir William Meyer** :—" Sir, it was rather curious to learn from the opening remarks of my Hon'ble friend's speech that the people of India had assembled *en masse* in the recent National Congress in Calcutta. I believe the Congress was fairly well attended, but I am not aware that millions of the people of India came there; if they did it was ample justification for the measures taken by my Hon'ble Colleague, Sir George Barnes, to restrict the demand on the scanty railway stock! The Hon'ble Member also talked about federalising India, and used analogies drawn from the United States, Canada, Germany, and so forth. But federalising in these cases meant bringing together in close union States which had hitherto been independent, or largely independent, of each other. The scheme which my friend has in mind for India is quite a different one: it is splitting up what is at present a well-defined entity. He wants to give larger powers to Provincial Governments and so forth and make them autonomous—to use the term which is dear to my friend Mr. Surendra Nath Bannerjea. Well, I have nothing to say against that, but you cannot put it on the same analogy as the federal systems which have grown up historically in the large federal States with which we are acquainted.

" I think my Hon'ble friend tabled his Resolution before I had made my speech on the Financial Statement, stating that we have under consideration for application after the war is over and in connection with the scheme of constitutional reforms, a material advance in the direction of separating Imperial and Provincial finance which will give the Provinces larger and more independent resources and further powers of supplementing these by taxation when such may be found necessary. The matter is, therefore, already under consideration, and while the war lasts such a Resolution as my Hon'ble friend has put forward is quite academic. I think the Council will agree with me that it is impossible, while the war lasts, to diminish our Imperial resources in any way.

"Then as to the future settlements, my Hon'ble friend spoke rather lightly of the Imperial Government surrendering the land-revenue and the major irrigation revenue. As he quite rightly recognised, the connection between the two heads is so intimate that if land-revenue is provincialised, major irrigation will have to follow. At present the Government of India derive, speaking in round figures, £12 millions a year from these two heads, and I cannot share the light-heartedness with which my Hon'ble friend tackles the proposal. He seems to think that by some adjustments here and there we can do without this great sum; but I am sure it would be impossible. He quoted figures for 1916-17, which do not take into account—naturally, because it was before the event—the 6 millions a year with which we are now charged by reason of our war contribution and in which the military figures are much less than they are now. My Hon'ble friend says 'you will be able to cut down the military figures hereafter.' I do not know. Another Hon'ble Member said in effect the other day 'spend millions more on the army.' I do not know whether my Hon'ble friend's pacific sentiments will be approved by the Hon'ble Mr. Surendra Nath Bannerjea and other Members of this Council. In any case, it is quite impossible for us to say now to what extent our military expenditure will be capable of reduction when peace returns, and it is perfectly impossible when peace does return that the Government of India should surrender without compensation some £12 million of revenue. That would

[13TH MARCH, 1918.] [*Sir William Meyer; Rao Bahadur B. N. Sarma.*]

absolutely hamper them in regard to the defence of the country, which must always be the primary consideration with them. It will be necessary, therefore, to imperialise some of the heads that are now divided: Income-tax, for example, my Hon'ble friend suggests; or, as he also suggests, we might divide up Stamps and make commercial Stamps wholly Imperial. It would also be necessary besides that (as I think he said the people of India in Calcutta assembled decided) that there should be lump contributions from the Provinces. The Provinces would get the benefit of the whole of the land-revenue and of other growing heads, and, besides other adjustments, they would each have to pay a certain amount to the Government of India for purposes of defence. Well, it is by no means an easy matter to adjust these contributions. We may get rid of a certain amount of friction by having no divided heads; but you will certainly have friction, I am afraid, in other directions, over lump contributions. My Hon'ble friend referred, I think, to the analogy of Germany. He is probably aware that in years gone by there was very considerable friction between the Central and the State Governments there as regards what are called the matricular contributions.

"But I recognise that in accordance with the scheme which I adumbrated in my speech on the 1st of March it is necessary to advance very materially in the separation of Imperial and Provincial finances, so that the Provincial Governments can get more real financial powers than they have hitherto obtained, and I would also remind those of my Hon'ble friends who chafe at the restrictions which the Government of India now impose on the Provinces that in most cases those restrictions are likewise imposed on us by the Secretary of State. So that if you are going to have any material advance in the direction of Provincial autonomy there must be decentralisation in Downing Street as well as in Simla.

"I do not wish to follow my Hon'ble friend into his examination of the financial possibilities. I think I have said enough to show that this re-casting of the Provincial settlements, which his Resolution would involve, and which in any case we are going to undertake, must be a difficult task which cannot be undertaken lightly, and which requires a great deal of detailed consideration. I may say, however, that we have put a provisional scheme before the Provinces—and even that provisional scheme cost us a great deal of time and trouble to work out—and we are now getting their replies. When we come to a provisional decision on those replies the main lines of the future financial development will be a part of the scheme of constitutional reforms which, as His Excellency the Viceroy informed the Council the other day, will be published for general information and give opportunities for public criticism.

"Well, I cannot for these reasons accept the Resolution in the form in which it stands, but I would be willing to accept an amended Resolution, somewhat in this form:—

'This Council recommends to the Governor General in Council that in revised financial arrangements, with the Provinces consequent on a scheme of constitutional reforms, the question of wholly provincialising the land-revenue be taken into consideration.'

"To a Resolution in that form I say I could assent."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I have only one or two observations to make. I quite realise, and have always realised, that there is a difference between the United States or the German States coming together into a federal confederacy, and India. This is because we have here the inestimable advantage of always having had a unitary government, a government which, at present, is in possession of all the revenues of the country, and, consequently, intricate and delicate questions of adjustment would not arise in this country in the manner in which they have arisen in the United States

11-53 A.M.

or Germany. Apart from that, and apart from the control which may be retained, there seems to me in substance no difference in the principles we are advocating and the federal system which obtains in other countries.

"The only other observation which I have to make is that my Hon'ble friend overlooked the fact that I quoted the figures for 1918-19, also including the interest and the Sinking Fund charges. I think the revenues and the expenditure can be made to balance one another. The Hon'ble Member was right in saying that I sent up this Resolution before I knew that the matter was receiving consideration. Of course, I realise that the Government is not in a position to state more at present, and I accept the suggestion of the Hon'ble the Finance Member, and I would be prepared to move a Resolution in the form suggested by him if the Council and you, Sir, permit me to do so."

The Hon'ble the Vice-President:—"I have nothing before me yet If the Hon'ble Member can give me something to put to the Council I shall be pleased to do so."

The Hon'ble Rao Bahadur B. N. Sarma:—"I move that—

'This Council recommends to the Governor-General in Council that in revised financial arrangements with the Provinces, consequent on a scheme of constitutional reforms, the question of wholly provincialising the land-revenue be taken into consideration.'

The Hon'ble the Vice-President:—"I understand that the Resolution in that form will be accepted by the Hon'ble Member."

The Hon'ble Sir William Meyer:—"Yes."

The Hon'ble the Vice President:—"As the Resolution is accepted I do not propose to put it to the Council unless any Member wishes it formally put."

The Hon'ble Rai Sita Nath Ray Bahadur:—"I would like to know the nature of the amended Resolution which has been accepted."

The Hon'ble the Vice-President:—"I am sorry I did not catch the beginning of the Hon'ble Member's remarks."

The Hon'ble Rai Sita Nath Ray Bahadur:—"I would like to know the nature of the amended Resolution which has been accepted."

The Hon'ble the Vice-President:—"The Hon'ble Mr. Sarma has read it once to the Council, and I have no doubt he will have the courtesy to read it again."

The Hon'ble Rao Bahadur B. N. Sarma:—"I beg to move that—

'This Council recommends to the Governor General in Council that in revised financial arrangements with the Provinces, consequent on a scheme of constitutional reforms, the question of wholly provincialising the land-revenue be taken into consideration.'

The Hon'ble the Vice-President:—"I would remind the Hon'ble Rai Sita Nath Ray Bahadur and other Members of the Council that they are entitled to object to this amendment if they choose to do so. If no Member objects, and the amendment is accepted by the Hon'ble Sir William Meyer, I do not see that anything is gained by putting it to the vote."

[18TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; The Vice-President.*]

RESOLUTION *RE* INTRODUCTION OF FREE AND COMPULSORY EDUCATION AFTER THE WAR.

The Hon'ble Rao Bahadur B. N. Sarma :—" Sir, I beg to move the following Resolution :— 11-57 A. M.

'This Council recommends to the Governor General in Council that one of the post-war reforms should be the introduction throughout British India of free and compulsory primary education immediately after the war.'

" With your permission, Sir, I would like to speak to the next Resolution also and ask you whether it would be convenient to put them separately in order to save time."

The Hon'ble the Vice-President :—" Certainly."

The Hon'ble Rao Bahadur B. N. Sarma .—" The other portion reads thus :—

'This Council recommends to the Governor General in Council that if the land-revenue be not wholly provincialised, the Government of India should undertake to finance free and compulsory primary education out of Imperial revenues.'

" Well, this is a hardy annual, which makes its appearance once every year; but the subject is of such practical importance that Hon'ble Members will excuse me if I intend drawing their attention once again to the subject, which has so far received but indifferent and inadequate recognition at the hands of the authorities. I do not quarrel with the immediate present, because I realise that the embarrassments of the war have prevented any larger attention being paid to the subject; but, I think, we are entitled to a definite pronouncement of policy on this large question, especially in view of the important world developments which have been taking place during the last few years, and also in view of the changes which are likely to come over the Indian administration. I am aware, Sir, that His Excellency the Viceroy has been pleased to announce that the Government have under contemplation a policy whereby this intricate question will be handled by them to the satisfaction of the people, and I am also aware that about Rs. 30 lakhs have been granted to the Provincial Governments for the purpose of more adequately financing primary education than would have been otherwise possible. I note the infinite satisfaction with which the Hon'ble Sir Sankaran Nair reviewed the figures of the last nine years in support of his contention that the Government are, perhaps, not altogether remiss in this matter. But I hope to be able to convince the Council on a review of both the financial as well as the educational figures that neither from the point of view of numbers nor of quality have we reason really to congratulate ourselves upon what has been done, and perhaps the people of this country will not be wrong if they complain that a much more rapid advance has not been possible. I do not intend to deal to-day at length with the general aspects of the question. Last year much of what could be said really was said, and the Hon'ble Members in review of the Financial Statement, have made, I am very glad to note, pointed allusion to the need for development in this direction. I also note, and thankfully, the cordial and unanimous support of all the non-official Members on the last occasion when a somewhat similar question was raised, especially in view of the doubts which were felt by the Hon'ble Sir Sankaran Nair as to what the attitude of the Indian Members would be in regard to it. My justification for bringing up this Resolution is, that there are two or three important events which have occurred since I last moved the Resolution in which I pleaded for a scheme of financing primary education in a definite period. The Home Government, we all gratefully acknowledge, has distinctly promised that self-government is to be the goal of Indian administration, and we are at present engaged in the difficult task of settling the particular rate at which progress can be evolved during the next few years. Well, whatever may be the changes immediately ahead of us,

[*Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1918.]

there cannot be the slightest doubt that we are in for a democratic form of government, and I do not think that any very lengthy reasoning is necessary to show that we shall have to educate our future masters. That alone is a sufficient reason for putting the educational problem in the forefront of our administrative problems—perhaps only next to the military problem. I have been very much struck by a book which was recently published in which the industrial efficiency of the American and the Britisher was compared, and it was shown there that with the improved machinery employed in several American industries, one American is able to turn out three times as much work as a Britisher. What the relative rates of efficiency as between the Indian and the European are, I need hardly dwell upon here. Both the Industrial Commission and those engaged in agriculture have insisted, and rightly too, upon primary education being immediately extended throughout India if there is to be any proper extension of the right agricultural methods or industrial development. Thus industrial efficiency, agricultural efficiency, the needs of self-government, the rapid rate at which other countries are competing with us, the new war problems whereby perhaps we might be brought into some sort of commercial union with other countries which may be a source of peril to us from the economic point of view unless our industrial and economic efficiency can be raised to the level of that of the countries with which we may be brought into union—all these and many more reasons may be cited for asking the Government to pay a little more attention than has been found possible in the past. Hon'ble Members might perhaps think that there has been an increased expenditure of 149 lakhs during the last four years from Provincial revenues ; but that was not on primary education alone, but on education in general, and there has been an expenditure of about 94 lakhs only from municipal and local boards revenues ; an increase of about 1 million pupils in primary schools is then relied on. But, Sir, one point seems to have been overlooked, and that is this. With all the advance that has been made during the past seven years ending in 1916-1917, we have not been able to overtake the growth of population. Taking the normal growth of 5·5 in population, you find that there has been an increase among children of school-going age of 1·7 million, whereas the number of pupils in schools rose from 4·6 to 5 8, that is 1·2 million. Of course I know that the figures for girls are included therein. Still I am perfectly justified in stating that, although the ratio of the boys educated to the population has risen relatively, we have not even overtaken the population growth, and that with an increased expenditure of over 94 lakhs. We know how inelastic provincial revenues are. At the present rate how long will it take to educate our people to the level obtaining in all civilised countries? It has been said that in various provinces Bills have been introduced, and the Government have so far kept themselves in touch with public opinion as to sanction the introduction and in some case the passing of such Bills—Bills which make it possible for local bodies and municipalities to provide, where they are willing, funds for the compulsory and free elementary education of pupils. But my trouble is, Sir, that these are but mere palliatives : they will not solve the question properly unless the Government of India is willing to undertake the moral and the financial responsibility in the matter. Our land-revenue is 36 crores ; and even assuming for argument sake that an additional half-an-anna cess can be levied in all the provinces you will not be able to get more than a crore of rupees. Taking it that the Government will provide twice that amount, the net revenue provided will be only between 3 and 4 crores, whereas even taking the 10 per cent. standard and accepting the position that only half the number of girls of school-going age can be reached, you will have to provide for about 18 millions pupils, and it would be absolutely impossible to make adequate financial provision unless there is a change of outlook—a change in the point of view from which the Government look at this problem, and until they give up the *laissez faire* policy and a policy of looking to small developments here and there whenever and wherever possible. The real question is, can we afford to be overtaken in

[13TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

the race by other races; and is not the industrial serfdom which is at present our lot going to be perpetuated if we allow Japan and other countries, European as well as Asiatic, to become industrially and educationally efficient, while the Government of India looks to the consent of the people being obtained in the distant future under proper checks and safeguards before proceeding in this matter? I do not mean it to be understood when I move this Resolution that I think the Government would be justified in undertaking this task if in any locality there should be danger of creating political unrest and discontent. I have not specified or alluded to the limitations in this Resolution, because I felt it would be making it too cumbrous to introduce the qualifications always implied. I also know that it would be impossible for the Government to force the education of girls against the wishes of the people; but the rapid rate at which girls' education has been advancing, and the circumstance that nobody would object to his boys being educated provided he is not asked to pay when he is not able to do so, make it easy for the Government to extend rapidly primary education. The only question is have they the finances to do so? But before I deal with it, let me dispose of a few objections which are generally raised.

"The Hon'ble Sir Sankaran Nair in dealing with a similar application of mine last year gave various reasons for asking the Council to reject my Resolution. One of them was that Mr. Gokhale was satisfied with local boards taking up this task whereas I asked for much more. The world has advanced considerably since the Hon'ble Mr. Gokhale advanced his proposals, and besides that, Mr. Gokhale knew the difficulties he had to contend against and was therefore only desirous of introducing the thin end of the wedge then by inducing the Government to accept the principle. What was an impossibility then the Government have been forced by public opinion to accept as a possibility now. The whole world is moving much more rapidly, and we cannot rest content with the Government's passive attitude relying on slow developments. That is my answer to that part of the question. Is there a popular demand? The way in which the Government answer on the last occasion was taken up by the press and the people at large and by the various associations, and the way in which legislative Members rallied to my support on the last occasion are proof positive that the country is fully alive to the importance of the problem.

"Then a word, Sir, with regard to the voluntary principle which has been preached *ad nauseam* by the Government and their advocates. Now, two propositions have been put forward in support of it and they are these. First of all we have not got enough funds to found schools where people are willing to send their children, and consequently there is no use in asking for free and compulsory education. I shall presently deal with it. The second is, that the quality has to be improved before we can look to the quantity. Taking the quality question, I humbly submit that that very point is a strong argument in favour of my contention that, unless free and compulsory education is the order of the day, you can never improve the quality. You find that not even half the number of boys from the lower standard go up to the higher standard, and that the number of boys who are able to read books after passing through this primary course is indeed a very small fraction of the number of boys whose names appear on the rolls. What is the reason? The reason is not so much inefficiency of teaching as has been supposed; that the people are unable to pay for their education is only partly a reason and consequently some sort of compulsion would have to be employed where the people possibly do not know their interests rightly. I quoted on the last occasion a number of figures in support of my proposition that the number of pupils proceeding to the higher classes is but a very small fraction of what we should expect it to be. The number of pupils in the upper primary class in 1910-11 was 605,000 and in 1914-15 it was 596,000, and it was found that the number of pupils who could read from books was 3·2 millions and 3·5 millions or ⅓ million more only for that period. You will thus see that notwithstanding the large figures which appear as being at school as five and six millions those

[*Rao Bahadur B. N. Sarma; Sir C. Sankaran Nair.*] [13TH MARCH, 1918.]

that were receiving real education are very, very few indeed, and it is impossible to accomplish the task we have before us unless a form of compulsion is used, and further education in the higher forms is imparted. The whole question is really one of finance as has been admitted on more than one occasion by responsible members of the Government. Now, Sir, I humbly submit that unless extraordinary unforeseen circumstances intervene the recent development in the growth of revenue is ample justification for my approaching the Council with the suggestion that the finances can amply meet my request that free and compulsory education should be imparted throughout British India. The Hon'ble the Finance Minister speaking on the previous Resolution has said we do not know where the military problem will land us; it is too soon yet to say what the expenditure will be, and consequently we can only be revelling in imaginary figures and be doing no useful task if we are to lay down any definite rate of programme in any direction before the war is over. It is because I have some fears that unless the Government is induced by the people to put this subject in the forefront of their programme, it is the fear that the difference between the expenditure and the normal revenue would be utilised for perhaps unnecessary purposes, which may be very justifiable from a moral point of view, but which the administrative conditions of this country do not permit, it is because I fear that that I have brought up this Resolution. Now, no one can say that the growth of revenue during the last few years does not justify the expenditure of be it even eight or ten million pounds a year on the extension of primary education. We have increased the gross revenue from 82 millions in 1913-14 to 110 millions in 1917-18 (revised estimate) or by about 28 million pounds or forty-two crores of rupees. Of course some portion of it would have to go towards interest charges, but even when you deduct all those charges you find a large surplus; there is at least four to seven million growth in customs; you will find under railways there is an enormous growth, and you will find there is a growth under income-tax. Putting these three alone together we find there is a growth of about fifteen and a half million pounds; and so far the permanent expenditure under the Army has been increased, if I am not wrong, only by one million pounds and even if the improvements which the Hon'ble Mr. S. N. Bannerjea, has asked for be given, they would not come to about more than a crore of rupees, and would perhaps be much less than that. Assuming that another two or three million pounds would be required by the Military Department my submission is the finances of the country do permit of large expenditure towards education being made from Imperial revenues. Inasmuch as we take from the people a large portion of their substance in the shape of Imperial revenue, it would be unreasonable for us to expect them to fleece themselves more by imposing upon themselves local and provincial burdens. You will have to lighten the taxation here if you expect the provincial and local taxes to yield more. Secondly, Sir, I think that the Imperial revenues do justify the wide departure at the present moment in the desired direction, for two reasons, firstly, because it is impossible to tackle the problem if you leave the problem to be solved by local bodies or even by provincial councils unless land-revenue is provincialised in the manner I have suggested, and, secondly, because the financial resources at present existing would permit of the expenditure of large sums of money upon primary education. It is for these reasons that I have brought forward this Resolution at the present juncture notwithstanding the embarrassments which the Government find themselves exposed to, as the reforms are only to take effect after the war. Therefore I hope that the Hon'ble the Education Member would be in a position to accept this modest Resolution of mine which is absolutely needed in the interests of the people whose welfare he and the Government have at heart."

12-21 P. M. **The Hon'ble Sir C. Sankaran Nair:**—"Sir, before dealing with the Resolution itself I shall say only a word or two with reference to the general remarks made by my Hon'ble friend. I do not think it was necessary for him to

[13TH MARCH, 1918.] [*Sir C. Sankaran Nair.*]

dwell at such length on the value of mass education in the interests of national efficiency. I do not think there is any dispute between him, his friends and the Government on that point; nor do I think it was quite right or fair to the Government to say that we were not bestowing sufficient attention to the subject; we are devoting to it as much attention as we possibly can. I can assure him that the question is always before us, and we are always considering what we can do for the extension of education in India.

"The Resolution put forward by the Hon'ble Mover is much the same in substance as that which he moved last year. He then wished us to draw up a scheme whereby primary education should be made universal, compulsory and free throughout British India within a period of 15 years, to be introduced as soon as possible after the termination of the war. He has now left out the period. He now asks us to introduce free and compulsory education throughout British India immediately after the war. So far as there is any change in the wording of his Resolution, it is in the direction of an earlier introduction of compulsion. We were unable to accept his Resolution last year; and, if we were unable to accept that Resolution then, we are still more unable to accept his present Resolution now. Even if his object be as it was last year that we should introduce a scheme of compulsory education immediately after the war, the actual completion of which might be delayed for some years, even then I could not accept it. Supposing he had merely stated that our aim should be a system of free and compulsory education, just as he wished us the other day to declare our ultimate aim in excise matters to be compulsory temperance, then I might have been ready in this case to agree with him. He does not, however, put forward his scheme as an ideal, but as one to be introduced immediately after the war, and this is a form in which I cannot accept the Resolution.

"Now, I gave my reasons last year for objecting to the introduction after the war of any general scheme of compulsory education. Those reasons still hold good. We are not prepared to introduce compulsion, but we are prepared to do all we can to extend the existing system of primary education. We have, in fact, considerably extended it in the last few years. As I pointed out in my remarks on Saturday last, the number of pupils has extended considerably during the last few years, and we believe that in the present year we shall have more than 8 million persons at school. Some Members appeared to have doubts as to the expansion of primary education, and the Hon'ble Rai Sita Nath Ray Bahadur complained the other day that there were only 31,000 primary schools in Bengal, and that consequently the distribution of schools in that Province was poor. He took the last figures available, but from figures which were placed on the table on Saturday he will see that the number of boys' primary schools in Bengal is now over 32,000, while the addition of girls' primary schools brings the total up to nearly 42,000. As a matter of fact, schools are situated remarkably near together in Bengal. There is one school for every 1·88 sq. miles. Nor do the figures of primary schools give the full truth; for the secondary schools educate a number of primary pupils—in Bengal alone over 212,000 are so educated in secondary schools. The Government of India has, in fact, as I pointed out last Saturday, continued in an increasing degree to spend money on education, and especially on primary education. As I stated, the amount spent on education last year was 468 lakhs, this year it is 502 lakhs and next year we expect it to be over 616 lakhs. So far from being a decrease in expenditure, as some Hon'ble Members seem to imply, there has been progressive increase, and the increase in the budget for next year is by no means entirely due to the provision of 30 lakhs which we are making from Imperial funds. The increase takes place in the budgets of all the Provinces independently of our grant. Both last year and this year the Government of India have singled out Education as the object of special grants. The grant made last year—a recurring grant of 30 lakhs—was made for the purpose of improving the training and pay of teachers—the teachers very largely of primary schools; and the recurring

[*Sir C. Sankaran Nair.*] [13TH MARCH, 1918.]

grant of 30 lakhs which we are giving this year is to be devoted entirely to primary education. I do not think that any one can say that the Government of India has been lacking in its solicitude for the cause of primary education.

"But the Hon'ble Members say we must have compulsion. Well, if you apply full compulsion everywhere, as the Hon'ble Member apparently proposes to do, you are undertaking a colossal task. Apart from other objections, we cannot raise the money necessary for maintaining it. Any scheme for the general introduction at an early date of compulsory education would be impossible.

"My Hon'ble friend says that we shall have ample funds after the war for universal and compulsory education. My remarks on this point will be general. As he knows, Mr. Gokhale calculated the cost of educating the boys between 6 and 10 at 4½ crores. That was shown to be a serious underestimate, and the cost is much more likely to be 7 or 8 crores, and indeed a scheme of this kind could scarcely be carried out without ultimately landing us in some 10 or 12 crores of annual expenditure. Can we expect to get this money or anything like it immediately after the war? The local bodies may pay a share but that does not help us very far; as, roughly speaking, the same persons are taxed whether for local funds or for Government. Hon'ble Members saw with what difficulty the Finance Member was able to give provisional hopes for additional grants this year for technical education and for sanitation, grants of a comparatively small figure which cannot stand comparison with the huge sums which a universal scheme of compulsion would entail. What the Finance Member would be able to do after the war, I cannot tell; but I may safely say that neither he nor the Provincial Governments would be in a position to meet for many years anything like the expenditure involved by the Hon'ble Member's proposal.

"Mr. Gokhale recognised this and so he introduced his modified scheme of compulsion. He wanted to give the authorities in charge of certain local areas in which education had reached a certain point a power to introduce compulsion in those areas. This was a very different thing from introducing general compulsion throughout India. We had our objections, however, to the scheme put forward by Mr. Gokhale, and we explained these objections when his Bill was before this Council. One reason why the scheme did not satisfy us is, that under a scheme of this kind the expansion of education must be very uneven and must make the greatest progress in the particular areas where education is already most advanced; which is just the opposite of what we should ourselves wish to aim at. We look to the introduction at some time of a system of compulsory education throughout the country, but we must decline to introduce general compulsion at the present time. Once we can bring a large tract of country into a state of comparatively forward education, the course will become more clear. Mr. Montagu pointed out in the House of Commons in 1912, compulsion really can only be asked where education is popular and where, therefore, the need of putting compulsion into force would not show itself to the very large bulk of the population. We are endeavouring to extend education through large tracts of country and this, we believe, we can do on the present voluntary system. We believe that it is quite possible to effect an enormous extension without resort to compulsion and we hope, when the war is over or possibly before that, to be able to put in hand some measures for effecting a more rapid expansion of primary education than that which we are able to effect at present. We have been considering the possibility of a plan which would provide for a financial programme for the expansion of primary education, without giving to future progress that uneven and unfair character which Mr. Gokhale's scheme necessarily entailed. Unfortunately just as our programme was getting into shape, the whole question of the financial relations between the Government of India and the Local Governments and the whole question of the future control of primary education was raised

[13TH MARCH, 1918.] [*Sir C. Sankaran Nair; Dr. Tej Bahadur Sapru.*]

(and necessarily raised) in connection with the scheme of reforms. It was impossible for us to produce our scheme while these matters were still under discussion, and we are unable, therefore, to explain at present what the scheme which we had in view was, and, until we know more accurately the form which our general plans are to take, it is impossible to say when we shall be in a position to explain as the Hon'ble Mr. Sarma wants what our scheme was. In the meantime, we have done the best we can to further such progress as can be made in the desired direction. We have ourselves provided a further liberal grant of 30 lakhs this year for the expansion of primary education on the voluntary system, and we have given full liberty to local legislatures to introduce Bills on the lines of Mr. Gokhale's measure.

"We are also ready to allow the further employment of compulsion on the limited lines suggested by Mr. Gokhale when there is a demand for it. We have done this in direct pursuance of the suggestion which was made by Sir Harcourt Butler when Mr. Gokhale's Bill was under discussion. An Act has, as Hon'ble Members know, been passed for the introduction of compulsion in municipalities in Bombay. Arrangements have been made for the introduction of similar Bills in Bengal and in Bihar and Orissa. A Bill on the same subject has been drafted by the Punjab Government and published for criticism. To all this we have given our assent, and we expect that further Bills will be forthcoming from other Provinces. All this, however, is a very different thing from what the Hon'ble Member is asking for, and we are not prepared to accept any proposal such as that which he puts forward, and which involves a general introduction of compulsion throughout British India after the war With these remarks I oppose the Resolution."

The Hon'ble Dr. Tej Bahadur Sapru:—"Sir, in rising to support the Resolution which has been moved by my Hon'ble friend Mr. Sarma, I must express my extreme disappointment at the speech which has just been delivered by the Hon'ble Sir Sankaran Nair. The Hon'ble Sir Sankaran Nair has taken Mr Sarma to task for being a little too impatient He wants him and he wants everyone of us to ask the Government to keep the question of compulsory primary education as an ideal to be realised sometime in the distant future. Sir, I feel very strongly..........." 12-34 P. M.

The Hon'ble Sir C. Sankaran Nair:—"I did not say distant future."

The Hon'ble Dr. Tej Bahadur Sapru:—"As an ideal in the future. Sir, I feel very strongly on that subject, and I must say that the time has gone by when the question of primary education could be treated as a mere question of ideal. I think the time has come when the Government should recognise their duty in this matter frankly, boldly and courageously. It will not do for the Government to take credit for having authorised local legislatures to introduce measures relating to primary education, nor will it do for the Government to refer with any degree of pride to the amount of Rs. 30 lakhs which has been allowed this year or to similar grants, nor will it do for the Government to say that the number of scholars has increased in some Provinces. Now, take a Province like the United Provinces, with a population of 48 millions and take also the figures which were supplied to us the other day by the Hon'ble Mr. Sharp. Can it be said with any degree of pride that it is a very satisfactory condition for a Province like the United Provinces to be only higher than Baluchistan in the matter of primary education. Sir, as one belonging to the United Provinces, I cannot feel proud of that state of things. Sir, it has also been said that so far as the question of compulsion is concerned, Mr Gokhale proceeded very cautiously in regard to this matter in his Bill and in the famous speech which he delivered in this Council. May I be permitted to remind the Council that Mr. Gokhale was the pioneer of this subject, and he wanted to save the Government from the rude shock of the new

[*Dr. Tej Bahadur Sapru; Mr. Sastri.*] [13TH MARCH, 1918.]

idea at that time? But, I should think that eight years' time is a sufficiently long time even for the Government to get themselves reconciled to the present question, and I venture to think that the rate of progress which has been maintained during the last seven or eight years is by no means adequate, having regard to the size of the country or having regard to the pressure of the demand on the part of the people in this country. I certainly cannot congratulate the Government in the same spirit in which the Hon'ble Sir Sankaran Nair congratulated the Government or his own Department with regard to the progress that has been made in the matter of education. I do think that my Hon'ble friend Mr Sarma has done a service by raising an issue of this character on the present occasion, and I also respectfully submit that it is not right to expect the local bodies with their embarrassed finances everywhere to make further progress unless they are liberally assisted in this matter by the Imperial Government. We have to press this question upon the attention of the Imperial Government, unless we know what exactly will be the condition of the Provincial Governments after the reforms. I cannot anticipate the decision of Government on that matter, but until the present state of things lasts, I think it is our duty to press this question upon the Government and it is the duty of the Government to be more liberal than they have been in the past, and not take credit for only what they have done so far."

2-39 P. M.

The Hon'ble Mr. Sastri:—" Sir, I must apologise to the Council for coming late and venturing to speak on an imperfect appreciation of the points put before the Council by the Hon'ble Sir Sankaran Nair. I thought I heard him say that Mr. Gokhale's Bill was imperfect inasmuch as under it the more forward areas would have been helped in preference to the more backward areas. In other words, it enabled the municipalities which were already well advanced in education to take advantage of its provisions and make further progress while the rural areas would still remain where they were. If that is the meaning of the Hon'ble Sir Sankaran Nair's criticism of Mr. Gokhale's Bill, I venture to think it is somewhat misplaced and out of keeping with the general line of policy adopted by Government in all other matters. This criticism, Sir, is opposed radically to the very principle upon which the grant-in-aid system is based. The grant-in-aid system has been adopted as the system upon which all further progress in educational matters is to be made. Now, what is the central principle of the grant-in-aid system? Government says we will give a rupee to everybody who is able to raise a rupee for himself. Now those who help themselves, that is to say, those who have some power already, those who are able to make some progress already, will be enabled by Government to make further progress Is the principle to be given the go-by in the matter of free and compulsory education? But it is not only, Sir, in respect of education that the Government adopt the principle of grant-in-aid. There is the whole method of aiding municipalities in the matter of water-supply and in the matter of public works. You tell the municipalities in general that every municipality that wants water works for themselves and tax themselves to the extent of half the cost of any scheme that Government may sanction, will get from Government a similar amount. You do not go and say, 'well the backward municipalities shall be the first which Government will assist; when every backward municipality which cannot help itself shall have got its free and protected water supply, we will then come and think of those that can raise half the money for it.' On the contrary, Government says 'we will give help to those municipalities that can help themselves; municipalities that are already fairly well able to maintain themselves, they shall raise so much money and Government will give so much more money.' Now that system would no doubt widen the gap between the forward and the backward municipalities. Anyhow that is the system which the Government has hitherto worked on. Why that system should be condemned where free and compulsory education is concerned, I am not able to understand. Mr. Gokhale's scheme no doubt would have done that, but it would have gone

[13TH MARCH, 1918.] [*Mr. Sastri; Mr. Surendra Nath Bannerjea; Pandit Madan Mohan Malaviya.*]

on the lines already adopted by Government and recognised as sound in all legislation. Now we may ask why Government helps those that can help themselves. It is a simple matter, one effect of which is known to all who are practically concerned with the work of administration. The great virtue of the grant-in-aid system is that it enables Government to see that public funds are properly expended. Municipalities and local boards have a certain amount of independence given to them. Government no doubt exercises control, but it increases its control, makes it more minute and searching whenever it gives some grant-in-aid to a well-recognised object. It then imposes conditions, and through that means Government have been able to obtain a certain amount of control and the power of improving certain services and seeing that the people are well served. I think, Sir, the grant-in-aid system has done wonders for this country, and I hope nothing that the Hon'ble Sir Sankaran Nair has said in his criticism of this Bill will be understood to violate this central principle and impair the virtue of this system."

The Hon'ble Mr. Surendra Nath Bannerjea:—"Sir, I must confess to a sense of disappointment at the reply which has been given by Government in regard to the Resolution of my Hon'ble friend. That Resolution says 'That this Council recommends to the Governor General in Council that one of the post-war reforms should be the introduction throughout British India of free and compulsory primary education immediately after the war.' I think what is uppermost in the mind of my friend, and I believe that is the feeling of most of us here, I mean the non-official Indian Members, is that primary education, free and compulsory primary education, should be regarded as part and parcel of the post-war reforms. Sir, we are looking forward to a responsible electorate; we are looking forward to industrial development and industrial efficiency. For both these purposes I venture to assert that primary education is the first, the foremost, the most indispensible condition. If you want a responsible electorate, that electorate would best do its duty if it were more or less literate. If you want industrial development, you would secure industrial efficiency if the artizan and other people engaged in our industries were literate. Therefore, it seems to me that the question of constitutional reforms which will be uppermost immediately after the war, is indissolubly bound up with the question of primary education, free and compulsory. I think it is an artificial, unnatural division to separate the one from the other; the two are indissolubly linked up together; they act and re-act upon each other and strengthen each other by their mutual interaction. My friend the Hon'ble Mr. Sastri has referred to the municipalities and the financial ability of the municipalities to help forward the cause of primary education. Well, Sir, I happen to be associated with a municipality in Bengal and have been so associated for the last 35 years, and I can say this that, unless the Provincial Government or the Imperial Government is able to come forward with funds, it would be a hopeless task for a municipality, such as my municipality is, and other municipalities in the same condition (and they form the majority), to carry out this great reform of primary education, free and compulsory. Therefore, Sir, I take it that it is necessary that the Provincial Governments should come to the help of this cause, and that the Imperial Government should be at the back of the Provincial Government in this matter. It is a supreme duty, a paramount duty which the country demands and insists upon, and the country looks upon it as part and parcel of those great constitutional reforms upon which we have set our heart. If you want these constitutional reforms to succeed, you cannot possibly succeed in full measure unless and until you extend primary education and compulsory education, and unless intellectually, morally and industrially you equip your people for the great task which is before them."

12-45 P.M.

The Hon'ble Pandit M. M. Malaviya:—"Sir, if the Hon'ble the Education Member had merely contented himself with saying that a scheme

12-48 P.M.

[*Pandit M. M. Malaviya.*] [18TH MARCH, 1918.]

for extending primary education throughout the country would be produced at the end of the war or later on, I think many of us would have felt more satisfaction than we do at present. There is no doubt that the Resolution recommends the introduction of free and compulsory education immediately after the war. We can realise that, for the reasons given by the Hon'ble Member, and for the reasons stated by His Excellency the Viceroy at the opening Session, the Government may not be in a position at present to put forward a definite scheme, but we want to be assured, Sir, and we feel that the matter is of such importance that there should be an assurance that a scheme for the general expansion of primary education on a sufficiently large scale is being really prepared There are two or three objections that were urged by the Hon'ble Member which require to be noted. He pointed out that at the end of the war there will not be sufficient money available to promote education in the manner suggested by the Resolution. Ten or twelve crores a year was the amount estimated to be necessary for the purpose. I never thought, Sir, that anybody suggested that ten or twelve crores of rupees should be spent all at once from the beginning of the very first year after the war. I expect that in any scheme of general primary education, there would be a graduated scale, that it would be worked out in the course of a certain number or years, and that the demand on the public exchequer would not be so very heavy at the outset as to make it impossible to be met. In other countries where primary education has been introduced, it has been introduced in a graduated manner. This is what we look for in India, but we want to know that such a scheme is in contemplation, and that the period which has been fixed for attaining the object which the Hon'ble the Education Member has rightly said should be a period of years, that the period which has been fixed is not an unduly long period. In this matter, Sir, as I have said more than once before, the people of India have been in a peculiarly unfortunate position. The need for extending primary education was pointed out in this country long before such need was recognised even in England. In England, the Primary Education Act was introduced about 1870. In India, so long ago as 1845, the question of extending education to the mass of the people was taken up, Parliament considered it and approved it, and a scheme was embodied in the Education Despatch of 1854 Since then, we have had on numerous occasions very eloquent expressions of the sympathy of the Government to the masses of the people and of their desire to extend such education. But, unfortunately, the sympathy has not been translated sufficiently into action. From the time that the Government recognised the need of extending elementary education among the masses, the Government revenue has expanded like anything. Sums, enormous sums, have been found for expenditure on general administration, on the Army and on every other subject which the Government thought it fit to spend money upon; but education has not received its proper share, and I submit, Sir, that what we want to be sure of is, that the Government should even now recognise more fully than they have done in the past that this matter of primary education has to be practically carried into effect.

"The Hon'ble the Education Member resented the remarks of the Hon'ble Mr. Sarma and indicated that there was a want of appreciation on our part of the efforts which have been made by Government in this direction I should be very sorry to think that any one of us failed to appreciate the effort. We are grateful for what has been done. But we must point out—it is our duty both to the Government and to the people to point out—that what has been done is very inadequate as compared with what requires to be done. Therefore, I sumbit that, while we recognise all the difficulties that have been referred to by the Hon'ble Member, the Government ought to prepare a scheme and put it forward at the earliest opportunity before the Council and the public in order that we should feel that the matter is going to be dealt with in a bolder, in a more comprehensive and a more definite manner than it has been dealt with in the past.

[13TH MARCH, 1918.] [*Pandit M. M. Malaviya; Sir William Meyer.*]

"I think I must add just a few words in reference to Mr. Gokhale's Bill. I have no doubt that the Hon'ble Education Member was the last person not to appreciate the importance of the work undertaken by Mr. Gokhale. But I fear that when he spoke of the disadvantages of that Bill and of its proposals, he did not give sufficient weight to the fact that all that Mr. Gokhale was seeking to do, was to introduce a measure which could expand in the course of time. He recognised that elementary education could not be introduced all over the country at once. He, therefore, proposed a very modest measure which, if it had been carried out, would have advanced the cause of education further than it has been carried during the past many years. Therefore, the criticism that, under his proposal, the progress of education would have been uneven and unfair is not quite just to his memory. Nobody recognised more fully, more frankly, than did Mr. Gokhale, the limitations under which all these schemes have to be worked In view of those limitations, he suggested what to him appeared to be the best means of making a beginning. If that beginning had been made, we should have been much better off to-day than we are; but it is no good complaining of the time that has been lost. What we want is, that further time should not be lost, and, while we know that the Government, every member of the Government, including the Hon'ble the Education Member, must be very busy at present in considering the question of reforms, we hope that, when there is a little leisure available after this Session is over, that the Hon'ble the Education Member will prepare a scheme of compulsory elementary education which should be worked out in the course of a few years and which would require the expenditure of public funds on a graduated scale. We shall be deeply thankful if such a measure could be put forward before the Council at its next Session "

The Hon'ble Sir William Meyer :—" Sir, I should like to say a few words from the financial point of view. 12-55 P.M.

"My Hon'ble friend Sir Sankaran Nair has brought out clearly the magnitude of the expenditure to which the Hon'ble Member's Resolution invites us, and I say that it is quite impossible for us now to commit ourselves to any such outlay immediately after the war. The Hon'ble Mover spoke with his usual optimism as to the further resources we should have after the war. He talked of the growth of our Customs and Railway revenue. Let me remind him that our Customs revenue includes two items, the export duties on tea and jute, which were imposed as war measures and which will have to be reconsidered after the war is over. These bring in about 250 lakhs Also it is quite impossible for the net profits on railways to continue after the war on the present scale with justice to the railways themselves. These large profits have been very welcome to us in our present financial condition, with the strain imposed on us by the heavy expenditure we have had to meet on account of His Majesty's Government and in other directions. But these profits have been made so large by the fact that it was impossible under war conditions to afford due assistance to the railways to keep their lines going, to make good the tremendous wear and tear there has been on the lines, to make good deficiencies in rolling stock, to get the fresh rolling stock that the increased traffic demands, and so on. I say that the railway profits of future years must be largely assigned to those objects Otherwise the railways will have been very badly treated, and we shall have complaints as to the inadequacy of traffic facilities, as to the overcrowding of third-class accommodation, and so on.

"Well, it has been suggested by the last speaker that if you cannot have a big programme at once, you could have a scheme that would begin modestly, and go on and on. You would have a heavier burden each year, but still each year you would shoulder it, like the man in the Greek mythology who began by carrying a little calf and finished up by carrying a gigantic bull, because every day he had taken a slightly heavier weight.

"Well, my Hon'ble friend the Education Member has given an answer to that. It is that we had a scheme of that sort in view, but it has had to be

[*Sir William Meyer; Mr. H. Sharp.*] [18TH MARCH, 1918.]

set aside by reason of the question of constitutional reforms. Constitutional reforms have come to the front at this stage. Now, one of the essentials of constitutional reforms is provincial autonomy and 'federalisation' as my Hon'ble friend the Mover called it in dealing with his last Resolution. In any scheme of federalism and in any scheme of provincial autonomy, Education must rest with the Local Governments and with the local legislatures. You can no longer lay down a policy in this Council or by the Governor General in Council which shall bind the Local Governments and the local legislatures. If you do so, your provincial autonomy is a mockery. Therefore, the development of education will, in accordance with any such system, rest with the Local Governments and the Local Councils.

"My Hon'ble friend spoke a good deal about democracy. It may be that in some provinces a democracy would hasten rapidly with free and compulsory education. In other provinces the democracy might not be so anxious to hasten; they might prefer—perhaps very unwisely prefer—not to get educated so fast. Still under a democratic system, or an approach to a democratic system, you must give weight to their wishes.

"There was one sentence in the Hon'ble Mover's speech at which I pricked up my ears, when he said that people must be coerced if they did not know their interests rightly. Well, it struck me that I had come across a similar sentiment not long ago, and memory brought it back to me. It was a sentiment expressed by Mons. Lenin, the Bolshevik leader in Russia, when he found that a constituent assembly had been returned which did not have a Bolshevik majority, he dissolved it He said the people did not know their true interests, that they were perverse, and that he must govern them in spite of this assembly. I do not for a moment suggest that my Hon'ble friend would go so far as this; or even that when the provinces are redistributed according to his ideas, he would come down like a new Cromwell on the Andhra Parliament and say 'Remove this bauble!' But I do tell him that it is inconsistent to harp on provincial autonomy and on federalism, and at the same time to insist on an immediate programme of free and compulsory primary education which gives the Local Governments and the local bodies no option in the matter."

1-1 P.M.

The Hon'ble Mr. H. Sharp :—"Sir, I am not going to discuss the general merits of this Resolution, but there are one or two things which have been said on which I thought that I might possibly throw a little light. They number only three and I shall be very brief.

"I understood the Hon'ble Mr. Sarma to lament the fact that our slow progress in primary education was insufficient, or barely sufficient, to make up for the increase in population. What he said may be perfectly true, but I must point out one little matter which may be forgotten, and that is, that, owing to a change in the method of collecting our figures which had effect from 1914-15, something over 100,000 square miles, with—if I remember rightly—12 millions of population, were cut out from the figures of area and population which were included in our educational returns; and at least a third of a million pupils were cut out along with them. That is owing to the abolition of the anomalous system under which a certain number of the Native States sent in their returns to be compiled with those of British India. The anomaly was removed in the year 1914-15.

"The second point arises out of something which was said by the Hon'ble Mr. Bannerjea, and, I think, also by the Hon'ble Dr. Sapru. It was said by those Hon'ble Members that the local bodies could not possibly finance free and compulsory education unless they had enormous subsidies from Imperial or Provincial resources. I think that it would be very difficult to deny that. But it may be just worth pointing out that the amount of aid which local bodies already receive for primary education from those resources is extremely large and comes, I think I am right in saying, to more than half the expenditure of the local bodies upon educational objects.

[13TH MARCH, 1918.] [*Mr. H. Sharp; Mr. K. K. Chanda.*]

"The third point arises out of the speech of my friend the Hon'ble Mr. Sastri. Mr. Sastri criticised some comments which have been passed upon the late Mr. Gokhale's Bill and the possibly inequitable effects which it might have in spreading the benefits of primary education. Mr. Sastri instanced the case of a municipality and a local board area. I doubt whether it would be quite right to stop there. There are many districts, many sub-divisions, which show a peculiar rate of advancement, and where under any optional scheme of compulsion, such as was put forward by Mr. Gokhale, compulsion and its necessary corollary, free education, might be adopted under such an Act, to the detriment, I fear, of other and less advanced districts and sub-divisions and even villages and classes. The Hon'ble Mr. Sastri admired the system of grant-in-aid, and no doubt it has very many advantages. But I am doubtful whether that system is fully applicable as a principle to primary education. When we are dealing with primary education, we have to remember that our efforts must be directed to its spread, not merely among the more intelligent, the more fortunate, and the more advanced sections of the population. We also have to direct our efforts to the poorer sections of the population where we shall encounter many who are very poor, very helpless, and averse to the adoption, or perhaps even to the toleration, of any form of compulsion. Are we to apply here the doctrine that those must be helped who help themselves? I think that even in England the formula adopted by Mr. Fisher a short while ago for the granting of aid to the local educational authorities in England seems to mark a desire to modify the bare principle that 'To him that hath, shall be given.'

"There is another point arising out of this, and that is, that it is not always advantageous to apply the grant-in-aid system in detail to primary education. I have had a good deal of experience in going about different parts of India and looking into primary schools, and I have no hesitation in saying that, on the whole, the grant-in-aid system does not work so well in primary schools as does the board school system. And this has been recognised by others. At the beginning of 1911, we had an Educational Conference at Allahabad, at which, if I remember rightly, the late Mr. Gokhale was himself present; and it was most emphatically declared at that Conference that the board school system was superior to the aided system for primary education. For this reason, while I fully appreciate with the Hon'ble Mr. Sastri the advantages of the principle embodied in the grant-in-aid system, I should feel some hesitation in applying it without considerable modification to primary education."

The Hon'ble Mr. K. K. Chanda:—"Sir, I should like to say one word only as I do not like to give a silent vote on this important, and to us momentous, Resolution. When we ask for self-government the answer we get is, that the people are illiterate, and therefore it cannot be granted. When we ask for universal education, we are met with the objection that it will cost a mint of money, and therefore it cannot be granted. That is our position. How are we to get out of this circle? As we all know, in 1880, the system of making education compulsory was completed in England and we know the result: cent. per cent. of the people are literate. About the same time, that is, in 1882, the Government of India resolved 'that an attempt should be made to secure the fullest possible provision for the expansion of primary education by selection suitable to the circumstances of each Province.' I have quoted the words of the Resolution. 1-10 P.M.

"Now, what has been done since then? Are we any nearer the goal? I fear, Sir, that the speech of the Hon'ble Sir Sankaran Nair is only a paraphrase of the above Resolution, expressing a pious wish that that is the aim of Government and it will one day be reached. If the Government of India grapple with the problem manfully and courageously I have some hope; otherwise there is not much chance of our making any progress at all in the matter."

[*Mr. Mazharul Haque; Mr. M. A. Jinnah.*] [13TH MARCH, 1918.]

1-12 P.M. **The Hon'ble Mr. Mazharul Haque** :—" Sir, I am afraid the fate of this Resolution will be the normal fate of all Resolutions in this Council, it will be rejected. But there is absolutely no occasion or ground for pessimism on this question. I find that since the time that Mr. Gokhale brought his Bill in this Council there is a great change in the angle of vision of the Government of India, and I believe that that change is due to my Hon'ble friend, Sir Sankaran Nair; all honour to him for that change. Now, it is permissible to bring Bills in the Provincial Councils for free and compulsory elementary education. It was not so before the time of the Hon'ble Sir Sankaran Nair, and I believe that it is purely a question of time when Sir Sankaran Nair himself will bring a Bill in this Council to make elementary education free and compulsory throughout India. India is in need of free and compulsory elementary education. We are going to have constitutional reforms; at least they have been promised to us, and one of the moot points in those reforms, as alluded to by my Hon'ble friend Mr. Surendra Nath Bannerjea, is the creation of responsible electorates. People come forward, high officials, who say that there are no responsible electorates in India (I do not mean to say that any high official has said so in this Council, but it has been said outside this Council) and therefore it is difficult to grant responsible government to this country. Well, Sir, why have we not got responsible electorates in India? When we come and ask for elementary education, free and compulsory, in order that we may have responsible electorates, you say 'You shall not have free and compulsory education.' When we want responsible government, you say 'You have no responsible electorates.' This is merely begging the question. The question can, I think, be solved by the Resolution which has been brought by the Hon'ble Mr. Sarma. I shall not take up the time of the Council any further beyond saying that I shall vote for Mr. Sarma's Resolution."

1-15 P.M. **The Hon'ble Mr. M. A. Jinnah** :—" Sir, anxious as we are, and strongly as we feel, that primary education should be made free and compulsory, perhaps on this occasion there would not have been this feeling which has been displayed by some Hon'ble Members if the Government had taken their stand on this point, namely, that they desired as earnestly as sincerely to make elementary education in this country free and compulsory as soon as possible, and as an earnest of it they also had a definite scheme which was prepared for that purpose, but that owing to what we all know, namely, the question of constitutional reforms, that is being considered now, it was not possible for them to accept this Resolution, and their scheme which they had prepared could not possibly be accomplished. Sir, what I feel is the arguments that were advanced by the Hon'ble Member in charge of Education and what was said particularly by the Hon'ble Mr. Sharp. I am quite sure that the Hon'ble Member in charge of the department, if he carefully considers, will come to the conclusion that some of the arguments, particularly the one which I am going to deal with, cannot possibly stand the test. That argument was this, that in those areas where you have got more advanced people, in other words, where you have a larger number of boys of school-going age, those areas should not be encouraged so much as the areas where you have got very little advance, such as in small districts and villages, and that that would be a more equitable way of dealing with this question. Now, Sir, as far as I have understood, and I believe the Hon'ble Mr. Gokhale dealt with this point at the time he introduced his Bill. I understand that the very object of compulsion is this: that by the voluntary system you cannot get beyond a certain percentage unless you bring in compulsion. In other words, by the voluntary system you get up to a certain percentage and then afterwards the progress is very slow. Therefore, when you find a particular district or a particular area which has reached a certain percentage, namely, that you have got a certain number of boys of school-going age at school, then it is necessary to bring in the principle of compulsion. Otherwise, that district will not make any appreciable advance. I cannot say that the

[13TH MARCH, 1918.] [*Mr. M. A. Jinnah; Rai Bahadur Krishna Sahay; Rao Bahadur B. N. Sarma.*]

argument of Mr. Sastri is entirely out of place with regard to the analogy of grant-in-aid. But if I remember aright (I am speaking from memory now) Mr. Gokhale's object was that where you have 33 per cent. of the school-going age boys actually at school then you have a fair case made out that you will not make any appreciable progress in that district unless you introduced the principle of compulsion. That is what you have got to answer, and I say, Sir, that the argument which has been advanced is, in my opinion, absolutely unsound. It is the same argument which is advanced in various other matters, namely, it is often said that you are not really fit for self-government unless the masses are educated, unless we will say 99 per cent. of the people are educated. It is the same kind of argument that we should leave the areas where we can really make definite progress alone—leave these areas in a nebulous condition—and go to other areas more backward where we will encourage the voluntary system; and, until that ideal day is reached, namely, perfection and of equalising the whole of India by voluntary system, goodness only knows when that day will come, then we shall think of using the principle of compulsion. This is nothing but an argument in favour of delay, and therefore, I think, such an argument should not have been advanced."

The Hon'ble Rai Bahadur Krishna Sahay:—"Sir, I regret that I have to sound a discordant note with regard to one aspect of the Resolution that is before the Council. My friend the Hon'ble Mr. Sarma asked the Government to declare 'that one of the post-war reforms should be the introduction throughout British India of free and compulsory primary education immediately after the war.' In other words, my friend asked for a declaration of policy, namely, not only that primary education throughout British India should be made free, but also that primary education should be made *compulsory*. It is with reference to that element of compulsion that it is my duty to voice the feelings of the Province to which I belong. My friend the Hon'ble Mr. Haque has welcomed the ability of the Local Council now to tackle the matter. He might have gone further and said that a Bill for primary education had already been introduced into the Local Council of Bihar and Orissa by a private member. But what do we find? We find that there is strenuous opposition to the element of compulsion in the Bill in the Provincial Council. The matter is now before the Select Committee, and the views of non-official Members of the Council who are opposed to the element of compulsion being introduced in the Bill are also before the Select Committee. There is no doubt that very great opposition will be offered to any provisions that may be retained in the Bill embodying compulsion. There is disagreement as to that aspect of the question, and perhaps it was not necessary to emphasize it for the progress of education throughout the country. The question really is whether the element of compulsion is necessary to accelerate the progress of primary education, or whether it would not be proper to defer taking any step in that direction till such time as all parts of the country are ripe for it. 1-20 P. M.

"I feel therefore that I am not in a position to support the Resolution as it stands."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I am aware that the Hon'ble Sir Sankaran Nair has the cause of education more deeply at heart than any of us non-official Members here; that he has been strenuously endeavouring to do what he can in that direction during his tenure of office. I am aware, also, of the painful obstacles which have been thrown in his way especially by the exigencies of the war. But after saying that one cannot help regretting that the Government of India have not been disposed to give a more sympathetic reply to the Resolution which I had the honour of moving 1-24 P. M.

[*Rao Bahadur B. N. Sarma; The Vice-President.*] [13TH MARCH, 1918.]

to-day. Last year when I moved my Resolution the Government would not hear of compulsion, would not hear of free and compulsory primary education even in cases where Provincial legislatures were willing to adopt that method. We must be thankful that there has been a decided improvement, that the policy of Government is to make free and compulsory education their ideal. While, Sir, we are thankful for small mercies and for this concession by the Government of India we cannot be accused of ingratitude if a principle which had been accepted for over half-a-century in all advanced countries of the world is now recognised here for the first time, and if we are not warm in our congratulations on the point. What we want are practical steps in the direction in which all responsible Governments have been moving, in the direction of making the whole population of the country literate, and the policy of the Government of India would be judged by that criterion and not by their sentiments however noble they may be. I am not quarrelling with the policy of Government in allowing local bodies to make a departure in the desired direction. We are thankful for it, we welcome it. The question is, whether we shall not be forgetting to do our duty, by being unnecessarily optimistic in that we have allowed a Statute to be placed on the book permitting people to tax themselves for educating their children. Mr. Sharp says that even to the limited extent to which local bodies have undertaken expenditure there has been 21 lakhs increase in municipalities and 73 lakhs increase in local boards. The local bodies cannot congratulate themselves upon the whole of that money being their own. If that is so, would it be expected that these bodies would suddenly develop taxation tendencies and make all the people within their areas literate even if Government could promise them a little pecuniary help? It is for this reason that I have asked that there should be an introduction of free and compulsory education throughout British India so that the more advanced Provinces and the more advanced peoples alone may not have the benefits and resources of the country spent on them, but that the less advanced Provinces and peoples may participate in the benefits. I have framed the Resolution in that way to help the depressed classes whose interests the Government and people in general profess to have at heart. I do not want the distance between them and the others to become longer than it is at present. Therefore in their case, as well as in the case of the more advanced people, the principle of free and compulsory education should be adopted in practice unless, as I have stated, there are political considerations making a policy of that kind absolutely impossible. The Hon'ble Sir William Meyer said that I was preaching autocracy when we are on the eve of reforms placing us on a democratic basis. I am very glad that he is so optimistic about the democratic ideal being adopted in the near future, and if we shall have that I may assure the Hon'ble Member that I shall not require much assistance in getting this policy accepted. But I fear that the millenium may not be reached in the very near future, and, accepting the present conditions, I want the bureaucracy to accept the responsibility which all civilized Governments have accepted and not take shelter behind people somewhat selfish,—and I am very sorry for the Bihar people to whom I shall presently allude..............."

The Hon'ble the Vice-President:—"I hope the Hon'ble Member will *not* allude to the Bihar people."

The Hon'ble Rao Bahadur B. N. Sarma:—"And not say that people are unwilling to tax themselves for the purpose. As an instance of what autocracy can do I may tell the Council that the Emperor of Japan had promulgated his decree that in ten years he would establish primary education throughout the land and he did succeed in doing it, and I am sure the

[13TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Mr. Sharp.*]

Government of India, if they make up their mind, will be even more successful than the Japanese Emperor has been. So I am not pleading for autocracy but for democracy, and I am sure that democracy will not fail to do its duty if called upon to do it. But when elementary principles, either of morality or of Governmental duty, have to be enforced, I am sure the Hon'ble Member will agree with me that it may be sometimes the duty of the Government to be autocratic, if it be autocratic to do so, and I hope the Government of India will not shrink from being autocratic in this particular. The compulsory attendance clauses in all the educational Acts recognise the principle. Then with regard to the revenue being sufficient, you have 8 crores of rupees of temporary military expenditure at least. You have another 5 millions open to you. You have 13 millions apart from the growth of Provincial revenues. It may be that a portion of that would be expended on military improvements and so on, but still having regard to the growth of expenditure, am I wrong in saying that you have even at the present moment funds to the extent of 8 millions that the Hon'ble Sir Sankaran Nair requires for the purpose of starting this scheme? But, as has been pointed out, we shall not require so much money and we cannot spend so much money even if we have it at our disposal, and consequently from the finance point of view, I fail to see any great insuperable difficulties. But as I have said if the principle is accepted, of course you will have to consider the export duties and so on, and it is a question which we cannot enter into now, and we have all stated our views with regard to the manner in which our revenues should be employed, and if the people are relieved to some extent in one direction, I suppose there will be enough resources in their hands which could be utilised and tapped in another direction.

"Then the Hon'ble Mr. Sharp said that the figures for 1914-15 are practically useless for comparison because they included areas which had to be excluded. We may take him at his word, but even taking the figures for 1916-17, you will find that it is 180,000 and 194,000 boys and girls who have received education in addition to the previous number, and that is less than the growth of population during those years according to the 5·5 per cent. standard. It will be much less than that, and so even for these years for which we have accurate figures we have not been credited . . ."

The Hon'ble Mr. Sharp:—"May I point out, Sir, that I did not assert that the reduction to which I referred balances in any way the growth of population. I merely made a statement of fact."

The Hon'ble Rao Bahadur B. N. Sarma:—"Then, Sir, just a few words with regard to the expressions of opinion given by the Hon'ble Mr. Sahay. I can understand why it is that gentlemen of his Province, where the land-revenue is so small and has been permanently settled for a number of years, should be so reluctant to appreciate the benefits of compulsion. But that is the reason why I have asked for the application of the principle in all cases alike in favour of Provinces where the people are backward or may be unwilling for various reasons as in the case of Provinces where the people are willing as in the case of the United Provinces; but when they may be very poor it is only in cases of unwillingness that we shall have to enforce primary education, and therein comes the need for invoking the assistance of the Government of India. Well, the controversy with regard to grant-in-aid and local board system does not properly arise, but what I want is that the thing should be done, whether it is done through the instrumentality of the Local Board or through the instrumentality of aided education, I do not mind which for the purposes of the present argument, as either will lead to the same goal, and I shall not therefore take up that particular point. I hope, Sir, that the Resolution will be considered more sympathetically, and the Government of India may, perhaps, be induced by the Hon'ble Sir Sankaran Nair to change their policy in this direction."

[*Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1918.]

The motion was put and the Council divided as follows:—

Ayes—13.

The Hon'ble Mr. S. N. Banerjea.
„ Raja of Mahmudabad.
„ Dr. T B. Sapru.
„ Mr. S. Sastri.
„ Mr. B. N. Sarma.
„ Mir Asad Ali, Khan Bahadur.
„ Rai Sitanath Ray Bahadur.
„ Maharaja Sir M. C. Nandi, of Kasimbazar.
„ Mr. Mazharul Haque.
„ Mr. G. S. Khaparde.
„ Rai B. D. Shukul Bahadur.
„ Mr. K. K. Chanda.

Noes—43.

The Hon'ble Sir William Meyer.
„ Sir Claude Hill.
„ Sir Sankaran Nair.
„ Sir George Lowndes.
„ Sir George Barnes.
„ Sir William Vincent.
„ Sir Robert Gillan.
„ Sir Gangadhar Chitnavis.
„ Sir Hugh Bray.
„ Sir John Campbell.
„ Sir John Wood.
„ Mr. A. H. Ley.
„ Mr. H. Sharp.
„ Sir Edward Maclagan.
„ Mr. R. A. Mant.
„ Mr. H. F. Howard.
„ Major-General A. H. Bingley.
„ Mr. G. B. H. Fell.
„ Mr. F. C. Rose.
„ Sir Hamilton Grant.
„ Mr. C. H. Kesteven.
„ Surgeon-General W. R. Edwards.
„ Mr. A. P. Muddiman.
„ Colonel A. J. Caruana.
„ Mr. W. M. Hailey.
„ Sir Robert Clegg.
„ M. N. Hogg.
„ Mr. F. J. Monahan.
„ Nawab Ali Chaudhri, Khan Bahadur.
„ Mr. E. H. C. Walsh.
„ Rai Krishna Sahay Bahadur.
„ Raja of Kanika.
„ Mr. C. A. Kincaid.
„ Sir J. S. Donald.
„ Raja Sir Rampal Singh.
„ Khan Bahadur Mian Muhammad Shafi.
„ Zulfikar Ali Khan.
„ Sardar Sundar Singh.
„ Mr. P. J. Fagan.
„ Sir James Walker.
„ Mr. A. W. Botham.
„ Lieutenant-Colonel S. L. Aplin.
„ Maung Bah Too.

The motion was accordingly negatived.

RESOLUTION *RE* FINANCING OF PRIMARY EDUCATION OUT OF IMPERIAL REVENUES.

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I have already discussed this Resolution, when speaking of the Education Resolution, and, inasmuch as I have already accepted the amendment proposed by the Hon'ble Sir William Meyer with regard to the Finance Resolution, I beg leave to withdraw this, if the Council will permit me to do so. The question of the provincialisation of land-revenue is under consideration, and I therefore think there is no use in pressing it."

The Resolution was, by leave of the Council, withdrawn.

13TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

RESOLUTION *RE* POLICE SERVICE RE-ORGANIZATION.

The Hon'ble Pandit Madan Mohan Malaviya :—" Sir, I to move that— 2-53 P. M.

'This Council recommends to the Governor General in Council that the Government of India should recommend to the Secretary of State for India—

(1) that the age-limits for the examination for admission into the Indian Police Service be raised from 19—21 to 21—23 ;

(2) that the pensions and salaries of officers of the Indian Police Service should not be enhanced, as has been recommended by the Public Services Commission ;

(3) that the rule which requires that candidates for the examination for the Indian Police Service shall be of pure European descent should be abrogated ; and,

(4) that the said examination should be held simultaneously in India and in England ;

or, if the last recommendation be not accepted, that not less than one-half of the total number of posts in the Indian Police Service should be recruited by an open competitive examination held for the purpose in India.'

"The Council is aware that there is much dissatisfaction among Indians owing to the restrictions which are placed upon their admission into the Indian Police Service. The examination for it is held only in England, and the result of it is that of the 397 appointments which were held by Superintendents of Police in India on the 1st of April 1917, only nine were held by Indians. This is clearly unsatisfactory. We had hoped that the Royal Commission on the Public Services would make recommendations which would remove this dissatisfaction. But, unfortunately, their recommendations have not been in that direction. They have not recommended that the examination should be held simultaneously in India and England, and they have proposed that the age-limit for the examination for entry into the Indian Police Service should remain where it is, that is, from 19 to 21 years. Hitherto there was a restriction imposed that candidates who were to compete for the Indian Police Service should be British subjects of pure European descent. This was naturally felt to be a violation of the promise held out to us by the Act of 1833, and the Commission recognised that this objection deserved to be met. Without admitting that this was illegal or opposed to the Act of 1833, they yet recommended that the present rule should be modified to allow both Europeans of mixed descent and Indians of unmixed Asiatic descent to be admitted as candidates for this examination. But they have unfortunately provided that such Europeans of mixed descent and Indians of unmixed descent should be admitted 'who have been educated in the United Kingdom for a period of five years prior to the examination.' Now, Sir, that was clearly taking away with one hand what it was pretended to give by the other. As I have said before, candidates are required to appear for the examination in London, Edinburgh, or Dublin at the age of 19. In order that an Indian should appear at the examination at the age of 19 he must be in the United Kingdom at the age of 14 or a little earlier. That is clearly making it impossible for Indians to compete at this examination. The Commission themselves felt that this would be the result, because they expressly recognised 'that this will not provide for any substantial advance in the employment of statutory natives of India,' and therefore they devised another means for securing that object. They recommended that 10 per cent. of the Superintendentships should be set apart at once to be filled by promotion from the ranks of Deputy Superintendents, and that the percentage should be raised ultimately to 20; but this cannot meet the requirements of the situation. Hence my Resolution.

"The first point that I urge is that the age-limit should be raised from 19—21 to 21—23. The age-limit for the Indian Civil Service examination is now 22—24. It has been so since 1905. Earlier than that there had been great variations; but from 1892 up to this time the age-limit has ranged between 21 and 24. The present limit of 19—21 means, as I have said above, that

[*Pandit Madan Mohan Malaviya.*] [13TH MARCH, 1918.]

Indians must go to England at the age of 14 or earlier. The condition proposed that a candidate must have been educated in the United Kingdom for a period of years prior to the examination makes it inevitable why this condition of five years' education should have been imposed ; but anyhow whether this limit stands or not, and apart from it, I urge that the age-limits should be raised from 19—21 to 21—23, because if you raise the age for the Indian Civil Service examination to 22—24, as it has been since 1905, there is no reason why a lower age should be prescribed for admission into the Indian Police Service. Sir Mahadeo Chaubal felt that this condition of five years' previous study in England, coupled with the age-limit of 19—21, would limit the recruitment of Indians ; and he recommended that the age of candidates for this examination should range between 21 and 23.

" My second point, Sir, relates to pensions and salaries. The Commission recognised that only a few years ago the Police Commission had made recommendations, and on the basis of those recommendations, the salaries of officers of the Indian Police Service had been revised and the pay of Assistant Superintendents had been raised from Rs. 400 to 500 per mensem. They recognise that there was no justification for a further all-round increase of pay which members of the Police Service had asked for. They have made recommendations which would add to the annual expenditure by over one lakh of rupees. I submit, Sir, that there is no justification for these salaries being increased, and that the recommendation on this head should not be accepted. The Commission, it is true, have given their reasons for making the recommendations, but I submit that those reasons do not amount to anything more than that, because salaries have been advanced in other departments, salaries should be advanced in this department also. With regard to pensions also, they have said that all officers, except officers of the Indian Civil Service, should in future be placed under the new pension scheme which they have recommended. Now, Sir, I lodge a general protest against that scheme, and I submit that the increase of pensions which has been proposed in the case of the Indian Police Service should not be made.

" As regards the third clause of my Resolution, I have already spoken about the rule which requires candidates for the Indian Police Service to be of pure European descent ; and to the fact that the recommendation of the majority of the Commission that the rule should be modified is nullified by the condition which they have imposed of five years' previous education in the United Kingdom prior to the competitive test. I do not think, Sir, that any reason can be assigned for fixing a term of five years for the Police Service examination, when three years have been prescribed in the case of the Indian Civil Service, except this, that the Commission found they had recommended that the age for the Indian Civil Service should be 17—19 ; and, as they imposed a limit of three years in the case of the Indian Civil Service, they thought that as the youngest age for admission into the Indian Police Service was 19 they ought to add two years more in order that the candidate should appear there after five years. But there is no other reason given as to why the period should be five years. Mr. Madge, who represented the Anglo-Indian community on the Commission, also lodged a vigorous protest on this point, and he urged that the recruitment of Europeans of mixed descent and of Indians of unmixed descent should be without any qualification. I submit, Sir, that this rule which requires that candidates should be of pure European descent should be abrogated entirely without any such restriction as has been suggested by the Public Services Commission.

" The last point which I have taken in my Resolution is that the competitive examination for admission into the Indian Police Service should be held simultaneously in India and in England. We have repeatedly urged that the examination for admission into the Indian Civil Service should be held in India and in England, and all the reasons we have urged in support of that proposition apply with greater force to the examination for admission into the Indian Police Service. The Indian Police Service certainly cannot claim to stand on the same high footing as the Indian Civil Service ; and there is much less reason why Indians should not be given every facility to enter the Police

[13TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

Service of their own country. We have got a large number of capable young men of good education and social position who would be glad to compete for the Service. I submit, Sir, that at this era of the history of British Indian administration the Government should recognise the justice and force of the contention that an examination for admission into the Indian Police Service should be held in India. Some people might go further and claim that it should be held only in India and not in England at all; but that is not what I propose All that I ask is, that the examination should be held simultaneously in both countries, so that the English and the Indian candidate might be placed on a footing of equality so far as competition is concerned. Until this is done, Indians will not have a fair chance at this examination; and there is no reason why they should not have. The Government have recognised the worth of Indians for holding high offices in the service of their country, in the Executive Council of the Governor General, in the Council of the Secretary of State, as Chief Justice, as Judges of the High Court, as Magistrates and Commissioners, as Sessions Judges, and in various other capacities. Indians have rendered a good account of themselves in all departments into which they have found an admission, and it would be absurd to say that Indians do not possess the qualities which are required in the higher ranks of the Police Service. Wherever Indians have been tried in high offices they have proved themselves to be worthy of the offices which they have held, and I submit that it is in every way just and proper that the restrictions which exist in the way of employing Indians in the Police Service should be removed by the examination being held simultaneously in India and England.

"If this recommendation should still unfortunately not commend itself to Government, then I would submit that the recommendation contained in the last alternative clause should be accepted, that is to say, that not less than one-half of the total number of posts in the Indian Police Service should be recruited by an open competitive examination held for the purpose in India. The Commission have recommended that 10 per cent of the Superintendentships should be set apart to be filled by promoted Deputy Superintendents, and that ultimately this percentage should be raised to 20. This is not sufficient to do justice to the claims of educated Indians, nor sufficient to meet the requirements of good administration in the country. The least that ought to be done is that half the total number of the posts in the Service should be reserved to be recruited by an open competitive examination held in India. It may be said by some that an open competitive examination is not the best means of finding out who are the best men for the Police Service. I submit, Sir, that until a trial has been given to such a system, nobody can justly say that it will not be found to be suitable. When in other departments the best practicable means has been found to be the open competitive examination, the same rule should be applied to the Indian Police Service. It may be urged that there are certain qualities which cannot be tested by an examination. I submit that a good intellectual education and the moral worth which it generally develops would ordinarily furnish the amount of ability, character and integrity that is needed in a police officer of the highest grade; and if the system is tried, the results are likely to prove more satisfactory than is imagined in some quarters. In any case unless the system is tried it cannot be reasonably ruled out of Court. The present system is certainly not satisfactory, and as no other system has been suggested, by which candidates for the Police Service should be recruited, I submit that this system ought to be tried.

"It may be urged that there are parts of the country where the people are not sufficiently advanced in education; if that should be so in some parts, the system of competition may, where necessary, be somewhat modified; for instance, out of the candidates who succeed best in a competitive examination, the desired number of the best of those who belong to certain castes or communities may be picked out and appointed in preference to those who may belong to other communities. I say that such a course can be adopted where it may be found to be necessary. But I expect that, in view of the progress in education which has happily been made by Hindus and Muhammadans, Indian Christians

[*Pandit Madan Mohan Malaviya; Mr. C. H. Kesteven.*] [13TH MARCH, 1918.]

and Parsees, *i.e.*, generally by all communities, it is likely that a fair number of the young men of every important community will find their places in a competitive examination. If however, as I say, experience should show that they are not able to secure a fair number of posts through such an examination, then some qualification might be introduced such as I have indicated, and the best men out of the candidates of a particular community or communities may be selected out of those who competed. My point is that the men who should join the Service should be the best from among the youth of every community who will compete; that no one should be appointed by nomination, but only those should be appointed who have been found by a competitive test to be the best among their community.

"I do not think, Sir, I need detain the Council any longer. I hope that the Resolution will meet with the approval of the Government."

3-8 P. M.

The Hon'ble Mr. C. H. Kesteven :—" Sir, I should like to offer a very few remarks on the subject of this Resolution from the humble standpoint of the man in the street, by which I mean the street of Calcutta. I take it there is no doubt that the Resolution aims at the substitution in the Police Service of Indians for Englishmen throughout, the substitution to be complete and to be carried out as soon as possible, the sooner the better. From one point of view it may be that some sympathy may be found for this end. But I would ask the Council greatly to hesitate before they give it any support and to deny it all support on this occasion. Most of the world, I think, are inclined to take the services of the police very much for granted. We are apt, I think, in ordinary circumstances to forget how much we owe to them, not only for the security of our lives and property, but also for many of the conveniences and comforts of our every-day life. That is for those who are more happily situated than we are in India. Especially is it not the case of those who like myself, live in Calcutta. For the last ten years and upwards we have had to accustom ourselves to the shock when opening our morning papers of finding reports of outrages and crimes of a special kind and of an aggravated and desperate character, some of them occurring in our midst in the town in which we live and some of them near at hand in our Province. We have had to read of conspiracies, to manufacture and throw bombs, of murder and assassination by bomb, by pistol and by other weapons, dacoities with violence some of them committed in the broad light of day with a conspicuous contempt for any precaution of concealment. The Hon'ble Mover is more fortunate in coming from a Province which, so far as I am aware, has been singularly free from crime of this character. Still, I take it that crimes and outrages of this kind must be a matter for very grave concern and apprehension throughout the whole of India and to all those who live in this country; and I must suppose the Hon'ble Pandit to have the same feelings as I have on the subject. More recently we have been glad to notice a diminution in crime of this character, and this gives us some encouragement to hope that things are on their way to something better, and that these crimes may be in course of being stamped out. But this may possibly be due to temporary and special causes, and in any case the time has not yet come when we can look forward with any confidence to a realisation of that hope. Still we know that a very great deal has been done, splendid work has been done, in grappling with and stamping out this class of crime; we have seen that a great deal is being done and are told—and I am sure we all believe it—of a very much larger body of work which is being done in this direction and which we have not seen. By whom has that work been done, I ask? It has been done, I say unhesitatingly by the police, entirely by the police, and by the police, I mean the Police Service as now constituted. I do not wish to forget the magnificent work, the splendid part in this work, which has been taken by Indian members of the police forces, many of whom have on various occasions shown a devotion and bravery beyond all praise, and have, some of them, paid the extreme penalty with their lives; but they are part of the system which the Resolution seeks to have altered and which I wish to see retained. Nor do I wish to lay too much stress on the fact that what has been

[13TH MARCH, 1918.] [*Mr. C. H. Kesteven; Maung Bah Too. Lieutenant-Colonel S. L. Aplin.*]

done by them has been done under the guidance and direction of their superior European officers. But such is the case, and as I have already said they are all part of the system. Is this the time, I would ask the Council, are these the conditions in which we can contemplate such a drastic and sweeping change as that which is aimed at by this Resolution? It seems to me that this would be a desperate case of changing horses while crossing the stream, and I venture to submit to the Council that the time when these changes can even be contemplated will not arrive until we can say with confidence that crime and outrages of this nature have been definitely stamped out and become things of the past.

"Another matter to which I would refer, and which I think may perhaps be lost sight of, is that in the presidency-towns, especially in Calcutta, where I live, there is a very large European population with very large vested interests which have to be preserved and protected. I submit that that population is entitled to have the protection of European police who understand their interests and what is necessary to protect them and, are, so to speak, members of their own community. To descend to smaller matters, in recent years we have been more and more introducing into the regulation of our cities Western methods and systems in such matters as control of traffic. This is a small matter, but I refer to it as illustrative of many others that can be found. For the direction of such matters as these, it appears to me that for a long time to come there will have to be a considerable body of Europeans at the head of the Police. All these are matters that are not unimportant in themselves; but, being more or less local matters, are of minor importance in comparison with the broader issues. I would, therefore, prefer to leave my argument with what I have stated it as to seditious and anarchical crime. The Hon'ble Mover has suggested that we should make a trial and an experiment. I suggest, Sir, that the present time is not the one in which any experiment can possibly be risked; the situation is too serious, and I would ask the Council to follow me when I state the opinion that the Resolution is not merely premature but is ill-timed."

The Hon'ble Maung Bah Too:—"Sir, I do not wish to discuss the Resolution at length, but I merely rise to say that the people of Burma would not tolerate the higher ranks of the Police in Burma being filled with Indians. When my countrymen are ready for these appointments, and are fit to hold them, they will naturally desire to fill them themselves." 3-15 P.M.

The Hon'ble Lieutenant-Colonel S. L. Aplin:—"Sir, the effect of the Hon'ble Member's proposals, as pointed out by the last speaker, the Hon'ble Mr. Kesteven, would obviously be the elimination of the British officers from the higher ranks of the Police and the substitution in their place of Indians, not men whose capacity has been tried, but young men whose only known qualification would be that they possessed sufficient literary aptitude to enable them to pass examinations. I think that this scheme contains all the elements of failure. I do not wish to take up the time of the Council by repeating the arguments against the Resolution that we have just heard, but I should like to say that I am in full sympathy with those arguments. There are, however, two points I should like to emphasize, two reasons which appear to me to have special weight against the acceptance of the Resolution. The first is that the Resolution as it stands is distinctly unfair to the European officers now in the Police. I do not think that anybody who has read the evidence given before the Public Services Commission could possibly question the justice of the conclusion that the Commissioners have arrived at that the pay and prospects of the police should be improved. Whatever steps you may deem necessary as regards future organization there appears to be no reason why the officers now in the Police should be refused what is justly due to them. Secondly, I would call attention to the point raised by my Hon'ble Colleague, Maung Bah Too. I cannot speak, at least from personal experience, of what the effect of the introduction of these proposals would be in India; but as regards my own Province, I have no hesitation in saying that the introduction of these 3-16 P.M.

[*Lieutenant-Colonel S. L. Aplin; Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1918.]

proposals into Burma would meet with the strongest opposition. The reason is plain. Not for many years to come is it probable that the young Burman will be able to compete successfully in open examination with the young Indian. The result will be that if proposals (3) and (4) are accepted the higher appointments in the Police will be gradually filled by Indians. This would create an undesirable situation, undesirable because it would arouse great dissatisfaction and discontent among the people at large. It is not at all the Burman's theory of self-government that the higher appointments in the public services of his own Province should be filled by Indians."

8-19 P.M. **The Hon'ble Rao Bahadur B. N. Sarma:**—"Sir, when I came here I was determined not to speak on this Resolution, but the remarks that have fallen from the Hon'ble Member from Calcutta and from the Hon'ble Member from Burma leave me no alternative. The first point that was urged was that this Resolution is a little premature and ill-timed, and that it is likely to be attended with grave consequences. May I point out that, even if the recommendations of the Hon'ble Pandit were to come into full force, it has been calculated that the higher appointments will not be and cannot be filled by Indians for many years to come, so there is very little danger of European supervision being relaxed. Another point has been urged that the special conditions of Bengal have been so grave that it would be absolutely unwise to introduce any changes at the present time. I quite realise the gravity of the situation, but may I ask whether the police services in Bengal since 1858 have not been recruited and filled exclusively by Europeans in the higher branches, and whether if we have come to that perilous pass very great credit can be taken for the method of recruitment and the high brain-power of that Service. I desire to make no disparaging remarks with regard to the men who have been continuing a campaign somewhat successfully against the dacoities in that unfortunate part of the country; but, Sir, it is a legitimate criticism I am advancing that these men have not been able to foresee and have not had sufficient skill to meet the situation before it became perilously grave. It seems, therefore, that a little stiffening, a little competition between the two elements (European and Indian) might not be devoid of some use in making the Service more efficient than it happens to be at present—if there were a little competition, and the knowledge brought home that the officer would not be supported no matter what happened by those at headquarters—things would vastly improve. But in the circumstances the officer's best talents and powers are not trained or perhaps only trained when it is too late. In this connection may I interpose that in the Native States we have not been able to find any very grave inefficiency in the management of matters or in the detection of crime or the punishment of offenders. It may be said that those who have experience of Native States may take a different view. I am not here for any great comparison on that point, but I should like to say that the whole Service is manned by Indians practically in Native States, and that things have not become so desperately bad as to require that supervision which is said to be essential. So far as Madras is concerned, detection has become poorer and poorer, a revision has taken place, and the invariable answer of Government and of the Officer-in-charge of the Police Department, is that there is a better registration of crime and therefore we should not look to very great percentages in the matter of detection. If it is a question of detection some excuse is found for the poor quality of detection; reasons are equally forthcoming to explain other defects. Nobody would advocate violent changes, but I cannot see why this superior system cannot be understood by Indians with proper physical vigour, with physical efficiency, and with high mental power; why should the Indian not be equal to understanding a few simple rules and their enforcement? If there has been any success in the past with regard to the Indian element, it is stated to be because it is under European supervision, without any adequate grounds. Indians in the Police Service are not the best of their kind, for this reason that there is no scope for the best brains. Men may be honest and may be physi-

[13TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Mr. P. J. Fagan.*]

cally and intellectually vigorous, but still they are not in possession of the qualifications necessary in the higher ranks of the Service, according to these artificial standards. They have absolutely nothing to look forward to except three or four appointments, and those under special conditions. That is not the kind of treatment which is conducive to a very high morale in the subordinate ranks of the Indian Police, and that may be partly accountable also for the low efficiency of the police in this country. I hope, therefore, that Hon'ble Members will not consider that we are now in the best of worlds and rest content with the existing system; there is no grave danger of dislocation if the Hon'ble Pandit's Resolution is carried.''

The Hon'ble Mr. P. J. Fagan:—" Sir, in considering the Resolution moved by the Hon'ble Member it is scarcely possible to avoid recognising that the specific recommendations which it includes and which seem to invite separate and detailed discussion are in reality aspects of one principle, that they in fact seek to secure the adoption of a policy in regard to the selection of officers for the Indian Police Service which diverges from that which has been in force hitherto. The Indian Police Commission of 1902-03, while providing for the limited, the gradual, the tentative introduction of Indians into the Indian Police Service, laid strong emphasis on the principle that a large proportion of the officers must be European, trained and educated in Europe, and they also remarked that it was essential that there should be distinct methods of recruitment for Indians and Europeans, respectively. The recent Public Services Commission in its majority Report, while recommending the direct appointment of Indians to the Imperial Police Service, and an extension of their promotion from the Provincial Service to the Indian Police Service, expressed a definite opinion that there were grounds of policy for drawing the bulk of its members from Europe under the system at present in force. Specifically, they recommended that the proportion of Indian officers should gradually be increased from 5 to 20 per cent. Such, Sir, broadly speaking, is the position which has existed up to the present, a definite recognition of the principle that the European element in the Police Service must be substantially predominant. On the other hand, the Resolution of the Hon'ble Member seeks to contradict, to abrogate that principle. As I understand it, it aims to throw open the Indian Police Service equally both to Europeans and to Indians. This, then, is the fundamental issue which has to be discussed in connection with this Resolution. I need hardly say that it is an aspect of a much wider question, of a question which covers a far more extensive area than the constitution of the Indian Police Service; the question whether and how far it is essential for the general well-being of India that the British tone, the British atmosphere, and British methods should continue to prevail in its administration and policy. Sir, on that question very much might be said. To discuss it in full would carry me far beyond the comparatively limited scope of the present Resolution. But for the purposes of my argument, I will content myself with one general remark, and that is this, that in no wise differing from, in fact in full agreement with, what I believe to be a general perception which permeates and pervades the vast majority of the population of India, I hold that the maintenance of a British tone, a British atmosphere of British methods is of vital and essential import for the continued well-being, the security, and the peace of India.

3-26 P.M.

"As regards the particular case of the Indian Police Service I can conceive it being argued against me somewhat as follows:—'Basing your opinion as you do on the view which you have just put forward you seem to be oblivious of the fact that your flank has already been effectively turned by the acceptance of the broad principle of the admission of qualified Indians in greater numbers to the more responsible positions in the Public Service.' Sir, may I say without presumption that I cordially share in the acceptance of that principle, that I admit that there is much scope for its progressive application in the light of growing experience. But I would reply that, so far as I am aware, that principle has been accepted subject to the retention of a definitely and substantially

[*Mr. P. J. Fagan.*] [13TH MARCH, 1918.]

predominant British element in those services in which it is desirable and necessary. I urge that in virtue of the essential features of the police force for whose working and efficiency it is primarily and directly responsible, the Indian Police Service is emphatically and obviously one of those services. What, Sir, are those features? In the first place, the Indian Police Force is the direct and immediate agency for carrying out the first, the fundamental, the essential function of a civilized Government, the maintenance of law and order, the detection and prevention of crime. In cases of anything like wide-spread popular disturbance—and I need hardly remind the Council that such cases have not been unknown in the recent history of India—the police force is the first line of public defence. Again, it is a force of a semi or quasi-military nature in which the necessity for discipline, the need for prompt, effective and unified action are permanent and leading features. Last but not least, the Indian Police Force in the execution of its ordinary duties is in constant and close contact with the people in their daily life and pursuits, and is thus in a position, unless under efficient supervision and discipline, to cause the most grievous hardship and annoyance to the population. The Indian Police Service, I assert, thus stands on a peculiar and special footing of its own; and, though there is scope, and very considerable scope, for the wider admission of properly-qualified Indians, I would maintain that it is of the utmost importance to the public interest that a definitely predominant European element should be maintained. I will go further and will assert that there are few, if any, departments of the administration which have benefited, or which still have to benefit so much by the infusion of British ideas as the Police Department. Much has already been done to inculcate in the members of the Police Force the notion that they are the servants of the public and not its masters, but the process is yet far from complete, and hence the imperfection of which Indians so frequently complain and which Government is seeking to eliminate.

"After these remarks it is, perhaps, scarcely necessary for me to dwell at any length on the specific recommendations embodied in the Resolution. As regards the age-limits, and quite apart from any question of the relative proportion between Indians and Europeans, I would urge on the Council the view that, having regard to the nature of the work and the functions of the Indian Police Service, the present age-limits are in every way suitable and desirable. The experience so far gained under the present system is all in favour of that view. For police work keenness and activity are specially necessary characteristics, and it is more likely that they will be secured at the age of 21 than somewhat later. Again, the present age-limits allow time after arrival in India for specialised training in the Police School in drill and in language. I can see no satisfactory positive ground for altering the present limits other than to facilitate matters for Indian competitors; but that ground loses its weight in view of the fact that it is proposed to open a separate path for their entrance in India. And that brings me to the recommendation for the introduction of the system of open competitive examination for Indian recruits. Sir, the cult of that system in recent years seems to have lost something of its youthful vigour. Far be it from me to suggest that the cult is altogether discredited. The trouble rather is that there is a growing body of scepticism, and scepticism which has infected circles of Indian thought and opinion which can in no way be disregarded, scepticism as to whether the system is in reality able to give us all that its devotees claim for it, a scepticism as to whether in this country the capacity to succeed in all open competitive examination is identical with, or equivalent to, the capacity to fill any and every public office in any and every part of India. Personally, I share that scepticism for reasons analogous to those which have been developed in Chapter 6 of the Report of the Public Services Commission. Doubtless, the door of the Indian Police Service should be opened wider to Indians who are shown to be possessed of the necessary qualities of grit and power of command, but I for one do not believe that that result can be satisfactorily secured in India by a system of open competition pure and simple.

[13TH MARCH, 1918.] [*Mr. P. J. Fagan; The Vice-President; Mr. Surendra Nath Bannerjea.*]

"As regards the third recommendation, there is, I think, much to be said in favour of the broad and simple principle that Indian and European recruitment for the Indian Police Service should be kept separate and distinct. But, at the same time, I am in sympathy with the desire to abrogate, under proper conditions, the explicit racial bar which exists at the present time.

"Turning, lastly, to the second recommendation, regarding salaries and pensions, it seems to suggest that the Public Services Commission have, in their proposals, treated the Indian Police Service with some peculiar degree of liberality. But what are the facts? As regards salaries, the net result of their proposals is an annual saving of some Rs. 17,000. In the case of pensions, their proposals practically amount to this, that the general pension scheme which the Commission framed should apply to the Indian Police Service no less than to others. I do not propose to examine that scheme. I will only remark that it may be fairly said that the benefits which it proposes to confer are on a scale which is distinctly and decidedly modest. But, on what grounds of equity and fairness, can it be urged that the Indian Police Service, of all services, should only be excluded from the benefits proposed?"

The Hon'ble the Vice-President:—"I must remind the Hon'ble Member that he is exceeding his time."

The Hon'ble Mr. P. J. Fagan:—"The work of the Service is yearly increasing in responsibility, and, if men of character and brains are to continue to be obtained, the terms and conditions of the Service must be adequately attractive. Sir, during the past four years the soil of three Continents has been watered with the blood of the flower of the youth of England, and if I mistake not, when the days of peace return, there will be a tendency, among the survivors in its depleted ranks, to feel that the home country and the Colonies have a first call on their energies in the work of social reconstruction, in helping to repair the ravages of war, and it may well be that India will not then be in so strong a position to call to her service the virile power of England as she has been in the past. To some that may seem to be a satisfactory position, but if the maintenance of a predominant British element in Indian administration is indeed a necessity, if that is not yet a worn-out and discredited fetish, then I venture to think that policy as regards remuneration in the Indian Police Service, as in others, will have to proceed in directions more or less diametrically opposed to those recommended by the Hon'ble Mover."

The Hon'ble Mr. Surendra Nath Bannerjea:—"Sir, it seems to me that the discussion has brought out at least one point of common agreement amongst all classes of speakers who have addressed the Council. That common point of agreement is, that the rule which imposes a racial disqualification and excludes Indians from the competitive test in London should be done away with. I think that is a common ground of agreement, a common platform upon which we stand. 3-45 P.M.

"An Hon'ble Member, speaking from that side of the Council, was good enough to say that if the Hon'ble Pandit's Resolution was accepted it would have the effect of eliminating Englishmen altogether from the higher ranks of the Police Service. That is a bit of wild and romantic exaggeration. Even the Hon'ble Pandit Madan Mohan does not go beyond 50 per cent. of the appointments being reserved for Indians. I think, therefore, that we may dismiss that part of the argument which has been adduced. We stand upon this common platform that, so far as the Government of India rule is concerned, the rule excluding Indians from the competitive test, the unanimous sense of this Council is that it should go. That is a point gained.

"Next comes the question whether Indians should fill 10 per cent. of the posts, or 20 per cent. or 50 per cent. In regard to that matter there is a very wide divergence of opinion. It is claimed for the police that it is a highly efficient service. I am compelled to say, Sir, that it is one of the least

[*Mr. Surendra Nath Bannerjea; Mr. C. H. Kesteven; The Vice-President.*] [13TH MARCH, 1918.]

efficient departments of the State. If I were to give expression to the public opinion of my countrymen I would say that the Post Office is the most efficient and the police is the least efficient department of the State, and, that being so, we the people of India think that it is necessary to re-organise it even on the ground of efficiency. Facts have been supplied and in this debate, which show that the police is not as efficient as it ought to be. My Hon'ble friend (Mr. Kesteven) has referred to the bomb-throwing, the assassinations, the dacoities, the murders, and things of that kind which took place in Calcutta some few months back, and he has used it for the purpose of showing that, but for the European direction, those dacoities and murders would not have been put an end to. But, Sir, we have this fact that in France there were things of that kind not many years back in Paris and elsewhere, and the French police had no difficulty in suppressing them; our police had considerable difficulty in dealing with them. Therefore, instead of that being an argument in favour of police efficiency, I say it is an argument against it. If the police were alert, vigilant, capable, if they knew what was taking place in the corners and by-lanes of our great city, they would have found out the conspiracies that were being hatched and would have prevented the crimes that took place. The object of the police is of a two-fold character, to prevent crime and to detect it. I am compelled to say that they are singularly deficient in both these branches of police work, and they were deficient in the very cases to which my Hon'ble friend referred, and on the ground of which he claimed efficiency for the police. Then my Hon'ble friend observed that it was owing to European direction that these things were successfully dealt with. My friend omitted to notice the bravery, the heroism, the pluck, the self-denial of the Indian police officers who voluntarily threw away their lives in the service ...."

The Hon'ble Mr. C. H. Kesteven :—" I expressly referred to the bravery and courage and devotion of the Indian Police Force. "

The Hon'ble the Vice-President :—" The Hon'ble Mr. Bannerjea may not have heard what the Hon'ble Mr. Kesteven said on that point. "

The Hon'ble Mr. S. N. Bannerjea :—" I am very glad that my Hon'ble friend did bear testimony to that fact. Therefore, these assassinations, dacoities, and so forth bring out the fact that Indian policemen possess, in a conspicuous degree, those qualities which contribute to the efficiency of the police.

" Well, Sir, my point is that the police is not as efficient as it ought to be, and therefore it should be re-organized with a large leven of Indian officers in the higher ranks.

" Another Hon'ble gentleman—I think it was the last speaker—observed that our policemen regard themselves as the servants of the public—not a bit of it—as the masters of the public. The policeman in the street is the lord of creation and thinks that he can do what he likes. I will give you a personal instance of what happened the other day. (*At this stage the Hon'ble Mr. Fagan rose.*) I am in possession of the house, and I am not going to sit down because you have risen......."

The Hon'ble the Vice-President :—" I must remind the Hon'ble Member that he must address his remarks to the Chair and not to any one else."

The Hon'ble Mr. S. N. Bannerjea :—" I bow to your ruling, Sir. I will give the Council a personal experience to illustrate my remark that a policeman considers himself to be the master of the public and not their servant. Three or four days ago a friend and I were coming in our carriage to this place. A policeman stops us on the way. He says 'this road is not meant for Indians but for Europeans, and you must go the other way.' I said 'I am determined to go; you can do what you like'. And I did go in spite of his

[13TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea; Raja Sir Rampal Singh.*]

protest. Now this is an instance of personal experience which took place within a hundred yards of the Secretariat. And yet you say in this place that the policemen consider themselves to be the servants of the public. They do nothing of the sort, they consider themselves to be the masters of the public. The whole atmosphere has to be changed, and if you would change the atmosphere it can only be done by the introduction, the large introduction, of qualified Indians.

"My Hon'ble friend there has spoken of the British atmosphere. I admire the British atmosphere; it is the very breath of our lives. Now, Sir, the British atmosphere may exist without the component parts, the units being altogether British. Take the Provincial Judicial Service. It is saturated with the British atmosphere, with the spirit of British honesty, of British justice, of British integrity. Who are the members of the Provincial Judicial Service? Indians, 99 per cent. of them are Indians. It is not upon race, creed, or religion that the high British atmosphere depends. It is upon the qualities of the men that compose a particular Service that the atmosphere of that Service depends, and if we have men of the right sort, though they may be men of brown colour, though they may not be Europeans, the British atmosphere will be maintained. Therefore, I do think that the time has come for a re-organisation of the police for the purpose of efficiency, and, in order to make it more efficient, in order to make the police feel that they are the servants of the public and not the masters of the public, I think it is necessary that the Indian element should be largely introduced into the police force. We are talking of responsible government. To whom are the police who go about the streets responsible? Responsible they may be to their superiors, not to the people in any sense, not to those who pay them. Therefore, in the interests of the efficiency of the police, apart from other considerations, it is of the utmost importance that we should re-organise the force, and the least that we can do is to accept the Resolution of my Hon'ble friend Pandit Madan Mohan Malaviya."

The Hon'ble Raja Sir Rampal Singh:—"Mr. Vice-President, strengthened by the experience I have of the Police Services, I beg to support the Resolution just moved by my Hon'ble friend Pandit Madan Mohan Malaviya. The recommendation made in it will not only redress, in a great measure, a standing grievance of the Indians, but will also make the Police Services more efficient, more popular, and more suited to the requirements of the country. It is undesirable that the age-limit, at present fixed for the admission in examination of candidates for Police Services, is a little too low, and precludes us from getting police officers of that mature judgment which might be expected from them, and which they are called upon to exercise in the discharge of duties that devolve upon them. It is owing to age-limit that we get officers too young and too prone to fall victims to their own ill-framed ideas or in the hands of low-paid Indian officers. The urgent need in the administration of this country is to cheapen its administrative machinery compatible with efficiency, but I am afraid the recommendation of the Public Services Commission for enhancing the pensions and salaries of officers in the Police Services is altogether in the other direction. I am sorry I am not prepared to admit the advisability of this recommendation either from the point of view of efficiency or of expediency.

3-51 P.M.

"The rule debarring the Indians from participating in the examination for the recruitment of such Services is not only humiliating to the self-respect of the Indian people, but is also rendering the Police Services less efficient than they ought to be. In my opinion, as far as these Services are concerned, it is a weak argument to say that as the police have to maintain order and peace, it is necessary to keep British officers at the head in the districts. I very strongly hold, and I assure the Council that it is not from any racial motives that if efficiency and reform of these Services are desirable, the first step should be to provide greater facilities to Indians of prescribed merit to occupy higher posts in these Services. It is needless for me to urge any detailed arguments in support of this view. The grievances of the people against the police

[*Raja Sir Rampal Singh ; Sir James Walker.*] [13TH MARCH, 1918.]

would be greatly minimised, and in the detection and prevention of crime there will be a greater co-operation between the people and the police. I hope the Government would be pleased to see their way to accept the recommendation contained in the Resolution, and to take early steps to adopt measures to recruit Indians of merit and respectability for higher posts of these Services in greater numbers."

3-56 P.M. **The Hon'ble Sir James Walker** :—" Sir, in the discussion to which we have been listening on this Resolution, I venture to think there has been a tendency rather to discuss the ultimate result of the Resolution than its definite and immediate object. Its definite object is to secure the Indianization of the Service through the avenue of open competitive examination. No doubt, the Public Services Commission apprehended it to be necessary to provide certain safeguards to retain a preponderance of the English element. But, Sir, it seems to me that if any Member of this Council thinks the best way of filling the Police Service is simply to try and get the cheapest suitable article, regardless of its country of origin—as I have, indeed, heard it recommended for obtaining Finance Ministers—that conclusion does not necessarily mean that the best value for his money is the candidate who offers the largest number of marks at an open competitive examination. I would venture to impress upon Hon'ble Members that, however much they may sympathise with the object of the Hon'ble Pandit in moving this Resolution, they cannot support it unless they are ready to endorse open competition as the right means of selecting candidates for the police.

" Sir, the other day I had great pleasure in supporting a Resolution of the Hon'ble Mr. Sastri's, intended to afford facilities to Indians to enter the Indian Civil Service through the open door of competition along with their English compeers. I am not so much of a sceptic as my friend the Hon'ble Mr. Fagan is in regard to open competitive examination as a means of selection. I am in favour of it wherever it is feasible; but in the case of the police a joint examination is not feasible. There is such an enormous difference between the class of candidates who compete for this Service in the two countries. Well, Sir, as regards an examination in India, in the present condition of Indian education, I should despair of getting thereby the right stamp of men. My conclusion is the result of over 31 years' service—the better part of a year of which was actually spent as an Inspector-General of Police. But no doubt it will be said that that is bureaucratic experience. Well, Sir, what I would ask the Council just for a moment to note is the attitude taken up by certain members of the Commission. There is Mr. Ramsay Macdonald, whose sympathy with Indian aspirations is known to everybody. He accepts the majority's recommendation without any minute of dissent; but he makes one remark, which, I think, is very pertinent to the whole question, in his general minute: 'It is, however, far more important for an increasing employment of Indians in the Services that their recruits should be good than that they should, for the moment, be numerous.' Then Sir Mahadeo Chaubal distinctly says that he wishes to see the competitive system extended as far as possible, but all that he does is slightly to raise the age so as to make it, as he says, 'just possible' for some more young Indians to get in through the English gate. In particular, I would ask the Council to consider the case of Mr. Justice Abdur Rahim. Now, that Member was not hampered by any ideal of securing unanimity with his colleagues in giving a full and free expression to his opinions. Now Mr. Justice Abdur Rahim is sceptical of the need for the precautions, recommended by his colleagues in order to safeguard the British element, and definitely recommends competitive examination in the case of half of the Provincial Service. But what does he do in the case of the Police Service? He recommends that 75 per cent. of the Assistant Superintendents should pass in by the examination in London; and, although he takes off the racial bar, he still retains the age at 19—21. He cannot, therefore, have contemplated a very large number of Indians being successful. For the remaining 25 per cent. he does not recommend competition at all, but selection

[18TH MARCH, 1918.] [*Sir James Walker; Sir Hamilton Grant*]

by Selection Committees. I would remind the Council that he distinctly tells us that his main recommendations were discussed with, and had the concurrence of, Mr. Gokhale.

"The Hon'ble Pandit admits that this selection of superior police officers by open competition which he suggests will be an experiment, but he does not propose it on any experimental scale. If his second best alternative is accepted, namely, that at least one-half of the total number of posts should be recruited by an open competitive examination held in India, that will leave only the other half for both English appointments and for promotions from the Provincial Service combined. If his first alternative of a simultaneous examination were accepted, Englishmen would undoubtedly be swamped out by the Indian element. Just compare the educational standard of the Indian candidate for direct appointment to the post of Assistant Superintendent with that of the English boys appearing for the Police Examination. As the Commission says—

'For this service suitable Europeans can be got for salaries as low in relation to the general run of European salaries, as the salaries required to get a suitable native of India are high in relation to the general run of Indian salaries.'

"The Hon'ble Mr. Sarma said that even if the Hon'ble Pandit's recommendations were accepted, the higher appointments would not be filled by Indians for many years to come. But he forgets that the conditions of the Service are such that within five years quite a lot of the candidates would be acting temporarily as Superintendent, and in eight years the bulk of them would be permanently acting as such, so that the effect would be felt very soon It is for Hon'ble Members to consider whether, when constitutional changes in the direction of responsible self-government are in contemplation, the Police Service is a very suitable Service for such a radical experiment as the Hon'ble Pandit proposes. It is to that Service after all that any Government look for the maintenance of internal security. I will not detain the Council any longer except to remind non-official Members that in nailing their colours to the mast of selection by open competitive examination they are, perhaps, rushing in with the Hon'ble Pandit where Mr. Abdur Rahim and others would fear to tread. I beg to oppose the Resolution."

The Hon'ble Sir Hamilton Grant:—"Sir, I am concerned with this Resolution in so far as it touches the North-West Frontier Province and Baluchistan, which come mainly under the control of the Foreign and Political Department. Under present arrangements the police officers serving in the North-West Frontier Province and Baluchistan belong to the Punjab cadre, and are seconded from that cadre for service in those Provinces; and therefore any sweeping change which affects the Punjab Police must *ipso facto* affect the North-West Frontier Province and Baluchistan.

4-4 P. M.

"It may be urged that special arrangements might be made for the appointment of police officers for these two turbulent Provinces. The matter has been fully considered, and it has been found quite impossible to constitute a separate cadre for these Provinces owing to the paucity of appointments. I need not go into this matter, but I can assure this Council that this expedient is impossible. Therefore, the present arrangement must remain, and, if the Hon'ble Pandit's Resolution were to come into force, we should find inevitably among the North-West Frontier police officers before long Indian officers. I have no desire, Sir, to draw any comparison between the comparative competence of Indians and Englishmen for appointments in general; but I have no hesitation whatever in saying that for police service on the North-West Frontier Province and in Baluchistan in the higher police appointments, involving as they do many *quasi-political* duties, the average Indian is not competent, and it is essential to have European British officers. I do not want to harp on this comparatively small issue in the case, but I think that it should be borne in mind by the Council that, whatever arrangements may be made, will affect these two Provinces, the peace and order of which are of first

[*Sir Hamilton Grant; Dr. Tej Bahadur Sapru.*] [13TH MARCH, 1918.]

class importance to India, not only important in themselves, but as inevitably reacting upon the adjoining tribal area. With regard to Mr. Bannerjea's remarks I would say one thing, and one thing only. He has complained bitterly that the police in India are not the servants of the public but the masters. I think that, so far as their province is concerned, that is exactly what the police should be; they should be masters and not servants; we do not want our police officers or our policemen to be salaaming to a recalcitrant public and doing everything they are told as obedient servants should. We want them within the limitations and trammels that attend on all good masters to perform their work as masters and to nominate the public within their own province.

"There is one other thing that I should like to say before I sit down, and this I say in all seriousness. I should like to sound a note of warning, to make an appeal, an appeal which I should like to have made yesterday when the Hon'ble Pandit brought forward his Resolution about the enhancement of passenger rates. I should ask this Council, are we acting wisely in the interests of our own reputation when at a time like the present, a time when every day is full of fate, we indulge in an orgy of Resolutions on domestic matters of a far from emergent nature? I should like to ask them how the reports of this action of ours will read at Home and abroad. I should like to ask them whether it does not, to a great extent, misrepresent the real temper of this Council. I believe that there is not a Member here present who is not as greatly anxious as I am to see this war victoriously ended and to devote his efforts to this end. But if in the daily reports of our proceedings the public at Home and the public abroad read that we have been bickering and wrangling either over matters of petty discomfort like the enhancement of railway rates or matters of commonplace domestic interest like the Resolution now under discussion, they can only conclude one thing, and that is, that we are not taking this war seriously, and I will appeal to the Council as one who has lived many years in India, and who loves India, and who is jealous of the good name of India, to bethink them whether they are wise in indulging in this spate of domestic discussion at a time like the present, and whether they would not be wise to postpone these nebulous Resolutions to a later date when they can be discussed without the grave pre-occupations that now surround this Government, and thereby prove themselves a true daughter of the great mother of Parliaments at Westminster."

4-10 P. M.

The Hon'ble Dr. Tej Bahadur Sapru:—"I think, Sir, that there is a considerable amount of misapprehension about the scope and meaning of the Resolution which has been moved by the Hon'ble Pandit Madan Mohan Malaviya. Some of the Hon'ble Members who have preceded me this afternoon seemed to have an apprehension that one sure and certain consequence of the acceptance of the Resolution by this Council would be that Indians would swamp the Europeans in the Police Service, and that very probably the Police Service will be depleted of Europeans. Now, I do not have any such apprehensions in the matter. If the Hon'ble Pandit's Resolution is accepted this afternoon, I should think it would take at least 15 to 20 years' time before the number of Indians in the higher grades of the Police Service would be equal to that of the Europeans; and that would be at the speediest rate. So that at least for the next 15 or 20 years neither Europeans in Calcutta need apprehend any serious menace to their safety, nor need people in Baluchistan apprehend any catastrophe in the immediate future. I think arguments of this character are really beside the mark. They are in the nature of special pleading, arguments which you would expect from monopolists. Well, as regards Burma, it has been said that the Burman feeling is very strong against Indians occupying higher positions there. I can appreciate that feeling. Well, if Burma does not want Indians, it should not be difficult for Government to make a special provision for Burma, and no one would be more happy than myself if more Burmans could get into the higher grades of the Service in that Province. I have no doubt that the time will soon arrive when Burmans will be clamouring, as we have been clamouring, for the admission of

[13TH MARCH, 1918.] [*Dr. Tej Bahadur Sapru.*]

their own countrymen into the higher ranks of the Service in their country. Now, Sir, the Public Services Commission must have been aware, indeed the report itself shows, that they were amply aware of the provisions of the Statute of 1833. Sir Mahadeo Chaubal refers to that Statute in his Minute on the subject. Mr. Justice Abdur Rahim also refers to it, and even the majority of the Commission referred to it. I believe, speaking for myself, that the provision in regard to the admission of Indians in the higher grades of the Police Service was made with a view apparently to remove the doubts which had arisen with regard to the practice which had been followed during the last 20 or 25 years. It had been urged that the rule which required that the candidates who appeared at the police examination should be of European descent was in direct violation of the provisions of the Statute of 1833. To get over that difficulty, probably the Public Services Commission thought it necessary to say 'All right, in future Indians, too, will be eligible for the higher grades of the Police Service, provided they received five years' education in one of the schools in England.' Now, I should like the Council to realise the significance of this. It really means, as was pointed out by the Hon'ble Pandit Madan Mohan Malaviya, that we should send our boys away at the age of 13½ or 14 on the offchance that after five years' study they might manage to pass the examination. Now, Sir, I put it to you how many Indians are there in this country who can afford to send their sons at the age of 14 to take that risk? I should like to know how many Englishmen would like to send their boys to any foreign country to qualify for any particular career at that age?

"I think, Sir, if it were intended to exclude Indians it would be much more fair, much more straightforward and more courageous to say 'No, for reasons of policy we do not want Indians to come into the Service and we do not fight shy of that conclusion.' Therefore, Sir, I say that the departure made by the Public Services Commission is of absolutely no value to us I read some time ago some articles on the report of the Commission in a leading Anglo-Indian newspaper, which described that report as a 'small-souled document.' It was not until I read the Chapter on Police Services, that I realised the full significance of the remark. Now, Sir, a great deal has been said to-day about the continuance of British character and of British traditions. Well, I am an admirer of British character and of British traditions, but I do not think it is a part of British character or of British traditions to exclude others from a fair share of their dues. I should be very sorry if that was a part of the British character or of British tradition. I venture to say that if Mr. Justice Shambunath Pandit had not been appointed a Judge in or about 1864, similar arguments might have been urged to-day against the appointment of Indian Judges to High Courts. It was once said by a former Law Member that Indians were subtle lawyers. It was not difficult to imagine that, if the question of appoining them as High Court Judges arose now, it might be urged that though they were subtle lawyers they were not men of practical common-sense, they could not take a broad view of things, and therefore it was risky to appoint Indians. If Indians had not entered the Indian Civil Service, if Mr. Satyendra Nath Tagore had not first of all entered the Indian Civil Service, and if Indians now sought to enter the portals of that Service, inconvenient questions might have arisen. Perhaps it would be said that they had not got British character and British traditions, and, although they had lived in an atmosphere of British character and of British traditions for 100 years, they had not yet imbibed either. Arguments such as these may be very good to convince those who have the monopoly of these posts: they may be weighty in the eyes of the bureaucracy, but let me tell you, the less you talk in this fashion and refer to such arguments the better for the reputation of bureaucracy. Let us be frank and open about this matter. If you have decided that for reasons of State, at any rate in the Police Services, or the Military Services, it is not desirable to admit Indians into higher ranks say so plainly, but do not use arguments that only provoke and do not convince us. I submit that, so far as our claim on grounds of law and justice is concerned, it is indisputable. It is for the Government to say whether that claim will be admitted on grounds of expediency also. I for my part do not wish to enter into grounds of expediency. I take my stand on the

[*Dr. Tej Bahadur Sapru; Khan Bahadur Mian Muhammad Shafi; Sir William Vincent.*] [13TH MARCH, 1918.]

higher ground of justice and natural right. With regard to the other part of the Resolution which relates to the increase of salaries of the Indian Police it is enough for me to say that the United Provinces Government in the memorandum which they submitted to the Public Services Commission, and which is printed in the Volume containing the evidence, did not think that any case for increase of salary had been made out, I speak subject to correction. Sir, I for one say that, unless Indians are placed on a footing of absolute equality with Europeans, and until that is so in principle and practice, I will offer opposition to the last day of my life to any proposal which gives Englishmen an advantage and places my countrymen under a ban. If there is really any need for an increase in salary in the Services, it is in the lower ranks of the Police and not in the higher. But, so long as you keep my countrymen under a ban, it will be my duty to oppose such a proposal. In the end I would only say that if there is any real objection to the present proposal, why not suggest another means of appointing Indians to the higher ranks of the Services? The Public Services Commission are willing that 20 per cent. Indians should ultimately be appointed, Pandit Madan Mohan Malaviya suggests 50 per cent. In other words, it comes to this that the Public Services Commission are prepared to allow one-fifth, Mr Malaviya wants one-half. I think it should not be difficult for Government to devise some means by which Indian aspirations in regard to this matter could be satisfied, even if the door of competition was condemned Sir, I strongly support the Resolution moved by Pandit Madan Mohan Malaviya."

4-21 P. M. **The Hon'ble Khan Bahadur Mian Muhammad Shafi:—** "The Resolution as framed by my friend the Hon'ble Pandit Madan Mohan Malaviya, jumbling together a number of recommendations within a single Resolution, is calculated to place Hon'ble Members who may be in perfect sympathy with some of the recommendations, but may not be prepared to support others, in a difficult position. In the remarks that I propose to make in connection with this Resolution, I intend to confine myself to the third of the recommendations, with which I am in complete sympathy. No one entertains more genuine admiration than myself for the high qualities displayed by the European Police Officer in maintaining law and order, in the detection and prevention of crime. I fully and frankly recognise that his continued presence in the higher ranks of our Police Services is in the highest degree desirable. But that is one aspect of the question. There is the other aspect of the question: is it desirable, is it equitable that Indians, properly qualified Indians, should be absolutely excluded from competing for these higher appointments in the examinations held in England? I for one cannot conceive any ground of policy or expediency warranting the continued existence of this state of things. Hon'ble Members are aware that the appointments in the Indian Civil Service have long been open to properly qualified Indians; that the Indian Medical Service is also open to properly qualified Indians, and that recently commissioned ranks in the Indian Army have been thrown open by His Majesty, the King-Emperor, to Indians. Lastly, the Public Services Commission has recommended the promotion of selected Police Officers from the subordinate Police Services to a certain number of posts in the higher Police Service. It seems to me that, under these circumstances, there is absolutely no justification whatever for the exclusion of Indians, properly-qualified Indians, from competing in the open competitive examinations in England. In so far as this recommendation is embodied in clause 3 of the Resolution, I am in entire accord with my friend Pandit Madan Mohan Malaviya, and I give the proposal my cordial support."

4-2 P. M. **The Hon'ble Sir William Vincent:—** "Sir, the position of Government in regard to the subject of this Resolution is much the same as it was during the last Session. We have not the opinions of Local Governments before us, and no decision on the recommendations of the Commission has been arrived at.

[18TH MARCH, 1918.] [*Sir William Vincent.*]

"For this reason, although I do not doubt that the discussion of the Resolution will be useful, it will be obvious to the Council that the Government cannot accept it. I will take the opportunity, however, if I may, of examining these proposals and putting before Council what are my provisional opinions on them. I do this because I was reproached during the last Session for not committing myself sufficiently to definite opinions on some of the Resolutions which came before Council, and to make it clear that I took this course not because I do not hold opinions of my own on them, but merely because I felt myself in a somewhat difficult position, having regard to my office as Home Member.

"Well I will take up the recommendations in this Resolution *seriatim*. I will discuss the age question first. I should like to point out that the age now fixed was decided after prolonged consideration of the recommendations of the Indian Police Commission of 1902-03. That body recommended a slightly lower age, I think it was 18 to 20, but for various reasons into which I do not wish to enter now, the Government finally decided on the age now prescribed. Then I draw attention to the fact that none of the members of the recent Public Services Commission have suggested any change in this matter, except Sir Mahadeo Chaubal, and I cannot but feel that he only did so in view of the recommendation of the Commission that it should be obligatory on all candidates to have had five years' previous education in England before the examination.

"On the merits I put it to the Council that the Government do not necessarily need for the Police Service men with university qualifications. What they seek to obtain is younger men with a good public school education, of active habits, physically fit, of an age suitable for training mentally and physically, and prepared to undergo the hardships which such training necessarily entails. I submit, further, that there is no analogy at all between the Police Service and the Indian Civil Service in this respect, and I think that a more correct comparison might be made with the Army. I believe that in the Army it has been found that the best age for admission is approximately the school-leaving age, and the same remarks apply with particular force to the Police Service in this country, as it is really in a great measure a *quasi*-military force. We know that the present system has produced, a suitable class of recruits, and there is therefore no necessity, and indeed no reason, to change it. Further, if the limits were raised as proposed, I fear myself that many of the advantages which we now secure might be lost Police officers would be older when they entered the service, less amenable to discipline, and less receptive in the matter of education and training, and they would certainly be less fit and active at the end of their service. Again, it is for the Council to consider whether we should not, if we sought to secure suitable recruits at a later age, have to pay them considerably more than we do at present, when you can get younger men at cheaper rates. These are considerations that appear to me of importance in considering this question of age.

"Now I turn to the question of pay and pensions I can only say that the Government have not arrived at any decision on the point, and it would be, most unwise for me to express any definite opinion here. The Government have, of course, no wish to pay more than is necessary, and I think sometimes that the very jealous manner with which proposals for increase of expenditure are regarded in the Finance Department is not sufficiently realised by non-official Members of this Council. The Public Services Commission have themselves recommended very slight increases, if any. They say, 'Salaries are now drawn under the graded system. We recommend, as elsewhere, that the incremental method of payment should be substituted, but as regards the rates we cannot accede to the request which was made to us for a further all-round increase.' They go on to say that the financial effect of their scheme would be a saving of Rs. 17,000 a year. There is, however, another aspect of this matter which the Government cannot neglect, and the facts here will have to be faced as in other services if the intention is to continue to recruit Europeans of suitable character. If we want such men

[*Sir William Vincent; Dr. Tej Bahadur Sapru.*] [18TH MARCH, 1918.]

a reasonable wage must be paid. We know that there are complaints that the present wage is insufficient, and that the conditions of the service are not satisfactory, and I hope the Council will realise the fact that a poorly-paid Police may be the worst form of economy. It is, indeed, essential that not only in the lower grades, but also in the higher ranks officers should have a pay on which they can live decently and which will place them always beyond any possibility of temptation I understood the Hon'ble Dr. Sapru to say that Sir James Meston's Government did not propose to the Public Services Commission any increase of pay to the higher ranks of the Police. Well, I am not aware of what Sir James Meston's opinions were then because . . ."

The Hon'ble Dr. Tej Bahadur Sapru:—"You will find that in the Volume containing evidence."

The Hon'ble Sir William Vincent:—"I do not doubt the accuracy of the statement, for I have not had time to read all the volumes of evidence, but here is an opinion which he expressed recently on the subject. Speaking to a Parade of police officers on 7th January 1918 he said:—

'I know the growing burden of work and responsibility upon you (the Police) and the great rise in the cost of living has hit you perhaps harder than any other class in the public service. It has, therefore, been my clear duty, on receiving your recent memorials on the subject, to say to the Government of India what I am saying to you now and to support, as strongly as I was able, your prayer for special consideration at their hands.'

"That, Sir, is what Sir James Meston recently said on this point. Speaking from my own knowledge and from information which I have received from many police officers, I can honestly say that the position of many married officers in this service, especially those who have families to educate, is really serious and that there is good reason to think that in some cases financial anxieties have affected the efficiency of the officers concerned. Many officers are unable to take leave even when such leave is necessary in the interests of the State, and when illness is added, their financial position is one of great difficulty.

"It was suggested by one Hon'ble Member that there had been a tendency to neglect the interests of the lower ranks for the benefit of the higher ranks. I should like to assure the Council that there is no foundation for this supposition. I will cite a few figures. I find that in 1906 the cost of the Imperial Police Service was 13·5 per cent. of the total police expenditure, whereas in 1916 it was only 7·9 per cent. Again, I have checked the figures in 1912-13 to see what the actual additions in expenditure were in the different grades. I find that the increase in police expenditure as a result of the Police Commission's recommendations up to 1912-13, that is ten years after the Commission reported, was 15 lakhs on the Imperial Service, 70 lakhs in the case of Inspectors and Sub-Inspectors, and over 70 lakhs in the case of constables and head constables. I told the Council a few days ago of the amounts which we were spending this year to improve the conditions of the lower services in various Provinces I find again that the increase in expenditure on the Imperial Police Service in any year up to and including 1916, as compared with 1912, has been less than 4½ per cent., whereas in other branches of the service it has varied from as much as 37 per cent. in one year to 13 per cent. and 9 per cent. in others. Indeed, I may say with confidence that the conditions of the service of the lower ranks of the Police have been the constant care of Government in recent years, and that they have been materially improved. I do not say we have done all that we should like to have done, but we have done all that was possible. I hope I have said enough to indicate that there are a number of very difficult questions which will have to be considered before Government can say that they will not award any increase or any improvement in the prospects of the Imperial Police Service, and I trust that the Council will realise that the decision of this question is not really so easy as it appears.

"The third point in the Resolution is the question of abrogating that rule which requires every candidate for the superior Police Service to be of European parentage. The Commission has recommended the cancellation of this

[13TH MARCH, 1918.] [*Sir William Vincent.*]

requirement, and though the Government of India have arrived at no decision on the point as far as I am aware, at least no definite decision, I must confess to being much impressed by the arguments that have been put forward by the Hon'ble Mover and by others in this Council, and it is my earnest hope that this requirement will be cancelled.

"I also see great weight in the criticisms as to the requirement of five years' previous education in England. I value as highly as any one the qualities which are developed by education in Great Britain, and the character which is the result of such education, but I doubt whether it would be possible to send Indian boys at the age of 14 to Europe unless their parents were resident there, and I do fear that lads of that age might be exposed to great temptations if they were sent there without proper guardianship.

"I now come to the more difficult question of simultaneous examinations, and I desire to consider this question simply on the merits without any reference to historical or theoretical arguments. So far as intellectual qualifications are concerned, I quite admit that we might possibly, or even probably, secure by a system of simultaneous examinations for the police service a class of men educationally superior to the present recruit in so far as intellectual capacity is tested by examination, a subject on which I have some doubt, but I do believe that in the police as in certain other Services, once a particular standard of education is obtained, what is wanted more than intellectual ability is character, power of decision, and other qualities which are in fact mponderable and the possession of which cannot be tested by any examination. I am aware that the existence of such qualities has been the subject of sarcastic remark—sarcastic perhaps is too severe a word, I will say of remark and criticism—in this Council, but character is a very real essential in spite of all that has been said. I admit that at present we do not obtain men of the first rank for the service from the educational point of view, and that the competition is not very severe. I believe also that competition in England will be less keen than ever after the war, when there will be many openings for young men and when the present wastage of the younger generation is felt more fully. On the other hand, in India, the position is very different, and I feel that the service would, particularly if the age-limit were raised, attract a large number of candidates of university qualifications. I cannot feel at all sure, however, that these candidates would necessarily possess the qualities required in efficient police officers. I do not for one moment suggest that these qualities are not to be found in Indians, but what I do suggest is, that they will not necessarily be secured by a competitive examination, and that an examination is indeed no test for ascertaining whether a candidate is possessed of these qualities or not. For the police service, as I have said, the qualities primarily required are power to lead and command, quick decision, courage, readiness to accept responsibility, endurance, physical and moral, and absolute impartiality. These are qualifications which cannot be tested by any form of examination that I know of.

"Further, in spite of what has been said by Dr. Sapru, I believe that the result of accepting this recommendation would be the speedy exclusion of the British element from the police service altogether, and if the Council does not seek to bring this about, then, I think, they ought to hesitate before they accept this recommendation of the Hon'ble Mover. If, on the other hand, it is the intention to arrive at this result, then I must express my emphatic dissent from the proposal. The police service is one of the security services of the country. On it the welfare and peace of this country directly depend. It is the agency which is responsible for the maintenance of law and order, without which there can be no prosperity. I do not suggest that law and order is the sole criterion of good government, but I do say that no Government is a good Government that fails in this respect, and no one can deny that the British Government has adequately performed this duty. I sometimes think that the benefits which the Government have conferred on this land in this respect are in these days overlooked, and that the disorder into which this country was plunged before the era of the British, when might was right and the whole

[*Sir William Vincent; Mr. S. N. Bannerjea.*] [13TH MARCH, 1918.]

country was a prey to wandering gangs of marauders, is forgotten. I say further that in this work of securing the peace and in the maintenance of law and order, the police have played a very great part, and I agree with the Hon'ble Mr. Fagan that on this department a responsibility falls which is different from the responsibility which falls on any other department, and that from the superior officers of this Service qualities are demanded of a character different from that of any other Service, including my own. I would say also that there is no Service in which a relaxation of morale and efficiency sooner shows actual and even disastrous results. Setting aside again normal preventive work, if disturbances or rises occur, our first line of defence is, as has already been said, the police, and my own belief is that, so long as the British Army is responsible for the protection of India from external aggression and internal disturbance, so long will it be necessary to retain in the superior ranks of the police force a substantial British element.

"I may say also that the necessity for such an element has been recognised by every Commission which has taken evidence on the subject, and indeed by every member of every Commission. The observations of Mr. Justice Rahim and those of Mr. Mahadeo Chaubal have already been set out to this Council. It was the same in the case of the Police Commission of 1902. I quote a few words from the Minute of Dissent by the Maharaja of Durbhanga. 'We require Englishmen as well as Indians in the higher ranks of the police in the interests of good administration. I can only hope that the number of Deputy Superintendents appointed each year should not for the present be less than one-third of the number of Assistant Superintendents selected in India, and that the number will gradually be increased to one-half, if the experiment proves a success.' The Public Services Commission of 1886, in speaking of the value of European officers in this Service, said :—

'The absence of European officers was one of the causes, if not the main cause, of the abuses with which the police prior to the organisation of 1860 was universally charged, and although the present condition of the force is still far from all that could be desired, yet it is on the whole greatly superior to that which preceded it, and no step can be recommended in the direction of a return to the former state of things.'

"Now I mention these authorities to support the view that it was the introduction of British officers into this force that has contributed largely to its improvement in recent years. I do not for one moment say that this improvement is due solely to that cause. I know very well that there are many Indian officers whose work is above reproach. But I do say that a great deal of the credit is due to the British officers. I might quote observations to show that this improvement has recently been recognised by many weighty authorities Sir Narayan Chandavarkar spoke of it recently. I have also with me a quotation from Lord Carmichael which shows how highly he appreciated this very body of police to whom my friend the Hon'ble Mr. Bannerjea has referred......"

The Hon'ble Mr. S. N. Bannerjea :—"Not these men."

The Hon'ble Sir William Vincent :—"There is also an appreciation by Sir James Meston which recently attracted some attention. I am glad myself also in this connection to bear my own testimony to the admirable and successful work of the Indian police service, and I include in that not only the superior ranks, but I include also those Indian ranks to whom my friend the Hon'ble Mr. Bannerjea has specifically referred, who have never, or seldom if ever, failed us in loyalty and devotion to duty. But I do maintain that a new morale and new methods have been introduced into the work of this Department by the British officers since the Police Commission's recommendations were accepted, and I contend that the progress has been attained without any loss of efficiency as regards checking crime, and that this has been effected largely by the European officers in the force and by the changes recommended by the Police Commission. I also urge that it would be a real

[18TH MARCH, 1918.] [*Sir William Vincent; Mr. Sastri.*]

disaster and a danger to India to do anything at this moment of all which might interfere with or impede further progress in that direction.

"Now this is one of my main objections to any system of simultaneous examination, namely, that it will make it impossible to maintain an adequate or even fixed proportion of European officers in the service. I hope that I will not be attacked as wanting in frankness by my Hon'ble friend Dr. Sapru; I have tried to make my meaning clear. I also believe that it would displace the class of recruits we now obtain by men of whose real capacity for police work we should have no guarantee whatever. Indeed, I think that the suggestion of the Hon'ble Pandit that the candidates for the police service should not be chosen in order of merit was to some degree an admission that a system of open competition was not entirely suitable for selecting the officers of this service.

"As to the alternative proposal of the Hon'ble Member, I can only say that the Government have arrived at no decision at present on this point, save the general decision to which I have frequently referred, namely, that they are anxious to enlist Indians, as freely as possible, into the various services. I admit quite frankly that this question must be considered from a new standpoint, that our progress in the direction of admitting Indians into this particular service has been very slow, and that we must be prepared to increase the pace even if this involves some loss of efficiency. I believe myself that the proper solution of this difficulty would be to increase the number of Deputy Superintendents who are promoted to the posts of Superintendents, so far as this is possible, with due regard to vested interests, and to recruit young Indians of suitable character, physique, temperament and education for a reasonable proportion of the posts of Assistant Superintendents. This will, I hope, give effect to the Hon'ble Mr. Sarma's recommendation of 'stiffening' the European force by a proportion of Indians. Such a system would, in my opinion, enable the Government to get men of the stamp required for the police service. It would also make it possible to ensure that all communities and all Provinces were adequately represented in this important department of Government. The exact number of Indians who are to be admitted must vary in my judgment in the different Provinces, and progress in this service cannot for various reasons be as rapid as in others. In these circumstances, I am not prepared to admit, and cannot of course commit the Government to admitting, that an all-round rate of 50 per cent. is a percentage which we could accept. But I hope that the Council will believe me,—because it is really the intention of Government and we are honestly and definitely pursuing that policy,—when I say that this matter is engaging our present and earnest consideration, and that we have every desire to treat Indians fairly in this matter and to increase the number of Indians not only in this, but in all the services of Government, and here I pause to assure my Hon'ble friend Dr. Sapru that there is no question of banning them from any service. The number that can be admitted into any particular service must depend on the requirements of Government and the interests of the State. So far as is possible we are adding to the number of Indians in the service, but I cannot by any means guarantee, certainly not at present, that the percentage in the police service will be the figure or anything approaching the figure which the Hon'ble Member suggests."

The Hon'ble Mr. Sastri:—"Sir, I plead guilty to having made the remark about other than literary qualifications which elicited some disapproval from the Hon'ble Sir William Vincent. I am not less disposed than he is to attach importance to character, to the power to command, to the readiness to take responsibility and to maintain a high level of efficiency. I am at one with him in thinking that these qualities are not brought out by any system that human wit has yet devised of competitive examinations. My Hon'ble friend must explain to me how, when he objects to recruitment by competitive examination in India, he has not raised any objection to such a system of recruitment in England. I did not hear him say anything by way of disapproval of the system prevalent to-day—and in this very police service—of

4-55 P.M.

[*Mr. Sastri.*] [13TH MARCH, 1918.]

raising the English recruits by a system of competitive examinations. Does my Hon'ble friend maintain that in England, by some subtle process, the examiners are able to discover from the answer papers of candidates the qualities, mental and moral, of the candidates who have produced those papers? Over and over again in England the complaint has been made that the competitive examination is an imperfect test, if it is a test at all, of character. That is a phenomenon not peculiar to India. Competitive examinations in the one Continent and in the other lie under that fatal curse. If the Hon'ble Sir William Vincent had brought forward a solution for overcoming this difficulty in the case of the competitive examination in England, he would be perfectly justified in raising the objection to competitive examinations in India; but in so far as he has not ventured on that task—and for the very good reason that it is an impossible task—I must discount his objection to competitive examinations in India. But, Sir, the real point in the case of the Indian Police Service requires still to be brought out, and I propose within the few minutes that I shall yet have to lay bare what appears to me to be the crux of this whole question.

"It has been said that the British character and the British tone must be maintained in the Police more than in any other Service—more than even in the Civil Service. Well, I have learned to appreciate the British character. I know its strong points. I know also what qualities precisely are in the minds of Hon'ble Members when they speak of the British tone and the British character and the British standard of efficiency. I value them highly. But I wish expressly to ask whether it is the belief of exponents of this doctrine here that every single Englishman in the British Isles is a vehicle of this higher British spirit and this higher British character. Are they all swans that live in the islands of Great Britain and Ireland? Do competitive examinations bring all the top men out, the best men out, the most honourable men out? Sir, if it is necessary to maintain the British character in the Service, I venture to tell my Hon'ble friends on the opposite benches that they should take every care to bring into competition with Indian talent the best European talent. In the case of the Police Service they have a specially low standard of examination to catch the somewhat second-class candidate in England. You have the age of 19 as the entrance age for this examination. That is almost the school-leaving age. When you take people at that age and make them sit for a simple examination, with simple papers in Arithmetic, simple papers in English composition, you have certainly not devised the means for drawing out the best exponents of the British spirit, the best exponents of the British character. You run the very grave risk of catching more blanks than prizes in such a lottery, for an examination at that age is notoriously a lottery. And, Sir, I venture to go further and say that those run a serious risk of maintaining this competition at the one end and at the other of unequally yoked fellows, so long as they go on to say that in India we want the best Indians for the Police, but from England we are not so very particular about getting the very best.

"Now I proceed a little further. What are the actual facts? It is impossible, Sir, for the officials who speak for Government to-day, and for us on this side, to agree as to the facts. Indeed, I suppose this Council wishes to hear the truth spoken on every occasion, wishes to know really what is thougth in the most responsible Indian circles. On every question that we here consider, I venture to think that Hon'ble Members on the opposite benches will not feel it a disadvantage, will not certainly feel it as an affront to their feelings, if we state to them the exact way in which we feel on the subject under consideration. Now, with regard to the Police, the views that we hold are very divergent—in fact, I do not know if on the question of any other Service the views that we hold are so divergent as in the case of the Police; and therefore it is, however unpleasant it may be, that I have taken upon myself to state frankly what is thought among certain sections of Indian opinion competent to advise Government on this matter. Now, Sir, as much as Hon'ble Members on the other side we see the phenomena which we seek to appraise. We see the daily work of European and Indian officers. Now, if it is claimed that the work of the Police is a mixture of good

[13TH MARCH, 1918.] [*Mr. Sastri; Sir William Vincent; Pandit Madan Mohan Malaviya.*]

and evil—and I do not suppose there is any one who says it is absolutely good —if the work of the Police be a mixture of good and evil, it is not right that credit should be claimed for the good while discredit is disclaimed for the evil. Both alike should rest on both wings of the Police force, European and Indian. We may differ as to the precise amount of good which may be ascribed to the European force and the precise amount of evil which may be ascribed to the Indian force—and there it is that, I am afraid, we disagree somewhat radically. Our opinion, Sir, distinctly is that if the Police is efficient to-day it is, in a very considerable measure, due to the personnel of the Indian element. I do not say nothing is due to the European, for the European force superintends and supervises; but I do say that the primary, the most difficult, the most dangerous part of the work is shared by the Indian with the European in honourable measure. Our contention is that if you want to improve the European force, as it certainly needs to be improved, you cannot do it better than by introducing a much larger Indian element into the personnel. I understand the Hon'ble Sir William Vincent, speaking for Government, is not against . . . ."

The Hon'ble Sir William Vincent :—" Sir, I said quite clearly, if I may interrupt for one minute, that in stating the views I put forward I was expressing my personal opinion only. I thought I had made that clear to Council. If I failed to do so I have been guilty of a serious omission."

The Hon'ble Mr. Sastri :—" I take the correction The Hon'ble Sir William Vincent speaking for himself ventured to express the opinion cautiously that he would recommend an increase of the Indian element in the Police Force. Speaking for Government he was not able to give any such assurance; in fact, Government had come to no conclusion on the subject at all. Well, I am perfectly certain that when Government comes to examine the matter they will be prepared, with confidence, to increase the Indian element Well, it is to the precise proportion that objection is raised. The introduction of the competitive examination, simultaneous examination, in India and England is viewed with suspicion, first, because it may not produce the desired class of recruit in India, secondly, because it may render it difficult to maintain the desirable minimum proportion of Europeans in the force. Well, if that is the ground upon which simultaneous examinations are opposed, what ground can there be for rejecting the last alternative which the Pandit has brought forward that one-half should be raised in India by a competitive examination to fill the higher ranks ? As the Government have come to no conclusion upon this subject, it is not for me to assume that Government will reject it in the end. I will therefore found no argument on the supposition that that will be the case. But it is desirable that Government should know what is felt by us. Having stated it once, let me state it again to the Council, that we fear there is great need of introducing the best Indian talent into the Police Force, and if Hon'ble Members are anxious, as they apparently are, that the European section of the force should compete on favourable terms with this Indian element and maintain the British spirit and the British honour and the British character of which they are so justifiably jealous, let me tell them that they must contrive some means of bringing the best European talent into the force, as the present system is by no means suited to that end."

The Hon'ble Pandit Madan Mohan Malaviya :—" Sir, in replying to the criticisms that have been offered on my Resolution, I will first refer to the appeal made by Sir Hamilton Grant that a Resolution like this and the one I took up yesterday should not be introduced in this Session. I am as conscious as my Hon'ble friend that every day is full of fate; but I gave notice of this Resolution long ago, and I took it that the Government did not see any reason to ask that these Resolutions should not be taken up; and when Government did not suggest that there was any reason to run away from discussion of such subjects, we should not be held to blame if we do our

5-9 P.M.

[*Pandit Madan Mohan Malaviya; Sir William Vincent; Mr. Kesteven; The Vice-President.*] [18TH MARCH, 1918.]

appointed duty in the right time. The questions that have been raised may be very unimportant in the eyes of my Hon'ble friend. It may be very unimportant in his eyes for instance that in these days of hardship we are taking away a crore of rupees from the pockets of third-class passengers; it may be a matter of little importance to him; it did not appear so to me, nor is the question whether in the future, when the Government of India come to consider the report of the Public Services Commission, they should look at the Indian point of view in the right way a matter of indifference to us.

"Now, Sir, Mr. Kesteven spoke of the Resolution as one having for its object the elimination of the European or British officers from the Service; so also did the Hon'ble Colonel Aplin. I am sorry that the Hon'ble the Home Member also endorsed that view and has spoken of the Resolution as one the object of which was to eliminate the European British officers from the Service . . . ."

The Hon'ble Sir William Vincent :—"I did not say 'object'; I said 'result.'"

The Hon'ble Pandit M. M. Malaviya :—"I thank my friend for the correction. Now, Sir, I must say that I am greatly surprised that these Hon'ble Members should give expression to such sweeping remarks as that. Mr. Kesteven spoke of this Resolution as intending a sweeping and drastic change. I was not prepared to hear from any Hon'ble Member of this Council that with the wording of the Resolution before him he would think that the result of the Resolution could be the sweeping change that these Hon'ble Members have suggested. What do we ask for? We ask that the age-limit should be raised in some respects; we ask that the pensions and salaries of officers of the Indian Police Service should not be enhanced; that the rule which requires that candidates for the Service should be of pure European descent should be abrogated without qualification, and that the examination should be held simultaneously in India and in England. If the last recommendation should not be accepted I suggest as an alternative that 50 per cent. of the appointments should be reserved for competition in India Does that look like a sweeping change, having or likely to have the result of sweeping the British officer out of the Indian Police Service? I am sorry to note, Sir, that some of my Hon'ble friends showed a somewhat nervous attitude in dealing with this question. The Hon'ble Mr. Kesteven—and I am surprised all the more that a lawyer of his eminence should express such an opinion—spoke of the concern which the European population in Calcutta would feel if the Resolution were given effect to Now, Sir, I did not imagine that he of all persons would think that the Resolution was going to bring about an entire substitution of Indian policemen in the Service during the next fifty years; and I thought he would also remember that the European residents of Calcutta owe the peace and security which prevails in Calcutta along with their Indian brethren somewhat to the action of the Indian policeman. And I thought that while the claim that we should not forget what we owe to the police was made he would remember also that the Indian policeman had a share of the credit which he wished us to give to the police. He also . . . . ."

The Hon'ble Mr. Kesteven :—"I thought I said, Sir, in my speech that I claimed a share for the Indian police also."

The Hon'ble the Vice-President :—"Most certainly you did."

The Hon'ble Pandit M. M. Malaviya :—"My friend, Sir, said that we were all apt to forget how much we owe to the police; he spoke of the suppression of sedition and anarchical crime, and of work done by the police, and he referred also to the work done by the Indian members of the police force. I only wanted to emphasise the fact that Indian members of the police force in Bengal had put in a record which was as splendid as that of any

[18TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

police force in the world could be; many of them have laid down their lives in the discharge of their duty, duty done unfalteringly, duty done in the clear consciousness that their lives were at stake, that they were being followed and hunted by men whom they were trying to arrest; and in these circumstances not one, not two, but a number of Indians have discharged their duty.

" Now, Sir, I think if nothing else the work of the Criminal Investigation Department would establish the fact that Indians do possess that courage, power of command and that power of endurance, and all those other qualities to which the Hon'ble the Home Member so eloquently referred. But it would seem, Sir, that even this record is not sufficient to establish the claim of Indians to be regarded as fit for employment in the higher ranks of the Police administration in their own country. The Hon'ble Member from Burma spoke in the same strain, and he thought there was great danger of evil arising to the country if the Resolution were accepted, and he wound up by saying that at any rate in Burma there was no desire that the change should be introduced. If Burma does not desire the change, nobody would force it on the Province, but when the general question is raised it is not the view of Burma that has to be considered. The Hon'ble Mr. Fagan laid great stress upon the recommendations of the Commission of 1902. I submit, after the recommendations of this Commission, to say that it urged that British character and tone should be maintained is to argue in a vicious circle. We have heard the argument long, long enough, it has been repeated many times. That is the point at issue between my friends who take that view and ourselves. What is this British character, what is the British tone to which reference is made? I submit that it means nothing more or less than the possession of a good education and the possession of that character which is to be found in the average Englishman, as also in the average Indian, and in average people in other parts of the world Character is the result of education and of social surroundings, and I submit that when my friends lay too much stress upon it, they invite the criticism that not very long ago, the Police Commission in England reported very unfavourably about the police in England. The Hon'ble the Home Member has referred to the recommend ations of the last Police Commission. It should not be forgotten that until the reforms to which he refers were carried out the policemen in this country did not possess anything like the character which they now possess. I submit that if the men who are appointed to the Service were wanting in education, if they did not possess the character required, they would not be able to render the account of themselves that they have rendered. Experience has shown this, so do not claim it as a monopoly of Englishmen the character—the qualities that they possess. They may have them, and there is the fullest acknowledgment of the fact, but for goodness sake, for the sake of justice that you love, do not deny the character which you claim to possess to your Indian fellow-subjects who possess it in a similar measure, until they have been put to the test and given an opportunity to display their character. It is a matter for sincere grief that in this discussion Indian officers are said to be lacking in certain qualities which are essential to certain Services. If Indians are given an opportunity of showing whether they possess those qualities they will develop them. Now, Sir, there is no desire on my part to belittle the work of the police, but I fear that some Hon'ble Members have claimed too much for them, and particularly the Hon'ble the Home Member when he reminded us of the disorder which was found in this country when the British took possession of it. It seemed to me that he forgot, or evidently overlooked, the earlier reports of Police Commissions appointed by the Government and also their scathing remarks. Measure after measure was introduced to raise the character of the police in the higher ranks Let, therefore, no claims be put forward for any particular section unless it is justified. We know from the reports of the last two Police Commissions that only recently there was great dissatisfaction felt with the personnel of the Police. We know that the systems of recruitment which had been adopted were condemned one after another. For instance, the Commission of 1886 wrote 'the system

[*Pandit Madan Mohan Malaviya; The Vice-President; Sir William Vincent.*] [13TH MARCH, 1918.]

naturally supplies youths who have failed to succeed in examinations held in England and who come to India in the hope of securing a nomination to the Police by influence brought to bear on the nominating authority,' while some of the officers selected had turned out to be excellent, others on the contrary have taken years to become fairly efficient, and in some extreme cases have never become efficient at all. The system was abandoned and replaced in 1894 by a competitive examination. Charges were made against the officers appointed under the recommendations of the Commission of 1886. The Police Commission of 1902 said that 'the charges made against them are that they are often not well educated nor intelligent men, that their training is defective; that their knowledge of the vernacular is not such as to enable them to have free intercourse with the people; that they are too much in the hands of their subordinates; that their views are too narrow and their sense of responsibility too weak to allow them to pay due regard to complaints against their subordinates or to take due notice of misconduct. The Commission are of opinion that there is a great deal of truth in these complaints.' Now, Sir, I will not quote further the opinion of the Commission. I say you owe the purity and efficiency of the Police to the conditions under which you recruit the Service, and not merely to the fact that they are English lads taken from English schools. I know the English lad has many good qualities, I admire him, but I claim that the Indian lad too in his small way would be found to possess similar qualities. The Hon'ble the Home Member has told us that the Government is considering the matter, and that the opinions he has expressed to-day are his personal opinion. Even though he has made that clear it is still necessary that I should offer a few remarks on the opinions he has expressed . . . . ."

The Hon'ble the Vice-President:—"May I remind the Hon'ble Member that he has one minute left."

The Hon'ble Pandit Madan Mohan Malaviya:—"Sir, I will save the Council that minute."

5-22 P.M.

The Hon'ble Sir William Vincent:—"Sir, I should like first of all to reply to the criticisms of the Hon'ble Pandit on my remarks as to the benefits of British rule in this country. I understood him to maintain that the Police have had no part in this work of improvement . . . ."

The Hon'ble Pandit M. M. Malaviya:—"I never said that. The Hon'ble Member claimed a larger part than was justified by the facts."

The Hon'ble Sir William Vincent:—"'A larger part than the facts justify.' I do not think I have done anything of the kind. I maintain that the Police have played a great part in the pacification of this country, and I contend that the defects of which there were complaints in the earlier days have been largely remedied by the introduction of European officers in 1861. I would point out that the figures and facts which he has quoted from the Police Commission's Report of 1902 do not refer to the present condition of affairs at all, but relate to a state of things which the Commission was appointed to remedy and which it did effectually remedy. What the last Commission of 1915 said was 'it has not been shown that the reforms have broken down; the evidence shows that they have been on the whole successful, but that hardly sufficient time has elapsed thoroughly to test their effectiveness.' I submit that, in these circumstances, it is hardly fair to quote the system which prevailed before 1902 to illustrate the arguments which the Hon'ble Member used. The Hon'ble Member, in another part of his speech, said that he repudiated the suggestion that Englishmen would be excluded entirely from the Service by his Resolution. I rather feel with the Hon'ble Dr. Sapru when he said that there should be more frankness in such matters. What is the object of raising the age-limit, of having simultaneous examinations? What would be the effect of these proposals? Does not every Member of this Council know, Sir, that the effect would be to exclude all

[18TH MARCH, 1918.] [*Sir William Vincent; Pandit M. M. Malaviya; Mr. S. N. Bannerjea; Mr. Sastri.*]

British candidates from any chance of success? I ask, I put it frankly, would not that have been the effect? It is useless to say 'I never suggested that British candidates should be excluded, that was not in my mind at all. I intended something entirely different'. The Hon'ble Member used soft words, but his intention was exactly what I say......"

The Hon'ble Pandit M. M. Malaviya:—"The words of the Resolution are there".

The Hon'ble Sir William Vincent:—"Yes, the words of the Resolution are there, and they are for the Council to read. They recommend simultaneous examination and the raising of the age, and I do maintain that accepting this Resolution would have the effect which I have stated. When the Hon'ble Member says he does not mean this a Hindustani proverb comes to my mind which it would be impolite to repeat at this moment.

"He then went on to say 'what is this British character of which we hear so much?' Well I can tell the Council readily what this British character is. I have been frequently taunted in this Council with not explaining what I mean by the term, but if evidence of this effect is wanted I would say *Si monumentum requiris, circumspice.* Consider the state of this country now as compared with a hundred years ago. There is the real evidence of the value of British character and British administration, of how and why these results were attained. I will quote a passage from one who is greatly revered by many politicians, and by many others in India. I will read to the Council what Mrs. Annie Besant says of the value of British officials in India. I do not quote the lady as an authority on whom I place great value, but I have always understood that she is a person whose opinion is accepted with respect and even with reverence by many Members of this Council......"

The Hon'ble Mr. S. N. Bannerjea:—"What is the date"?

The Hon'ble Sir William Vincent:—"The date is 1911, I believe, but I am not sure. This is what the lady said:—

'They forget that the vast population of India, especially the villagers, constantly show preference to the English official over the Indian because the ordinary Englishman is more considerate of the poor, more ready to work to relieve distress than is the ordinary Indian. In the relief of famine the chief difficulties arise from the lower class Indian employes, not the educated Indians who work most nobly relieve suffering. The complaints of torture by the police are accusations against Indians. In the administration of justice, the Englishman judges fairly as between an Indian and Indian where the Indian is swamped by influences of kindred caste-prejudices and local customs; all this is known to and remembered by educated Indians and I am only repeating above what I have heard them say over and over again as to the substantial value of British rule.'

"Now these are not my words. Those are the words of this lady, and I simply ask the Council to consider them. Then the Hon'ble Mr. Sastri challenged me, saying you hold a competitive examination in England, but why won't you have it in India. Well, it is difficult to answer that question without saying what might wound feelings in this Council, and I am unwilling to do anything of that kind. But what I take to be the advantages of a competitive examination in England are these. Taking a number of candidates......"

The Hon'ble Mr. Sastri:—"I do not draw the Hon'ble Member into making a statement which he would rather not make. He may rather not make it merely to please me. Let me not be understood to draw from him a statement."

The Hon'ble Sir William Vincent:—"I was only anxious to make it clear that I could answer the Hon'ble Member, but in the circumstances I refrain from saying more.

[*Sir William Vincent.*] [18TH MARCH, 1918.]

"The only other point I have noted here is a remark of the Hon'ble Mr. Sastri as to the value of the work of Europeans in the Indian police. I understood him to suggest that the value of their work has been over-estimated, that the good work was really that of the Indian police, and that the candidates for the police were selected after an examination at an early age when the selection was little more than a lottery. I have tried to get the words down as accurately as I could. Well, I doubt whether it can be said that selection by examination at the age of 19 is in any sense a lottery, and I would ask the Council to remember that this is the age at which, I believe, candidates for scholarships for University are generally chosen, and it is the age which the recent Commission, which included at least one eminent educationist, deliberately selected as the suitable age for entering the Indian Civil Service. Now as to the value of the work of European officers in the police service, I can only ask the Council to weigh the testimony of every authority and of every Commission which has inquired into this matter and which has taken evidence on the subject. Their testimony is unanimous that the work done by the European officers in the higher ranks of the police has been of incalculable benefit I do not wish in any degree to depreciate the work done by Indians. That is far from my purpose. I am well aware of the excellent work that they have done. It has been my good fortune to serve in many districts with them, but I do not think that it would be fair to say that the work in the higher ranks of the police done by Europeans is not largely responsible for the present improvement in that service. I regret, Sir, on behalf of Government for the reasons I have given I must oppose this Resolution."

The motion and the alternative motion were put and negatived.

The Council then adjourned to Thursday, the 14th March, 1918.

A. P MUDDIMAN,

Secretary to the Government of India,
Legislative Department.

DELHI:
The 21st March, 1918.

No. 3691-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

EMIGRATION.

RESOLUTION.

PAPERS REGARDING LABOUR EMIGRATION TO THE MORE DISTANT CROWN COLONIES.

Delhi, the 23rd March 1918.

The following papers regarding labour emigration to the more distant Crown Colonies are published for the information of those interested in the subject :—

Extract from despatch from the Government of India to His Majesty's Secretary of State for India, No. 5 (Emigration), dated Delhi, the 23rd March 1917.

We have considered in Council your Despatch No. 24, dated the 11th February 1916, in which you expressed yourself entirely prepared to accept the policy advocated by the Government of India, namely, the abolition of the indentured system of emigration, and said that you would invite the Colonial Office to co-operate with you in devising the most suitable means for giving effect to it with due consideration of the interests of the Colonies affected and with adequate safeguards for the protection and well-being of the emigrants under any new system which might take the place of indentured labour. As you are aware, Lord Hardinge announced your decision by accepting in the Indian Legislative Council, on the 20th March 1916, the motion of the Hon'ble Pandit Madan Mohan Malaviya that "early steps be taken for the abolition of the system of Indian indentured labour" Lord Hardinge was, however, careful to say that you had asked him to make it clear that the existing system of recruiting must be maintained until new conditions, under which labour should be permitted to proceed to the Colonies, had been worked out in conjunction with the Colonial Office and the Crown Colonies concerned. Towards the end of his speech Lord Hardinge expressed his deep gratitude to yourself and to His Majesty's Government, and added—

> "Their attitude in the matter fills me with assurance that what has been promised will be fulfilled to the letter, and that the end of the system which has been, relatively speaking, of so small an advantage to this country is now in sight. No one who knows anything of Indian sentiment can remain ignorant of the deep and genuine disgust to which the continuance of the indentured system has given rise. Educated Indians look on it, they tell us, as a badge of helotry. This is soon to be removed for ever."

Lord Hardinge's announcement satisfied those who heard him, for all believed that the period of waiting would not be long, and the Hon'ble Pandit in his reply said "the country will understand that a little time must elapse before the system can be entirely obliterated."

2. No suggestion was made in the Legislative Council that the period of waiting might extend up to five years, and we feel assured that no one who heard Lord Hardinge's announcement believed that there was a possibility that the ending of indentured labour might be deferred for so long a period. It came, therefore, as a considerable shock to popular expectation to find that a suggestion had been made by Mr. Bonar Law in the Colonial Office letter of the 21st February 1916, that a period—say five years—should be fixed after which no further recruiting under indenture should be allowed. In accordance with your instructions the Colonial Office letter of the 21st February has never been published by us in India, but knowledge of the suggestion made by the Colonial Office has filtered through from one or more of the Colonies concerned. The possibility that Lord Hardinge's promise might remain unfulfilled for a period of five years has roused deep-seated indignation throughout India and the Colonial Office letter has been a useful weapon in the hands of the speakers at public meetings.

3. The telegrams which have passed between us have informed you that there has been during recent months a persistent agitation throughout India for the immediate abolition of recruiting for indentured labour. Mass meetings have been held in all the great centres of population, and not only have the audiences been large, but they have included many, both Indians and Europeans, who are recognised as the leaders of thought in this country, but who are not usually willing to take part in public meetings.

4. The attacks made at all these meetings against the system of indentured labour may be briefly summed up in the charge that the system is one which is based at the outset on fraudulent statements made by the recruiter, and that the direct result of the system is the slavery of the men and the prostitution of the women. In charges made in general terms like these there is likely to be a good deal of exaggeration, but after making allowance for all

possible inaccuracy and exaggeration, we find ourselves unable to deny that there is a substratum of truth in each one of the three charges which we have just mentioned. This is not a position which we can afford to allow to continue.

5. We have taken advantage of the present session of the Indian Legislative Council to invite representative Indians to formulate a scheme of assisted emigration to take the place of the present system of indentured emigration, and we laid before them copies of our letter of the 1st July 1916 to Local Governments and of the replies of the several Local Governments thereto. Some Members of the Legislative Council met and discussed this question among themselves for several days, but were unable to devise any scheme which in their eyes would be satisfactory. Eventually they handed us a memorandum (a copy of which is enclosed) signed by sixteen Members of the Council in which they state that in their opinion no alternative system is practicable which will carry with it a guarantee of the moral well-being of the Indian labourers concerned.

6. We feel the force of the arguments contained in the memorandum, and we are convinced that no solution short of that stated in the memorandum would satisfy Indian opinion on the subject, and that in the present state of heated feeling in the country the objections raised to the indentured labour system would be urged with equal vehemence against any other system recognised by the State under which labour was assisted or encouraged to emigrate to the four Crown Colonies.

7. Within the past few days it has been necessary for us for military reasons to impose a prohibition on the emigration of all unskilled labour. This is of course a temporary measure only, but it appears to us unthinkable that the system of indenture should be revived after the military necessities have passed away, and we earnestly ask for your support to secure the final ending of the system against which such grave accusations have been made. We consider also that in the circumstances it will not be possible for us to suggest the introduction of any scheme of assised emigration until the feelings of exacerbation to which the indentured system has given rise have died down. An interval must, in our opinion, in any event elapse between the abolition of the old system and the institution of any new one.

8. If these recommendations are accepted, it will be uncertain when a scheme of assisted emigration will be required. In view, however, of the arrangements which have been made for the holding of a Conference on the subject in the course of next May, it may be useful to set out the conditions which, in our opinion, must find a place in any scheme of assisted emigration, if such a scheme should be needed in the future.

9. The first essential in any new system must be that the emigrant should understand the invitation which the Colonies hold out to him. He must be told not only the daily wage which he is to receive, and the hours for which he is expected to labour for that wage, but he must also be informed of possible deductions from that wage and the cost of provisions and of clothing. The terms of repatriation must also be clearly made known to him. It is plain justice that these material facts should be disclosed under any future system, and if they had been disclosed in the past, there can be little doubt that only those who had some strong reason for wishing to leave their country would have offered their services as indentured labourers. As Lord Hardinge said in his speech before the Legislative Council on the 20th March 1916,

> "why should the labourer have to journey thousands of miles over the 'black water' to settle in a strange country and to place himself for a long period under conditions often of an undesirable, and in some cases of a revolting, nature in order to achieve the desired end, when he can obtain in India the choice of either better paid labour, as for instance, in the big jute areas of Eastern Bengal, or almost equally well paid labour with the prospects of obtaining in a very few years a home and a piece of land on the Assam tea gardens? It seems rather absurd to find a man going to Fiji for a wage of 26*s.* a month with rice at 2¼ seers to the rupee, when he can readily earn 6*s.* or 7*s.* a week during the jute season in Eastern Bengal with rice selling at a third of the price prevailing in Fiji, with the additional advantage that he can, if he likes, with far greater ease, take his family with him to add to his earnings than in the case of distant Colonies. It is clear then that the cooly himself does not stand to gain much by emigration."

Our belief is that if the facts are made known Indian labour will not be found to be willing to leave this country except for a wage considerably in excess of the wage which can be earned here.

10. We now come to the question of the safeguards which should be required in the case of labour proceeding under any new system to the four tropical Colonies in question. We have examined the subject in correspondence with Local Governments and Administrations, and as stated above with reference to the views of the various representatives of Indian public opinion. We have also with your approval deputed Mr. Marjoribanks and the Hon'ble Khan Bahadur A. T. Marakyar to examine the conditions of labour in Ceylon and the Malay States with a view to considering whether a system of recruitment similar to that adopted for Ceylon and the Malay States might be adopted with advantage for the four Crown Colonies. These gentlemen have produced a valuable report, a copy of which we have now the honour to forward to you together with copies of the correspondence with Local Governments and of the other papers bearing on the subject.

11. In addressing Local Governments we expressed the view that any future system must conform to the following general principles :—

(a) a proper sex proportion must be maintained among adult emigrants;

(b) the labourer must have reasonable freedom to choose and change his employer;

(c) the conditions under which the labourer works and lives in the Colony must be suitable and proper; and

(d) recruitment in India must be carried on under due supervision and must be free from abuses.

It will be convenient to examine the subject with reference to the above principles, and in doing so to elaborate the manner in which these principles should, in our view, be applied.

12. As regards (a), we have already referred to the moral evils which undoubtedly exist and to the charge that is made that the present system leads directly to a life of prostitution for the single women emigrating to the Colonies which take indentured labour. The maintenance of a proper sex proportion has been one of the greatest difficulties under the present system and the low proportion of women hitherto recruited is, in our opinion, responsible for many of the worst evils connected with the condition of indentured labourers in the Colonies. The evils are, however, probably as much due to the class of women who form a proportion of the female emigrants as to the disparity in the numbers of the sexes. The sex question, in our opinion, cannot be solved by merely insisting on a larger proportion of women. Merely to raise the minimum proportion of women would probably have no other effect than to increase the number of undesirable women recruited. After careful consideration we are convinced that the only course which would be in any way satisfactory, would be to encourage recruitment by families To effect this, it would be necessary to make a rule that no woman should be recruited unless accompanied by her family. We might also find it necessary to cause registering officers to make enquiries in the village of origin to check alleged family relationships. We do not think it would be necessary to prevent single men from emigrating alone; but agree with the Chief Commissioner of the Central Provinces (Sir Benjamin Robertson) that the number of such single men recruited should not exceed one to every five adults.

13. (b) *The labourer's freedom of choice.*—The aspect of the present system which, next to the position of women, excites the strongest popular resentment is the feeling that the status of the indentured labourer has been in the past virtually one of bondage, and that so far as the future is concerned, however much his condition may be mitigated by beneficent regulations and considerate treatment, the Indian labourer transported to the Colonies is not likely to be a really free agent. We share this feeling. The position of an ignorant peasant transported thousands of miles from his home, and serving an employer who has, at best, an imperfect acquaintance with his language and customs, is, we conceive, in danger of being one not far removed from bondage.

14. The inherent difficulty of this part of the problem lies in the distance of the Colonies from India and the consequent cost of recruitment. We recognise that the Colonies will reasonably expect some security for the cost of the passage money which they have paid, presumably, for the benefit of the emigrant. At the same time, the labourer should have the right ultimately to obtain repatriation. It is even more necessary that he should not be bound down to serve any particular employer for longer than a very short period. He should, we consider, be free to leave his employer on a month's notice, and this freedom should be guaranteed by entitling him to invoke the assistance of the Protector of Immigrants, if necessary, to ensure his transfer. We further regard it as essential that it should not be possible to proceed against labourers for failure to fulfil their contracts otherwise than by a civil suit. We recognise that the Colonies have already abolished imprisonment as a substantive penalty for labour offences, but it is no less important that punishment by fine and imprisonment in default of payment of fine should be similarly abolished for such offences. In short, Indian labourers should not be subject to any legal liabilities or obligations which do not apply equally to the rest of the population of the Colony, and which do not form part of the ordinary law of master and servant in England.

15. It is, we consider, a matter of importance that no employer should be able to claim that he had paid the expenses of recruitment of any particular labourer, and this, it appears to us, could easily be obviated by the payment of the expenses by the Government out of a common fund raised by a rateable cess collected from the employers. No part of these expenses should be charged against the labourer, who should start his career in the Colony free from any initial burden of debt. We see no necessity for any long-term contract between the labourer and the Government. The only contract which the labourer would enter into would be a short-term contract of service with his employer for the time being, whom, as we have just explained, he should be entitled to leave on a month's notice. With regard to the question of repatriation, we would suggest that the labourer with his family, if he has a family, should be entitled to a free passage to India after three years of approved service or a bonus in lieu of the passage-money if he should elect to remain in the Colony. A labourer wishing to return to India before the completion of three years' service should, we suggest, be entitled to one-third of the passage-money for himself and his family after one year of approved service and to two-thirds after two years.

16. (c) *Conditions of life in the Colonies.*—The assisted emigrant ought, we urge, from the date of his arrival in the Colony to have the same rights, including those of acquiring

land, as any other free man arriving in the Colony. So far as the general conditions of life in the Colonies are concerned reforms are desirable in many directions. The recommendations of Messrs. McNeill and Chimmanlal in their report, including improvements in housing, medical assistance, hospitals, education, legal recognition of Indian marriages contracted in the Colonies, and other matters have, we are told, met with general acceptance in the Colonies, and are, we understand, largely in course of adoption.

17. (*d*) *Conditions under which labourers are recruited in India.*—We had originally been disposed to think that a system of recruitment similar to that adopted for Ceylon or the Federated Malay States might meet the case. In order to ascertain whether such a system would be suitable, as already stated, we deputed Mr. Marjoribanks and the Hon'ble Khan Bahadur A. T. Marakayar to examine the conditions of labour in Ceylon and in the Federated Malay States. We have, however, after examining the report come to the conclusion that recruiting for distant Colonies cannot be worked on the lines of the 'sardari' or 'kangani' systems or on that of the Federated Malay States. If any system of assisted emigration is to come into being, recruiting must, we think, be on generally similar lines to the present, but with substantial modifications in detail, and with a better class of recruiter working under officers of the Colonial Civil Service. The present class of recruiters should be replaced by men of good character, and as far as possible by men who have actually worked in the Colonies and can speak of the conditions from their own experience. All recruiters should be specially licensed, and should be on fixed pay and not paid by results. It is obviously necessary that the emigrant should start his career in the Colony not only free from debt in respect of his passage money, but also free from debt to the recruiter. The number of recruiters should, in our opinion, be kept as low as possible, and recruiting should be confined to the congested districts of India and should not be permitted at all in the industrial and pilgrim centres. There should, we think, be a real attempt to organise recruitment from villages; and selected non-officials, preferably chosen from among the honorary magistrates, should be entitled to inspect depôts. The physical and age tests should not, we think, be strictly applied to every member of the family, otherwise recruitment by families would in many cases break down, for the labourer would naturally be unwilling to leave behind those members of his family who had least ability to help themselves.

18. A reference is necessary in this connection to the arrangements governing emigration to Surinam and the French Colonies. We understand from the Memorandum of the British Legation at The Hague, dated the 1st May 1916, regarding emigration to Surinam, which formed an annexure to your despatch No. 140, dated the 8th September 1916, that the required notice of termination of the Convention of 1870 with the Dutch Government has been duly given, and that it remains merely to acquaint them with the details of the new arrangements as soon as these are settled.

Though indentured emigration to the French Colonies has been in abeyance and is not likely to be resumed, it appears to be desirable to take the present opportunity to determine the Convention of 1861 with the French Government.

19. We have, with your approval, invited Sir James Meston to represent the Government of India in the proposed Conference. We are also deputing Mr. N. E. Marjoribanks, I.C.S. and Colonel W. M. Kennedy, Chairman of the Assam Labour Board, who will be able to assist with information with regard to any matters of details which may arise.

Despatch from His Majesty's Secretary of State for India to the Government of India No. 93 (Public), dated London, the 10th August 1917, and enclosure.

With reference to the letter of Your Excellency's Government in the Commerce and Industry Department, No. 5 (Emigration), dated the 23rd March last, I hope to be in a position in the near future to address you on the question of labour emigration to the British West Indies and Fiji. It was, as Your Excellency is aware, unfortunately impossible for Sir James Meston and Sir S. Sinha to remain long enough in England to take part in the actual inter-departmental conference, but my predecessor had the benefit of their assistance in an informal discussion of the general question with the Secretary of State for the Colonies and officials of the Colonial Office, and I share the satisfaction felt by him at their presence on this occasion.

2. The decision of His Majesty's Government that indentured emigration should not be re-opened, has already been communicated to your Excellency.

3. I now desire to invite the careful attention of Your Excellency's Government to the enclosed communication * from the Colonial Office. It was probably inevitable that other aspects of the position of Indians in the Colonies in question should absorb public interest in India, but it is evident that little attention has hitherto been paid in unofficial circles to the facts set out by the Colonial Office with regard to the free Indian population.

* Dated 7th June 1917.

4. One result of Indian labour emigration has been the establishment overseas of free Indian communities which have attained a high degree of prosperity. This fact does not, of course, affect the necessity for removing the system of indenture and substituting in its place an entirely new system of free emigration from India to the Colonies. It is, however, important to realise to what degree, even under the admittedly condemned system of indenture,

those Colonies have successfully established thriving and self-respecting Indian communities of settlers whose welfare is now bound up with the general prosperity of those Colonies, and many of whom have been enabled to rise to the position of landholders, merchants, and, in some cases, professional men. The continuance of the main local industries is a matter of vital concern to Indians hardly less than to European colonists. To recognise the present position and needs of these Indian communities does not imply satisfaction with the indentured system now abolished.

5. It is further to be observed that the Crown Colonies which imported Indian labourers under indenture have never opposed any obstacle to the entrance of free Indian immigrants of the mercantile or other classes The peculiar history of the Indian question in Natal under responsible government has possibly given rise to some misunderstanding on this point. But, as you are aware, Natal was alike the only self-governing Colony that imported indentured labour from India, and the only labour-importing Colony that restricted the entry of free Indian immigrants. In that case the supply of further Indian labour was eventually refused by the Government of India. But the British West Indies and Fiji have always maintained an open door for the entry of all British Indian subjects who desired either to travel or to settle down. I am not sure how far it is understood by public opinion in India that the prevention of the free emigration of Indian labourers to those Crown Colonies which imported indentured labour until the present year would not affect or concern any portion of the Empire which has imposed immigration restrictions upon Indians ; and I see some inconsistency in an attitude that seems to combine protest against any restrictions on the entry of Indians into other parts of the Empire with opposition to the free emigration of Indian labourers to those Crown Colonies which desire to establish assisted immigration and to give the labourers full facilities for ultimate settlement on the land. The object of the inter-departmental conference is to devise a scheme under which Crown Colonies that desire to foster Indian immigration of this character may be able to arrange facilities for the emigration from India of persons belonging to the agricultural classes who may be willing to migrate as free labourers with the prospect of eventually establishing themselves on grants of land. It is an essential feature of any such scheme that it shall not reproduce under another name the old indenture system, and that future emigrants shall be enabled to find a career in their new homes without passing through the status which, in the case of their predecessors, is regarded as having inflicted a national stigma upon India.

6. In view of the misunderstandings which have blended with perfectly sincere and reasonable indignation at actual abuses connected with the indentured system, it seems very desirable that the above considerations together with such facts as are now presented in the statements furnished by the Colonial Office should not be lost sight of or their importance overlooked. Your Excellency's Government will no doubt take such action as may be possible to this end. I need hardly remark that they furnish strong reasons against the imposition of unnecessary barriers to the movement of unindentured labour under salutary conditions to Crown Colonies in which free and prosperous Indian communities are already established.

ENCLOSURE.

Colonial Office to India Office.

No. 26104.

Downing Street,
7th June 1917.

I am directed by Mr Secretary Long to state that in the course of his recent informal conference with Mr. Secretary Chamberlain, Sir James Meston, and Sir Satyendra Sinha on the subject of Indian emigration to the West Indies and Fiji, he was led to believe that some misapprehensions exist in India as to the status of the Indian communities in the four Colonies. He desires, therefore, to invite the assistance of the Secretary of State for India in removing any false impressions which the people of India may entertain as to the position of their countrymen in the four Colonies concerned—British Guiana, Trinidad, Jamaica and Fiji.

2. The conditions of employment of future emigrants are now a matter of discussion between representatives of India and of this Department, and Mr. Long does not think it would serve any useful purpose to enter in the present letter into any detailed discussion of the existing system or of that by which he hopes it will be replaced. But to remove all possible misunderstanding on a point of principle, he desires to state definitely that it is recognised both in the Colonies and at the Colonial Office that the indenture system must be abolished forthwith, and one more consonant with modern conditions substituted for it, before recruiting for the Colonies is resumed. He has only to add that, after consultation with representatives of the planting interests, and with their full concurrence, he had already decided before the recent meeting took place to propose on behalf of the Colonies the immediate abolition of the indenture system.

3. Mr. Chamberlain is already aware that the penalty of imprisonment for labour offences has been abolished in the four Colonies.

4. Recent controversy has concentrated attention on the position of the indentured labourer. This was probably in the circumstances inevitable. It is nevertheless unfortunate that as a consequence the existence of large and prosperous Indian communities in the Colonies as a direct result of the immigration system has been overlooked; and Mr. Long thinks that much of the feeling which has been aroused in India would have been avoided had not the distance of the Colonies and the lack of frequent direct communication prevented the people of India from having more accurate knowledge of the facts with regard to their fellow-countrymen who have settled in the Colonies.

5. The prosperity of these communities is bound up with that of the Colonies in which they have made their homes. If the industries of the Colonies suffer, the Indian communities will be the first to feel the effect. It is therefore desirable that their existence should not be overlooked by their countrymen at home when discussing a question so vital to the Colonies as that of the supply of labour which is essential to Colonial Industries.

6. Indians actually under indenture in the four Colonies form but a small proportion of the total Indian population there. How small the proportion is will be seen from the following figures:—

	British Guiana.	Trinidad.	Jamaica.	Fiji.
Total Indian population (1911 Census) . .	136,528	121,896	20,063	56,853
Under indenture (1915-16)	7,197	8,327	2,913	14,362

The proportion is, of course, larger in Fiji, as Indian immigration into that Colony began over 40 years later than into British Guiana. In the two Colonies which are mainly dependent on Indian labour the proportion of Indians under indenture is about 1 in 19 and 1 in 15, respectively.

7. Even of the labourers actually working on estates only a portion is serving under indenture. According to the latest figures available for Trinidad the number of adult immigrants not under indenture working on estates which also employ indentured labour was 15,676. The corresponding figure in British Guiana was 38,411. It will be seen that, leaving out of consideration estates which do not employ any indentured labour, by far the greater number on the Indian labourers employed on estates where the indenture system is in force are free from the restraints of that system.

8. Indian emigrants to the four Colonies have been recruited from the labouring classes in India, and have settled in Colonies engaged in producing a few staple kinds of estate produce, mainly sugar, fruit and cocoa. It would, therefore, be natural to expect that the Indian population in those Colonies would consist almost entirely of estate labourers. This, however, is not the case. It is probably not realised to what an extent the movement of population from India has been one of settlement of small proprietors on the land. In this connection the following quotations from the reports of the Protectors of Immigrants for 1915-16 are interesting :—

Trinidad.

"*General Condition of East Indians not under Indenture.*—The general condition of these people continues to be excellent. There are, to-day, many East Indians of independent means; some occupying positions of trust and honour in the Government service, and a few in the professions, law and medicine.

"Many are well-to-do merchants, while others still retain their affection for the soil, being either cane farmers or landed proprietors.

"The following table shows the amount of lands owned by East Indian proprietors and the nature of the cultivation.

"Acreage under Cultivation.	Nature of Cultivation.
56,414	Cocoa.
9,488	Rice.
9,868	Sugar cane.
9,698	Provisions.
3,081	Corn, etc.
1,740	Cocoanut.
408	Coffee.
117	Fruits.
90,814"	

British Guiana.

"*Settlement of unindentured East Indians on the Land.*—There was considerable acquisition of landed property during the nine months under report, as appears from the following figures supplied by the Registrar, which deal with Chinese as well as Indians :—

	East Indians.		Chinese.	
		Rs.		Rs.
Number of purchasers	413		19	
Number of deeds	454		22	
Total value	$96,898·05 =	3,02,806	$48,336·00 =	1,51,047
The highest price paid for one property was	$12,800·00 =	40,000	$14,000·00 =	43,750

"Plantations Unity and Lancaster on the east sea coast of Demerara, some 415 acres in extent, having been drained, irrigated and laid out in acre lots, are now fully taken up, the purchase price of $20 (Rs. 62·8) per acre having been readily paid, and the cultivation of rice and ground provisions is proceeding satisfactorily.

"Drained and irrigated land can be obtained at Clonbrook, on the east, and at Windsor Forest, La Jalousie, and Hague on the west sea coast of Demerara, in some cases by purchase at prices varying between $15 to $35 (Rs. 47 to Rs. 109) per acre or by lease at rates from $1 to $3 (Rs. 3 to Rs. 15) per acre for the first year, rising to $5 and $6 (Rs. 15 to Rs. 18) per acre thereafter.

"In addition to these ways by which East Indians may acquire land, anyone, under the Lands and Mines Regulations, may lease Crown lands for terms of 99 years, with right of renewal subject to a re-assessed rent, if the land has been reasonably usefully held. The cost for five acres, for instance, is as follows :—

	$		Rs.
Cost of application	5·00	=	15
" of survey	1·50	=	4½
One year's rent	1·00	=	3
Total initial cost	7·50	=	22½

"Rent thereafter $1 (Rs. 3) per annum for the whole five acre tract.

"For areas from 5 to 100 acres in extent the rent is 20 cents. (10 annas) per acre per annum ; and for larger tracts less still.

"The settlements at Huis't-Dieren, Helena, Whim, Bush, Lot and Maria's Pleasure, comprising between them some 2,943 acres, have enjoyed fair prosperity during the period of report.

"The following figures give the number and value of properties in the several towns and villages owned by East Indians as assessed for taxation for local purposes :—

	Nos.	Value.	
		$	Rs.
Georgetown (capital)	258	296,435·00 =	9,26,359
New Amsterdam	84	66,950·00 =	2,09,219
Villages	7,846½	732,009·20 =	22,87,529
Total	8,188½	$1,095,394·20 =	Rs. 34,23,107

"The establishment of Agriculture Loan Banks will be, doubtless, a great stimulus to and settlement. There are now three : one in the island of Wakenam, county Essequibo, in which 78 East Indians have 152 one dollar shares ; another on the west coast, county Demerara, at Dem Amstel, in which six Indians hold 12 shares ; and the third at Ann's Grove, east coast, county Demerara, in which 34 have 128 shares.

"There were 7,756 East Indian depositors on the 31st December 1915, and they had at their credit a sum of $393,348·27 (81,947*l*. 11*s*. 1½*d*.) (Rs. 12,29,213). Both the number of depositors and the amount of savings are less than on 31st March 1915, when the figures were : Deposits, 8,774 ; savings, $502,626·80 (104,713*l*. 18*s*. 4½*d*.) (Rs. 15,70,709). Circumstances arising out of the war have, no doubt, considerably affected Savings Banks transactions but the lately established Savings Bank branches of the Colonial Bank and the Royal Bank of Canada in Georgetown and New Amsterdam and in the two large villages of Mahsica and Rose Hall have without doubt attracted a considerable share of the business hitherto enjoyed by the Post Office Savings Banks. The continued expansion of rice planting is also responsible in some considerable measure, providing as it does a remunerative investment for the people's savings."

Jamaica.

"*Occupation of free Indians.*—There are now about 17,000 free Indians in the Colony, the majority of whom are employed in various manual occupations. Among these occupations may be mentioned the following :—

"Agricultural labours ; planters, shopkeepers, market gardners, traders, itinerant and otherwise ; goldsmiths, cart men ; domestic servants. There are no less than 369 trade and spirits licences taken out by East Indians.

"*Settlement of free Indians on the Land.*—A statement kindly furnished by the Honourable Collector-General is attached showing the value and extent of property owned by East Indian immigrants in the Island. This statement is only approximate and does not fully represent the true value of the property. It is shown that land owned by East Indians covers over 11,000 acres. In the parish of St. Mary alone 2,276 acres of land is owned by Indians. I estimate that the accumulated wealth of East Indians in this Island cannot fall short of 120,000*l*. (Rs. 1,800,000).

"*Savings of the Immigrants.*

"*Deposits.*—The number of immigrant depositors in the Government Savings Bank on the 31st March 1916 was 1,383 and the amount at their credit was 15,700*l*. (Rs. 2,35,500). The reduction of the amount at credit compared with last year is largely due to the withdrawals by immigrants repatriated during the year. These immigrants who returned to India by the ship *Ganges* took with them drafts on the Bank of Bengal amounting to 2,824*l*. 19*s*. 2*d*. (Rs. 42,374), and jewellery valued at 1,132*l*. 16*s*. (Rs. 16,992). This represents an average saving per head (exclusive of immigrants returned as destitute and children) of 32*l*: 8*s*. 10*d*. (Rs. 487). The largest individual remittance was 283*l*. (Rs. 4,245).

"The statement alluded to is given below :—

Statement showing the particulars of Property owned by East Indian Immigrants in the several Parishes of the Island during the year 1915-1916.

Parish.	Value of Property.	Extent in Acres.	Livestock. Horse-kind.	Livestock. Cows.	Livestock. Asses.	Probable Value of Stock.
	£	Holdings.				£ s.
Kingston	5,110	94	7	...	...	84 0
St. Andrew	1,234	Acs. 29½	4	4	3	100 0
St. Thomas	12.775	2,002¾	103	...	5	958 0
Portland	5,522	747½	54	110	1	1,246 0
St. Mary	13,375	2,275¾	141	144	32	2,147 5
St Ann	172	86½	...	...	...	...
Trelawny	2,390	1,624	25	80	6	662 0
St. James	838	150½	1	...	2	21 5
Hanover	2,520	509¾	80	80	45	950 0
Westmoreland	4,228	393¼	150	100	...	2,870 0
St. Elizabeth	1,360	501¾	14	18	2	192 10
Manchester	362	84½	...	...	...	...
Clarendon	4,477	996¾	158	...	32	1,508 10
St. Catherine	5,375	1,697½	42	3	17	423 15
Total	59,738	11,049¼	774	484	145	11,158 5
	Rs.8,95,995					Rs. 1,67,374

Fiji.

"*Native leases* (*i.e.*, leases of land by Indians from natives of the Colony).—Seven hundred and forty-two leases, comprising a total area of 5,744 acres, were registered in 1915, the largest total area leased in any province being 2,557 acres in Ba and Yasawas. The following table shows the number of leases issued and the area leased in each of the last nine years :—

Year.	No. of Leases.	Acreage.
1907	240	
1908	415	3,715
1909	456	3,740
1910	455	...
1911	440	2,300
1912	573	2,676
1913	392	1,817
1914	398	1,865
1915	742	5,744

Savings.

"*Deposits in Local Banks.*—During the year fixed deposits were made by the Department in the local Banks on behalf of 106 depositors. The total sum at fixed deposit on the 31st December 1915 was 8,947*l* 0*s*. 2*d*. (Rs. 1,34,205), being 4,037*l*. 11*s*. 11*d*. (Rs. 60,564) less than the previous year. The decrease is no doubt due to the outbreak of war, resulting in an unusually large amount of money being buried. The following table shows the

amount on fixed deposit in Government Savings Bank by Indian immigrants on the 31st December in each of the last five years:—

Year.	No. of depositors.	Balance to credit. £	s.	d.		Rs.
1911	50	1,429	17	2	=	21,343
1912	77	2,527	2	0	=	37,907
1913	159	4,725	14	5	=	70,886
1914	172	3,114	13	4	=	46,720
1915	156	2,177	3	5	=	32,657

"*Remittances.*—The amount remitted by Indian immigrants through the Treasury was 1,965*l.* 16*s.* (Rs. 29,487) sent by 350 persons. This amount does not include the amount remitted by Madras immigrants through the Treasury, which was 1,425*l.* 11*s.* 4*d* (Rs 21,384) by 199 remitters, the average remittance for both Calcutta and Madras being 6*l.* 3*s.* 6*d.* (Rs. 93). This total is exclusive of money remitted by immigrant passengers repatriated per S.S. *Mutlah* amounting to 843*l.* 17*s.* 2*d*, (Rs. 12,658). The following table shows the amount remitted through the Treasury in each of the last ten years:—

Year.	No. of remittances.	Amount remitted. £	s.	d.		Rs.
1906	388	1,882	1	0	=	28,231
1907	587	2,996	12	4	=	44,949
1908	684	3,027	12	0	=	45,414
1909	761	3,534	14	0	=	53,021
1910	721	3,843	5	6	=	57,649
1911	762	4,201	19	8	=	63,030
1912	844	4,792	17	9	=	71,893
1913	886	5,268	8	0	=	79,026
1914	707	4,419	17	0	=	66,298
1915	549	3,391	7	4	=	50,871

"The following extracts from the reports of Resident Inspectors on the settlement of unindentured Indians in their respective districts may also be of interest:—

Macuata.

"The Indian cane-growers in this district did very well. The crops, if not heavy, were very sweet, and they also participated in the 2*s.* 6*d.* per ton bonus. The following are the figures you asked for in this connection:—

(*a*) Area . . . . 303 acres.
Tonnage . . . . 5,750 tons.
(*b*) Area . . . . 310 acres.
Tonnage . . . . 6,249 tons.
(*c*) 3,993*l.* 7*s.* 11*d.* (Rs. 59,901).

"Apart from the cane crops the following were grown by the unindentured Indians in this district during the year:—

Maize . . . . 870 acres.
Rice . . . . 4,920 acres.
Dhal . . . . 100 acres."

Ba, Tavua and Ra.

"Number of contractors on books, 429.
"Area under cultivation, 4,915 acres.
"Number of contractors who cut in 1915, 302.
"Area actually cut in 1915, 2,738 acres.
"Number of tons crushed in 1915, 33,432.
"Total amount paid for cane crushed in 1915, 25,848*l.* 15*s.* 3*d.* (Rs 3,87,731).
"Number of Indians on settlements, 39.
"Area under cultivation, 515·1 acres.
"Number of Indians who cut in 1915, 39.
"Area actually cut in 1915, 255·2 acres.
"Number of tons crushed in 1915, 4,644.
"Total amount paid for cane crushed in 1915, 1,459*l.* 16*s.* 3*d.* (Rs. 21,892)."

Lautoka, Nadi, and Sigatoka.

"(a) Area under cultivation, 1915 . . . . . . 5,200 acres.
Cane cropped, 1915 . . . . 49,893 tons.
(b) Area under cultivation, 1916 . . . . . . 7,200 acres.
Estimated cane crop for 1916 . . . . . 80,000 tons.
(c) Amount paid to 408 farmers, 36,656*l*. 12*s*. 10*d*. (Rs. 5,49,850)."

"These figures represent Indian farmers working their own land, and are quite separate from those representing the private settlements of the Colonial Sugar Refining Company, which have been furnished to me as under :—

"Colonial Sugar Refining Company's areas settled . . . 1,068 acres.
Crop from settlement areas . . . . 20,897 tons.
Amount paid to 180 settlers, 16,027*l*. 16*s*. 1*d*. (Rs. 2,40,417)."

Rewa.

"The indentured banana cultivators appear to be in a very prosperous way; some are now drawing as high as 20*l*. (Rs. 300) and 25*l*. (Rs. 375) per month for their fruit. The rice crops also look very prosperous, and should give good returns."

Navua.

"The quantity of cane sent to the Navua mill by unindentured Indians was 28,597 tons, for which was paid 13,249*l*. 13*s*. 4*d*. (Rs. 1,98,745). The area cropped was 1,366 acres."

An ordinance of 1916 makes provision for the acquisition of land by the Colony and its improvement at Colonial expense for purposes of settlement of East Indians.

The total number of Indian freeholders and tenants in the Colony is now 11,043 occupying 115,635 acres."

9. The extracts above confirm the report made in 1913 by Mr. McNeil and Mr. Chimman Lal, the Commissioners appointed by the Government of India to report on the condition of Indian emigrants to the Colonies, that "the great majority of the emigrants exchanged grinding poverty with practically no hope of betterment for a condition varying from simple, but secure, comfort to solid prosperity."

10. In 1885 the Secretary of State for India laid down, as an indispensable condition of emigration from India to the Colonies, that . . . "Indian settlers who have completed the term of service to which they agreed, as a return for the expense of bringing them to the Colonies, will be in all respects free men with privileges no whit inferior to those of any other class of His Majesty's subjects resident in the Colonies." That condition has been fulfilled. On the expiration of his term of service the Indian takes his place in the community on the same terms as other inhabitants of the Colony, and Mr. Long finds it difficult to understand how the idea could have arisen in India that the Indian communities in these Colonies stand in any degree in a position of industrial or political inferiority as compared with the rest of the population.

11. At the general election in British Guiana, in 1916, an East Indian, Mr. J. A. Luckhoo, was elected to the local legislature for the division of South-East Essequibo. The unsuccessful candidate was an English planter. Mr. Luckhoo is the son of an Indian immigrant and of an Indian born in the Colony. He practices at the local bar. His brother, Mr. E. A. Luckhoo, a solicitor, who has held office as Mayor of the Municipality of New Amsterdam, was an unsuccessful candidate at the same election.

12. There were other unsuccessful East Indian candidates at this election, and details of their careers may be interesting as illustrating the prospect open to East Indians in the Colonies. One unsuccessful candidate is an East Indian who arrived in British Guiana in 1865 at the age of seven. In 1878 he started business as a butcher and has been very successful. He is described as one of the richest East Indians in the Colony, owner of an estate on the west coast, and of a racing stable. Another candidate, the grandson of indentured immigrants, is a practising barrister in the Colony. Another, who is a shop-keeper in Georgetown, orginally came to British Guiana under indenture to an estate. Another East Indian, a merchant in Georgetown, was selected by the Negro and Portuguese sections of a constituency to contest the seat, but was found ineligible for election as he had neglected to register as a voter. This candidate was born in the Colony, being the son of indentured immigrants. He returned to India with his parents, but came back to British Guiana in 1891 and went under indenture to a plantation.

13. The East Indian voters constitute 6·4 per cent. of the total electorate. On the basis of population the proportion should be much higher, as the Indian community forms 40 per cent. of the population. The reason is that East Indians, although equally eligible with other races both for the municipal and for the legislative vote, often do not trouble to go through the formality of registering themselves as voters. It is, however, anticipated locally that, as a result of the recent general election, there will be more disposition on their part to exercise the franchise.

14. The Legislative Council of Trinidad is not an elective body, and there is therefore no legislative franchise for any race in the Colony. One of the unofficial members nominated by the Crown is of East Indian descent. There is now an elective Town Council in Port of Spain, the capital of the island, and East Indians are, of course, fully eligible for the municipal vote and for membership. The Council is a very recent institution, and no statistics of East Indian voters are available.

15. In Jamaica the Legislative Council is partly elected. East Indians are eligible to vote for and to serve on the Council, as well as on the Parochical Boards which manage local affairs; but, as they form only 2 per cent. of the total population, their political activity is naturally less in evidence than in British Guiana. No statistics as to East Indian voters are available.

16. The question of Indian representation in Fiji has recently been under discussion with the Government of India, and Mr. Chamberlain is aware that, at their suggestion, the constitution of the Colony has been altered to admit of the appointment of a nominated member to the Legislative Council. The Governor has now appointed Badri Mahraj, who originally came to Fiji as an indentured immigrant and has since acquired considerable property and controls several hundred acres of cultivated land as well as a general store business.

17. Mr. Long trusts that the Government of India will take steps to make public, in such manner as they may think appropriate, the facts mentioned in this letter.

Extract from despatch from His Majesty's Secretary of State for India to the Government of India, No. 117-(Public), dated London, the 21st September 1917, and enclosure.

I have given very careful consideration in Council to the letter of Your Excellency's Government in the Commerce and Industry Department, No. 5-(Emigration), dated the 23rd March last, in which you set forth your conclusions on the subject of labour emigration from India to the more distant Crown Colonies. I agree with your view as to the unfortunate effect in India of the suggestion that indentured emigration might remain in force for five years more, a suggestion deprecated at the time by my predecessor [see the fifth enclosure to his Despatch No. 63-(Public), dated the 14th April 1916] As you have been informed, His Majesty's Government have decided that indentured emigration, temporarily prohibited on account of urgent military needs, cannot be resumed. I trust that you have been able to secure for this decision as wide a publicity, especially in those quarters which are not reached by English newspapers, as was obtained by the earlier reports.

2. I agree with Your Excellency's Government that any new system of emigration must be free from suspicion of liability to the three charges brought against the old system—that it was based on fraudulent recruitment, that it involved slavery for men, and that it resulted in the prostitution of women.

3. The letter of Your Excellency's Government was laid before the Inter-departmental Conference which after a session lasting some six weeks, has drawn up a new scheme for a system of free emigration, assisted by the Colonial Administrations. Advance copies of its Report have already been despatched to you, and I have in my telegram of the 24th July recommended that it should at once be published for general information and discussion. The Colonial Administrations concerned have represented the necessity for early publication of the Report in view of the condition of uncertainty prevailing amongst the interests affected. I now enclose 25 further copies. I have no wish to prejudice the full consideration which you will give to the scheme, and I think it essential that the people of India should be afforded every possible opportunity of examining a subject which is regarded as vitally concerning their national self-respect. The scheme is provisional, in the sense that it is necessarily one to be judged on the one hand by Your Excellency's Government, and on the other by the Colonial Administrations. Should the latter, or any of them, consider that the increased expenditure which its adoption will necessitate would make it unprofitable to employ imported Indian labour under the new conditions, the assisted emigration question, so far as India is concerned, will necessarily disappear in connection with such colonies or colony. If, on the other hand, you are unable to regard the scheme as regards any particular detail or details as satisfactory from the Indian point of view, I shall of course give full weight to your criticisms, and shall communicate them to the Colonial Office. Apart from questions of detail, the scheme as a whole appears to me to fulfil the conditions laid down in your Government's letter, as affording a means of enabling Indian labourers to emigrate to those colonies which desire to attract them, as eliminating so far as is humanly possible unsatisfactory features in the engagement of emigrants in India, and as securing for the emigrant labourers work under conditions of freedom, with facilities for repatriation if they do not desire to settle. The encouragement of family as opposed to individual emigration affords the only sure means of guaranteeing the moral welfare of the Indian communities overseas. I shall proceed later on to analyse and comment upon the details of the scheme. But at this point I would like to observe that the proposed scheme differs fundamentally from the present system. In place of indentured labour it is now proposed to establish a scheme of colonisation and one, I would add, that goes considerably beyond not only the requirements laid down by Your Excellency's Government, but also any scheme of assisted emigration hitherto devised for European settlers in the Dominions, since the latter have never been granted systematic State assistance if they desired to repatriate themselves after experience of colonial life.

4. The Indian claims have been met by the Colonial Office in a liberal and sympathetic spirit, and I would invite your particular attention to the fact that the benefits in the way of material and medical comforts, and other safeguards provided under the old system for labourers who had covenanted under indenture to work for a term of years, are under this scheme continued for labourers who are entirely free, and as to whose readiness to work the colonies have no such guarantee as was provided by those indentures.

5. I regret that Your Excellency's Government were unable to derive more assistance from those members of your Legislative Council whom you invited to discuss the question. You state that you feel the force of the arguments contained in the memorandum presented to you. But I am somewhat surprised to see that, though the signatories appear unconscious of the fact, and though it is not noticed in your letter, most of these arguments, if analysed, are applicable as much to free emigration to Ceylon and Malaya as to a reformed scheme of emigration to more distant colonies. Yet I understand that no real or reasonable objection is entertained to emigration to Ceylon and Malaya as such, though details have given rise to complaint, and it is indisputable that the Ceylon and Straits emigration is of far greater importance, and plays a far larger part in the economic life of India, than the numerically unimportant emigration to the West Indies or Fiji. As regards the latter, the fear that an invidious distinction would arise in the colonies between old and new immigrants—a fear not justified, as far as I know, by the experience of the abolition of indentures in the Malay States or in Assam—is met by the stipulation in the new scheme that the cancellation of all indentures is a necessary preliminary to the inception of free assisted emigration to any colony.

6. But consideration of this memorandum leads me to think it desirable, before proceeding to discuss the scheme in detail, to set down some general considerations which have not, I think, been presented, at any rate in full force, to public opinion in India.

7. I have already, in my Despatch No. 93, dated 10th August, commented on the extremely misleading, though not surprising, confusion between the self-governing Dominions and the Crown Colonies which underlies much that is said or written on the general question of emigration from India. While it is to be hoped that the attitude taken by the Dominions towards the question of India's representation at Imperial Conferences, and the actual proceedings at the recent Imperial War Conference, will tend to closer and more sympathetic relations between India and the Dominions, the political and economic objections entertained in the Dominions to the unrestricted entry of fellow-subjects whose standards differ so widely from those of the new countries must be expected to remain. It is natural enough that India should resent any proposal that her labouring classes should be imported for special local purposes and under exceptional conditions into territories which are not open to the general immigration of Indians. But no such question arises in the case of the Crown Colonies; Fiji and the British West Indies are as free to the Indian merchant or professional man as Ceylon or Malaya, while they have offered more favourable openings to Indians who desire to settle on the land. It is surely important that the distinction should be brought home to those who write and speak on the question of emigration, but I have noticed wide-spread and genuine misunderstanding.

8. The growing sense of Imperial solidarity is producing a wide feeling that the Empire as a whole cannot be indifferent to the prosperity of any of its component parts. The great sugar and other agricultural industries are not merely a matter of local concern to the colonies in which they are established but of real importance to the economic strength of the British Empire. I need hardly say that considerations of this kind, whether political or economic, cannot be allowed to stand in the way of the removal of actual abuses or the redress of real grievances. But they become relevant when indignation at abuses arising in particular localities out of certain features of the indentured system now abolished has developed into the doctrine that free Indian emigration under carefully devised safeguards should not be allowed to any country, Malaya excepted, in which Indians formerly worked under indenture. If the abuses are eliminated, and a free system of assisted emigration, coupled with a generous scheme of land settlement, is substituted for the old indentured system, this doctrine cannot be admitted either in the interests of the Indian people themselves, or as a principle of general policy. Its acceptance would constitute a new departure, wholly at variance with the principles as regards emigration and colonisation prevailing in all other parts of the Empire. The colonies in question have now a considerable number of Indian settlers, and it would be unfair to these to prevent more of their fellow-countrymen from joining them. It is probable that under the scheme now proposed some of the colonies will become largely Indian in population and character. This is a very important consideration and one that must have weight with Indian opinion.

10. I realise that any attempt to reintroduce indentured emigration under a new name would be rightly resented, and I do not under-rate the difficulties that surround the subject. But I would ask you to consider very carefully the present legal position. Emigration to the four British Colonies and Surinam is for the time being suspended by an order under the Defence of India Act. But when the war ends, and this emergency power is exhausted, the Emigration Act will at best enable you only to prohibit emigration under indenture to those Colonies. There is no power under that Act to declare unlawful or to restrict or regulate free or assisted emigration where no agreement to labour is entered into by emigrant before leaving India by sea. Unless the Act is amended, or is supplemented by another Act, emigration under such conditions as are suggested in the

Report of the Conference, could not be prevented, but it would be unregulated, and would necessarily lack the supervision by Government officers which the Report contemplates.

11. Simple repeal of the present Emigration Act will therefore not meet the situation. Legislation in some form will be inevitable, and it is possible that you will be asked to prohibit the emigration of unskilled labourers who receive assistance to emigrate on the understanding that they will enter upon agreements overseas. But apart from other considerations, it would be difficult to prevent evasion of the provisions in such a bill discriminating between persons induced to emigrate in order to work on estates in the West Indies, and such free emigrants as have in the past gone in considerable numbers from the Punjab to Canada, South America, and the Far East, often in the hope of obtaining employment as manual labourers. The question requires very careful examination, and I trust that Your Excellency's Government will consider it fully. There is the further point to be borne in mind that you may be asked to modify the present system under which labour emigration to Ceylon and Malaya is free from any legal restriction or supervision. While I can understand your reluctance to undertake special legislation that could be represented as framed merely in the interests of Fiji, I greately doubt whether you will not in the obvious interests of India find it necessary to deal afresh by legislation with the whole system of labour emigration. If and when free assisted emigration is opened, you will find it nesessary to possess the penal powers conferred by the present Act in order to deal with possible malpractices by emigration agents in India.

12. It is obvious that the interests, agricultural and industrial, chiefly represented in the Legislative Councils, will not be anxious to see inducements held out to Indian labourers to leave the country. The passage from Lord Hardinge's speech quoted in the 9th paragraph of your letter appears somewhat to over-rate the actual mobility of labour within India. The option of migration to the jute areas of Eastern Bengal for part of the year, especially if it involves the expense of transporting his family, has not, I should suppose, presented itself with marked force to the labourer in remote parts of Madras. Temporary emigration to Malaya or Ceylon is far easier. But the local landholder, who has had a supply of labour available at low wages, is probably as reluctant to see labourers leave his district for Malaya or Eastern Bengal as for the West Indies. He has not been allowed hitherto to veto their emigration, but the feeling aroused by highly coloured accounts of the condition of Indians in distant colonies has produced objections based on philanthropic grounds which coincide somewhat closely with certain private economic interests. It is admitted that the labourer has the right to leave his district, and even to leave India, if he thinks that he can better his condition, but it is argued that emigration to distant colonies involves his degradation. I do not see that such a result necessarily follows under a carefully guarded system of colonization. As regards the past, the arguments appear to be based on reports about Fiji, and it is not clear why they should be held applicable to Trinidad or British Guiana.

13. I am not concerned to give an artificial stimulus to emigration from India, and the scheme now offered limits the functions of the Indian authorities to the supervision and inspection necessary to prevent abuses.

14. I now pass to the scheme itself. Its cardinal feature is the prominence given to provisions for encouraging the settlement of Indians in these colonies. The principle that the object of the indentured system should be "permanent colonisation, not the introduction of labour, much less of cheap labour" was enunciated by Lord Crewe in his Despatch to the Government of India, No. 83, Public of 17th May 1912, and was reiterated in his later Despatch No. 3, Public, dated 3rd January 1913. The Conference has adopted Lord Crewe's "main principle" as the guiding principle of its new scheme of free emigration, and has coupled with it terms of repatriation intended to provide liberally for the case of an immigrant who for any reason may desire to return to India and prefer not to take advantage of the facilities offered him for settling in the colony. While the emigrant who wishes merely to stay a short time in the colony can freely utilise the new arrangements, the Conference was convinced of the greater importance of encouraging the emigration of permanent settlers. The cost of the introduction of each emigrant will be increased greatly under the new scheme; and while the colonies are prepared to pay this price for permanent settlers they would find it financially impossible to continue to pay it for the temporary labourer. The Conference there had advisedly introduced into the new scheme no special provisions to attract casual labour, and believes that the attractions offered will induce most immigrants of this class eventually to settle in the colony.

15. The scheme contemplates that on his first arrival the emigrant will undertake work for a "probationary" period under selected employers. All experience has shown that when an Indian first lands in a colony he is quite unfit to enter immediately upon the life of a settler. He requires to learn colonial ways of life and work and colonial methods of agriculture. It may even be that through the change in climatic conditions he may develop symptoms of ill-health or of disease requiring medical treatment which if left to himself he would never be in a position to obtain. A "probation" of six months is therefore provided under selected employers in selected, mainly agricultural, industries.

16. The Protector of Immigrants will select for each immigrant his first employer, and will no doubt be guided in his selection by each man's individual circumstances, and particularly by such a fact as that he already has friends or relations on any particular estate. After the first six months the immigrant will be perfectly free to move from one employer to another at a month's notice, and even during the first six months he can

always be transferred by the Protector to another employer should the Protector see reason to move him. During this probationary period the immigrant will learn how to work; he will learn colonial methods of agriculture; he will live under proper medical supervision and in healthy houses and surroundings; he will receive free rations for his wife and family in certain conditions; and in return he will provide voluntarily the labour upon which the prosperity of the colony depends. This part of the scheme appears to me to be essential in the interests of the immigrant during the early period of his residence in a new country.

17. The Conference entirely agreed with the conclusion stated in paragraph 15 of Your Excellency's Despatch of the 23rd March, that it was essential that all the expenses connected with the introduction of the immigrant should be borne by a common fund. Its proposal complies with this principle, but it found it difficult to lay down precisely the method by which the common fund should be raised. The objection that any rate levied from the employer operated indirectly to handicap the immigrant in competition with other labour was fully recognised. It has been sought to reduce this handicap as far as possible by limiting to the immigrant's own lifetime or to a period of years the time during which an employer would be liable to pay the contribution. Three alternatives have been proposed. It will be for the colonies to weigh the advantages and disadvantages of each and decide which they will adopt.

18. As the immigrant will be entirely free to choose his employers it is essential in his own interests that the Colonial Government should have power to decide who may and who may not employ him. This is secured by the provision that suitable persons will be entered in a Register of approved employers by the Protector of Immigrants, and that any person not so entered who employs an Indian during his first three years of residence will be liable to prosecution. At the same time, in order to make this provision as little restrictive as possible of the area within which an immigrant may seek employment, the only qualification required for obtaining entry in the Register will be that the employer can provide conditions of employment and living which the Protector considers satisfactory. It is felt that during the early years of the colonist in a new country this provision will be an advantage as guaranteeing for the worker protection somewhat analogous to that provided by the Factory Acts in this country. After three years, when the colonist has become acquainted with the conditions of his new home, it will no longer be necessary.

19. The Conference has laid down in outline a settlement scheme which contemplates that one department of the Government in each colony will be responsible for helping the immigrant in every way to settle upon the land should he after at least three years' experience of life in the colony decide to do so. The conditions of grant and other details could necessarily only be stated in very general terms, but the Conference attached the greatest importance to a properly regulated settlement scheme to facilitate the settlement of Indians on the land, and hoped by stipulating that a definite department should undertake this task, that a serious attempt will be made in each colony to systematise settlement and to remove needlessly obstructive regulations wherever they exist. The Conference believed that this was the most vitally important of all its proposals, and that if worked in the spirit in which it has been drawn up, it will have far-reaching consequences not merely in securing the happiness and prosperity of the Indian immigrants, but in developing the natural resources of the colonies and enabling them to take a more important position in the Empire. If Your Excellency's Government so desire, I shall be glad to confer with the Secretary of State for the Colonies as to the more detailed arrangements that it will be necessary to make for the development of land settlement in the colonies concerned.

20. That the above belief is well founded has already been amply proved by the condition of those colonies where the settlement of Indians has made most progress. And if it can once be realised in India what an extremely important part the domiciled Indian community already plays in such colonies as Mauritius and Trinidad, and may equally play in the future in the other colonies also, there can hardly be room for doubt that the objections to emigration raised by Indian public opinion upon the grounds that these representatives of India come before the world as bondsmen and slaves will speedily disappear, now that the objectionable feature of the indenture has been removed and the emigrant goes as a free man under one of the most liberal schemes of emigration that has ever been devised in any country.

21. On the other hand, to meet cases where the immigrant may decide that a colonial life does not suit him and wishes to return to India, the Conference has agreed upon generous terms of repatriation which mark a distinct advance upon the terms at present prevailing, especially upon those for the West Indies where only a half passage is granted after 10 years. The terms proposed by Your Excellency in your letter of the 23rd March last received most careful consideration, but the Conference found itself unable to accept them. After discussing the question from every point of view, it came to the conclusion that to lay down such very short periods as qualifying for assisted and free passages would in fact be a grave error which might seriously imperil the success of the whole scheme. The Conference was deeply impressed by the consideration that after one year's residence, and indeed to some extent even after three years' residence, the immigrant will hardly have acquired sufficient knowledge of the prospects offered by life in the colony to resist the immediate inducement of a return to India, even though his return before he has been able to make appreciable savings involves poverty. The opportunity of returning would come at the most critical period of an immigrant's residence, and there can be little doubt that many good colonists would be lost, and many emigrants debarred from the prospect of a prosperous career, by an offer

of too speedy repatriation. Short periods for repatriation would in fact be inconsistent with the principle that a sound immigration system should have for its object permanent colonisation, not merely the introduction of temporary labour. Indeed, on the ground of the probable enormous cost, the Colonial Office was quite unable to agree to such short periods for repatriation, and to have insisted upon them as you proposed would have created an impossible situation for which the India Office representatives could see no justification in principle. A system under which emigration means merely the transit of labourers to a distant country and their speedy return before they have had any real opportunity of even material benefit, seems to me open to grave objections and certainly detrimental to the emigrants' self-respect. Indians would, it is true, have ceased to bear the stigma of indenture, but the position of a migratory labourer is not one that inspires respect. The terms now conceded by the Colonial Office are far more liberal than those at present in force, and when it is remembered that the whole trend of policy in recent years has been to curtail the grant of repatriation, the terms now proposed by the Conference must be considered the most satisfactory that could be expected.

22. The report makes it clear that the old indentured system is abolished. Future emigrants will be entirely free to work for whom they please, subject to a six months' probationary period and subsequently to a month's notice of leaving. Provision is made at the same time that all existing indentures shall be cancelled, and terms of repatriation have been drawn up for labourers whose indentures are thus cancelled. These terms necessarily could not be quite so generous as those for future immigrants. Persons who emigrated under the old terms definitely accepted them and cannot reasonably expect to be placed in exactly the same position as regards repatriation as persons coming under the new terms: but at least none obtain worse conditions, and some obtain very much better conditions, than under the indentured system, while all alike receive the great concession of the cancellation of their indentures and participation in the settlement scheme.

23. The difficult sex problem received close attention. In framing its recommendations the Conference had always before it the evils brought to light in the past and endeavoured to guard against their recurrence. One of the conditions laid down in your letter is that a proper sex proportion should be maintained, and from the moral standpoint the most essential condition for the acceptance of any scheme undoubtedly is that it shall secure this. But definite measures devised to attain this end have not in the past been successful. The attempt, by fixing a definite proportion of women to men, to prevent inequality of the sexes has been proved by experience a failure. It was perhaps hardly realised how difficult it must be under the conditions of early marriage prevailing in India to secure that adult single women of respectable antecedents should take part in emigration, and in practice the chief result of the rule was to force recruiters to seek out women who were either of bad repute, or were involved in domestic troubles, to make up the required proportion. The Conference has not only advisedly refrained from repeating this provision, but it has also prohibited the assisting of unprotected women to emigrate. It was, after close consideration, found impossible to introduce any provision that single men should only be assisted to emigrate in strict proportion to the number of families emigrating. It was feared that a provision of this kind would be evaded by underhand methods, difficult of detection, and possibly giving rise to further abuses, while such a provision would make it difficult for men to emigrate with the idea of sending for their families later if they desired to settle permanently in the colony.

24. The Conference believed very strongly that no artifical rules of this kind will remedy the disproportion of the sexes without creating as in the past further evils, and that the only satisfactory solution of this problem lies in encouraging in every possible way the emigration of families. The greatest emphasis has therefore been laid upon the necessity for encouraging the emigration of married couples with children, and particularly with young marriageable daughters who may become in the colonies the wives of other immigrants. To encourage families to emigrate provision has been made for the grant of free rations to children during their first year of residence, and it has been declared that non-working dependents will not be rejected merely on account of old age or because they are physically unfit for work. But here again no definite rules can be laid down, and the attainment of the object in view will depend mainly upon the action of the controlling staff who must show their subordinates in every possible way that they regard success in this respect as of the utmost importance.

25. The proposals regarding the emigration staff in India follow mainly the lines of the present organization, but the unsatisfactory bonus system has been abolished as the method of payment of the "emigration agent," though the possibility of small extra grants of money to reward meritorious work during the year has not been overlooked. A grade of Inspectors between the Emigration Commissioner and the emigration agents is provided for in cases where the agents are too numerous or too scattered for the Commissioner to supervise them properly alone. The Conference felt that there already existed in the District Magistrate and his local subordinates a sufficient local inspecting agency, and it did not see that any good purpose would be served by a formal proposal to increase the number of inspecting agencies; but it will be always open to you to set up any further inspecting machinery that may seem to be required.

26. The Conference discussed the question of confining emigration to particular areas in India, as proposed in your letter, but did not see its way to make precise provision for this, though the advantage of obtaining an immigrant population homogeneous in language

and customs was fully recognized by the Colonial Office representatives. While it seems probable that emigrants will in the future be attracted chiefly from Madras, the Conference did not desire to isolate the Hindustani communities now in the colonies by recommending an arbitrary restriction. In regard to depôts the proposals provide that both the district and the central depôts shall be perfectly open, and that emigrants shall be under no restraint whatever while staying in them. Your suggestion that non-officials should be appointed as visitors to depôts was willingly agreed to by the representatives of the Colonial Office.

27. The social and political conditions of emigrants in the colonies engaged the attention of the Conference, and proposals have been framed on the subject of education, marriage and divorce, and political rights. Education, as the Conference points out, is already widely diffused in the West Indies and the same position is being reached in Fiji. The proposals as to registration of marriage mark a distinct advance upon the present law and will, it is hoped, provide immigrants with an easy method of legalising marriages performed according to their own customs, while the proposals as to divorce are intended to restrict indiscriminate divorces and yet provide a simple method of legalising such as cannot be avoided. On the question of representation in the Fiji Legislative Council, the Fiji Government have already made a valuable political concession, and are prepared to consider the possibility of placing Indians on the same terms as Europeans.

28. This summary of the recommendations of the Conference is not exhaustive, but points not discussed above, such as the suggestion that Indian surgeons might be employed on emigrant ships, seem to require no explanation. I am confident that Your Excellency's Government will accord the scheme your careful and unbiassed consideration, and that you will not fail to view it in connection with the wider Imperial aspect already alluded to by me. I would invite your special attention to the enclosed letter* in which the Secretary of State for the Colonies discusses the Report of the Conference.

* 26th July.

29. The recommendation as to periodical visits by persons nominated by the Government of India was included because of the desire of the Colonial Office to give all possible facilities for watching the welfare of the emigrants; but it will, of course, be for the Government of India to decide as to the despatch of their representatives.

30. As regards emigration to Dutch and French colonies, I am in correspondence with the Foreign Office on the question of procedure. I agree that the revival of actual emigration to the French colonies is impossible; but, taking certain other considerations into account, I am not at present convinced that the formal determination of the Convention of 1861 is desirable.

31. The position as regards Surinam is different, but you will agree as to the impossibility, if the Netherlands Government should desire to import free immigrants under a new system, of allowing emigration to foreign territory until the economic needs of British colonies are fully met. Apart from this, the new scheme of colonisation and land settlement could not well be applied or enforced in foreign territory. It therefore seems unlikely that it could in any case be extended to Surinam.

32. I desire to express my appreciation of the help given to the Conference by the extensive knowledge and willing industry of Mr. Marjoribanks, Indian Civil Service, and Lieutenant-Colonel Kennedy, C.I.E., and to inform you that in Mr. R. H. Ellis, Indian Civil Service, the Conference found a most competent and energetic secretary. I have already expressed my regret that Sir James Meston and Sir Satyendra Sinha could take part only in informal preliminary discussion, but I know that my predecessor was able to take advantage of their presence in this country in putting before the Secretary of State for the Colonies the Indian point of view, and that their expression of opinion produced a marked effect.

ENCLOSURE.

Colonial Office to India Office.

No. 35794.

Downing Street,
26th July 1917.

I am directed by Mr. Secretary Long to acknowledge the receipt of your letter of the 14th instant enclosing the Report of the Inter-Departmental Committee on Assisted Emigration from India to British Guiana, Trinidad, Jamaica and Fiji.

2. Mr. Long notes that the Report recommends to the Government of India and to the Governments of the Colonies concerned the establishment in future of a scheme of aided colonisation which would be entirely free. He would welcome the abolition of the existing system of indentured emigration and all the features of that system, whether social or political, which have given rise to so much adverse criticism in India and have been regarded as repugnant to Indian national self-consciousness; and he is aware that the representatives of the industries concerned take the same view. He desires to place on record the fact that before the

expression of feeling in India became so pronounced the Colonies had shown every disposition to meet Indian opinion in the matter so far as it is possible to do so.

3. In particular I am to point out that the Colonies concerned are anxious to afford Indian immigrants exactly the same legal, political and religious rights, privileges and duties as are afforded to the other inhabitants of whatever race. They wish to add sufficient material advantages to attract a supply of labour sufficient to maintain their industries and to furnish trained Colonists; but it is impossible to increase these advantages beyond a point which the industries can bear; and I am to express Mr. Long's opinion that these offered under the proposed scheme approach, if indeed in some cases they do not exceed, the limit of expenditure which, on any reasonable assumption of prices, the greater part of the staple industries, especially sugar, can afford.

4. The encouragement of the emigration of whole families, which is in itself a desirable feature of the scheme, will make the proportion of passages to working emigrants higher than under the existing system, especially as the women will be under no obligation to work and non-working dependants are not to be rejected medically merely on the ground of physical incapacity or the score of age. Further, the substitution for the present system of five years' labour under indenture, of a period of three years' free work under an approved employer followed by liberal provisions for settling on the land will in all probability necessitate the introduction of a larger number of labourers annually if an equivalent labour force is to be maintained. Also the experience of Assam points to the aggregate productivity of the labour force being reduced by the provision of attractions such as the extra garden ground and allotments contemplated by the proposed scheme. Mr. Long would emphasize that the effect of these different proposals will be cumulative and they will thus greatly increase the cost of introduction. In addition, the proposals for improved housing, for the issue of free rations to children and to pregnant and nursing women for a minimum wage based on the cost of living and other minor concessions will all involve additional expenditure.

5. An equally important factor which again is cumulative in its effect is the fact that the cost of passages will be much higher after the war. It is impossible to give an accurate forecast of the amount or duration of the increase, but enquiries that have been made point to the probability that the actual contract price for passengers will be for some years as much as 100 per cent. higher than the minimum pre-war figure. The serious effect of this increase will be appreciated when it is stated that the cost of passages at the cheapest rate to British Guiana had by 1916 already risen to 16*l*. as compared with 11*l*. 12*s*. 6*d*., the cost of passages to the Colony before the war, and the rate to Fiji had increased from 6*l*. under a contract made in 1913 to 15*l*. under a special contract made for the year 1917.

6. The higher cost of passages will for some years add very considerably to the expenses of repatriation, which will also be affected by the increase in the assistance to be given for return passages, by the shorter period of residence after which such assistance will be forthcoming, and by the greater number of introductions and consequently of repatriations. Experience alone can determine how far these factors will be offset by the numbers of immigrants induced to stay in the Colony by the local land settlement schemes.

7. Mr. Long does not put forward the increased expense as a reason for rejecting or modifying those provisions of the scheme from which it arises. Indeed he welcomes those provisions on their merits. But as the question of cost is not one on which the Government of India can easily obtain first-hand information, he thinks it well to bring to their notice an aspect of the scheme which might otherwise escape consideration. It is for this reason that he has felt it right to call attention to the gravity of the financial aspect of the problem since, if the burden imposed on the industries is too heavy, the effect will be widespread, particularly in the sugar industry. Many natives of India are already operating as sugar planters, and the proportion of cane produced by Indians increases yearly. The failure of the staple industries of the Colonies concerned would most seriously affect the fortunes of the Indian settlers, now by far the most numerous section of the Indian communities concerned.

Ordered that a copy of the above Resolution be forwarded to all Local Governments and Administrations, in continuation of Resolution No. 10294, dated the 1st September 1917, and that it be published in the supplement to the *Gazette of India*.

A. H. LEY,

Secretary to the Government of India.

No. 264-F. E.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

PAY, ALLOWANCES AND FINANCE OFFICERS
Compensation.

Simla, the 7th March 1918.

Resolution re the substitution of a rule for rule VIII of the rules for the grant of Exchange Compensation Allowance.

RESOLUTION.

The rule below is substituted for rule VIII of the rules for the grant of Exchange Compensation Allowance published with the Finance and Commerce Department's Resolution No. 2422-Ex., dated the 31st May 1897 :—

"The percentage fixed for any quarter is applicable to all salaries actually drawn during that quarter. Thus the percentage for the July to September quarter applies to salary drawn between the 1st of July and the 30th of September.

When salary is drawn for a portion of a month, exchange compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced. ".

2. The new rule will have effect from the 1st December 1917; but salaries which were due for payment before, but were or are drawn after, the 1st December 1917, will carry Exchange Compensation Allowance at the rate in force before that date.

ORDERED that a copy be forwarded to the several Departments of the Government of India; to all local Governments and Administrations; to the Financial Adviser, Military Finance; to the Comptroller and Auditor General; to the Controller of Currency; to the Mint and Assay Masters, Calcutta and Bombay; to all Accountants General and Comptrollers; to the Examiner of Accounts, Military Works Services; to the Examiner of Press Accounts; to the Auditor, Custom House Accounts; to all Chief Examiners and Government Examiners of Railway Accounts; to the Private and Military Secretaries to the Viceroy; to the Chief Commissioner and to the Audit Officer, Delhi Province; and to the Superintendent, Government Printing, India, Calcutta.

ORDERED also that the Resolution be published in the *Gazette of India.*

S. D. GUPTA,
for *Secretary to the Government of India.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 21st March 1918, based on the Indian Daily Weather Reports of the period.

1. Two winter disturbances affected north-west India during the week and caused widespread rainfall in Baluchistan, Sind, the North-West Frontier Province, Kashmir and the Punjab. The second disturbance also caused local rain in the United Provinces and Assam, and a few isolated falls in the Central Provinces and Bengal.

2. *Burma.*—Rain fell at a few places in Tenasserim and north Burma.

North-east India, including Orissa.—Local rainfall occurred in Assam and there were a few falls in Bengal.

The United Provinces, Central India and the Central Provinces.—Rain fell locally in the United Provinces and a few isolated falls were reported from the Central Provinces.

North-west India.—Nearly general rain fell in Sind and the western half of the Punjab on the 15th, in the east and north Punjab on the 16th and 19th, in Kashmir on the 19th, in the North-West Frontier Province on the 15th, 18th and 19th, and in Baluchistan on the 14th and 15th.

The Peninsula.—Cochin had a light fall of rain.

3. The chief amounts of rainfall reported were as follows :—

March 14th. Pasni 1·95" and Karachi 0·31".

" 15th. Tavoy 2·32", Darjiling 1·48", Harnai 0·93", Quetta 0·58", Chaman 0·98", Jacobabad 0·36", Karachi 0·55", Peshawar 0·92", Parachinar 2·11", Drosh 2·14", Cherat 2·66", Multan 0·29", Montgomery 0·38", Khushab 0·74", Rawalpindi 1·79", Murree 2·81", Sialkot 0·47", Lahore 0·27" and Sonamarg 1·18".

" 16th. Chakrata 1·17", Simla 0·80", Ludhiana 0·47", Sialkot 1·55", Rawalpindi 1·57", Murree 1·49", Srinagar 0·98" and Sonamarg 2·27".

" 17th. Darjiling 0·85", Calcutta 0·53", Pasni 3·43" and Karachi 0·40".

" 18th. Cherat 1·14", Parachinar 1·96", Peshawar 0·79" and Drosh 0·73".

" 19th. Mussooree 0·60", Hissar 0·33", Lahore 0·34" and Sonamarg 1·15".

" 20th. Sibsagar 0·72", Silchar 2·66", Cherrapunji 1·20", Mymensingh 0·62", Lucknow 0·21", Bareilly 0·18", Roorkee 0·39" and Jubbulpore 0·20".

4. The week's rainfall was 20 per cent or more in excess in Burma, Assam, the United Provinces West, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan and Sind; and is 20 per cent or more in defect in the Bay Islands, Bengal, Bihar and Orissa, Central India East, the Central Provinces East, Hyderabad, Mysore and the whole of the Madras Presidency. No rain usually falls at this time of year in Rajputana, Gujarat, Central India West, Berar, the Central Provinces West, the Konkan, and the Bombay Deccan. Rainfall was normal in the United Provinces East.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Konkan, the Bombay Deccan, Mysore and the Madras Coast North; and 20 per cent or more in defect in Upper Burma, Bengal, Bihar and Orissa, the United Provinces, the Punjab, the North-West Frontier Province, Rajputana, Gujarat, Central India, Berar, the Central Provinces, and Hyderabad. In the remaining divisions rainfall differed from the normal by less than 20 per cent.

Division.	Rainfall data for week ending on 21st March 1918.			Rainfall data from 30th November 1917 to 21st March 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Percentage departure from normal. This week.	Percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·1	—0·1	13·7	10·2	+3·5	+34	+36
Lower Burma	0·4	0·2	+0·2	2·1	1·8	+0·3	+17	+6
Upper Burma	0·2	0·1	+0·1	0·6	1·3	—0·7	—54	—67
Assam	1·3	0·8	+0·5	4·5	4·9	—0·4	—8	—22
Bengal	0·2	0·4	—0·2	0·2	2·7	—2·5	—93	—100
Orissa	0	0·3	—0·3	0·1	2·6	—2·5	—96	—96
Chota Nagpur	0	0·2	—0·2	0·2	3·4	—3·2	—94	—94
Bihar	0	0·2	—0·2	0	1·7	—1·7	—100	—100
United Provinces, East	0·1	0·1	0	0·3	1·9	—1·6	—84	—89
United Provinces, West	0·2	0·1	+0·1	1·0	3·3	—2·3	—70	—75
Punjab, East and North	1·2	0·2	+1·0	2·7	4·1	—1·4	—34	—62
Punjab, South-West	0·5	0·2	+0·3	1·2	2·3	—1·1	—48	—67
Kashmir	1·5	0·6	+0·9	8·5	9·6	—1·1	—11	—22
N.-W. Frontier Province	1·2	0·4	+0·8	2·7	3·5	—0·8	—23	—52
Baluchistan	1·5	0·3	+1·2	4·8	4·4	+0·4	+9	—20
Sind	0·7	0·1	+0·6	0·9	1·0	—0·1	—10	—78
Rajputana, West	0	0	0	1	0·9	—0·8	—89	—89
Rajputana, East	0	0	0	0·1	1·1	—1·0	—91	—91
Gujarat	0	0	0	0	0·1	—0·1	—100	—100
Central India, West	0	0	0	0·1	0·7	—0·6	—86	—86
Central India, East	0	0·1	—0·1	0·4	2·1	—1·7	—81	—80
Berar	0	0	0	0·1	1·5	—1·4	—93	—93
Central Provinces, West	0·1	0·1	0	0·5	1·7	—1·2	—71	—75
Central Provinces, East	0	0·3	—0·3	1·1	2·5	—1·4	—56	—50
Konkan	0	0	0	0·3	0·1	+0·2	+200	+200
Bombay Deccan	0	0	0	0·6	0·4	+0·2	+50	+50
Hyderabad, North	0	0·1	—0·1	0·1	1·0	—0·9	—90	—89
Hyderabad, South	0	0·1	—0·1	0·4	1·0	—0·6	—60	—56
Mysore	0	0·1	—0·1	1·8	0·8	+1·0	+125	+157
Malabar	0·1	0·3	—0·2	3·5	3·0	+0·5	+17	+26
Madras, South-East	0	0·2	—0·2	7·1	6·7	+0·4	+6	+9
Madras Deccan	0	0·1	—0·1	0·8	0·8	0	0	+14
Madras Coast, North	0	0·1	—0·1	3·5	2·7	+0·8	+30	+35

GILBERT T. WALKER,
Director General of Observatories.

Dated the 21st March 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 16th March 1918.

Burma.—The week was practically rainless in Upper Burma. Cultivation of spring rice and other crops and harvesting of miscellaneous crops continue. Standing crops are good. Cattle are generally healthy. The price of unhusked rice in Rangoon has risen slightly but is below normal. The market for white rice is quiet at Rupees 230 for specials.

Assam.—The weather was generally seasonable. More rain is wanted in places. Harvesting of mustard is almost finished. Pressing of sugarcane, pruning of tea and ploughing for autumn and winter rice and jute still continue. Sowing of autumn rice has commenced. Outturn and prospects of crops are generally fair to good. Cattle disease is reported from three districts. The price of common rice shows a tendency to rise generally.

Bengal.—Light rain fell during the week in a few places. More rain is, however, urgently wanted throughout the province. Planting of sugarcane and harvesting of spring crops continue. Sowing of autumn crops is being retarded for want of rain. The average price of common rice for the province has risen by about 0·6 per cent. as compared with that of the preceding week.

Bihar and Orissa.—The week was practically rainless. Pressing of sugarcane continues. Harvesting of spring crops, planting of sugarcane and preparation of lands for the next season's crops are in progress. Standing crops are generally doing well but rain is needed in several districts. The price of common rice has risen in three districts, fallen in six and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from thirteen districts. The condition of standing crops in the Feudatory States of Orissa is fair.

United Provinces.—With the exception of light showers in a few places the week was rainless. Harvesting, threshing and irrigation of spring crops, pressing, sowing and irrigation of and preparation of land for sugarcane, sowing and irrigation of extra crops and extraction of opium continue. Standing crops are doing well. Condition of agricultural stock is good and little cattle disease is reported. Fodder continues to be dear in parts but is generally available in sufficient quantities. Prices are falling.

Punjab.—Moderate rain has fallen in parts of the central and submontane tracts and light rain elsewhere except in a few south-eastern districts. It has proved very beneficial to standing spring crops and to the sowing of extra spring crops. Standing wheat and other crops on irrigated areas are everywhere in average to good condition. Unirrigated crops are either average or below average and more rain is wanted for them. Extra spring and sugarcane crops are being sown to a normal or below normal extent. Cattle are generally healthy but fodder is scarce in some districts. Prices are generally stationary and range between warning and scarcity rates except in the south-east where they are between normal and warning rates. Prices of wheat :—Rawalpindi 6½; Lahore 7¾, Ambala and Ferozepore 8½ and Lyallpur 9 seers per rupee.

North-West Frontier Province.—Rain fell throughout the province. Prospects of spring crops are generally average. Sowings of tobacco, sugarcane and extra spring crops have commenced in some places. Wheat—Peshawar $7\frac{14}{16}$ and Dera Ismail Khan $9\frac{6}{16}$ seers per rupee.

Jammu.—Prices are fluctuating slightly. Rain was general. There is nothing else noteworthy.

Central India.—Slight showers fell in Indore and Malwa. Spring crops are being irrigated and harvested. Land is being prepared for autumn crops in Southern States. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Kashmir.—The week was generally wet and cool. Standing crops in Baramulla and Muzaffarabad are in fair condition. Cattle are generally healthy. Prices are high in Mozaffarabad and normal elsewhere.

Rajputana.—The weather was cloudy. Irrigation of spring crops is nearing completion and harvesting is commencing. Prospects are good. Cattle are in good condition. Prices are falling slightly.

Central Provinces.—The weather continues to be warm and cloudy but nights and mornings are still cool. Balaghat received half an inch of rain accompanied by hail stones. Light showers fell in five other districts nowhere exceeding 16 cents. Spring production is estimated as good in Chhattisgarh, fair to good in Nagpur, Berar and parts of Jubbulpore and Nerbudda divisions and poor in Seoni, Hoshangabad, Betul, Chindwara and Harsud tahsil. Harvesting is in progress. Gram sells cheaper by 3¾ seers per rupee in Damoh. Other variations are insignificant but generally show a slight fall.

Feudatory States.—Reaping of spring crops continues.

Bombay.—Slight rain fell during the week in parts of Sind, Kolaba, Kanara, Nasik, Panch Mahals, Ahmednagar, Satara and Belgaum. Standing crops are good except in parts of Larkana and Hyderabad, Thar and Parkar where they have been slightly damaged by rain, rats and insects. Spring harvesting continues. Cotton picking is progressing in Gujarat, West Khandesh, Carnatic, Kathiawar, Baroda, Cutch and Kalkapur. Agricultural Stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—Slight showers fell in parts of Aurangabad, Bhir, Nander and Usmanabad districts. Spring harvesting continues. Crop conditions are the same as reported last week. Late rice is fair and is being weeded. It suffered from blight in parts of Nalgonda. Cattle are healthy. Prices of grains in districts are the same as last week but *juar* sells at 5 seers only in Bhir, Parbhani and Bidar districts.

Mysore.—The week was rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was hot. Picking of coffee and threshing of rice is nearing completion. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was rainless. Standing crops are fair to good generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops are proceeding normally. Condition of cattle is generally good. Prices are fairly steady.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 22nd March 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 9th March 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	5	5
		Delhi District	1	1
		TOTAL	6	6
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	50	88
		Ahmedabad City	24	16
		Ahmedabad District	1,048	814
		Kaira District	2,243	1,344
		Surat Town and Port	27	28
		Surat District	60	44
		Broach Port	71	60
		Broach District	54	39
		Kalyan Port	2	2
		Thana District	86	80
	Central	Ahmednagar District	69	46
		West Khandesh District	121	62
		East Khandesh District	182	127
		Poona Town	25	20
		Poona District	39	30
		Nasik District	102	76
		Satara District	347	263
		Sholapur Town	85	81
		Sholapur District	167	132
	Southern	Kolaba District	16	10
		Ratnagiri Port	9	8
		Bankot Port	6	8
		Vengurla Port	3	8
		Ratnagiri District	35	31
		Dharwar District	190	128
		Kanara District	13	8
		Bijapur District	190	126
	Sind	Karachi Town and Port	17	17
		Shikarpur City	16	8
		Sukkur District	75	62
		Larkana District	21	12
	Political Charges.	Baroda State	2,173	1,535
		Bhavnagar Port	2	2
		Porbundar Port	12	6
		Kathiawar Agency	769	572
		Kolhapur and Southern Mahratta Country States	191	184
		Bhor State	2	2
		Cambay State	75	65
		Satara Agency	21	15
		Surat Agency	18	15
		Bijapur Agency	25*	14*
		Akalkot State	15	16
		Palanpur Agency	121	110
		Mandvi Port	12	9
		Cutch State	110	96
		Shrivardhan Port	11	10
		TOTAL	8,850	6,[illegible]

* For two weeks.

In the return for the week ending 2nd March 1918, the following additions should be made :—

Hyderabad City, *add* 45 cases, 22 deaths.
Hyderabad District, *add* 29 cases, 15 deaths.
Upper Sind Frontier District, *add* 4 cases, 2 deaths.
Nawabshah District, *add* 8 cases, 2 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	.	Anantapur District	128	73
		North Arcot District	1*	5 (a)
		Bellary District	101	61
		Coimbatore District	98 (a)	77 (a)
		Mangalore Port	15	14
		Kurnool District	164 (b)	134 (c)
		Cuddapah District	16	15
		Guntur District	1*	1*
		Madras City	1*	1*
		Kistna District	2 (d)	2(d)
		Malabar District	1	2
		Tellicherry Port	7	6
		Salem Town	16	19
		Salem District	68	41(d)
		Vizagapatam Port	37	28
		TOTAL	651	482
BENGAL PRESIDENCY.	Presidency.	Calcutta District	4	2
		24-Parganas District	..	1
		TOTAL	4	4
BIHAR AND ORISSA.	Patna	Patna City	23	21
		Patna District	759	632
		Gaya Town	40	40
		Gaya District	427	290
		Shahabad District	456	385
	Tirhut	Saran District	1,157	957
		Champaran District	85	29
		Muzaffarpur District	154	125
		Darbhanga Town	68	50
		Darbhanga District	306	291
	Bhagalpur	Monghyr District	185	145
		Bhagalpur Town	40	27
		Bhagalpur District	55	39
	Ranchi	Hazaribagh District	26	18
		Palamau District	9	6
		Manbhum District	4	1
		TOTAL	3,804	3,056
UNITED PROVINCES.	Meerut	Saharanpur City	1	...
		Saharanpur District	32	24
		Muzaffarnagar District	43	29
		Meerut District	51	44
		Bulandshahr District	15	18
	Agra	Aligarh City	197	114
		Aligarh District	87	66
		Hathras City	5	5
		Muttra City	1*	1*
		Muttra District	18	25
		Agra City	35	35
		Agra District	15	13
		Mainpuri District	97	97
		Etah District	...	1*
	Rohilkhand.	Bareilly City	2	5
		Bareilly District	...	6
		Bijnor District	18	18
		Moradabad City	2	2
		Moradabad District	99	87
		Shahjahanpur City	...	1
		Shahjahanpur District	...	1*
	Allahabad	Farrukhabad City	12	12
		Farrukhabad District	101	85
		Etawah District	139	138
		Cawnpore City	84	84
		Cawnpore District	460	460
		Fatehpur District	250	216
		Allahabad City	68	68
		Allahabad District	404	404
	Jhansi	Jhansi District	125	96
		Jalaun District	608	425
		Hamirpur District	10	9
		Banda District	5	4
	Benares	Benares City	48	46
		Benares District	239	210
		Mirzapur City	3	3
		Mirzapur District	139	120
		Jaunpur District	1,080	1,041
		Ghazipur District	1,098	1,081
		Ballia District	1,057	999
	Gorakhpur.	Gorakhpur City	16	14
		Gorakhpur District	89	45
		Basti District	447	348
		Azamgarh District	1,989	1,719

* Imported.

(a) Three imported. (b) Nine imported. (c) Ten imported. (d) One imported.

In the return for the week ending 2nd March 1918, the following addition should be made:—
Santal Parganas District add 7 cases, 5 deaths.

Statement of Approximate Gross Earnings of Indian Railways.

Printed and Published for the GOVT OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Kumaun	Naini Tal District	8	8
	Lucknow	Lucknow City	58	55
		Lucknow District	166	166
		Unao District	814	715
		Rae Bareli District	467	411
		Sitapur District	153	121
		Hardoi District	142	104
		Kheri District	28	11
	Fyzabad	Fyzabad District	159	142
		Gonda District	269	216
		Bahraich District	3	8
		Sultanpur District	168	178
		Partabgarh District	301	251
		Bara Banki District	256	256
		TOTAL	12,181	10,793
PUNJAB.	Ambala	Hissar District	194	131
		Rohtak District	112	93
		Gurgaon District	131	128
		Karnal District	21	13
		Ambala District	129	96
	Jullundur	Kangra District	1	1
		Hoshiarpur District	46	36
		Jullundur City	16	7
		Jullundur District	459	266
		Ludhiana District	1,865	879
		Ferozepore District	31	23
	Lahore	Lahore City	27	13
		Lahore District	1,040	839
		Amritsar City	8	8
		Amritsar District	286	174
		Gurdaspur District	85	74
		Gujranwala District	102	110
	Rawalpindi	Gujrat District	71	56
		Shahpur District	22	10
		Jhelum District	173	131
		Rawalpindi District	102	73
		Attock District	12	16
	Multan	Montgomery District	132	101
		Lyallpur District	31	18
		Jhang District	4	4
		Multan District	120	65
		Dera Ghazi Khan District	3	2
	Native States.	Patiala State	780	780
		Kapurthala State	6	2
		Kalsia State	9	7
		Nabha State	35	35
		Jind State	8	5
		Bahawalpur State	148	89
		TOTAL	6,209	4,292
BURMA.	Pegu	Rangoon Town	155	147
		Hanthawaddy District	20	21
		Tharrawaddy District	19	17
		Pegu District	3	1
		Prome District	6	4
	Irrawaddy.	Bassein Town	36	34
		Bassein District	6	6
		Henzada District	16	16
		Myaungmyia District	8	8
		Pyapon District	24	22
	Tenasserim.	Toungoo District	18	16
		Thaton District	5	5
		Moulmein Town	2	1
		Amherst District	6	2
	Sagaing	Sagaing District	14	10
		Lower Chindwin District	9	7
	Magwe	Magwe District	6	7
		Minbu District	8	3
	Mandalay	Mandalay Town	68	68
		Bhamo District	1	2
	Meiktila	Meiktila District	9	9
		Yamethin District	11	12
		Myingyan District	33	33
	Native States	Northern Shan State	5	4
		TOTAL	483	455

In the return for the week ending 2nd March 1918, the following additions and correction should be made :—

Ludhiana District *add* 1,387 cases, 629 deaths.
Kapurthala State „ 58 „ 35 „
Mandalay District „ 5 „ 5 „
Moulmein District *omit* 5 „ 5 „

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES.	Nagpur	Nagpur Town	58	62
		Nagpur District	24	18
		Bhandara District	15	9
		Wardha District	16	6
	Jubbulpore.	Jubbulpore Town	1	4
		Jubbulpore Cantonment	...	1
		Jubbulpore District	15	12
		Saugor District	92	83
		Damoh District	39	27
		Seoni District	14	10
		Mandla District	11	13
	Nerbudda	Hoshangabad District	18	18
		Nimar District	105	89
		Narsinghpur District	80	57
		Betul District	3	1
		Chhindwara District	5	5
	Chhatisgarh.	Raipur District	10	9
	Berar	Amraoti District	263	176
		Yeotmal District	2	1
		Akola District	85	67
		Buldana District	74	50
		TOTAL	930	718
MYSORE STATE.	...	Bangalore Civil and Military Station	58	45
		Bangalore City	9	8
		Bangalore District	43	38
		Mysore City	1	2
		Mysore District	52	49
		Hassan District	4	4
		Kadur District	13	5
		Shimoga District	14	10
		Chitaldroog District	25	19
		Tumkur District	12	9
		Kolar District	40	39
		TOTAL	271	228
HYDERABAD STATE.	...	Aurangabad District	68	52
		Bir District	13	10
		Parbhani District	8	13
		Nander District	84	71
		Gulburgah District	13	20
		Raichur District	153	137
		Usmanabad District	165	127
		Bidar District	36	27
		Medak District	28	20
		Nizamabad District	6	5
		Mahbubnagar District	81	29
		Nalgonda District	1	...
		Hyderabad City and Suburbs	1	1
		Atrafibalda Sarfikhas District	9	7
		TOTAL	615	519
CENTRAL INDIA.	...	Baoni State	10	3
		Bhopal State	70	44
		Dhar Town	3	4
		Dhar State	5	4
		Mhow Cantonment	2	...
		Jaora State	39	30
		Rewa State	1	3
		Rajgarh State	28	18
		Datia State	53*	62*
		Sampthar State	7	6
		Raghogarh State	5	3
		Orchha State	8	8
		Dewas Town	2	1
		Dewas State	32	23
		Bankapahari Jagir	3	3
		TOTAL	268	212

* For two weeks.

The following addition should be made in the return for the week ending 2nd March 1918 :—

Add 579 cases, 583 deaths against Gwalior State.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths
RAJPUTANA.	...	Ajmer City	19	16
		Ajmer District	88	68
		Alwar State	709	575
		Jaipur City	6	6
		Jaipur State	1,026	1,006
		Bharatpur State	495	409
		Jhalawar State	46	35
		Kotah State	1,052	838
		Karauli State	71	55
		Mewar State	970	810
		Tonk State	52	101
		Jodhpur City	452	452
		Marwar State	638	561
		Shahpura State	18	7
		Bikaner State	29	30
		Dungarpur State	40	29
		Dholpur State	58	35
		Banswara State	176	98
		Sirohi State	2	2
		Kherwara State	1	1
		Partabgarh State	24	26
		TOTAL	5,972	5,160
N.-W. F. PROVINCE	...	Peshawar District	6	4
		TOTAL	6	4
KASHMIR	...	Jammu Province	111	59
		TOTAL	111	59
		GRAND TOTAL	40,861	32,217

The 32,217 deaths recorded above are 264 in excess of the previous week's total. Had not the late submission of a report prevented the inclusion in last week's statement of 629 deaths that occurred in the Ludhiana District, Punjab, an actual decrease in plague mortality would have been recorded for the week under report.

DELHI: The 21st March 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Allotment Certificates Nos.—$\frac{85}{1}$ and $\frac{85}{2}$ Bombay of the 5 per cent. loan of 1929—47 for Rs. 400 (each of Rs. 200) originally issued in the name of Rustomji Cooverji, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Certificates and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—RUSTOMJI COOVERJI GODHRAWALA,

Residence—Post Halol, District Panch Mahals, Bombay Presidency.

LOST.

The allotment letter No. 226B of the 5 per cent. Indian War Loan 1929—1947 for Rs. 200 originally standing in the name of Bhut Nath Nandi, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above allotment letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

BHUTNATH NANDI, Merchant,

Rajballav Saha's Lane, Ramkrishnapur, Howrah.

REGISTERED No. C. 698.



SUPPLEMENT TO

The Gazette of India.

No. 12.} CALCUTTA, SATURDAY, MARCH 23, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

COTTON PRESS RETURN.

No. 8 OF 1917-18.

PREFATORY NOTE.

THE COTTON SEASON 1917-18.

The yield of the cotton crop of 1917-18 is estimated at 4,035,000* bales on an area of 24,781,000 acres, as compared with 4,489,000 * bales on an area of 21,745,000 acres, the revised final figures of last year. There is a decrease of 10 per cent in outturn. It will be seen from the appended tables that cotton is coming in much slower than last year. There were 453,000 bales of cotton pressed in the pressing factories, and 151,000 bales received in the spinning mills, from 1st September to 31st December, 1917, as against 718,000 bales and 165,000 bales, respectively, during the corresponding period of last year, or a decrease of 37 and 8 per cent, respectively. The figures for the Native States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, incomplete and have been excluded from this comparison.

* Revised since the publication of the final general memorandum on 16th February, 1918.

I.—Cotton Press Return for India in the half-month ending 31st December, 1917.

(Season 1917-18, *i.e.*, from 1st September, 1917, to 31st August, 1918.)

Province or State	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Province or State	Number of presses for which returns have been received for the half-month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	Total quantity pressed from 1st September to 31st December (bales of 400 lbs each)	
						Current year	Previous year
1	2	3	4	5	6	7	8
Bombay (including Native States) and Baroda	1,571,000	38·9	196	32	42,119	89,209	99,111
Central Provinces and Berar (including Native States)	591,000	14·6	168	86	39,444	168,860	243,084
Madras	569,000	14·1	50	45	(b) 4,549	47,976	(f) 55,097
Punjab (including Native States)	271,000	6·7	92	15	11,488	20,621	92,401
United Provinces	198,000	4·9	85	42	7,574	86,798	167,910
Sind	67,000	1·7	15	3	5,784	9,714	20,990
Burma	54,000	1·3	(g) 19	5	5,699	25,030	24,200
Bihar and Orissa	17,000	0·4	...	...	...	...	...
Bengal	19,000	0·5	3	1	6	69	264
Assam	12,000	0·3	...	...	...	...	...
North-West Frontier Province	10,000	0·3	1	1	588	2,831	2,467
Ajmer-Merwara	14,000	0·4	9	5	1,374	2,036	11,913
Delhi	...	...	1	...	...	...	372
TOTAL BRITISH PROVINCES (c)	3,393,000	84·1	639	235	118,625	453,144	717,809
Hyderabad	450,000	11·2	44	(e)	(e)	...	...
Central India	116,000	2·9	35	(e)	(e)	...	...
Rajputana	54,000	1·3	10	(e)	(e)	1,727	15,663
Mysore	22,000	0·5	3	(e)	(e)	...	3,084
TOTAL NATIVE STATES (d)	642,000	15·9	92	...	...	1,727	18,747
GRAND TOTAL	4,035,000	100	731	235	118,625	454,871	736,556

(a) The figures in column 2 are the final estimates for 1917-18.
(b) Figures for the weeks ending 22nd and 29th December, 1917. In Madras the cotton pressing season commences in February, and these figures therefore relate to the crop of the preceding season.
(c) Including Native States situated within provincial boundaries.
(d) Excluding States situated within provincial boundaries.
(e) Returns not received from the Bombay Chamber of Commerce.
(f) Revised figure.
(g) Of this number 11 presses worked during the half-month.

II.—Return of Cotton received in the Mills in India in the half-month ending 31st December, 1917. (Season 1917-18, *i.e.*, from 1st September, 1917, to 31st August, 1918.)

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half-month (bales of 400 lbs each)	Total quantity received from 1st September to 31st December (bales of 400 lbs each)	
				Current year	Previous year
1	2	3	4	5	6
Bombay (including Native States) and Baroda	178	43	19,684	90,744	74,277
Central Provinces and Berar (including Native States)	10	6	1,153	16,074	16,903
Madras	11	11	(a) 1,140	7,256	(f) 1,458
Punjab	3	3	781	4,147	2,773
United Provinces	15	2	675	8,427	15,730
Sind	1	(b)	(b)	(b)	(b)
Bengal	10	7	3,527	19,965	24,650
Ajmer-Merwara	2	2	1,594	3,479	21,926
Delhi	2	1	57	1,190	7,543
TOTAL BRITISH PROVINCES (c)	232	75	28,014	151,282	165,260
Hyderabad	3	2	274	1,551	1,576
Central India	5	3	3,149	6,417	9,553
Mysore	2	(e)	(e)	...	823
TOTAL NATIVE STATES (d)	10	5	3,423	7,968	11,952
GRAND TOTAL	242	80	31,437	159,250	177,212

Note.—This statement shows the quantity of *unpressed* cotton received in the mills, the quantity of pressed cotton coming through the presses not being taken into account, as this is included in statement I.

(a) Figures for the weeks ending 22nd and 29th December, 1917. [See footnote (b) on preceding page.]
(b) No returns received.
(c) Including Native States situated within provincial boundaries.
(d) Excluding States situated within provincial boundaries.
(e) Returns not received from the Bombay Chamber of Commerce.
(f) Revised figure.

III.—Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September to 31st December, 1917, in *British Provinces (including Native States within provincial boundaries)*.

Province	Total estimated outturn of cotton crop (bales of 400 lbs each) *	Quantity of cotton pressed up to 31st December, 1917 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 31st December, 1917 (bales of 400 lbs each)	Total of columns 3 and 4 (bales of 400 lbs each)	Percentage ratio of col. 5 to col. 2
1	2	3	4	5	6
Bombay (including Native States) and Baroda	1,571,000	89,209	90,744	179,953	11·5
Central Provinces and Berar (including Native States)	591,000	168,860	16,074	184,934	31·3
Madras	569,000	47,976	7,256	55,232	9·7
Punjab (including Native States) North-West Frontier Province Delhi	281,000	23,452	5,337	28,789	10·2
United Provinces	198,000	86,798	8,427	95,225	48·1
Sind	67,000	9,714	...	9,714	14·5
Burma	54,000	25,030	...	25,030	46·4
Bengal Bihar and Orissa Assam	48,000	69	19,965	20,034	41·7
Ajmer-Merwara	14,000	2,036	3,479	5,515	39·4
TOTAL	3,393,000	453,144	151,282	604,426	17·8

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.

* See footnote (a) to statement I.

DEPARTMENT OF STATISTICS, INDIA,
March 18, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics

FOREIGN SEA-BORNE TRADE.

PREFATORY NOTE.

The returns of Indian imports and exports including re-exports of merchandise (exclusive of treasure and Government stores) by sea during the nine months of the present financial year show a trade balance (excluding treasure) in favour of India of over R56 crores or 12 per cent below that of the corresponding period of the previous year. Last year the balance in favour of India in the nine months was nearly R64 crores.

India's Balance of Trade in the nine months, April to December 1915, 1916, and 1917 was as follows :—

	Nine months ended December.		
	1915	1916	1917
	R (Lakhs)	R (Lakhs)	R (Lakhs)
Exports of Merchandise, including Re-exports (private)	1,12,00	1,76,24	1,67,25
Imports „	97,80	1,12,38	1,10,96
Excess of Exports over Imports	44,20	63,86	56,29
Net Imports of Treasure (private)	—	—	—
Council Bills and Telegraphic transfers paid in India	12,97·9	32,82·8	40,13·8
Sterling Bills on London sold in India	7,38·3	...	...
Enfaced Rupee paper (net imports)	91·8	21	65·3
Interest on Enfaced Rupee paper	29	26·3	24·8
Balance of Trade	—	—	—

As the publication of the treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to December, nor the net balance of trade in the same period. It may be of interest to note that the net (private) exports, including treasure, are considerably below those of 1916 and also below those of 1915.

The total exports of Indian Merchandise in the nine months amounted to over R161 crores, of which R89 crores went to ports within the British Empire, and R72 crores to ports outside the Empire. The United Kingdom took 25·7 per cent of the exports, followed by Japan 14·2 per cent, the United States 11·5 per cent, and France 3·8 per cent. Italy took 3·2 per cent and Egypt 12·7 per cent, but a considerable portion of the shipments to Egypt was transit trade, the exports being consigned to Port Said for orders. During the nine months there were imported into India goods of the value of nearly R111 crores. Of this amount over R73 crores were sent from ports within the Empire, R63 crores alone coming from British ports. The principal exporter to India, apart from the United Kingdom, was Japan which exported goods to the value of over R11 crores. The United States were the third largest exporter and Java the fourth.

The following figures showing India's trade with the British Empire and Allies and the Neutral countries during the nine months of the three official years 1915-16, 1916-17, and 1917-18 are interesting :—

Trade with the British Empire and Allies
April to December

	1915	1916	1917
	R	R	R
Total Imports	81,44,95,000	96,73,25,000	98,33,28,000
Total Exports of Indian Merchandise	1,27,12,15,000	1,55,77,99,000	1,48,70,63,000
Balance (net exports)	45,67,20,000	59,04,74,000	50,37,35,000

Trade with Neutral countries
April to December

	1915	1916	1917
	R	R	R
Total Imports	16,35,38,000*	15,64,36,000*	12,62,94,000*
Total Exports of Indian Merchandise	11,49,75,000	14,94,41,000	13,09,01,000
Balance (net exports)	—4,85,63,000	—69,95,000	46,07,000

* Include cargoes of prize vessels.

INDIA'S CUSTOMERS—RETURN SHOWING the IMPORTS and EXPORTS of MERCHANDISE (*i. e.*, EXCLUSIVE of TREASURE and GOVERNMENT STORES) by SEA from and to the PRINCIPAL COUNTRIES in the NINE MONTHS, APRIL to DECEMBER, 1917, as compared with the CORRESPONDING PERIOD of the previous year.

	Value of trade in Merchandise (April to December)				Balance of trade *			
	1916		1917		1916		1917	
	Exports of Indian merchandise	Imports of foreign merchandise	Exports of Indian merchandise	Imports of foreign merchandise	Against India	In favour of India	Against India	In favour of India
	R (000)	R (000)	R (000)	R (000)	R (000)	R (000)	R (000)	R (000)
BRITISH EMPIRE—								
United Kingdom	57,77,67	67,53,05	41,57,34	63,21,54	9,75,38	—	21,64,20	—
Gibraltar	1,30	26	1,37	72	—	1,04	—	65
Aden and Dependencies	1,34,15	49,06	63,83	72,12	—	85,09	8,29	—
Ceylon	7,36,33	92,18	7,02,37	1,76,35	—	6,43,85	—	5,24,03
Straits Settlements (including Labuan)	4,35,34	2,89,03	4,54,04	3,94,97	—	1,46,31	—	59,07
Hongkong	3,24,76	87,81	2,99,80	1,00,68	—	2,36,95	—	1,99,12
Egypt	1,74,76	41,57	20,50,19	64,64	—	1,33,19	—	19,85,55
Cape Colony	32,05	11	59,58	8	—	31,94	—	59,50
Natal	81,92	6,78	1,34,34	4,96	—	75,14	—	1,29,38
Mauritius and Dependencies (including Seychelles)	1,26,73	38,57	83,38	48,57	—	88,16	—	34,81
East African Protectorate	62,19	25,44	37,68	30,37	—	36,75	—	7,31
Zanzibar and Pemba	40,50	27,31	24,75	32,21	—	13,19	7,46	—
Canada	1,01,04	56	1,72,75	7,47	—	1,00,48	—	1,65,28
British West India Islands	14,11	...	20,53	1	—	14,11	—	20,52
Australia (including New Zealand)	4,46,38	66,12	5,06,56	53,35	—	3,80,26	—	4,53,21
Other British Possessions	1,00,52	33,57	1,70,60	51,31	—	66,95	—	1,19,29
TOTAL BRITISH EMPIRE	85,89,75	75,11,72	89,39,11	73,59,35	9,75,38	20,53,41	21,79,95	37,59,71
FOREIGN COUNTRIES—								
Russia	4,62,39	22,18	73,61	2,62	—	4,10,21	—	70,99
Sweden	6,90	78,53	...	52,59	71,63	—	52,59	—
Norway	19,71	60,52	18,50	42,29	40,81	—	23,79	—
Germany	...	7,61(a)	...	1,07(a)	7,61	—	1,07	—
Holland	19,30	79,26	7,73	47,24	59,96	—	39,51	—
Belgium	...	3,90	...	57	3,90	—	57	—
France	10,23,56	1,54,75	6,15,38	1,49,13	—	8,68,81	—	4,66,25
Spain	1,79,39	29,84	40,15	21,91	—	1,49,55	—	18,24
Switzerland	12,94	55,09	26,90	33,51	42,15	—	6,61	—
Italy	6,93,67	1,79,05	5,13,92	1,62,41	—	5,14,62	—	3,51,51
Austria-Hungary	...	20(a)	...	6,25(a)	20	—	6,25	—
Turkey, Asiatic	1,06,72	41,52	1,50,50	45,08	—	65,20	—	1,05,47
Arabia	91,18	29,10	1,06,62	27,39	—	62,08	—	79,23
Persia	1,12,72	44,46	1,69,34	64,09	—	68,26	—	1,05,25
Borneo (Dutch)	90	41,20	2,45	30,17	40,30	—	27,72	—
Java	2,01,34	10,09,01	2,00,30	7,85,49	8,07,67	—	5,85,19	—
Sumatra	41,32	4,66	55,95	6,12	—	36,66	—	49,83
Siam	72,29	28,80	1,01,34	42,66	—	43,49	—	58,68
Indo-China, etc.	1,12,79	1	84,64	3	—	1,12,78	—	84,61
China (exclusive of Hongkong and Macáo)	4,66,12	1,37,13	3,90,13	1,57,85	—	3,28,99	—	2,32,28
Japan	19,78,10	9,02,95	22,91,80	11,62,99	—	10,75,15	—	11,28,81
Portuguese East Africa	24,21	3,77	44,34	5,42	—	20,44	—	38,92
Italian East Africa	6,08	11,47	7,39	22,12	5,39	—	14,73	—
United States of America	21,31,71	7,59,30	18,63,70	8,34,26	—	13,72,41	—	10,29,44
West Indies	2,03,85	...	1,37,56	...	—	2,03,85	—	1,37,56
South America	4,14,13	3,15	2,69,92	4,35	—	4,10,98	—	2,65,57
Oceania	33,32	...	14,75	...	—	33,32	—	14,75
Other Foreign Countries	68,01	38,43	53,61	29,31	—	29,58	—	24,30
TOTAL FOREIGN COUNTRIES	84,82,65	37,25,89	72,40,53	37,36,87	10,79,62	58,36,38	7,58,03	42,61,69
GRAND TOTAL R (1,000)	1,70,72,40(b)	1,12,37,61	1,61,79,64(b)	1,10,96,22	20,55,00	78,89,79	29,37,98	80,21,40
NET BALANCE IN FAVOUR OF INDIA R (1,000)					58,34,79		50,83,42	

(a) Imports from prize vessels.

(b) Exports of Indian merchandise include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.

* The figures in the last four columns represent the excess of imports of foreign merchandise over exports of Indian merchandise and vice versa.

DEPARTMENT OF STATISTICS, INDIA; March 20, 1918.

G. FINDLAY SHIRRAS, *Director of Statistics*

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, MARCH 9, 1918.

Second Forecast WINTER OILSEEDS (Rape, Mustard, and Linseed), 1917-18.

This forecast is based upon reports received from provinces where rape, mustard, and linseed are grown to any considerable extent. Those provinces contain 98·8 per cent of the total area under rape and mustard and 98·9 per cent of the total linseed area in British India. Of the Native States, estimates are furnished by Hyderabad and the Native States in the Bombay Presidency (including Baroda). No report is made by any other Native State. The condition of the crop, referred to below, generally relates to that prevailing in the latter part of February.

The present condition and prospects of the crops are on the whole from fair to good. Absence of winter rains has somewhat affected the rapeseed crop in Assam and the linseed crop in the Central Provinces and Bengal. Rain is badly wanted for the crops in the Punjab.

I

The total area under rape and mustard, so far as reported, amounts to 3,942,000 acres (excluding the "mixed" crop of the United Provinces, for which no estimate is at present available). This is 51,000 acres or 1 per cent below the revised figure at the corresponding date of last year. The detailed figures for the provinces are :—

Rape and Mustard : Second forecast, March

Provinces and States	1917-18	1916-17	Increase + or Decrease —
	Acres	Acres	Acres
United Provinces (unmixed crop) . .	160,000	225,000	—65,000
Bengal	1,149,000	1,223,000	—74,000
Punjab . . .	1,006,000	1,123,000	—117,000
Bihar and Orissa . .	827,000	755,000	+ 72,000
Assam	273,000	(a)278,000	—5,000
Bombay and Sind (including Native States) .	364,000	291,000	+ 73,000
North-West Frontier Province. . . .	155,000	92,000	+ 63,000
Hyderabad . . .	8,000	6,000	+ 2,000
Total .	3,942,000	3,993,000	– 51,000

II

The total area under linseed, so far as reported, amounts to 2,932,000 acres (excluding the "mixed" crop of the United Provinces for which no estimate is at present available). This is 232,000 acres, or 9 per cent, above the area at the corresponding date of last year. The detailed figures for the provinces are :—

Linseed : Second forecast, March

Provinces and States	1917-18	1916-17	Increase + or Decrease —
	Acres	Acres	Acres
Central Provinces and Berar . . .	1,190,000	1,122,000	+ 68,000
United Provinces (unmixed crop) . .	350,000	305,000	+ 45,000
Bihar and Orissa . .	737,000	635,000	+ 102,000
Bengal . . .	141,000	157,000	—13,000
Bombay (including Native States) . . .	136,000	124,000	+ 12,000
Punjab . . .	34,000	36,000	—2,000
Hyderabad . . .	341,000	321,000	+ 20,000
Total .	2,932,000	2,700,000	+ 232,000

The provincial reports are summarised below :—

Rape and Mustard

United Provinces (40·2 per cent of the total area under rape and mustard in British India).—The total area sown with the *unmixed* crop was estimated in the first forecast, issued in December last, at 160,000 acres, which is 29 per cent below the area reported at the corresponding date of last year. This figure holds good in the present report. No estimate of the area for the mixed crop is at present available.* There was slight rain in December and January over most of the provinces, but only in a few districts it was heavy enough to benefit the crops. February was rainless The crop is reported to have also suffered in places from insect pests. For the provinces as a whole the outturn is estimated at from 85 to 90 per cent of the normal.

Bengal (20·4 per cent of the total area under rape and mustard in British India).—The area sown is reported to be 1,149,000 acres, which is 6 per cent short of the area reported at the corresponding date last year. Since the issue of the first forecast in December dry weather has prevailed. Although at first beneficial, the weather has latterly been much too dry. The average outturn per acre is at present estimated at 83 per cent of the normal, as against 89 per cent estimated at this date last year.

Punjab (17·1 per cent of the total area under rape and mustard in British India).—The area sown is reported to be 1,006,000 acres (of which 382,000 acres are irrigated), as compared with 1,123,000 acres estimated at this date last year, or a decrease of 10 per cent. The Director of Land Records, Punjab, remarks that the area shown in the corresponding forecast of last year was an overestimate. As compared with the actual area of last year the present estimate shows a decrease of only 1 per cent. The area under *toria* (an early variety of rapeseed) is reported to amount to 287,000 acres (mostly irrigated), and the yield of it (which was harvested in December and January) was generally normal. The condition and prospects of other oilseeds (rape, mustard, and *taramira*), which are sown mostly on unirrigated land, are generally below average, and rain is badly wanted for them.

Bihar and Orissa (11·4 per cent of the total area under rape and mustard in British India).—The area sown is estimated at 827,000 acres, which is 9 per cent above the area reported at this date last year. The increase is attributed to favourable weather conditions at the time of sowing. Climatic conditions have also been favourable on the whole for the growth of the crops. According to district reports the yield is estimated at 90 per cent of the normal, but the Director of Agriculture thinks this to be an underestimate and believes that the average outturn will not fall short of the normal.

Assam (4·7 per cent of the total area under rape and mustard in British India).—The area is estimated at 273,000 acres, which is 2 per cent below last year's area. The weather was generally good at sowing time, but want of rain since the issue of the preliminary forecast has been unfavourable. The average outturn per acre is estimated at 76 per cent of the normal, as against 77 per cent last year, and the total yield is accordingly estimated at 47,000 tons against 48,000 tons last year.

Bombay and Sind (3·3 per cent of the total area under rape and mustard in British India).—The total area reported is 364,000 acres (77,000 acres

* The area under rape and mustard sown interspersed with other crops, such as gram, barley, etc., is given in the final forecast published in June

(a) Revised figure

being in the Native States), which is 25 per cent above the area reported at the corresponding date last year. Favourable inundation and sufficient rains extended cultivation of the crop in Sind, except in Hyderabad and Thar and Parkar. The condition of the crop is reported to be fair everywhere, except in Nawabshah, where it was slightly damaged by frost. Elsewhere in the Presidency the crop is doing well.

North-West Frontier Province (1·7 per cent of the total area under rape and mustard in British India).—The total area sown up to the end of January is estimated at 155,000 acres, as compared with 92,000 acres reported at this date last year, or an increase of 68 per cent. It is, however, stated that the area in the corresponding forecast of last year was underestimated. The condition of the standing crop is reported to be generally average at present.

Hyderabad reports 8,000 acres under mustard as against 6,000 acres at this date last year.

Linseed.

Central Provinces and Berar (38·3 per cent of the total area under linseed in British India).—The area sown is reported to be 1,190,000 acres, which is 6 per cent above the area reported at this date last year. Favourable climatic conditions at sowing time, good prices, and replacement of spoilt jawar and cotton by linseed mainly account for the expansion in area. Germination was successful, but some resowing was necessary in parts of a few districts. Absence of winter showers, cold winds, and cloudy weather subsequently damaged the crop in parts of several districts. For both the Central Provinces and Berar together the outturn is estimated at 98 per cent of the normal.

United Provinces (30·2 per cent of the total area under linseed in British India).—The area under the *unmixed* crop was estimated in the first forecast to be 350,000 acres, which is 15 per cent above the area reported at the corresponding date of last year. The figure remains unchanged. No estimate of the area under linseed grown in combination with other crops is available at present.* The rain in December and January was slight, except in a few districts where it was heavy enough to benefit the crop. February was rainless. In the Bundelkhand and the eastern districts, where linseed is largely sown unmixed, the prospects are generally favourable, and the crop is estimated at from 90 to 95 per cent of the normal.

Bihar and Orissa (18·9 per cent of the total area under linseed in British India).—The total area sown is reported to be 737,000 acres, which is 16 per cent above the area reported at this date last year. Climatic conditions have on the whole been favourable, and the crop is reported to be good in Bihar and Chota Nagpur and fair in Orissa. According to the estimates of the district officers the average outturn is estimated at 98 per cent of the normal as against 9? per cent last year. The provincial Director of Agriculture remarks that the outturn appears to be underestimated in some districts and that it will not be below normal (100 per cent).

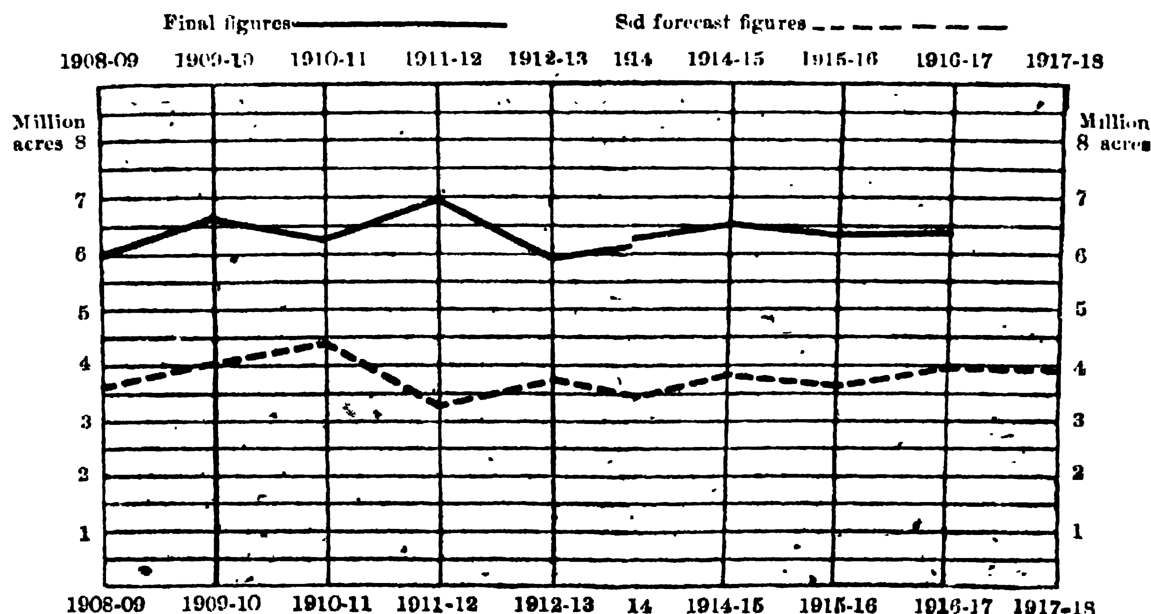
Bengal (5·6 per cent of the total area under linseed in British India).—The total area sown is reported to be 144,000 acres, which is 8 per cent short of the area reported at this date last year. The weather has been dry since the issue of the first forecast in December, which, although at first beneficial, has latterly proved to be much too dry. The average outturn is estimated at 69 per cent of the normal as against 75 per cent estimated at this date last year.

Bombay (4·7 per cent of the total area under linseed in British India).—The total area sown is reported to be 136,000 acres (14,000 acres being in the Native States), which is 10 per cent above the area reported at this date last year. The season has been favourable and the crop has done almost everywhere.

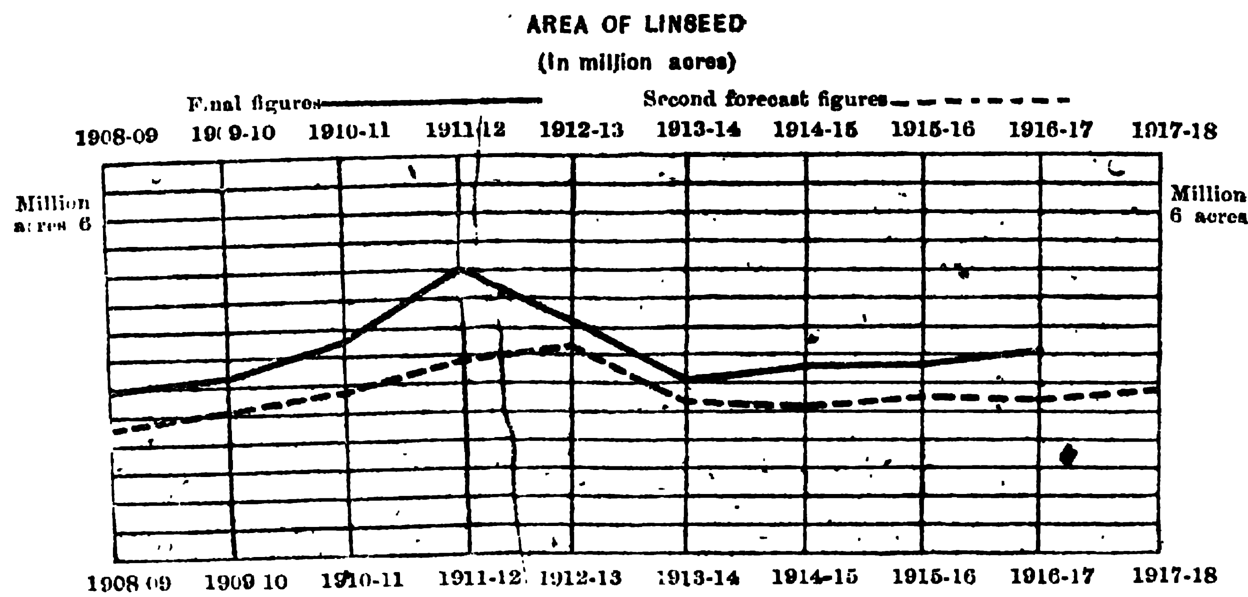
Punjab (1·2 per cent of total area under linseed in British India).—The area sown is reported to be ?000 acres, as against 36,000 acres estimated at this date last year, and 32,000 acres the actual area that year.

Hyderabad reports 341,000 acres under linseed as compared with 321,000 acres last year, showing an increase of 6 per cent.

Charts.—The two charts below show (1) the second estimates of acreage, and (2) the final figures, for all the reporting provinces in respect of each crop.



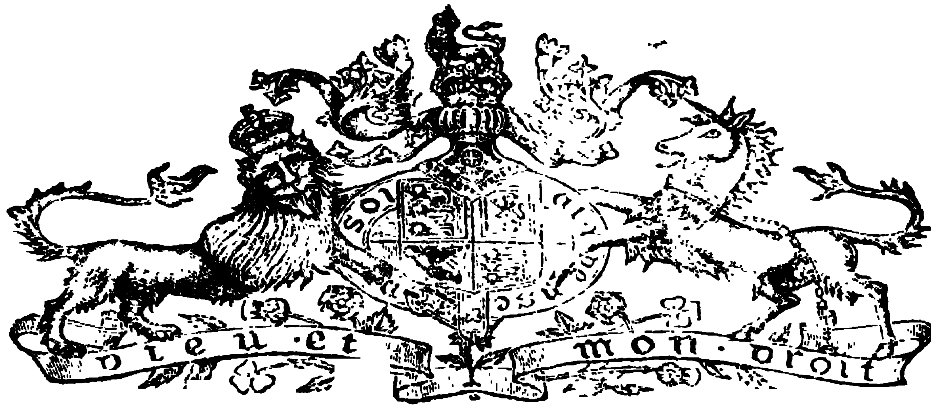
* The area under linseed sown interspersed with other crops such as gram, barley, etc., is given in the final forecast published in June



Oilseeds crops in foreign countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that the estimates of the linseed crop of 1917 in the United States of America are 1,808,000 acres and 21[illegible]000 tons, as compared with 1,604,000 acres and 386,000 tons last year. The estimates for the Canadian crop of linseed are 920,000 acres and 171,000 tons, as against 605,000 acres and 178,000 tons in the previous year.

G. FINDLAY SHIRRAS,
Director of Statistics

REGISTERED No. C. 696.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th March, 1918.

On and after 30th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*.

J. P. HEWETT,

Secretary to the Government of India."

Rates of Subscription.	per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V and VI, or Supplement	0	4	0

A special price will be fixed for specially heavy issues of the *Gazette* or any particular Part.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at 2 pice per page.

By order of Government, all subscription must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 23rd March 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 12.

3582. D. J. Akhoona, H. D. Pudumjee and P. M. Mehta. *Improvements in or relating to ships.*

March 14.

3583. D. G. McGregor and Geo. S. A. Mathers. *The internal-combustion turbine motor.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India,* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3172. Holt Manufacturing Co. *Improvements in self-laying track vehicles.*

3413. K. K. Gokhale. *Improvements in Nagari and Gujarati printing types.*

3453. E. A. Powell. *Improvements in railway points safety locks.*

3549. Techno-Chemical Laboratories Ld. *Improvements relating to methods of conducting high temperature reactions.*

3551. J. A. Main. *Improvements in and relating to concrete slabs for roofing and similar purposes.*

3552. H. L. Harding. *Improvements relating to elastic or resilient tyres for vehicle wheels.*

3554. C. S. Wakefield. *Improvements in temporary or portable buildings and the like.*

3556. C. A. Hallback. *Two stroke cycle internal combustion engine.*

3558. Marconi Wireless Telegraph Co. of America. *Improvements in process and apparatus for receiving radio signals.*

3560. Burmah Oil Co., Ld. *Improvements in or relating to closures for petrol and the like drums.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3460. P. D. Tripathi. *Improved perpetual calendar.*

3493. A. M. Bell. *Improvements in continuous automatic fluid-pressure brakes for railway and like vehicles.*

3508. A. E. Shiner. *Improvements in rotary pumps.*

3511. N. Fraser, J. Fraser and G. S. Fraser. *Improved sewing machine for plaited-soled shoes.*

3513. S. C. Jensen. *Improvements in recoil operated fire-arms.*

3514. S. C. Jensen. *Trigger mechanism for automatic fire-arms.*

3516. S. Adde. *Improvements in explosives.*

3518. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to moulds for casting printers' leads, rules and the like.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3060. Jolnerkevitch.
3321. Sardar Balwant Rao Scindia.
3370. Nand Ram.
3396. Kono.
3398. Marshall.
3401. McNeill.
3402. Cooper.
3404. James Simpson & Co, Ld.
3406. Katayama.
3407. Thomas and Petree.

PATENTS SEALED.

2977. Palliser.
3298. Vries.
3366. Sayer.
3367. Edwards.
3374. Isaki and The Japan Cash-Register Manufacturing Co., Ld.
3376. Conklin.
3377. Hicks.

RENEWAL FEES PAID.

384 of 1906. Haywood & ors. (To 1 March 1919.)
598 of 1907. Wheatley & ors. (To 27 March 1919.)
294 of 1908. Saxby & Farmer (India) Ld. (To 26 February 1919.)
258 of 1909. Monotype Machine (Colonial Patents) Syndicate Ld. (To 11 March
345 of 1909. (Miss) Lancaster-Sutton. (To 15 March 1919.)
360 of 1909. Rawling & anr. (To 18 March 1919.)
361 of 1909. (Miss) Lancaster-Sutton. (To 15 March 1919.)
373 of 1909. Campbell. (To 18 March 1919.)
389 of 1909. Oil Refining Improvements Co, Ld. (To 11 March 1919.)
297 of 1911. Burdon & ors. (To 13 March 1919.)
469 of 1911. Scott. (To 13 March 1919.)
612 of 1911. Strange. (To 27 February 1919.)
635 of 1911. Badische Anilin & Soda Fabrik. (To 13 March 1919.)
682 of 1911. Burmah Oil Co., Ld., & anr. (To 16 March 1919.)
27 of 1912. Automatic Welding Co. (To 15 January 1919.)
100 of 1912. Wheatley & ors. (To 28 February 1919.)
141 of 1912. Robinson. (To 18 March 1919.)
142 of 1912. Robinson. (To 18 March 1919.)
233 of 1912. Burn & Co., Ld. (To 10 May 1919.)
259 of 1912. Burn & Co., Ld. & anr. (To 21 May 1919.)
835 of 1913. Burn & Co., Ld. & anr. (To 13 March 1919.)
836 of 1913. Chitambarachary. (To 14 March 1919.)
839 of 1913. British Westinghouse Electric & Manufacturing Co., Ld. (To 17 March 1919.)
1501 of 1914. Sharma. (To 2 March 1919.)
1521 of 1914. Gresham. (To 11 March 1919.)
1528 of 1914. Gresham. (To 16 March 1919.)
1535 of 1914. Allgemeine Gesellschaft für Chemische Industrie m. b. H. (T March 1919.)
1621 of 1914. Purser. (To 27 April 1919.)

APPLICATION FOR AMENDMENT UNDER SECTION 17.

Notice is hereby given that all persons interested in opposing the following application to amend may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

3279 of 1917. Eric Edward Dutt and Peary Chand Dutt, both of Jubbulpore, in the Central Provinces of India, seek leave to amend the specification of their application for patent numbered as above. The proposed amendments as shown in the printed specification are as follows:—

On page 1 line 2 by *substituting* "or other suitable potash bearing silictate rocks" *for* "(orthoclase)".

On page 1 line 5 by *inserting* "small pieces of" *before* and *omitting* " in a powdered form" *after* "felspar".

On page 1 line 9 by substituting "700° to 900° C" *for* "1000° to 1200° C."

In claim 1 line 1 by *inserting* "or other potash-silicate rocks" *after* "felspar".

In claim 1 line 3 by *substituting* "small pieces of" *for* "powdered" and *inserting* "or other potash-silicate rock" *after* "felspar".

The spelling of "felspar" and "muffel" is also corrected to "feldspar" and "muffle" throughout the specification.

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1904.

188, (Fessenden).

1910.

459, (Dawson-Moray).

1911.

807, (Gare).

1912.

655, (Cobbold).

1913.

1340, (Richards). 1345, (Streiff). 1348, (Kellie). 1349, (Allix). 1350, (Alexander).

EXTENSION OF COPYRIGHT IN DESIGNS.

Class 13. Nos. 501 to 504 of 1913. Anderson Wright & Co., of 22 Strand Road. Calcutta, April 16, 1913. (Copyright in designs extended for a second period of five years.)

Class 13. Nos. 592 & 593 of 1913. Sham Lall Kunji Lall Sadh, Sadhwara, Farrukhabad, U. P., May 8, 1913. (Copyright in design extended for a second period of five years.)

DESIGNS ENTERED ON THE REGISTER.

March 11th to 16th, 1918.

Class 13. Nos. 7074 to 7081. Sham Lal Kunji Lall Sadh, Sadhwara Furrukhabad, U. P., March 4.

Class 13. Nos. 7082 to 7225. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. March 6.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911,

the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD . .	R. C. Technical Institute.
ALLAHABAD . .	Public Library.
BANGALORE . .	Indian Institute of Science.
BOMBAY . . .	Record Office.
" . . .	Victoria Jubilee Textile Institute, Byculla.
" . . .	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA . .	Patent Office, No. 1, Council House Street.
" . . .	Civil Engineering College, Sibpur.
CAWNPORE . .	Office of the Director of Industries, United Provinces.
CHINSURAH . .	Office of the Commissioner, Burdwan Division.
CHITTAGONG . .	Office of the Commissioner, Chittagong Division.
DACCA . . .	Office of the District Board, Dacca.
DELHI . . .	Office of the Deputy Commissioner.
HYDERABAD . .	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI . .	Office of the Commissioner, Rajshahi Division.
KARACHI . .	Office of City Deputy Collector.
LAHORE . .	Punjab Public Library.
LONDON . . .	The Patent Office, 25, Southampton Buildings, W. C.
MADRAS .	Record Office, Egmore.
" . .	College of Engineering.
MYSORE . . .	Office of the Secretary to Government, General and Revenue Department.
NAGPUR . . .	Victoria Technical Institute.
POONA . .	College of Engineering.
RANGOON . .	Office of the Revenue Secretary, Government of Burma.
ROORKEE . .	Thomason College.
SHOLAPUR .	Office of the Collector.
WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

	price. R	a.
(a) Patent Office Handbook (Acts, Rules and instructions)	1	0
(b) The Indian Patents and Designs Act, II of 1911	0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi) . . . . each	0	2
(d) The Indian Patents and Designs Rules, 1912	0	2
(e) Weekly Notifications (Extract from the *Gazette of India*)	0	1
Annual Subscription with postage	3	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)	2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	3	0
(h) Patent Office Journal (Issued quarterly) . . . . . . each	0	8
(i) Patent Office Journals, 1912, 1914, 1915, 1916 . . . . . each	1	0
(j) Specifications of Inventions . . . . each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

BOARD OF EXAMINERS.

NOTICES.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

ALLAHABAD.

M. Shaikh Mohammad Ismail	South Malaka, Allahabad.
M. Syed Mazhar-ul Hussain	253A, Mohtashim Ganj, Allahabad.

AMBALA.

M. Mohd. Miyan Khan	Sadar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	Oriental Lodge, Ambala.
M. Anand Sarup	Sadar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Pukhsh, Gyani, Munshi Fazil	Urdu Instructor, Officers' School, Ambala Cantonment.
*M. Mohd. Yaqub Khan (Munshi Fazil)	Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma	Young Officers' School of Instruction, Ambala Cantonment.
M. Chhote Lal	Lalkurti Bazar, Ambala.
M. Jawala Parshad	Regimental Munshi, Lalkurt' Bazar, Ambala.

BANGALORE.

M. Mohd. Imdad Hussain	1, Gun Troop Road, Bangalore Cantonment.
M. Husain Mirza	1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib	1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad	1, Gun Troop Road, Bangalore.
M. Ghulam Ahmed Sahib	58, Dispensary Road, Bangalore (Cantonment).

BANNU.

M. Mul Chand Khurana, Munshi Alim	Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

M. Mohd. Arif	Camp Bareilly.
M. Rashid Ahmad Khan	Old City, Sailani, Bareilly.

BOMBAY.

Mr. H. M. Anwar	Karelwadi, Thakurwar Road, Post No. 2, Bombay
Mr. V. L. Deshpande	570, Kasba Peth, Poona City.

CALCUTTA.

M. Reza Ali Wahshat, M.R.A.S.	2/1/2, Tiljala, 1st Lane, Balligunge, Calcutta.
M. Badru-z-Zaman	212/1, Linton Street, Calcutta.
M. Abdul Badi	5, Ramsanker Roy Lane, Calcutta.
M. A. M. F. Wahhab	Librarian, Calcutta Madrasah, 34, Collin Street, Calcutta.
M. Habibun Nabi Khan Saulat	5, Mohar Ali Road, Balligunge, Calcutta.
M. Akmal Ali Akmal	25, Nur Ali's Lane, P. O. Entally, Calcutta.
M. Abdul Karim Nashtar	1, Jhowtollah Lane, Balligunge, Calcutta.
M. Mohd. Gholam Kibriya Ibrat	17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
*M. Badruddin Ahmed, B.A.	3, Elliot Lane, Calcutta.
M. Mohd. Israil Khan	23/1, Doctor Karam Hossain Lane, Balligunge, Calcutta.
M. Syed Nawab Ali	11, Colootola Street, Calcutta.
M. Wahidun Nabi Khan	88/1, Baitak Khana Road.
M. Daliluddin Ahmed	37, Karaya Bazar Road, Balligunge, Calcutta.
M. Abdul Wajid	106, Harrison Road, Calcutta.
M. A. M. Uba'dur Rashid, B.A.	4, Korabardar Lane, P. O. Wellesley, Calcutta.
M. Mohd. Muslim	12, Damzen's Lane, Chinapara, Calcutta.
M Nisar Ahmad Khan	49, Ice Factory Lane, Entally, Calcutta.
M. Mahmud Hasan Israili	11, Cantopher Lane, Entally.
M. Shahabuddin Ahmad Siddiqi	41, Gardner Lane, Entally P. O., Calcutta.
*M. S. M. Abdullah Afzali	41, Gardner Lane, Entally P. O., Calcutta.
M. Azherus Sadain	138/1, Karaya Road.
M. Abdul Habib Khan	44, Gora Chand Road, Entally P. O., Calcutta.
M. Waman Vishnu Vaidya	C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.

	CAWNPORE.
M. S. Abdul Ghani	Regimental Munshi, Garrison Battalion, Royal Irish Rifles.
M. Syed Aulad Husain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.
	DELHI.
M. Aziz-ur-Rahman (of Delhi)	Regimental Munshi, The Fort, Delhi.
	DINAPORE.
M. Farzand Ali Khan	C/o Dr. Hingan Khan, Orderly Bazar, Dinapore.
	DUM DUM.
M. Syed Hadi Hussain	Regimental Munshi.
	FEROZEPORE.
M. Suraj Narain, B.A	Kabari Bazar, Ferozepore.
M. Harnam Da	Headmaster, Malwa Khalsa School, Ferozepore City.
	HAPUR.
M. S. Khursad Ali	Mohalla Kaziwara, Hapur, District Meerut.
	JHELUM.
M. Thakur Das Pahwa	Officers' Munshi, Jhelum.
	JULLUNDUR.
M. Karam Chand	C/o Jacki Mull & Sons, Suddar Bazaar, Jullundur Cantonment.
	KARACHI.
M. Anandram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikbate Karachi.
	KASAULI.
M Anand Sarup	Depôt Munshi, Kasauli (summer only).
	KOLHAPUR.
Pt. Vasudeo Damodar Kulkarni	112, Shahupuri, Kolhapur.
	LAHORE.
M. Sham Lal Bhargava	Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq	Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.
	LUCKNOW.
M Abdul Karim	C/o The 10th Battalion, Middlesex Regiment, Lucknow.
	MADRAS.
M. Muhiddin Hussain Sahib	15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.
	MEERUT.
M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut.
	MOZUFFERPORE.
M. Mohd. Shuaib	Arabic Teacher, Zilla School, Mozufferpore.
	MULTAN.
M Sultan Mohammad	Regimental Munshi, Multan Cantonment.
	MURREE HILLS.
M. S. C. Bagchi	Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M Bodh Raj	Regimental Munshi (summer only).
	MUSSOORIE.
M B. Ahmad Fakhriey	Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla . . . . St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi . . . . . . Bakhshi Muhalla, Patna City.

PESHAWAR.

M. Ahmed Din . . . . Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim . . . . Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand . . . . . . Officers' Munshi, Daki Nama, Peshawar City.
M. Hari Chand (of Rahon) . . . . . Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
M. Kazi Ghulam Nabi . . . . . Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah . . . . Urdu Instructor, Cadet College.
M. Ahmed Bux . . . . Urdu Instructor, Cadet College.
M. S. Karim Bukhsh . . . . . . Urdu Instructor, Cadet College.
M. Mohamod Sarwar . . . . . . Urdu Instructor, Cadet College.
Pt. Hirday Narayan . . . . . . Urdu Instructor, Cadet College.
M. S. Abdul Aziz . . . . Urdu Instructor, Cadet College.
M. Syed Inam Ali . . . . . . Mission Road, Quetta.
M. Sher Mohamed . . . . . . Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din . . . . . . Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul . . . . . . Sadar Bazar, Rawalpindi.
M. K. R. Mehta . . . . . . Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj . . . . . . Regimental Munshi (winter only).
M. Fazl Elahi . . . . . . C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan . . . . . . Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq . . . . . . Mohalla Satti, Roorkee City.

Qualified Bengali Teachers.

CALCUTTA.

Babu Suresh Chandra Chatterjee . . . . . 6, Muktaram Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta . . . . . Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.

M. R. Ry. K. Hanumantha Rao . . . . . No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.

M. R. Ry. N. Sankara Pillai . . . . First Assistant, H. G. E. School, Adichanallore.

Qualified Marathi Teachers.

EAST KHANDESH.

Mr. Laxman Narayan Phandis, B.A. . . . . C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak . . . . . . Sanskrit Teacher, New English School, Poona City.
Mr. D. K. Pathak . . . . 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar . . . . . C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali . . . . . . Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.

MADRAS.

M. R. Ry. K. Raghavachari . . . . Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
M. R. Ry. A. M. Satakoparamanuja Acharya . Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao . . . . . Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,
The 13th February 1918.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE, CINCHONA FEBRIFUGE, RESIDUAL ALKALOID AND QUINOIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge both in powder and 3½ grain tablet forms and Cinchonidine can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. Quinoidine or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ,,
For any quantity less than 6 lbs.	30 ,,

SULPHATE OF CINCHONIDINE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any quantity less than 6 lbs.	12 ,,

(Only small quantities available.)

CINCHONA FEBRIFUGE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For any quantity less than 6 lbs.	6 ,,

CINCHONA FEBRIFUGE TABLETS

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For any quantity less than 6 lbs.	7 ,,

	Rs.
QUINOIDINE in non Tablet form and Residual Alkaloids	1 per lb.

QUINOIDINE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For quantities less than 6 lbs. in one delivery	7 ,,

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 1-lb. tins.
Cinchonidine is available in ¼-lb., ½-lb. and 1-lb. tins.
Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tins.
Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.
Quinoidine is available in 1-lb. tin.
Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Re. A. P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0 10 0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1 0 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 3 0

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 19th March 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th March 1918

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).			
				In India.			In England.		In His Majesty's Dominions	In Transit between India, England and H. M.'s Dominions					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	REMARKS.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b) (c)	R	
Calcutta	1,04.86,500	29,79,45,823	30,8432,323	2,05,35.599	8.77,18 548	28 68 837	67,50,000	...	...	...	...	9,99,99,946	51,48,00,937	73.26,73,867	(a) Nominal value—R10,20,81,500. (b) Nominal value—R53.14.11.571. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917, as amended by Act XIX of 1917 at a cost of R42 crores.
Cawnpore	...	2,75,95,860	2,75.95,860	89,34,181	92,66,903	...	...	...	...	...	...	...	...	1.82,01.084	
Lahore	...	8,24,77,117	8.24,77,117	1,25 53 628	1,32.38.918	...	...	...	...	...	...	...	...	2.57,92.546	
Bombay	1,30,22.035	36,08,02,146	37 98 24,181	3.78,60,226	15 84.07,850	83 81,073	...	...	...	...	...	...	...	20,46,10,049	
Karachi	...	4,61,67,525	4,61,67,525	64,94,495	26.30.740	...	...	...	...	...	...	...	...	91.45,235	
Madras	31,23,300	10,50,59,616	10,81,82,916	1,45,78,916	51.73.560	...	...	...	...	...	...	...	...	1,97,52,476	
Rangoon	...	7,63 46,167	7,63,46,167	1,32 50,012	48,61,320	...	...	...	...	...	...	...	...	1,81,11,332	
	2,66,31,835	1,00 23,94 254	1,02,90,26,089	11,42,07,057	26,13,77,839	1,11 50,810	67.50,000	.	...	...	...	9,99,99,946	51,48,00,937	1,02.82.86 589	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			31.04,500	*Deduct*—Amount due on T. Ts. drawn by one Circle on another										23,65,000	
TOTAL CIRCULATION R			1,02,59,21,589									TOTAL RESERVE R		1,02,59,21,589	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 15th March 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 15th March 1918.

M. M. S. GUBBAY,
Controller of Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8th TO 15th MARCH 1918.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.													Coinage for Egyptian Government.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Coinage transferred from Currency Balance.	Piastres coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta . . .	9	2	...	11	17	...	17	...	(a) 14	12	1	27	...	...	...	...	...	...
Bombay . . .	13	...	...	13	25	...	25	...	(b) 58	2	2	62	3	3	...	...	...	...

(a) Exclusive of 3 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 19 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT;
Calcutta, the 20th March 1918.

A. McCORMICK, LT.-COLONEL, R.E.,
Master of the Mint.

CIVIL ENGINEERING COLLEGE, SIBPUR.

NOTE.—The examination will be held on June 3rd, 4th and 5th, 1918, according to the following rules.

Revised regulations concerning the examination qualifying for admission to the Subordinate Accounts Branch for 4th grade, P. W. D.

[This examination is conducted for the benefit of candidates resident within Bengal, Bihar and Orissa, Burma and Assam. (*See Note B.*)]

SUBJECTS.

	Full marks.	Minimum pass marks.
Writing (neatness, clearness and rapidity)	100	50
Dictation (spelling, punctuation, &c.)	100	50
Arithmetic (the whole)	240	160
Mensuration (the whole)	60	30
Book-keeping (mercantile)	100	50
Geometry. (Euclid Books I and II) *(a)*	50	25
Essay writing *(b)*	100	50
TOTAL	750	...
Total required for passing	...	500

(a) Candidates will be expected to be familiar with all the propositions in the above books, and will also be expected to solve simple riders.

(b) Two or three simple subjects will as a rule be given, from which a candidate may choose one only. He should endeavour to excel in good sense, not in quantity. The standard is roughly equivalent to Matriculation or School Final.

1. The examination is held annually at the Civil Engineering College, Sibpur, on the first Monday in June. The examination will be conducted, either at the College, or by an Accountant-General (including the Government Engineer of Railway Accounts) in Bengal, Bihar and Orissa, Assam and Burma only. The examination will be *ipso facto* vitiated, if it be not held (begun and completed) on the dates fixed; but the officer who will conduct the examination may make his own arrangements with the candidates in regard to the *place* and *hour* of examination.

Candidates will not be examined in any of the Calcutta offices.

A candidate already in permanent Government employ* may be allowed to compete in the examination, even if he is more than 25 years of age, and may be appointed to an accountantship, if he passes it; but if he is not already in pensionable service, he will be eligible only for appointment to the non-pensionable establishment on State Railways.

* This term includes employment under Local Boards and foreign bodies, if such is pensionable by the British Government.

2. The candidate should apply to an Accountant-General not later than 30 days previous to the date fixed for the examination and obtain his consent to conduct the examination if examination at the College is not convenient. The application must bear the address of the candidate, must be accompanied by a fee of Rs. 10 and the following certificates and registration form duly filled in, and must be forwarded by him not direct to the Principal, but through the Accountant-General.

Certificates may be submitted in original, or true copies attested by an officer of the Engineer or Accounts Branch, but they will not be returned—

(1) A certificate of good character signed by applicant's immediate official superior, or by the instructor under whom he has been educated or by some other superior under whom he may have been brought up or employed or to whom he may be well known. (This certificate must have special reference to the two years immediately preceding the application.)

(2) A certificate of age, baptismal or of birth (not required, if the candidate is already in permanent Government employ).

(3) A certificate that the application is in the candidate's hand-writing.

NOTE A.—A candidate already in Government service should, in like manner, submit his application through his immediate official superior to an Accountant-General (including Government Examiner of Railway Accounts, qualified to hold the particular examination and should state whether he desires to be examined at the office of the Accountant-General concerned or at the College.

NOTE B.—The usual examination centres are (1) the Civil Engineering College, Sibpur, (2) Chittagong, (3) Ranchi, (4) The Bihar School of Engineering, Patna, (5) Rangoon, (6) Shillong, and (7) Simla for candidates in the Government of India offices, no others will be admitted at Simla.

(4) Registration statement containing the following information :—

(a) Name in full.

(b) Father's name.

(c) Nationality or class, *i. e.*, European, Anglo-Indian or Indian, of candidate ; and, if Indian, caste or tribe.

(d) Date of birth.

(e) Place of birth.

(f) Present address.

(g) Examinations passed.

(h) Thumb mark of candidate, left hand, to be made in the presence of a responsible person who knows candidate.

(k) Signature and address of above-mentioned witness.

It will rest with the Accountant-General (including Government Examiner of Railway Accounts) to whom the candidate submits his application, to decide on a consideration of the certificates submitted, whether the candidate should be allowed to appear for the examination, or whether his application should be rejected. The Accountant-General or the other officers referred to, will then forward to the Principal, for registration, the names of the accepted candidates, together with their registration statements, which should be signed by the Accountant-General. The registration statement should be carefully preserved by the Principal. The names of these candidates should be entered in a statement showing their ages and their addresses, and also showing where each candidate is to be examined, whether at the College or at the office of the Accountant-General. This statement, together with the fees, should be transmitted to the Principal not later than 15 days after the dates fixed in paragraph 2 for the submission of applications of candidates.

3. Examination papers that are issued for examination need not be returned.

4. Each examination is complete in itself. A candidate who has failed in an examination and presents himself for examination on a subsequent occasion, must undergo the full examination and furnish fresh a fee and certificates.

5. If from any cause a candidate fails to appear for the Examination, the fee paid will not be refunded.

6. It must be distinctly understood that the passing of this examination does not give any claim to an appointment, and that, in making appointments, preference will be given to qualified persons who are already employed in the department.

7. Passed candidates should apply, not to the Principal of the College nor to the Comptroller-General, but direct to the Accountant-General or Government Examiner of Railway Accounts in the province or railway under whom they may desire to be employed.

8. The Civil Engineering College acts solely as an examining body in reference to admission to the 4th grade of Accountants, Public Works Department.

9. Candidates for the 4th grade Accountantship Examination, who are not Government servants and over 25 years of age, are allowed to appear at the examination of the Sibpur College centre only, but even if successful, they are debarred from employment in the service of Government, and their names will be excluded from the list of passed candidates which is furnished to the Comptroller and Auditor-General.

10. Candidates over 25 years of age not in Government employ should apply in writing to the Principal of the Civil Engineering College not later than 30 days previous to the examination ; the application to be accompanied by a Treasury receipt for Rs. 10, and the registration statement prescribed in rule 2 (4).

NOTE (1).—The question papers of previous years are not published separately. Those of the preceding year are printed in the Civil Engineering College Calendar— price, annas 12 and annas 3 postage, which must be prepaid.

NOTE (2).—Candidates for the examination are not provided with accommodation in the College barracks, but arrangements for their meals can be made on payment in advance of annas 4 per meal to the Assistant Superintendent of the Mess.

NOTE (3).—As for qualifications for admission to the examinations, candidates should refer the matter to the Accountant-General of their province.

NOTE (4).—There are no classes at the Sibpur College for teaching Book-keeping.

B. HEATON,

Principal, Civil Engineering College, Sibpur.

Sibpur, the 26th February 1918.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
   (a) Photo-Mechanical and Lithographic Work.
   (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee.

CEMETERY NOTICES.

Jubbulpore, the 8th March 1918.

Notice is hereby given that the monument to the memory of Grace Madeline Ellison in the Residency Cemetery at Sitabuldi, Nagpur, has fallen into ruinous condition, and that, unless it is restored in the meantime, the monument will be treated at the next repairs in such manner as the officer in charge of the Cemetery may decide to be necessary for the maintenance of the Cemetery in decent order.

C. PRICE,

Archdeacon of Nagpur.

Dated the 9th March 1918.

So that the two old Cemeteries at Chhiria Jhul, Lucknow, may be maintained in decent order, it is proposed to level certain masonry monuments which are past repair, subject to the conditions laid down in Rule 10, Appendix X 10, P. W. D. Code, Vol. III.

Any relatives of deceased persons buried in either of the above Cemeteries who may wish to renew such monuments are hereby invited to communicate with the undersigned officer in charge.

H. MENGRIS,

Civil Chaplain, Lucknow.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 19th March 1918.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund	2,21,50,000	0	0			
Transfer to Special Reserve Fund for Depreciation of Investments, *see below* .	67,50,000	0	0			
				1,54,00,000	0	0
Reserve for Depreciation of Investments				67,50,000	0	0
Public Deposits at Head Office	3,43,91,141	7	9			
Public Deposits at Branches	1,01,75,298	0	6	4,45,66,439	8	3
Other Deposits at Head Office and Branches				24,81,10,560	0	8
Bank Post Bills, etc. . . .				11,36,638	14	10
Sundries				2,94,312	6	10
RUPEES .				33,62,57,980	14	7

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				6,40,73,366	0	0
Other authorized Investments .				1,32,22,570	0	0
Loans on Government and other authorized Securities .				7,44,77,857	5	6
Accounts of Credit on Government and other authorized Securities				4,06,51,070	2	2
Bills discounted and purchased				4,03,80,039	11	0
Balances with other Banks .				44,53,578	11	3
Bullion				......		
Dead Stock				28,74,066	0	0
Stamps				13,017	12	5
Sundries				5,78,564	10	8
				24,07,30,130	8	0
Cash and Currency Notes at Head Office*	5,38,96,625	15	0			
Cash and Currency Notes at Branches†	4,16,31,224	1	7	9,55,27,850	6	7
RUPEES .				33,62,57,980	11	7

* Includes Sovs. & ½ Sovs., value Rs. 3,77,812 8 0
† Do. do. do. „ 5,77,672 8 0

Rs. 9,55,515 0 0

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

H. MITCHELL,
Chief Accountant.
Rate for Demand Loans 6 per cent.
Percentage 32·48.

BANK OF BENGAL;
Calcutta, 21st March 1918

BANK OF BENGAL.

NOTICE.

Calcutta, the 15th March 1918.

The Directors have made the following changes in the Bank's European Establishment :—

Mr. J. A. Gilbert to be Agent at Burra Bazar Branch, as from 23rd February 1918, *vice* Mr. M. G. Stuart transferred.

Mr. M. G. Stuart to be Agent at Park Street Branch, as from 26th February 1918, *vice* Mr. R. A. Richards transferred.

Mr. A. D. S. Highton to act as Agent at Lucknow Branch, as from 11th March 1918, *vice* Mr. J. Florence, Inspector of Branches, placed on special duty at Hyderabad Branch.

Mr. R. A. Richards to be Agent at Benares Branch, as from 5th March 1918, *vice* Mr. A. D. S. Highton.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

TREASURE TROVE.

NOTICE.

Mangalore, the 8th March 1918.

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that on or about the 29th September 1916 certain treasure was found in a copper pot by Kistu Dias and others in "Badthebail" hadi, S. No. 135-1, of Hosal Village, Udipi Taluk, South Kanara District, Madras Presidency, and that the undermentioned portion of the said treasure has been recovered :—

Particulars.

1. Umamaheshvari coins 11.
2. Krishnaraja coins 21.
3. Gold pieces weighing about 6 tolas and 8¼ hanathukas.
4. Rubies 28, including a piece.
5. Diamonds 11, of these 4 shine white, 1 yellowish, 1 greenish and 5 of black colour.
6. Krishnaraja coin 1.
7. Krishnaraja half coin 1.
8. Ruby 1.
9. Corals 13 and some broken pieces.
10. Copper nail.
11. Gold pieces 6 (small).
12. Gold plates and pieces weighing about 5 tolas and 6 annas less one haga.
13. Rubies 8.
14. White stones 8.
15. Corals 8.
16. Silver coin having Nagari characters.
17. Gold coins 3.
18. Green stone 1.
19. Old gold coins 3.
20. Gold flower 1.
21. Gold kolve broken into 4 pieces.
22. Gold plate (round patti).
23. Gold wires 11.
24. Gold keelu (nail).
25. Pieces of gold flower six with small pins.
26. Small pieces of gold and silver mixed with mud.
27. Bead (mani).
28. Corals 72.
29. 3 gold coins each weighing a tooka.
30. 4 coins said to be of inferior gold.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of South Kanara at his office at Mangalore on Saturday, the 31st August 1918, with a view to the matter being enquired into and determined according to law.

SOUTH KANARA COLLECTOR'S OFFICE.
Mangalore, 8th March 1918.

P. K. NAMBIAR,
for Collector.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

The 12th March 1918.

No. 311.—Mr. E. S. McCurley, Superintendent, Agra Circle, Upper Division, Internal Branch, was seconded for military training under the Indian Defence Rules from 31st January 1918 to the 12th February 1918, both dates inclusive.

(84 P. of 1917.)

J. C. FERGUSSON,
Offg. Commissioner, Northern India Salt Revenue.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Mount Abu, the 11th March 1918.

No. 234—1385.—The following draft of rules which it is proposed to issue under the Co-operative Societies Act, 1912, (II of 1912), is published as required by sub-section (4) of section 43 of the said Act, for the information of persons likely to be affected thereby, and notice is given that the draft will be taken into consideration by the Hon'ble the Chief Commissioner on or after the 30th April 1918.

Any objection or suggestion which may be received from any person with respect to the draft before the date fixed as aforesaid will be considered by the Hon'ble the Chief Commissioner.

DRAFT NOTIFICATION.

Dated 1918.

In supersession of the rules made under Notification No. 1074—1385, dated the 15th June 1916, and in exercise of the powers conferred by section 43 of the Co-operative Societies Act, 1912 (II of 1912), the Hon'ble the Chief Commissioner is pleased to make the following rules with a view to carrying out the purposes of the said Act, in Ajmer-Merwara :—

Member's interest.

1. No member, other than a registered Society, shall hold more than one-fifth of the share capital of a co-operative society, whether the liability be limited or unlimited.

Application for Registration.

2. (*a*) Every application for the registration of a Society shall be submitted to the Registrar in the form prescribed by him.

(*b*) The application may be submitted either by a registered Society or Societies or by persons not less than 10 in number and all above the age of 18. When a registered Society is an applicant, the application shall be signed on its behalf by the Officer of the Society duly empowered for that purpose under the bye-laws of the Society.

(*c*) Together with the application shall be submitted two copies of the bye-laws which the Society purposes to adopt unless the model bye-laws issued by the Registrar are adopted in their entirety, in which case a note to that effect shall be recorded on the application.

(*d*) When bye-laws other than the model bye-laws are adopted, the Registrar shall, when he has approved of them, return one copy to the Society, stamped with the official seal of the Registrar, at the time when he sends the certificate of registration.

3. When the Registrar refuses to register a Society or its bye-laws he shall record in writing his reasons for refusing.

Compulsory bye-laws.

4. A Society shall make bye-laws in respect of the following matters :—

(*a*) Name.

(*b*) Registered address.

(*c*) Objects for which the Society is established.

(*d*) Purposes to which the funds may be applied.

(*e*) Qualifications for membership, the terms of admission of members, and the mode of election.

(*f*) Nature and extent of the liability of members.

(*g*) Withdrawal and expulsion of members, and the payments, if any, to be made to such members.

(*h*) Transfer of the shares or interest of members.

(*i*) Manner of raising funds.

(*j*) General Meetings and procedure and powers of such Meetings.

(*k*) Appointment, suspension and removal of members of the Committee and officers, the powers and duties of the Committee and Officers.

If the objects of the Society include the creation of funds to be lent to the members, additional bye-laws shall be made on the following matters :—

(*l*) The tribe, class, caste, occupation or residence of the members.

(*m*) The conditions on which loans may be made to members, including :—

(1) the rate of interest,

(2) the maximum amount which may be lent to a member,

(3) extension of the term and renewal of loans,

(4) the purposes of loans,

(5) security for payment.

(n) The consequences of default in payment of any sum due on account of shares or loan.

(o) Disposal of the profits.

(p) The authorization of an officer to sign documents on behalf of the Society.

Amendment of bye laws.

5. (a) Subject to the provisions of Section 11 of the Act and of rule 4 of these rules a Society may from time to time make new bye-laws for the conduct of its business or may amend or cancel any bye-law already made.

(b) Such additions, amendments or cancellation shall only be made by the majority of members present at a general meeting at which not less than two-thirds of the members are present.

(c) Two copies of such amendments, signed by two officers of the Society shall be submitted to the Registrar accompanied by—

(1) a statement that the amendment was adopted by a majority of the members present at a general meeting at which not less than two-thirds of the members were present,

(2) an application that the change in the bye-laws be registered.

If the Registrar approves of the amendments he shall register them, retain one copy in his office and return the other to the Society with a certificate that the amendments have been registered.

Explanation :—

Amendment includes a new bye-law and a resolution rescinding a bye-law.

Limit of loans.

6. Every Society with unlimited liability shall from time to time fix, in a general meeting, the maximum liability it may incur in loans or deposits from non-members. The maximum so fixed shall be subject to the sanction of the Registrar who may at any time reduce it. No Society may receive any loan or deposit from a non-member which will make its liability to non-members exceed the limit sanctioned by the Registrar.

General Meetings.

7. (a) Every Society shall from time to time hold general meetings as provided in the bye-laws for the disposal of necessary business including—

(1) the fixing of a maximum liability as required by rule 6,

(2) the fixing of a maximum credit for each member,

(3) the election of members of Committee,

(4) the consideration of the annual balance sheet,

(5) the consideration of the audit note and any inspection note by the Registrar or Inspector,

(b) Questions before the general meeting shall be decided, unless otherwise specifically provided by a majority of members present. In primary Societies no proxies shall be allowed. In Central Banks no proxies shall be allowed for individual members but a share-holding Society may be represented by any of its members empowered by general or special resolution to do so.

(c) The Registrar or any person authorised by him may at any time summon a specia general meeting of the Society in such manner and at such time and place as he may direct. He may also direct what matters shall be discussed by the meeting. Such meeting shall have all the powers and be subject to the same rules as a meeting called according to the bye-laws of the Society.

Managing Committee.

8. Members of the Committee shall be appointed, suspended and removed in a general meeting by majority of the members present.

9. A member is not eligible for the Committee if—

(a) he is under 21 years of age;

(b) he holds any office of profit under the Society or receives any honorarium;

(c) (in a Credit Society) he lends money on his own account.

10. A member of the Committee shall cease to hold office if—

(a) he ceases to be a share-holder, or

(b) he is declared insolvent, or

(c) he becomes of unsound mind, or

(d) he is convicted of any offence involving dishonesty or is imprisoned for three months, or

(e) he accepts any office of profit under the Society or receives any honorarium, or

(f) (in a Credit Society) he lends money on his own account.

Powers of Committee.

11. The Committee shall exercise all the powers of the Society except those reserved for the general meeting, and subject to any regulations or restrictions duly laid down by the Society in a general meeting or in the bye-laws.

Duties of Committee.

12. The duties of the Committee shall include the following:—

(1) To comply with the Act and the rules made thereunder and the bye-laws of the Society,

(2) to maintain true and accurate accounts,

(3) to keep a true account of the assets and liabilities,

(4) to keep a correct register of members,

(5) to lay before the annual general meeting a profit and loss account and a balance sheet,

(6) to assist the inspection of the books by any person authorised to see them,

(7) (in a Credit Society) to watch that loans are applied for the approved purposes for which they were made.

Books of a Society.

13. Every Credit Society shall maintain—

(a) a cash book,

(b) a ledger account for each member,

(c) a register showing when loans are due for payment,

(d) a register of deposits,

(e) a minute book.

Publication of balance sheet.

14. Every Central Bank shall exhibit its annual balance sheet to any person desiring to see it during office hours. Every primary credit society shall exhibit its annual balance sheet to any person interested in its funds as member, depositor or creditor.

Annual statements.

15. The Committee of every Society or some officers of the Society appointed for this purpose by the Committee shall prepare yearly in such forms as may be prescribed by the Registrar,—

(a) an account showing the income and expenditure for the year,

(b) a profit and loss account, and

(c) a balance sheet.

The account shall be made up to 30th June, and a copy of each account shall be sent to the Registrar within such time as he may direct.

Copies.

16. For the purpose of Section 26 of the Act a copy of an entry in the book of a Society may be certified by a certificate written at the foot of such copy, declaring that it is a true copy, of such entry, and that the book containing the entry is still in the custody of the Society, such certificate being dated and signed by the Secretary of the Society or other officer approved by the Registrar.

Register of members.

17. Every Society shall maintain a register of members showing—

(a) the name, address and occupation of each member and a statement of the shares held by him,

(b) the date on which each member's name was entered in the register,

(c) the date on which any person ceased to be a member,

(d) the nominee, if any, appointed under rule 21.

Disputes.

18. (a) Any dispute concerning the business of a Co-operative Society between members or past members of the Society or persons claiming through them, or between a member or past member or persons so claiming and the Committee or any officer shall be referred to the Registrar. Reference may be made by the Committee or by the Society by Resolution in general meeting or by any party to the dispute, or if the dispute concern a sum due from a member of the Committee to the Society by any member of the Society.

(b) The Registrar may either decide the dispute himself or appoint an arbitrator or refer it to three arbitrators, of whom one shall be nominated by each of the parties and the third shall be nominated by the Registrar and shall act as Chairman. When any party to a dispute fails to nominate a suitable arbitrator within 15 days, the Registrar may make the nomination. No legal practitioner may be nominated as arbitrator by any party.

(c) In such a proceeding the Registrar or arbitrator shall have power to administer oaths, to require the attendance of the parties and witnesses, and to require the production of all necessary books and documents by a summons, delivered orally or sent by hand or by registered post or through the nearest civil court having jurisdiction in the area in which the Society operates and shall further have power to order the expenses of determining the dispute to be paid either out of the funds of the Society or by such party or parties to the dispute as he may think fit.

(d) The Registrar or arbitrator shall hear the evidence of the parties and witnesses who attend and upon that evidence and after consideration of any documentary evidence produced by either side, a decision or award shall be given in accordance with justice, equity and good conscience and shall be reduced to writing. In the absence of any party, duly summoned to attend, the dispute may be decided against him in default. Where three arbitrators are appointed, the opinion of the majority shall prevail.

(e) Any person duly summoned by the Registrar or arbitrator to appear before him or to produce any document and failing to do so shall be liable to the penalties prescribed in paragraph 7 (2) of the second Schedule of the Code of Civil Procedure, 1908.

(f) Any party aggrieved by an award of arbitrator may appeal to the Registrar in person or by Agent within one month of the date of the award.

(g) Any party aggrieved by a decision of the Registrar may appeal to the Commissioner in person or by Agent within one month of the date of such decision.

(h) An arbitrator's award, if no appeal has been made within a month, or a decision of the Registrar or Commissioner in appeal, shall not, as between the parties to the dispute, be liable to be called in question in any civil or revenue court and shall be in all respects final and conclusive, except on proof of the receipt of a corrupt gratification by the arbitrator.

(i) A decision or award shall on application to any civil court having jurisdiction in the area in which the Society operates be enforced in the same manner as a decree of such Court.

(j) In proceedings before the Commissioner the Registrar or an arbitrator no party shall be represented by a legal practitioner.

Withdrawal of members.

19. In Societies of unlimited liability—

(a) a member who is not in debt to the Society and is not surety for an unpaid debt may withdraw from the Society after giving one month's notice to the Secretary,

(b) a member who ceases to be qualified under the bye-laws shall be removed by the Committee,

(c) a member may be removed or expelled from the Society in such way and for such cause only as may be prescribed by the bye-laws,

(d) a member withdrawing, removed or expelled from the Society shall be entitled to repayment without interest of any money paid by him or his predecessor in interest towards the purchase of shares after the period prescribed in the bye-laws.

Nominee.

20. Every member of a Society may nominate a person to whom his shares or interest referred to in Section 22 of the Act shall on his death be transferred or the sum specified shall be paid and may from time to time revoke or modify such nomination. The nomination shall be recorded in the register of members and attested by the thumb mark or signature of the member. The value of his share or interest shall be represented by the sum actually paid by him to acquire such share or interest unless the bye-laws provided for calculation otherwise.

The nominee may become a member only if admitted by the Committee.

Reserve Fund.

21. The reserve fund of a Society may unless the Registrar by special order direct it to be invested as provided in Section 32 (1) (a), (b), (c) and (d) be utilised in the business of the Society.

22. The reserve fund shall be indivisible and no member shall be entitled to claim a specified share in it.

23. On the dissolution of a Society, the reserve fund shall be applied to discharging the liabilities of the Society and to the repayment of the share capital.

Any sum that may remain may be applied to such object of local and public utility as may be selected by the Committee and approved by the Registrar.

If within three months of the dissolution of the Society the Committee fails to select an object that is approved by the Registrar, the latter shall credit the balance of the reserve fund to the Co-operative Society to which the Society was affiliated or shall deposit the amount in some Co-operative or other Bank until a new Co-operative Society with a similar area of operations is registered in which case it shall be credited to the reserve fund of the new Society.

Dividend.

24. (a) In a Society with a limited liability the dividend shall not exceed 12 per cent. per annum on share capital actually paid up. No bonus to shareholders shall be distributed in addition to dividend.

(b) In a Society with unlimited liability and with shares no dividend or bonus shall be paid until ten years have elapsed from the date of registration. In the eleventh year after at least one-quarter of the accumulated net profits has been

carried to the reserve fund, the remainder of such profits may be apportioned among the members in the form of non-returnable shares. In the twelfth and each following year after at least one-fourth of the net profits of the year have been carried to the reserve fund, a dividend not exceeding 10 per cent. on each fully paid share may be paid from the remainder of the profits.

(*c*) No part of the funds of a Society not having share capital shall be divided among the members as bonus or dividend.

(*d*) Without the sanction of the Registrar no part of the funds of a Society shall be divided as bonus or dividend otherwise among the members until the entire expenditure incurred by the Society during the year has been debited in the annual Profit and Loss Account before the net profit was calculated.

(*e*) No dividend shall be paid by any Society while any claim due from the Society to a depositor or lender remains unsatisfied.

(*f*) The Registrar may by general or special order direct that a Society shall not pay a dividend or shall pay dividends at a reduced rate so long as it receives loans or deposits from non-members other than a Central Bank.

Appeal.

25. The appeal under section 39 of the Act from an order of the Registrar cancelling the registration of a Society shall lie to the Commissioner.

Winding up

26. (*a*) On cancelling the registration of a Society the Registrar may publish, in such manner as he thinks proper, a notice requiring claims against the Society to be submitted within one month to him or to such person as he may name as liquidator. All liabilities recorded in the books of any Society shall be deemed *ipso facto* to have been duly notified.

(*b*) When the registration of a Society is cancelled under section 39 or 40, the liquidator shall take charge of the books of the Society in order to wind up its affairs.

(*c*) If necessary, the liquidator may institute suits for the recovery of sums due to the Society.

(*d*) The liquidator shall proceed to determine the assets and liabilities of the Society as they stood at the time of the cancellation of its registration and shall determine the contributions to be made by the members and past members respectively to the assets of the Society. He shall also determine by what persons and in what proportions the costs of the liquidation are to be borne.

(*e*) The liquidator may issue a summons to any person whose attendance is required either to give evidence or to produce documents. He may compel the attendance of any person to whom a summons is issued and for that purpose issue a warrant for his arrest through the civil court exercising jurisdiction in the area in which the Society operates.

(*f*) The liquidator shall send all such processes for service to the civil court having jurisdiction in the area in which service is to be effected. The Court shall proceed as if such processes had been issued by it and shall return them to the liquidator with a report of service.

(*g*) He shall make an order noting the names of members and past members of the Society and the amount to be realised from each as contribution under clause (*b*), sub-section (2), of section 42 and as costs of liquidation under clause (*d*) of the same sub-section. This order shall be submitted to the Registrar for his approval, and he may modify it or refer it back to the liquidator for further enquiry or other action.

(*h*) A copy of the order, as finally approved by the Registrar, accompanied if necessary by a list of the property of each member or past member against whom the decree has to be enforced shall be filed in the civil court having local jurisdiction to be enforced as laid down in clause (*a*), sub-Section (5) of section 42.

(*i*) If the civil court is unable to recover the sum assessed against any member or members to the extent of the liability of each for the debts of the Society until the whole amount due from the members is recovered and these orders shall be executed in the same way.

(*j*) The liquidator shall submit to the Registrar a quarterly report in such form as the Registrar may prescribe showing the progress made in the liquidation of the Societies placed under his charge.

(*k*) All funds in charge of the liquidator shall be deposited in the Post Office Savings Bank or with such other Bank or person as the Registrar may approve.

(l) After recovery of the dues of the Society and the realisation of the contribution and the costs of liquidation from the members and past members, the liquidator shall after meeting the liabilities of the Society, wind up its affairs and submit a final report to the Registrar.

(m) The Registrar shall fix the amount of the fee, if any, to be paid to the liquidator.

(n) No appeal shall lie from any order of the liquidator under Section 42.

[Tr]ansactions with [m]embers.

27. Subject to principles to be laid down by the Local Government in respect to measures for the general promotion of agriculture and to the general control of the Local Government in this and in other respects, the transactions of a Society with persons other than members shall be subject to such prohibition and restriction as may be prescribed by the Registrar.

[Insp]ection of [docu]ments.

28. Any member of the public shall be permitted on payment of a fee of one rupee for each occasion of inspecting to inspect for any lawful purpose any public documents (exclusive of public documents privileged under sections 123, 124, 129 and 131 of the Indian Evidence Act, 1872) filed in the office of the Registrar of Co-operative Societies, in particular of the following documents, namely :—

(1) The registration register.
(2) The registration certificate of a Society.
(3) The registered bye-laws of a Society and amendments effected in such bye-laws.
(4) An order cancelling the registration of a Society.
(5) An order directing the liquidation of a registered Society.
(6) The annual accounts of a Society.

The fees prescribed for certified copies of any public documents, which any person has under the preceding rule a right to inspect, are as follows :—

For a registration certificate Rs. 3; in the case of other documents, a sum calculated at the rate of two annas for each hundred words of the copy or extract.

[Dele]gation of [powe]rs.

29. Power to make rules under section 43 in respect to the following matters is delegated to the Commissioner :—

(a) Under clause (h) of section 43 (2) of the Act prescribing the accounts and books to be kept by a registered Co-operative Society.

(b) Under clause (i) of section 43 (2) of the Act prescribing the returns to be submitted by a Society to the Registrar and providing for the persons by whom and the form in which such returns shall be submitted.

(c) Under clause (c) of section 43 (2) of the Act prescribing for any Society the maximum loan which may be made to any member without the Registrar's prior consent.

Condition.—The power hereby delegated does not extend to the making of any rule inconsistent with any rule made under the Act by the Local Government and for the time being in force.

No. 237-5.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation (V of 1886) the Hon'ble the Chief Commissioner is pleased to notify that with his approval the Extra Assistant Commissioner of Merwara has been elected Chairman of the Beawar Municipal Committee, with effect from the 2nd January 1918.

Abu, the 18th March 1918.

No. 282 *A-1-II*.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation, V of 1886, the Hon'ble the Chief Commissioner is pleased to notify the appointment of Mr. Dhanji Shah Din Shah Mehta, I.S.O., as a nominated member of the Ajmer Municipal Committee *vice* Mr. Ram Jiwan Asawa, deceased.

By order,

B. J. GLANCY, I.C.S.,

First Assistant to the Hon'ble the Chief Commissioner of Ajmer-Merwara.

THE HON'BLE THE CHIEF COMMISSIONER IN BRITISH BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 16th March 1918.

No. 966-*R*.—In exercise of the powers conferred by sections 27 and 34 of the Court Fees Act, 1870 (VII of 1870) the Chief Commissioner is pleased to direct that rules II and XVIII of the rules published with his Notification No. 409, dated the 16th January 1899, as subsequently amended, shall be substituted as follows :—

II. In the case of a Treasury, the Treasurer and his assistants and in the case of a Sub-Treasury Sub-Treasury Officer in charge of the branch depot in Sub-Treasuries entrusted with the

custody and sale of stamps on behalf of Government and such other persons as the Revenue Commissioner may appoint shall be *ex officio* vendors and shall sell to licensed vendors and to the public on application all kinds of stamps mentioned in rule I.

XVIII. The Government Treasurer as an *ex officio* vendor shall keep under single lock a supply of stamps sufficient for the probable demand of one month, provided the value of stamps as well as cash in his hands at any one time shall not exceed the amount of his security.

No. 968-*R*.—In exercise of the powers conferred by section 74 of the Indian Stamp Act, 1899 (II of 1899), the Hon'ble the Chief Commissioner is pleased to direct that rules II and XVIII of the rules published with his Notification No. 406, dated the 16th January 1899, as subsequently amended, shall be substituted as follows :—

II. In the case of a Treasury, the Treasurer and his assistants and in the case of a Sub-Treasury Sub-Treasury Officer in charge of the branch depots in Sub-Treasuries entrusted with the custody and sale of stamps on behalf of Government and such other persons as the Revenue Commissioner may appoint shall be *ex officio* vendors and shall sell to licensed vendors and to the public on application all kinds of stamps mentioned in rule I.

XVIII. The Government Treasurer as an *ex officio* vendor shall keep under single lock a supply of stamps sufficient for the probable demand of one month, provided the value of stamps as well as cash in his hands at any one time shall not exceed the amount of his security.

By order,

R. CHENEVIX TRENCH,

Secretary.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 15th March 1918.

No. 1989-*Home*.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 9th March 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.									Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.		
	Delhi . .	225,471	100	98	193	103	66	171	...	2	5	71	7	62	...	24	...	22	17	39	44·61	30·41
	Notified Area	3,673	2	2	4	2	1	3	...	...	...	1	...	1	...	...	...	...	...	...	56·62	42·47
	Total .	229,144	102	95	197	105	69	174	...	2	5	72	7	63	...	24	...	22	17	39	44·70	39·48

The 18th March 1918.

No. 2047-*C. & I.*—Under the authority vested in him by rule 49(3) of the rules issued under section 5 of the Opium Act, I of 1878, with his Notification No. 1041- C. & I., dated the 7th February 1917, the Chief Commissioner is pleased to make the following amendment with effect from the 1st April 1918, in the conditions on the form of the druggist's license for the vend of opium (form O-16), prescribed in the notification of this office No. 1723-C. & I., dated the 5th March 1917.

Amendment.

Delete the words "salts of morphia" in condition 1 and the abstract at end of the form.

No. 2053-*Home*.—The following returns of births and deaths in the Delhi Province for the month of February 1918 are published for information:—

Division.	No.	Name of District or Municipal Towns.	Population according to the census of 1911. Male.	Female.	Total.	Births registered. No. registered excluding still births.	Ratio per 1,000 per annum of population.	Still born No.	Deaths registered. Cholera. No. registered.	Ratio per 1,000 per annum.	Small-pox. No. registered.	Ratio per 1,000 per annum.	Plague. No. registered.	Ratio per 1,000 per annum.	Fever. No. registered.	Ratio per 1,000 per annum.	Dysentery & Diarrhœa. No. registered.	Ratio per 1,000 per annum.	Respiratory disease. No. registered.	Ratio per 1,000 per annum.	Injuries including suicide. No. registered.	Ratio per 1,000 per annum.	Other causes. No. registered.	Ratio per 1,000 per annum.	Total all causes. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	Total of corresponding month of previous year. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Delhi Province.		District excluding Delhi Municipal Town.	102,699	88,486	191,185	627	39·35	1	...	...	7	·42	1	·06	248	15·56	1	·06	102	6·40	1	·06	7	·42	213	154	367	23·03	134	101	235	14·75	
		Total of corresponding month of previous year.	102,699	88,486	191,185	619	38·85	3	...	...	...	...	...	...	133	8·34	1	·06	91	5·76	3	·18	7	·42	134	101	235	14·75	...	...	...	...	
		Increase	...	...	...	8	·50	...	...	...	7	·42	1	·06	115	7·22	...	...	11	·64	...	...	...	...	79	53	132	8·28	...	...	...	...	
		or Decrease	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	2	·12	...	...	...	...	...	...	...	...	...	...	

Division.	No.	District excluding towns.	Population according to the census of 1911. Male.	Female.	Total.	Births registered. No. registered excluding still births.	Ratio per 1,000 per annum of population.	Still born No.	Deaths registered. Cholera. No. registered.	Ratio per 1,000 per annum.	Small-pox. No. registered.	Ratio per 1,000 per annum.	Plague. No. registered.	Ratio per 1,000 per annum.	Fever. No. registered.	Ratio per 1,000 per annum.	Dysentery & Diarrhœa. No. registered.	Ratio per 1,000 per annum.	Respiratory disease. No. registered.	Ratio per 1,000 per annum.	Injuries including suicide. No. registered.	Ratio per 1,000 per annum.	Other causes. No. registered.	Ratio per 1,000 per annum.	Total all causes. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	Total of corresponding month of previous year. Number. Males.	Females.	Total.	Ratio per 1,000 per annum.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Delhi Province.		Delhi Municipality	129,521	95,950	225,471	808	43·00	24	...	...	4	0·21	8	0·43	257	13·68	9	0·48	299	15·91	1	0·05	96	5·11	391	283	674	35·87	242	257	499	26·56	
		Total of corresponding month of previous year.	129,521	95,950	225,471	791	42·10	16	...	...	...	...	...	...	166	8·83	18	0·96	233	12·40	7	0·37	75	3·99	242	257	499	26·56	...	...	...	...	
		Increase or	...	...	...	17	0·90	8	...	...	4	0·21	8	0·43	91	4·85	...	...	66	3·51	...	...	21	1·12	149	26	175	9·31	...	...	...	...	
		Decrease	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	0·48	...	...	6	0·32	...	...	...	...	...	...	...	...	...	...	

Delhi, the 20th March 1918.

No. 2140-*Education*.—In accordance with the provisions of Section 24 of Act III of 1911, Punjab Municipal Act, it is hereby notified that the following persons have been elected under Section 17 of the said Act, members of the Municipal Committee of Delhi, in the Delhi Province, in accordance with the rules made in that behalf by the Local Government.

1. Rai Saheb Peare Lal.
2. Rai Saheb Ambe Pershad.
3. Rai Bahadur Sultan Singh.
4. L. Shiv Narain.
5. L. Mina Mal.
6. Shaikh Mahbub Elahi.
7. Shaikh Aziz Uddin.
8. S. Bashir Uddin Hassan.
9. Haji Abdul Rehman.
10. Hafiz Adbul Aziz.
11. Chaudhri Nasir Uddin.

No. 2141-*Education*.—In accordance with the provisions of Section 24 of Act III of 1911, Punjab Municipal Act, it is hereby notified that the following persons have been appointed under Section 12 of the said Act, members of the Municipal Committee, Delhi, in the Delhi District.

1. Mr. F. C. Waller.
2. K. B. Pirzada Muhammad Hussain.
3. Mr. Mohammad Islamullah Khan.
4. L. Madho Pershad.
5. L. Gurpershad Kapur.
6. S. Sobha Singh.
7. Mr. R. Grant Govan.

W. M. HAILEY,
Chief Commissioner, Delhi.

RAJPUTANA ADMINISTRATION, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Ajmer, the 14th March 1918.

Local Administration's Orders.

No. 977-*C*-*S*.—Rai Bahadur Chhuttan Lal, Executive Engineer, Mount Abu Division, is transferred to the charge of the Ajmer Division with effect from 5th April 1918, *vice* Mr. R. Gadsby, Executive Engineer, who will take charge of the Mount Abu Division.

C. E. HALL,
Secretary to A.G.G. in the P.W.D., Rajputana.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 18th March 1918.

No. 1.—Mr. A. P. R. Grindley, Probationary Assistant Traffic Superintendent of the Superior Revenue Establishment of State Railways, passed the Lower Standard Examination in Hindustani held at Calcutta on the 4th March 1918.

H. R. WALTON,
Agent, Oudh and Rohilkhand Railway.

EASTERN BENGAL RAILWAY.

NOTIFICATIONS.

Calcutta, the 15th March 1918.

No. 2.—Mr. G. M. Wells, Assistant Locomotive Superintendent, is granted under paragraph 391 of the State Railway Open Line Code, Volume II, Language leave for 15 days with effect from the 18th February 1918.

No. 3.—Mr. G. M. Wells, Assistant Locomotive Superintendent, passed the Lower Standard Examination in Hindustani held on the 4th March 1918.

E A. S. BELL,
Agent, Eastern Bengal Railway.

IN THE CHIEF COURT OF LOWER BURMA.
Insolvency Jurisdiction.

CASE No. 45 OF 1918.

Rangoon, the 5th March 1918.

In the matter of Abdul Gunny Abdul Latiff, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Abdul Gunny Abdul Latiff of No. 35, Merchant Street, Rangoon, on the 2nd day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Abdul Gunny Abdul Latiff.

CASE No. 46 OF 1918.

Rangoon, the 5th March 1918.

In the matter of Tan Kne Toke, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Tan Kne Toke, carrying on business under the style and firm of Tang Chye & Co., at No. 78, Thompson Street, Rangoon, on the 4th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Tan Kne Toke.

CASE No. 47 OF 1918.

Rangoon, the 5th March 1918.

In the matter of C. Foke Twai, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Foke Twai, of No. 6, Strand Road, Rangoon, on the 4th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Foke Twai.

CASE No. 221 OF 1917.

Rangoon, the 5th March 1918.

In the matter of M. Abdul Razack, Trader, of No. 81, Fraser Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said M. Abdul Razack an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 28th day of February 1918.

CASE No. 227 OF 1917.

Rangoon, the 6th March 1918.

In the matter of Mambakam Balakrishna Moodeliar of No. 125, 122nd Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mambakam Balakrishna Moodeliar an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1918.

CASE No. 48 OF 1918.

Rangoon, the 7th March 1918.

In the matter of Lim Chin Na, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Lim Chin Na, Merchant, carrying on business under the firm name and style of Hyap Hin at Nos. 36 and 37, Strand Market, Rangoon, on the 7th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Lim Chin Na.

CASE No. 49 OF 1918.

Rangoon, the 12th March 1918.

In the matter of Maung Htoon Tha, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Htoon Tha of No. 68, Kandawglay, Rangoon, on the 11th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Htoon Tha.

CASE No. 50 OF 1918.

Rangoon, the 12th March 1918.

In the matter of Maung Aye Maung, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Aye Maung of Kandawglay, Rangoon, on the 11th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Aye Maung.

CASE No. 51 OF 1918.

Rangoon, the 12th March 1918.

In the matter of V. R. Seethapathy Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by V. R. Seethapathy Naidu of No. 9, 126th Street, Rangoon, on the 12th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said V. R. Seethapathy Naidu.

CASE No. 52 OF 1918.

Rangoon, the 14th March 1918.

In the matter of Maung San Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung San Nyun, Paddy Broker of No. 108, Singapore Quarter, Pazundaung, Rangoon, on the 12th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung San Nyun.

CASE No. 156 OF 1916.

Rangoon, the 11th March 1918.

In the matter of Cassim Eusoof Bhymiah, unemployed, residing at No. 115, Bigandet Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Cassim Eusoof Bhymiah, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of March 1918.

CASE No. 226 OF 1917.

Rangoon, the 7th March 1918.

In the matter of Alexander Jacobs of No. 22, Dufferin Street, Botataung, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Alexander Jacobs, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1918.

CASE NO. 232 OF 1917.

Rangoon, the 14th March 1918.

In the matter of Maung Po Toke, Broker of No. 18, 106th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Maung Po Toke, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 12th day of March 1918.

CASE NO. 6 OF 1918.

Rangoon, the 14th March 1918.

In the matter of Akhan of New Busti, 63rd Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Akhan, an Insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 12th day of March 1918.

MAUNG GYEE,
Offg. Registrar.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, DELHI.

Notice is hereby given under Section 12(2) of Act III of 1907, that the undermentioned persons have applied to this Court to be adjudicated insolvents and that their applications having been admitted will be heard on the dates specified in column 4 of the statement below.

Any Creditors wishing to oppose the same may appear on the date fixed, either in person or by pleader.

Number of the Case.	NAME, PARENTAGE, OCCUPATION AND PLACE OF RESIDENCE OF		Date fixed for hearing the application.
	Petitioners.	Creditors.	
2	Sh. Shakr Ullah, and Khair Ullah sons of Rahmat Ullah of Delhi.	H. Jaivan Husein Bakhsh and 20 others.	25th March 1918.
3	Mohd. Ismail, son of Mohd. Ibrahim of Delhi.	Shahab Uddin, Wahid Uddin and 5 others.	26th March 1918.

SUIT NO. 5 OF 1918.

Dated the 16th March 1918.

In the matter of Insolvency of Gobind Pershad, son of Rao Mukand Lal of Delhi, Insolvent.

To

The Creditors.

Take notice that the above named insolvent has applied at this Court for his discharge and that the Court has fixed the 25th day of March 1918, at 10 o'clock for hearing the application.

SUIT NO. 7 OF 1918.

Dated the 16th March 1918.

In the matter of Insolvency of Sabhag Chand, Son of Jahannee Mal of Delhi, Insolvent.

To

The Creditors.

Take notice that the above named insolvent has applied at this Court for his discharge and that the Court has fixed the 6th day of April 1918, at 10 o'clock for hearing the application.

TOPAN RAM,
Judge, Insolvency Court, Delhi.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address.	Description.	Date of presentation of petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
117—1918	Mahomed Musa Kulliar alias Kulliarsha.	Mahomedan	Mohim Bazar Road, Bombay	Lately hawker in second-hand goods and Rent farmer, and now Rent farmer.	12th	March	1918	12th	March	1918
118—1918	Dhunjibhai Sorabji Daruwala	Parsi	Chira Bazar, Bombay	Loco. Shunter in the B., B. & C. I. Railway at Bandra (Runing Shed).	"	"	"	"	"	"
119—1918	Raghunath Crustna Sagwaykar	Hindu	Curry Road, Bombay	Servant in the employ of Narayen Sadashiv Sagwaykar.	"	"	"	"	"	"
121—1918	Hasanally Abdulally Dawoodi	Mahomedan	Bhendy Bazar, Bombay	Formerly dealer in paints, etc., under the name of Sarafally Gulamhusein, and now unemployed.	13th	"	"	13th	"	"
122—1918	Shamrao Sunderji Chogle	Hindu	Khata's Part, Bombay	Lately brick merchant in partnership with Atmaram Abaji Bhise and Anant Kashinath Wagle in the name of Bhise Wagle Chogle & Co., and now unemployed.	"	"	"	"	"	"
123—1918	George Kauntze Cockburn	Anglo-Indian	Cavel, Girgaum, Bombay	Telegraphist in the Government Central Telegraph Office.	14th	"	"	14th	"	"
124—1918	Charles Turner	European	Upper Mohim, Bombay	Chargeman in the G. I. P. Railway, Matunga	"	"	"	"	"	"
125—1918	Atmaram Yeshwant Malup	Hindu	Dadar, Bombay	Head Jobber in the Kasturchand Mills, Ltd.	"	"	"	"	"	"
126—1918	Mangaldas Hatising Bania	"	Bazar Gate Street, Bombay	Lately speculator in Jotta and now unemployed.	"	"	"	"	"	"
127—1918	Noormahomed Haji Gani Boondi	Mahomedan	New Kasai Molla, Bombay	Lately hawker in piece-goods and now unemployed.	15th	"	"	15th	"	"
129—1918	Ahmeddin Mahomeddin Punjabi	"	Khenda Molla, Bombay	Lately carpenter in the employ of A. D. Mowlabux and now carpenter in the employ of Ebrahim Punjabi.	"	"	"	"	"	"
128—1918	Abdul Razak Haji Suleman Memon	"	Belosi's Road, Byculla, Bombay	Employee in the service of H. H. the Maharaja of Idar.	"	"	"	16th	"	"
130—1918	Mangesh Ramchander Heble	Hindu	Grant Road, Bombay	Surveyor in the employ of the G. I. P. Railway Co., Fort.	16th	"	"	"	"	"
131—1918	Lakhasmy Khetsy Sha	"	Ghatkoper	Lately carrying on business as Commission Agent and Cotton Merchant under the name of Lakhamsy Khetsy, and now unemployed.	18th	"	"	18th	"	"
132—1918	Shaik Mahomed Shaik Kassam and Shaik Esmail Shaik Kassam.	Mahomedan	New Nagpada, Bombay	Lately fitters in the P. & O. Company Dockyard and E. D. Sassoons Mills, Ltd, respectively, and now unemployed.	"	"	"	"	"	"
133—1918	Alfred Pickin	European	Dadar, Bombay	Guards in the G. I. P. Railway	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 18th day of March 1918.

R. B. PATEL,
Chief Clerk.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.
In Insolvency.

Notice is hereby given that orders have been made by this Court adjudging the persons hereunder mentioned Insolvents and vesting the estates and effects of the said Insolvents in the Official Assignee of this Court; and all persons indebted to the said Insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee.

Number of Petition.	Date of Presentation.	Name, address and Description of Insolvent.	Date of Adjudication.	Date of Public Examination.
25 of 1918	28th January 1918.	T. P. Varada Sa, recently residing at No. 2, Assutheen Khan Bahadur Street, Triplicane, Madras.	28th January 1918.	26th April 1918.
40 of 1918	12th February 1918.	A. P. Mahadeva Reddy, lately carrying on business at No. 116, Broadway, Madras, under the name and style of A. P. Martin & Co., and residing now in Kumarappa, Maistry Street, George Town, Madras.	12th February 1918.	22nd April 1918.
44 of 1918	14th February 1918.	G. Ramachandra Chetty, residing at No. 6/7, Thazuddeen Khan Bahadur Street, Triplicane, Madras.	14th February 1918.	26th April 1918.
47 of 1918	20th February 1918.	Ghulam Ahmad Saib *alias* Choonoo Batcha and Ghulam Mohamed Ghouse Saib *alias* Nana Batcha residing at No. 24, Wallaja Road, Mount Road, Madras.	20th February 1918.	Ditto.
52 of 1918.	28th February 1918.	B. V. Rangiah Chetty residing at No. 41, Acharappan Street, George Town, Madras.	28th February 1918.	Ditto.

INSOLVENCY OFFICE,
Madras, the 19th March 1918.

J. R. ATKINSON,
Deputy Registrar.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.
In Insolvency.

No. 178 OF 1910.

Dated the 14th March 1918.

Re Haripado Rakhit.

Ex parte the Debtor.

Take notice that by an order of Court, dated the 2nd day of June 1914, the abovenamed Insolvent's discharge was suspended for 12 months, and it was directed that he be discharged as from the 2nd day of June 1915. The order for discharge was completed on the 19th day of February 1918.

No. 94 OF 1914.

Dated the 13th March 1918.

Re Mary Hill, Claude Fauster Hill and Constance Withers.

Ex parte the Debtors.

Notice is hereby given that by an order of Court, dated the 6th day of June 1916, the order of adjudication made herein on the 31st day of March 1914, was annulled.

No. 60 OF 1916.

Dated the 15th March 1918.

Re Pulin Behary Sarkar.

Ex parte the Debtor.

Notice is hereby given that by an order of Court, dated the 8th day of February 1918, the order of adjudication made herein on the 5th day of April 1916, was annulled.

Summary Case.

No. 134 OF 1915.

Dated the 13th March 1918.

Re Jugjewan Hem Chand.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 137 OF 1917.

Dated the 19th March 1918.

Re Sophia Marian Dover.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for her discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 30 OF 1918.

Dated the 18th March 1918.

Re Basanto Kumar Chuckerbutty, residing at No. 6-1, Falgoon Dass Lane, Sankaritolla, in the town of Calcutta, a clerk at the office of the Baptist Mission Press.

Ex parte the debtor. N. C. Seal—Attorney for the Insolvent.

On the 6th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 33 OF 1918.

Dated the 19th March 1918.

Re Sreemutty Surabala Dasi and Kartick Chandra Ghosh. both residing at No. 13-1, Ramkanto Bose's Street, in the town of Calcutta, and until lately jointly carrying on business as dealer in milk under the name and style of Surabala Dasi Kartick Chandra Ghosh at No. 11, Bosepara Lane in Calcutta aforesaid at present without any occupation.

Ex parte the debtor. S. C. Neyogi—Attorney for the Insolvents.

On the 12th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as Insolvents.

NOTE.—All debts due to the estate should be paid to me.

No. 34 OF 1918.

Dated the 14th March 1918.

Re William Tiee, formerly residing at No. 9, Kyd Street, in the town of Calcutta, and at present residing at No. 15, Ripon Street, in Calcutta aforesaid, and employed as an Engineer at the Gun and Shell Factory, Cossipore, in the 24-Pergunnahs.

Ex parte the Debtor. H. C. Ghose—Attorney for the Insolvent.

On the 18th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 35 OF 1918.

Dated the 15th March 1918.

Re Bolai Chand Sett, residing at No. 124-2, Boloram Dey's Street, in the town of Calcutta, lately carrying on business of goldsmith and jeweller under the name and style of Sett & Co., at No. 209, Cornwallis Street and 129, Boloram Dey's Street, respectively, both in Calcutta aforesaid, but at present having no employment.

Ex parte the debtor. Kunjo Behari Ghosh—Attorney for the Insolvent.

On the 13th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 36 OF 1918.

Dated the 16th March 1918.

Re Lukhmi Chand and Balchand, residing at No. 43, Armenian Street, in the town of Calcutta, lately carrying on business under the name and style of Deokaran Das Lukhmi Chand at No. 26-3, Armenian Street, in Calcutta aforesaid.

Ex parte Gokul Chand of No. 71, Burtolla Street—the Creditor.

N. C. Bose, Esq.,—Attorney for the Creditor.

On the 14th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,

Official Assignee of Calcutta.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 20th March 1918.

No. 1851-*G-Camp*.—The undermentioned Officer has been granted an extension of leave by the Right Hon'ble the Secretary of State for India:—

Mr. E. Harper, M. A., B. Sc., Military Accountant, 2nd class, Military Accounts Department, for four months on medical certificate.

B. W. MARLOW, Colonel,

Military Accountant-General.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the Convalescent Depôt, Poonamallee, of Supply and Transport Corps, dated at Poonamallee, this 13th day of March 1918.

Number, Rank and Name— Clerk Stantley, R.
Age— 18 years 2 months.
Height—5 feet 4 inches.
Colour of—Complexion, dark (Anglo-Indian); hair, dark; eyes, brown.
Trade—Clerk.
Date of enlistment—February 1917.
Place of enlistment—Bombay.
Date of Desertion or absence—3rd March 1918.
Place of Desertion or absence—Gooty Railway Station.
Marks—Believed to have abscess on left breast and abscess on buttock.
Under two years' service.

J. COLEMAN, Captain,

for Commandant, Convalescent Depôt, Poonamallee.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 19th March 1918.

No. 919-*Ap*.—Mr. V. Desikachari, Superintendent of post offices, 3rd grade, is granted extraordinary leave without allowances for five days with effect from the 30th December 1917, in continuation of combined leave already notified.

No. 926-*Ap*.—The following appointments are made with effect from the 22nd February 1918 :—

Mr. Syed Niaz Qutb, Superintendent of post offices, 2nd grade, to be promoted to the 1st grade ;

Mr. Manindra Nath Banerji, Technical Personal Assistant to the Director-General of Posts and Telegraphs, provisional in the 2nd grade of Superintendents of post offices, to be Financial Personal Assistant to the Director-General of Posts and Telegraphs, on his own pay.

Mr. Paresh Nath Mukerji, Superintendent of post offices, 3rd grade and Personal Assistant to the Postmaster-General, Bengal and Assam, to be promoted provisionally to the 2nd grade as Technical Personal Assistant to the Director-General of Posts and Telegraphs.

No. 929-*Ap*.—Mr. C. G. Hamilton, Financial Personal Assistant to the Director-General of Posts and Telegraphs, provisional in the 1st grade of Superintendents of post offices, is reverted to his substantive appointment as Superintendent of post offices, 2nd grade, with effect from the 22nd February 1918.

The 20th March 1918.

No. 948-*Ap*.—Mr. W. Gillespie, 3rd Assistant Postmaster, Bombay, pay Rs. 200—300 and sub *pro tem.* 1st Assistant Postmaster, Bombay, pay Rs. 300—400 is granted a further extension of privilege leave for one month with effect from the 17th February 1918.

W. MAXWELL,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATION.

Camp Delhi, the 14th March 1918.

No. 281-*E.-E.-Camp*.—The following permanent promotion in the Upper Subordinate Establishment (Technical Branch) is sanctioned on probation for six months with effect from the date specified :—

Name.	From.	To.	With effect from.
Mr. W. A. Xavier . .	Telegraph Master, Technical.	Deputy Superintendent, Technical, 2nd class.	18th January 1918.

The 15th March 1918.

No. 306-*E.-E.-Camp*.—Rao Bahadur H. S. Patamdas, Deputy Superintendent, Technical, is granted a further extension of Medical Leave for one month and five days with effect from the 27th February 1918 in continuation of the leave granted to him in this Department Notification No. 584 C. E.-E., dated the 21st December 1917.

Camp Delhi, the 16th March 1918.

No. 320-*E.-E.-Camp*.—Mr. J. J. Harvey, Deputy Superintendent, Engineering, is granted medical leave for two months and thirteen days with effect from the 16th February 1918.

The 19th March 1918.

No. 338-*E.-E.-Camp*.—The following reversion in the Upper Subordinate establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. E. P. C. Steel . .	Deputy Superintendent, Engineering, 2nd class, officiating.	Inspecting Telegraphist .	15th February 1918.

The 20th March 1918.

No. 348-*E.-E.-Camp*.—Mr. F. Parr, Deputy Superintendent, Engineering, is granted special (field) leave for three months with effect from the 4th January 1918 under Army Department letter No. H. 4573, dated the 30th April 1915.

No. 365-*E-E.-Camp*.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. R. F. Massey . .	Inspecting Telegraphist .	Deputy Superintendent, Engineering, 2nd class, officiating.	11th September 1917 to 9th November 1917.

W. MAXWELL,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 19th March 1918.

No. 1616-T.—Mr. W. F. Williamson, officiating Superintendent of post offices, Traffic, Bihar and Orissa Circle, reverts to Telegraph Master with effect from the 20th March 1918.

Mr. W. J. Benson, Telegraph Master, is appointed to officiate in the second division of the superior Traffic Branch with effect from the 20th March 1918, in the arrangements *vice* Mr. D. D. Banerji, on leave, and is temporarily posted to the Bengal and Assam Circle as Superintendent of post offices, Traffic.

Mr. W. F. Williamson, Telegraph Master, is appointed to officiate in the second division of the superior Traffic Branch as Superintendent of post offices, Traffic, Bihar and Orissa Circle, with effect from the 20th March 1918, *vice* Mr. W. J. Benson deputed to field service.

The 20th March 1918.

No. 1640-*T*.—Mr. W. A. V. D'Rozario, Assistant Superintendent, Bombay telegraph office, was granted privilege leave for 18 days with effect from the 4th February 1918.

W. MAXWELL,

Director-General of Posts and Telegraphs.

Calcutta, the 21st March 1918.

No. 1653-T.—Reports of opening and closing of offices received during the period 13th March to 20th March 1918 :—

Name of office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Akora Camp	North-West Frontier	12th March 1918	Closed.
Kirkend	Bihar and Orissa	1st March 1918	"
Kustore	Bihar and Orissa	1st March 1918	"

Corrigendum—In the Posts and Telegraphs Notifications No. 1148-T., dated 27th February 1918, incorporated in the *Gazette of India*, Part II of 2nd March 1918 *opposite* " Madanganj (Kishengarh) " *for* " Central Provinces " *substitute* " Rajputana."

M. A. THOMPSON,

Deputy Director-General of Telegraph Traffic.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either direct or through the following or any other booksellers:—

AGENTS IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
P. S. King & Sons, 2 & 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
W. Thacker & Co., 2, Creed Lane, London, E.C.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
Wm. Wesley & Son, 28, Essex St., Strand, London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin.
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.

AGENTS IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambray & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Butterworth & Co. (India), Ltd., Calcutta.
Rai M. C. Sarcar Bahadur & Sons, 90/2A, Harrison Road, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Standard Literature Company, Limited, Calcutta.
Lal Chand & Sons, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
E. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
A. J. Combridge & Co., Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sunder Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Supt., Nazir Kanun Hind Press, Allahabad.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Lahore.
Supt., American Baptist Mission Press, Rangoon.
Manager, the "Hitavada," Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depots, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Ltd." (Successors to A. John & Co., Agra.)*
Supt., Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Ram Dayal Agarwala, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*

* Agents for the sale of Legislative Department publications only.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the book should be sent by the value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Defence of India Rules (as amended up to 19th January 1918). Royal 8vo. Paper cover. As. 4 (1a.)

The Northern India Canal and Drainage Act, 1873 (Act VIII of 1873), as modified up to 1st December 1917. Royal 8vo. Stitched. As. 9 (1a.)

DEPARTMENT OF EDUCATION.

Annual Report of the Archæological Survey of India. Part I, 1915-16. Super-royal. Cloth. Rs. 2 (4a.)

Epigraphia Indo-Moslemica, 1913-14, by G. Yazdani, M.A. Rs. 4-8 (3a.)

Fauna of British India including Ceylon and Burma.—Coleoptera Lamellicornia. Part II, by G. J. Arrow. Super-royal 8vo. Cloth. Rs. 13-2 (5a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Forest Bulletin No. 36, 1917.—Note on Kokan or Lampatra Timber Duabanga Sonneratroedes, Ham. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 3 (1a.)

Forest Bulletin No. 37, 1917.—Note on the Contraction and Warping which takes place in Pinus longifolia timber while seasoning. By R. S. Pearson, I.F.S., F.L.S. Super-royal 8vo. Paper cover. As. 11 (1a.)

PUBLIC WORKS DEPARTMENT.

Instructions to Tenderers.—Special Conditions of Contract Form of Tender for Electrical Works. Foolscap. Anna 1 (1a.)

Model General Specification for Electrical Works in Government Buildings as agreed to at the Third Conference of Electrical Engineers and Electric Inspectors to Government, 1918. Foolscap. As 2 (1a.)

Report of the Public Works Department Re-organisation Committee, Volume I. Foolscap. Paper cover. Re. 1 (3a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume II.—Minutes of Evidence taken at Bombay, Nagpur, Calcutta and Madras with Appendices. Foolscap. Paper cover. Rs. 3-12 (6a.)

Appendix to the Report of the Public Works Department Re-organization Committee, Volume III.—Minutes of Evidence taken at Rangoon, Bankipur, Allahabad, Lahore and Simla with Appendices. Foolscap. Paper cover. Rs. 4-6 (5a.)

FOREIGN AND POLITICAL DEPARTMENT.

Quarterly List of Foreign and Political Department, No. 45. Corrected up to the 1st January 1918. Super-royal 8vo. Paper cover. Rs. 2-8 (4a.)

Report of the Administration of the Civil and Military Station of Bangalore for the year 1916-17. Foolscap. Paper cover. As. 8 (2a.)

Report on the Administration of Ajmer-Merwara for 1916-17. Foolscap. Board. Rs. 2-4 (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th January 1918. Royal 8vo. Paper cover. As. 4 (1a.)

Statistics compiled from the Finance and Revenue Accounts of the Government of India.—Receipts and Disbursements of Home and Indian Accounts. From 1st April 1908 to 31st March 1916. Foolscap. Board. Rs. 2 (8a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Returns from Life Assurance Companies doing business in British India, 1916. Fourth issue. Foolscap. Paper cover. Re. 1-8 (3a.)

Return of Wrecks and Casualties in Indian Waters for the year 1916. Foolscap. Limp. Re. 1 (1a.)

DEPARTMENT OF STATISTICS.

Accounts relating to the Sea-borne Trade and Navigation of British India for the Calendar year 1917. Royal 8vo. Paper cover. As. 8 (1a.)

Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1916. Fiftieth issue. Rs. 3 (4a.)

Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume I. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10a.)

Census of Coal Consumption in India during 1916. Pies 6 (6p.)

Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)

Cotton Press Return, No. 7 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 15th December 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Cotton Pressing Factories and Cotton Spinning Mills in India, 1916-17. Foolscap. Limp. Re. 1-10-0 (2a.)

Forecasts of Crops—

- Final General Memorandum on the Cotton Crop of 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Groundnut Crop of the Season 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Indigo Crop of 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Rice Crop of 1917-18. Pies 6 (6a.)
- Final General Memorandum on the Sesamum (til or jinjili) Crop, 1917-18. Pies 6 (6p.)
- Final General Memorandum on the Sugarcane Crop of 1917-18. Pies 6 (6p.)
- First Forecast: Winter Oilseeds (Rape, Mustard and Linseed), 1917-18. Pies 6 (6p.)
- First Wheat Forecast, 1917-18. Pies 6 (6p.)
- Second Rice Forecast, 1917-18. Pies 6 (6p.)
- Second Wheat Forecast, 1917-18. Pies 6 (6p.)
- Supplementary Memorandum on the Wheat Crop of 1917-18 (for the period ending 15th February). Pies 6 (6p.)
- Third Cotton Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea and to the Principal Countries in the six months, April to September 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during January 1918.—Review of the Sea-borne Trade and Navigation of British India for the month of January 1918, and for the ten months ended January 1918. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during December 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during December 1917. Foolscap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eleven months, April to February of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p.)

Inland Trade (Rail and River-borne) of India. Twenty-eighth issue. Foolscap. Limp. Re. 1-12-0 (3a.)

Joint Stock Companies in British India and Mysore, 1915-16. Second issue. Foolscap. Limp. Rs. 2 (4a.)

Joint Stock Companies, January 1918. Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of January 1918. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, January 1918. No. 10 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, July 1917. No. 4 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in Indian Mills, November and December 1917. Nos. 8 and 9 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.) each.

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1a. 6p.)

Return showing the Imports into, and Exports from, Chief Ports of Wheat, Jute, Cotton and Rice for the week ending 2nd March 1918. Pies 6 (6p.).

Statistics of British India, Volume IV, Administrative, Judicial and Local Self-Government, 1915-16. Eighth issue. Foolscap. Limp. Re. 1-4 (4a.)

Statistical Tables relating to Banks in India with a Map. Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Re. 1-12 (1a. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the Second Half of January 1918. Foolscap. Stitched. As. 1-6 (1a.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending the 15th January 1918. Foolscap. As. 6 (1a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1a.)

ARMY DEPARTMENT.

Armoured Motor Training—India (Provisional 1917). Royal 16mo, cloth. As. 8 (1a. 6p.)

Bayonet Training, 1916. India Reprint. Royal 16mo. Paper cover. As. 2 (1a.)

Classified List of the Military Works Services and Public Works Department Military Subordinates and Distribution Return of the Establishment of the Military Works Services, corrected up to 31st December 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Manual of Elementary Military Hygiene, 1912. India Reprint. Re. 1 (2a.)

Rules and Regulations for the Indian Defence Force (Provisional). Demy 8vo. Paper cover. Re. 1-8 (2a.)

Table Card: containing Table of Exercises for the Physical Training of Recruits and Trained Soldiers of the Indian Army. Pies 6 (6p.)

RAILWAY BOARD.

Railways in India.—Administration Report for the year 1916-17. Foolscap. Limp. **Volume I (Report).** Re. 1-8-0 (8a.) **Volume II (Appendices.)** Re. 1-8-0 (8a.); complete Rs. 3 (10a.)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statistical Abstract relating to British India from 1905-06 to 1914-15. Fiftieth number, 1917. Royal 8vo. Paper cover. As. 14 (3a.)

LIST OF BOOKS PUBLISHED FROM OCTOBER TO DECEMBER 1917.

LEGISLATIVE DEPARTMENT.

Act No. XV of 1917.	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XVIII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XIX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XX "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXII "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXIV "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)
" " XXVI "	Urdu.	Pies 3 (1a.)
" " " "	Hindi.	Pies 3 (1a.)

Chronological Tables of the Indian Statutes, Volume I, Edition 1917. Royal 8vo. Cloth. Rs. 4 (7a.)

HOME DEPARTMENT.

History of Services of Officers holding Gazetted appointments in the Home, Education, Foreign, Revenue and Agriculture, Legislative and Commerce and Industry Departments, corrected to 1st July 1917. Royal 8vo. Limp. Rs. 1 (8a.)

Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 42, corrected to 1st October 1917. Royal 8vo. Paper cover. As. 11 (3a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1917. Foolscap. Paper cover. As. 4 (1a.)

Report on the Administration of Civil Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 14 (2a.)

Report on the Administration of Criminal Justice in the Presidency of Bengal during the year 1916. Foolscap. Paper cover. As. 10 (2a.)

Report on the Administration of Delhi Province for the year 1916-17. Foolscap. Paper cover. Re. 2. (1a.)

Third Report of the Indigenous Drugs Committee. Royal 8vo. Paper cover. Rs. 3-3 (4a.)

DEPARTMENT OF EDUCATION.

Catalogue of Prehistoric Antiquities in the Indian Museum at Calcutta, by J. Coggin Brown, M.Sc., F.G.S. Edited by Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A. Royal 8vo. Cloth. Re. 1-8 (4a.)

IMPERIAL RECORD DEPARTMENT.

Press-List of Records belonging to the Foreign Department of the Government of India—Series I. Select Committee, 1756-74. Foolscap. Board. Rs. 5 (6a.)

Press-List of Records belonging to the Foreign Department of the Government of India.—Series IV. Secret Department of Inspection, 1776; 1778; 1782-87. Foolscap. Board. Rs. 3 (4a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

FOREST BRANCH.

Annual Return of Statistics relating to the Forest Administration in British India for the year 1915-16. Foolscap. Paper cover. As. 11-6 (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1917. Royal 8vo. Paper cover. Re. 1 (8a.)

Classified List of Officers in the Department of Revenue and Agriculture, Government of India, and in the Departments under its Administrative Control, corrected to 1st July 1917. Royal 8vo. Limp. As. 8 (2a.)

Forest Research Institute and College Calendar, 1916. Royal 8vo. Paper cover. As. 14 (2a.)

Indian Forest Records, Volume VI, Part III.—A note on Thitsi. Melanorrhoea Usitata, Wall. With special reference to the Oleo-resin obtained from it. By E. Benskin and A. Rodger, F.L.S. Royal 8vo. Paper cover. Re. 1-2 (2a.)

Progress Report of the Forest Research Institute for the year 1916-17. Foolscap. Paper cover. As. 9 (1a.)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1916-17. Foolscap. Paper cover. Re. 1-6 (1a.)

FOREIGN AND POLITICAL DEPARTMENT.

History of Services of Officers holding Gazetted Appointments under the Foreign Department, corrected to 1st July 1917. Royal 8vo. Limp. Re. 1-6 (4a.)

Report on Sanitation, Dispensaries and Jails in Rajputana for 1916, and on Vaccination for the year 1916-17. Foolscap. Limp. Rs. 2-4 (3a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th October 1917. Royal 8vo. Paper cover. As. 4 (1a.)

Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1916-17. Foolscap. Paper cover. As. 13 (2a.)

COMPTROLLER GENERAL.

Civil Estimates for 1917-18. Foolscap. Board. Vol. I. Rs. 3 (12a.); Vol. II, Rs. 3 (14a.)

ACCOUNTANT GENERAL, BENGAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal. Corrected to 1st July 1917. Part I—Indian and Statutory Civil Services. Provincial Civil (Executive and Judicial Branches) and Subordinate Civil Services. Royal 8vo. Limp. Rs 2 (6a) **Part II—Medical, Police, Educational, Public Works and Miscellaneous Departments.** Royal 8vo. Limp. Rs. 2 (7a.) Complete. Rs. 4 (12a.)

Report on the Operations of the Paper Currency Department in the Calcutta Circle and the Resource Operations in the Presidency of Bengal, for the year 1916-17. Foolscap. Paper cover. Rs 2-4 (1a.)

DEPARTMENT OF COMMERCE AND INDUSTRY.

Annual Report on the Posts and Telegraphs of India for the year 1916-17. Foolscap. Paper cover. As. 12 (1a.)

Report of the Chief Inspector of Mines in India under the Indian Mines Act (VIII of 1901), for the year ending 31st December 1916. By G. F. Adams, M.Inst C.E. Foolscap Limp. Re. 1-12 (3a)

Report on Indo-French Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black. Foolscap. Paper cover. Re. 1 (2a.)

DEPARTMENT OF STATISTICS.

Cotton Press Return. No. 3 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 15th October 1917, together with progressive totals from 1st September 1917. Foolscap. Pies 6 (6p.)

Forecasts of Crops—

- First Ground-nut Forecast, 1917-18. Pies 6 (6p.)
- First Indigo Forecast, 1917-18. Pies 6 (6p.)
- Second Cotton Forecast, 1917-18. Pies 6 (6p.)
- First Rice Forecast, 1917-18. Pies 6 (6p.)
- Second Sesamum Forecast, 1917-18. Pies 6 (6p.)
- First Ground-nut Forecast, 1917-18. Pies 6 (6p)
- Second Sugarcane Forecast, 1917-18. Pies 6 (6p.)

Foreign Sea-borne Trade—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e., exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the three months, April to June 1917, as compared with the corresponding period of the previous year. Foolscap. Pies 6 (6p.)

Foreign Sea-borne Trade during October 1917—Review of the Sea-borne Trade and Navigation of British India for the month of October 1917, and for the seven months ended October 1917. Foolscap. Stitched. As. 4 (1a.)

Imports into Chief Ports during September 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during September 1917. Foolscap. Stitched As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the eight months, April to November of 1917-18, as compared with the corresponding period of the preceding nine years. Foolscap. Pies 6 (6p)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 30th June 1917 Pies 6 (6p.)

Joint Stock Companies, September 1917.—Table I.—Abstract Statement of Companies incorporated in British India and the Mysore State, and registered in the month of September 1917. Foolscap. Pies 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, October 1917. No 7 of 1917-18. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, February 1917. No. 11 of 1916-17. Royal 8vo. Paper cover. As. 8 (2a.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, September 1917, No. 6 of 1917-18. Royal 8vo. Paper cover. As. 2 (1a.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the weeks ending 3rd, 10th, 17th and 24th November 1917. Pies 6 (6p) each.

Review of the Trade of India in 1916-17. Foolscap. Limp. As 12 (3a.)

Statistics of British India, Vol III. Public Health 1915-16. Foolscap Limp Re 1 (3a.)

War Prices and Freights at the end of September 1917—Return showing at the end of September 1917 (1) Wholesale and Retail Prices in Calcutta, and (2) The rise in Freights Foolscap Anna 1 (6p)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1914 to the First Half of October 1917. Foolscap. Stitched. As. 1-6 (1a)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 31st October 1917. Foolscap. Stitched. As. 6 (1a)

ARMY DEPARTMENT.

Handbook of the Enfield Pattern, 1914 303-inch Magazine Rifle (Addendum to Musketry Regulations, Part I, 1909, Reprint 1914) India reprint, 1917. As. 2 (1a)

King's Regulations and Orders for the Army, 1912 (With amendments to 1st August 1914). India reprint, 1917. As. 14 (4a)

List of Light-houses and Light-vessels in India, Burma and Ceylon, including those in the Persian Gulf and the Gulf of Aden, corrected to 30th June 1917. Royal 8vo. Limp Re 1 (1a.)

Manual of Field Engineering, 1911. India reprint, 1917. As 14 (3a. 6p)

Manual of Map Reading and Field Sketching, 1912 (with additions, 1914). India reprint, 1917. As 14 (2a)

Manual of Military Law, (War Office, 1914) India reprint, 1917 Re 1-12 (6a)

Manual of Physical Training, 1908 (with amendments to 1st December 1914), India reprint, 1917. As. 11 (3a)

Mobilization Store Tables for the Field Army: An X Ray Section. Foolscap Paper cover. As 2 (1a.)

Standing Orders, Military Farms Department. Royal 8vo. Limp. Re. 1 14 (3a)

Training and Manœuvre Regulations, 1913. India reprint, 1917. As. 5 (2a)

RAILWAY BOARD

Technical Paper No. 187.—First Report of the India Railway Bridge Committee, August 1917 Foolscap Paper cover Re. 1 (2a.)

Technical Paper No. 188.—"Relation of Weight of Rail to Axle-Load." Foolscap Paper cover. As. 4 (1a)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Annual Report of the Archaeological Survey of India, Frontier Circle, for 1916-17 Foolscap Paper cover As 5 (1a)

BLUE BOOKS RELATING TO INDIA PUBLISHED IN ENGLAND.

Statement Exhibiting the Moral and Material Progress and Condition of India during the year 1915-16. Fifty-second Number. Foolscap. Stitched As 10-3 (3a)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE.

Thomason Civil Engineering College Manual, No. XIV, Surveying, Part I; originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, II Edition, 1915. Price Rs. 2-8-0.

Thomason Civil Engineering College Manual, No. XIV. Surveying, Part II, originally compiled by Lieutenant-Colonel F. Firebrace, R.E.; re-written and revised by C. J. Veale, Esq., Professor of Surveying and Drawing, IIth Edition, 1915. Rs. 2-6-0.

Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 3-8-0.

Notes on Lawn Tennis, Rowing and Sculling for beginners, by Captain E. W. C. Sandes, R.E. Paper cover. As. 10.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. XI, Nos. 7-8 (1), 9, 10-11 (1). At Rs. 2.

Do. do. Vol. XII, 1916, Nos. 1-3. At Rs. 2.

Do. do. Vol. XII, Nos. 4-6. Rs. 2 per number.

Do. do. Vol. XIII, Nos. 1-5. At Rs. 2 each.

Memoirs, Vol. IV, No. 2. Sanskrit-Tibetan-English Vocabulary. At Rs. 5.

Do. Vol. V, No. 3. Palas of Bengal. With 12 plates. At Rs. 5.

Do. Vol. V, Extra. Abors and Galongs. Part III. At Rs. 2.

Do. Vol. V, No. 4. Mirza Zu-l-Qarnain. A Christian Grandee of three Great Moghuls. With Notes on Akbar's Christian Wife and the Indian Bourbons. Rev. H. Hosten, S.J. Rs. 2-8.

Do. Vol. V, No. 5. Miscellanea Ethnographica. Part III. 1. Weighing Apparatus from the Southern Shan States. By N. Annandale, D.Sc., F.A.S.B. 2. The "Bismer" in Russia. Dr. G. H. Meerwarth. Note on the Elementary Mechanics of Balances and Steelyards. By. H. G. Graves. Re. 1-4.

Do. Vol. V, No. 6. A Revision of the Lizards of the Genus Tachydromus. By G. A. Boulenger, LL.D., D.Sc., F.R.S. Rs. 3.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part I.—Polyzoa Entoprocta and Ctenostomata. By N. Annandale, D.Sc. Rs. 4.

Do. Vol. VI. Zoological Results of a Tour in the Far East. Part II.—Aquatic Hemiptera from the Tale Sap in Peninsular Siam. By C. A. Paiva. Aquatic Oligochaeta from Japan and China. By J. Stephenson, D.Sc. Hydrozoa and Cetenophora. By N. Annandale, D.Sc., F.A.S.B. Batrachia. By. N. Annandale, D.Sc., F.A.S.B. Rs. 5. **Part III.—Hirudinea. By Dr. Asajiro Oka. Mollusca Nudibranchiata (Ascoglossa). By Sir Charles Eliot, M.A., K.C.M.G., C.B.** Re. 1-8.

BIBLIOTHECA INDICA.

Akbarnama. Vol. III. Fasc. 7. Re. 1-4.
Kashfal Hujubwal Astar. Fasc. 2. Rs. 2.
Siva Parinaya. Fasc. 2. As. 10.
Saddarsana Samuccaya. Fasc. 3. As. 10.
Prithviraja Vijaya. As. 10.
Bodhicharyavatara of Cantidevi. Fasc. 7. As. 10.
Vajjalaggam. As. 10.
Prajna Pradipa. As. 10.
Farida tu'L-'Asr. (A comprehensive Index of Persons, Places, Books, etc., referred to in the Yatimatu L-Dahr, the famous Anthology of Tha'ālibi). Rs. 10.
Akbarnama. (Eng.) Vol. 3, No. 8, Re. 1-4.
Dictionary of the Kashmiri Language, Part I. Rs. 15.
Avadhan Kalpalata, Vol. I. Fasc. 12 and 13 at Re. 1 each. Rs. 2.
Akbarnama. (Eng.), Vol. 3. Fasc. 9. Re. 1-4.
Nyayabindu. (A Bilingual Index.) Re. 1.
A Catalogue of Palm-leaf and Selected Paper Manuscripts belonging to the Darbar Library, Nepal, Vol. 2. Rs. 3.
A Descriptive Catalogue of Sanskrit Manuscripts in the Government Collection. Rs. 2-8.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript.) Section I. Prose Chronicles: Part I. Jodhpur State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript Section I. Prose Chronicles: Part II. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript). Section II. Bardic Poetry: Part I. Bikaner State. Re. 1.
Bardic and Historical Survey of Rajputana. (Vacanica Rathora Ratana Singhaji ri Mahesadasota ri Khiriya Jaga ri Kahi.) Part I. Dingala Text with Notes and Glossary. Re. 1-8.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA

Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. Guy E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 2, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, and C. S. Fox, B.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India: The Deccan Trap Flows of Linga, Chhindwara District, Central Provinces, J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India: A Note on the Iron ore deposits of Twinngé, Northern Shan States. Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vredenburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Re. 1.

Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visuni and Ekh Khera Aerolites (with plates 30 to 33). Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and G. deP. Cotter, B.A., F.G.S. Assistant Superintendent, Geological Survey of India: General Report of the Geological Survey of India for the year 1916. A Revised classification of the Gondwana System. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 2, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Lieut. G. E. Pilgrim, D.Sc., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Mineral Production of India during 1916, Preliminary Note on some recent Mammal Collections from the Basal Beds of the Siwaliks. Re. 1.

Records of the Geological Survey of India, Volume XLVIII, Part 3, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, J. Coggin Brown, M.Sc., M.Inst.M.M., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India, and A. M. Heron, B.Sc., F.G.S. Assoc Inst.C.E., Assistant Superintendent, Geological Survey of India, on the Crystallography and Nomenclature of Hollandite (with plate 1). Geology and Ore Deposits of the Bawdwin Mines (with plates 2 to 8). Miscellaneous Notes—Monazite in Mergui and Tavoy. Re. 1.

A Bibliography of Indian Geology and Physical Geography with an annotated Index of Minerals of Economic Value, T. H. D. LaTouche, M.A., F.G.S., Fellow of the Asiatic Society of Bengal. Bibliography of Geology of India. Rs. 4.

Memoirs of the Geological Survey of India, Volume XLII, Part 1, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLIII, Part 2, by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Re. 1.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 1, F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 3.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume V, Memoir No. 3, by Prof. Henri Douvillé. Le Crétacé et L'éocene du Tibet Central. Rs. 4.

Memoirs of the Geological Survey of India, Palæontologia Indica, New Series, Volume VI, Memoir No. 3 (with plates I to VIII), by F. R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.

Memoirs of the Geological Survey of India, Volume XLV, Part 1, by A. M. Heron, B.Sc., F.G.S., Assoc.Inst.C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 3.

Memoirs of the Geological Survey of India, Volume XLII, Part 2, by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 3.

PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST SEPTEMBER 1917 TO 28TH FEBRUARY 1918.

Monthly Weather Review for October 1916. Re. 1.

Annual Summary of the Monthly Weather Review, 1915. Rs. 3.

Administration Report of the India Meteorological Department for the year 1916-17 As. 4.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 12.} DELHI, SATURDAY, MARCH 23, 1918.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

	PAGES.
PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations	423—454
PART II.—Notifications by Comptroller General, Department of Commerce and Industry, Paper Currency Department, Bank of Bengal, Agent to the Governor General and Chief Commissioner in Baluchistan, Agent to the Governor General, North-West Frontier Province, Administrator General of Bengal, High Court, Survey of India Department, Indian Museum, State Railways, Calcutta University, Post Office, Telegraph Department, Official Advertisements [*published in Calcutta*]	471—511
PART III.—Advertisements and Notices by Private Individuals and Corporations [*published in Calcutta*]	33
PART IV.—Acts of the Indian Legislative Council assented to by the Governor General :—	
Act No. VII of 1918.—An Act to consolidate and amend the law relating to Income-tax	13—24
Act No. VIII of 1918.—An Act to amend the Indian Defence Force Act, 1917	25
Act No. IX of 1918.—The Indian Soldiers' (Litigation) Act, 1918	27—28
Act No. X of 1918.—The Usurious Loans Act, 1918	29—30
Act No. XI of 1918.—The Indian Army (Amendment) Act, 1918	31—34
Act No. XII of 1918.—The Indian Companies Restriction Act, 1918	35
PART VI.—Proceedings of the Indian Legislative Council :—	
The 9th March, 1918.	
Financial Statement for 1918-19 (Second Stage)	407
Resolution re Increased Expenditure for Technical Education	407—412
Resolution re grant of 50 lakhs of rupees in aid of Sanitation	412—417
Financial Statement for 1918-19 (Third Stage)	417—425
The 12th March, 1918.	
Questions and Answers	427—430
Resolution re increase of the Education grant for the Central Provinces	430—434
Financial Statement, 1918-19	434—440
Resolution re reduction of Railway Fares	440—445
Financial Statement, 1918-19	446—447
The Indian Paper Currency (Amendment) Bill	447—448
The 13th March, 1918.	
The Indian Army (Amendment) Bill	449
The Usurious Loans Bill	449
The Indian Companies Restriction Bill	449—451
The Indian Soldiers' Litigation Bill	451—452
Resolution re Land Revenue being wholly provincialized	452—458
Resolution re Introduction of Free and Compulsory education after the War	459—476
Resolution re Financing of Primary Education out of Imperial Revenues	476
Resolution re Police Service Re-organization	477—504
SUPPLEMENT No. 12.	
Cotton press return half month ending 31st December 1917 [*published in Calcutta*]	469—471
Foreign Seaborne Trade [*published in Calcutta*]	472—473
Second forecast winter oilseeds, rape, mustard and linseed, 1917-1918 [*published in Calcutta*]	474—476
Papers regarding Labour Emigration to the more distant Crown Colonies	477—493
Resolution re the substitution of a rule for rule VIII of the rules for the grant of Exchange Compensation Allowance	494
Rainfall Summary for the seven days ending at 8 hrs., on Thursday, the 21st March 1918, based on the Indian Daily Weather Reports of the period	495—496
Season and Crop Prospects for the week ending Saturday, the 16th March 1918	497—498
Statement of plague seizures and deaths reported in India during week ending the 9th March 1918	499—503
Statement of Approximate Gross Earnings of Indian Railways	505—507

PART I.

Government of India Notifications, Appointments, Promotions, etc.

OFFICE OF THE MILITARY SECRETARY TO THE VICEROY.

NOTIFICATION.

Delhi, the 22nd March 1918.

No. 2030-M.—His Excellency the Viceroy and Governor General of India will leave Delhi by special train on the night of the 25th March 1918. His Excellency's departure will be private.

His Excellency will visit Dehra Dun and will arrive at Simla on the morning of Saturday, the 20th April.

The party accompanying the Viceroy will be :—

Her Excellency the Lady Chelmsford, C.I., G.B.E.

The Right Hon'ble E. S. Montagu, P.C., M.P., His Majesty's Secretary of State for India.

Sir William Duke, K.C.S.I., K.C.I.E.

C. H. Roberts, Esq., M.P.

M. C. C. Seton, Esq., C.B.

W. S. Marris, Esq., C.I.E., I.C.S.

C. H. Kisch, Esq., Private Secretary to the Secretary of State for India.

F. C. T. Halliday, Esq., M.V.O.

A. L. R. Parsons, Esq., Additional Private Secretary to the Secretary of State for India.

G. E. Franey, Esq.

J. L. Maffey, Esq., C.I.E., I.C.S., Private Secretary to the Viceroy.

Lieutenant-Colonel R. Verney, Military Secretary to the Viceroy.

Lieutenant-Colonel H. Austen Smith, Surgeon to the Viceroy.

Major R. D. Alexander, A.-D.-C.

Captain J. A. Denny, A.-D.-C.

Captain Lord Carnegie, A.-D.-C.

Captain E. B. Baring, A.-D.-C.

All communications of an urgent nature intended to reach His Excellency and party during the tour should be addressed "Viceroy's Camp" without the addition of any post town; all others to the headquarters of the several Departments at Simla.

By Command,

R. VERNEY, *Lieutenant-Colonel,*

Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 23rd March, 1918.

No. 21.—In pursuance of the provisions of Regulation XI(*b*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, the non-official Additional Members of the Council of the Governor of Bombay have elected the Hon'ble Mr. Vithalbhai Jhaverbhai Patel to be an Additional Member of the Indian Legislative Council, *vice* the Hon'ble Sir Ibrahim Rahimtoola, Kt., C.I.E., resigned.

A. P. MUDDIMAN,

Secretary to the Government of India.

C

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 20th March 1918.

No. 1612-C.—The Hon'ble Sir E. G. Colvin, K.C.S.I., has been permitted to resign His Majesty's Indian Civil Service with effect from the 4th January 1918.

MEDICAL.

The 18th March 1918.

No. 1548-C.—Colonel W. H. B. Robinson, C.B., I.M.S., Inspector General of Civil Hospitals, Central Provinces, is appointed to be Surgeon General with the Government of Bengal with effect from the date on which he assumes charge of his duties.

No. 1575-C.—The services of second grade Civil Assistant Surgeon Indra Narayan Sen Gupta are placed temporarily at the disposal of His Excellency the Commander-in-Chief in India with effect from the afternoon of the 1st February, 1918.

PUBLIC.

The 21st March 1918.

No. 1636-C.—In supersession of the Home Department notification no. 1230, dated the 10th June 1904, it is hereby notified for general information that the Director, Central Intelligence Department, will ordinarily take rank in Article 39 of the Warrant of Precedence for India published with the Government of India, Home Department notification no. 328, dated the 10th February 1899, but that Sir Charles Cleveland, K.C.I.E., K.B.E., while holding the above appointment will take rank in Article 26. The Deputy Director, Central Intelligence Department, will take rank in Article 67.

J. H. DuBOULAY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

EDUCATION.

Delhi, the 20th March 1918.

No. 273-C.—In exercise of the powers conferred by section 6, sub-section (1), clause (c), and section 10 of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to re-nominate the following gentlemen to be ordinary Fellows of the University :—

(1) Dr. C. E. Cullis, M.A., Ph.D. (with effect from 21st March 1918).

(2) Rev. Father F. X. Crohan, S.J. (with effect from the 24th May 1918).

GENERAL.

Simla, the 14/18th March 1918.

No. 156.—The designation of the "Officer in charge of the Records of the Government of India" is changed to "Keeper of the Records of the Government of India."

E. D. MACLAGAN,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 19th March 1918.

No. 642-Est. A.—Lieutenant-Colonel R. L. Kennion, C.I.E., of the Political Department, was employed on special duty under the orders of the Political Resident in the Persian Gulf during the period from the 23rd June 1916 to the 16th August 1916, inclusive.

J. B. WOOD,
Secretary to the Government of India.

The 19th March 1918.

No. 278-G.—Under section 3 of the Persian Coast and Islands Order in Council, 1907, the Governor-General in Council is pleased to appoint Mr. Eardley Garford Bryan Peel, Assistant Political Officer and officiating Vice-Consul, Ahwaz, to be a Judicial Assistant to His Majesty's Consul-General for Fars and the Coasts and Islands of the Persian Gulf, with effect from the 1st March 1918.

Simla, the 20th March 1918.

No. 674-S.-Est.-B.—The services of Lieutenant C. C. Crimmin, I.A.R.O., attached 3rd Brahmans, are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General in the North-West Frontier Province, for employment with the Frontier Militia with effect from the date of assuming charge.

A. H. GRANT,
Secretary to the Government of India.

The 20th March 1918.

No. 676-S.-Est.-A.—Mr. C. H. Gidney, I.C.S., United Provinces, temporarily officiating in the Political Department of the Government of India, is appointed substantively to the Department, on probation, with effect from the 1st January 1918.

No. 678-S.-Est.-A.—Mr. C. P. Skrine, I.C.S., United Provinces, temporarily officiating in the Political Department of the Government of India, is appointed substantively to the Department, on probation, with effect from the 1st January 1918.

Delhi, the 21st March 1918.

No. 835-I. B.—In exercise of the powers conferred by section 28 of the Co-operative Societies Act, 1912 (II of 1912), as applied to the Administered Areas in the Hyderabad State, the Governor-General in Council is pleased to remit :—

(1) the income-tax payable in respect of the profits of any Co-operative Society for the time being registered under the Act, or of the dividends or other payments received by the members of any such Society on account of profits.

(2) the following fees payable under the law of registration for the time being in force, namely :—

(*a*) all fees payable by, or on behalf of, any Co-operative Society for the time being registered under the Act, and

(*b*) all fees payable in respect of any instrument executed by any officer or member of such a society* and relating to the business thereof, and

(3) the stamp duty with which, under any law for the time being in force in the said Areas, instruments executed by or on behalf of any Co-operative Society for the time being registered under that Act, or instruments executed by any officer or member of any such Society, and relating to the business of the Society, are respectively chargeable.

No. 841-I. B.—In exercise of the powers conferred by section 29 of the Prisoner Act, 1900 (III of 1900), as applied to the Civil and Military Station of Bangalore, the Governor-General in Council is pleased to make the following order:—

ORDER.

Any prisoner sentenced to imprisonment for a term of one year or under, by a Court in the Civil and Military Station, Bangalore, whose transfer is deemed expedient, may be moved by order of the Resident in Mysore to the Central Jail at Vellore.

Simla, the 21st March 1918.

No. 690-Est. A.S.—Mr. C. Latimer, I.C.S., of the Political Department, is posted as Deputy Commissioner, Dera Ismail Khan, with effect from the 4th March 1918.

No. 691-Est. A.S.—Major J. S. Crosthwaite of the Political Department, is posted as Assistant Commissioner and Sub-Divisional Officer, Tank, with effect from the 4th March 1918.

Delhi, the 22nd March 1918.

No. 851-I.C.—In consequence of the disgraceful conduct of Sardar Dyal Singh, Man, Public Works Department, Punjab, (retired), and late President of the Council of Regency of the Faridkot State, in the Punjab, His Imperial Majesty the King, Emperor of India, has been pleased, by a Warrant dated the 26th November 1917, under His Royal Sign Manual, to command that the name of Sardar Dyal Singh, Man, be erased from the lists of those upon whom the Kaisar-i-Hind Medal for Public Service in India has been conferred, and that the said Medal of the First Class, which was awarded to him in the Notification of the Government of India in the Foreign Department, No. 1341-I.C., dated the 3rd June 1913, be forfeited and returned.

No. 857-I. B.—In exercise of the powers conferred by section 9, clause (*a*) of the Indian Stamp Act, 1899 (II of 1899), as applied to Berar, the Governor-General in Council is pleased to remit the duty chargeable under Article 40 of Schedule I to the said Act on an unattested instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.

J. B. WOOD,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 22nd March 1918.

No. 761-F.—In exercise of the powers conferred by section 10, sub-section (1) of the Indian Coinage Act, 1906 (III of 1906), as amended by the Indian Coinage (Amendment) Act, 1918 (IV of 1918), the Governor General in Council is pleased to direct as follows :—

(1) The nickel two-anna piece specified in section 6 of the Act shall henceforth be coined at the Mint and issued.

(2) It shall be a square coin with rounded corners, its least diameter being 21 millimetres. The rim shalln ot be milled.

(3) It shall bear on the obverse the effigy of His Majesty King George Vth and the inscription "George V King Emperor" with the year of coinage and the word India and on the reverse its designation in English, Urdu, Nagri, Bengali and Telugu.

No. 762.-F.—In pursuance of section 1, sub-section (2), of the Indian Coinage (Amendment) Act, 1918 (IV of 1918), the Governor General in Council is pleased to direct that the said Act shall come into force on and with effect from the 1st April 1918.

LEAVE AND APPOINTMENTS.

The 21st March 1918.

No. 302-F. E.—Mr. Ram Chandra Vasishth has been appointed a probationer in the General List of the Indian Finance Department with effect from the 8th March 1918 and has been attached to the office of the Accountant General, United Provinces, from the same date.

No. 303-F. E.—Mr. F. P. B. Wood, Government Examiner of Accounts, East Indian and Bengal Nagpur Railways, has been granted privilege leave for one month with effect from the 18th February 1918.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 21st March 1918.

No. 746-F.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

February 1918. **Lakhs of Rupees.**

	FEBRUARY		TO END OF FEBY.		WHOLE YEAR.	
	1917-1918.	1916-1917.	1917-1918.	1916-1917.	Budget, 1917-1918.	Actuals, 1916-1917.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	5,18	5,66	27,99	28,54	36,12	35,80
Opium	20	37	2,94	4,10	5,08	4,74
Salt	53	61	7,70	6,57	5,96	7,24
Stamps	70	67	7,69	7,71	8,93	8,66
Excise	1,42	1,82	13,59	12,38	13,99	13,82
Provincial Rates	...	1	3	4	4	5
Customs	1,58	1,02	15,11	11,65	14,09	12,99
Income Tax	70	45	7,74	4,79	7,48	5,44
Forest	37	37	2,90	2,85	3,40	3,71
Registration	7	7	73	73	83	81
Tributes from Native States	7	8	50	64	93	92
Other Civil Revenue	32	76	5,64	4,95	5,10	6,25
TOTAL CIVIL HEADS	11,09	11,89	92,56	84,95	1,01,95	1,00,43
Major Irrigation Revenue	57	57	4,06	4,11	4,45	4,50
Other Public Works Ordinary Revenue	7	6	61	59	77	81
TOTAL CIVIL REVENUE (including Ordinary Public Works)	11,73	12,02	97,23	89,65	1,07,17	1,05,74
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—1,90	—54	—8,05	—5,28	—6,61	—6,49
Opium	—2	—1	—1,68	—1,34	—1,98	—1,37
Famine Relief (Civil)	...	...	...	—27	—8	—27
Other Civil Expenditure	—3,85	—3,52	—42,85	—41,19	—51,30	—46,53
TOTAL CIVIL HEADS	—5,77	—4,07	—52,53	—48,08	—59,97	—54,66
Major Irrigation Working Expenses	—18	—19	—1,75	—1,72	—2,09	—2,03
Buildings and Roads Expenditure	—63	—60	—5,14	—4,77	—7,20	—5,92
Famine Relief (Public Works)	—2	—5	—40	—46	—60	—51
Other P. W. Ordinary Expenditure	—15	—10	—1,00	—89	—1,28	—1,10
TOTAL CIVIL EXPENDITURE (including Public Works)	—6,75	—5,01	—60,82	—55,92	—71,14	—64,22
Irrigation Capital Expenditure	—7	—11	—54	—68	—88	—76
Delhi Capital Expenditure	—6	—3	—30	—33	—38	—33
TOTAL PUBLIC WORKS CAPITAL EXPENDITURE	—13	—14	—84	—1,01	—1,26	—1,09
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.						
Posts and Telegraph (Net)	—48	—83	—11,78	—1,32	—1,24	—1,90
Marine (Net)	—66	—1,14	—10,47	—10,79	—10,92	—11,66
Military Works (Net)	—36	—61	—5,04	—3,74	—3,54	—4,83
Military Receipts	+83	+34	+4,82	+2,60	+2,55	+3,30
Military Issues	—11,17	—6,45	—97,18	—56,04	—64,59	—65,06
Railway Receipts.						
East Indian Railway	+85	+70	+8,25	+8,18	+9,25	+9,53
Other Railways	+4,45	+4,25	+51,92	+48,33	+54,75	+53,04
TOTAL	+5,30	+4,95	+60,17	+56,51	+64,00	+62,57
Railway Issues.						
East Indian Railway	—38	—36	—4,56	—4,92	—5,30	—5,69
Other Railways	—2,49	—2,57	—31,00	—29,43	—33,20	—33,11
TOTAL	—2,87	—2,93	—35,56	—34,35	—38,50	—38,80
TOTAL NON-CIVIL DEPARTMENTS	—9,41	—6,17	—94,99	—47,13	—52,54	—56,38
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net + Receipts more, — receipts less than payments)	...	—2	+44,79	+6,42	+10,87	+7,40
Temporary Loan	+9,04	—3,00	+41,34	—3,75	—50	—1,08
Mint Certificates and Bullion Advances (Net as above)	—20	—1	...	+1,44	+10	—1,62
Remittance of Gold	...	...	...	...	...	...
Currency Transfers against silver	+1,91	+95	+17,62	+19,15	+6,29	+22,43
Deposits of District Funds	+1	+2	...	+40	—28	+4
Loans by Governments	+11	+14	+41	+94	+24	+89
Council Bills paid (including Telegraphic) at R15 per £	—2,35	—9	—32,56	—9,18	—70	—12,53
Other Debt Heads	—1,61	+2,57	—9,93	+51	—2,18	+5,31
TOTAL DEBT AND REMITTANCE TRANSACTIONS	+6,91	+56	+61,67	+15,98	+18,34	+20,87
GRAND TOTAL RECEIPTS AND ISSUES	+2,35	+1,26	+2,25	+1,57	—4,43	+4,92
Opening Cash Balance in Treasuries and Presidency Banks	22,84	18,33	22,94	18,02	22,72	18,02
Closing Cash Balance in Treasuries and Presidency Banks	25,19	19,59	25,19	19,59	18,29	22,94

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 23rd March 1918.

No. 3451-D.—In modification of the Notification in this Department No. 681-C., dated the 29th January 1916, the following arrangements are made *vice* Mr. C. H. Baldrey, Secretariat Superintendent, 2nd grade, whose services have been placed at the disposal of the Army Department :—

Khan Sahib Choudhry Fateh Din to be provisionally substantive Secretariat Superintendent, 2nd grade.

Mr. K. D. Banerji to be provisionally substantive Secretariat Superintendent, 3rd grade.

No. 3659-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "Chin Seng Huat, Bangkok" shall be added to the schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended.

CUSTOMS ESTABLISHMENTS.

The 23rd March 1918.

No. 3614-D.—On the termination of his deputation under the Indian Munitions Board, Mr. F. J. G. Geary, I.C.S., an Assistant Collector in the Imperial Customs Service, is posted to Bengal, with effect from the 9th March 1918.

INDUSTRIES.

The 23rd March 1918.

No. 3711-D.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Dooars Planters' Association, to appoint Mr. William Jack Gray, of the Ranicherra Tea Estate, Jalpaiguri, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. G. F. Stoddart.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 22nd March 1918.

APPOINTMENTS.

No. 566.—Second Lieutenant L. G. Moojen, Royal Field Artillery, is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding the appointment of Adjutant of an Indian Defence Force unit. Dated 14th March 1917.

No. 567.—Lieutenant K. L. Adams, Royal Engineers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Deputy Assistant Adjutant General. Dated 18th February 1918.

No. 568.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer :—

Lieutenant F. H. C. Nissen, Indian Army Reserve of Officers. Dated 21st February 1918.

Lieutenant R. Green, 23rd Battalion, The Rifle Brigade (The Prince Consort's Own). Dated 2nd March 1918.

ARMY DEPARTMENT.

No. 569.—Mr. W. C. Debenham, Superintendent, 1st Grade, is appointed Officer in charge of Medal Distribution, with effect from the 20th March 1918.

INDIAN MEDICAL SERVICE.

No. 570.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants with effect from the dates specified :—

Indra Narayan Sen Gupta	12th February 1918.
Thakurdas Parmanand Vaswani	15th February 1918.
Amolak Ram	18th February 1918.
Govinda Sankaram Tampi	22nd February 1918.
Gopalasamudram Sundara Ayyar Sankara Ayyar	22nd February 1918.

INDIAN ARMY.

No. 571.—The following are admitted to the Indian Army from the Indian Army Reserve of Officers, subject to His Majesty's approval, with effect from the dates specified :—

Lieutenants to be Lieutenants.

Cyril Maton Periam Dunford, attached 1st Battalion, 123rd Outram's Rifles. Dated 5th December 1917, but to rank from the 27th August 1916.

Roderick Lewis O'Connor, attached 6th Jat Light Infantry. Dated 5th December 1917, but to rank from the 11th September 1916.

John Southgate Youngman, attached 121st Pioneers. Dated 25th February 1918, but to rank from 9th April 1917.

Cecil John Hathaway, attached 22nd Punjabis. Dated 5th December 1917, but to rank from the 8th June 1917.

Lewis Edyvean Morgan, attached 1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 5th December 1917 but to rank from the 22nd June 1917.

Horace Percival Conyers-Brown, attached 63rd Palamcottah Light Infantry. Dated 5th December 1917, but to rank from the 3rd September 1917.

No. 572.—The following officer is appointed to the Indian Army, on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the date specified :—

To be Lieutenant.

James Fitzgerald Malcolm, 217th Brigade, Royal Field Artillery, attached Military Farms Department, Northern Circle. Dated 12th December 1917, but to rank from the 27th January 1917.

ARMY RESERVES.

No. 573.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Infantry Branch.

Christopher William Lacey.	Dated 28th January 1918.
Douglas George Orchard.	Dated 18th February 1918.
Robert Lucian McKernan.	Dated 27th February 1918.
Eugene Chandos St. Romaine.	Dated 1st March 1918.

Charles Lindsay Wallace. John Thomas Davis.	} Dated 8th March 1918.
Henry Gordon Walford. Edward Frederick Brayham. Benjamin William Thurlow.	} Dated 12th March 1918.
Lionel Ross-Counsell. William Cecil Edwards. George Edmondstone Dean. Frederick Herbert Capstick. James William Sargeant.	} Dated 15th March 1918.
Frederick Wallis Luscombe. Herbert Claude White Orchard.	} Dated 19th March 1918.

No. 574.—The following gentleman is granted a temporary commission in the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be temporary Second Lieutenant.

Bertram Godwin Steinhoff. Dated 1st March 1918.

No. 575.—Second Lieutenant Christopher William Lacey, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of a Labour Company. Dated 28th January 1918.

No. 576.—Lieutenant Edward Brymer Belcher, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Special Service Officer, Mysore Lancers, with effect from the 24th October 1917.

No. 577.—Lieutenant Charles Walter Horne, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Special Service Officer, Hyderabad Lancers, with effect from the 24th October 1917.

No. 578.—Lieutenant Stuart Gray, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Special Service Officer, Bikaner Camel Corps, with effect from the 26th January 1918.

No. 579.—Second Lieutenant H. A. Binning, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 13th February 1918.

No. 580.—Second Lieutenant W. T. Stoddart, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Embarkation Staff Officer. Dated 6th March 1918.

No. 581.—Second Lieutenant George Thomas Brotherston, Indian Army Reserve of Officers, is granted the temporary rank of Captain (without pay and allowances of that rank), subject to His Majesty's approval, while employed as Assistant Recruiting Officer, with effect from the 8th March 1918.

No. 582.—In Army Department Notification No. 1685, dated the 5th October 1917, *for* "George Lawrie" *read* "George Laurie."

No. 583.—In Army Department Notification No. 2191, dated the 21st December 1917, *for* "Walter Blackett" *read* "Walter Scott Blackett."

LONDON GAZETTE.

No. 584.—The following extracts are published for general information :—

Third Supplement dated the 17th January 1918 to the London Gazette of the 15th January 1918, pages 939, 940, 943 and 944.

War Office,
17th January, 1918.

REGULAR FORCES.

* * * * *

ROYAL FLYING CORPS.

Mil. Wing.—The undermentioned appts. are made :—

*   *   *   *   *

Flight Comdrs.—From Flying Officers.—Capt. D. F. Massy, Ind. Cav. 3rd Jan. 1918.

*   *   *   *   *

MEMORANDA.

*   *   *   *   *

Temp. 2nd Lt. R. S. Fairley, K.O. Sco. Bord., to be transfd. to Gen. List, and to be temp. Lt. for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917.

*   *   *   *   *

Fourth Supplement dated the 18th January 1918 to the London Gazette of the 15th January 1918, pages 953, 954, 955 and 957.

War Office,
18th January, 1918.

His Majesty the KING has been pleased to confer the undermentioned rewards for gallantry and distinguished service in the Field. The acts of gallantry for which the decorations have been awarded will be announced in the London Gazette as early as practicable :—

*   *   *   *   *

Awarded the Distinguished Service Order.

*   *   *   *   *

Capt. Alan Patrick Rodgerson, I.A.

*   *   *   *   *

Awarded the Military Cross.

*   *   *   *   *

Sub. Maj Amar Sing Thapa, Sardar Bahadur, I.A.

*   *   *   *   *

Lt. Kenneth John Macintosh, attd. Ind. Army.

*   *   *   *   *

Lt. Leonard Jasper Peck, I.A.R.O., attd. Ind. Army.

*   *   *   *   *

Fifth Supplement dated the 18th January 1918 to the London Gazette of the 15th January 1918, pages 961, 969, 971 and 974.

War Office,
18th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

*   *   *   *   *

SPECIAL APPOINTMENTS.

(Graded for purposes of pay as a G.S.O., 3rd Grade):—Lt.-Col. G. C. Atkinson, ret. pay, Ind. Army, from graded as a Staff Lt., 1st Cl., *vice* Maj. A. W. Birch, ret. pay. 3rd Dec. 1917.

* * * * *

ATTACHED TO HD. QRS. UNITS.

Brig. Comdr.—Bt. Lt.-Col. (temp. Brig.-Gen.) D. le G. Pitcher, C.M.G., Ind. Cav., and to retain his temp. rank whilst so empld. 27th Dec. 1917.

* * * * *

INFANTRY.

* * * * *

Training Reserve.

Lt.-Col. A. A. Howell (ret., Ind. Army) (Maj., Camb. R., T.F.) to comd. a Bn. 11 July 1917.

Lt.-Col. A. A. Howell (ret., Ind. Army) (Maj., Camb. R., T.F.) vacates the comd. of a Bn. 15 Nov. 1917.

* * * * *

Gen. List.

* * * * *

Temp. Lt. S. G. Rowe, from a Serv. Bn., D. of Corn. L.I., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 21 Dec. 1917.

Temp. 2nd Lt. F. E. Towndrow, from K.R. Rif. C. (attd.), to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 21 Dec. 1917.

Cadet Bernard Ottwell Binns to be temp. 2nd Lt. on appt. as probr. to Ind. Army Res. of Off. 1 Aug. 1917. (Substituted for Gaz. notification 22 Nov. 1917 incorrectly specifying date.)

* * * * *

MEMORANDA.

* * * * *

Commy. and hon. Capt. J. Foy, retired, Indian Army Depts., to be hon. Maj. 1st July 1917.

The undermentioned Asst. Commis. and hon. Lts., retired, Indian Army Depts., to be hon. Capts. 1st July 1917 :—

J. Bennet.

A. J. Burgess.

* * * * *

Supplement dated the 19th January 1918 to the London Gazette of the 18th January 1918, pages 1051 and 1054.

War Office,
19th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

A.G.'s AND Q.M.G.'s STAFF.

A.A.G.—Maj. D. H. Powell, M.C., Ind. Inf., from D.A.Q.M.G., and to be temp. Lt.-Col. whilst so empld., *vice* Lt.-Col. A. Ward, D.S.O., Ind. Inf. 14th Oct. 1917.

* * * * *

General List.

The undermentioned to be temp. Lts. on appt. as probrs. to Ind. Army :—

Temp. Lt. E. Prestwich, from Manch. R. (attd.). 26 Nov. 1917.

Temp. 2nd Lt. B. H. Brear, from Lan. Fus. (attd.). 15 Nov. 1917.

Temp. 2nd Lt. H. D. Cornish, from North'n R. 19 Nov. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army Res. of Off. :—

G. T. Burrows, from Notts. & Derby. R. 25 Nov. 1917.

H. R. Caulfield-Giles, from S. Wales Bord. 26 Nov. 1917.

* * * * *

Second Supplement dated the 21st January 1918 to the London Gazette of the 18th January 1918, pages 1059, 1061, 1062, 1063, 1065 and 1067.

War Office,
21st January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

PERSONAL STAFF.

A.-D.-C.—Lt. (now Bt.-Maj.) G.F.C. Shakespear, M.C., Ind. Inf., from 24th Feb. 1915 to 31st Jan. 1916.

SPECIAL APPOINTMENTS.

* * * * *

(Graded for purposes of pay as a Staff Lt., 2nd Cl.)—Lt.-Col. F.R. M. C. de R. Mauduit, ret. pay, Ind. Army, relinquishes his appt. 2nd Jan. 1918.

* * * * *

CAVALRY.

Dns.—Temp. Lt T. A. McWilliam is transfd. to Gen. List, for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

Res. Regts. of Cav.—The undermentioned temp. 2nd Lts. are transfd. to Gen. List for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

A. M. Emeney.

A. S. Hamilton.

A. H. Mitcham.

A. W. Stewart.

A. F. Woods.

* * * * *

INFANTRY.

* * * * *

E. Surr. R.—Temp. 2nd Lt. C. F. Goulden is transfd. to Gen. List, for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917.

* * * * *

ARMY CHAPLAINS DEPARTMENT.

The Rev. Henry Cecil Brough Stone, M.A., Chapln. of the Ind. Ecclesiastical Estabt. to be transfd. to the Army Chaplns. Dept., and to be temp. Chapln. to the Forces, 2nd Cl., without other alteration in the conditions of his service. 14th Oct. 1917.

* * * * *

MEMORANDA.

* * * * *

Temp. 2nd Lt. C. H. Balch, R.W. Kent R., is transfd. to Gen. List, for service with Ind. Army (on prob.). 25th Nov. 1917.

The undermentioned to be temp. 2nd Lts., for service with Ind. Army Res. of Off. (on prob.) :—

Co. Qr.-Mr.-Serjt. Thomas Redfern, from Training Res. 15th Sept. 1917.

Lce.-Corpl. Edric Francis Nevill Lyte, from Yeo., T. F. 22nd Sept. 1917.

27th Oct. 1917.

Serjt. Robert Gregory Braimbridge, from Corps of Military Police.

Lce.-Corpl. George Peterkin, from Gord. Highrs., T. F.

Pte. Tom Clarke Putnam, from Lond. R., T.F.

The undermentioned Cadets to be temp, 2nd Lts., for service with Ind. Army Res. of Off. (on prob.) :—

Carl Rupert Addinnal. 26th Sept. 1917.

31st Oct. 1917.

Lloyd Edward Ambler.
Lawrence Hastings Dasent.
John Charles Aubrey Hickson.
Reginald Shaw.
James Maitland Blair.
Edward John Harris.
William Houston Low.
John Murphy.
Harry Gordon Petty.
William Drummond Martin.
Charles Richard Atkins.
Charles Neville Dunwell.
Harold Stuart Harrison.
Stanley Hughes.
Reginald Arthur Wright.
Percy Harold Knight.
Matthew Aird.
John Jellett FitzGerald.
Russell Henry Cook.
Harold Desmond Corser.
Arthur Culley.
Reginald James Fox.
Romilly Furneaux Hall.
Leslie James Pocock.
Charles Stewart Tuckniss.
Upton Charles Norman Finglas.
Ronald Ginns.
Frank O'Callaghan.
James Ernest Parslow.
Percy William Buckley.
Percy Edward Kenward.
Maurice Poynter Lancaster.
John Eric Stutter.
Sydney Charles Weekes.
Horace Atkinson Wilcock.
Thomas Alfred Bromby.
Farnham Wilbraham Machin.
James Hallum Rickard.
William Henry Lock.
Arthur William Bromham.
George Frederick Nash.
Richard Lynds Smart.
Patrick Aubrey Bapty.
Charles Arthur Bernard Smith.
Herbert Wroe.
John Vincent Billson.
Charles Cecil Deakin.
Thomas Alfred King.
Murdo McDonald Stewart.
James Bruce Gordon Austin.
Arthur Linnell Cadman.
Archibald Ronald Lindsay.

* * * * *

INFANTRY.

Lan. Fus.—Capt. J. Greaves to be empld. with Ind. Army in the rank of Lt. (on prob.)., 26th Nov. 1917. (Substituted for the notification in the Gazette of 4th Jan. 1918.)

* * * * *

General List.

*   *   *   *   *

Temp. Lt. P. Eckel, from a Serv. Bn., D. of Corn. L. I., to be temp. Lt., on appt. as probr. to Ind. Army Res. of Off. 21 Dec. 1917.

*   *   *   *   *

Third Supplement dated the 22nd January 1918, to the London Gazette of the 18th January 1918, pages 1075, 1078, 1079, 1080, 1081 and 1082.

War Office,
22nd January, 1918.

REGULAR FORCES.

*   *   *   *   *

INFANTRY.

*   *   *   *   *

R. Ir. Fus.—Temp. Lt. J. McMorran is transfd. to Gen. List for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

*   *   *   *   *

MEMORANDA.

Col. (temp. Brig.-Gen.) L. C. Dunsterville, C.B., Ind. Army, A.-D.-C. to The KING, to be temp. Maj.-Genl. whilst specially empld. 1st Jan. 1918.

*   *   *   *   *

INFANTRY.

*   *   *   *   *

Garrison Battalions.

R. W. Fus.

Temp. Maj. C. E. Ross (Capt., ret., Ind. Army), from L'pool R., to be temp. Maj. 29 Dec. 1917, with seniority 19 Jan. 1916.

*   *   *   *   *

General List.

*   *   *   *   *

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army Res. of Off.:—

21 Dec. 1917.

T. H. Coles, from York & Lanc. R.
G. C. Hartley, from Ches. R. (attd.).
E. W. Logan, from R. Ir. Fus.

*   *   *   *   *

Supplement dated the 23rd January 1918 to the London Gazette of the 22nd January 1918, pages 1151, 1152 and 1153.

War Office,
23rd January, 1918.

*   *   *   *   *

ADDITIONAL MENTIONS IN DESPATCHES.

* * * * *

East Africa.

The following name is added to the list of officers brought to the notice of the Secretary of State for War by Temporary Lieutenant-General A. R. Hoskins, C.M G., D.S.O., late Commanding-in-Chief, East African Force, for distinguished service in the field (published in the London Gazette, No. 30300, dated 22nd September, 1917):—

Moore, Maj. H. D., D.S.O., Ind. Army.

N.B.—The above cancels the entry shown under the heading "Salonika," which appeared in the same Gazette.

Mesopotamia.

The following names are added to the list of officers, warrant and non-commissioned officers and men whose services have been brought to notice as deserving of special mention, by General Sir Percy Lake, K.C.B., K.C.M.G. (published in the London Gazette, No. 29789, dated 19th October 1916) :—

Ferguson-Davie, Lt.-Col. A. F., C.I.E., D.S.O., 54th Sikhs, Ind. Army (died of wounds).

Forbes, Capt. H., 51st Sikhs, Ind. Army (killed).

Lyon, Capt. (now Maj.) C. W., 42nd Deoli Regt., Ind. Army.

Deas, Maj. (now Bt. Lt.-Col.) L. J. M., M.B., F.R.C.S., Edin., I. M. S.

CORRIGENDA TO "MENTIONS IN DESPATCHES."

The names of the undermentioned should read as now stated, and not as previously published :—

British Armies in France Despatches.

Supplements to the London Gazettes, No. 29072, dated 17th Feruary, 1915, and No. 29422, dated 1st January, 1916.

Under Medical Services (pages 1670 and 76)—Middleton-West, Capt S. H., M.B., F.R.C.S., Edin., I.M.S.

* * * * *

Mesopotamia Despatches.

Supplement to the London Gazette, No. 29789, dated 19th October, 1916.

Under 107th Pioneers (page 10056)—

Nawaz Khan, No. 1385 Havildar, 121st Pioneers, attd. 107th Pioneers.

* * * * *

Under Indian Medical Service (page 8343)—Middleton-West, Capt. S. H., M.B., F.R.C.S., Edin.

Indian Despatches.

Supplement to the London Gazette, No. 30330, dated 31st October, 1917.

Under Cavalry (South Persia) (page 11272)—

Farran, Maj. (temp. Lt.-Col.) G. L., D.S.O., M.C.

Dardanelles Despatches.

Supplement to the London Gazette, No. 29429, dated 6th January, 1916.

In Sir Ian Hamilton's Despatch of 11th December, 1915, on page 296.

Maj. C. G. L. Allanson should have been described as Maj. C. J. L. Allanson, D.S.O, 6th Gurkhas.

* * * * *

Second Supplement dated the 23rd January 1918 to the London Gazette of the 22nd January 1918, pages 1155, 1157 and 1158.

War Office,
23rd January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD.-QR. UNITS.

Brig. Comdrs.—

* * * * *

Col. A. J. Campbell, Ind. Army, and to be temp. Brig.-Gen. whilst so empld. 5th Jan. 1918.

* * * * *

MEMORANDA.

* * * * *

Temp. 2nd Lt. A. C. Peace, North'n R., to be transfd. to Gen. List, and to be temp. Lt. for service with Ind. Army Res. of Officers (on prob.). 26th Nov. 1917.

* * * * *

Temp. 2nd Lt. F. A. Peters, Suff. R., is transfd. to Gen. List for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917.

The undermentioned to be temp. 2nd Lts. for service with Ind. Army Res. of Off. (on prob.). 25th Nov. 1917 :—

Corpl. William John Herridge, Norf. R., T.F.
Serjt. Ernest Hugh Brown, from R.H.A.
Serjt. Walter Robert Haynes, from R.H. and R.F.A.

26th Nov. 1917.

Staff Q.-Mr. Serjt. William John Joshua, from M. G. Corps.
Qr.-Mr. Serjt.-Instr. Albert Reginald Trent, from M. G. Corps.
Co. Serjt.-Maj. James Mackie, M.C., from Gord. Highrs., T.F.
Serjt. Richard James Wright, from Hrs.
Serjt. James Davidson Bisset, from Gord. Highrs., T.F.
Lce.-Corpl. William Shearer, from Gord. Highrs., T.F.
Lce.-Corpl. William Bonar Watson, from Yeo., T. F.
Sapper Harry Shipley, from R.E.
Corpl. Richard Farrier James, from R.E. 3rd Dec. 1917.

21st Dec. 1917.

Serjt. Reginald Samuel Mehew, from Norf. R., T.F.
Corpl. Alastair Oswald Grant, from R.E.
Corpl. Harold Hays, from R.E.
Lce.-Corpl. Randolph Percy Wardle, from Training Res.
Lce.-Corpl. Ernest Male, from Yeo., T.F.

* * * * *

Third Supplement dated the 24th January 1918 to the London Gazette of the 22nd January 1918, pages 1169, 1170, 1172 and 1174.

War Office,
24th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

ATTACHED TO HD.-QR. UNITS.

* * * * *

Brig. Comdrs.—Bt.-Lt.-Col. C. A. C. Godwin, D.S.O., Ind. Cav., and to be temp. Brig.-Gen. whilst so empld. 30th Sept. 1917.

Col. A. J. Campbell, Ind. Army, and to be temp. Brig.-Gen. whilst so empld. 5th Jan. 1918.

* * * * *

ROYAL REGIMENT OF ARTILLERY.

* * * * *

R. G. A.

* * * * *

The undermentioned to be actg. Majors :—

* * * * *

Temp. Capt. H. L. Pope (Capt., Ind. Army Res. of Off.). 12th Nov. 1917.

* * * * *

UNATTACHED LIST FOR INDIAN ARMY.

The undermentioned Gentlemen Cadets, from R. Mil. Coll., to be 2nd Lts., with a view to their appt. to Ind. Army. 25th Jan. 1918, with seniority from 21st Dec. 1917 :—

Thomas Anthony Freston, next below A. W. Orgill.

John Keith Parry, next below A. E. Dalgety.

* * * * *

Fifth Supplement dated the 25th January 1918 to the London Gazette of the 22nd January 1918, pages 1197, 1201, 1202, 1205 and 1206.

War Office,
25th January, 1918.

* * * *

MEMORANDA.

* * * * *

The undermentioned to be temp. 2nd Lts. for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

Lt. Francis Stewart Parsons, from Canadian Inf.

Corpl. Francis Patrick Collins, from Canadian Inf.

* * * * *

Labour Corps.

Lt.-Col. J. Lang (Ind. Army Res. of Off.) is apptd. to the Corps. 2 Oct. 1917.

* * * * *

MEMORANDA.

*

The undermentioned Commis. and Hon. Capts., retired, Indian Army Depts., to be Hon. Majs. 1st July 1917 :—

A. W. Hooking.

J. Pike.

* * *

PROMOTIONS.

Royal Garrison Artillery.

No. 585.—The following grant of acting rank is notified, subject to His Majesty's approval :—

Second Lieutenant G. H. Wateridge to be acting Captain while performing the duties of Captain of a Battery of British Mountain Artillery. Dated 27th January 1918, *vice* Captain H. M. J. McIntyre, vacated with effect from the 12th January 1918.

REGULAR FORCES.

Infantry.

No. 586.—The following relinquishment of acting rank is notified, subject to His Majesty's approval :—

The Norfolk Regiment.

Lieutenant (acting Captain) H. Porter relinquishes his acting rank on ceasing to perform the duties of Adjutant. Dated 2nd February 1918.

TERRITORIAL FORCE.

Infantry.

No. 587.—The following acting promotion is made, subject to His Majesty's approval :—

The Duke of Cornwall's Light Infantry.

Lieutenant N. J. Read to be acting Captain (with pay and allowances as Lieutenant) while holding the appointment of Adjutant, *vice* Lieutenant H. H. Trusted, extra-regimentally employed. Dated 27th December 1917.

Infantry (Reserve Battalions, India).

No. 588.—The following promotion is made, subject to His Majesty's approval :—

To be acting Lieutenant-Colonel while commanding a battalion :

Major F. J. C. Bonnyman, The Manchester Regiment. Dated 23rd January 1918.

INDIAN ARMY.

No. 589.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonels.

22nd January 1918.

William Marshall Fordham, Commandant, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

Walter Godfrey Patrick Murray, Commandant, 21st Punjabis.

27th January 1918.

Charles Henry Brownlow Lees, C.M.G., 53rd Sikhs (Frontier Force).

20th February 1918.

Francis Charles Owens, Supernumerary List.

11th March 1918.

Maxwell Edward Dopping-Hepenstal, D.S.O., Commandant, 2nd Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

14th March 1918.

Sheridan Knowles Brownlow Rice, Commandant, 35th Sikhs.

15th March 1918.

Gerald Patrick Ogilvy Carnegy, D.S.O., Commandant, 7th Hariana Lancers.

Second Lieutenants to be Lieutenants.

30th January 1918.

Cecil James Wingate Lillie, attached 4th Gurkha Rifles.

16th March 1918.

George Herbert Watters, attached 96th Berar Infantry.

No. 590.—Second Lieutenant Edwin Raymond Macpherson Hall, attached 38th Dogras, will have seniority in the rank of Second Lieutenant with effect from 17th February 1915.

No. 591.—Second Lieutenant Edwin Raymond Macpherson Hall, attached 38th Dogras, to be Lieutenant, subject to His Majesty's approval, with effect from 17th February 1916.

No. 592.—The following acting promotions are made, subject to His Majesty's approval :—

7th Hariana Lancers.

Captain C. F. Trench, D.S.O., to be acting Major while second-in-command of a regiment. Dated 23rd September 1917 to 11th October 1917, inclusive, *vice* Major R. C. Harbottle, appointed officiating Commandant with effect from the 8th September 1917.

2nd Battalion, 4th Prince Albert Victor's Rajputs.

Major H. C. Cutler, 8th Rajputs, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 13th February 1918.

Lieutenant F. T. Folkard, attached, to be acting Captain while commanding a wing. Dated 13th February 1918.

2nd Battalion, 19th Punjabis.

Captain F. G. S. McLean, 67th Punjabis, attached, to be acting Major while second-in-command of a battalion. Dated 1st January 1918 to 9th February 1918, inclusive.

33rd Punjabis.

Lieutenant H. F. Dempster, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 29th January 1918.

2nd Battalion, 33rd Punjabis.

Captain E. Segar, 40th Pathans, attached, to be acting Major while 2nd-in-command of a battalion. Dated 16th January 1918.

35th Sikhs.

Lieutenant (acting Captain) E. C. Johnson, attached, relinquishes his acting rank on ceasing to command a company. Dated 4th February 1918.

Lieutenant (acting Captain) W. J. E. Proctor, attached, relinquishes his acting rank on ceasing to command a company. Dated 4th February 1918.

Lieutenant R. A. B. Freeland, M.C., 9th Battalion, The Devonshire Regiment, attached, to be acting Captain while commanding a company. Dated 19th February 1918, *vice* Lieutenant E. C. Johnson vacated with effect from the 4th February 1918.

Lieutenant W. A. H. Brady, attached, to be acting Captain while commanding a company. Dated 19th February 1918, *vice* Lieutenant W. J. E. Proctor vacated with effect from the 4th February 1918.

Depôt, 125th Napier's Rifles.

Captain (acting Major) M. E. M. Meade relinquishes his acting rank on ceasing to command a depôt. Dated 20th December 1917.

Captain M. E. M. Meade to be acting Major while commanding a depôt. Dated 18th January 1918, *vice* Major F. H. Maynard, M. C., vacated with effect from the 3rd January 1918.

2nd Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Captain N. F. Graeme to be acting Major while second-in-command of a battalion. Dated 15th to 27th August 1917, inclusive, *vice* Major A. E. Johnson appointed temporary Commandant with effect from the 31st July 1917.

Lieutenant J. S. Lowe, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 2nd to 27th August 1917, inclusive, *vice* Major H. Holderness vacated with effect from the 18th July 1917.

Captain J. D. Ogilvy to be acting Major while second-in-command of a battalion. Dated 15th October 1917 to 17th November 1917, inclusive, *vice* Major A. E. Johnson on the sick list with effect from the 30th September 1917.

Captain N. F. Graeme to be acting Major while second-in-command of a battalion. Dated 3rd to 12th December 1917, inclusive, *vice* Captain J. D. Ogilvy vacated with effect from the 18th November 1917.

3rd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Captain R. V. Brandon, 1st Battalion, 4th Gurkha Rifles, attached, to be acting Major while second-in-command of a battalion. Dated 2nd February 1918, *vice* Major J. E. Cruickshank vacated with effect from the 18th January 1918.

2nd Battalion, 8th Gurkha Rifles.

Major (acting Lieutenant-Colonel) C. P. Barlow relinquishes his acting rank on ceasing to command a battalion. Dated 12th February 1918.

Army Reserves.

No. 593.—The following promotion is made, subject to His Majesty's approval:—

Infantry Branch.

Second Lieutenant to be Lieutenant.

3rd February 1918.

Arthur Hope Pilcher.

BARRACK DEPARTMENT—PUNJAB-BENGAL.

No. 594.—With reference to Army Department Notification No. 379 of 1918, Deputy Commissary and Honorary Captain George William Boulter and Assistant Commissaries and Honorary Lieutenants William Henry Greaves and Frank Slade are confirmed in their present ranks and grades with effect from the 30th December 1917, and will continue to be borne supernumerary to establishment, *vice* Commissary and Honorary Major Francis James Clay, borne supernumerary in his rank and grade.

INDIA MISCELLANEOUS LIST.

No. 595.—Sub-Conductor (supernumerary Assistant Commissary and Honorary Lieutenant) Harry Joyner is absorbed in the rank of Conductor, and Staff Serjeant Arthur Ambrose to be Sub-Conductor, *vide* Conductor Peter McIntyre, transferred to the pension establishment; with effect from the 28th January 1918.

ORDNANCE DEPARTMENT.

General List.

No. 596.—Under the provisions of Army Instruction (India) No. 104 of 1918, the undermentioned Staff Serjeants are promoted Sub-Conductors with effect from the 1st January 1918:—

Staff Serjeant (Supy. Sub-Conductor) James Matthews.

Staff Serjeant Joseph Gradwell.

Staff Serjeant Charles William Roberts.

Staff Serjeant Ernest Wymer.

Staff Serjeant Alfred Thomas Penlington, *seconded*, and to remain *seconded*.

Staff Serjeant William James, *seconded*, and to remain *seconded*.

Staff Serjeant (Supy. Sub-Conductor with the temporary rank of Conductor) Charles Posth, and to retain the temporary rank of Conductor.

Staff Serjeant Thomas Grogan.

Staff Serjeant (Supy. Sub-Conductor) John Henry White.

Staff Serjeant Archibald Gibson.

Staff Serjeant (Supy. Sub-Conductor) Thomas Ogbourne.

Staff Serjeant Edward Davis, *seconded*, and to remain *seconded*.
Staff Serjeant Henry Joseph Cheetham, *seconded*, and to remain *seconded*.
Staff Serjeant George Richardson, *seconded*, and to remain *seconded*.
Staff Serjeant John Newberry.
Staff Serjeant Robert Chambers.
Staff Serjeant Herbert Frank Smith.
Staff Serjeant Alfred Thomas Rolfe.
Staff Serjeant Philip Edward Hartnoll.
Staff Serjeant Archibald Watmore.
Staff Serjeant Matthew Horgan.
Staff Serjeant Thomas Notley.
Staff Serjeant John Cullinan.
Staff Serjeant Walter Leplar.
Staff Serjeant Fitzharding Wiles.
Staff Serjeant Edward Frederick Green.
Staff Serjeant (Supy. Sub-Conductor) Herbert Eagle.
Staff Serjeant Andrew Thomas Senior, *seconded*, and to remain *seconded*.
Staff Serjeant Edward Martin Marie O'Neill.
Staff Serjeant Charles William Adams, *seconded*, and to remain *seconded*.
Staff Serjeant Joseph Aloysius Kelly.
Staff Serjeant William Magna Moroney.
Staff Serjeant Edwin George Cordwell.
Staff Serjeant James Ford.
Staff Serjeant John Thomas Atkinson.
Staff Serjeant Ernest Arthur Main Hall, *seconded*, and to remain *seconded*.
Staff Serjeant Henry William Marsh.
Staff Serjeant Herbert Owen Brazier, *seconded*, and to remain *seconded*.
Staff Serjeant Lionel Robert Hill Keniston.
Staff Serjeant Arthur Ockelford.
Staff Serjeant (Supy. Sub-Conductor) Ernest Richard Overy.
Staff Serjeant Thomas Mahoney.
Staff Serjeant George Allen.
Staff Serjeant John Lowndes Francis.
Staff Serjeant (Supy. Sub-Conductor) Thomas Calcott.
Staff Serjeant Edward Thomas Connolly.
Staff Serjeant Shadrack Frank Roberts.
Staff Serjeant Arthur Morris Frederick Braham.
Staff Serjeant Bertram John Batt.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 597.—The following direct appointment is made:—

2nd Battalion, 112th Infantry.

Amir Haidar to be Jemadar on probation, with effect from the 1st March 1918; to complete the establishment.

No. 598.—The following promotions are made:—

2nd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Jemadar Ismail to be Subadar, with effect from the 1st March 1918; *vice* Karam Khan transferred to the pension establishment.

Havildar Santa Bir to be Jemadar, with effect from the 1st January 1918, Colour-Havildar Lal Khan to be Jemadar, with effect from the 20th January 1918 and Havildar Nurbai Gurung to be Jemadar, with effect from the 15th February 1918; to complete the establishment.

Indian Coast Artillery.

Subadar Muhammad Husain (Frontier Garrison Artillery) to be Subadar Major, with effect from the 29th October 1917, Havildars Abdul Fazal, Muhammad Wilayat and Jagannath Singh to be Jemadars, with effect from the 4th February 1918; to complete the establishment.

Royal Artillery Depôt, Roorkee.

Havildar Ali Akbar to be Jemadar, with effect from the 12th January 1918; *vice* Ramji Lal deceased.

2nd Queen Victoria's Own Sappers and Miners.

Colour-Havildar Rasundran to be Jemadar, with effect from the 16th November 1917 and Havildar Kuppusami to be Jemadar, with effect from the 22nd December 1917; to complete the establishment.

1st Battalion, 9th Bhopal Infantry.

Colour-Havildar Suraj Prasad Misra to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 9th Delhi Infantry.

Colour-Havildars Kanhaya Singh and Jal Singh to be Jemadars, with effect from the 1st September 1917; to complete the establishment.

14th King George's Own Ferozepore Sikhs.

Jemadar Gurmukh Singh (Burma Military Police) to be Subadar and Havildar Sawan Singh to be Jemadar, with effect from the 11th January 1918; to complete the establishment.

17th Infantry (The Loyal Regiment).

Subadar Muhammad Sulaiman Khan, I.O.M., to be Subadar-Major, with effect from the 1st December 1917; *vice* Ashik Ali Khan, *Bahadur*, transferred to the pension establishment.

2nd Battalion, 19th Punjabis.

Havildar Lal Khan to be Jemadar, with effect from the 10th February 1918; to complete the establishment.

1st Battalion, 23rd Sikh Pioneers.

Havildars Sant Singh, Jhanda Singh and Balwant Singh to be Jemadars, with effect from the 16th January 1918; to complete the establishment.

2nd Battalion, 23rd Sikh Pioneers.

Havildar-Major Natha Singh, Colour-Havildars Ram Singh and Sundar Singh to be Jemadars, with effect from the 17th January 1918; to complete the establishment.

24th Punjabis.

Havildar Lachman Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

26th Punjabis.

Jemadars Godar Khan and Alam Sher (46th Punjabis) to be Subadar, with effect from the 1st December 1917, Jemadar Sardar Khan to be Subadar and Colour-Havildar Hukam Singh and Havildar Sultan Mahmud (46th Punjabis) to be Jemadars, with effect from the 17th December 1917; to complete the establishment.

31st Punjabis.

Havildar Qasim Ali to be Jemadar, with effect from the 12th January 1918; to complete the establishment.

62nd Punjabis.

Jemadar Maghan Singh to be Subadar, with effect from the 23rd February 1918; *vice* Sispal Singh deceased.

66th Punjabis.

Jemadars Mahdo Singh and Sucha Singh to be Subadars, with effect from the 2nd May 1917 and Havildar-Major Jahandad to be Jemadar, with effect from the 16th December 1917; to complete the establishment.

1st Battalion, 67th Punjabis.

Jemadar Qasim Ali Khan (92nd Punjabis) to be Subadar and Colour-Havildars Diwan Ali and Shahwali Khan (92nd Punjabis) to be Jemadars, with effect from the 19th December 1917; to complete the establishment.

71st Punjabis.

Havildar-Major Inayat Masih to be Jemadar, with effect from the 15th February 1918; to complete the establishment.

75th Carnatic Infantry.

Colour-Havildar Y. Samuel to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

92nd Punjabis.

Jemadar Alam Khan to be Subadar, with effect from the 19th December 1917, Havildar Jalal Khan to be Jemadar, with effect from the 6th November 1917, Havildars Ata Muhammad and Ghulam Rasul to be Jemadars, with effect from the 19th December 1917; to complete the establishment.

Special Bedar Company, attached 105th Mahratta Light Infantry.

Colour-Havildar Kondaji Bedar to be Jemadar, with effect from the 24th September 1917 and Colour-Havildar Dhondu Sawant to be Jemadar, with effect from the 1st January 1918; to complete the establishment.

110th Mahratta Light Infantry.

Colour-Havildar Vishnu Sakharam to be Jemadar, with effect from the 24th December 1917; to complete the establishment.

1st Battalion, 123rd Outram's Rifles.

Jemadar Harnath Singh to be Subadar, with effect from the 8th September 1917, Jemadar Burhan Ali to be Subadar, with effect from the 13th November 1917, Jemadar Shiunaratan Ram to be Subadar, with effect from the 23rd November 1917, Colour-Havildar Mul Singh to be Jemadar, with effect from the 8th September 1917, Havildar Muhammad Zaman to be Jemadar, with effect from the 13th November 1917 and Havildar Nanig Ram to be Jemadar, with effect from the 23rd November 1917; to complete the establishment.

1st Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Colour-Havildar Jan Muhammad to be Jemadar, with effect from the 1st February 1918 and Havildars Haidar Khan and Ghanan Singh to be Jemadars, with effect from the 15th February 1918; to complete the establishment.

125th Napier's Rifles.

Jemadar Nizam-ud-din to be Subadar, with effect from the 23rd February 1917, Jemadar Jhujha Ram (123rd Outram's Rifles) to be Subadar, with effect from the 24th February 1917, Jemadar Pertab Singh (123rd Outram's Rifles) to be Subadar, with effect from the 6th May 1917 and Havildar Lala Ram to be Jemadar, with effect from the 6th November 1917; to complete the establishment.

3rd Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Jemadar Bahadur Thapa, I. O. M., to be Subadar, Havildar Narain Sing Rana, Colour-Havildars Bhagatbir Thapa and Surbir Thapa and Havildar Ajab Sing Gurung to be Jemadars, with effect from the 22nd November 1917; to complete the establishment.

2nd Battalion, 8th Gurkha Rifles.

Subadar Rimane Thapa to be Subadar Major, Jemadar Laibir Pun to be Subadar and Havildar-Major Dhansur Gurung to be Jemadar, with effect from the 1st February 1918; *vice* Birbhau Thapa, *Bahadur*, transferred to the pension establishment.

1st Battalion, 10th Gurkha Rifles.

Jemadar Garbhi Limbu to be Subadar, with effect from the 13th November 1917, Jemadar Phouda Sing Limbu to be Subadar, with effect from the 12th December 1917, Colour-Havildar Gajbir Rana to be Jemadar, with effect from the 13th November 1917 and Havildar Bhawan Sing Chettri to be Jemadar, with effect from the 11th December 1917; to complete the establishment.

5th Light Infantry.

No. 599.—In Army Department Notification No. 1121, dated the 13th July 1917, *for* "Ghafur Khan" *read* "Abdul Ghafur Khan."

1st Battalion, 76th Punjabis.

No. 600.—In Army Department Notification No. 288, dated the 8th February 1918, *for* "Mir Hassan" *read* "Mir Hussain."

3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

No. 601.—Army Department Notification No. 195, dated the 25th January 1918, so far as it relates to this unit is cancelled.

No. 602.—Army Department Notification No. 384, dated the 22nd February 1918, so far as it relates to the promotion of Dhali Khan is cancelled.

1st Battalion, 8th Gurkha Rifles.

No. 603.—The promotion of Subadar Kharak Sing Thapa published in Army Department Notification No. 310, dated the 2nd March 1917, is antedated without pay and allowances to the 29th June 1916.

SUPPLY AND TRANSPORT CORPS.

No. 604.—The following promotion is made :—

No. 1040 Kot-Dafadar Fateh Mohamed, 32nd Mule Corps, to be Jemadar, to complete the establishment of 21st Brigade, Supply and Transport Company, with effect from the 18th November 1916.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 605.—1st class Senior Sub-Assistant Surgeon, ranking as Subadar, Murtaza Khan, is dismissed from the service, by sentence of a District Court-Martial, with effect from the 17th September 1917.

REWARDS.

No. 606.—The Governor General in Council is pleased to sanction, under the provisions of paragraph 470, A. R., I., Volume II, the special promotion of the undermentioned warrant officer, in recognition of his services in the field during the present war :—

Supply and Transport Corps, Amalgamated List.

Conductor Alfred Humphreys, to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval. Dated 22nd March 1918.

INDIAN ORDER OF MERIT.

No. 607.—The following are the acts of gallantry for which promotion in and admissions to the Indian Order of Merit were sanctioned in Army Department Notification No. 1359, dated the 17th August 1917 :—

Promoted to the 1st Class of the Order.

Subadar Sucha Singh, Indian Order of Merit, Sikhs, for conspicuous gallantry on patrol work under heavy fire on the 26th and 27th December 1916. He went out by day in front of our line and located three enemy picquets ; on the following night he displayed marked ability in assisting to drive back the enemy and occupying their picquets. His coolness and courage during the operations and his constant eagerness in volunteering for patrol work are worthy of the highest praise.

Admitted to the 2nd Class of the Order.

No. 2712 Sepoy Abbaz Khan, Punjabis, for conspicuous gallantry and initiative in action on the 22nd February 1917. He brought up ammunition under heavy fire, being the only carrier left. He remained with the guns, and on the enemy counter-attacking he materially assisted in holding them back by his great courage and determination. He has always set a fine example.

No. 3237 Sepoy Ali Muhammad, Punjabis, for conspicuous gallantry and devotion to duty in action on the 7th and 8th February 1917. He went out to search for a wounded officer under heavy fire, found him and returned for a stretcher and brought him in.

No. 77 Naik Bagga Singh, Sikhs, for conspicuous gallantry and determination in action on the 29th and 30th January 1917. He behaved with great courage and coolness when in charge of a bombing party, holding off a much larger number of the enemy's bombers although himself wounded early in the fight. He has displayed gallantry on previous occasions.

No. 1592 Naik Balkaran Misir, Punjabis, for conspicuous gallantry and devotion to duty in action on the 11th September 1916. He was wounded during the advance but continued to command his platoon till the withdrawal was completed.

No. 1197 Sepoy Battan Singh, Sikhs, for conspicuous gallantry and ability in action on the 1st February 1917. A Lewis gun jammed at a critical moment and bombers were called for, none being available ne immediately organized a bombing attack under heavy fire and kept the enemy off until the Lewis gun was ready for action. He displayed marked courage throughout the day.

Subadar-Major Bhag Singh, Dogras, for conspicuous gallantry and devotion to duty on the 15th February 1917 and throughout the operations. On one occasion when in command of the leading line he displayed great dash and courage under heavy fire. He took the first line and captured many prisoners.

Subadar Bhagatbir Thapa, Gurkha Rifles, for conspicuous gallantry and ability in controlling his men and assisting his Company Commander in action under heavy fire on the 25th March 1917, when ordered to hold a position some way from the remaining companies. His coolness in command and his own personal example of courage when repelling determined counter-attacks were beyond all praise. When the enemy's second counter-attack penetrated to within 10 yards of his position he organised bombers and himself threw bombs until the attack was broken.

No. 2468 Colour-Havildar Bhagwan Singh, Infantry, for conspicuous gallantry, endurance and devotion to duty in action on the 11th January 1917. When his men were badly shaken by heavy losses during a counter-attack, and although himself twice severely wounded, he continued to rally and encourage his men the whole time while exposed to heavy fire.

Jemadar Binda Singh, Sikh Pioneers, for conspicuous gallantry and coolness in action on the 9th January 1917. He was in command of a platoon and did sterling work in assisting a British infantry regiment to hold on to the captured portion of the enemy's first line trenches. He set a fine example of coolness and courage in circumstances of extreme danger. He has on several other occasions shown the same fine qualities of dogged determination and leadership.

Subadar Burland, Sappers and Miners, for conspicuous gallantry and consistent coolness in action on the 25th and 26th January 1917. He has always displayed great coolness when digging and sapping under heavy fire and has set a fine example. On one occasion though wounded in the chest he continued to command his party until relieved three hours later.

No. 2158 Sepoy Churu, Infantry, for conspicuous gallantry and determination in action on the 17th February 1917. Severely wounded in the arm in the enemy's first line he rushed forward with a bombing party between the enemy's first and second lines and although again hit in the face by shrapnel he still carried on and bombed up the enemy's second line and communication trenches in advance until a block was constructed.

Subadar Dhondibarao Barge, Sappers and Miners, for conspicuous gallantry on the 7th, 8th, 17th and 18th January 1917, nd throughout the operations. He has always set a fine example and has displayed exceptional coolness and courage in digging and wiring new trenches and sapping up under close range fire.

No. 3126 Naik Fakir Singh, Sikhs, for conspicuous gallantry and coolness in action on the 1st February 1917. On arrival in the enemy's second line in the attack he found none of his section left so he collected remnants of other sections and rallied them; he then collected bombs in the open and commanded his newly formed section with great ability.

No. 2402 Sepoy Ganda Singh, Punjabis, for conspicuous gallantry and devotion to duty in sending messages by heliograph under heavy fire throughout the action from the firing line on the 11th September 1916. He was killed in the act of signalling.

Subadar Ganga Ram Singh, Grenadiers, for conspicuous gallantry and coolness in action, and notably on one occasion on the 12th February 1917, when he walked out across the open and placed an artillery flag in position whereupon our own guns lifted and so saved many casualties among his own men.

No. 3843 Naik Gorea Gurung, Gurkha Rifles, for conspicuous gallantry in action on the 3rd February 1917. He displayed an absolute disregard of personal danger when the enemy were counter-attacking up a communication trench. He conducted a bombing patry into and across the open under heavy fire and broke up the attack.

No. 1364 Havildar Hardit Singh, Sappers and Miners, for conspicuous gallantry and devotion to duty during the forcing of the passage of a river on the 20th December 1916, when he volunteered to take charge of a party required to launch a pontoon and row it across the river under heavy fire in full view of the enemy. It was chiefly due to his splendid personal example and his constant encouragement to his men that they kept cool and steady and succeeded in launching the pontoon in spite of heavy casualties. He was on the point of starting across when he received orders to come back.

Jemadar Hayat Muhammad, Punjabis, for conspicuous gallantry and initiative in action on the 24th February 1917. His platoon came under heavy flanking fire from some buildings and all except 12 became casualties. Seeing that the fire was hampering the whole of the

advance he rallied his men and took the buildings and six officers and 183 men prisoners. His gallantry all through has been most marked.

Jemadar Himbahadur Sahi, Gurkha Rifles, for conspicuous gallantry and initiative in action during the forcing of a passage of a river on the 23rd February 1917. He displayed great personal courage and coolness in charging a party of enemy bombers thereby securing the foreshore.

No. 2578 Lance-Naik Jagat Chand, Gurkha Rifles, for conspicuous gallantry and ability in action on the 9th January 1917, in handling his Lewis gun and working it continually in the advanced line under heavy fire and often alone. He has at all times rendered valuable assistance by his skill and determination.

Jemadar Jai Lal, Infantry, for conspicuous gallantry in action on the 17th February 1917. He was in charge of a party which went over into the enemy's second line. He twice crossed "No Man's Land" voluntarily under heavy fire to bring up extra ammunition. He was wounded in doing so but refused to leave his post. He has always set a fine example to his men and done excellent work.

Jemadar Jaman Sing Gurung, Gurkha Rifles, for conspicuous gallantry in action on the 5th February 1917. On one occasion he set a personal example of great courage and ability; on another, when the British officers had all become casualties he took command and advanced under very heavy fire and captured and consolidated a well chosen position.

No. 1481 Naik Jhanda Singh, Punjabis, for conspicuous gallantry and devotion to duty in action on the 11th September 1916. Although wounded he assisted in bringing in the body of a British officer who had been killed 30 yards behind the withdrawing firing line, under heavy fire with a total disregard of danger.

Subadar Jodh Khan, Rifles, for conspicuous gallantry and meritorious service in action on the 22nd February and the 9th March 1917. He acted as Jemadar Adjutant in all the actions in which his regiment took part and always displayed great coolness and devotion to duty. On one occasion he displayed great courage in leading his men under heavy fire. He was of considerable assistance to his Company Commander in consolidating the position gained till finally wounded.

No. 3158 Rifleman Judbir Thapa, Gurkha Rifles, for conspicuous gallantry and ability in action on the 9th January 1917, in clearing out with bombs parties of the enemy who were holding up his company; this he did on two occasions taking several prisoners. His personal bravery was conspicuous throughout the action.

No. 1480 Rifleman Kharak Bahadur Chettri, Gurkha Rifles, for conspicuous gallantry and coolness in action on the 17th February 1917. He twice brought up supplies of bombs across the open under heavy fire, showing great contempt of danger. He also endeavoured to rescue a British officer who was incapacitated.

No. 2573 Rifleman Kharak Bahadur Sunwar, Gurkha Rifles, for conspicuous gallantry and coolness in action on the 31st March 1917. Alone he charged seven of the enemy who were attacking the picquets. He killed one and wounded two before the remainder fled. He was wounded but held on to his ground till assistance came and accompanied a patrol sent out before daylight to attack.

Subadar Labh Singh, Infantry, for conspicuous gallantry and devotion to duty in action on the 22nd February 1917. When the attacking troops on the front of his position were wavering he left his trench under heavy fire and fearlessly exposing himself successfully rallied them, led them back to the captured enemy trench and consolidated the position. He has always displayed the finest military qualities.

Subadar Lachman Singh, Infantry, for conspicuous gallantry, ability and leadership when commanding a platoon in action on the 9th January 1917. He succeeded in stopping and rallying men of another regiment who were momentarily withdrawing under heavy fire. He has proved himself an exceptional officer in two actions.

Jemadar Lalu Khattri, Gurkha Rifles, for conspicuous gallantry and resource in action at the forcing of a passage of a river on the 23rd February 1917. On landing and finding that his British officers had become casualties, he collected and rallied his men in his sector and with great courage and dash cleared a nullah 300 yards wide which was strongly held, thereby safeguarding our right flank.

No. 2423 Havildar Lalu Rajanna, Sappers and Miners, for conspicuous gallantry in action on the 1st and 2nd January 1917. During night operations he was one of a party of 1 British officer and 14 men engaged under heavy fire in wiring an advanced picquet within 250 yards of the enemy's front line. Of this party three men were killed and three wounded, but they successfuly completed the wiring after 5 hours' work in the open and in bright moonlight. Their success was largely due to the fine example set by this Havildar.

No. 4170 Havildar Loganadun, Sappers and Miners, for conspicuous gallantry and devotion to duty in action on the 26th January and 23rd February 1917. Whilst with a party ordered to block a trench he took command on the death of the Havildar and by his personal courage and example got the block completed under heavy fire. Again at the forcing of the passage of a river he rendered most gallant aid to the wounded. All through the operations he has behaved splendidly.

No. 615 Lance-Naik Mall Singh, Sikhs, for conspicuous gallantry and ability in action on the 1st February 1917. A Lewis gun jammed at a critical moment and bombers were called for; none being available he immediately organised a bombing attack under heavy fire and kept the enemy off until the Lewis gun was ready for action. He displayed marked courage throughout the day.

Subadar Mangal Singh, Sikh Pioneers, for conspicuous gallantry when in command of a platoon which was digging trenches in the open under close and well directed fire from the enemy on the 9th and 10th January 1917. A number of casualties occurred and he, to inspire and give confidence to the men, exposed himself freely walking up and down the line after the men had begun to take cover in the trench. In doing so he was severely wounded when the trench had nearly been completed.

Subadar Muhammad Ali, Grenadiers, for conspicuous gallantry and devotion to duty in action on the 12th February 1917, and notably on one occasion when, though wounded, he went to the assistance of his Commanding Officer. Whilst dressing his wound he was himself again wounded and his Commanding Officer killed.

No. 2423 Sepoy Muhammad Zaman, Punjabis, for conspicuous gallantry in action on the 26th February 1917. He volunteered to carry across the open under heavy fire a fresh supply of bombs to the firing line which were urgently needed at the time. He was wounded in delivering them

No. 1198 Second Class Sub-Assistant Surgeon Mul Singh, Indian Subordinate Medical Department, for conspicuous gallantry and initiative in action on the 17th February 1917. He remained in the front line trenches under heavy fire, and at night more than once went over the parapet into "No Man's Land" to superintend the bringing in of the wounded when he would have been perfectly justified in staying in the "Aid Post." His cheerful spirit in all weathers, his moral and gallant example, and his untiring energy have been a pattern of soldierly conduct on every occasion.

Jemadar Nand Singh, Punjabis, for conspicuous gallantry in action on the 9th March 1917. When his platoon was under heavy fire and was suffering severe casualties he showed marked coolness in controlling his men, and by his fine example and personal courage succeeded in taking them absolutely unshaken to our most advanced fire position within close range of the enemy. This gallant officer was afterwards killed in action.

Subadar Narain Singh, Sikhs, for conspicuous gallantry in action on the 1st February 1917. He led his platoon with courage and although his British officer was killed he stemmed several counter-attacks. He was eventually cut off but succeeded in regaining our lines in the evening although severely wounded. He brought in 5 other severely wounded men with him.

No. 2587 Lance-Dafadar Pahlad Singh, Lancers, for conspicuous gallantry in action on the 6th and 7th March 1917. He always volunteers for any dangerous duty and on one occasion, while engaged on reconnaissance work, he displayed exceptional courage and determination in reconnoitring the enemy's position and bringing in very valuable information.

Jemadar Sewa Sing, Sikhs, for conspicuous gallantry and coolness in action on the 1st February 1917. In the attack on the enemy's position, finding that nearly all the British officers were casualties, he rallied the men in the enemy's front line exposing himself most fearlessly. After the withdrawal he brought in wounded men both by daylight and after dark. He has been brought to notice for conspicuous gallantry on a previous occasion.

Subadar Sher Singh, Punjabis, for conspicuous gallantry and initiative in action on the 22nd February 1917. When all the British officers of his company had become casualties he continued to consolidate and command his company under an intense fire in a manner deserving of the highest praise.

Subadar-Major Sundar Singh, Sikhs, for conspicuous gallantry and dash in action on the 29th and 30th January 1917. He cleared the front line of one of our objectives with a platoon and a Lewis gun. He has always displayed the greatest coolness and courage in action and has set a splendid example to all ranks of the regiment.

Subadar Tika Khan, Sikhs, for conspicuous gallantry and leadership on the 22nd February 1917, in taking his platoon (which was the leading one) into the enemy's second line with a rush during the attack on the enemy's positions, and later in assisting his Company Commander to steady the men and make them hold on when the companies on the right had fallen back.

Jemadar Muhammad Umar Faruk Khan, Lancers, for conspicuous gallantry in action on the 19th December 1916. He showed great courage and coolness in extricating his rear-guard under heavy fire. He was engaged hand to hand with the enemy and his horse was badly cut under him. He has displayed soldierly qualities on all occasions.

No. 1610 Havildar Bijho, Dogras, for conspicuous gallantry and resource in action on the 15th February 1917. He has at all times displayed great courage and ability in reconnoitring and is always a volunteer for any difficult or dangerous work, and has set a fine example of coolness under fire.

No. 3626 Sowar Sultan Mahomed, Cavalry, for conspicuous gallantry in action on the 27th March 1917. Though dangerously wounded by a shell which killed his horse and nearly

blew his right arm off besides causing other injuries about his body, he volunteered to ride, thus liberating the four men who were carrying him on a stretcher to join the firing line. He suffered intense pain but by sticking to his horse for two miles under heavy fire, he enabled the squadron, which had been considerably delayed, to withdraw slowly to positions from which it could check the enemy's advance. He displayed exceptional courage and endurance. He was previously brought to notice for gallantry. He afterwards died of his wounds.

Jemadar Alam Khan, Sappers and Miners, for conspicuous gallantry, determination and coolness in action during the bridging operations when forcing the passage of a river on the 23rd February 1917. Throughout the day he was in charge of work at the head of the bridge, and set a fine example both early in the day under heavy fire and later on when shells were falling on each side of the bridge. He has done excellent work throughout the operations.

No. 608.—The awards of the Indian Order of Merit, 2nd class, published in Army Department Notification No. 558, dated the 15th March 1918, have effect from the 19th June 1917.

No. 609.—The following amendment is made to Army Department Notification No. 886, dated the 4th August 1916 :—

For "No. 1631 Naik Sawan Khan" *read* "No. 1631 Naik Sawan Singh."

Indian Distinguished Service Medal.

No. 610.—The following amendment is made to Army Department Notification No. 1360, dated the 17th August 1917 :—

For "No. 1066 Havildar Nur Akhmad, Sappers and Miners" *read* "No. 1036 Havildar Nur Akhmad, Sappers and Miners."

For "No. 3006, Sepoy Badhawa Singh, Sikhs," *read* "No. 3007 Sepoy Badhawa Singh, Sikhs."

JUDICIAL.

No. 611.—In exercise of the powers conferred by section 113, Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the officer not being below the rank of field officer commanding the stations of Ahmedabad, Baroda and Rajkot shall be the prescribed officer for the purposes of section 102 of the said Act in respect of Summary Courts-Martial held for the trial of persons subject to that Act serving under his command.

Provided that when the officer who held the trial is himself the officer commanding those stations he shall forward the proceedings to superior authority.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

15th Bombay Battalion.

No. 612.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Patrick Robert Cadell, C.I.E., V.D. Dated 1st April 1917.

To be Major and Second-in-Command.

Harold Ferdinand Bush. Dated 1st April 1917.

To be Majors.

Charles Noel Moberly.
Harry Thomson Gorrie.
} Dated 1st April 1917.

To be Captains.

Henry James Dibbs.
Norman Boyd Kinnear.
Harold Eric Ormerod.
Nigil Fairholt Paton.
Neville Greaves Hunt.
Robert Theodore Hope Mackenzie.
William Rutton Searle Sharpe.
Thomas Newton Begbie.
Norman Wright Kemp.
} Dated 1st April 1917.

To be Lieutenants.

Harry Douglas Townend.
William Sandford Hoseason.
Albert Frederic Lucas Brayne.
Guy Thomas Wright.
Arthur Carrington Tyndale.
Thomas Robert Aldred.
Errol Samuel Riley.
Percy Reginald Soundy.
James McGrath.
James Anderson Dickson McBain, C.I.E.
} Dated 1st April 1917.

To be Second Lieutenants.

Alexander Robert Burnett-Hurst.
Wilfred Reginald Botterill.
Morley Fox.
Bertram Durell Barnes.
} Dated 1st April 1917.

John Tait.
Richard Dubourdieu England.
Henry Pelham Wentworth Macnaghten.
Alfred Ernest Robinson.
} Dated 7th February 1918.

To be Major (Supernumerary List).

Norman William Faith, V.D. Dated 1st April 1917.

To be Lieutenant (Supernumerary List).

Arthur Russell Bennett. Dated 1st April 1917.

19th Agra Company.

No. 613.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major and to command the Company.

Thomas Cuthbertson Jones, V.D. Dated 1st April 1917.

To be Captains.

Henry Lyon Scott.
James Hermann Field.
} Dated 1st April 1917.

To be Lieutenants.

Harold James Collister.
Philip Peter Meredyth Chichele Plowden.
Terence Arthur Ernst Bradley.
} Dated 1st April 1917.

To be Second Lieutenants.

Thomas Donald Sully. Dated 1st April 1917.

David Ranken Lyle.
James Alfred Page.
} Dated 6th March 1918.

1-17th Bombay, Baroda and Central India Railway Battalion.

No. 614.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Robert Edward Pemberton Pigott, C.I.E., V.D. Dated 1st April 1917.

To be Major and Second-in-Command.

Charles Kater Dury Sidgwick, D.S.O., V.D. Dated 1st April 1917.

To be Captains.

Frederick James Page.
Francis Graham Arnould.
Nevil Marryat.
John Alexander Jones.
} Dated 1st April 1917.

To be Lieutenants.

Gerald Durie Moore.
Charles William Melville Collins.
} Dated 1st April 1917.

To be Second Lieutenants.

Homer Henry Miles.
George Eric Rowland Slade.
William Henry Peyton.
Percy Neville Humphry Baker.
William James Alexander Moore.
} Dated 1st April 1917.

Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 615.—Major Charles Rimmington Scott, V.D. (Supernumerary List), resigns his commission, and is granted on retirement, the honorary rank of Lieutenant-Colonel, with permission to retain his rank. Dated the 31st March 1917.

(Army Department Notification No. 1504, dated 7th September 1917, is hereby cancelled.)

Bengal and North-Western Railway Volunteer Rifles.

No. 616.—Lieutenant William Speedie Forsyth resigns his commission. Dated 31st March 1917.

Oudh and Rohilkhand Railway Volunteer Rifles.

No. 617.—Captain Leslie Frederick Jackson resigns his commission. Dated 31st March 1917.

Aden Volunteer Rifles.

No. 618.—Lieutenant Henry Stephens Lofting resigns his commission. Dated 31st March 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 22nd March 1918.

APPOINTMENTS.

No. 15.—Captain S. D. Vale, Royal Indian Marine, Principal Port Officer, Burma, is granted an extension in that appointment up to the 2nd March 1918.

No. 16.—Mr. T. G. Bailey, Assistant Constructor, Kidderpore Dockyard, is granted an extension of service for one year, with effect from the 11th March 1918.

No. 17.—Commander W. R. B. Douglas, C.I.E., Royal Indian Marine, is appointed Captain Superintendent, Kidderpore Dockyard, Calcutta, sub *pro. tem.*, *vice* Captain E. J. C. Hordern, Royal Indian Marine, with effect from the 22nd February 1918.

No. 18.—The services of Captain E. J. C. Hordern, Royal Indian Marine, are placed at the disposal of the Government of Burma for employment as Principal Port Officer, Burma, sub. *pro tem*, *vice* Captain S. D. Vale, Royal Indian Marine, with effect from the 3rd March 1918.

DISCIPLINE.

No. 19.—The services of temporary Lieutenant F. A. Matson, Royal Indian Marine, are dispensed with, with effect from the 9th March 1918.

RANK.

No. 20.—Temporary Lieutenant B. Sinclair, Royal Indian Marine, is permitted, on retirement, to retain the rank held by him in the Royal Indian Marine but without permission to wear uniform in respect of it.

RETIREMENTS.

No. 21.—Captain S. D. Vale, Royal Indian Marine, Principal Port Officer, Burma, is permitted to retire from the service, with effect from the 3rd March 1918.

JUDICIAL.

No. 22.—In exercise of the powers conferred by Section 3 of the Impressment of Vessels Ordinance, 1914, the Governor-General in Council is pleased to direct that the following amendment be made in the first column of the schedule annexed to Marine Department Notification No. 73, dated the 18th August 1914, as amended by Marine Department Notifications Nos. 77, 30, 40, 16, 36, 50, 55, 15, 26, 55, 61 and 77, dated the 1st September 1914, the 10th September 1915, the 10th December 1915, the 5th May 1916, the 25th August 1916, the 24th November 1916, the 15th December 1916, the 23rd March 1917, the 15th June 1917, the 31st August 1917, the 21st September 1917 and the 30th November 1917, respectively :—

For "Commander S. D. Vale, Royal Indian Marine, Principal Port Officer, Burma" *substitute* "Captain E. J. C. Hordern, Royal Indian Marine, Principal Port Officer, Burma, sub *pro. tem.*"

For "Captain E. J. C. Hordern, Captain Superintendent, Kidderpore Dockyard" *substitute* "Commander W. R. B. Douglas, C.I.E., Royal Indian Marine, Captain Superintendent, Kidderpore Dockyard, sub *pro. tem.*"

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 18th March 1918.

No. 121-E.-18.—Mr. J. G. Ross, Honorary Assistant Traffic Superintendent, North Western Railway, officiated as a District Traffic Superintendent, on that Railway from the 14th March 1917 to the 10th April 1917.

Notification No. 121-E., dated the 4th February 1918 is cancelled.

No. 139-E.—On return from employment under the Army Department, Mr. H. C. Sparke, Deputy Traffic Manager, is appointed temporary Deputy Agent, North Western Railway.

No. 313-E.—The following permanent promotions in the Superior Revenue Establishment of State Railways, Locomotive Department, are ordered :—

Name.	From	To	With effect from
Townshend, E. G. . . .	Class III, grade 2, and class II, officiating.	Class III, grade 1, and class II, officiating.	24th January 1918.
Huggins, H. W. . . .	Class III, grade 2, and class II, officiating.	Class III, grade 1, and class II, officiating.	24th January 1918.
Jackson, H.	Class II, grade 5.	Class II, grade 4.	14th February 1918.

The 20th March 1918.

No. 282-E.—With reference to Railway Board's Notification No. 282-2-E., dated the 28th February 1918, Mr. H. W. Huggins, officiating District Locomotive Superintendent, North Western Railway, reverted to his substantive appointment of Assistant Locomotive Superintendent in class III, grade 2 of that Establishment with effect from the 5th December 1917.

No. 1002-E.—With reference to Railway Board's Notification No. 1002-E., dated the 18th April 1917, Mr. J. J. Inglis, Carriage and Wagon Superintendent, North Western Railway, has been granted by His Majesty's Secretary of State, a further extension of furlough for six months.

No. 1608-E.—Mr. E. S. Aslett, Assistant Carriage and Wagon Superintendent, North Western Railway (temporarily employed in the Locomotive Department), is promoted from grade 3 to grade 2 of class III of the Superior Revenue Establishment of State Railways with effect from the 25th October 1917.

The 21st March 1918.

No. 1805-E.-17.—Mr. G. W. Ford, Signal Engineer, Eastern Bengal Railway, is permitted, at his own request, to resign the service of Government with effect from the 24th February 1918.

No. 1805-1-E.-17.—With reference to Railway Board's Notification No. 1805-E.-17, dated the 21st March 1918, Mr. E. A. Lawton, Senior Assistant Signal Engineer, North Western Railway, is transferred to the Eastern Bengal Railway and appointed as Signal Engineer of that Railway sub. *pro tem.* until further orders.

Delhi, the 21st March 1918.

No. 40-F.-18.—In pursuance of section 135 of the Indian Railways Act, 1890 (IX of 1890), the Governor General in Council is pleased to declare that the Administration of the East Indian Railway shall be liable to pay in aid of the funds of the local authority set out in the schedule hereto annexed, the tax specified in the second column thereof.

SCHEDULE.

Local authority.	Tax.
1	2
Champdani Municipality	House rate.

Simla, the 21st March 1918.

No. 686-T.-17.—In exercise of the powers conferred by rule 11-G. of the Defence of India (Consolidation) Rules, 1915, the Governor General in Council is pleased to order that no railway administration shall deliver consignments of coal or coke to any person other than the consignee shown in the invoice and railway receipt, or his recognized Agent.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 23rd March 1918.

ORDERS REGARDING FLAX CANVAS.

No. 134-J. (i).—Whereas the Governor General in Council is of the opinion that the article specified below can be utilised in connexion with the prosecution of the present war, namely, flax canvas, free from jute, both proofed and unproofed.

Now, therefore, the Governor-General in Council in the exercise of the power conferred by rule 11 A., of the Defence of India (Consolidation) Rules, 1915, as amended, hereby requires all persons who, in the course of business, whether on their own behalf or on behalf of others, hold or have control over any such flax canvas to send to the Controller (Jute Manufactures), Indian Munitions Board, 7, Council House Street, Calcutta, the following particulars of such flax canvas, namely :—

(*a*) description as regards quality and widths and whether proofed or unproofed ;
(*b*) quantity of each description ;
(*c*) the place or places at which held ;
(*d*) the price (if known) at which the owner or person entitled to sell it is willing to sell by agreement.

No. 134-J. (ii).—The Governor General in Council in the exercise of the power conferred by rule 11 G., of the Defence of India (Consolidation) Rules, 1915, as amended, hereby, and with effect from this date, prohibits the sale or delivery of, or other dealing in, flax canvas, free from jute, proofed and unproofed, by any person, otherwise than in accordance with the terms of a permit issued by the Controller (Jute Manufactures) of 7, Council House Street, Calcutta.

The 20th March 1918.

No. E.-359-27.—Captain R. W. Mellor, Madras Artillery Volunteers, was employed on special duty under the orders of the Controller (Hides and Wool), from the 21st February 1918 to the 8th March 1918, both days inclusive.

No. E.-359-28.—Captain R. W. Mellor, Madras Artillery Volunteers, has been appointed Deputy Controller (Hides), Calcutta, with effect from the 9th March 1918.

No. E.-359-29.—Lieutenant L. B. Sutcliffe, 8th Battalion, Royal Welsh Fusiliers, has been appointed Assistant Controller (Hides), Bombay, with effect from the 16th February 1918.

No. E.-359-30.—The services of Mr. F. J. G. Geary, I.C.S., Deputy Controller (Hides), Calcutta, have been replaced at the disposal of the Department of Commerce and Industry with effect from the 9th March 1918.

No. E.-430-17.—2nd Lieutenant B. Leigh Newman, R.E., has been appointed Assistant Engineer, Gun and Shell Factory Extension, Ishapore, with effect from the 25th February 1918.

No. E.-430-18.—Captain R. Mair, M.C., I.A.R.O., has been appointed Assistant Engineer, Ammunition Factory Extension, Kirkee, with effect from the 4th March 1918.

The 21st March 1918.

No. G.-315-14.—Mr. E. J. Poke is appointed Assistant Engineer, Government Acetone Factory, Nasik.

The 22nd March 1918.

No. E.-110.—Lieutenant W. R. Fitzgerald, R.E., attached 3rd Sappers and Miners, has been posted temporarily as Assistant Metallurgist, Sakchi, with effect from the 15th March 1918.

No. E.-557.—Mr. Ambrose Hartley Hull, A.M.I.M.E., A.M.I.E.E., has been appointed Manager in the Indian Ordnance Factories sub. *pro tem.* with effect from the 20th February 1918.

No. E.-367.—Mr. F. W. Johnson, who has been appointed by His Majesty's Secretary of State for India as General Manager of the Kirkee Filling Factory Extensions, assumed charge of his duties on the afternoon of the 15th March 1918.

T. RYAN,
Secretary, Indian Munitions Board.

REGISTERED No. L 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1918, and is hereby promulgated for general information :—

ACT No. VII OF 1918.

THE INDIAN INCOME-TAX ACT, 1918 (VII OF 1918).

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER I.

TAXABLE INCOME.

3. Application of Act.
4. Agricultural income.
5. Classes of income chargeable to income-tax.
6. Salaries.
7. Interest on securities.
8. Income derived from house property.

SECTIONS

9. Income derived from business.
10. Professional earnings.
11. Income derived from other sources.
12. Exclusions of a general nature.
13. Treatment of exemptions and exclusions in determining total income.
14. Taxable income and levy of tax thereon.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

15. Payment.
16. Annual return.
17. Return by assessees.
18. Assessment.
19. Adjustment with actual income when ascertained.
20. Notice of demand.
21. Petition against assessment under this Act.

SECTIONS.

22. Hearing of petition.
23. Power of review.
24. Penal assessment.
25. Income escaping assessment assessable in following year.
26. Rectification of mistake.
27. Power to take evidence on oath, etc.
28. Power to call for information.
29. Power to inspect the register of members of any company.

CHAPTER III.

SUMMARY ASSESSMENT.

30. Summary assessment.

CHAPTER IV.

LIABILITY IN SPECIAL CASES.

31. Guardians, trustees and agents.
32. Courts of Wards, etc.
33. Non-residents.
34. Agent to include persons treated as such.

CHAPTER V.

RECOVERY OF TAX.

35. Tax when payable.
36. Mode and time of recovery.

CHAPTER VI.

REFUNDS TO SHAREHOLDERS AND OTHERS.

SECTIONS.

37. Refund to individual shareholders, partners and owners of securities.
38. Limitation of claims for refund.

CHAPTER VII.

OFFENCES AND PENALTIES.

39. Failure to make payments or deliver returns or statements or allow inspection.
40. False statement in declaration.
41. Prosecution to be at instance of Collector.
42. Disclosure of information by public servant.

CHAPTER VIII.

MISCELLANEOUS.

43. Power to make rules.
44. Power to make exemptions, etc.
45. Receipts and their contents.
46. Service of notices.
47. Power to declare principal places of business.
48. Indemnity.
49. Powers exerciseable from time to time.
50. Delegation of certain powers of Local Government.
51. Statement of case by Chief Revenue-authority to High Court.
52. Bar of suits in Civil Court.
53. Repeal.

SCHEDULE I—RATES OF TAX.

SCHEDULE II—RATES OF REFUND.

SCHEDULE III—ENACTMENTS REPEALED.

An Act to consolidate and amend the law relating to Income-tax.

WHEREAS it is expedient to consolidate and amend the law relating to Income-tax; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Indian Income-tax Act, 1918;

(*2*) It extends to the whole of British India, including the Sonthal Parganas, and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf, and to all other servants of His Majesty in those dominions; and

(*3*) It shall come into force on the first day of April 1918.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "Agricultural income" means—

(*a*) any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land-revenue or subject to a local rate assessed and collected by officers of Government as such;

(*b*) any income derived from—

(*i*) agriculture, or

(*ii*) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(*iii*) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(*iv*) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (*a*), or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce of which, any operation mentioned in sub-clauses (*ii*) and (*iii*) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building;

(*2*) "Assessee" means a person by whom income-tax is payable, and includes a firm and a Hindu undivided family;

(*3*) "Business" includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

(*4*) "Chief Revenue-authority" means the Board of Revenue or the Financial Commissioner in Provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act;

(*5*) "Collector" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Collector, and means in relation to any assessee carrying on business, the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee the Collector of the place where such assessee resides.

(*6*) "Commissioner" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Commissioner;

(*7*) "Company" means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the legislature of a British possession, and includes any foreign association carrying on business in British India, whether incorporated or not, and whether its principal place of business is situate in British India or not, which the Governor General in Council may, by general or special order, declare to be a company for the purposes of this Act; VII

(*8*) "Local authority" includes any person legally entitled to the control or management of any municipal or local fund;

(*9*) "Magistrate" means a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government to try offences against this Act;

(*10*) "Prescribed" means prescribed by rules made under this Act;

(*11*) "Previous year" means the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day on which his accounts have so been made up:

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit.

(*12*) "Principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(*a*) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(*b*) any person connected with the authority, company, body or association upon whom the Collector has served a notice

of his intention of treating him as the principal officer thereof ; and

(13) "Total income" means total income from all sources to which this Act applies.

CHAPTER I.

TAXABLE INCOME.

3. (1) Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under the provisions of this Act, deemed to accrue or arise or to be received in British India.

Application of Act.

(2) This Act shall not apply to the following classes of income :—

(i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and, in the case of property so held in part only for such purposes, the income applied, or finally set apart for application, thereto.

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iii) The income of local authorities.

(iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be, applicable.

(v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(vii) Legacies.

(viii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature or are not by way of addition to the remuneration of an employee.

(ix) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

4. Agricultural income shall not be chargeable to income-tax.

Agricultural income.

5. Save as otherwise provided by this Act, the following classes of income shall be chargeable to income-tax in the manner hereinafter appearing, namely—

Classes of income chargeable to income-tax.

(i) Salaries.

(ii) Interest on securities.

(iii) Income derived from house property.

(iv) Income derived from business.

(v) Professional earnings.

(vi) Income derived from other sources.

6. (1) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association not being a local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Government, provided that the tax shall not be payable in respect of—

Salaries.

(i) any salary not exceeding five hundred rupees per mensem received by any member of His Majesty's Forces, or of His Majesty's Indian Forces, as the pay of an appointment which is ordinarily reserved exclusively for members of those Forces ; or

(ii) any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council.

7. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or on debentures or other securities for money issued by or on behalf of a local authority or a company :

Interest on securities.

Provided that no tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free.

8. The tax shall be payable by an assessee under the head "Income derived from house property" in respect of the *bonâ fide* annual value of any house property of which he is the owner, subject to the following allowances, namely :—

Income derived from house property.

(i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to

bear the cost of repairs, a sum equal to one-sixth of such value;

(*ii*) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;

(*iii*) the amount of any annual premium paid to insure the property against risk of damage or destruction;

(*iv*) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;

(*v*) any sums paid on account of land-revenue in respect of the property;

(*vi*) in respect of collection charges, a sum not exceeding the prescribed maximum.

(*vii*) in respect of vacancies, such sum as the Collector may determine having regard to the circumstances of the case.

For the purposes of this section and section 9 the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year:

Provided that, where house property is in the occupation of the owner, such sum shall for the purposes of this section be deemed not to exceed ten per cent. of the aggregate income of the owner.

Income derived from business.

9. (*1*) The tax shall be payable by an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

(*2*) Such profits shall be computed after making the following allowances, in respect of sums paid, or, in the case of depreciation, debited, namely:—

(*i*) any rent paid for the premises in which such business is carried on, or where the premises are owned by the assessee the *bonâ fide* annual value thereof, provided that when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this clause shall be such sum as the Collector may determine having regard to the proportional part so used;

(*ii*) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon, provided that if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed;

(*iii*) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid;

(*iv*) in respect of insurance against risk of damage or destruction of buildings, machinery or plant, used for the purposes of the business, the amount of any premium paid;

(*v*) in respect of current repairs to buildings, machinery or plant, the amount actually expended thereon;

(*vi*) in respect of depreciation of such buildings, machinery or plant being the property of the assessee, a sum not exceeding a percentage on the original cost thereof to the assessee to be fixed, subject to the approval of the Governor General in Council, by the Local Government for different classes of buildings, machinery or plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time:

Provided that—

(*a*) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the previous year, and the prescribed particulars have been duly furnished;

(*b*) when in any year the full allowance admissible has not been claimed, the balance may be added to the allowance made for the following year or years;

(*c*) the aggregate of the allowances made under this sub-head either under this Act or any Act repealed thereby shall, in no case, exceed the original cost to the assessee of the buildings, machinery or plant, as the case may be;

(*vii*) in respect of any machinery or plant which has been sold or discarded as obsolete, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (*vi*), and the amount for which the machinery or plant is actually sold, or its scrap value.

(*viii*) any sums paid on account of land-revenue, local rates or municipal taxes in respect of the premises;

(*ix*) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

Professional earnings.

10. (*1*) The tax shall be payable by an assessee under the head "Professional earnings" in respect of the profits of any profession, or vocation, followed by him.

(*2*) Such profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be income chargeable under this head.

11. (1) The tax shall be payable by an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source to which this Act applies (if not included under any of the preceding heads) with the exception of agricultural income.

Income derived from other sources.

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

12. (1) In computing the amount of the income chargeable to income-tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family where the company, the firm or the family is liable to the tax.

Exclusions of a general nature.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife or as a contribution to any provident fund to which the Provident Funds Act, 1897, applies, or to any provident fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act :

1897.

1912.

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries," exceed one-sixth of the income of the assessee which would, apart from such exclusion and exemption, be chargeable to income-tax.

13. In computing the total income of an assessee for the purposes of Schedule I, salaries and deductions exempted under the proviso to section 6 (1), income mentioned in section 12 (1), and sums excluded under section 12 (2) shall be taken into account.

Treatment of exemptions and exclusions in determining total income.

14. (1) The aggregate amount of an assessee's income chargeable under each of the heads mentioned in sections 6 to 11 shall be the taxable income of the assessee.

Taxable income and levy of tax thereon.

(2) Subject to the conditions hereinbefore set out, there shall be levied in respect of the year beginning with the first day of April 1918, and in respect of each subsequent year, by collection in that year and subsequent adjustment as hereinafter provided income-tax upon every assessee in respect of his taxable income in that year at the rate specified in Schedule I :

Provided that, where the assessee is a company or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners and the taxable income of such company or firm is one thousand rupees per annum or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted at the time of payment in respect of income chargeable under the following heads :—

Payment.

(i) "Salaries ;" and
(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on behalf of the person from whose earnings the deduction was made, and credit shall be given to him therefor in the next adjustment under section 19.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on behalf of the owner of the security, and credit shall be given to him therefor in the next adjustment under section 19 :

Provided that, if the owner of the security obtains a refund of any portion of the tax so deducted in accordance with the provisions of this Act, no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor General in Council directs.

(5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned the tax shall be payable by the assessee direct, and shall be the amount assessed under this Act subject to such adjustment as aforesaid.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, and every private employer who has agreed to recover income tax on behalf of Government shall prepare, and

Annual return.

within fifteen days from the 31st day of March in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name, and so far as it is known the address, of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority, company, body, association or private employer as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed not being less than six hundred rupees per annum;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid;

(c) the amount deducted in respect of income-tax from each such person.

Return by assessees.

17. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of June in each year, deliver or cause to be delivered to the Collector a return in the prescribed form and verified in the prescribed manner of the total income of the company during the previous year:

Provided that the Collector may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company whose taxable income is, in the Collector's opinion, not less than two thousand rupees, the Collector shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) In the case of any person other than a company whose taxable income is in the Collector's opinion one thousand rupees or upwards, but less than two thousand rupees, the Collector may, if he thinks fit, serve upon him a notice in accordance with the provisions of sub-section (2), but if he does not do so, shall proceed in the manner hereinafter provided in Chapter III for the summary assessment of such incomes.

Assessment.

18. (1) If the Collector is satisfied that a return made under section 17 is correct and complete, he shall assess the sum payable by the assessee for the year in which the return is made on the basis of such return.

(2) If the Collector has reason to believe that a return made under section 17 is incorrect or incomplete, he shall serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice, or as soon afterwards as may be, the Collector, after examining such accounts and documents, and hearing any evidence which the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing, determine the total income of the assessee for the previous year and assess the sum payable by the assessee for the year in which the return is made on the basis of such determination

(4) If the principal officer of any Company or any other person fails to make a return under section 17 (1), (2) or (3) as the case may be, or having made a return, fails to attend or fails to comply substantially with all the terms of a notice issued under section 18, sub-section (2), the Collector shall make the assessment to the best of his judgment.

(5) The sum to be assessed in every case shall be a sum calculated on the aggregate of the assessee's income in the previous year chargeable under each of the heads mentioned in sections 8 to 11 at the rate applicable to his total income in that year.

Adjustment with actual income when ascertained.

19. When the Collector has, in any year after the commencement of this Act for which income-tax is leviable under section 14 (2), ascertained, either from the return made by an assessee or after further inquiry, the total income actually received by or accrued to the assessee in the previous year, he shall compute the income-tax which would have been payable in respect thereof if it had been levied in such previous year with reference to the amount of the income so ascertained and the law then in force; and the difference between the sum so computed and the aggregate of the sums already paid by or on behalf of the assessee in respect of income-tax for such previous year shall be paid by or refunded to the assessee as the case may be:

Provided that no adjustment shall be made under the section in respect of any income-tax assessed or paid before the passing of this Act:

Provided also that it shall be competent to—

(a) an assessee; or

(b) in the case of the death or insolvency of an assessee, his representative in interest; or

(c) with reference to any year for which income-tax is leviable under section 14 (2), the Collector;

in any year to claim an immediate adjustment to date of the sums already paid by or on behalf of an assessee in that year, upon the basis of the total income actually received by or accrued to him in that year; and upon such claim being made, all the provisions of this Chapter shall apply so far as may be necessary for the determination of the proper sum to be paid by or refunded to the assessee or his representative in interest in respect of income-tax down to the date of such determination, and the same shall be paid or refunded accordingly.

Notice of demand.

20. When the Collector has determined a sum to be payable by an assessee under either section 18 or section 19, he shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

Petition against assessment under this Act.

21. (1) Any assessee objecting to the amount or rate at which he is assessed under section 18 or to an adjustment made under section 19, or denying his liability to be assessed under this Act may, unless he or, in the case of a company, the principal officer thereof, has knowingly and wilfully failed to make

a return under section 17 or substantially to comply with all the terms of a notice served on him under section 18, apply by petition to the Commissioner for relief against any order of the Collector in respect of such assessment or adjustment.

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of demand; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

Hearing of petition.

22. The Commissioner shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon, whether by way of confirmation, reduction, enhancement or cancellation of the assessment, or adjustment or otherwise and fixing such time for payment, as he thinks fit.

Power of review.

23. The Chief Revenue-authority may, of its own motion, call for the record of any assessment proceeding which has been taken by any officer subordinate to it, and make such inquiry and pass such orders thereon as it thinks fit:

Provided that it shall not pass any order enhancing the sum payable by an assessee without hearing him or giving him a reasonable opportunity of being heard either in person or by pleader.

Penal assessment.

24. If the Collector or the Commissioner in making any assessment or adjustment under this Chapter is satisfied that the assessee has concealed the particulars of his income, or has, deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay on the difference between his income as finally ascertained and the amount originally returned by him income-tax at a rate not exceeding double the rate which would otherwise have been payable:

Provided that no such order shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard:

Provided further that no prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penal assessment is made under this section.

Income escaping assessment assessable in following year.

25. If for any reason income chargeable under this Act has escaped assessment in any year, or has been assessed at too low a rate, the Collector may, at any time in the year next following, assess or re-assess such income, and all the provisions of this Act shall apply accordingly.

Rectification of mistake.

26. The Collector may, at any time within one year from the date of any demand made upon an assessee, rectify any mistake in connection therewith which has been brought to his notice by such assessee, and make a refund to such assessee in respect thereof.

Power to take evidence on oath, etc.

27. The Collector or Commissioner shall, for the purposes of any inquiry under this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters:— (V of 1908.)

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of documents; and

(c) issuing commissions for the examination of witness;

and any proceeding before a Collector or Commissioner under this Chapter shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code. (XLV of 1860.)

Power to call for information.

28. The Collector or Commissioner may for the purposes of this Act—

(1) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving in virtue of such employment any income not chargeable under the head "Salaries", of such amount as may be prescribed, not being less than six hundred rupees per annum;

(2) require any firm or Hindu undivided family to furnish him with a return of the partners in the firm or the adult male members of the family, as the case may be, and of their addresses;

(3) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent and of their addresses.

Power to inspect the register of members of any company.

29. The Collector or Commissioner or any person authorised in writing in this behalf by the Collector or Commissioner, may inspect and, if necessary, take copies or cause copies to be taken of the register of members of any company or of any entry in such register.

CHAPTER III.

SUMMARY ASSESSMENT.

Summary assessment.

30. (1) In the case of persons whose taxable income is in the Collector's opinion one thousand rupees or upwards, but less than two thousand rupees, the Collector shall, save in cases in which he has served a notice under section 17 (3), make a summary assessment on the income of such persons to the best of his judgment.

(2) Notice of such summary assessment and of the amount of the tax payable thereunder and of the time and the place at which, and the person to whom, such tax is to be paid shall be given either by local publication in the prescribed manner of a list of such assessments, or in such other way as may be prescribed:

Provided that due publicity shall be given to the assessee's right to apply to the Collector in the manner provided for in the next sub-section within the prescribed period, and that reasonable notice shall be given of the place at which, and the person from whom, the assessee can obtain a form of return should he wish to submit one

(3) Any assessee in respect of whom a summary assessment has been made under this section may, within the prescribed period, apply to the Collector for the cancellation or revision of the assessment, and the Collector shall, after examining any accounts and documents and hearing any evidence which the assessee may produce, and such other evidence as the Collector may require, determine, by order in writing, the amount of the tax, if any, payable by the assessee, and such determination shall be final:

Provided that, if the person making the application files therewith a return of his income in the prescribed form and verified in the prescribed manner, the application shall be deemed to be a return under section 17, and shall be dealt with accordingly.

CHAPTER IV.

Liability in special cases.

31. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income chargeable under this Act, the tax shall be levied upon and recoverable from such guardian, trustee or agent as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, and all the provisions of this Act shall apply accordingly.

Guardians, trustees and agents

32. In the case of income chargeable under this Act which is received by the Courts of Wards, the Administrators-General, the Official Trustees or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and shall the provisions of this Act shall apply accordingly.

Courts of Wards, &c.

33. (1) In the case of any person residing out of British India all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in British India, shall be deemed to be income accruing or arising within British India, and shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

Non-residents.

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within British India.

(2) Where a person not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Collector or the Commissioner, as the case may be, that, owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

34. Any person employed by or on behalf of a person residing out of British India or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Act, be deemed to be such agent:

Agent to include persons treated as such.

Provided that no person shall be deemed to be the agent of a non-resident person unless he has had an opportunity of being heard by the Collector as to his liability.

CHAPTER V.

Recovery of Tax.

35. The amount of income-tax specified as payable in a notice of demand under section 20 or an order under section 22, section 23 or section 24 or in a notice or order under section 30, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that when an assessee has presented a petition under section 21 the Collector may in his discretion treat the assessee as not being in default as long as such petition is undisposed of.

Tax when payable.

36. (1) When an assessee is in default in making a payment of income-tax, the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which the Collector is subordinate.

Mode and time of recovery.

(2) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (1), and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of the Government of India or as the Governor General in Council directs.

(3) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of income-tax.

(4) The Local Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) Save in accordance with the provisions of section 33 (1), no proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Act.

CHAPTER VI.

REFUNDS TO SHAREHOLDERS AND OTHERS.

Refund to individual shareholders, partners and owners of securities.

37. If—

(a) a shareholder in a company who has received any dividend from the company; or

(b) a partner in a firm on which income-tax has been levied at the maximum rate, in accordance with the proviso to section 14, who has received a share of the profits of the firm; or

(c) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15;

satisfies the Collector that his total income in the previous year was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled to a refund of a sum calculated on such dividend, share of profits or interest at the rates specified in the same Schedule against each such amount.

Limitation of claims for refund.

38. No claim to any refund under section 37 shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

CHAPTER VII.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements or allow inspection.

39. If a person fails without reasonable cause or excuse—

(a) to deduct and pay any tax as required by section 15 or under section 36 (2);

(b) to deliver or cause to be delivered to the Collector in due time any of the returns mentioned in section 16, section 17, or section 28;

(c) to grant inspection or allow copies to be taken in accordance with the provisions of section 29;

(d) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under section 18, such accounts and documents as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

False statement in declaration.

40. If a person makes a statement in a verification mentioned in section 17 or section 21 (3) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code. XLV of 1860.

Prosecution to be at instance of Collector.

41. (1) A person shall not be proceeded against for an offence under section 39 or section 40 except at the instance of the Collector.

(2) The Collector may stay any such proceeding or compound any such offence.

Disclosure of information by public servant.

42. All particulars contained in any statement or return made or furnished under the provisions of this Act shall be treated as confidential, and if a public servant discloses any particulars contained in any statement or return made or furnished under this Act, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that no prosecution shall be instituted under this section, except with the previous sanction of the Local Government.

CHAPTER VIII.

MISCELLANEOUS.

Power to make rules.

43. (1) The Governor General in Council may make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income, and may, subject to such restrictions and conditions as he may impose, delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) Without prejudice to the generality of the foregoing power such rules may—

(a) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at;

(b) prescribe the manner in which and the procedure by which the taxable income of Insurance Companies shall be arrived at;

(c) prescribe the manner in which and the procedure by which the taxable income of persons not resident in British India or of persons deemed to be assessees in respect thereof, shall be arrived at;

(d) provide for a system of composition of assessments and prescribe the conditions under which the Collector may enter into composition with assessees as to their assessment;

(e) prescribe the procedure to be followed on applications for refunds;

(f) provide for any matter which by this Act is to be prescribed.

(3) Rules made under this section shall be published in the Gazette of India or the local official Gazette, as the case may be, and shall thereupon have effect as if enacted in this Act.

Power to make exemptions, etc.

44. The Governor General in Council may, by notification in the Gazette of India, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income or in regard to the whole or any part of the income of any class of persons.

Receipts and their contents.

45. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying the prescribed particulars.

Service of notices.

46. A notice or requisition under this Act may be served on the person therein named either by post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, 1908, for the service of summons.

V of 1908.

Power to declare principal places of business.

47. (1) When an assessee has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his principal place of business.

(2) When an assessee has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be his principal place of business.

(3) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, may appoint in this behalf.

Indemnity.

48. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

49. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires.

Delegation of certain powers of Local Government.

50. The Local Government may, by notification in the local official Gazette, delegate to the Chief Revenue-authority all or any of the powers conferred on it by this Act for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners and all or any of the powers conferred on it by section 36 and the proviso to section 42.

Statement of case by Chief Revenue-authority to High Court.

51. (1) If in the course of any assessment under this Act or any proceeding in connection therewith other than a proceeding under Chapter VII, a question has arisen with reference to the interpretation of any of the provisions of this Act or of any rule thereunder, the Chief Revenue-authority may, either on its own motion or on reference from any Revenue-officer subordinate to it, draw up a statement of the case, and refer it, with its own opinion thereon, to the High Court, and shall so refer any such question on the application of the assessee unless it is satisfied that the application is frivolous or that a reference is unnecessary.

(2) If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(3) The High Court upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue-authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall dispose of the case accordingly, or if the case arose on reference from any Revenue-officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

(4) Where a reference is made to the High Court on the application of an assessee, costs shall be in the discretion of the Court.

Bar of suits in Civil Court.

52. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Repeal.

53. The enactments mentioned in Schedule III are hereby repealed to the extent specified in the fourth column thereof:

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under any of the said enactments.

Provided, further, that such repeal shall not affect the Super-tax Act, 1917, and any provisions of the said enactments which have been applied or incorporated by reference in the said Act shall, for the purposes of that Act, continue to be in force.

VIII of

SCHEDULE I.

(See section 14.)

Rates of Tax.

	Rate.
I. When the taxable income is less than Rs. 1,000.	*Nil.*
II. When the taxable income is Rs. 1,000 or upwards :—	
(i) When the total income is less than Rs. 2,000.	Four pies in the rupee.
(ii) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(iii) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Six pies in the rupee.
(iv) When the total income is Rs. 10,000 or upwards, but is less than Rs. 25,000.	Nine pies in the rupee.
(v) When the total income is Rs. 25,000 or upwards.	One anna in the rupee.

SCHEDULE II.

(See section 37.)

Rates of Refund.

Amount.	Refund.
1. Less than Rs. 1,000 . .	One anna in the rupee.
2. Rs. 1,000 or upwards, but less than Rs. 2,000.	Eight pies in the rupee.
3. Rs. 2,000 or upwards, but less than Rs. 5,000.	Seven pies in the rupee.
4. Rs. 5,000 or upwards, but less than Rs. 10,000.	Six pies in the rupee
5. Rs. 10,000 or upwards, but less than Rs. 25,000.	Three pies in the rupee.

SCHEDULE III.

(See section 53.)

Enactments Repealed.

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
1886	II	The Indian Income-tax Act, 1886.	So much as has not been repealed.
1897	XIV	The Indian Short Titles Act, 1897.	So much of the Schedule as relates to the Indian Income-tax Act, 1886.
1903	XI	The Indian Income-tax (Amendment) Act, 1903.	So much as has not been repealed.
1914	IV	The Decentralization Act, 1914.	So much of the Schedule as relates to the Indian Income-tax Act, 1886.
1916	V	The Indian Income-tax (Amendment) Act, 1916	The whole.
1917	VII	The Indian Income-tax (Amendment) Act, 1917.	The whole

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1918, and is hereby promulgated for general information :—

ACT No. VIII OF 1918.

An Act to amend the Indian Defence Force Act, 1917.

III of 1917.

WHEREAS it is expedient to amend the Indian Defence Force Act, 1917; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Defence Force (Amendment) Act, 1918.

III of 1917.

Amendment of section 12, Act III of 1917.

2. In section 12 of the Indian Defence Force Act, 1917, the following amendments shall be made, namely :—

(1) for sub-section (*1*) of that section, the following sub-sections shall be substituted, namely :—

"(*1*) The Governor General in Council may constitute in any local area corps or units for the enrolment in the Indian Defence Force for general military service of persons other than European British subjects.

(*2*) When any corps or unit has been constituted under sub-section (*1*), the Governor General in Council may, by notification in the Gazette of India, declare that, in any local area specified in the notification, persons other than European British subjects who satisfy the prescribed conditions and offer themselves for enrolment for general military service may, as long as the notification continues in force, be enrolled accordingly in such corps or unit in the prescribed manner."

(2) The existing sub-sections (*2*) and (*3*) shall be re-numbered (*3*) and (*4*).

STATEMENT OF OBJECTS AND REASONS.

Under section 12 of the Indian Defence Force Act, 1917 (III of 1917), the enrolment of Non-European British subjects was limited to a period of six months from the commencement of the Act. The period provided by the Act has expired. It is proposed to amend section 12 so as to enable recruiting to be re-opened from time to time in specified areas.

C. C. MONRO,
General.

The 12th March, 1918.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 21st March, 1918, and is hereby promulgated for general information :—

ACT No. IX OF 1918.

An Act to consolidate and amend the law to provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions.

WHEREAS it is expedient to consolidate and amend the law to provide for the special protection in respect of civil and revenue litigation of Indian soldiers serving under war conditions; It is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Indian Soldiers (Litigation) Act, 1918.

(*2*) It extends to the whole of British India, including British Baluchistan.

Definitions.

2. In this Act,—

"Court" means a Civil or Revenue Court;

"Indian soldier" means any person subject to the Indian Army Act, 1911; (VIII of 1911.)

"prescribed" means prescribed by rules made under this Act; and

"proceeding" includes suit and appeal.

Circumstances in which Indian soldier shall be deemed to be serving under war conditions.

3. An Indian soldier shall be deemed to be serving under war conditions—

(*a*) during the continuance of the present war and for six months thereafter,

(*i*) when he is serving out of India,

(*ii*) when he is under orders to proceed on field service,

(*iii*) when the unit to which he belongs is mobilised, or

(*iv*) when in the opinion of the prescribed authority such soldier by reason of the state of war now existing is precluded from obtaining leave of absence to enable him to attend a Court as a party to any proceeding therein, and

(*b*) after the expiration of that period when he is serving in any place, and such service has been declared by notification of the Governor General in Council in the Gazette of India to be service under war conditions.

Particulars to be furnished in plaints, applications or appeals to Court.

4. If any person presenting any plaint, application or appeal to any Court has reason to believe that any adverse party is an Indian soldier who is serving under war conditions, he shall state the fact in his plaint, application or appeal.

Power of Collector to intervene in case of unrepresented Indian soldier.

5. If the Collector has reason to believe that any Indian soldier, who ordinarily resides, or who has property in his district and who is a party to any proceeding pending before any Court, is unable to appear thereon, the Collector may certify the facts in the prescribed manner to the Court.

Notice to be given in case of unrepresented Indian soldier.

6. If the Collector has certified under section 5, or if the Court has reason to believe, that an Indian soldier who is a party to any proceeding pending before it is unable to appear thereon, and if such soldier is not represented by any person duly authorised to appear, plead or act on his behalf, such Court shall suspend the proceeding and shall give notice thereof in the prescribed manner to the prescribed authority.

Postponement of proceedings.

7. If on receipt of a notice under section 6, the prescribed authority certifies in the prescribed manner to the Court in which the proceeding is pending that such soldier is serving under war conditions, and that a postponement of the proceeding as against such soldier is necessary in the interests of justice, such Court shall thereupon postpone the proceeding as against such soldier for the prescribed period, or, if no period has been prescribed, for such period as it thinks fit.

8. If, after issue of a notice under section 6, the prescribed authority either certifies that such soldier is not serving under war conditions, or that such postponement is not necessary or fails to certify, in the case of a soldier resident in the district in which the Court is situate, within two months or, in any other case, within three months from the date of the issue of such notice that such postponement is necessary, the Court may, if it thinks fit, continue the proceeding.

Court may proceed when no certificate received within certain period.

9. When any document is produced before any Court by or on behalf of an Indian soldier who is a party to any proceeding in such Court purporting to be signed by his Commanding Officer and to the effect that such soldier—

Postponement of proceedings against Indian soldier on leave.

(a) is on leave of absence for a period not exceeding two months and is on the expiration of his leave to proceed on service out of India, or

(b) is on sick leave for a period not exceeding three months and is on the expiration of his leave to rejoin his unit with a view to proceeding on service out of India,

the Court shall postpone the proceeding as against such soldier in the manner provided in section 7.

10. (1) In any proceeding before a Court in which a decree or order has been passed against any Indian soldier whilst such soldier was serving under war conditions, such soldier may apply to the Court which passed the same for an order to set it aside, and, if he satisfies the Court that default after the 5th of May, 1915, has been made in complying with the provisions of section 4 or 6 the Court shall, or in any other case if the interests of justice require such a course, the Court, subject to such conditions (if any) as it thinks fit to impose, may make an order setting aside the decree or order as against such soldier:

Power to set aside decrees and orders passed against an Indian soldier serving under war conditions.

Provided that—

(a) any such application shall be made within three months from the date on which such soldier ceased to serve under war conditions;

(b) no decree or order shall be set aside on any such application unless notice thereof has been served on the opposite party; and

(c) when the decree or order is of such a nature that it cannot be set aside as against such soldier only, it may be set aside as against all or any of the parties against whom it has been made.

(2) The provisions of section 5 of the Indian Limitation Act, 1908, shall apply to applications under this section. IX of 1908.

11. In computing the period of limitation prescribed by the Indian Limitation Act, 1908, or any other law for the time being in force for any suit, appeal or application to any Court in which the plaintiff, appellant or applicant is an Indian soldier, the time during which such soldier has been serving under war conditions, since the 4th of August, 1914, shall be excluded. IX of 1908.

Modification of law of limitation in the case of Indian soldier serving under war conditions.

12. If any Court is in doubt whether, for the purposes of section 10 or 11, any Indian soldier is or was at any particular time serving under war conditions, it may refer the point for the decision of the prescribed authority, and the certificate of such authority shall be conclusive evidence on the point.

Power of Court to refer question as to whether service was under war conditions or not.

13. The Local Government, after consulting the High Court may, by notification in the local official gazette, make rules—

Rule-making power.

(a) prescribing the manner and form in which any notice or certificate under this Act shall be given and the authorities to whom such notices shall be given, and by whom the powers under this Act shall be exercised;

(b) the period for which proceedings or any class of proceeding shall be suspended under this Act; and

(c) generally providing for any matters incidental to the purposes of this Act.

. The Governor General in Council may, by notification in the Gazette of India, direct that all or any of the provisions of this Act shall apply to any other class of persons in the service of His Majesty specified in such notification in the same manner as they apply to Indian soldiers, and upon such notification such provisions shall apply accordingly.

Power to apply the provisions of this Act to other persons in the service of the Crown.

15. The Indian Soldiers (Litigation) Act, 1915, is hereby repealed. XII of 1915.

Repeal of Act XII of 1915.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor-General on the 22nd March 1918, and is hereby promulgated for general information :—

ACT No. X of 1918.

An Act to give additional powers to Courts to deal in certain cases with usurious loans of money or in kind.

WHEREAS it is expedient to give additional powers to Courts to deal in certain cases with usurious loans of money or in kind; It is hereby enacted as follows :—

Short title and extent.

1. *(1)* This Act may be called the Usurious Loans Act, 1918.

(2) It extends to the whole of British India, including British Baluchistan.

(3) The Local Government may, by notification in the local official gazette, direct that it shall not apply to any area, class of persons, or class of transactions which it may specify in its notification.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "Interest" means rate of interest and includes the return to be made over and above what was actually lent, whether the same is charged or sought to be recovered specifically by way of interest or otherwise.

(2) "Loan" means a loan whether of money or in kind, and includes any transaction which is, in the opinion of the Court, in substance a loan.

(3) "Suit to which this Act applies" means any suit,—

(a) for the recovery of a loan made after the commencement of this Act ; or

(b) for the enforcement of any security taken or any agreement, whether by way of settlement of account or otherwise, made, after the commencement of this Act in respect of any loan made either before or after the commencement of this Act.

Re-opening of transactions.

XXVIII of 1855.

3. *(1)* Notwithstanding anything in the Usury Laws Repeal Act, 1855, where, in any suit to which this Act applies, whether heard *ex parte* or otherwise, the Court has reason to believe,—

(a) that the interest is excessive ; and

(b) that the transaction was, as between the parties thereto, substantially unfair,

the Court may exercise all or any of the following powers, namely, may,—

(i) re-open the transaction, take an account between the parties, and relieve the debtor of all liability in respect of any excessive interest,

(ii) notwithstanding any agreement, purporting to close previous dealings and to create a new obligation, re-open any account already taken between them and relieve the debtor of all liability in respect of any excessive interest, and if anything has been paid or allowed in account in respect of such liability, order the creditor to repay any sum which it considers to be repayable in respect thereof ;

(iii) set aside either wholly or in part or revise or alter any security given or agreement made in respect of any loan, and if the creditor has parted with the security, order him to indemnify the debtor in such manner and to such extent as it may deem just :

Provided that in the exercise of these powers the Court shall not—

(i) re-open any agreement purporting to close previous dealings and to create a new obligation which has been entered into by the parties or any persons from whom they claim at a date more than six years from the date of the transaction ;

(ii) do anything which affects any decree of a Court.

"*Explanation*—In the case of a suit brought on a series of transactions the expression

'the transaction' means, for the purposes of proviso (i), the first of such transactions."

(2) (a) In this section "excessive" means in excess of that which the Court deems to be reasonable having regard to the risk incurred as it appeared, or must be taken to have appeared, to the creditor at the date of the loan.

(b) In considering whether interest is excessive under this section, the Court shall take into account any amounts charged or paid, whether in money or in kind, for expenses, inquiries, fines, bonuses, premia, renewals or any other charges, and if compound interest is charged, the periods at which it is calculated, and the total advantage which may reasonably be taken to have been expected from the transaction.

(c) In considering the question of risk, the Court shall take into account the presence or absence of security and the value thereof, the financial condition of the debtor and the result of any previous transactions of the debtor, by way of loan, so far as the same were known, or must be taken to have been known, to the creditor.

(d) In considering whether a transaction was substantially unfair, the Court shall take into account all circumstances materially affecting the relations of the parties at the time of the loan or tending to show that the transaction was unfair, including the necessities or supposed necessities of the debtor at the time of the loan so far as the same were known, or must be taken to have been known, to the creditor.

Explanation.—Interest may of itself be sufficient evidence that a transaction was substantially unfair.

(3) This section shall apply to any suit whatever its form may be, if such suit is substantially one for the recovery of a loan or for the enforcement of any agreement or security in respect of a loan.

(4) Nothing in this section shall affect the rights of any transferee for value who satisfies the Court that the transfer to him was *bonâ fide*, and that he had at the time of such transfer no notice of any fact which would have entitled the debtor as against the lender to relief under this section.

For the purposes of this sub-section, the word 'notice' shall have the same meaning as is ascribed to it in section 4 of the Transfer of Property Act, 1882. IV of 1882.

(5) Nothing in this section shall be construed as derogating from the existing powers or jurisdiction of any Court.

Insolvency proceedings.

4. On any application relating to the admission or amount of a proof of a loan in any insolvency proceedings, the Court may exercise the like powers as may be exercised under section 3 by a Court in a suit to which this Act applies.

A P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 22nd March 1918, and is hereby promulgated for general information :—

ACT No. XI OF 1918.

An Act further to amend the Indian Army Act, 1911.

VIII of 1911.

WHEREAS it is expedient further to amend the Indian Army Act, 1911 ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Indian Army (Amendment) Act, 1918.

(*2*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct in this behalf.

VIII of 1911.

Substitution of "Indian" for "native" in Act VIII of 1911.

2. In the Indian Army Act, 1911 (hereinafter referred to as the said Act), for the expressions "native" and "a native" wherever they occur, the expressions "Indian" and "an Indian" shall be substituted respectively.

Amendment of section 6 of Act VIII of 1911.

3. For sub-section (*1*) of section 6 of the said Act, the following sub-section shall be substituted, namely :—

Officers to exercise powers in certain cases.

"6 (*1*) Whenever persons subject to this Act are serving—

(*a*) out of India under an officer not subject to the authority of the Governor General in Council, or

(*b*) in India under an officer commanding any military organization not in this section specifically named and being, in the opinion of the Governor General in Council, not less than a brigade.

the Governor General in Council may prescribe the officer by whom the powers which, under this Act, may be exercised by officers commanding armies, army corps, divisions and brigades, shall, as regards such persons, be exercised."

Amendment of section 7 of Act VIII of 1911.

4. For clause (*8*) of section 7 of the said Act, the following clause shall be substituted, namely :—

"(*8*) 'army,' 'army corps,' 'division' and 'brigade' mean respectively an army, army corps, division or brigade which is under the command of an officer subject to the authority of the Governor General in Council or, when on active service, an army, army corps, division or brigade under the command of an officer holding a commission in His Majesty's land Forces."

Amendment of section 9 of Act VIII of 1911.

5. In section 9 of the said Act, after the words "he shall sign" the words "and shall also cause the person to sign" shall be inserted.

Amendments of sections 14, 19, 21, 23, 102 and 108 of Act VIII of 1911.

6. In sections 14, 19, 21, 23 and 108 of the said Act, after the word "army" the words "army corps," and in section 102 of the said Act after the word "army" the words "or army corps" shall be inserted.

Amendment of section 18 of Act VIII of 1911.

7. To sub-section (*2*) of section 18 of the said Act, the following proviso shall be added, namely :—

"Provided that, where any such person is sentenced to dismissal combined with any other punishment, such other punishment, or, in the case of a sentence of transportation or imprisonment, a portion of such other punishment, may be inflicted before he is sent to India."

Amendment of section 25 of Act VIII of 1911.

8. After clause (*j*) of section 25 of the said Act, the following shall be added, namely :—

"or

(*k*) on active service commits any offence against the property or person of any inhabitant or resident in the country in which he is serving."

Amendment of section 27 of Act VIII of 1911.

9. In clause (*a*) of section 27 of the said Act, after the word "causes" the words "or conspires with any other persons to cause" shall be inserted.

Insertion of new section 39A in Act VIII of 1911.

10. After section 39 of the said Act, the following section shall be inserted namely :—

Attempts.

"39A. Whoever attempts to commit an offence punishable by this Act or to cause such an offence to be committed, and in such attempt does any act towards the commission of the offence may, where no express provision is made by this Act for the punishment of such attempt, be punished with the punishment provided in this Act for such offence."

Amendment of section 43 of Act VIII of 1911.

11. In section 43 of the said Act—

(1) in clause (*c*) for the words and brackets "(with or without solitary confinement)," the words "either rigorous or simple" shall be substituted ;

(2) in clause (*e*) for the words "any stated period," the words "a period not exceeding two months" shall be substituted;

(3) after clause (*g*) the following clause shall be inserted, namely :—

"(*gg*) in the case of officers, reprimand or severe reprimand ;"

(4) in clause (*h*) after sub-clause (*iv*), the following sub-clause shall be added, namely :—

"(*v*) on active service forfeiture of pay and allowances for a period not exceeding three months."

Amendment of section 47 of Act VIII of 1911.

12. In section 47 of the said Act, after the brackets and letter "(*f*)," the brackets and letters "(*gg*)" shall be inserted.

Insertion of new section 49A in Act VIII of 1911.

13. In Chapter VI after section 49 of the said Act, the following section shall be added, namely :—

Retention in the ranks of a person convicted on active service.

"49A. When any person on active service has been sentenced by court-martial to dismissal or to transportation or imprisonment whether combined with dismissal or not, the prescribed officer may direct that such person may be retained to serve in the ranks, and where such person has been sentenced to transportation or imprisonment, such service shall be reckoned as part of his term of transportation or imprisonment."

Amendment of section 50 of Act VIII of 1911.

14. In section 50 of the said Act, after clause (*c*), the following clause shall be inserted, namely :—

"(*cc*) for every day on which he is in hospital on account of sickness certified by the medical officer attending on him to have been caused by his own misconduct or imprudence, such sum as may be specified by order of the Commander-in-Chief in India :"

Amendment of section 74 of Act VIII of 1911.

15. In the proviso to section 74 of the said Act, after the words "district court-martial," the words "or on active service a summary general court-martial" shall be inserted.

Amendment of section 86 of Act VIII of 1911.

16. After sub-section (*5*) of section 86 of the said Act, the following sub-section shall be added, namely :—

"(*6*) A person charged before a court-martial with any offence under this Act may be found guilty of having attempted to commit or of abetment of that offence although the attempt or abetment is not separately charged."

Amendment of section 91 of Act VIII of 1911.

17. In section 91 of the said Act, for the words "and of the enrolment of such person," the following words shall be substituted, namely :—

"The enrolment of such person may be proved by the production of a copy of his enrolment paper purporting to be certified to be a true copy by the officer having the custody of the enrolment paper."

Insertion of new section 91A in Act VIII of 1911.

18. After section 91 of the said Act, the following section shall be inserted, namely :—

Presumption as to certain documents.

"91A. (*1*) A letter, return or other document respecting the service of any person in, or the dismissal or discharge of any person from, any portion of His Majesty's Forces, or respecting the circumstance of any person not having served in or belonged to any portion of His Majesty's Forces, if purporting to be signed by or on behalf of the Governor General in Council or the Commander-in-Chief in India or by any prescribed officer, shall be evidence of the facts stated in such letter, return or other document.

(*2*) An army list or gazette purporting to be published by authority shall be evidence of the status and rank of the officers or warrant officers therein mentioned, and of any appointment held by such officers or warrant officers and of the corps, battalion or arm or branch of the service to which such officers or warrant officers belong.

(*3*) Where a record is made in any regimental book in pursuance of this Act or of any rules made thereunder or otherwise in pursuance of military duty, and purports to be signed by the commanding officer or by the officer whose duty it is to make such record, such record shall be evidence of the facts thereby stated.

(*4*) A copy of any record in any regimental book purporting to be certified to be a true copy by the officer having the custody of such book shall be evidence of such record.

(*5*) Where any person subject to this Act is being tried on a charge of desertion or of absence without leave, and such person has surrendered himself into the custody of, or has been apprehended by a provost-marshal, assistant provost-marshal or other officer, or any portion of His Majesty's Forces, a certificate purporting to be signed by such provost-marshal, assistant provost-marshal or other officer, or by the commanding officer of that portion of His Majesty's Forces and stating the fact, date and place of such surrender or apprehension shall be evidence of the matters so stated.

(6) When any person subject to this Act is being tried on a charge of desertion or of absence without leave, and such person has surrendered himself into the custody of, or has been apprehended by, a police-officer not below the rank of an officer in charge of a police-station, a certificate purporting to be signed by such police-officer and stating the fact, date and place of such surrender or apprehension, shall be evidence of the matters so stated."

19. In sub-section (1) of section 98 of the said Act,—

Amendment of section 98 of Act VIII of 1911.

(1) after the words "convening officer," the words "or if the convening officer so directs, by an authority superior to the convening officer" shall be inserted;

(2) in clause (c) for the word "said," the word "convening" shall be substituted.

20. After section 99 of the said Act, the following section shall be inserted, namely :—

Insertion of new section 99A in Act VIII of 1911.

"99A. When any person subject to this Act is tried and sentenced by court-martial while on board ship, the finding and sentence so far as not confirmed and executed on board ship may be confirmed and executed in like manner as if such person had been tried at the port of disembarkation."

Confirmation of finding and sentence on board ship.

21. After the proviso to section 107 of the said Act, the following proviso shall be added, namely :—

Amendment of section 107 of Act VIII of 1911

"Provided further that on active service a sentence of rigorous imprisonment may be carried out by confinement in such place as the officer commanding the forces in the field may from time to time appoint."

22. After section 108 of the said Act, the following section shall be inserted, namely :—

Insertion of new section 108A in Act VIII of 1911.

"108A. In every case in which a sentence of transportation is passed under this Act, the offender, until he is transported, shall be dealt with in the same manner as if sentenced to rigorous imprisonment, and shall be deemed to have been undergoing his sentence of transportation during the term of his imprisonment."

Offenders sentenced to transportation how dealt with until transported.

23. In Chapter IX of the said Act after section 111, the following section shall be added, namely :—

Insertion of new section 111A in Act VIII of 1911.

"111A. When a sentence of fine is imposed by a court-martial under section 41 or section 42, whether the trial was held within British India or not, a copy of such sentence signed and certified by the president of the Court or the officer holding the trial, as the case may be, may be sent to any Magistrate in British India, and such Magistrate shall thereupon cause the fine to be recovered in accordance with the provisions of the Code of Criminal Procedure, 1898, for the levy of fines as if it was a sentence of fine imposed by such Magistrate."

Execution of sentence of fine.

V of 1898.

24. For section 112 of the said Act, the following section shall be substituted, namely :—

Substitution of new section for section 112 of Act VIII of 1911.

"112 (1). When any person subject to this Act has been convicted by a court-martial of any offence, the Governor General in Council or the Commander-in-Chief in India or, in the case of a sentence which he could have confirmed or which did not require confirmation, the officer commanding the army, army corps, division or independent brigade in which such person at the time of his conviction was serving, or the prescribed officer may,

Pardons and remissions.

(a) either without conditions or upon any conditions which the person sentenced accepts, pardon the person or remit the whole or any part of the punishment awarded;

(b) mitigate the punishment awarded, or commute such punishment for any less punishment or punishments mentioned in this Act :

Provided that a sentence of transportation shall not be commuted for a sentence of imprisonment for a term exceeding the term of transportation awarded by the Court.

(2) If any condition on which a person has been pardoned or a punishment has been remitted is, in the opinion of the authority which granted the pardon or remitted the punishment, not fulfilled, such authority may cancel the pardon or remission, and thereupon the sentence of the Court shall be carried into effect as if such pardon had not been granted or such punishment had not been remitted :

Provided that, in the case of a person sentenced to transportation or imprisonment, such person shall undergo only the unexpired portion of his sentence.

(3) When under the provisions of section 49 a non-commissioned officer is deemed to be reduced to the ranks, such reduction shall, for the purposes of this section, be treated as a punishment awarded by sentence of a court-martial."

25. After section 126 of the said Act, the following sections shall be inserted, namely :—

Insertion of new sections 126-A and 126-B in Act VIII of 1911.

"*Disposal of Property.*

126A. When any property regarding which any offence appears to have been committed, or which appears to have been used for the commission of any offence, is produced before a court-martial during a trial, the Court may make such order as it thinks fit for the proper custody of such property pending the conclusion of the trial, and if the property is subject to speedy on natural decay may, after recording such evidence as it thinks necessary, order it to be sold or otherwise disposed of.

Order for custody and disposal of property pending trial in certain cases.

126B. (*1*) After the conclusion of a trial before any court-martial, the Court or the officer confirming the finding or sentence of such court-martial or any authority superior to such officer, or, in the case of a court-martial whose finding or sentence does not require confirmation, the officer commanding the army, army corps, division or brigade within which the trial was held, may make such order as it or he thinks fit for the disposal by destruction, confiscation, delivery to any person claiming to be entitled to possession thereof, or otherwise, of any property or document produced before the Court or in its custody, or regarding which any offence appears to have been committed or which has been used for the commission of any offence.

Order for disposal of property regarding which offence committed.

(*2*) Where any order has been made under sub-section (*1*) in respect of property regarding which an offence appears to have been committed, a copy of such order signed and certified by the authority making the same may, whether the trial was held within British India or not, be sent to a Magistrate in any presidency-town or district in which such property for the time being is, and such Magistrate shall thereupon cause the order to be carried into effect as if it was an order passed by such Magistrate under the provisions of the Code of Criminal Procedure, 1898.

Explanation.—In this section the term "property" includes, in the case of property regarding which an offence appears to have been committed, not only such property as has been originally in the possession or under the control of any party, but also any property into or for which the same may have been converted or exchanged, and anything acquired by such conversion or exchange whether immediately or otherwise."

26. The title and the sections of the said Act mentioned in the Schedule are hereby repealed to the extent specified in the second column thereof.

Repeals.

THE SCHEDULE.

SECTIONS OF THE INDIAN ARMY ACT, 1911, TO BE REPEALED.

(*See section 26.*)

	Extent of repeal.
The title	The word "Native."
Sec. 2	The proviso to sub-section (*1*).
" 10	The words "of which the last pay statement, if produced, shall be evidence."
" 15	The whole.
" 18	Sub-section (*3*).
" 43	In sub-clause (*iii*) of clause (*b*) the words " or whose sentence involves such dismissal."
" 50	In clause (*c*) the word "proper" and the words "at the hospital," and in the proviso the words " or whose sentence involves dismissal."
" 93	In sub-section (*2*) the words "to prove the signature to such certified extracts, nor shall it be necessary."
" 126	Sub-section (*3*).

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 22nd March, 1918, and is hereby promulgated for general information :—

ACT No. XII OF 1918.

An Act to control the withdrawal of capital from the money-market by Companies.

WHEREAS it is expedient owing to the present war to take power to control the withdrawal of capital from the money-market by Companies; It is hereby enacted as follows :—

Short title and duration.

1. (*1*) This Act may be called the Indian Companies Restriction Act, 1918.

(*2*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions. VII of 1913.

2. All words and expressions used in this Act and defined in the Indian Companies Act, 1913, shall be deemed to have the meanings respectively attributed to them by that Act.

Prohibition of the registration of, or increase of share capital by, companies except under license. VII of 1913.

3. (*1*) Notwithstanding anything in the Indian Companies Act, 1913, the Registrar shall not register a company, nor shall a company increase its share capital, issue debentures, or call up unpaid capital, unless the company holds a license in this behalf issued by the Governor General in Council:

Provided that nothing in this sub-section shall apply to a private company.

(*2*) A license issued under sub-section (*1*) shall be subject to such conditions as the Governor General in Council may think fit, and the holder of such license shall comply with any such conditions.

Contracts made for the purpose of increasing share capital in contravention of section 3, to be void, and calls to be unenforceable.

4. Any contract made by or on behalf of a company, with the object or the effect of increasing its share capital, or for the issue of debentures, which is in contravention of the provisions of section 3, shall be void, and any call made by a company in contravention of the said provisions shall be unenforceable.

A. P. MUDDIMAN,
Secretary to the Government of India.

REGISTERED No. L. 848.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 23, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Saturday, the 9th March, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding* and 58 Members, of whom 52 were Additional Members.

THE FINANCIAL STATEMENT, 1918-19.

SECOND STAGE.

The Hon'ble Sir William Meyer :—"I beg to open the second stage of the discussion on the Financial Statement."

RESOLUTION *RE* INCREASED EXPENDITURE FOR TECHNICAL EDUCATION.

11-5 A.M.

The Hon'ble Rao Bahadur B. N. Sarma :—"Sir, I beg to move the Resolution which stands in my name:

'That this Council recommends to the Governor General in Council an increase in the recurring appropriation from Imperial revenue of 30 lakhs towards primary education by another 30 lakhs for expenditure from the year 1918-19 onwards on the development of education in—

(*a*) Mechanical, electrical and sanitary engineering.

(*b*) Metallurgy.

(*c*) Mining.

(*d*) Forestry.

(*e*) Agriculture.

[*Rao Bahadur B. N. Sarma.*] [9TH MARCH, 1918.]

"Sir, the subject of this Resolution has been discussed to a large extent when the Public Services Commission Report resolutions were being considered on previous occasions, and yesterday also there was a general expression of opinion that the Government ought to grant larger sums towards the development of education in India. Particular stress has not been laid upon aid to the branches which I seek to see developed, and I therefore propose to make a very few brief remarks in connection with that aspect of the question. I do not think any very lengthy remarks are needed to commend the need of development or money therefor to the Council. The needs of the higher services, as well as the general economic condition of the country, require improvement in education in the branches which I have included in the Resolution. The Public Services Commissioners in their report have these observations on this point. On Agriculture they say :—

'Practical agricultural experience, however, is not demanded of candidates for appointment to the highest posts on the research and teaching sides of the department. In these branches, the chief requisite is a good science qualification supplemented by a term of post-graduate training in agricultural research. We accordingly recommend that facilities for such training be developed in India, and that the standard be brought up to the level of the best equipped agricultural institutions of Europe and America. The training classes should be established at Pusa, such additions being made to the staff of the institution as may be necessary for the purpose.'

"With regard to Forests this is what they say :—

'Direct recruitment should be made to the Imperial branch in India; with this object, a course of training up to the highest European standard should be instituted at Dehra Dun.'

"In regard to Geological survey the following statement is made :—

'A School of Geology should be developed in India which will rank with similar institutions in Great Britain. It is desirable that at one centre at least in India advanced study of this subject should be possible.'

"In regard to Mining the following recommendation is made :—

'Facilities for instruction in mining should be developed in India, and every effort should be made to utilise the services of Indian inspectors. One reason for urging this is, that there is a considerable Indian element among mining managers.'

"Then with regard to civil, mechanical, and electrical engineering and kindred branches they say generally :—

'With regard to the needs of the Public Works Department we are satisfied that the training now given in each of the four colleges is adequate to the needs of the higher branches of the public service.'

"But the evidence suggests improvements in mechanical and electrical and sanitary engineering.

"With regard to the locomotive and other departments they say that :—

'Arrangements should also be provided by which statutory natives of India with suitable educational qualifications would be able to serve as apprentice pupils in the shops and running sheds of the State railways, and so to reach the standard of professional training prescribed for direct recruitment.'

"With regard to Metallurgy, the report of the Committee on Technical Education, which sat more than 14 or 15 years ago, recommended a school for metal working, but nothing seems to have come of that recommendation. There is no doubt, therefore, that from the point of view of equipping educational institutions and workshops for the recruitment of the higher branches of the Indian Services, there is ample justification for the expenditure of the money I ask for. But, Sir, it may be said that the recommendations of the Public Services Commission are under consideration and that, therefore, it is a little premature to consider this subject. And with regard to the Industrial branch, it may be said perhaps that the Industrial Commission is sitting and will submit its report about April, and that, consequently, we might wait till that report is received. My answer to these two objections would

[9TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

be that, with regard to the Public Services Commission's Report, the matter has been already under investigation for about two years, and all that I say, is that some beginning should be made in the current year towards the solution of this problem. With regard to the Industrial Commission's Report, what I would say is, that the report will be received in June, and we are already late in making the necessary improvements to enable us to compete with foreign countries in the matter of industries. The recent commercial returns show how India has been swamped with foreign goods. So, apart from the question of recruitment for the Public Services, I would strongly urge upon the Government the need for the development of education in the branches which I have mentioned.

"Sanitary Engineering is one of the subjects which has to be taken up in India, and I hope that special attention will be paid to it.

"The recommendations of the Universities' Commission, with regard to the London University, show that they have there an Imperial College of Science and Technology in Metallurgy, Mining, and in Civil and Mechanical Engineering, and that it was hoped to secure professors with the highest qualifications at a salary of £1,000, and that £500 was sufficient for Readers. Therefore, the expenditure need not be very prohibitive in the matter of equipping Indian colleges, and besides, we already have in this country institutions in Agriculture, in Forestry, in Mining and in Mechanical, Civil and Electrical Engineering at Roorkee, Sibpur, Poona and Madras. All that is needed, is to further equip them with superior professorial staff and the necessary scientific appliances.

"So far as to the need and the cost. Then the question is, whether I am right in asking for a grant from the Imperial Revenues, especially in view of the possibility of the decentralisation of Provincial finance. My answer is, Sir. that these needs that I am asking to be served are chiefly for the higher Indian services, the Imperial services so to speak, and also for the general economic development of the country in which the whole of India is interested, towards equipping railways, larger irrigation works, and so on; and, consequently, there is justification for the appropriation of Imperial Revenues, towards the objects in respect of which support is sought. Of course, if any of these should fall within the exclusive category of Provincial finance, certainly, adjustments may be made, but I do not think that this step should be deferred, or can be deferred, until the other problem is fully solved.

"Then the question may be asked whether the grant can be utilised during the current year. If a brand new institution or brand new institutions had to be started, there would be some difficulty; but we have our own institutions which can be developed, and it ought not to be very difficult to import old men—men who are too old for fighting—into India for the purpose of filling the professorial appointments. So there may be no difficulty in getting the required professors; the equipment is there to a certain extent, and it ought not to be difficult, therefore, to utilise the grant during the year.

"Then the more important question would be whether there is any possibility of inducing the Government in the state of the Imperial finances this year to make any grant with regard to that subject. Sir, much has been said yesterday already. There has been a growth of nearly £26 millions in the general revenue since the year 1913-14 But have the general needs of the country been served by even a very, very small percentage of the excess? That is the first point I would like to put to the Council. The second is that there are certain increases and certain allotments suggested which might await happier times; under the discharge of debt, Indian bonds and Railway bonds, an expenditure of £3·5 millions is proposed, a loan of 2·7 millions is to be discharged, which might be included in the new loan. Then there is a debt of ·8 millions to the Gwalior State, but if His Highness the Maharaja of Scindia is not very particular on insisting upon repayment, it might be postponed. I am only suggesting possibilities. I will not not say any of them or all of them are particularly feasible.

[*Rao Bahadur B. N. Sarma; Sir William Meyer.*] [9TH MARCH, 1918.]

"Then there is railway development for which another million is provided. I do not say that that should be curtailed; but it is just possible that all the money may not be expended during the current year. Then the elasticity is so great and has been proved to be so great that it ought not to be difficult to find £200,000 for the expenditure that I seek in connection with this department.

"Then between the acceptance of this by the Government and their making any provision, there would be a long time, and I hope, therefore, that the figures can be so adjusted or will be capable of being so adjusted on later information as to make it possible for the Government to accept this Resolution."

11-15 A.M. **The Hon'ble Sir William Meyer** :—"I regard the Resolution with very considerable sympathy, but I shall presently explain why I am not able to accept it in this form. The Resolution says :—

'This Council recommends to the Governor General in Council an increase in the recurring appropriation from Imperial revenue of 30 lakhs towards primary education by another 30 lakhs for expenditure from the year 1918-19 onwards on the development of education in :—

(*a*) Mechanical, electrical and sanitary engineering,

(*b*) Metallurgy,

(*c*) Mining,

(*d*) Forestry,

(*e*) Agriculture.'

"To put it briefly, on technical education, including Forestry and Agriculture. I must again refer to what I said yesterday in regard to our financial position. It is quite true that we budget for a surplus of about £2⅓ million. It may be—I hope it will be—that that surplus will prove to be actually exceeded in the year that lies before us. But, as I tried to emphasize in my speech on the 1st of March, we want all this money for the demands on our Ways and Means resources arising out of the war. I gave a sketch of these demands in my speech, and I had to say that, on the balance sheet I was able to strike, we had not been able to make specific provision for the Secretary of State's Council drawings which are so important for India's external trade; that we must meet these in some way or other, and that, therefore, even if we get windfalls, it is necessary to preserve them.

"The Hon'ble Mr. Sarma has made some rather ingenious remarks as to putting off paying our just dues, and hoping to save money on the provision for railway renewals, a very much needed provision for the helping of our much tried railways, which have done such splendid service. I am afraid I cannot accept those expedients as being practical and of financial validity.

"I must also repeat the arguments I used yesterday against further commitments in the shape of Provincial grants, when our future financial relations with the Provinces are under consideration, and it is proposed to give them larger resources to meet what is primarily Provincial expenditure.

"I gave some figures yesterday to show how the total expenditure on education had advanced as compared with 1913-14—the last year of peace. I showed that the coming budget provided 1 million pounds more expenditure for education than in that year; and as regards technical education I now cite some figures for the year 1916-17—the last for which details are available—as compared with the period five years previously, 1911-12. I find that comparing 1911-12 with 1916-17, the expenditure on engineering colleges and schools, engineering and surveying schools, technical and industrial schools, increased in all from about 24 lakhs to 29 lakhs. The former figure includes a Provincial outlay of 14 lakhs, the latter of 18 lakhs.

"Well, as I said yesterday, it is most undesirable to plunge into ill-considered schemes of outlay merely in order to impress the public, and this is specially the case in regard to technical education. We have got to be careful

[9TH MARCH, 1918.] [*Sir William Meyer.*]

that what is spent is spent to the best advantage to meet actual, immediate or prospective demands. On this point I should like to quote some very apposite remarks made as regards engineers in paragraph 86 of the recent report of the Public Works Reorganization Committee. They say:—

'We are not convinced, however, that the annual output of engineers is less than the existing demand, and this view receives support from the fact that 46 per cent. of the upper subordinate posts in Bengal are filled by Bachelors of Engineering, that 60 per cent. of the products of the engineering class at Madras accept subordinate positions, and that posts as upper subordinates are guaranteed to and accepted by the students from Poona passing second and third in the Bachelor of Engineering examination. It is obviously uneconomical for Government to provide, at considerable expense, an engineering education of the highest standard for a man who will remain for the greater portion of his life in an inferior position and will never have the opportunity of exercising the knowledge gained during his college course.'

"Similar remarks were made in respect of electrical and mechanical engineers in the report of Colonel Atkinson and Mr. Dawson on Technical Institutions. I sincerely hope—and I yield to none in that hope—that our industrial development will hereafter justify provision for a much larger output of technically trained men; but we must not let the supply exceed the demand. If so, you will have a set of men for whom the State has provided training and who cannot be properly utilised. I may say, too, that we shall have guidance presently in this as in other matters from the report of the Industries Commission. My Hon'ble friend has referred among other things to Mining. I may remind the Council that Sir Thomas Holland, the President of the Industries Commission, is one of the greatest living authorities on mining—certainly the greatest living authority on mining in India; and that it is not likely the development of mining and the training of men in mining enterprise will have escaped his notice or his recommendations.

"Then, again, it would be most difficult to obtain the necessary teaching *personnel*, the reason being the paucity of men in the scientific cadre owing to the war, and the difficulty of recruiting fresh men. My Hon'ble friend says 'get an old batch of old men from Home.' Well, I do not think that would be feasible. In the first place, the old men, or a considerable portion of them, would succumb to the unaccustomed Indian climate; and, in the second place, there is nothing in which the practical outlook changes so much as in these technical subjects. We do not want old men who are passed their work. If you want to have good instruction, you must have it from men who are in the prime of life and who are thoroughly *au fait* with existing and future developments.

"Then, as regards agricultural education, a reference was recently made in my Hon'ble colleague Sir Claude Hill's Department to Local Governments as to the promotion of this. We have not received the replies yet. Here, again, it is undesirable to commit ourselves prematurely to schemes which might possibly be unreliable.

"For these reasons, Sir, I cannot accept the Resolution, but I am prepared to make an offer to my Hon'ble friend which, I hope, will meet his purpose, and which, I may say, is made with the full concurrence of my Hon'ble colleagues who administer the Departments in question. On the figures in the Financial Statement, for reasons already explained, I can make no further grant; but it may be, though I cannot yet speak with any knowledge on the subject, that the final budget figures will show a somewhat better position for 1918-19 than we have yet been able to assume in the Financial Statement. If that should prove to be the case, subject to the sanction of the Secretary of State which will be necessary, I shall be prepared to set aside such sum, not exceeding 30 lakhs, as may seem desirable, after consultation with my Hon'ble colleagues in the administrative departments concerned, for purposes of technical and agricultural education. This money would, at the outset, be regarded as an Imperial reserve. We cannot commit ourselves in any way at present as to its eventual application. It may be, as I have said,—I hope it will be,—that we shall get material guidance on this point ere long from the report of the Industries

[*Sir William Meyer ; Rao Bahadur B. N. Sarma.*] [9TH MARCH, 1918.]

Commission. It may be, too, that the replies to the references made to Provinces on the subject of agricultural education will help us to an early practical course in that matter. But for the present I can only give this strictly provisional undertaking. I regret I cannot commit myself to hand over such money as may be available to the Provinces. It may be that we shall be able to spend it to better advantage under the direct agency of the Government of India—especially as my Hon'ble friend observed that some of the objects concerned were rather all-India objects than Provincial objects.

"Now that is all I have to say. As I have explained, I cannot accept the Resolution as put before the Council, but I do make this conditional promise that, if our budget for 1918-19 shows a betterment as compared with the Financial Statement, I will give the fullest consideration to the putting aside of a sum, not exceeding 30 lakhs, for the general objects which my Hon'ble friend has referred to, and I hope that, in view of this explanation, he will not press the Resolution."

11-27 A.M. **The Hon'ble Rao Bahadur B. N. Sarma** :—" Sir, I have only one or two observations to make with reference to the remarks which fell from the Hon'ble the Finance Minister. A passage was quoted from the report of the Public Works Department Reorganisation Committee that even at present the output of engineers is not small and, perhaps, exceeds the requirements and the fear was expressed that the supply might exceed the demand. May I say, Sir, that in the following paragraph the Commissioners state that, if their recommendations are accepted and the Indian agency be increased, the management being handed over to the local boards, there would be a demand for a larger number of highly qualified engineers and better arrangements will have to be made to enable the engineering colleges to increase the output. But the point really is not as to whether the output of engineers educated on the present lines is sufficiently large; the point is as to whether the highest type of teaching open to candidates in the rest of the world is open to students seeking education in these various branches in India; and it is for that higher teaching on which stress was laid by the Public Service Commissioners, it is for the development of that higher education that I have sought this money, and therefore, I think, Sir, that the money can very well be utilised at an early date.

"Then with regard to the second point that was put to me, that we must not unduly hasten the pace of making large advances to Provinces unless we had properly considered schemes, may I say that this subject of technical education has engaged the attention of Government for more than 20 years past, that the Public Services Commission's recommendations have been before them for the last two and a half years, and that there is a limit to the patience even of the Indian community. I hope, therefore, that there will be more driving power in the various administrations towards advancing the cause which we all of us have at heart. But in view of the very sympathetic remarks of the Hon'ble Sir William Meyer that the Government would consider the question and make provision this year if the finances would permit, I do not see that any useful purpose will be served by pressing the Resolution. It only remains for me to thank the Government for the assurances they have given. I beg to withdraw the Resolution if the Council would permit me to do so."

The Resolution was, by leave of the Council, withdrawn.

RESOLUTION *RE* GRANT OF 50 LAKHS OF RUPEES IN AID OF SANITATION.

11-31 A.M. **The Hon'ble Rao Bahadur B. N. Sarma** :—" Sir, I beg to move the second Resolution which stands against my name, namely :—

'This Council recommends to the Governor General in Council that a grant 50 lakhs of rupees may be made in aid of sanitation, especially towards the supply of pure drinking water in rural areas.'

[9TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

"Here, again, almost every Member of the Council, official as well as non official, is convinced of the need for better sanitary equipment in order to improve the health of the Indian population. Recent events such as the increase of plague and increase in mortality from fevers, especially malaria, have rivetted, almost compelled, the attention of every thinking Indian to the subject and made him pause and consider as to whether he has been doing his duty in not putting sanitation above all other things and all other requirements. The figures available to me with regard to the last census are truly appalling. In several Provinces there has been a diminution in population, and as compared with the Native States, British India cannot boast of having done its duty in the matter, the growth of population having been smaller.

"In Bihar, there was an actual decrease of population of ·9 between 1891—1901 and in the decade 1901—11 the growth was only 1·7 per cent. In the Bombay Presdiency, it was —1·7 and +6 in the two decades. Bombay city itself was depopulated in the years 1891—01 4·1 per cent and the growth has been very small during the latter period. The Central Provinces again fared badly, but in the Punjab the tale is harrowing; there has been a decrease during the period 1901—11 of the population to the extent of —1 7 per cent. whereas there has been a general increase all over India of 5·5. In the United Provinces, also, the tale is equally sickening. Between 1891 and 1901 the growth was only 1·7, whereas between 1901 and 1911 there was an actual decrease of 1·1. A contemplation of these figures is sufficient to convince us that the mortality from the various preventible causes in India is greater than the mortality which ten such horrible wars like the great war now devastating Europe may be accountable for. The growth of population in British India has not been larger during the last decade than that in the Native States, and that is a state of things which requires looking into. So far as to the general need. With regard to the special requirement to which I have drawn attention, namely, the supply of pure drinking water in rural areas, I must say that I made pointed allusion to that special object with reference to the experience I have of my own Presidency. I have travelled far and wide in rural areas for various purposes, and nothing has impressed me so much as the absolute and imperative need of providing pure drinking water which can be done at a comparatively small expense, if only the resources of the Government and of local bodies can be organised on a proper footing. There are very many villages, where a lot of time and energy is spent by half the population (I say 'half' because the women-folk form half the population) in going long distances to get water which is but impure and absolutely inadequate in the hot season; and even where canals run by the side of villages the water is so impure as to cause mortality from fevers and bowel complaints, simply because local bodies have not been able to make proper arrangements for purifying the water. I, therefore, think that this is a subject which requires immediate attention; and there is the Public Works staff which is not engaged fully owing to the curtailment of Public Works expenditure. This is a matter which does not require any special technical skill, because there are hundreds of small overseers and contractors who will be willing to undertake the task, and labour will be forthcoming in abundance. I, therefore, think that the money can be utilised this year if only the grant is made, and I have worded my Resolution somewhat vaguely in order to meet possible objections. I said, 'recommends to the Council that the grant of 50 lakhs may be made in aid of sanitation.' This grant may be made either from the General Imperial Funds or by releasing Provincial funds to the extent of 50 lakhs, if the Hon'ble the Finance Member should say that there is to the credit of Provincial Governments a sum of £545 thousand which may perhaps be utilised for the purpose. I, however, submit that the Imperial grants, having regard to the immense growth in the revenue, ought to undertake a portion of the burden and contribute 50 lakhs of rupees immediately. That is what is due to this particular department of Governmental activity. But if the Government are unable, for the reasons which have been suggested yesterday, to make a grant from Imperial revenue, I hope they will be able to make a grant in the

[*Rao Bahadur B. N. Sarma; Pandit M. M. Malaviya; Mr. S. N. Bannerjea.*] [9TH MARCH, 1918.]

indirect fashion that I have alluded to, by allowing the Local Governments to spend to that extent from, or rather to draw upon, their Provincial reserves. The Financial Statement with reference to that point says that 'instructions have been issued in view of the war conditions to the Local Governments asking them to restrict drawings on their balances which include the unspent remainder of these special grants', and it further says 'any outlay thus postponed is merely deferred until normal times return'. I hope, Sir, that the grant may be made in one of the alternative forms I have proposed, and I think the subject requires the serious consideration of the Hon'ble the Finance Member and the Government of India."

11-39 A.M. **The Hon'ble Pandit M. M. Malaviya** :—"I hope, Sir, the Hon'ble the Finance Member will see his way to accept the Resolution of my Hon'ble friend in one of the alternative forms suggested by him. I do not think the cause of sanitation requires any advocacy. Countless plague deaths eloquently call for more money being put forward in the direction of sanitation, and the need for pure drinking water is one of the most insistent needs which calls for attention. There is no doubt that a great deal of money can be most usefully spent in promoting public health and hygiene, and thereby preventing preventible mortality, and, as my friend Mr. Sarma has now suggested an alternative form, I hope the Hon'ble the Finance Member will see his way to accept the Resolution in one of the forms."

11-40 A.M. **The Hon'ble Mr. S. N. Bannerjea** :—"Sir, I desire to support my Hon'ble friend on my left in this matter. I think the practical thing to do in this case would be for the Government of India to issue instructions to the Local Governments to free their balances for this purpose. They hold large balances for sanitary purposes, and these balances might be usefully employed for the purpose mentioned in this Resolution. Something more has to be done than that. You may give the money to various local bodies, but you cannot compel them to spend that money. I know, as a matter of fact, considerable grants were made to the District Boards out of the cesses which were placed at their disposal, but the District Boards were not able to spend them and so the grants lapsed. Therefore, Sir, it seems to me that apart from the essential need of money something more is required, and that something is the revision of the constitution of these District Boards. The Government of Bengal has taken a distinct and definite step in that direction by appointing by direct election in the case of five or six District Boards, Indian Chairmen for the purpose of carrying on their administration. The experiment has been tried for some months in the district from which my friend Maharaja Manindra Chandra Nandi comes—the district of Moorshedabad. The Chairman-elect is Rai Bahadur Baikuntha Nath Sen, aged 74, but he posesses the energy of a young man and he goes about from place to place in his motor car, visiting distant places, and he has infused a new life into the whole District Board administration. If we had in the District Boards of Bengal chairmen of that type elected by the people, I am sure this problem would be largely solved. Money is needed, and I hope the Hon'ble the Finance Member will be able to give it to us or, at any rate, to free the balances. But even more essential, I repeat, is the revision of the constitution of these local bodies. Liberalise the constitution, make it more popular, make it more responsible, make the Chairmen feel that they are responsible to the electorate, then and then only I think these balances will be utilised in a proper and more satisfactory manner than they are at present.

"As for drinking water, its value for the purposes of sanitation cannot be exaggerated. Wherever a supply of pure drinking water,—and I speak as a Chairman of one of the municipalties in Bengal,—wherever the supply of pure drinking water has been obtained, it has been attended with substantial benefit to the health of the people. I live in a village near the cantonment

[9TH MARCH, 1918.] [*Mr. S. N. Bannerjea; Sir William Meyer.*]

of Barrackpore. We have got a filter supply. We pay for it and we get it, and the result is a marvellous change for the better in the health of the people. The Government at present,—I am talking of those riparian municipalities,—is engaged upon a scheme for supplying pure water to the riparian municipalities on the left bank of Hooghly. The estimated cost of the scheme is about R36 lakhs. It is expected that Government will make a substantial contribution, and the municipalities are most willing to tax themselves for the purpose. Therefore, let us have the contribution by all means from the Government, and I hope and trust my Hon'ble friend the Finance Minister will be in a position to give us an assurance to that effect. But the constitution of these local bodies must be liberalised, they must be popularised, they must be made responsible to the people, their official character must be banished. Then and then alone the cause of sanitation will be placed upon a satisfactory footing in Bengal and elsewhere."

11-45 A. M.

The Hon'ble Sir William Meyer :—"Sir, here again I have much sympathy with the objects of the Hon'ble Mover, and I may say that one of the most interesting and, to my mind, pleasant experiences of my Indian career, which now extends over more than a generation, is the change in the attitude of the people towards sanitation. When I was a young official I found, as a District Officer, that sanitary measures were absolutely unpopular. I believe now that as my Hon'ble friend Mr. Bannerjea has said, there has been a change in the outlook, and that people are becoming more and more willing to tax themselves for the purposes of sanitary improvement. But I think my friends will also agree that, although this is extremely desirable, it would be undesirable to force the pace too much and to let people think that they are being coerced into sanitation. I only throw that out by the way, because I repeat that I have the greatest pleasure in looking at the fact of the changed attitude of the ordinary mass of the people towards sanitation.

"Well, here again we have not been absolutely at a standstill as might be thought from some speeches yesterday. I think my friend the Mover will recognise, as being a master of figures himself, that we have advanced during the last few years very considerably. I have got the figures here for sanitation expenditure—and mind you this is only the Government sanitation expenditure; it does not include the expenditure of district boards and municipalities which are primarily concerned with this subject. In 1913-14, the expenditure was £432,000 ; we are budgetting this year for £715,000, that is an increase of 70 per cent. Then during those happy years in which peace prevailed and the Government of India were able to make grants to the provinces, a good deal was done in the direction of encouraging sanitation. I have some figures here furnished by the Education Department. In the last ten years the Government of India have given recurring grants which now total 85 lakhs a year for sanitation, and 439 lakhs in non-recurring grants ; the actual expenditure, altogether, in this way, recurring and non-recurring, for a period of ten years amounts to nearly 10 crores. That is quite apart from the 82 lakhs recurring expenditure given since 1913-14 to certain Local Governments to permit of an increase to the general resources of rural boards with the object that the boards should have a freer hand for sanitation expenditure. These sums are not merely for urban sanitation ; much has been made available for rural sanitation also : and in making the grant for 1913-14, the Education Department drew special attention to the needs of rural water supply.

"Coming now to the Resolution, I cannot accept the proposal that we should make a further grant from Imperial revenues of 50 lakhs for sanitation, I can only repeat what I have said before, that although we have a surplus, that surplus is needed, essentially needed, for our Ways and Means purposes in connection with the war, and we cannot dissipate it further. My Hon'ble friend the Mover, however, threw out an alternative suggestion. He said 'let the provinces over-draw from their balances'.

"Well, we have had to ask the provinces to conserve their balances for war purposes. If my Hon'ble friend turns to paragraphs 70 and 71 of my

[*Sir William Meyer; Rao Bahadur B. N. Sarma; Sir Dinshaw Wacha.*] [9TH MARCH, 1918.]

speech introducing the Financial Statement he will find that we have had to cut down the total balances of India, which include provincial balances, very much. We estimate that on the 31st March 1919 we shall not have much more than £11 million, our total balances for all India, whereas we regard the ordinary margin of safety as £12½ million.

"I may say that the Bengal Government came up to us this year and asked to be allowed to draw on their balances a bit, that is that their expenditure in the coming year should exceed their revenue for that year for certain purposes, and one of them was sanitation. The Bengal Government have embarked on a liberal sanitation programme, and we were satisfied with their reason and said that we would allow them to draw on their balance for this purpose. Other Local Governments have not made any similar request, and I must presume therefore that they are satisfied with the increased provision that they have been able to make out of current revenues. It is no use adding to your expenditure and simply provoking lapses, or rash and ill-considered outlay to avoid lapses.

"There is the question of establishment too. The Hon'ble Mover said that the Public Works establishment, not having so much to do as usual, could turn their attention to sanitary works. My Hon'ble friend Sir Claude Hill has just informed me that 33 per cent. of the Public Works establishment are absent on war work, serving in the field or otherwise, so that we have not got the establishments.

"But I will say this, that if in the course of the year any province should come up to us and ask for a further grant for sanitation to be made from the provincial balances, and can show that they can do this without disturbing our Ways and Means calculation by reason of the provincial revenues coming in better than at present anticipated—I say that if any province makes such a request, we shall receive it very sympathetically. I should be very loth indeed to stand in the way of any such request. Therefore, though I cannot accept the Resolution as it stands, I think my Hon'ble friend Mr. Sarma will not be able to accuse me of want of sympathy."

11-55 A. M. **The Hon'ble Rao Bahadur B. N. Sarma** :—" Sir, I recognise that the Government are aware of the serious nature of the problem, but to my mind it seems that they have not placed it in a proper perspective. They were deluded into thinking that the improvements that have been effected in recent years resulting in a large increase of expenditure, have been of such a character as to satisfy the average thinker on these questions. But what is the position ? There was an increase of expenditure from 60 lakhs to 130 lakhs ; has any very great benefit resulted ? has enough been done ? We find that in 1913 the deaths were 6,845,000, in 1914 there were 7,155,000 or an increase of 300,000, and in 1915 the figures were nearly the same, 7,142,000. Therefore the deaths in 1914 and 1915 are more than in 1913. . . . . . "

The Hon'ble Sir William Meyer :—" There is a larger population probably."

The Hon'ble Rao Bahadur B. N. Sarma :—" And the growth of population is only half per cent. During the recent decade it has been 5·5, and the death-rate is much larger, 4 per cent."

The Hon'ble Sir Dinshaw Wacha :—" Are these deaths due to want of sanitation only ? "

The Hon'ble Rao Bahadur B. N. Sarma :—" They may be due to want of sufficient food also, which may result in feebler frames unable to resist the ravages of disease. I grant that. I, therefore, submit, Sir, that a larger advance should be made in the desired direction.

[9TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Sir William Meyer; Sir Claude Hill.*]

"Then with regard to the establishments needed, it is quite true that a number of Public Works officials have gone out, but I believe the curtailment of the expenditure proposed has even been greater; and apart from that, the local board staff undertakes general expenditure of the kind that I have referred to. But in view of the promise the Hon'ble the Finance Minister has made, that if any Local Government, should approach the Government of India for the sanction of larger expenditure, the request would be sympathetically considered, I think that we shall have to transfer our activities from here to the Local Governments, and then press the question if the present Finance Minister or his successor is obdurate. Under those conditions, therefore, and having regard to the reply that has been given, I do not see that there is very much use in pressing the Resolution further; having regard to war conditions, I feel that perhaps it would be improper to press the Government further in this matter. But before leaving the subject, may I ask inasmuch as for every improvement we have asked, this plea of want of funds has been brought forward, whether the Government of India cannot induce the Government of England to help us a little more in this direction by releasing our funds, because one point that I have never been able to understand is why, when 800 million pounds or more have been lent to the Allies and the Colonies, the Government cannot help us to find the funds for the purchases made here. That is a question on which perhaps the Finance Member on some occasion may help to make clear the position of the Government because there is a misunderstanding on the subject."

The Resolution was, by leave of the Council, withdrawn.

THE FINANCIAL STATEMENT, 1918-19.

THIRD STAGE.

The Hon'ble Sir William Meyer:—"I beg, Sir, to introduce the third stage."

The Hon'ble Sir Claude Hill opened the third stage of the discussion on, and introduced the following heads of, the Financial Statement for 1918-19:— 11-58 A. M.

Revenue.	*Expenditure.*
Land Revenue.	Land Revenue.
Provincial Rates.	Provincial Rates.
Forest.	Forest.
Agriculture.	Agriculture.
Scientific and Miscellaneous Departments.	Scientific and Miscellaneous Departments.
Irrigation.	Famine Relief.
Civil Works.	Protective Works, Irrigation.
	Irrigation.
	Civil Works.
	Capital outlay on Irrigation.

"Sir, the discussion which has already taken place on the Financial Statement has been more expansive than has been the practice in past years, owing to the change in procedure, and I think I can therefore be rather more brief this year in dealing with the subjects that fall under my care than has been my practice in the past. There are, however, one or two important matters which, I think, the Council would wish me to enlarge upon.

[*Sir Claude Hill.*] [9TH MARCH, 1918.]

"Dealing in a different order with the subjects from what has been my practice in the past, I would first of all propose to refer to, and inform the Council of, the advance that has been made in the matter of agricultural education since I addressed this Council last year. In accordance with the suggestion which was made to me last year by the Hon'ble Pandit Madan Mohan Malaviya we held an agricultural educational conference during the last Simla Season in June, at which the whole subject of agricultural education was gone into and certain Resolutions passed which have since been referred to the Local Governments, and, so far as we know, they have met with very general approval. For present purposes I propose to refer to what is of the greatest immediate importance among these Resolutions, namely, that which was passed in June last recommending that agricultural middle schools be established in all the Provinces. That Resolution, among others, was also referred for the consideration of the Board of Agriculture which met last December in Poona, and which I attended, and was there debated at considerable length, with the result that the Board of Agriculture, while premising that in no circumstances was it desirable to do anything which would retard the progress of scientific investigation and demonstration which they regarded as of cardinal importance, endorsed the recommendation that agricultural middle schools should be established in every Province, wherever possible. They went further and drew up a provisional syllabus for such agricultural middle schools, which should form a very useful basis, I think, for adoption, with such modifications as may be necessary for different Provinces, in the schools which we now hope will come into being. The rapidity with which this scheme for inaugurating middle schools progresses must, of course partly depend on financial considerations, as well as on the enthusiasm of individual Local Governments. But I venture to hope, after what my Hon'ble friend Sir William Meyer has said to-day, that if circumstances prove favourable, and if it is possible for him to allot a certain additional grant, in pursuance of his reply to the Hon'ble Mr. Sarma, towards technical education, I shall be able to hope for some of the crumbs from the rich man's table; and possibly be in a position to stimulate Local Governments, always supposing that stimulus is necessary to the establishment—the very early establishment—of certain of these schools to which I, personally, and the Department attach the very greatest importance.

"The proceedings of the Board of Agriculture dealt with very many matters of great importance, and I trust that Hon'ble Members who are interested in agricultural development—and it is a great pleasure to me to notice that their number appears to be growing rapidly—will have obtained and perused copies of the report of the proceedings. I only propose here to refer to one other item there discussed, and that is the subject of uneconomic holdings, which was perhaps the most important matter which came under consideration. The discussion was based primarily on a draft Bill of a rather skeleton character which the Hon'ble Mr. Keatinge, the Director of Agriculture in Bombay, was anxious, I believe, to introduce into the Bombay Legislative Council. The nature of that Bill was of a purely permissive character, the idea being to make it possible for a landlord who so wished, with the consent of all the descendants who might be interested in the disposition of his property, to get it declared that such property should not be further sub-divided, but should pass to his son or next-of-kin. Well, it is obvious that such a measure is one of very considerable difficulty and complexity, and that, since it impinges upon the Hindu law of inheritance, it is a very ticklish thing for Government to discuss. At the same time, its permissive character was, according to my thinking at the time, its best commendation to us for consideration. Generally speaking, the Board of Agriculture were in favour of some such measure being passed, but it was interesting to me to take note of the fact that the people, who at that Board's discussion thought that the measure was likely to prove inoperative and ought to be strengthened very much more, were two prominent Hindu gentlemen present at the Conference, who urged that this was a much too mild measure, and that Government ought to go very much further and peremptorily, if necessary, interfere with Hindu traditions. That was their view, but it was

[9TH MARCH, 1918.] [*Sir Claude Hill.*]

not the view taken by the Board of Agriculture. Of course, the question of whether legislation will be undertaken is still for discussion, but I mention the matter as being to me a very interesting phenomenon, that those who pressed for action in this behalf were the two prominent Hindu gentlemen who were present at the Conference.

"Then the next matter to which I should like to refer is the very important step we have taken in the appointment of a Committee to examine the question of developing the cultivation of long staple cotton. In recent years the world's demand for raw cotton, especially of the better varieties, has very largely outstripped the supply, and to us, in India, that is a matter of very great interest and importance; because it is, perhaps, not generally realised that 20 million acres of the cultivated area of India are at present under cotton, and that, therefore, the potentialities of India in regard to the development and cultivation of long staple cotton are enormous. The question how far that change which is involved in the substitution of long for short staple cotton is possible of achievement depends on very many factors—among others the question of how far we can arrange for marketing arrangements so as to ensure that the cultivator will always be able to obtain the proper premium value for the improved varieties of cotton; and that matter in India does present very considerable difficulty. It may interest the Council, however, to know that, in regard to that aspect of the case, we have arranged for telegraphic intimation to be at short intervals despatched upcountry from Bombay of ruling world prices for the different classes of cotton. That seems to be one step which may help the cultivator to obtain an adequate price for improved varieties. On this Long Staple Cotton Committee, which is still conducting its inquiries under the presidency of Mr. Mackenna, we have a representative of the British Cotton-growing Association and an ex-Chairman of the Bombay Millowners' Association, and I have the best of reasons for believing that they are tackling the subject from a broadminded standpoint, and that they have the interests not only of the manufacturers and the marketing agencies, but also of the cultivator very seriously at heart. It will further interest the Council, I think, to know that the Home Government have decided to appoint a permanent Cotton Committee, the main object of which will be to assist in developing the cotton resources of the whole Empire by keeping in touch with work in progress relating to the growing, handling, and marketing of cotton all over the world and by being a sort of clearing house of information in London. We have been asked to appoint on that Committee out here representatives of the Indian users of cotton and Indian merchants, and I hope, therefore, that the inauguration of this Committee will be a further factor in enabling us to progress in the direction of the development of long staple cotton growing in India.

"I had hoped to be able to tell the Council something about the results arrived at by Professor Maxwell Lefroy when he was out here investigating the silk industry, but, owing to Mr. Lefroy's absence from India, there has been some unavoidable delay in getting out his report, and I am unable to say anything on the subject to-day.

"The Indigo Cess Bill has already passed through this Council, and therefore I need not refer further to the subject of Indigo. But there is an important matter which I should like to mention, and that is the subject of cinchona cultivation. Hon'ble Members are probably aware that there is likely, within a very short period of time, to be a world shortage in the supply of that indispensable drug, quinine, and we have therefore during the past year taken steps to ascertain whether it is not possible for us in India so to increase the area under cultivation of cinchona as to make India, at all events, independent of this shortage in years to come, and possibly also to make India the supply agency for the rest of the Empire. For this purpose, Colonel Gage, Director of the Botanical Survey, was deputed and spent some months last year in investigating possible areas in Southern India, in Assam and in Burma, and it is a matter for congratulation to know that Colonel Gage has or thinks he has (and he is a very great expert on the subject) discovered a very suitable area in one of the districts in Burma for

[Sir Claude Hill.] [9TH MARCH, 1918.]

a very large extension of cinchona cultivation. We hope, therefore, that we may shortly be in a position very largely to extend the outturn of quinine.

"The next matter to which I should like to refer for a moment is the recruitment for the Agricultural Service. In connection with the Hon'ble Mr. Sastri's Resolution the other day, I had occasion to offer certain remarks, and I do not wish to repeat what I then said; but I should like to observe that we have found it extraordinarily difficult to obtain recruits with the requisite qualifications for the scientific posts under the Agricultural Department. During the past year or so we have taken steps, as I explained, to effect promotions from the Provincial Service and to appoint Indians when we can find them duly qualified. But there has been a shortage, and great difficulty is found in filling some of the posts on the scientific side of the Agricultural Service. All I wish to do now—I am afraid at the cost of repetition—is to say that, while the Government of India are cordially at one with the aspiration of certain Members of this Council that the Indianisation of the Agricultural Service should proceed as rapidly as possible, they also adhere—and, I think, the Council will on the whole agree, wisely adhere—to the great principle that the best men for some years to come must be obtained irrespective of race or creed or anything else in order that no excuse might be given for levelling the complaint hereafter at the Government of India that they had sacrificed what was so vital to the interests of India in deference to a theory.

"I now turn to the activities of the Forest Department; and there again perhaps my Hon'ble friend Mr. Sarma will be surprised to know that as many as 65 officers of the Imperial branch were away on war duty. Like the Public Works Department, the Agricultural Department has been very seriously crippled in its activities owing to the war and to the zeal with which some forest officers applied for permission to go on work connected with the war. But we do fully realise the importance, more especially in this time of war, of developing, as far as possible, the unlimited forest resources of India. As I had occasion to tell my friend the Hon'ble Sir Dinshaw Wacha last year, we have decided to create a cadre of forest engineers as one of the most important developments in the direction of forest exploitation, and I may mention that very great activity has, as a matter of fact, been displayed in many Provinces in exploiting forest produce for purposes of the war. The only other point in respect of staff that I need mention is that Madras, the Punjab and Bengal have put forward—and we have approved of—re-organisation schemes involving a total increase of 18 Imperial and 30 Provincial Service Officers, which will meet a long-felt want in those Provinces, as soon as recruits can be obtained. Then, in pursuance of the policy of developing Provincial autonomy in forest matters, we have had under consideration proposals for decentralising the training of forest rangers. At present that work is done in Dehra Dun, and we propose that it shall be done in future in three centres—at Dehra Dun for some of the Upper India provinces, at Coimbatore for some of the Southern and Central provinces, while a new school is to be opened at Dharwar in the Bombay Presidency.

"Turning now to the Public Works Department, it will have been seen from the Financial Statement that our productive irrigation systems, after meeting all charges for maintenance, repairs and interest on capital, have returned a net profit of 331 lakhs as against 315 lakhs, which I anticipated in this place last year. For the ensuing year we estimate a profit of 341 lakhs, the gradual increase being, as I forecasted last year, due to the completion of the Punjab Triple Canal project. The provision for major irrigation works is 70 lakhs, or 20 lakhs less than the provision allowed last year; while the grant for protective works chargeable to famine insurance has been reduced from 60 lakhs to 58. This steady reduction is due to our policy of undertaking no new works, unless it can be shown that they are either urgently required, or will be immediately remunerative, with the result that as each of the works now under construction is completed, the provision is slightly reduced. This, however, does not mean that we have no new project under consideration. The case is far otherwise. Though we are not able to undertake any new works at present, a comprehensive programme of new

[9TH MARCH, 1918.] [*Sir Claude Hill.*]

projects is being drawn up and will be introduced when financial conditions permit. As regards the future developments of some of the major irrigation works, I mentioned last year the Cauvery Reservoir in Madras. Owing to a Privy Council decision there has been some question as to how the water rights of zamindari lands work out, and how far the decision of the Privy Council in reference to those rights affects the probable results of the irrigation facilities provided by this project. The project has not yet been submitted to the Secretary of State pending the investigation of that question. Another great irrigation project in Madras is that for a reservoir in the Kistna; but we have not gone into that fully, because the Cauvery work is both more important and likely to be more beneficial to the country, and we propose to concentrate on that at first. The Hon'ble the Finance Member has referred to the project for a canal from the Sarda River which has quite recently been submitted worked out in detail by the United Provinces Government. This is the project to which I made reference in replying to the Hon'ble Mr. Sastri, and it may be of interest if I mention that this scheme when completed will prabably be one of the largest irrigation works in India or in the world. The total length of the channels included in the project exceeds 5,000 miles, and some 9 millions acres will be commanded and 2 million acres irrigated annually. I need only refer very briefly to two other projects which are under preparation, namely, that for the Sukkur Barrage on the Indus in Sind and for the Bhakra dam on the Sutlej in the Punjab. The main object of the former is to convert the existing inundation canals in Sind into perennial canals, while that of the latter is to store the surplus water of the Sutlej during the rains with a view to its utilisation during the dry season. The provision of such storage reservoirs to prevent water running waste and to secure its utilisation during the dry season has become more and more one of the main objects upon which the Irrigation Department is concentrating. I had, the other day, in a visit to my old district of Ahmednagar, occasion to see the changes that have been effected by works of this character. When I was in Ahmednagar 25 years ago, the whole of the Pravara and Godavari valleys were practically deserts in which there were perhaps half a dozen wells which could be seen dotted about on a bare countryside, and where land could be purchased for Rs. 12 an acre. I revisited it the other day to find that I was able to motor for 60 or 70 miles along these valleys through a sea of sugar-cane, wheat and so forth, and ascertained that the land which used to be purchasable for Rs. 12 an acre was very difficult to obtain now for Rs. 400 an acre. That, in the space of 25 years, I think Hon'ble Members will agree with me, is a gratifying change.

"I now desire to mention certain matters with reference particularly to a remark of the Hon'ble Mr. Shukul. I understood the Hon'ble Member to say the other day that there was a serious deterioration in the condition of the people of the country, at all events in parts of the Central Provinces. Well, I confess at once that I do not know whether what Hon'ble Members have noticed in this regard is directly contrary to my own impression when travelling about India and contrasting the condition of the people as it appeared 25 years ago with what it is now. My experience is that one sees on every hand better houses, more wells, better comforts, better implements used by agriculturists in the rural tracts, and on the whole, if I may say so, a greater degree of prosperity. That, however, is an arguable proposition, and I do not wish to lay undue stress upon it. But I do wish to lay stress on, and draw the attention of this Council to certain extracts from, Mr. Mackenna's Report on the progress of agriculture in India which deal with facts which are incontrovertible and which have a great bearing on the correctness of an estimate which concludes that the condition of the people is deteriorating. I would first of all, if I may ask the indulgence of the Council, read an extract from page 15 :—

'The agricultural departments have been successful in demonstrating the improved agriculture of one tract to the backward cultivators of another, *e g.*, the methods of transplanting rice, drilling and intercultivating cotton and other crops, green-manuring, the Poona method of making *gur*, etc., and it is in these directions that Deputy Directors are doing the most useful work.'

[*Sir Claude Hill.*] [9TH MARCH, 1918.]

Mr. Mackenna then goes on to give an extract from a report regarding certain operations in the Central Provinces at the Chandkhuri Farm; the Chandkhuri Farm having been established in an area hitherto entirely waste which the Hon'ble Mr. Shukul will recognise by the name of *bhata* lands :—

'These *bhata* lands lie higher than the more productive arable lands and are for the most part regarded as uncultivable; a very small proportion of them are poorly cultivated at long intervals to produce wretched crops of the lesser millets.........The original idea was to try growing green fodder crops under irrigation in order to substitute stall-feeding of cattle for the starvation-ration hitherto obtained by grazing......This has been successfully achieved; but Mr. Clouston has not been satisfied with that success. He has gone on to try the cultivation of *bhata* lands, aided by manure and irrigation, with ground-nut, cotton and cane, and has made a startling success with all three crops.......The cost of cultivation is very little, and the nuts were found to be much larger than those grown in stiff black soil, hitherto regarded as most suitable for this crop.'

Similar good results were achieved in the case of cotton and so on. Water is available, and it only remains to encourage cultivation, and there are hundreds of thousands of acres which will be available to come under cultivation out of these barren lands.

"I will now give another quotation :—

'The cultivation of a short staple variety, *roseum*, in Berar has brought an additional crore of rupees to the cultivators. The introduction of Company No. 3, a selection from Karunganni cotton, which is an indigenous long-stapled variety, and Cambodia cotton, have produced markedly beneficial results. Similarly, in the Punjab, the cultivation of Mr. Milne's selection, 4 F. American cotton, is extending by leaps and bounds and this year it is expected to bring an additional 45 lakhs to the cultivators.'

In the canal colonies of the Punjab the department is pushing a selected wheat regarding which Mr. Mackenna says :—

'It is estimated that the growers of this wheat got an additional income of at least 2 lakhs of rupees as the result of the higher yield and the premium paid over the ordinary price of wheat.'

In regard to the Central Provinces again, I may draw Mr. Shukul's attention to the increased profits, from growing those wheats, which have been definitely established, at 'from Rs. 5 to Rs. 10 an acre,' and as there are 200,000 acres this brings an additional 10 or 20 lakhs a year to the cultivator. In Bengal, the selection of an improved type of rice 'Indrasail' isolated by Mr. Hector has also resulted in very great profits to the cultivators and in the year under report seed sufficient to sow over 20,000 acres was distributed through panchayets, while this year it is hoped to distribute enough for nearly 12 lakhs of acres. In regard to cotton in Madras in the 'Tinnevellies' tract, it is stated on page 25:

'The selected strains Company No. 2 and No. 3 have been found to combine both good yield per acre and staple, and the Director of Agriculture calculates that the ryot who grew Company No. 3 cotton made a profit of some Rs. 28 per acre over those who grew ordinary Tinnies.'

"I hope I have not wearied the Council with the recital from this book of the progress of agriculture in India, but I felt that it was necessary to say something, however little, to show that, so far as the Agricultural Department are concerned, the claim to progress in the direction of benefiting the cultivator is not lacking in evidence.

"There is only one other reference I should like to make to what has fallen in the course of the debate from Hon'ble Members; and that is to the remark of the Hon'ble Mr. Chanda in reference to New Delhi, that its construction should be temporarily stopped. I may best refer him to the answer given by the Hon'ble Sir William Meyer to Mr. Basu last year. My Hon'ble Colleague said :

'As I explained the other day, we are just spending enough to keep things going to keep the scheme alive. That scheme is one which was brought into effect by the fiat of the King-Emperor, and it is the deliberate policy of the Government of India and of His Majesty's Government at Home. My friend was not in the Council two or three years ago; but if he had been, he would have had a striking exhibition of the way in which Hon'ble Members from other parts of India endorsed the project of the New City.'

[9TH MARCH, 1918.] [*Sir Claude Hill; Rao Bahadur B. N. Sarma; Sir C. Sankaran Nair.*]

"As was the case last year, so is it this year, that the provision for New Delhi is merely sufficient to prevent waste. I have already in answer to a question by another Hon'ble Member explained how largely the staff has been reduced and the rate of construction is merely such as to keep the scheme alive."

The Hon'ble Rao Bahadur B. N. Sarma:—"May I ask for information whether with regard to the 18 Imperial Forest officers, the recruitment is to be thrown open to all without regard to their race and only with a view to efficiency?" 12-28 P.M.

The Hon'ble Sir Claude Hill:—"I am afraid I did not quite understand the point of the Hon'ble Member's question."

The Hon'ble Rao Bahadur B. N. Sarma:—"If I am not wrong, I remember having heard that sanction has been given for 18 additional Imperial officers in the Forest Department. I ask as to whether these officers will be recruited from Europeans as well as Indians irrespective of their caste, having regard only to their efficiency."

The Hon'ble Sir Claude Hill:—"The Hon'ble Member is quite correct. The recruitment will be made, under the orders and regulations at present obtaining at Home, through the Secretary of State in the ordinary way. Recruitment is not closed to anybody." 12-29 P.M.

The Hon'ble Sir C. Sankaran Nair introduced the following heads of the Financial Statement for 1918-19:— 12-30 P.M.

Revenue.	*Expenditure.*
Sanitation.	Sanitation.
Education.	Education.

"Sir, I beg to introduce the Education and Sanitation heads of the Financial Statement. Hon'ble Members will find at page 62 of the Financial Statement that the expenditure on Education continues to grow, and will next year considerably exceed all previous records. When I took over my present office in 1915, we were spending about 4½ crores of rupees a year. Last year we spent 5 crores, and next year we hope to spend over 6 crores. The number of scholars which seven years ago was barely 6½ million was over 7 millions in 1916-17, and I trust that it will be found to exceed 8 millions in the present year, and that we shall make a further advance next year. This is not as great a progress as we might wish to see, but none the less it is a very distinct advance and one which we cannot ignore. The additional expenditure expected in 1918-19 is due partly to the new Imperial grant announced by the Hon'ble Sir William Meyer but also and to a still larger degree to a policy of educational expansion which has been adopted by all the Local Governments without exception. Our own grant is, as the Hon'ble Sir William Meyer stated, one of 30 lakhs, and it follows on a grant of 30 lakhs given last year for the training and pay of teachers. The grant for 1918-19 is like its predecessor intended to meet the needs of primary education. It will be available not merely for schools themselves, whether these schools are for boys or girls, but also for Inspectors and for the training and pay of teachers as far as primary schools are concerned. It is generally recognised that, of the various pressing needs of education in this country, that of primary education is the most pressing, and we should have been glad to have been able to present to this Council some scheme which will provide in advance for the progressive extension of primary education in India, but as His Excellency has explained in his speech at the opening of this Session, the changes in our financial system which will be inaugurated as part of the contemplated reforms render it impossible for us at this stage

[*Sir C. Sankaran Nair.*] [9TH MARCH, 1918.]

to formulate any programme of this kind in advance. In the meantime we have, as the Council are aware, given an opening to the introduction in several provinces of schemes by which local bodies can enforce in their areas a system of compulsory education, and the provincial budget shows for the first time a provision for meeting the expense of introduction of compulsory education. Hon'ble Members will find it at page 64 of the Statement. We have not ourselves adopted compulsion as part of our present programme, but we are anxious to see primary education increase by whatever means this increase may be obtained, and, on these grounds, we have included in our budget the new recurring grants of Rs. 30 lakhs for primary education. Of this sum, we are keeping one lakh in hand, and of the rest Madras would get 5½ lakhs; Bombay 4; Bengal 5½; United Provinces 4½; Punjab 2; Burma 1½; Bihar and Orissa 3; Central Provinces 1½, and Assam 1 lakh. A further half a lakh will be distributed as follows :—

	Rs.
Coorg	2,000
North-West Frontier Province	32,000
Ajmer	8,000
Baluchistan	5,000 and
Residency Areas	3,000

These grants are intended for the extension of primary schools on the present voluntary footing, but they will, of course, be available also for granting assistance in areas where compulsory education is being introduced.

"Turning to Sanitation or, as I should prefer to call it, Public Health, we contemplate here also a considerable increase in our expenditure. We spent Rs. 78 lakhs in 1916-17; we shall be spending 87 lakhs this year, and we hope to spend 107 lakhs next year. Most of the provinces have budgetted for an increase of expenditure and the increase contemplated in Bombay and Bengal is considerable. We have also provided for an increase of expenditure from the two items from which we ourselves make grants, namely, the sanitary grant and the grant for the Indian Research Fund Association. The reserve at our disposal from the sanitary grant was Rs. 6 lakhs. Of this sum, we have given one lakh towards the drainage of Peshawar, one lakh for the improvement of the Badrinath Kidernath pilgrim route, Rs. 75,000 for the relief of congestion in Ahmedabad and Poona, Rs. 80,000 for improvement at Amritsar and for anti-plague measures at Rawalpindi, Rs. 60,000 for the relief of the congested town areas in the Central Provinces, and Rs. 90,000 for various sanitary improvements in Delhi. Next year we hope to have some 8 lakhs at our disposal, and some portion at any rate of that sum will be utilised in assisting Local Governments to provide for the improvement of the health conditions attending pilgrimages. For our other main source of expenditure—the Indian Research Fund Association—we should ordinarily have had 7½ lakhs available, but our Bacteriological Department is depleted owing to the war, and we temporarily surrendered 3½ lakhs out of this sum. Of the remaining 4 lakhs, we have put aside 1 lakh for the Hygiene Institute which will be an important branch of the School of Tropical Medicine at Calcutta, designed to give medical post-graduates an up-to-date training in public health such as is not at present available in India. We have also devoted Rs. 26,000 to improvements to the Central Research Institute at Kasauli and Rs. 16,000 to experiments in the improvement of vital statistics in Madras. The rest of our money has been allotted mainly to special lines of investigation, such as plague, diabetes, flies and hookworm disease. Hon'ble Members will perhaps remember the account which Sir Pardey Lukis gave us in this Council last year of the widespread debility occasioned by this last-named disease among the coolie class, and I am glad to say that during the present year a sum considerably exceeding half a lakh has been spent on the important inquiries into this hookworm disease which have been carried out by Lieutenant-Colonel Clayton Lane in Bengal and by Dr. Mhasker in Madras. We propose during the present year to continue our liberal support of the chief investigations which have been

[9TH MARCH, 1918.] [*Sir C. Sankaran Nair ; Mr. H. Sharp.*]

carried on during the present year, and if opportunity offers to extend further the scope of these forms of research. Our inquiries are, as I have stated, much circumscribed by the absence of many of the officers of the Bacteriological Department at the front, and at the present moment out of a research staff of 31 officers 18 are on Military duty. There are at this time 17 officers engaged in laboratories or on special inquiries, of whom 9 are Indians: and in addition to these, Indian assistants have been associated in the investigations now under the conduct of European officers. We are in this way forming the nucleus of a body of indigenous experts who will, I hope, constitute a source of great future strength to the well-being of this country.

"I have made an allusion to the late Sir Pardey Lukis, and I wish before sitting down to remind the Council of the debt which we owe to him in the development of bacteriological research in India. Hon'ble Members are aware of his great services in other lines, but I think I am right in saying that he looked on this particular branch of his activities as representing in a special way his own contribution to the welfare of India. He was very closely associated with the inception of the Research Fund Association, and it was due to his constant efforts that the Fund was utilised, as it has been, for the investigation of the more prominent questions affecting public health in this country. In continuing the work on the lines which he inaugurated, we shall maintain it in the way he would best have wished to the memory of his services to India."

12-39 P. M.

The Hon'ble Mr. H. Sharp :—"Sir, it is usual at this stage to lay on the table a short narrative dealing with the educational activities which took place during the last completed financial year. I think I explained last March that during this year the Quinquennial Review of Education would be published and that, therefore, no short narrative would be laid on the table. Instead, I beg to lay on the table the document generally known as 'Salient Features', which gives the more important figures of education in India and also in the individual provinces."

The Council then adjourned till Tuesday, the 12th March, at 11 o'clock.

A. P. MUDDIMAN,
Secretary to the Government of India,
Legislative Department.

DELHI;
The 18th March, 1918.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915 (5 & 6 Geo. V, Ch. 61).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 12th March, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, ***presiding***, and 57 Members, of whom 52 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked:—

Appointment of an Indian as Chief Justice.

1. "Has any Indian ever been appointed a permanent Chief Justice in any of the High Courts or Chief Courts in India? If not, will Government be pleased to state if there is any statutory bar to such an appointment?"

The Hon'ble Sir William Vincent replied:—

"Such records as the Government of India possess do not show that an Indian has been appointed substantively as Chief Justice in any of the High Courts or Chief Courts of India. There is of course no statutory bar to such an appointment; and, as the Hon'ble Member is no doubt aware, Indians have, from time to time, been selected to officiate as Chief Justice or Chief Judge."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked:—

Exemption from income-tax of Premiums taken by Landlords in B[illegible]

2. "(*a*) Are the Government of India aware that the Government of Bengal have exempted from income-tax all premiums taken by landlords for settlements of waste or abandoned lands with tenants?

(*b*) Is it a fact that fees levied for recognition of a transfer of agricultural land from one tenant to another are liable to income-tax?

(*c*) Is the same principle followed in the matter of income-tax administration by the other Provincial Governments?

(*d*) If not, in what particulars does it differ in the different Provinces, and why?"

[*Sir William Meyer; Nawab Saiyed Nawab Ali Chaudhri Khan Bahadur.*] [12TH MARCH, 1918.]

The Hon'ble Sir William Meyer replied :—

" (*a*) The Government of Bengal have ruled that a premium taken by a landlord for granting settlement of waste or abandoned lands with a tenant is similar to *salami* taken on the creation of a *patni* or other tenure, and is therefore not liable to assessment under the provisions of Act II of 1886, being either the price paid to the proprietor for a portion of his rights, or an advance payment of rent.

(*b*) Fees levied for the recognition of a transfer of land from one tenant to another are not agricultural income for the purposes of the Income-tax Act, 1886, and are therefore liable to income-tax.

(*c*) and (*d*) The Government of India have no information as to the practice followed in Provinces other than Bengal."

The Hon'ble Nawab Saiyed Nawab Ali Chaudhri, Khan Bahadur, asked :—

Retirement of Government Servants.

3. " (*a*) With reference to the recent amendment of Article 459 of the Civil Service Regulations, regarding retirement of Government servants who have reached the age of 55 years, will Government be pleased to state the reasons which have led them to distinguish, for the first time, between ministerial officers and officers other than ministerial ?

(*b*) In making the amendment, did Government take into consideration—

(*i*) the nature of the work which ministerial officers have to perform throughout the year ;

(*ii*) their poor scale of salary ;

(*iii*) the question whether the operation of the new rules is likely to bring about a serious block in promotion, and

(*iv*) the possible practical effects of a sudden permanent change in the conditions of service and prospects of such officers ?

(*c*) Were Local Governments consulted in the matter of the exception made in the case of ministerial officers, and did they accept the Article, as amended, in its application to ministerial officers ?

(*d*) Is it the intention that, in all cases where a ministerial officer is considered efficient, he should be retained in the service of Government until he attains the age of 60, and the Head of the office will have no power to retire him at his discretion if he considers that course necessary for reasons and considerations other than inefficiency ?

(*e*) Do Government propose to consider proposals for the increase of salary and the introduction of a time-scale of pay of ministerial officers on the ground that a block in promotion is likely to result from the adoption of the new rules ? "

The Hon'ble Sir William Meyer replied :—

" (*a*) A distinction has been made between ministerial and other officers because the duties of the former can usually be discharged with efficiency by an officer whose age exceeds fifty-five.

(*b*) (*i*) The answer is in the affirmative.

(*ii*) The Government of India do not consider that the scale of salaries affects the question how and when officers should be compelled to retire.

(*iii*) No change in substance has been made in the rules so far as ministerial officers are concerned. Article 459, as it stood before the recent amendments, made it clear that really efficient officers should not ordinarily be required to retire on attaining the age of 55. The same criterion is applied to ministerial officers under the new rules.

(*iv*) The Government of India are unable to admit that any substantial change has been made in the conditions of service and prospects of ministerial officers;

[12TH MARCH, 1918.] [*Sir William Meyer; Mir Asad Ali, Khan Bahadur; Sir George Barnes; Sir William Vincent.*]

(*c*) When Local Governments were consulted the reference was made in general terms. The distinction between ministerial and other officers was specifically proposed by one Local Government.

(*d*) The authority having power to fill the appointment (if vacant) has power to compel a ministerial officer to retire for reasons other than inefficiency. The use of the word 'ordinarily' in clause (*a*) of the present Article 459 covers this point.

(*e*) The Government do not propose to consider an increase of salaries and the introduction of a time-scale of pay with reference to the ground stated by the Hon'ble Member, since, as above indicated, there has been no substantial change in retirement conditions and promotion prospects."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Percentage of Alcohol in country spirits.

4. " Will Government be pleased to state—

(*a*) whether the percentage of alcohol in country spirits and fermented liquor varies in different parts of the country, and, if so, in what proportion;

(*b*) the actual percentage of alcohol present (*i*) in each kind of country liquor, (*ii*) in fermented liquor such as toddy or pachwai, and (*iii*) in country beer; and

(*c*) the retail selling prices in the principal cities of India of (*i*) country spirits, (*ii*) toddy, and (*iii*) beer, as well as of each kind of foreign liquor ? "

The Hon'ble Sir George Barnes replied :—

" The information for which the Hon'ble Member asks in parts (*a*) and (*b*) of his question will be found, so far as it is available, in Major Bedford's Report on alcoholic liquors in India, a copy of which I will be pleased to lend the Hon'ble Member if he so wishes.

A statement of the retail selling prices of country spirits and toddy in the principal cities of India will be laid on the table when the information has been collected. It is impossible to give this information in regard to beer and foreign liquors as they are sold in a variety of qualities, at prices which vary accordingly."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Indian and Anglo-Indian Journals required by Government.

5. " Will Government be pleased to state the names and the number of copies of the Indian and Anglo-Indian newspapers, journals, and other periodicals which are required for departmental purposes ? "

The Hon'ble Sir William Vincent replied :—

"A statement* is laid upon the table embodying the information asked for by the Hon'ble Member."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Consumption of Toddy, Pachwai and other Liquors.

6. " Will Government be pleased to state for each of the last five years (1913 to 1917), Province by Province—

(*a*) the total quantity, as far as available, of (*i*) toddy, (*ii*) pachwai, (*iii*) other fermented liquor, and (*iv*) beer consumed in India;

(*b*) the total quantity of each kind of foreign liquor imported into India;

(*c*) the total quantity of all kinds of liquor exported from India ? "

* Not included in these Proceedings.

[*Sir George Barnes; Mir Asad Ali, Khan Bahadur; Sir William Vincent; Rai Bahadur B. D. Shukul.*] [12TH MARCH, 1918.]

The Hon'ble Sir George Barnes replied:—

"The complete figures desired by the Hon'ble Member cannot be given, but statements* are laid upon the table giving all the information that is available."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked:—

Securities deposited under the Press Act, 1910.

7. "Will Government be pleased to lay on the table a statement for each of the last three years (1915, 1916 and 1917), showing Province by Province—

(*a*) the names of Urdu and Anglo-Urdu newspapers, journals, and other periodicals (*i*) from which securities have been demanded under the Press Act of 1910, and (*ii*) the securities of which have been forfeited and the Presses confiscated to the State under the same Act;

(*b*) the number of such papers as have stopped publication;

(*c*) the number of such papers as have been exempted from the payment of deposits under the Act, as well as the number of existing papers to which the Press Act has not been applied?"

The Hon'ble Sir William Vincent replied:—

"The information asked for is being collected from Local Governments and Administrations and, when it is complete, a statement will be laid on the table."

RESOLUTION *RE* INCREASE OF THE EDUCATION GRANT FOR THE CENTRAL PROVINCES.

11-12 A.M.

The Hon'ble Rai Bahadur B. D. Shukul:—"Sir, the Resolution which I beg to move is that:—

'This Council recommends to the Governor General in Council that the sum provided in the budget under the head of education for the Central Provinces be increased by rupees 4 lakhs for the establishing of a University at Nagpur.'

"I do not think any apology will be needed from me, when I venture to make this modest demand of 4 lakhs of rupees for the establishment of a University at Nagpur in the Central Provinces, especially at this time, when all the resources of the State are being strained for the successful prosecution of the war. Sir, the matter is as important as it is urgent and deserves a most sympathetic consideration at the hands of the Government and this Council. We, the Indians, are already grateful to Government for the striking proof that has already been given of the high regard in which the Government holds the cause of University education in this country, by the promptitude with which action has been taken to establish the two Universities at Benares and Patna, during the pendency of the war. The University education is the highest blessing that the British rule has conferred upon the people of India, and the people are now wide awake to the benefits of higher education and are eager to have it as easily and as cheaply as they possibly could. Sir, the signs of a general intellectual awakening are visible all round, which is a hopeful augury of the bright future that awaits India. The people of the Central Provinces also are desirous of joining hands with their fellow brethren of the other sister Provinces and keeping abreast with them in the march of progress that they are making. We belonging to the Central Provinces and Berar recognize as clearly as others that it is University, a University alone that 'provides the best teaching over the entire field of knowledge of which its own resources and the progress of science may admit; that offers this teaching to the widest range of students and moulds and shapes them not merely by the

* Not included in these Proceedings.

[12TH MARCH, 1918.] [*Rai Bahadur B. D. Shukul.*]

training of intellect, but by the discipline of spirit so that wherever they go, they may be worthy citizens or worthy servants of the State'. It was the noble desire of bringing 'through the natives of India the vast moral and material blessings which flow from the diffusion of knowledge', that impelled the Court of Directors of the East India Company 60 years ago to establish Universities in this country. Of all the older Provinces in India, ours is the only 'ill-fated' Province, which has not been as yet blessed with its own University. The Government, we are glad, has already recognized the necessity of reducing the unwieldy jurisdiction of the present affiliating Universities, by means of establishing in different Provinces new Universities of a kindred type and at the same time of founding at suitable centres, in different typical areas, Universities of a type, congruous with the prevailing conditions of the present times. Sir, it will be by this means only, and not otherwise, that it will be possible for the Government to give full effect to the pious wish of our beloved Sovereign that a net work of colleges and schools be one day spread all over this land. It is in pursuance of this already accepted policy of the Government of India, that I, on behalf of the people of the Central Provinces, request the Government that over and above the sum provided in the Financial Statement for expenditure under education, a sum of 4 lakhs should be allotted for the establishment of a University at Nagpur.

"Sir, a short history of the attitude of the Government towards the establishment of a separate University for the Central Provinces may not be out of place here. In this connection, I may be permitted to inform the Council at once that the question is a very old one. Hopes for the establishment of a University at Nagpur were held out to us, when the idea of some of the Universities which have but lately come into existence was not even conceived. The contemplated University for the Central Provinces was referred to in the Report of the Education Commission of 1882. The Universities Commission of 1902 also adverted to it in paragraph 29 of their Report and bore unequivocal testimony to the fact that 'the proposal to create a new University at Nagpur had received both official and non-official support.' Later on, the Government of India in their Resolution dated the 21st February 1913 while declaring the educational policy assured, that with a view to satisfy the aspirations of the people they contemplated the establishment of a University at Rangoon, Patna and Nagpur. Not long after that, the Central Provinces Government by their Resolution No. 682, dated the 8th July 1914, appointed a strong Committee consisting of officials and non-officials to consider a scheme for the creation of the University at Nagpur. The Committee, Sir, gave a very close and thoughtful consideration, and after seven months' labour produced an elaborate report, embodying a detailed scheme for the constitution of the proposed University. The Local Government invited public criticism on the said Report and gave the people an opportunity to express their own views on the subject. The Report was discussed threadbare at the meetings of the 4th Provincial Conference, Central Provinces and Berar, held at Nagpur in the year 1915 at which I have had the honour to preside, and a deputation was arranged to wait upon the Hon'ble the Chief Commissioner and place before his Honour the views of the Conference. This was done and a favourable and a sympathetic reply was received from the Government. Since then, the people have waited and waited very long and waited in vain. The people are becoming anxious, disappointed and almost hopeless, and yet the scheme has been hanging fire. For so many years past, and this in the face of repeated assurance from the Government and in spite of the sympathetic attitude which they have maintained towards this question all along.

"The Hon'ble Mr. M. R. Dixit, Bar.-at-Law, who is also Secretary of the Graduates' Association, Central Provinces and Berar, interpellated the Local Government on the subject on March 18, 1916, and received the following reply :—

'(a) The Government is not aware that the proposal for the Dacca and Patna Universities and for a University for Burma, have reached the advanced stage which is mentioned in part (a) of the question.

[*Rai Bahadur B. D. Shukul.*] [12TH MARCH, 1918.]

(*b*) and (*c*) With regard to parts (*b*) and (*c*) of the question, I would refer the Hon'ble Member to the reply which was given by the Chief Commissioner to the deputation which waited on him in January to present the resolution of the Provincial Conference. The reply was published in the press. The Chief Commissioner is aware of the interest that is taken in the subject in the Province, that in view of the voluminous criticism received and of the necessity at a time like the present for putting forward proposals which should be as practicable as possible, he must wait the detailed report on the scheme which is to be furnished by the permanent Director of Public Instruction; until the report has been received and considered, it is impossible to make a further statement on the subject.'

"Sir, I do not know of any statement having been made by the Local Government as yet although it is nearly two years that have passed since then. In compliance with the wishes of my constituents I asked the Government on 19th September 1916, if they had received any definite proposal regarding the establishment of the University at Nagpur from the Local Government, and the reply received, as the Council must be aware, was in the negative. I repeated my question on the 12th September last and further asked the Government as to when a Bill for the establishment of a University at Nagpur was likely to be introduced in the Council. My friend on the opposite, the Hon'ble Member in charge of Education, then replied to the effect that 'proposals have been received from the Local Government for the establishment of a University for the Central Provinces and are now under consideration. It is therefore undesirable to publish the proposals at present and impossible to give a definite reply to the question when a Bill for the establishment of the contemplated University will be introduced.' Very nearly six months have elapsed since then and nothing is known as to what has been the fate of these proposals. It was expected that provisions for the establishment of the proposed University would be made in the ensuing year's budget; but that has not been done, even in the face of the bountiful surpluses at our disposal. Sir, this means another year's delay and the Council may take it from me that this indefinite postponement of such an important measure pertaining to the immediate welfare of the Province from time to time, is having a very discouraging effect upon the minds of the people which should not be ignored. Sir, there is ample material in the Province for the growth of the University atmosphere. At present there are seven colleges in the whole Province including the newly sanctioned college for the Berar at Amraoti. Further, there is an agricultural college, a medical school for the training of the Sub-Assistant Surgeons and an engineering school, all located at Nagpur. The latter two institutions, however, have been established but lately, and it is expected that these will soon be raised to the status of a college.

"As regards the progress of education, the number of students in receipt of collegiate education is increasing by leaps and bounds. The Central Provinces University Committee observed in their Report that 'the existing colleges contain about 1,100 students exclusive of undergraduates in the Training College. We, therefore, provide for an increase of approximately 850 students. In the quinquennium ending in 1912, the number of pupils in the High School class increased by over 50 per cent. in the number of students.' In the matter of secondary education as well the Province has made rapid strides during the preceding few years. The Hon'ble Mr. A. Mayhew, the Director of Public Instruction, Central Provinces, while speaking on this subject, stated in the Local Legislative Council on the 4th September 1915, that 'last year six High Schools were opened, three under private agency and three under Government. A large number of educational sections were opened in Government Middle Schools and some standards were added. 471 additional pupils were admitted to the High School classes and 20,708 pupils were admitted to the Middle School classes in these Provinces Thus the time has come when the educational needs of the Province demand that the University already promised should no longer be denied to us.

"Before I conclude, I shall say just a few words in justification of the allotment I have asked for and I have done. The sum of 4 lakhs is indeed a very small amount in view of the needs and requirements of the entire University Scheme as drawn up by the Committee, but for the time being I

[12TH MARCH, 1918.] [*Rai Bahadur B. D. Shukul; Sir Gangadhar Chitnavis; Sir C. Sankaran Nair.*]

would request the Government to provide 4 lakhs only, with a view to meet the cost of acquiring the necessary land, laying out sites and filling of quarries, etc. The Committee have estimated Rs. 3,25,326 for this purpose, but I have raised it to 4 lakhs in view of the considerable rise that has taken place in the prices of building materials and wages since the outbreak of the present war. As we all know the process of land acquisition is rather a long and dilatory process involving much delay, I hope the Government of India will not grudge to provide for the allotment I have asked for with a view to enable the Local Government to acquire land, etc., and be prepared to arrange for the construction of new buildings and the provision of necessary equipment soon after the Bill with regard to the Nagpur University is enacted. I do not think the acceptance of this Resolution will mean any financial embarrassment to the Government, as the requisite amount could be easily got either out of the surpluses or by the curtailment under the head of Civil Works.

"Sir, we stand on the eve of momentous changes, and in order that each Province may be in a position to work out its own salvation under the altered circumstances to be brought about by the constitutional changes now under contemplation, it is but in the fitness of things that every Province should be made self-contained, and as a prelude to that I hope and believe that this crying need of my Province will be immediately supplied."

The Hon'ble Sir Gangadhar Chitnavis:—"Sir, I beg to support this Resolution. The Nagpur University, which is so much desired by both the Government and the public, as all the new Universities in India, must conform to the higher ideal of a teaching and in some respects even a residential university. Necessarily its needs are great. Funds cannot indeed be too liberally spent to put it in a fit condition to discharge the important functions that will be assigned to it. There is everywhere in the Central Provinces a great demand for education, especially high education and education of a technical character. More colleges and more universities and more faculties are obviously required to meet the growing demand. Without ample funds no university can perform its duties according to modern ideals. It is only therefore just that we should have a larger grant for our university, and the figure suggested by the Hon'ble Mover is modest. More than half of this proposed grant will be required for the acquisition of grounds, and as prices of land are going up, it will be a good thing if the site is acquired as early as possible. This grant will enable the authorities to have this done." 11-23 A.M.

The Hon'ble Sir C. Sankaran Nair:—"Sir, the Government desire the establishment of the Nagpur University at a very early date. The reasons for the delay I shall now explain at once. In 1913, we contemplated the establishment of a university at Nagpur, and invited the Chief Commissioner to submit his proposals for the establishment of that university. Later in the year, about November I think, he submitted a broad outline of the proposed university which he had in contemplation and informed the Government of India that he proposed to appoint a Committee to go into the whole question and submit a report to him. He submitted their Report in about November 1915. The cost according to the Report of the Committee amounted to about 90 lakhs capital and 8 lakhs recurring. He realised that it was impossible in the financial conditions now prevailing to start the university according to that scheme, and accordingly submitted a more modest scheme which required an outlay of 13½ lakhs capital and 2½ lakhs recurring. The Chief Commissioner came up to Simla and we had a conference with him; we had also the Patna University scheme before us; there were questions concerning the type of the university whether it should be of the unitary type as opposed to a collegiate or federal type; questions concerning the elective element on the Senate and Syndicate, and questions concerning the power of the executive Government to interfere. All these questions arose as I said also in connection with the Patna University and Hon'ble Members are aware of the great differences of opinion that 11-26 A.M.

[*Sir C. Sankaran Nair; Rai Bahadur B. D. Shukul; Sir George Barnes.*] [12TH MARCH, 1918.]

existed on all these various questions. A compromise was no doubt arrived at with reference to the Patna University, but that was a compromise which, though accepted no doubt by the representatives of Bihar here, official and non-official, was unacceptable to the representatives of other universities with reference to other universities. The result was that we felt that these questions required very careful consideration; at that time the Calcutta Commission was appointed. Even with reference to the Patna University the question arose whether it would not be wise to defer the consideration of the Patna University scheme pending the report of the Calcutta Commission. In those circumstances, the Government felt that it would not be right to go on pending the report of the Calcutta Commission who were expected to deal with all those questions. Further, we also hoped that we might be able to submit the Nagpur University scheme, if not to all the members of the Calcutta Commission, to some members at least. Therefore, we have put it off till the receipt of the report from them. That is the reason of the delay. We have already, as Hon'ble Members are aware, made provision for the acquisition of a site for the university. We have allowed the Chief Commissioner the amount which was required by him for the acquisition of that site. Whether any additional sum would be required, as my Hon'ble friend seems to think, I am not now in a position to say. At any rate the Chief Commissioner has not asked for any increased grant. The Hon'ble Members will, in these circumstances, agree with me that so far as this Government is concerned, we have given indications of our earnest desire to go on with the establishment of the university. I assure them that the Government will do all they legitimately can to establish the university at an early date. With this assurance I trust the Hon'ble Member will be satisfied and will see his way to withdraw his Resolution. There are technical difficulties with regard to the Resolution as he has put it forward, but I do not want to refer to them. If, however, he wishes to press the matter to a division, then I have to oppose the Resolution."

11-30 A.M. **The Hon'ble Rai Bahadur B. D. Shukul**:—"Sir, I thank the Hon'ble Member in charge of Education for his relating the short history of the whole scheme as it now stands, and, in view of the definite assurances given by him and the situation explained, I beg to withdraw my Resolution. I do not mean to press it."

The Resolution was, by leave of the Council, withdrawn.

THE FINANCIAL STATEMENT, 1918-19.

11-33 A.M. **The Hon'ble Sir George Barnes** introduced the following heads of the Financial Statement for 1918-19:—

Revenue.	*Expenditure.*
Salt.	Salt.
Excise.	Excise.
Posts and Telegraphs.	Customs.
Stationery and Printing.	Posts and Telegraphs.
State Railways.	Stationery and Printing.
Subsidised Companies.	Protective Works, Railways.
	Subsidised Companies.
	Miscellaneous Railway Expenditure.
	Capital outlay on State Railways.

"Sir, I beg to introduce the heads of the Financial Statement for 1918-19 which stand below my name. As has been the practice in former years, I will ask my Hon'ble friend, the President of the Railway Board, to deal generally with the subject of Railways. I cannot, however, pass railways

[12TH MARCH, 1918.] [*Sir George Barnes.*]

by without emphasising the great importance of the special reserve fund of £20 million sterling which is being made this year. This provision will enable us to embark on fresh railway construction directly materials are available I know that my friend Sir Hugh Bray regards this 20 million sterling as an inverted form of conscience money, and doubtless he also regards the provision for railways in the coming year as a very meagre one. I agree that it is meagre, but it is not meagre because of any stinginess on the part of our Finance Member, but owing to the necessities of the position. My instructions to the Railway Board were to frame estimates for the coming year up to the maximum which could be spent with advantage. The figure which appears in my Hon'ble Colleague's Financial Statement represents the whole of what we are able to spend. My Hon'ble Colleague has been anxious to help the railways to spend all that they can usefully spend, and I know that it has been a great disappointment to him—perhaps the only disappointment,—that owing to the war we have not been able to make more rapid progress with railway development in India. The Government as a whole fully realise that the building of more railways in India is vital to the best interests of this country.

"To turn then to the subject of Posts and Telegraphs, I do not propose to weary Council with any repetition of the figures which have already been laid before them, but I think that it would interest Council to know the very heavy calls which have been made on the Department in connection with the war and to be told of the large number of the postal and telegraph staffs who are at present serving in the field. It has been with the utmost difficulty that the Director-General of Posts and Telegraphs has been able to comply with the very heavy demands which have been made upon him. At present the total postal establishment with the various Expeditionary Forces consists of 23 Supervising Officers, 756 postmasters, inspectors and clerks and 659 menials, while there are 127 field post offices. The number of field post offices a year ago was 112.

"With the great increase of work both in the field and in India, it has been found that the General Post Office at Bombay is no longer able to combine its ordinary functions with that of Chief Base Office, and a separate Base Post Office for overseas forces has had to be opened there. It may also interest Council to hear one of the results of the curtailment of shipping facilities owing to the shortage of tonnage. The result to which I refer is the increased recourse which has been had to the foreign parcel post to some places, owing to the lack of tonnage. In some directions the use of the parcel post has expanded far beyond its legitimate scope. The abuse became so serious that in some cases restrictions had to be imposed. As an instance of the way in which the parcels post is used, I may mention that on one occasion a single individual in Basrah by a single post received 5,101 parcels from India weighing altogether 24 tons.

"Demands on the Telegraph Branch have continued to be heavy throughout the year, but I am glad to be able to say that these have at all times been met, although generally with considerable difficulty. At present roughly 2,500 members of the engineering and 700 of the traffic staff are working with the various Expeditionary Forces. The chief of these of course is Mesopotamia. As I mentioned last year, the unit charge for ordinary Inland telegrams was raised from 6 to 8 annas. This had the desired effect of checking the rate of expansion of the traffic, but notwithstanding this, the traffic has shown a small increase over the figures for the corresponding period last year. This has imposed a severe strain on the operative staff of the Department, and I can safely assert that had not the rate of increase of traffic been checked by the enhanced tariff, it would have been impossible to have had it dealt with efficiently by the staff, depleted as it is by the large number of men who have been deputed on field service. As regards engineering work during the year, in accordance with the policy which has been in force since early in war, no extra lines have been erected when these could possibly be deferred, but it was found that some additional lines were required in various parts of the country for the prompt disposal of the increased traffic, and that the provision of these could not with safety be postponed any longer. Accordingly, a certain number of

[*Sir George Barnes.*] [12TH MARCH, 1918.]

important lines have been sanctioned, and their erection is now nearly complete. From the foregoing it will be seen that, notwithstanding the adverse circumstances, the record of the Department has been one of continued progress and the volume of the work has continued to expand. For this the staff of all grades deserve the greatest credit, and the way in which they continued to carry out their duties merits the highest praise. Government decided, I am glad to say, to ask the sanction of the Secretary of State to the grant of the same bonus to the staff of the Post Office and Telegraph Department as was given to the railways, and I am glad to say that the recommendation has been accepted. These two Departments have earned this special consideration by reason of the strain imposed on them ever since the war started.

"In particular, I should like to call the attention of Council to the good work done by Sir William Maxwell throughout the year in successfully meeting the extraordinary demands which have been made on the Post and Telegraph service not only in India, but throughout Mesopotamia. It is difficult to exaggerate the burden which has fallen on him in this respect and in the work of piloting the Department through a time of great stress and strain. I am only sorry that owing to sickness he is not here in his place to-day to hear what the Government, and I am sure all of you, think of his services.

"I turn now to the next item on the list, that of salt.

"In dealing with the subject of salt, I unfortunately find myself in the same position as I was last year in stating that one of our principal anxieties has arisen from the abnormally high prices which have prevailed. The rise in prices is no doubt due mainly to a curtailment of the normal supplies of foreign salt owing to tonnage difficulties. This, however, by no means accounts for the very rapid and speculative rise which took place in November and December last. We have taken every practical measure to cope with the situation. The first steps taken were steps in the direction of increasing the supply of salt, and with this end in view we secured rather more than a year ago what we believed was the best advice to be obtained in India, namely, that of Mr. Glen George, a highly skilled colliery engineer. Mr. Glen George gave us a very valuable report showing how the output of the Khewra mine could be increased with safety to the mine, and I may add that his services were generously placed at our disposal without remuneration by Messrs. Yule of Calcutta. Mr. Glen George's report has since been acted upon, and I myself paid a visit to the mine in October last. I hope that the net result of the improvements which have been made and are being made will be to double the previous output by the middle of next month. Apart from the Khewra mine, the largest internal supply of salt for Northern India has been the Sambhar Lake in Rajputana. In this case, unfortunately, there is no possibility of increasing the output this year owing to the heavy floods of the last monsoon and the consequent difficulties of evaporation. Apart from internal supplies, we are endeavouring to secure the assistance of the Shipping Controller in providing tonnage for increased supplies of salt from Aden and Port Said. In order to meet the efforts of the speculators in salt, we took powers last November to give priority at the salt mines and at the Sambhar Lake to indents by any local authority, and we wrote to the various Local Governments concerned urging that salt depôts should be established for the sale of salt at reasonable prices. In consequence of this suggestion, salt depôts have been opened by many of the Local Governments, and I think that you may find an example in Delhi of a depôt opened by my Hon'ble friend, Mr. Hailey, the Chief Commissioner. We have further taken powers to control the price of salt, where necessary, in the interests of public safety, and these have already been acted upon in the Presidency of Bengal. The result of these steps has been a welcome fall in the price of salt throughout the country. We all recognise how important the price of salt is, and no efforts will be spared to keep the price of salt down to a reasonable level.

"The question of the high price of salt leads me on to the high prices of other commodities. I know that Hon'ble Members take a deep interest in the difficulties which are being felt by the poorer classes on account of the high

[12TH MARCH, 1918.] [*Sir George Barnes; Sir Robert Gillan.*]

prices of cotton cloth. The Government of India have been considering this difficult question with anxiety, and this anxiety, has been increased by the recent outburst of speculation in raw cotton. Any control of prices, the Government feel, can only be carried out with the co-operation of the persons interested in the trade, and with that end in view, Government have appointed a Committee consisting of :—

1. Mr. R. H. Brooke of the Bombay Company.
2. Mr. N. B. Saklatwala of Messrs. Tata Sons and Company.
3. The Hon'ble Purushottam Thakurdass.
4. Mr. C. N. Wadia.
5. Mr. Mangaldass Girdhardass.
6. Mr. J. P. Chrystal of Messrs. Chrystal and Company.
7. Mr. Pestonji N. Masani of Messrs. Masani and Company.
8. Sir. Bezonjee Dadabhoy Mehta of the Empress Mills, Nagpur.
9. Mr. Thomas Smith, Managing Director of the Muir Mills Company, Cawnpore.
10. Sir Clement Simpson of the Buckingham Mill Company, Madras.

Mr. Silver, Controller of Textile Supplies with the Munitions Board, and formerly Director of Industries in the United Provinces, will also be asked to join the Committee. The Committee will be presided over by an officer to be appointed by the Government of Bombay, and will begin their sittings in Bombay as soon as possible, and will among other things advise Government whether it is possible to fix a scale of mills charges for cotton piece-goods, and whether for this purpose it will be necessary or practicable to control in any way the price of, or operations in, raw cotton.

"In conclusion, there is one point to which, I think, I ought to draw the attention of Council in relation to the Customs figures. You will notice a reduction in the estimated receipts from Land Customs. This, though of no financial importance, has a certain significance, as it is mainly due to the abolition of the Kathiawar Land Customs Line—a change which has long been supported by several members of this Council. The Kathiawar Customs barrier has been a long-standing question of considerable difficulty, and I personally welcome its final disappearance, and am confident that the action which has been taken will be a considerable step forward in advancing the industry and commerce of the Kathiawar States. Passing to the more important figures of the Customs estimates, we all realise the effect upon our import and export trade of freight difficulties and of the restrictions which it has been found necessary to impose for military reasons. I do not, however, wish to pass from the subject without once more paying a tribute to the patriotic and ungrudging spirit in which all these restrictions have been accepted, and all these difficulties have been faced by the commercial community in this country. It is right too to express again my appreciation of the work of the Customs staff of all ranks upon whose shoulders a heavy burden of work and responsibility has been thrown."

11-48 A.M.

The Hon'ble Sir Robert Gillan:—"Sir, for the reason just stated by the Hon'ble Sir George Barnes the Financial Statement with which we are now dealing is one of great interest and importance to railways. The Hon'ble Finance Member has always been most sympathetic to the development of railways in India. He has recognised, as every one must, the severe disability under which the railways have recently been placed inevitably as regards development. But he has not been satisfied with recognising a fact: he has provided a remedy. By reason of the reserve which he is laying by, railways and trade equally will view with more equanimity a difficult future.

"In the general debate, so far as railways are concerned, which arose out of the Financial Statement, two matters mainly emerge.

[*Sir Robert Gillan.*] [12TH MARCH, 1918.]

"The first is the enhancement of passenger fares, but as this has been made the subject of a separate Resolution, it is not necessary for me to deal with it now. I should like to refer to the second which is the development in this country of railway industries. As I explained in speaking on a Resolution moved by the Hon'ble Mr. Sastri railways have in the past been hampered by the defective development in India of what from their point of view are the primary industries. But our hopes for the future are bright; we shall shortly get in the country the different kinds of steel which we require, plates and so on, and railways, I am sure, will do their utmost to take advantage of the change in the situation and develop the industries which this change makes possible. We have recently given a substantial indication of our desire to move in this direction by making the announcement to which I am glad that the Hon'ble the Maharaja of Kasimbazar referred, of a guarantee of 3,000 wagons a year to be built in India for ten years. We hope that this guarantee will enable the wagon industry to be established on a firm foundation in India.

"But now, Sir, to turn from our recent debate I venture to hope that I may be permitted on this occasion to deal with the subject of Railways in rather a special manner. The position of railways at the present time is altogether special, and I should like to take the opportunity of explaining it.

"In the first place, it is obvious that railways could not before the war have equipped themselves for duties which it had never been foreseen that they might be called on to perform. If there was want of foresight in this respect it is scarcely ther ailways that can be blamed for it: the fault, if fault there was, is common to the whole Empire. But apart from this I desire to lay stress on the fact that the railways are not merely what they have been made in say the last ten years. The materials in them and their rolling stock may be five years old or thirty; their administrative methods may go back a long time or may be recent improvements. But while there has been enormous growth there has been continuity. In the matter of personnel particularly, which is of supreme importance, if we are to understand the railway position, we must remember that railways are rather what they have made themselves in the last 50 years. The railway staff have inherited an ancient and honourable tradition.

"Now we have to consider how railways have met the present crisis. A review which I saw in a newspaper the other day, of our Administration Report, was headed in large letters 'Splendid war work.' That is the kind of appreciation which railways value in the midst of many discouragements and disappointments. To understand the part that our railways have played in the war we must not confine our views to India; we must look, I was going to say, over almost a hemisphere—Mesopotamia, Palestine and East Africa. In Mesopotamia the railways are Indian, lock, stock and barrel; in Palestine the rails that have taken the line as we were told the other day as far as Jerusalem are Indian rails; and much stock and material has gone to East Africa also In the matter of personnel also, and it is on personnel throughout that I wish to lay stress, we have given much help. Altogether railways can well claim that their share has been one of the most considerable items in India's contribution to the war.

"Next as regards the internal situation. Sir, it gave me much pleasure to hear the other day the handsome compliment which the Hon'ble Finance Member paid to railways in this Council. On behalf of our railways, I thank him for it. I can best illustrate his statement in which he said that the railways have rendered splendid service by a reference to our revenue figures.

"The Accountant General, Railways, told me that not many years ago he consulted a railway officer about the estimate he was making of the Railway Revenue in the coming year. The officer who was a very capable and experienced man said that he thought the Accountant General's figure was excessive, because railways simply would be unable to carry so much traffic, the figure in question was 56 lakhs, and the estimate for next year is 70 lakhs, a clear addition of no less than 25 per cent. ....".

[12TH MARCH, 1918.] [*Sir William Meyer; Sir Robert Gillan.*]

The Hon'ble Sir William Meyer:—"My friend means crores, does he not?"

The Hon'ble Sir Robert Gillan:—"I beg your pardon, 56 crores and 70 crores. I think the results have fairly astonished railway men themselves. They have been achieved by unremitting attention directed to ease the position wherever the pressure of traffic indicated a want of capacity; they have been accomplished only by the exercise of much ingenuity and above everything else by sheer hard work. And hitherto the railways have been able to claim—not indeed that there have been no inconveniences—I do not wish in any way to minimise the inconveniences which have been great, but that they have in one way or another taken all the traffic that came. In the last Administration Report the Board said: 'On no occasion, whether called on to undertake an entirely new work such as the manufacture of shell, to carry out against time the construction of new railways or to deal with a sudden press of essential traffic, have the railways failed to do what was required of them.' I am jealous that railways should not now lose credit, because requirements are rising to a point which constitutes an impossible demand on them. The primary fact which is well recognised no doubt, but which must be emphasised for any proper understanding of the position, is that immediately on the outbreak of the war the withdrawal of shipping threw on to the railways a very large amount of traffic which used to go by sea. We dealt with the position by giving preference to certain classes of traffic, coal, military stores, and so on; other traffic had to move when it could, but in spite of interruptions and inconveniences, the system worked because there was on the whole room for other traffic. The shipping difficulties, however, have gone on increasing, and the preferential traffic is constantly growing till now there is *not* room. A new situation is thus created, and I cannot conceal from the Council that there are very difficult times ahead of us. For this situation there is no heroic remedy possible. We are trying to meet it in three directions. In the first place, the departments of Government concerned are effecting all possible economies in preferential traffic. This is a very large matter, involving in fact, as the Council will recognise, the co-ordination of requirements with the sources of supply so as to require the minimum amount of railway transportation. Secondly, we have consulted Local Governments with the idea of setting up a provincial machinery which will enable railways to discriminate the essential movements in what we have hitherto regarded as general traffic, for such movements must under the conditions which we have now to face be given a definite and in fact a high degree of preference; on the other hand, they may be able to eliminate other movements as unnecessary. Lastly, the conditions which have now arisen justify us in pressing again and more strongly either for relief to be given to railways by the provision of a certain amount of more shipping or by the provision of more rolling stock. Under this last head, we must acknowledge that the difficulties are extreme, but we may hope that something will be found possible. I do not pretend that our difficulties will be removed; on the contrary, I must say plainly that they will increase and become more and more acute as time goes on. But when troubles come as they must come, let us remember this. It would be absurd of me to talk of railways adopting a selfish policy, or, on the other hand, of sacrificing their interests. It is a matter quite obviously not of railway policy, not even of Government of India policy, but of Empire policy. We have taken and hold Baghdad, we have taken and hold Jerusalem. These are truly Koh-i-Noors added to the Crown of Empire. Soldiers won them, but it was the railway man—the Indian railway man—who helped the soldiers.

"In conclusion, may I go back to the railway staff. The machine is much, but it is the men behind the machine that counts, and it is the question of staff which therefore is paramount. I may begin with a railway man who has got to the very top. I saw a paragraph about him the other day in a newspaper. It was headed the Geddes Family.

"'A painful impression, it said has been created by a revelation which comes from Scotland. It appears that in that gifted country there is another Geddes brother who is

[*Sir Robert Gillan; Pandit M. M. Malaviya.*] [12TH MARCH, 1918.]

not a member of the Government or even the chief of any administrative commission! He is merely plain Mr. Geddes, the head of a large mercantile concern. 'How' it is justly urged, 'can we expect to win the war if we neglect the obvious precautions for national safety?'

Sir Eric Geddes truly has had an astonishing career. It is not as if he had been a Member of the Railway Board or even the Agent of a railway; he was Traffic Manager on the Rohilkund and Kumaon Railway. But Sir Eric Geddes is only one example, there is General Nash who was Secretary to the Agent, East Indian Railway, and who, if not so well known to the public, has in the Railway Administration in France followed close behind Sir Eric Geddes. Then there are numerous Royal Engineer Officers, who have distinguished themselves in the same field of work, and if these officers belong to a world-wide corps, the fact remains that they got all their railway training in India, and it is a matter of much satisfaction that they should in competition with the best men from Home have so distinguished themselves. Nor are Railway Officers without honour in their own country. When a Munitions Board is formed Sir A. Anderson has to be one of its Members. When control over coal becomes necessary Mr. Godfrey is the man chosen for an extremely important and difficult task. But I can mention only a few names, and we have to think of the whole great army of hundreds of thousands of railway workers throughout India under all their officers. It is these men who bear the burden and heat of the day and deserve the credit of whatever railways have been able to achieve, whether on war work proper or railway working. As regards war work, I may take as an example the East Indian Railway, since within the last few days I have received a fresh copy of their list of officers and men serving in the war. This shows a total of 663 men, on active service, on Government service in East Africa or Mesopotamia and on Munitions work. I congratulate my friend to my right that in this fine list there are five Banerjees. Of these East Indian Railway men 16 have been killed in action, 20 wounded, 15 died; 2 have received the D. S. O., 6 the Military Cross, 1 the D. C. M., 6 have been mentioned in despatches; 26 received commissions in the British Army, 41 in the I. A. R. O. Thus our railway men are in touch with the heart-shaking events of war. Many of their comrades, many of their relatives have gone to the front. As regards railway working the Board said in their Administration Report—

'The results are a tribute to the efficiency of the staff as a whole and were rendered possible only by the co-operation of all ranks from the highest to the lowest. The Railway Board desire therefore to conclude their report with an acknowledgment of the devotion to duty of all grades of the railway staff and of the success they have attained.'

"Let me add a reference to what I said at the beginning of my speech. An army is worth nothing without morale, but the Indian railway staff have inherited as I said an ancient and honourable tradition. That tradition they have throughout times of extreme stress and difficulty nobly maintained. As one who has intimate knowledge of all the facts I claim that Government, India and the Empire owe to this staff a great debt of gratitude."

RESOLUTION *RE* REDUCTION OF RAILWAY FARES.

12 P.M. **The Hon'ble Pandit M. M. Malaviya**:—"Sir, I beg to move the following Resolution, namely, that—

'This Council recommends to the Governor General in Council that he should be pleased to direct the Railway Board to order the withdrawal of the enhancements made during the year 1917 in the rates of the passenger fare over the Indian Railways.'

"It will be obvious, Sir, that my Resolution confines itself to the enhancements made during the year 1917 in passenger fares. I do not refer here at all to the Freight Tax or any other profits which have been made during the last year in addition to those which were expected. The enhancements to which

[12TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

my Resolution refers were introduced, as I said in my speech at the first stage of the financial discussion, on the ground that they were necessary to discourage travelling. I pointed out that it was not necessary in order to achieve that object to enhance the rates, as that object had been partly achieved by the curtailment of the train services and could be further achieved by a restriction on the issue of tickets and, where necessary, by return of the fares which people might have paid for tickets when they could not obtain accommodation in the trains. I do not know, Sir, upon what ground it could be justified, but so far as I can see the reason which has been assigned for it certainly did not in my opinion justify the enhancement of fares. Now what has been the result of the enhancement? We find it stated at page 91 of the Financial Statement that while 62 crores was budgetted as the estimate for last year, the result has proved more favourable, and the revised estimate was placed at 68·25 crores; and now we have the estimate for the next year at 70·50 crores. This substantial improvement, the Statement explains, occurred on almost all the principal railways, and was due mainly to larger receipts from the carriage of troops and military stores and from wheat and coal traffic. But the enhancement of rates and the withdrawal of concessions have also contributed to a certain extent towards the railway earnings of the current year. Owing to the courtesy of the Hon'ble Sir Robert Gillan, I hold in my hand an abstract showing what amount of increase has been earned by railways on account of these enhancements. The result shows that, as compared with the corresponding period of the previous year (1915-1916), the third class shows a decrease of 29 million passengers, or 13·95 per cent. in the earnings. Taking the whole of the passenger traffic in all the four classes there was a decrease of 36·70 millions in the number of passengers, of which 80 per cent. was in the third class; while the earnings showed an increase of 61·92 lakhs, of which 95·8 per cent. was contributed by the third class.

"Now, Sir, the third-class passenger, as I showed the other day, contributes largely to the profits of the railways, and I showed that he has been contributing to a very large extent compared to the expenditure incurred on his behalf by the railways. Even when you take account of the interest charges and of the Sinking Fund, the profits earned are not unsatisfactory. But the result of this further enhancement has been that 61·92 lakhs, of which 95·8 per cent. came from the third class passenger, has been taken from the pockets of the travelling public and added to the revenues of Government. A further result of this has been that, while the larger portion of the revenue has come to Government, we read in the Financial Statement at page 91 that under surplus profits paid to the companies there was an increase of 11 lakhs due to the profits earned in the second-half of the current year, payment of which will be made next year. While, therefore, the larger portion of the profits has come to Government, a very substantial portion has been added to the profits of companies owing to the enhancements effected in passenger fares. I do not see, Sir, how these enhancements were justified, and it seems to me that they ought to be discontinued in the next year. It has never been said that this was done with the object of obtaining greater revenues; and if it was not, but merely results in larger revenues being obtained, then the matter ought to be re-examined. What was earned last year was earned; but during the present year, both in view of the surplus in hand, and in view of the fact that it is not necessary, in order to discourage people from travelling, to keep up these enhancements, they should be withdrawn.

"If that is my objection to the enhancements already effected I have also an objection to the manner in which it was done. The Railway Act does not, so far as I can see, provide or lay down any rules by which the rates of fares should be determined. Neither the Act nor the rules made under section 47 contains anything as to who should fix the rates and rules for passengers, etc. In the contracts which have been entered into by Government with companies there is a provision fixing the maxima and the minima rates. I may refer, for instance, to the latest provision that is to be found in the contract between the

[*Pandit M. M. Malaviya.*] [12TH MARCH, 1918.]

Secretary of State in Council of India and the South Indian Railway Company, dated 21st December 1910. There it is laid down that:

'The Secretary of State shall from time to time authorise maximum and minimum rates within which the Company shall be entitled to charge the public for services rendered by way of or in connection with the conveyance of passengers or goods on the undertaking and shall prescribe the several classes and descriptions of passengers and goods to which such rates shall be respectively applicable, as well as the extent to which, within the maxima and minima so authorised, the Company may vary the said rates in respect of the distance or weight or special conditions under which such conveyance takes place or services are rendered.'

"I should like to know, Sir,—I hope the Hon'ble President of the Railway Board will tell us something of the procedure by which the variations between the maximum and minimum rates are secured. Evidently what happened, so far as the report of the Railway Board shows, was that the Railway Board felt that traffic should be discouraged, and they held a meeting at which they agreed that as a general principle fares and rates should be enhanced to their maximum in order to discourage travelling with a view to avoiding overcrowding and curtailing train services, and at a subsequent meeting they brought about these enhancements. I should like to know whether the matter was considered only by the Railway Board, or whether the Executive Government were also asked to consider the matter and accorded their sanction to the proposal. It seems to me, Sir, that the procedure by which this enhancement has been brought about, and can be brought about, is open to great objection, because here it is in the power of the Railway Board, acting in consultation with the Agents of the Railway Companies, to impose what undoubtedly is a great deal of extra taxation on the people. I quoted the other day the opinion of Major Conway Gordon, who said that any amount taken in excess of what was required was undoubtedly extra taxation; and I submit that here we find the Railway Board, either with the consent or without the consent, of the Executive Government, imposing a very heavy extra taxation without the matter at all coming before the Legislative Council and without the public who are concerned in the enhancement of these fares being given any opportunity to have any say about the matter. In the matter of freights, Sir, as there is no provision about the increase of freights in the Railway Act, I find that the Government felt it necessary last year to have an Act passed, and the Freights Tax Act—or rather, the Railway and Steam Vessel Tax Act, XIII of 1917, was accordingly passed to enable the railways to take a surcharge on the goods traffic.

"Well, that was a matter of surcharge and they may have felt that there was a special necessity for having legislation on that point. But I do not see why there should not be some provision in regard to the enhancement of fares. In England, there is a provision in the Railway and Canal Traffic Act, 1888, in regard to proposed increases in reference to goods traffic, and it is provided that the revised classification should not come into force unless it has been enacted by the Houses of Parliament. The provision shows that the Act of Parliament confirming any provisional order which the Commissioners under the Act are authorised to pass shall be a public general Act, and the rates and charges mentioned in the Provisional Order as confirmed by such Act shall, from and after the Act coming into operation, be the rates and charges which the railway company shall be entitled to charge and make. When the Provisional Order is passed, the public have an opportunity of having their say as to whether the proposed enhancements are right and proper, and then the matter comes up before Parliament before those increased rates and charges can be brought into operation. I think, Sir, that there should be some such provision in our Railway Act, too. But, however, at present I am speaking without full knowledge of what procedure was adopted in those circumstances. I hope my friend, the President of the Railway Board, will enlighten the Council on this point. In any event, so far as the present enhancements are concerned, I would ask the Finance Member of the Government to consider whether the enhancement should not be withdrawn in the next year."

[12TH MARCH, 1918.] [*Sir George Barnes.*]

The Hon'ble Sir George Barnes:—" Sir, my Hon'ble friend the President of the Railway Board, has dealt with the heading of railways to-day, but he tells me that he feels a delicacy in replying to the Hon'ble Pandit Madan Mohan Malaviya's Resolution because of the way in which it is framed. The Resolution, you will notice, asks that directions should be given to the Railway Board by the Government, and consequently it is, perhaps, better that the resolution should be dealt with by myself. I will, however, ask the Hon'ble Sir Robert Gillan to say a few words about the legal aspect of the matter to which the Hon'ble Pandit referred just now. The Resolution asks 'that the Railway Board should be directed to order the withdrawal of the enhancement made during the year 1917 in the rates of the passenger fares over the Indian railways.' The great fact we have to keep in mind is that owing to the heavy demands which are made upon railways as some of the results of the present war, they are unable to carry all the traffic which is offered. This is partly due to the fact that coal which was formerly carried from Calcutta to Bombay and Karachi by sea has now to be taken across India in railway wagons. As His Excellency informed Council in his opening speech, no less than 40,000 wagons are continually occupied in this way. There are further heavy demands of a purely military character, and we are at the present time unable to carry by railway a great deal of merchandise which is necessary for the comfort and well-being of the people of this country. In these circumstances, we decided to take the step which is being taken in England and France in a far more drastic way and cut down our passenger service to some extent. The subject was thoroughly discussed with the different railways, and reductions were made which finally amounted to 16 million train miles a year, that is over a million and a quarter train miles per month. The reduction in capacity, however, was not so much as these figures would indicate, for if the trains were fewer, they were heavier, being run at reduced speeds with heavier loads. There was, however, of course a large reduction in capacity. It was impossible for Government to accept the situation in which it was certain that the trains would be besieged by passengers far beyond the capacity of railways to carry them; not only in such conditions would there be great inconvenience to everyone desiring to use the railways, but the risk of serious accidents. It was essential in the circumstances to reduce travel, and the Government took the only economic step at their disposal, namely, that of slightly enhancing the fares. The measures taken have been in some degree effective. In the half year ending 30th September 1917—the latest figures which I have—the number of third class passengers on 14 of the principal lines was 30 million less than in the corresponding half of 1916. But, in spite of this reduction, there has, I regret to think, been serious overcrowding. The number of people wishing to travel has not been reduced in proportion to the capacity of the trains to carry them. The Hon'ble Pandit, if I follow his argument rightly, says—

12-12 P.M.

'Your object in enhancing the fares was not to make revenue, but you have made revenue, and therefore you ought to withdraw the enhancement.'

I must point out to him that if fares were now to be reduced to their old level, we should immediately be faced with the difficulties I have described. I recognise fully the inconvenience to which the public travelling in every class are put at the present time. As the Hon'ble Mr. Surendra Nath Bannerjea said the other day, we have increased the fares while reducing facilities, but I hope that it will be clear to him from what I have said that the two things really go together. I recognise also the hardship involved in an enhancement of fares to the poorer classes of the community. It was in fact a measure to which we were only with reluctance brought, but it is a necessity of the war, and in this connection I should like to point out that India in the way of travelling facilities as in every other way is suffering far less than any part of Europe and than any of our Allies with the exception perhaps of Japan. I regret, Sir, that it is not possible for Government to accept this Resolution."

[*Sir Robert Gillan; Pandit M. M. Malaviya.*] [12TH MARCH, 1918.]

12-18 P.M. **The Hon'ble Sir Robert Gillan:**—" Sir, as desired by the Hon'ble Sir George Barnes, I may say a few words with regard to the point that was raised by the Hon'ble Pandit. It seems to me that he was really raising in his speech the very largest constitutional questions. He desires, as I understand him, that the maximum rates and fares should be fixed by legislation. That seems to me........."

The Hon'ble Pandit M. M. Malaviya:—" May I interrupt my Hon'ble friend, Sir. I did not say that the maxima should be fixed by legislation. I said that there should be a provision that when fares are raised, it should be by legislation."

The Hon'ble Sir Robert Gillan:—" It seems to me to be very much the same thing. And at any rate it seems to be irrelevant to the present discussion. The method under which fares are dealt with at present may in the Hon'ble Pandit's view be objectionable; but there is no question about its legality. As he read out to us, the companies are restricted in dealing with rates and fares within certain maxima which are fixed by Government, and it is naturally within the power of Government to enhance these maxima when they consider it necessary. I should like to add that the increase of the maxima in regard to the third class was in fact a very small matter. We allowed the maximum to be raised only for mail and fast passenger trains, because some of the Agents considered that that would be desirable. Other Agents have met the difficulty by not allowing intermediate and third class passengers to travel by mail and fast passenger trains who are going for less than a certain distance, and there is in fact only one Company, the Great Indian Peninsula, who to some extent have taken advantage of the opportunity to raise, their fares and they have introduced for trains of this kind a fare of 3½ pies instead of 3 pies which was the old maximum."

12-20 P.M. **The Hon'ble Pandit M. M. Malaviya:**—" With regard, Sir, to the remarks which my Hon'ble friend the Member for Commerce and Industry has made, I wish to emphasise that I do not complain of the curtailment of the train services. I recognise that in war time curtailment of the train services is necessary. My complaint is that when the services were curtailed, it was not necessary to enhance the rates in order to prevent over-crowding. The Hon'ble Member himself has said that in spite of the enhancements made there has been a great deal of over-crowding. Now the method that has been adopted to remedy over-crowding shows that enhancements were not necessary to effect that object, nor have they been successful in doing so. The means to remedy over-crowding are provided in the Act and in the Regulations of Railways. A certain number of seats are to be occupied in every compartment. Why not enforce that provision? The accommodation is limited in every train, and if the Railway authorities will take a little care they would be able to see that the number of men that can find accommodation in the trains do really enter. There has been a sore complaint for a long time that there has been a great deal of over-crowding. I am sure the Hon'ble Member for Commerce and Industry and other Members of the Government will have read the letter of Mr. Gandhi which was recently published on that question. It is necessary that over-crowding should be prevented, and in order to do so what is needed is to issue strict instructions to the railway authorities in order to see that there is no over-crowding. Enhancement of the fares was not necessary to attain that object, and it has not been able to achieve that object.

" Then, Sir, with regard to what the Hon'ble Member said that 30 millions of people travelled less, I submit that here again it was not on account of the enhancement, but it was because there were no trains available.

[12TH MARCH, 1918.] [*Pandit M. M. Malaviya.*]

"Then my friend said the complaint is that if the revenue were given up now, the difficulties which he has mentioned of over-crowding would arise again. I submit they would not. Try it, and you will find that when the number of trains is limited, when the compartments are limited, there cannot be too much of an over-crowding, particularly if you take steps to prevent it.

"Then the Hon'ble Member said that India was suffering far less than the allied countries. Now, I do not dispute that, but India is suffering to the extent that she is, and she certainly does not want to see more suffering. The question is whether in view of the high prices that prevail, whether in view of the great hardships which are already being suffered by the great bulk of the people of this country owing to the war, it is right and proper that so much more should be added to their suffering by the enhancements in question. Nobody can deny, and I am sure the Hon'ble Member for Commerce and Industry will not deny, that the people in general are undergoing very serious hardships. It is lucky that the hardships are not of the same severity as in other allied countries, but that does not afford any justification for adding to their discomforts in a way which is not justified by the requirements of the public. If it was necessary to raise a larger revenue, and if the matter was taken up by Government from that point of view, I could understand it; but, I submit, that these enhancements were necessary in order to discourage traffic has not been shown in any way. If that is so, then I submit the enhancements should be withdrawn.

"Then the Hon'ble Sir Robert Gillan referred to the difficulties in the way, Now I should first like to ask my Hon'ble friend as to where was the necessity of raising the maxima? I submit that there was no necessity for the maxima being enhanced. That has given rise to a fear that there may be a further enhancement in contemplation, or that it may be resorted to in the future when it is felt that the enhancements already effected are not sufficient to discourage traffic. I should like to know where the necessity for these further enhancements of this maxima was.

"Then, Sir, my friend has spoken of the procedure and said that I have raised a large constitutional issue. Undoubtedly I have. At a time like this when the people are suffering various hardships on account of the war, sufferings which are not unknown and which cannot be unknown to any thinking man in this country, it should not be possible by an executive order to add to the sufferings of the people by taking from them 61 and odd lakhs in one half year from Railways. I do not know what the total will come to. 61 and odd lakhs is only the revenue of one half year, the first half year in which the enhancements were in operation. Probably in the next half year the earnings have been greater. In fact I find it stated in the Statement in paragraph 169 of the budget 'it is anticipated that the favourable conditions of traffic which have contributed so largely to the earnings of the current year will be fully maintained in the ensuing year and that the enhancements of fares and rates introduced for the most part during 1917 will in 1918-19 affect the rates of the whole year, and consequently add more to the total of receipts than they have done this year.'

"Now, I submit, Sir, that this should not be possible, and that if it is not right that it should be so done, then the Government should not sanction the enhancements. My friend has not answered the questions that I put as to how this was actually effected. I did not suggest that it was illegal. I suggested that it was objectionable, and I look forward to hearing that the matter had been considered not merely by the Railway Board, but by the Government of India before the enhancements were sanctioned. In any event as I said before, I submit that the matter ought to be reconsidered and these enhancements should be removed."

The Resolution was put and negatived.

[*Sir William Vincent.*] [12TH MARCH, 1918.]

THE FINANCIAL STATEMENT, 1918-19.

12-28 P. M. **The Hon'ble Sir William Vincent** introduced the following heads of the Financial Statement for 1918-19 :—

Revenue.	*Expenditure.*
Registration.	Registration.
Jails.	General Administration.
Police.	Courts of Law.
Medical.	Jails.
	Police.
	Medical.

"Sir, I do not propose to deal at any great length with the heads of the budget with which the Home Department is directly connected. There is very little for me to say, and the variations in the figures are made clear in the explanatory memorandum.

"Under the head of Law and Justice, the number of Judges in some of our High Courts and Chief Courts has been increased in order to enable those Courts to cope with accumulated arrears. In two Provinces provision has also been made for the re-organization of the pay and grading of the process-serving establishment.

"Under the head of Police, however, I should like to draw attention to one or two points. We are steadily pursuing the policy which has been developed in the last few years of improving, where necessary, the pay and the prospects of the lower ranks. The various schemes provided in this connection are mentioned in the explanatory memorandum. The increased cost of living, and in the case of the military and frontier police, the superior attractions for the army have lately rendered service in these ranks less and less sought after, and in order to obtain recruits of the right stamp and to keep them efficient and contented, it is necessary to assure them of a living wage. With this object the sanction of the Secretary of State has recently been obtained to the grant of local and special allowances to Head Constables and Constables in the Bombay Presidency and City Police and to the police in Sind, and increased allowances have also been sanctioned for the Calcutta police

"A feature of the several police re-organization schemes with which we have been and are dealing now is that successful efforts have been made to meet the increased cost of salaries by economy in other directions, principally by a reduction of the personnel. We realise in fact that where it is possible it is better to have fewer constables and pay them well than maintain a larger number of men who are underpaid and discontented.

"The task of the police-force grows yearly heavier, and the current year has been no exception to that rule. I need only instance the troubles in Bihar to which reference was made by, I think, more than one Hon'ble Member. These disturbances have necessitated the entertainment of an additional police-force, but I am glad to say that we hope that this expenditure will be temporary.

"Another channel of expenditure under the head Police consists of grants made to philanthropic societies, notably the Salvation Army, to assist them in the reclamation of members of criminal tribes. This movement has been directed with considerable energy and success in more than one Province and is, we believe, resulting in the conversion of many hundreds of these criminal outcasts into honest and peaceful workers.

"In the Medical Department I am glad to say that, in spite of financial stringency and the ever-increasing difficulties of personnel, the administration continues slowly but steadily to expand. As will be seen, a considerable sum has been provided for expenditure on hospitals, dispensaries and grants-in-aid. My predecessor, in speaking under this head last year, made special

12TH MARCH, 1918.] [*Sir William Vincent* ; *Sir William Meyer*.]

reference to the very able control and direction of this Department by the late Director-General, Sir Pardey Lukis. And I should be guilty of a grave omission if I did not refer to the irreparable loss which the Department has suffered from Sir Pardey's untimely death. I do not wish to advert on this occasion to his great services and abilities ; I have referred to them before and they are well known to all the Members of this Council. I think they will also not be forgotten readily, but I ought not to let this occasion pass without mentioning the great loss which, I believe, the Government and the Council have suffered by his death. I have nothing else with which I need trouble Hon'ble Members under any of the heads which concern me, except perhaps to express my regret that another year has brought the Jail Commission, in the projection of which my predecessor took such interest, no nearer than before. I hope, however, that we may expect great results from this Commission when it is constituted."

The Hon'ble Sir William Meyer :—I " beg to introduce the following heads of the Financial Statement for 1918-19 :— 12-34 P. M.

Revenue.	*Expenditure.*
Opium.	Refunds.
Interest.	Opium.
Mint.	Stamps.
Receipts in aid of superannuation.	Income Tax
Exchange	Interest on obligations other than the Public Debt.
Miscellaneous.	Mint
	Civil Furlough and Absentee allowances.
	Superannuation Allowances and Pensions.
	Exchange
	Miscellaneous.
	Reduction or Avoidance of Debt.

"I have dealt fully with the Financial estimates in my speech introducing the Financial Statement, and they have been further dealt with in the Secretary's Supplementary Memorandum. So all that I need do now is to take this opportunity of bringing to notice the excellent work which the Mints of Calcutta and Bombay have been doing during the last two years or more. The demands on these mints for coinage, not only of our rupees and other coins, but of coinage for Egypt, Ceylon, the Straits and Australia, have been very heavy, but every demand has been met cheerfully and effectively. I may illustrate the extent of these demands, ours as well as the kindred countries I have mentioned, by stating that in the ten months ending 31st January last, the Calcutta Mint minted nearly 130 million silver pieces, the Bombay Mint over 136 million. The Calcutta Mint in addition coined 124 million bronze coins, of which rather more than 10 million were penny and half-penny pieces for the Australian Government. The copper coinage amounted to 3 million pieces, for the Ceylon Government. The Bombay Mint, in addition to the silver coinage to which I have just referred, also minted some 52 million nickel coins. In all, the two mints between them minted nearly 450 million coins. Besides this the mints have taken their share in the production of munitions, having been engaged in the manufacture of copper driving bands for shells I think the Council will agree that this is a first-class record."

THE INDIAN PAPER CURRENCY (AMENDMENT) BILL.

The Hon'ble Sir William Meyer :—"I beg to move that the Bill to amend the Indian Paper Currency (Amendment) Act, 1917, be taken into consideration. I explained fully the objects of this Bill and the needs which 12-36 P.M.

have occasioned it, first in my speech on the 1st March introducing the Financial Statement, and then in my supplementary speech on the same date introducing the Bill. I may say that although the Bill was published for criticism, no criticism was offered."

The motion was put and agreed to.

The Hon'ble Sir William Meyer :—"I now move that the Bill be passed."

The motion was put and agreed to.

The Council then adjourned to Wednesday, the 13th of March 1918.

A. P. MUDDIMAN,

DELHI : }
The 19th March, 1918. }

Secretary to the Government of India,
Legislative Department.



GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 13th March, 1918.

PRESENT:

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice*-President, *presiding*, and 59 Members, of whom 56 were Additional Members.

THE INDIAN ARMY (AMENDMENT) BILL.

The Hon'ble Major-General A. H. Bingley :—" Sir, I beg to present the Report of the Select Committee on the Bill further to amend the Indian Army Act, 1911." 11-5 A.M.

THE USURIOUS LOANS BILL.

The Hon'ble Sir William Vincent :—" Sir, I beg to present the Report of the Select Committee on the Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain. " 11-6 A.M.

THE INDIAN COMPANIES RESTRICTION BILL.

The Hon'ble Sir William Meyer :—" Sir, I beg to move for leave to introduce a Bill to control the withdrawal of capital from the money-market by companies. 11-7 A.M.

" In introducing the Financial Statement, I explained at some length the nature and extent of the obligations which the Government of India have to incur in India at the present time, either directly on behalf of the Home Government, or in the supply of funds for the finance of exports of national importance to Great Britain and the Allies. I emphasised the necessity of raising, by our loan operations next year, as large a sum as possible for these purposes, and indicated our intention, in order to eliminate undesirable competition with our efforts in this direction, of restricting issues of capital in this country except in so far as these are required for enterprises of national

[*Sir William Meyer.*] [13TH MARCH, 1918.]

importance. It is not, therefore, necessary for me to say much in moving the introduction of the present Bill which has already been circulated to Hon'ble Members, as the objects of the legislation will be readily understood.

" As mentioned in the Statement of Objects and Reasons, the Bill provides that no company other than a private company as defined by the Indian Companies Act, shall be registered, or increase its share capital, or issue debentures, or call up unpaid capital, except in accordance with the terms of a license, to which such conditions may be attached as the Government of India consider necessary with reference to the circumstances of each case. Very similar restrictions have been in force in the United Kingdom since an early period of the war, and also in India in the case of issues of capital by Municipal bodies, Port Trusts and Branch Line Railways. Until recently, however, conditions in India did not appear to necessitate the more general restrictions now contemplated, as the amount of new capital lost to us by diversion to non-war purposes in this way has not been very great. Now owing to easy money-market conditions, the position has changed, and we understand that large issues of new capital are in contemplation. It has now, therefore, become necessary to bring the issue of new capital in this country under Government-control, so as to prevent the employment on less useful objects of funds which would at present serve the country better if invested with Government or employed on some object of national importance.

" In the recent general debate on the Financial Statement apprehension was expressed by one or two speakers as to a complete embargo on private flotations. It will be seen from the Bill, and from what I said then, that this is not contemplated. All we do contemplate is, to put such flotations under control by requiring a license before they can issue.

" In considering whether a license shall be granted, we shall, as I said in my speech in the general debate to which I have referred, bear in mind the following considerations :—

(1) Would the enterprise be likely to attract money which would otherwise go into Government loans or Treasury Bills ?

(2) If so, is it still justified on the ground that it is nevertheless useful, in these war circumstances, as being of assistance in the speeding up of war material, or likely to result in increase of other production which would save tonnage on imports from Home ?

These are necessarily general propositions, and each case will have to be considered on its own merits.

" Further, as I said the other day, I think there is much value in a suggestion made by Mr. Hogg in the general debate on the Financial Statement, that in some cases it might be feasible to allow a company to proceed to flotation on condition that it should lodge its funds with Government, by taking up Treasury Bills or in connection with the coming War loan, until it is able to apply them to real advantage for its own purposes.

" I may say that we propose, following the example of the Home Government, to appoint an Advisory Committee to assist the Government in dealing with these matters. Probably, indeed, two Committees, one with its headquarters in Calcutta, and the other in Bombay, since it is in these two places that the bulk of the important flotations would occur; and on each of the Committees there will be representation of Indian as well as of European commerce.

" The legislation in question being of the character of a war measure, it is provided by clause 1 (2) of the Bill that it should be in force only for the period of the war, and for six months thereafter.

" I now move for leave to introduce the Bill."

The motion was put and agreed to.

[13TH MARCH, 1918.] [*Sir William Meyer; Sir William Vincent.*]

The Hon'ble Sir William Meyer:—"I now introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

THE INDIAN SOLDIER'S LITIGATION BILL.

11-12 A.M.

The Hon'ble Sir William Vincent:—"Sir, I move for leave to introduce a Bill to consolidate and amend the law to provide for the special protection, in respect of civil and revenue litigation, of Indian soldiers serving under war conditions.

"I think that this Bill will command the ready approval of Council, as its only object is to protect, during the war, the interests of Indian soldiers who are prevented from looking after those interests themselves The Council is aware that, in 1915, legislation to effect this object was enacted, and the present Bill is only intended to simplify the procedure and to render that measure more effective. The purpose is to provide that suits in which Indian soldiers are interested shall not be decided when they are absent and engaged on active service. Under the law at present if any Civil or Revenue Court has reason to believe that any party to a proceeding is an Indian soldier serving under war conditions and is not properly represented, the Court has to give notice to the prescribed authority. The prescribed authority may, if it considers postponement necesssary in the interests of justice, certify to that effect, whereupon the Court has to grant a postponement. Similarly, a Collector if he has reason to believe that an Indian soldier who is interested in litigation is serving under war conditions and is not properly represented, may certify that he is of opinion that a postponement of the proceeding is necessary in the interests of justice, and the Court then, if it is satisfied that the soldier is not properly represented, postpones the case. Both in the case of the Court and the Collector, it will be seen that it is necessary to come to a finding whether a soldier is serving under war conditions or not before any action can be taken; and to ascertain this fact frequently necessitates somewhat prolonged inquiries during which period the interests of the soldier may suffer considerably. In these circumstances, it has been thought desirable to lay down a somewhat simpler procedure, and under the Bill, if a soldier is not represented in the Court and the Court is satisfied, either by the certificate of a Collector or of its own knowledge—not that he is serving under war conditions but that he is unable to appear—it must suspend the proceedings and give notice to the prescribed authority. The prescribed authority—which is a military authority—will then certify whether the soldier is serving under war conditions, and whether a further postponement is necessary. It should not be difficult for either the Court or the Collector to ascertain that a particular man is absent from home and unable to appear in Court. The Court will know itself whether he is represented, and if he is not represented and not able to appear, the proceedings will be suspended pending an inquiry as to whether he is serving under war conditions—which is a matter that can only be inquired into by the military authorities. It has been said that a certain number of men are reluctant to join the Army at present lest their private interests may suffer, and I am sure that the Council will agree with me that any procedure which will tend to the better protection of their interests is desirable, not only on the ground that men who are serving the Crown are entitled to every consideration, but also in the interests of recruiting.

"The only other change made in the present Bill is the embodiment in the Act itself of the definition of the term 'serving under war conditions.' The words which have been used in the Bill are taken from a notification which was issued in the Government of India Gazette, and they have been found suitable in practice. It is, therefore, considered desirable to insert them definitely in

[*Sir William Vincent; Rao Bahadur B. N. Sarma; The Vice-President.*] [18TH MARCH, 1918.]

the Act. At the same time the opportunity has been taken, as the amendments though small were very numerous, to consolidate and re-enact the measure in an amended form."

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"Sir, I beg to introduce the Bill, and to move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

RESOLUTION *RE* LAND REVENUE BEING WHOLLY PROVINCIALIZED.

11-18 A.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"May I ask your permission and the permission of the Council, Sir, to move the second Resolution which stands in my name first, because I shall have to deal with the resources of the country in dealing with that Resolution, and it might be convenient, before I ask the Council to accept my education scheme, if I were to deal with those resources. The Hon'ble Sir William Meyer has kindly said to me that he would have no objection to this being done, and the Hon'ble Sir C. Sankaran Nair also does not object?"

The Hon'ble the Vice-President:—"Certainly. You can take up the second Resolution first."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I beg to move that—

'This Council recommends to the Governor General in Council that the land revenue should be wholly provincialised.'

"The Hon'ble the Finance Minister, in introducing the Statement this year has told us that the subject of provincialising particular branches of revenue and expenditure is at present engaging the attention of Government in connection with post-war reforms. One reason why I have sought the assistance of the Council to make the particular recommendation in question is, that the subject of land-revenue administration and land-revenue is of such a highly important character that a recommendation by this Council might be of extreme use to the Government in arriving at a conclusion on the subject. The question has become one of practical and immediate importance, having regard chiefly to the reform schemes now under discussion, and I feel sure the Government will ultimately be able to accept this recommendation, whatever may be their position at the present moment. Self-government, whether it is to be reached at an early date or at a somewhat distant date, postulates this that we are on the eve of changes tending gradually towards a federal administration in India, and it is desirable, before any large step is taken, that the ground should be cleared in differentiating Imperial finance from Provincial finance, and in determining as to whether any large items of revenue should be provincialised or should be Imperial in their character I am sure Hon'ble Members will agree with me that one cardinal principle which is accepted by all is that, as far as possible, Imperial finance should be separated from Provincial finance, and that the two should be so arranged that, in the practical work of administration; there may be no friction as between the Imperial and Provincial Governments on the one hand, and as between the various peoples occupying this historic land on the other. To avoid friction between the Imperial and Provincial Governments, one necessary condition will be that, as far as possible, the heads should not be divided. It was on that

[18TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

basis that the people of India, assembled in the Indian National Congress, have recommended that there should be no divided heads hereafter, thereby including land-revenue under the resources at the disposal of the Provincial administration. I said that the second condition should be that there must be no friction between the various peoples in the future federal financial administration, and that we should so arrange the subjects as to produce the minimum of unavoidable friction. The example of other countries seems to show that land-revenue throughout has been largely treated as a subject for local legislation for local improvements, and the Imperial federal governments have hitherto abstained from looking to this source for the general needs of the country. In the United Kingdom, although it is not a federated Empire in the strict sense of the term, the land tax was only £640,000 as against £514 million of taxation for 1916-17. You find in the Union of South Africa, also, that the land-revenue or quit-rent forms an insignificant part of the total revenue, and in Canada also you find the same. In Australia, the same position obtains, and you find in the German Empire also the same state of things. Consequently, I am justified in my remark that the example of other countries is in favour of the suggestion that I make in this Resolution.

"Then there is another point, Sir, which is even of greater importance than the lesson furnished by the example from other countries, and that is this. Would you minimise the friction between the various peoples in your future financial administration if you provincialise the land-revenue? I have not the slightest hesitation in stating that that would be the result. Every one who knows anything about land-revenue knows also that the incidence of taxation varies considerably in the different Provinces; the tenures are entirely different, and the total amount of revenue realised in the different Provinces differs largely, and consequently in any future federation when the question is to how much each Province has to contribute comes up for discussion, there can be no more fruitful cause for quarrel than this land-revenue. I think, therefore, that it is, in the interests of future peace, that land-revenue should be placed under Provincial, and not under Imperial, finance.

"Then, again, it is more likely that land-revenue, as well as agriculture with which it is closely allied, would be considerably improved if the Provincial Governments, that is, the people concerned, have a direct and deep interest therein, and not if it should be shared either between the Provincial and the Imperial Governments. One perpetual cause of strife—if I may say so—between the people and the Government is with regard to the provincial settlements. I do not mean to suggest that in the very near future the hand of the Government will be completely taken away. I am not dealing with that question at the present moment. But, apart from that another cause of irritation against the Government is, that it is supposed to administer the land-revenue in a harsh manner. Such charges cannot possibly be brought if the administration of the land be in the hands of the people themselves, who would be responsible to looking forward to an extending revenue in this or some other shape if their future requirements are to be met adequately and properly. Therefore, from that point of view, too, Sir, I would suggest that this should be provincialised entirely. I quite see that on technical grounds something might be said for its being at least partially Imperial. It may be said that land is in a sense the property of the Crown; that the Crown should have some interest therein, and that the Government of India as representing the Crown should have a direct share. But the Provincial Governments also represent the Crown; we are only differentiating between the two for the purposes of general administration, and consequently there does not seem to be much force in the argument for imperialisation based on the general theory of all the lands being vested in the people as a whole and the Crown representing the people.

"Then, again, Sir, it may be asked whether irrigation would come under the head of land-revenue. Irrigation has, I know, been treated as a commercial undertaking; and, strictly and logically perhaps, it may be contended that irrigation should be under the Government of India, inasmuch as I propose

[*Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1918.]

that all commercial undertakings should be under the Government of India. But there is one strong argument against that being done, and that is, that land-revenue administration and irrigation administration are so closely allied that it would be difficult to sever them, and after all the people that will benefit thereby and who would be desirous of making a rapid advance would be the people immediately concerned, and I therefore think that irrigation administration, irrigation revenue, and irrigation prospects would be considerably bettered under the Provinces than under the Imperial Government. Of course, such help will be given and such control as may be needed, would, I am sure, be retained by the Imperial Government in the matter.

"Then, there is another point from which I view the question, and that is this: Provincial Governments and the people would naturally be jealous, having regard to the varying quantities of the amounts raised in the various Provinces, of retaining as much as they can in their own hands and in their own Provinces, and consequently the future growth of revenue would be in the direction of the growth of cesses, and not in the growth of settlement revenue; it should naturally be left to the Provinces to determine the exact form and the rate of progress under either head. Therefore, from the point of view of a healthy development of the revenue resources of the country, it is also desirable that land-revenue should be wholly provincialised.

"Then the more important question would still remain as to whether, when the Government have as in the past been looking to the land-revenue as a permanent source from which it is to meet the general needs of the country, whether under those circumstances it is desirable that they should be asked to forego it completely in favour of the Provinces. I think, whatever may be the state of the finances and whatever may be the exact method by which any deficiency in Imperial revenue would have to be replenished from the various Provinces, whether it is to be from the people in proportion to their population or in proportion to their resources as ascertained by the revenue of the Provinces, whatever may be the exact method that may be adopted, the method that is suggested by the Congress, and I think with very great wisdom, too, is that land-revenue should be wholly provincialised. I think at the present time what is needed is a careful analysis of Imperial needs and of Imperial resources, and then we shall be in a position to find that Government would be in a position to forego land-revenue for the benefit of provincial administrations, burdening them, of course, with the corresponding expenditure. There are two ways of looking at the matter: one is by taking Imperial revenue and Imperial expenditure as at present; the other is to consider what are truly Imperial sources of revenue, and what are Imperial items of expenditure, and whether the two can be made to balance one another. I take it that modern scientific opinion seems to be that the commercial departments, such as railways, posts and telegraph, etc., income-tax, customs, general stamps, salt, tributes from Native States and opium are subjects which are purely Imperial in their character. Commercial undertakings have been Imperial hitherto, and I do not think any very lengthy argument is required to support the continuation of that state of things. I think that major irrigation is a subject which might, perhaps, be deemed to require a separate treatment, having regard to the special considerations I have urged; besides the growth under that head has not been very large, and consequently, I think, it is a subject which might be tacked on to land-revenue. Salt has been always Imperial and tributes of Native States are Imperial in character, so is opium which is not excise. It is to be noted under this head that the Government derive the revenue from dealings with foreign States chiefly. Now, in regard to stamps, the question would be whether stamps should be wholly Imperial or only partially so. The stamp revenue is derived under the Court Fees Act and the general Stamp Act. Inasmuch as the administration of justice is purely Provincial, it might be suggested that the Court fees to be raised might have some relation to judicial administration, and consequently attention may be paid to the distinction, and the revenue from Court fees may be treated as provincial. The revenue from general stamps would really and properly be Imperial. Income-tax is at present a

[13TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

divided head, but I think the tendency of modern opinion is to regard it as a purely Imperial head, and that it should be left to the federal Government, inasmuch as it is difficult to divide it, the sources of income running in many cases into various Provinces. It is also proper that when we have a graduated system of income-tax based on the theory of a man's ability to contribute to the general expenditure that income-tax should be an Imperial head. One thing is against it, and that is that the Provincial Governments which have to collect the revenue might not have the same interest as if they were partners therein. I do not go so far as to say that, but there may be a slight inappreciable weakening of enthusiasm. Thus under the various heads above referred to, deducting collection charges, the revenue amounts to £27·8 millions. The question is what services are purely Imperial. I include therein the debt services and also the military services. There are certain Imperial services of general administration which may be brought under this head. Of course, Mint and Exchange are, from the financial point of view, of very little importance although sometimes they play an important part. The Political Department is included under Imperial. I do not think that logically the expenditure that is now borne from Imperial revenues towards the payment in England of pensions, etc., is truly Imperial in character. I think it is wholly provincial. In 1916-17, making allowance for nearly 5 millions sterling extra expenditure in the Army taking the estimates of 1913-14, we find an expenditure of 27·7 millions, and it can be easily met from 27·8 revenue. And we have also to note in this connection that under the heads which we have selected the growth of revenue is much more rapid than under those which we have given to the Provinces. The growth of land-revenue during the 11 years before the war was 30 lakhs per annum (or £20·6 million—18·4 divided by 11); if you take the longer period from 1858 to 1918, you find that it is the same because the revenue rose from 18 to 36 crores. From the incremental point of view the surrender of this revenue to the Provincial Governments is not of such extreme importance in view of the extremely large growth of revenue under the heads classed as Imperial. Under Forests the same thing may be said, the increase is small. Under Stamps it is 15 lakhs, whereas under Customs it is really 50 lakhs. The shipping tonnage was in 1913-14 17·3 and in 1916-17 it was only 11·9 million. But for the restrictions imposed by the war you could have expected a revenue of 15 millions, whereas it was only 8 millions. The table at page 77 of Commercial Statistics shows that under the various important heads, rice, wheat, etc., there has been an immense reduction in exports. Without wearying the Council by going into details if we look to the normal growth of the quantity of merchandise and its value and the increased rates which are levied, it seems to me that you can derive an increasing revenue of more than Rs. 50 lakhs annually from Customs; and the growth in assessed taxes would be about R7 lakhs per annum prior to the war, about R60 lakhs if figures for 1918-19 be taken. In regard to Railways also we have every reason to congratulate ourselves on account of the expansion of revenue, and the limits of expansion seem to me very wide and I look forward to a healthy growth without any inconvenience being caused to the people.

"Then, Sir, even taking the budget for 1918-19, I find about £33·8 millions budgetted for under the heads referred to by me as Imperial and under normal circumstances we could have looked to another 5 millions at least, 3½ under Customs and 1½ under Salt, because it must be remembered that against 4·8 salt estimates in 1916-17 the estimate is only £3·4 millions. The budget expenditure is £36 millions making full provision for an abnormal military expenditure of 29 millions; an increase of 9 millions over the former expenditure; the previous rate of the growth of military expenditure was only £1 million in ten years. Therefore, Sir, you will find that it is possible that from true Imperial revenue you will be able to finance various undertakings which the Provincial Governments have in hand after meeting Imperial expenditure, but even if my estimates are unnecessarily and unduly optimistic, there is not the slightest shadow of a doubt that the two can be made to adjust one

[*Rao Bahadur B. N. Sarma; Sir William Meyer.*] [13TH MARCH, 1918.]

another without leaving an undesirable *minus* balance. But assuming for argument sake that it may not be possible to do so, I am sure that the deficits are capable of adjustment by contribution from the Provincial governments I, therefore, submit that the various grounds I have urged of administrative convenience, economic and financial, efficiency ought to suffice to induce the Council and the Government to agree with me in my proposals that the land-revenue should be wholly provincialised."

11-45 A.M. **The Hon'ble Sir William Meyer** :—" Sir, it was rather curious to learn from the opening remarks of my Hon'ble friend's speech that the people of India had assembled *en masse* in the recent National Congress in Calcutta. I believe the Congress was fairly well attended, but I am not aware that millions of the people of India came there; if they did it was ample justification for the measures taken by my Hon'ble Colleague, Sir George Barnes, to restrict the demand on the scanty railway stock! The Hon'ble Member also talked about federalising India, and used analogies drawn from the United States, Canada, Germany, and so forth. But federalising in these cases meant bringing together in close union States which had hitherto been independent, or largely independent, of each other. The scheme which my friend has in mind for India is quite a different one: it is splitting up what is at present a well-defined entity. He wants to give larger powers to Provincial Governments and so forth and make them autonomous—to use the term which is dear to my friend Mr Surendra Nath Bannerjea. Well, I have nothing to say against that, but you cannot put it on the same analogy as the federal systems which have grown up historically in the large federal States with which we are acquainted.

"I think my Hon'ble friend tabled his Resolution before I had made my speech on the Financial Statement, stating that we have under consideration, for application after the war is over and in connection with the scheme of constitutional reforms, a material advance in the direction of separating Imperial and Provincial finance which will give the Provinces larger and more independent resources and further powers of supplementing these by taxation when such may be found necessary. The matter is, therefore, already under consideration, and while the war lasts such a Resolution as my Hon'ble friend has put forward is quite academic. I think the Council will agree with me that it is impossible, while the war lasts, to diminish our Imperial resources in any way.

"Then as to the future settlements, my Hon'ble friend spoke rather lightly of the Imperial Government surrendering the land-revenue and the major irrigation revenue. As he quite rightly recognised, the connection between the two heads is so intimate that if land-revenue is provincialised, major irrigation will have to follow. At present the Government of India derive, speaking in round figures, £12 millions a year from these two heads, and I cannot share the light-heartedness with which my Hon'ble friend tackles the proposal. He seems to think that by some adjustments here and there we can do without this great sum; but I am sure it would be impossible. He quoted figures for 1916-17, which do not take into account—naturally, because it was before the event—the 6 millions a year with which we are now charged by reason of our war contribution and in which the military figures are much less than they are now. My Hon'ble friend says 'you will be able to cut down the military figures hereafter.' I do not know. Another Hon'ble Member said in effect the other day 'spend millions more on the army.' I do not know whether my Hon'ble friend's pacific sentiments will be approved by the Hon'ble Mr. Surendra Nath Bannerjea and other Members of this Council. In any case, it is quite impossible for us to say now to what extent our military expenditure will be capable of reduction when peace returns, and it is perfectly impossible when peace does return that the Government of India should surrender without compensation some £12 million of revenue, That would

[13TH MARCH, 1918.] [*Sir William Meyer; Rao Bahadur B. N. Sarma.*]

absolutely hamper them in regard to the defence of the country, which must always be the primary consideration with them. It will be necessary, therefore, to imperialise some of the heads that are now divided: Income-tax, for example, my Hon'ble friend suggests; or, as he also suggests, we might divide up Stamps and make commercial Stamps wholly Imperial. It would also be necessary besides that (as I think he said the people of India in Calcutta assembled decided) that there should be lump contributions from the Provinces. The Provinces would get the benefit of the whole of the land-revenue and of other growing heads, and, besides other adjustments, they would each have to pay a certain amount to the Government of India for purposes of defence. Well, it is by no means an easy matter to adjust these contributions. We may get rid of a certain amount of friction by having no divided heads; but you will certainly have friction, I am afraid, in other directions, over lump contributions. My Hon'ble friend referred, I think, to the analogy of Germany. He is probably aware that in years gone by there was very considerable friction between the Central and the State Governments there as regards what are called the matricular contributions.

"But I recognise that in accordance with the scheme which I adumbrated in my speech on the 1st of March it is necessary to advance very materially in the separation of Imperial and Provincial finances, so that the Provincial Governments can get more real financial powers than they have hitherto obtained, and I would also remind those of my Hon'ble friends who chafe at the restrictions which the Government of India now impose on the Provinces that in most cases those restrictions are likewise imposed on us by the Secretary of State. So that if you are going to have any material advance in the direction of Provincial autonomy there must be decentralisation in Downing Street as well as in Simla.

"I do not wish to follow my Hon'ble friend into his examination of the financial possibilities. I think I have said enough to show that this re-casting of the Provincial settlements, which his Resolution would involve, and which in any case we are going to undertake, must be a difficult task which cannot be undertaken lightly, and which requires a great deal of detailed consideration. I may say, however, that we have put a provisional scheme before the Provinces—and even that provisional scheme cost us a great deal of time and trouble to work out—and we are now getting their replies. When we come to a provisional decision on those replies the main lines of the future financial development will be a part of the scheme of constitutional reforms which, as His Excellency the Viceroy informed the Council the other day, will be published for general information and give opportunities for public criticism.

"Well, I cannot for these reasons accept the Resolution in the form in which it stands, but I would be willing to accept an amended Resolution, somewhat in this form:—

'This Council recommends to the Governor General in Council that in revised financial arrangements, with the Provinces consequent on a scheme of constitutional reforms, the question of wholly provincialising the land-revenue be taken into consideration.'

"To a Resolution in that form I say I could assent."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I have only one or two observations to make. I quite realise, and have always realised, that there is a difference between the United States or the German States coming together into a federal confederacy, and India. This is because we have here the inestimable advantage of always having had a unitary government, a government which, at present, is in possession of all the revenues of the country, and, consequently, intricate and delicate questions of adjustment would not arise in this country in the manner in which they have arisen in the United States

11-53 A.M.

[*Rao Bahadur B. N. Sarma; The Vice-President; Rai Sita Nath Ray Bahadur; Sir William Meyer.*] [18TH MARCH, 1918.]

or Germany. Apart from that, and apart from the control which may be retained, there seems to me in substance no difference in the principles we are advocating and the federal system which obtains in other countries.

"The only other observation which I have to make is that my Hon'ble friend overlooked the fact that I quoted the figures for 1918-19, also including the interest and the Sinking Fund charges. I think the revenues and the expenditure can be made to balance one another. The Hon'ble Member was right in saying that I sent up this Resolution before I knew that the matter was receiving consideration. Of course, I realise that the Government is not in a position to state more at present, and I accept the suggestion of the Hon'ble the Finance Member, and I would be prepared to move a Resolution in the form suggested by him if the Council and you, Sir, permit me to do so."

The Hon'ble the Vice-President:—"I have nothing before me yet. If the Hon'ble Member can give me something to put to the Council I shall be pleased to do so."

The Hon'ble Rao Bahadur B. N. Sarma:—"I move that—

'This Council recommends to the Governor-General in Council that in revised financial arrangements with the Provinces, consequent on a scheme of constitutional reforms, the question of wholly provincialising the land-revenue be taken into consideration.'

The Hon'ble the Vice-President:—"I understand that the Resolution in that form will be accepted by the Hon'ble Member."

The Hon'ble Sir William Meyer:—"Yes."

The Hon'ble the Vice President:—"As the Resolution is accepted I do not propose to put it to the Council unless any Member wishes it formally put."

The Hon'ble Rai Sita Nath Ray Bahadur:—"I would like to know the nature of the amended Resolution which has been accepted."

The Hon'ble the Vice-President:—"I am sorry I did not catch the beginning of the Hon'ble Member's remarks."

The Hon'ble Rai Sita Nath Ray Bahadur:—"I would like to know the nature of the amended Resolution which has been accepted."

The Hon'ble the Vice-President:—"The Hon'ble Mr. Sarma has read it once to the Council, and I have no doubt he will have the courtesy to read it again."

The Hon'ble Rao Bahadur B. N. Sarma:—"I beg to move that—

'This Council recommends to the Governor General in Council that in revised financial arrangements with the Provinces, consequent on a scheme of constitutional reforms, the question of wholly provincialising the land-revenue be taken into consideration.'

The Hon'ble the Vice-President:—"I would remind the Hon'ble Rai Sita Nath Ray Bahadur and other Members of the Council that they are entitled to object to this amendment if they choose to do so. If no Member objects, and the amendment is accepted by the Hon'ble Sir William Meyer, I do not see that anything is gained by putting it to the vote."

RESOLUTION *RE* INTRODUCTION OF FREE AND COMPULSORY EDUCATION AFTER THE WAR.

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I beg to move the following Resolution:— 11-57 A. M.

'This Council recommends to the Governor General in Council that one of the post-war reforms should be the introduction throughout British India of free and compulsory primary education immediately after the war.'

"With your permission, Sir, I would like to speak to the next Resolution also and ask you whether it would be convenient to put them separately in order to save time."

The Hon'ble the Vice-President:—"Certainly"

The Hon'ble Rao Bahadur B. N. Sarma.—"The other portion reads thus:—

'This Council recommends to the Governor General in Council that if the land-revenue be not wholly provincialised, the Government of India should undertake to finance free and compulsory primary education out of Imperial revenues.'

"Well, this is a hardy annual, which makes its appearance once every year; but the subject is of such practical importance that Hon'ble Members will excuse me if I intend drawing their attention once again to the subject, which has so far received but indifferent and inadequate recognition at the hands of the authorities. I do not quarrel with the immediate present, because I realise that the embarrassments of the war have prevented any larger attention being paid to the subject; but, I think, we are entitled to a definite pronouncement of policy on this large question, especially in view of the important world developments which have been taking place during the last few years, and also in view of the changes which are likely to come over the Indian administration. I am aware, Sir, that His Excellency the Viceroy has been pleased to announce that the Government have under contemplation a policy whereby this intricate question will be handled by them to the satisfaction of the people, and I am also aware that about Rs. 30 lakhs have been granted to the Provincial Governments for the purpose of more adequately financing primary education than would have been otherwise possible. I note the infinite satisfaction with which the Hon'ble Sir Sankaran Nair reviewed the figures of the last nine years in support of his contention that the Government are, perhaps, not altogether remiss in this matter. But I hope to be able to convince the Council on a review of both the financial as well as the educational figures that neither from the point of view of numbers nor of quality have we reason really to congratulate ourselves upon what has been done, and perhaps the people of this country will not be wrong if they complain that a much more rapid advance has not been possible I do not intend to deal to-day at length with the general aspects of the question. Last year much of what could be said really was said, and the Hon'ble Members in review of the Financial Statement, have made, I am very glad to note, pointed allusion to the need for development in this direction. I also note, and thankfully, the cordial and unanimous support of all the non-official Members on the last occasion when a somewhat similar question was raised, especially in view of the doubts which were felt by the Hon'ble Sir Sankaran Nair as to what the attitude of the Indian Members would be in regard to it. My justification for bringing up this Resolution is, that there are two or three important events which have occurred since I last moved the Resolution in which I pleaded for a scheme of financing primary education in a definite period. The Home Government, we all gratefully acknowledge, has distinctly promised that self-government is to be the goal of Indian administration, and we are at present engaged in the difficult task of settling the particular rate at which progress can be evolved during the next few years. Well, whatever may be the changes immediately ahead of us,

[*Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1918.]

there cannot be the slightest doubt that we are in for a democratic form of government, and I do not think that any very lengthy reasoning is necessary to show that we shall have to educate our future masters. That alone is a sufficient reason for putting the educational problem in the forefront of our administrative problems—perhaps only next to the military problem. I have been very much struck by a book which was recently published in which the industrial efficiency of the American and the Britisher was compared, and it was shown there that with the improved machinery employed in several American industries, one American is able to turn out three times as much work as a Britisher. What the relative rates of efficiency as between the Indian and the European are, I need hardly dwell upon here. Both the Industrial Commission and those engaged in agriculture have insisted, and rightly too, upon primary education being immediately extended throughout India if there is to be any proper extension of the right agricultural methods or industrial development. Thus industrial efficiency, agricultural efficiency, the needs of self-government, the rapid rate at which other countries are competing with us, the new war problems whereby perhaps we might be brought into some sort of commercial union with other countries which may be a source of peril to us from the economic point of view unless our industrial and economic efficiency can be raised to the level of that of the countries with which we may be brought into union—all these and many more reasons may be cited for asking the Government to pay a little more attention than has been found possible in the past. Hon'ble Members might perhaps think that there has been an increased expenditure of 149 lakhs during the last four years from Provincial revenues; but that was not on primary education alone, but on education in general, and there has been an expenditure of about 94 lakhs only from municipal and local boards revenues; an increase of about 1 million pupils in primary schools is then relied on. But, Sir, one point seems to have been overlooked, and that is this. With all the advance that has been made during the past seven years ending in 1916-1917, we have not been able to overtake the growth of population. Taking the normal growth of 5·5 in population, you find that there has been an increase among children of school-going age of 1·7 million, whereas the number of pupils in schools rose from 4·6 to 5·8, that is 1·2 million. Of course I know that the figures for girls are included therein. Still I am perfectly justified in stating that, although the ratio of the boys educated to the population has risen relatively, we have not even overtaken the population growth, and that with an increased expenditure of over 94 lakhs. We know how inelastic provincial revenues are. At the present rate how long will it take to educate our people to the level obtaining in all civilised countries? It has been said that in various provinces Bills have been introduced, and the Government have so far kept themselves in touch with public opinion as to sanction the introduction and in some case the passing of such Bills—Bills which make it possible for local bodies and municipalities to provide, where they are willing, funds for the compulsory and free elementary education of pupils. But my trouble is, Sir, that these are but mere palliatives: they will not solve the question properly unless the Government of India is willing to undertake the moral and the financial responsibility in the matter. Our land-revenue is 36 crores; and even assuming for argument sake that an additional half-an-anna cess can be levied in all the provinces you will not be able to get more than a crore of rupees. Taking it that the Government will provide twice that amount, the net revenue provided will be only between 3 and 4 crores, whereas even taking the 10 per cent. standard and accepting the position that only half the number of girls of school-going age can be reached, you will have to provide for about 18 millions pupils, and it would be absolutely impossible to make adequate financial provision unless there is a change of outlook—a change in the point of view from which the Government look at this problem, and until they give up the *laissez faire* policy and a policy of looking to small developments here and there whenever and wherever possible. The real question is, can we afford to be overtaken in

[13TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma.*]

the race by other races; and is not the industrial serfdom which is at present our lot going to be perpetuated if we allow Japan and other countries, European as well as Asiatic, to become industrially and educationally efficient, while the Government of India looks to the consent of the people being obtained in the distant future under proper checks and safeguards before proceeding in this matter? I do not mean it to be understood when I move this Resolution that I think the Government would be justified in undertaking this task if in any locality there should be danger of creating political unrest and discontent. I have not specified or alluded to the limitations in this Resolution, because I felt it would be making it too cumbrous to introduce the qualifications always implied. I also know that it would be impossible for the Government to force the education of girls against the wishes of the people; but the rapid rate at which girls' education has been advancing, and the circumstance that nobody would object to his boys being educated provided he is not asked to pay when he is not able to do so, make it easy for the Government to extend rapidly primary education. The only question is have they the finances to do so? But before I deal with it, let me dispose of a few objections which are generally raised.

"The Hon'ble Sir Sankaran Nair in dealing with a similar application of mine last year gave various reasons for asking the Council to reject my Resolution. One of them was that Mr. Gokhale was satisfied with local boards taking up this task whereas I asked for much more. The world has advanced considerably since the Hon'ble Mr. Gokhale advanced his proposals, and besides that, Mr. Gokhale knew the difficulties he had to contend against and was therefore only desirous of introducing the thin end of the wedge then by inducing the Government to accept the principle. What was an impossibility then the Government have been forced by public opinion to accept as a possibility now. The whole world is moving much more rapidly, and we cannot rest content with the Government's passive attitude relying on slow developments. That is my answer to that part of the question. Is there a popular demand? The way in which the Government answer on the last occasion was taken up by the press and the people at large and by the various associations, and the way in which legislative Members rallied to my support on the last occasion are proof positive that the country is fully alive to the importance of the problem.

"Then a word, Sir, with regard to the voluntary principle which has been preached *ad nauseam* by the Government and their advocates. Now, two propositions have been put forward in support of it and they are these. First of all we have not got enough funds to found schools where people are willing to send their children, and consequently there is no use in asking for free and compulsory education. I shall presently deal with it. The second is, that the quality has to be improved before we can look to the quantity. Taking the quality question, I humbly submit that that very point is a strong argument in favour of my contention that, unless free and compulsory education is the order of the day, you can never improve the quality. You find that not even half the number of boys from the lower standard go up to the higher standard, and that the number of boys who are able to read books after passing through this primary course is indeed a very small fraction of the number of boys whose names appear on the rolls. What is the reason? The reason is not so much inefficiency of teaching as has been supposed; that the people are unable to pay for their education is only partly a reason and consequently some sort of compulsion would have to be employed where the people possibly do not know their interests rightly. I quoted on the last occasion a number of figures in support of my proposition that the number of pupils proceeding to the higher classes is but a very small fraction of what we should expect it to be. The number of pupils in the upper primary class in 1910-11 was 605,000 and in 1914-15 it was 596,000, and it was found that the number of pupils who could read from books was 3·2 millions and 3·5 millions or ¼ million more only for that period. You will thus see that notwithstanding the large figures which appear as being at school as five and six millions those

[*Rao Bahadur B. N. Sarma; Sir C. Sankaran Nair.*] [18TH MARCH, 1918.]

that were receiving real education are very, very few indeed, and it is impossible to accomplish the task we have before us unless a form of compulsion is used, and further education in the higher forms is imparted. The whole question is really one of finance as has been admitted on more than one occasion by responsible members of the Government. Now, Sir, I humbly submit that unless extraordinary unforeseen circumstances intervene the recent development in the growth of revenue is ample justification for my approaching the Council with the suggestion that the finances can amply meet my request that free and compulsory education should be imparted throughout British India. The Hon'ble the Finance Minister speaking on the previous Resolution has said we do not know where the military problem will land us; it is too soon yet to say what the expenditure will be, and consequently we can only be revelling in imaginary figures and be doing no useful task if we are to lay down any definite rate of programme in any direction before the war is over. It is because I have some fears that unless the Government is induced by the people to put this subject in the forefront of their programme, it is the fear that the difference between the expenditure and the normal revenue would be utilised for perhaps unnecessary purposes, which may be very justifiable from a moral point of view, but which the administrative conditions of this country do not permit, it is because I fear that that I have brought up this Resolution. Now, no one can say that the growth of revenue during the last few years does not justify the expenditure of be it even eight or ten million pounds a year on the extension of primary education. We have increased the gross revenue from 82 millions in 1913-14 to 110 millions in 1917-18 (revised estimate) or by about 28 million pounds or forty-two crores of rupees. Of course some portion of it would have to go towards interest charges, but even when you deduct all those charges you find a large surplus; there is at least four to seven million growth in customs; you will find under railways there is an enormous growth, and you will find there is a growth under income-tax. Putting these three alone together we find there is a growth of about fifteen and a half million pounds; and so far the permanent expenditure under the Army has been increased, if I am not wrong, only by one million pounds and even if the improvements which the Hon'ble Mr. S. N. Bannerjea, has asked for be given, they would not come to about more than a crore of rupees, and would perhaps be much less than that. Assuming that another two or three million pounds would be required by the Military Department my submission is the finances of the country do permit of large expenditure towards education being made from Imperial revenues. Inasmuch as we take from the people a large portion of their substance in the shape of Imperial revenue, it would be unreasonable for us to expect them to fleece themselves more by imposing upon themselves local and provincial burdens. You will have to lighten the taxation here if you expect the provincial and local taxes to yield more. Secondly, Sir, I think that the Imperial revenues do justify the wide departure at the present moment in the desired direction, for two reasons, firstly, because it is impossible to tackle the problem if you leave the problem to be solved by local bodies or even by provincial councils unless land-revenue is provincialised in the manner I have suggested, and, secondly, because the financial resources at present existing would permit of the expenditure of large sums of money upon primary education. It is for these reasons that I have brought forward this Resolution at the present juncture notwithstanding the embarrassments which the Government find themselves exposed to, as the reforms are only to take effect after the war. Therefore I hope that the Hon'ble the Education Member would be in a position to accept this modest Resolution of mine which is absolutely needed in the interests of the people whose welfare he and the Government have at heart."

12-21 P. M. **The Hon'ble Sir C. Sankaran Nair**:—"Sir, before dealing with the Resolution itself I shall say only a word or two with reference to the general remarks made by my Hon'ble friend. I do not think it was necessary for him to

[13TH MARCH, 1918.] [*Sir C. Sankaran Nair.*]

dwell at such length on the value of mass education in the interests of national efficiency. I do not think there is any dispute between him, his friends and the Government on that point; nor do I think it was quite right or fair to the Government to say that we were not bestowing sufficient attention to the subject; we are devoting to it as much attention as we possibly can. I can assure him that the question is always before us, and we are always considering what we can do for the extension of education in India.

" The Resolution put forward by the Hon'ble Mover is much the same in substance as that which he moved last year. He then wished us to draw up a scheme whereby primary education should be made universal, compulsory and free throughout British India within a period of 15 years, to be introduced as soon as possible after the termination of the war. He has now left out the period. He now asks us to introduce free and compulsory education throughout British India immediately after the war. So far as there is any change in the wording of his Resolution, it is in the direction of an earlier introduction of compulsion. We were unable to accept his Resolution last year; and, if we were unable to accept that Resolution then, we are still more unable to accept his present Resolution now. Even if his object be as it was last year that we should introduce a scheme of compulsory education immediately after the war, the actual completion of which might be delayed for some years, even then I could not accept it. Supposing he had merely stated that our aim should be a system of free and compulsory education, just as he wished us the other day to declare our ultimate aim in excise matters to be compulsory temperance, then I might have been ready in this case to agree with him. He does not, however, put forward his scheme as an ideal, but as one to be introduced immediately after the war, and this is a form in which I cannot accept the Resolution.

" Now, I gave my reasons last year for objecting to the introduction after the war of any general scheme of compulsory education. Those reasons still hold good. We are not prepared to introduce compulsion, but we are prepared to do all we can to extend the existing system of primary education. We have, in fact, considerably extended it in the last few years. As I pointed out in my remarks on Saturday last, the number of pupils has extended considerably during the last few years, and we believe that in the present year we shall have more than 8 million persons at school. Some Members appeared to have doubts as to the expansion of primary education, and the Hon'ble Rai Sita Nath Ray Bahadur complained the other day that there were only 31,000 primary schools in Bengal, and that consequently the distribution of schools in that Province was poor. He took the last figures available, but from figures which were placed on the table on Saturday he will see that the number of boys' primary schools in Bengal is now over 32,000, while the addition of girls' primary schools brings the total up to nearly 42,000. As a matter of fact, schools are situated remarkably near together in Bengal. There is one school for every 1·88 sq. miles. Nor do the figures of primary schools give the full truth; for the secondary schools educate a number of primary pupils—in Bengal alone over 212,000 are so educated in secondary schools. The Government of India has, in fact, as I pointed out last Saturday, continued in an increasing degree to spend money on education, and especially on primary education. As I stated, the amount spent on education last year was 468 lakhs, this year it is 502 lakhs and next year we expect it to be over 616 lakhs. So far from being a decrease in expenditure, as some Hon'ble Members seem to imply, there has been progressive increase, and the increase in the budget for next year is by no means entirely due to the provision of 30 lakhs which we are making from Imperial funds. The increase takes place in the budgets of all the Provinces independently of our grant. Both last year and this year the Government of India have singled out Education as the object of special grants. The grant made last year—a recurring grant of 30 lakhs—was made for the purpose of improving the training and pay of teachers—the teachers very largely of primary schools; and the recurring

[*Sir C. Sankaran Nair.*] [13TH MARCH, 1918.]

grant of 30 lakhs which we are giving this year is to be devoted entirely to primary education. I do not think that any one can say that the Government of India has been lacking in its solicitude for the cause of primary education.

"But the Hon'ble Members say we must have compulsion. Well, if you apply full compulsion everywhere, as the Hon'ble Member apparently proposes to do, you are undertaking a colossal task. Apart from other objections, we cannot raise the money necessary for maintaining it. Any scheme for the general introduction at an early date of compulsory education would be impossible.

"My Hon'ble friend says that we shall have ample funds after the war for universal and compulsory education. My remarks on this point will be general. As he knows, Mr. Gokhale calculated the cost of educating the boys between 6 and 10 at 4½ crores. That was shown to be a serious underestimate, and the cost is much more likely to be 7 or 8 crores, and indeed a scheme of this kind could scarcely be carried out without ultimately landing us in some 10 or 12 crores of annual expenditure. Can we expect to get this money or anything like it immediately after the war? The local bodies may pay a share but that does not help us very far; as, roughly speaking, the same persons are taxed whether for local funds or for Government. Hon'ble Members saw with what difficulty the Finance Member was able to give provisional hopes for additional grants this year for technical education and for sanitation, grants of a comparatively small figure which cannot stand comparison with the huge sums which a universal scheme of compulsion would entail. What the Finance Member would be able to do after the war, I cannot tell; but I may safely say that neither he nor the Provincial Governments would be in a position to meet for many years anything like the expenditure involved by the Hon'ble Member's proposal.

"Mr. Gokhale recognised this and so he introduced his modified scheme of compulsion. He wanted to give the authorities in charge of certain local areas in which education had reached a certain point a power to introduce compulsion in those areas. This was a very different thing from introducing general compulsion throughout India. We had our objections, however, to the scheme put forward by Mr. Gokhale, and we explained these objections when his Bill was before this Council. One reason why the scheme did not satisfy us is, that under a scheme of this kind the expansion of education must be very uneven and must make the greatest progress in the particular areas where education is already most advanced; which is just the opposite of what we should ourselves wish to aim at. We look to the introduction at some time of a system of compulsory education throughout the country, but we must decline to introduce general compulsion at the present time. Once we can bring a large tract of country into a state of comparatively forward education, the course will become more clear. Mr. Montagu pointed out in the House of Commons in 1912, compulsion really can only be asked where education is popular and where, therefore, the need of putting compulsion into force would not show itself to the very large bulk of the population. We are endeavouring to extend education through large tracts of country and this, we believe, we can do on the present voluntary system. We believe that it is quite possible to effect an enormous extension without resort to compulsion and we hope, when the war is over or possibly before that, to be able to put in hand some measures for effecting a more rapid expansion of primary education than that which we are able to effect at present. We have been considering the possibility of a plan which would provide for a financial programme for the expansion of primary education, without giving to future progress that uneven and unfair character which Mr. Gokhale's scheme necessarily entailed. Unfortunately just as our programme was getting into shape, the whole question of the financial relations between the Government of India and the Local Governments and the whole question of the future control of primary education was raised

[13TH MARCH, 1918.] [*Sir C. Sankaran Nair; Dr. Tej Bahadur Sapru.*]

(and necessarily raised) in connection with the scheme of reforms. It was impossible for us to produce our scheme while these matters were still under discussion, and we are unable, therefore, to explain at present what the scheme which we had in view was, and, until we know more accurately the form which our general plans are to take, it is impossible to say when we shall be in a position to explain as the Hon'ble Mr. Sarma wants what our scheme was. In the meantime, we have done the best we can to further such progress as can be made in the desired direction. We have ourselves provided a further liberal grant of 30 lakhs this year for the expansion of primary education on the voluntary system, and we have given full liberty to local legislatures to introduce Bills on the lines of Mr. Gokhale's measure.

"We are also ready to allow the further employment of compulsion on the limited lines suggested by Mr. Gokhale when there is a demand for it. We have done this in direct pursuance of the suggestion which was made by Sir Harcourt Butler when Mr. Gokhale's Bill was under discussion. An Act has, as Hon'ble Members know, been passed for the introduction of compulsion in municipalities in Bombay. Arrangements have been made for the introduction of similar Bills in Bengal and in Bihar and Orissa. A Bill on the same subject has been drafted by the Punjab Government and published for criticism. To all this we have given our assent, and we expect that further Bills will be forthcoming from other Provinces. All this, however, is a very different thing from what the Hon'ble Member is asking for, and we are not prepared to accept any proposal such as that which he puts forward, and which involves a general introduction of compulsion throughout British India after the war. With these remarks I oppose the Resolution."

12-34 P. M.

The Hon'ble Dr. Tej Bahadur Sapru:—"Sir, in rising to support the Resolution which has been moved by my Hon'ble friend Mr. Sarma, I must express my extreme disappointment at the speech which has just been delivered by the Hon'ble Sir Sankaran Nair. The Hon'ble Sir Sankaran Nair has taken Mr. Sarma to task for being a little too impatient. He wants him and he wants everyone of us to ask the Government to keep the question of compulsory primary education as an ideal to be realised sometime in the distant future. Sir, I feel very strongly..........."

The Hon'ble Sir C. Sankaran Nair:—"I did not say distant future."

The Hon'ble Dr. Tej Bahadur Sapru:—"As an ideal in the future. Sir, I feel very strongly on that subject, and I must say that the time has gone by when the question of primary education could be treated as a mere question of ideal. I think the time has come when the Government should recognise their duty in this matter frankly, boldly and courageously. It will not do for the Government to take credit for having authorised local legislatures to introduce measures relating to primary education, nor will it do for the Government to refer with any degree of pride to the amount of Rs. 30 lakhs which has been allowed this year or to similar grants, nor will it do for the Government to say that the number of scholars has increased in some Provinces. Now, take a Province like the United Provinces, with a population of 48 millions and take also the figures which were supplied to us the other day by the Hon'ble Mr. Sharp. Can it be said with any degree of pride that it is a very satisfactory condition for a Province like the United Provinces to be only higher than Baluchistan in the matter of primary education. Sir, as one belonging to the United Provinces, I cannot feel proud of that state of things. Sir, it has also been said that so far as the question of compulsion is concerned, Mr. Gokhale proceeded very cautiously in regard to this matter in his Bill and in the famous speech which he delivered in this Council. May I be permitted to remind the Council that Mr. Gokhale was the pioneer of this subject, and he wanted to save the Government from the rude shock of the new

[*Dr. Tej Bahadur Sapru; Mr. Sastri.*] [13TH MARCH, 1918.]

idea at that time? But, I should think that eight years' time is a sufficiently long time even for the Government to get themselves reconciled to the present question, and I venture to think that the rate of progress which has been maintained during the last seven or eight years is by no means adequate, having regard to the size of the country or having regard to the pressure of the demand on the part of the people in this country. I certainly cannot congratulate the Government in the same spirit in which the Hon'ble Sir Sankaran Nair congratulated the Government or his own Department with regard to the progress that has been made in the matter of education. I do think that my Hon'ble friend Mr. Sarma has done a service by raising an issue of this character on the present occasion, and I also respectfully submit that it is not right to expect the local bodies with their embarrassed finances everywhere to make further progress unless they are liberally assisted in this matter by the Imperial Government. We have to press this question upon the attention of the Imperial Government, unless we know what exactly will be the condition of the Provincial Governments after the reforms. I cannot anticipate the decision of Government on that matter, but until the present state of things lasts, I think it is our duty to press this question upon the Government and it is the duty of the Government to be more liberal than they have been in the past, and not take credit for only what they have done so far."

2-39 P. M.

The Hon'ble Mr. Sastri:—"Sir, I must apologise to the Council for coming late and venturing to speak on an imperfect appreciation of the points put before the Council by the Hon'ble Sir Sankaran Nair. I thought I heard him say that Mr. Gokhale's Bill was imperfect inasmuch as under it the more forward areas would have been helped in preference to the more backward areas. In other words, it enabled the municipalities which were already well advanced in education to take advantage of its provisions and make further progress while the rural areas would still remain where they were. If that is the meaning of the Hon'ble Sir Sankaran Nair's criticism of Mr. Gokhale's Bill, I venture to think it is somewhat misplaced and out of keeping with the general line of policy adopted by Government in all other matters. This criticism, Sir, is opposed radically to the very principle upon which the grant-in-aid system is based. The grant-in-aid system has been adopted as the system upon which all further progress in educational matters is to be made. Now, what is the central principle of the grant-in-aid system? Government says we will give a rupee to everybody who is able to raise a rupee for himself. Now those who help themselves, that is to say, those who have some power already, those who are able to make some progress already, will be enabled by Government to make further progress. Is the principle to be given the go-by in the matter of free and compulsory education? But it is not only, Sir, in respect of education that the Government adopt the principle of grant-in-aid. There is the whole method of aiding municipalities in the matter of water-supply and in the matter of public works. You tell the municipalities in general that every municipality that wants water works for themselves and tax themselves to the extent of half the cost of any scheme that Government may sanction, will get from Government a similar amount. You do not go and say, 'well the backward municipalities shall be the first which Government will assist; when every backward municipality which cannot help itself shall have got its free and protected water supply, we will then come and think of those that can raise half the money for it.' On the contrary, Government says 'we will give help to those municipalities that can help themselves; municipalities that are already fairly well able to maintain themselves, they shall raise so much money and Government will give so much more money.' Now that system would no doubt widen the gap between the forward and the backward municipalities. Anyhow that is the system which the Government has hitherto worked on. Why that system should be condemned where free and compulsory education is concerned, I am not able to understand. Mr. Gokhale's scheme no doubt would have done that, but it would have gone

[13TH MARCH, 1918.] [*Mr. Sastri; Mr. Surendra Nath Bannerjea; Pandit Madan Mohan Malaviya.*]

on the lines already adopted by Government and recognised as sound in all legislation. Now we may ask why Government helps those that can help themselves. It is a simple matter, one effect of which is known to all who are practically concerned with the work of administration. The great virtue of the grant-in-aid system is that it enables Government to see that public funds are properly expended. Municipalities and local boards have a certain amount of independence given to them. Government no doubt exercises control, but it increases its control, makes it more minute and searching whenever it gives some grant-in-aid to a well-recognised object. It then imposes conditions, and through that means Government have been able to obtain a certain amount of control and the power of improving certain services and seeing that the people are well served. I think, Sir, the grant-in-aid system has done wonders for this country, and I hope nothing that the Hon'ble Sir Sankaran Nair has said in his criticism of this Bill will be understood to violate this central principle and impair the virtue of this system."

12-45 P. M.

The Hon'ble Mr. Surendra Nath Bannerjea :—"Sir, I must confess to a sense of disappointment at the reply which has been given by Government in regard to the Resolution of my Hon'ble friend. That Resolution says 'That this Council recommends to the Governor General in Council that one of the post-war reforms should be the introduction throughout British India of free and compulsory primary education immediately after the war.' I think what is uppermost in the mind of my friend, and I believe that is the feeling of most of us here, I mean the non-official Indian Members, is that primary education, free and compulsory primary education, should be regarded as part and parcel of the post-war reforms. Sir, we are looking forward to a responsible electorate; we are looking forward to industrial development and industrial efficiency. For both these purposes I venture to assert that primary education is the first, the foremost, the most indispensible condition. If you want a responsible electorate, that electorate would best do its duty if it were more or less literate. If you want industrial development, you would secure industrial efficiency if the artizan and other people engaged in our industries were literate. Therefore, it seems to me that the question of constitutional reforms which will be uppermost immediately after the war, is indissolubly bound up with the question of primary education, free and compulsory. I think it is an artificial, unnatural division to separate the one from the other; the two are indissolubly linked up together; they act and re-act upon each other and strengthen each other by their mutual interaction. My friend the Hon'ble Mr. Sastri has referred to the municipalities and the financial ability of the municipalities to help forward the cause of primary education. Well, Sir, I happen to be associated with a municipality in Bengal and have been so associated for the last 35 years, and I can say this that, unless the Provincial Government or the Imperial Government is able to come forward with funds, it would be a hopeless task for a municipality, such as my municipality is, and other municipalities in the same condition (and they form the majority), to carry out this great reform of primary education, free and compulsory. Therefore, Sir, I take it that it is necessary that the Provincial Governments should come to the help of this cause, and that the Imperial Government should be at the back of the Provincial Government in this matter. It is a supreme duty, a paramount duty which the country demands and insists upon, and the country looks upon it as part and parcel of those great constitutional reforms upon which we have set our heart. If you want these constitutional reforms to succeed, you cannot possibly succeed in full measure unless and until you extend primary education and compulsory education, and unless intellectually, morally and industrially you equip your people for the great task which is before them."

12-48 P. M.

The Hon'ble Pandit M. M. Malaviya :—"Sir, if the Hon'ble the Education Member had merely contented himself with saying that a scheme

[*Pandit M. M. Malaviya.*] [13TH MARCH, 1918.]

for extending primary education throughout the country would be produced at the end of the war or later on, I think many of us would have felt more satisfaction than we do at present. There is no doubt that the Resolution recommends the introduction of free and compulsory education immediately after the war. We can realise that, for the reasons given by the Hon'ble Member, and for the reasons stated by His Excellency the Viceroy at the opening Session, the Government may not be in a position at present to put forward a definite scheme, but we want to be assured, Sir, and we feel that the matter is of such importance that there should be an assurance that a scheme for the general expansion of primary education on a sufficiently large scale is being really prepared. There are two or three objections that were urged by the Hon'ble Member which require to be noted. He pointed out that at the end of the war there will not be sufficient money available to promote education in the manner suggested by the Resolution. Ten or twelve crores a year was the amount estimated to be necessary for the purpose. I never thought, Sir, that anybody suggested that ten or twelve crores of rupees should be spent all at once from the beginning of the very first year after the war. I expect that in any scheme of general primary education, there would be a graduated scale, that it would be worked out in the course of a certain number or years, and that the demand on the public exchequer would not be so very heavy at the outset as to make it impossible to be met. In other countries where primary education has been introduced, it has been introduced in a graduated manner. This is what we look for in India, but we want to know that such a scheme is in contemplation, and that the period which has been fixed for attaining the object which the Hon'ble the Education Member has rightly said should be a period of years, that the period which has been fixed is not an unduly long period. In this matter, Sir, as I have said more than once before, the people of India have been in a peculiarly unfortunate position. The need for extending primary education was pointed out in this country long before such need was recognised even in England. In England, the Primary Education Act was introduced about 1870. In India, so long ago as 1845, the question of extending education to the mass of the people was taken up, Parliament considered it and approved it, and a scheme was embodied in the Education Despatch of 1854. Since then, we have had on numerous occasions very eloquent expressions of the sympathy of the Government to the masses of the people and of their desire to extend such education. But, unfortunately, the sympathy has not been translated sufficiently into action. From the time that the Government recognised the need of extending elementary education among the masses, the Government revenue has expanded like anything. Sums, enormous sums, have been found for expenditure on general administration, on the Army and on every other subject which the Government thought it fit to spend money upon; but education has not received its proper share, and I submit, Sir, that what we want to be sure of is, that the Government should even now recognise more fully than they have done in the past that this matter of primary education has to be practically carried into effect.

"The Hon'ble the Education Member resented the remarks of the Hon'ble Mr. Sarma and indicated that there was a want of appreciation on our part of the efforts which have been made by Government in this direction. I should be very sorry to think that any one of us failed to appreciate the effort. We are grateful for what has been done. But we must point out—it is our duty both to the Government and to the people to point out—that what has been done is very inadequate as compared with what requires to be done. Therefore, I sumbit that, while we recognise all the difficulties that have been referred to by the Hon'ble Member, the Government ought to prepare a scheme and put it forward at the earliest opportunity before the Council and the public in order that we should feel that the matter is going to be dealt with in a bolder, in a more comprehensive and a more definite manner than it has been dealt with in the past.

[13TH MARCH, 1918.] [*Pandit M. M. Malaviya; Sir William Meyer.*]

" I think I must add just a few words in reference to Mr. Gokhale's Bill. I have no doubt that the Hon'ble Education Member was the last person not to appreciate the importance of the work undertaken by Mr. Gokhale. But I fear that when he spoke of the disadvantages of that Bill and of its proposals, he did not give sufficient weight to the fact that all that Mr. Gokhale was seeking to do, was to introduce a measure which could expand in the course of time. He recognised that elementary education could not be introduced all over the country at once. He, therefore, proposed a very modest measure which, if it had been carried out, would have advanced the cause of education further than it has been carried during the past many years. Therefore, the criticism that, under his proposal, the progress of education would have been uneven and unfair is not quite just to his memory. Nobody recognised more fully, more frankly, than did Mr. Gokhale, the limitations under which all these schemes have to be worked. In view of those limitations, he suggested what to him appeared to be the best means of making a beginning. If that beginning had been made, we should have been much better off to-day than we are; but it is no good complaining of the time that has been lost. What we want is, that further time should not be lost, and, while we know that the Government, every member of the Government, including the Hon'ble the Education Member, must be very busy at present in considering the question of reforms, we hope that, when there is a little leisure available after this Session is over, that the Hon'ble the Education Member will prepare a scheme of compulsory elementary education which should be worked out in the course of a few years and which would require the expenditure of public funds on a graduated scale. We shall be deeply thankful if such a measure could be put forward before the Council at its next Session."

The Hon'ble Sir William Meyer :—" Sir, I should like to say a few words from the financial point of view. 12-55 P.M.

" My Hon'ble friend Sir Sankaran Nair has brought out clearly the magnitude of the expenditure to which the Hon'ble Member's Resolution invites us, and I say that it is quite impossible for us now to commit ourselves to any such outlay immediately after the war. The Hon'ble Mover spoke with his usual optimism as to the further resources we should have after the war. He talked of the growth of our Customs and Railway revenue. Let me remind him that our Customs revenue includes two items, the export duties on tea and jute, which were imposed as war measures and which will have to be reconsidered after the war is over. These bring in about 250 lakhs. Also it is quite impossible for the net profits on railways to continue after the war on the present scale with justice to the railways themselves. These large profits have been very welcome to us in our present financial condition, with the strain imposed on us by the heavy expenditure we have had to meet on account of His Majesty's Government and in other directions. But these profits have been made so large by the fact that it was impossible under war conditions to afford due assistance to the railways to keep their lines going, to make good the tremendous wear and tear there has been on the lines, to make good deficiencies in rolling stock, to get the fresh rolling stock that the increased traffic demands, and so on. I say that the railway profits of future years must be largely assigned to those objects Otherwise the railways will have been very badly treated, and we shall have complaints as to the inadequacy of traffic facilities, as to the overcrowding of third-class accommodation, and so on.

" Well, it has been suggested by the last speaker that if you cannot have a big programme at once, you could have a scheme that would begin modestly, and go on and on. You would have a heavier burden each year, but still each year you would shoulder it, like the man in the Greek mythology who began by carrying a little calf and finished up by carrying a gigantic bull, because every day he had taken a slightly heavier weight.

" Well, my Hon'ble friend the Education Member has given an answer to that. It is that we had a scheme of that sort in view, but it has had to be

[*Sir William Meyer; Mr. H. Sharp.*] [13TH MARCH, 1918.]

set aside by reason of the question of constitutional reforms. Constitutional reforms have come to the front at this stage. Now, one of the essentials of constitutional reforms is provincial autonomy and 'federalisation' as my Hon'ble friend the Mover called it in dealing with his last Resolution. In any scheme of federalism and in any scheme of provincial autonomy, Education must rest with the Local Governments and with the local legislatures. You can no longer lay down a policy in this Council or by the Governor General in Council which shall bind the Local Governments and the local legislàtures. If you do so, your provincial autonomy is a mockery. Therefore, the development of education will, in accordance with any such system, rest with the Local Governments and the Local Councils.

"My Hon'ble friend spoke a good deal about democracy. It may be that in some provinces a democracy would hasten rapidly with free and compulsory education. In other provinces the democracy might not be so anxious to hasten; they might prefer—perhaps very unwisely prefer—not to get educated so fast. Still under a democratic system, or an approach to a democratic system, you must give weight to their wishes.

"There was one sentence in the Hon'ble Mover's speech at which I pricked up my ears, when he said that people must be coerced if they did not know their interests rightly. Well, it struck me that I had come across a similar sentiment not long ago, and memory brought it back to me. It was a sentiment expressed by Mons. Lenin, the Bolshevik leader in Russia, when he found that a constituent assembly had been returned which did not have a Bolshevik majority, he dissolved it He said the people did not know their true interests, that they were perverse, and that he must govern them in spite of this assembly. I do not for a moment suggest that my Hon'ble friend would go so far as this; or even that when the provinces are redistributed according to his ideas, he would come down like a new Cromwell on the Andhra Parliament and say 'Remove this bauble!' But I do tell him that it is inconsistent to harp on provincial autonomy and on federalism, and at the same time to insist on an immediate programme of free and compulsory primary education which gives the Local Governments and the local bodies no option in the matter."

1-1 P.M.

The Hon'ble Mr. H. Sharp:—"Sir, I am not going to discuss the general merits of this Resolution, but there are one or two things which have been said on which I thought that I might possibly throw a little light. They number only three and I shall be very brief.

"I understood the Hon'ble Mr. Sarma to lament the fact that our slow progress in primary education was insufficient, or barely sufficient, to make up for the increase in population. What he said may be perfectly true, but I must point out one little matter which may be forgotten, and that is, that, owing to a change in the method of collecting our figures which had effect from 1914-15, something over 100,000 square miles, with—if I remember rightly—12 millions of population, were cut out from the figures of area and population which were included in our educational returns; and at least a third of a million pupils were cut out along with them. That is owing to the abolition of the anomalous system under which a certain number of the Native States sent in their returns to be compiled with those of British India. The anomaly was removed in the year 1914-15.

"The second point arises out of something which was said by the Hon'ble Mr. Bannerjea, and, I think, also by the Hon'ble Dr. Sapru. It was said by those Hon'ble Members that the local bodies could not possibly finance free and compulsory education unless they had enormous subsidies from Imperial or Provincial resources. I think that it would be very difficult to deny that. But it may be just worth pointing out that the amount of aid which local bodies already receive for primary education from those resources is extremely large and comes, I think I am right in saying, to more than half the expenditure of the local bodies upon educational objects.

[13TH MARCH, 1918.] [*Mr. H. Sharp ; Mr. K. K. Chanda.*]

"The third point arises out of the speech of my friend the Hon'ble Mr. Sastri. Mr. Sastri criticised some comments which have been passed upon the late Mr. Gokhale's Bill and the possibly inequitable effects which it might have in spreading the benefits of primary education. Mr. Sastri instanced the case of a municipality and a local board area. I doubt whether it would be quite right to stop there. There are many districts, many sub-divisions, which show a peculiar rate of advancement, and where under any optional scheme of compulsion, such as was put forward by Mr. Gokhale, compulsion and its necessary corollary, free education, might be adopted under such an Act, to the detriment, I fear, of other and less advanced districts and sub-divisions and even villages and classes. The Hon'ble Mr. Sastri admired the system of grant-in-aid, and no doubt it has very many advantages. But I am doubtful whether that system is fully applicable as a principle to primary education. When we are dealing with primary education, we have to remember that our efforts must be directed to its spread, not merely among the more intelligent, the more fortunate, and the more advanced sections of the population. We also have to direct our efforts to the poorer sections of the population where we shall encounter many who are very poor, very helpless, and averse to the adoption, or perhaps even to the toleration, of any form of compulsion. Are we to apply here the doctrine that those must be helped who help themselves? I think that even in England the formula adopted by Mr. Fisher a short while ago for the granting of aid to the local educational authorities in England seems to mark a desire to modify the bare principle that 'To him that hath, shall be given.'

"There is another point arising out of this, and that is, that it is not always advantageous to apply the grant-in-aid system in detail to primary education. I have had a good deal of experience in going about different parts of India and looking into primary schools, and I have no hesitation in saying that, on the whole, the grant-in-aid system does not work so well in primary schools as does the board school system. And this has been recognised by others. At the beginning of 1911, we had an Educational Conference at Allahabad, at which, if I remember rightly, the late Mr. Gokhale was himself present; and it was most emphatically declared at that Conference that the board school system was superior to the aided system for primary education. For this reason, while I fully appreciate with the Hon'ble Mr. Sastri the advantages of the principle embodied in the grant-in-aid system, I should feel some hesitation in applying it without considerable modification to primary education."

1-10 P.M.

The Hon'ble Mr. K. K. Chanda :—" Sir, I should like to say one word only as I do not like to give a silent vote on this important, and to us momentous, Resolution. When we ask for self-government the answer we get is, that the people are illiterate, and therefore it cannot be granted. When we ask for universal education, we are met with the objection that it will cost a mint of money, and therefore it cannot be granted. That is our position. How are we to get out of this circle? As we all know, in 1880, the system of making education compulsory was completed in England and we know the result: cent. per cent. of the people are literate. About the same time, that is, in 1882, the Government of India resolved 'that an attempt should be made to secure the fullest possible provision for the expansion of primary education by selection suitable to the circumstances of each Province.' I have quoted the words of the Resolution.

"Now, what has been done since then? Are we any nearer the goal? I fear, Sir, that the speech of the Hon'ble Sir Sankaran Nair is only a paraphrase of the above Resolution, expressing a pious wish that that is the aim of Government and it will one day be reached. If the Government of India grapple with the problem manfully and courageously I have some hope; otherwise there is not much chance of our making any progress at all in the matter."

[*Mr. Mazharul Haque; Mr. M. A. Jinnah.*] [13TH MARCH, 1918.]

1-12 P.M. **The Hon'ble Mr. Mazharul Haque** :—" Sir, I am afraid the fate of this Resolution will be the normal fate of all Resolutions in this Council, it will be rejected. But there is absolutely no occasion or ground for pessimism on this question. I find that since the time that Mr. Gokhale brought his Bill in this Council there is a great change in the angle of vision of the Government of India, and I believe that that change is due to my Hon'ble friend, Sir Sankaran Nair; all honour to him for that change. Now, it is permissible to bring Bills in the Provincial Councils for free and compulsory elementary education. It was not so before the time of the Hon'ble Sir Sankaran Nair, and I believe that it is purely a question of time when Sir Sankaran Nair himself will bring a Bill in this Council to make elementary education free and compulsory throughout India. India is in need of free and compulsory elementary education. We are going to have constitutional reforms; at least they have been promised to us, and one of the moot points in those reforms, as alluded to by my Hon'ble friend Mr. Surendra Nath Bannerjea, is the creation of responsible electorates. People come forward, high officials, who say that there are no responsible electorates in India (I do not mean to say that any high official has said so in this Council, but it has been said outside this Council) and therefore it is difficult to grant responsible government to this country. Well, Sir, why have we not got responsible electorates in India? When we come and ask for elementary education, free and compulsory, in order that we may have responsible electorates, you say 'You shall not have free and compulsory education.' When we want responsible government, you say 'You have no responsible electorates' This is merely begging the question. The question can, I think, be solved by the Resolution which has been brought by the Hon'ble Mr. Sarma. I shall not take up the time of the Council any further beyond saying that I shall vote for Mr. Sarma's Resolution."

1-15 P.M. **The Hon'ble Mr. M. A. Jinnah** :—" Sir, anxious as we are, and strongly as we feel, that primary education should be made free and compulsory, perhaps on this occasion there would not have been this feeling which has been displayed by some Hon'ble Members if the Government had taken their stand on this point, namely, that they desired as earnestly as sincerely to make elementary education in this country free and compulsory as soon as possible, and as an earnest of it they also had a definite scheme which was prepared for that purpose, but that owing to what we all know, namely, the question of constitutional reforms, that is being considered now, it was not possible for them to accept this Resolution, and their scheme which they had prepared could not possibly be accomplished. Sir, what I feel is the arguments that were advanced by the Hon'ble Member in charge of Education and what was said particularly by the Hon'ble Mr. Sharp. I am quite sure that the Hon'ble Member in charge of the department, if he carefully considers, will come to the conclusion that some of the arguments, particularly the one which I am going to deal with, cannot possibly stand the test. That argument was this, that in those areas where you have got more advanced people, in other words, where you have a larger number of boys of school-going age, those areas should not be encouraged so much as the areas where you have got very little advance, such as in small districts and villages, and that that would be a more equitable way of dealing with this question. Now, Sir, as far as I have understood, and I believe the Hon'ble Mr. Gokhale dealt with this point at the time he introduced his Bill. I understand that the very object of compulsion is this: that by the voluntary system you cannot get beyond a certain percentage unless you bring in compulsion. In other words, by the voluntary system you get up to a certain percentage and then afterwards the progress is very slow. Therefore, when you find a particular district or a particular area which has reached a certain percentage, namely, that you have got a certain number of boys of school-going age at school, then it is necessary to bring in the principle of compulsion. Otherwise, that district will not make any appreciable advance. I cannot say that the

[13TH MARCH, 1918.] [*Mr. M. A. Jinnah; Rai Bahadur Krishna Sahay; Rao Bahadur B. N. Sarma.*]

argument of Mr. Sastri is entirely out of place with regard to the analogy of grant-in-aid. But if I remember aright (I am speaking from memory now) Mr. Gokhale's object was that where you have 33 per cent. of the school-going age boys actually at school then you have a fair case made out that you will not make any appreciable progress in that district unless you introduced the principle of compulsion. That is what you have got to answer, and I say, Sir, that the argument which has been advanced is, in my opinion, absolutely unsound. It is the same argument which is advanced in various other matters, namely, it is often said that you are not really fit for self-government unless the masses are educated, unless we will say 99 per cent. of the people are educated. It is the same kind of argument that we should leave the areas where we can really make definite progress alone—leave these areas in a nebulous condition—and go to other areas more backward where we will encourage the voluntary system; and, until that ideal day is reached, namely, perfection and of equalising the whole of India by voluntary system, goodness only knows when that day will come, then we shall think of using the principle of compulsion. This is nothing but an argument in favour of delay, and therefore, I think, such an argument should not have been advanced."

The Hon'ble Rai Bahadur Krishna Sahay:—"Sir, I regret that I have to sound a discordant note with regard to one aspect of the Resolution that is before the Council. My friend the Hon'ble Mr. Sarma asked the Government to declare 'that one of the post-war reforms should be the introduction throughout British India of free and compulsory primary education immediately after the war.' In other words, my friend asked for a declaration of policy, namely, not only that primary education throughout British India should be made free, but also that primary education should be made *compulsory*. It is with reference to that element of compulsion that it is my duty to voice the feelings of the Province to which I belong. My friend the Hon'ble Mr. Haque has welcomed the ability of the Local Council now to tackle the matter. He might have gone further and said that a Bill for primary education had already been introduced into the Local Council of Bihar and Orissa by a private member. But what do we find? We find that there is strenuous opposition to the element of compulsion in the Bill in the Provincial Council. The matter is now before the Select Committee, and the views of non-official Members of the Council who are opposed to the element of compulsion being introduced in the Bill are also before the Select Committee. There is no doubt that very great opposition will be offered to any provisions that may be retained in the Bill embodying compulsion. There is disagreement as to that aspect of the question, and perhaps it was not necessary to emphasize it for the progress of education throughout the country. The question really is whether the element of compulsion is necessary to accelerate the progress of primary education, or whether it would not be proper to defer taking any step in that direction till such time as all parts of the country are ripe for it. 1-20 P. M.

"I feel therefore that I am not in a position to support the Resolution as it stands."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I am aware that the Hon'ble Sir Sankaran Nair has the cause of education more deeply at heart than any of us non-official Members here; that he has been strenuously endeavouring to do what he can in that direction during his tenure of office. I am aware, also, of the painful obstacles which have been thrown in his way especially by the exigencies of the war. But after saying that one cannot help regretting that the Government of India have not been disposed to give a more sympathetic reply to the Resolution which I had the honour of moving 1-24 P. M.

to-day. Last year when I moved my Resolution the Government would not hear of compulsion, would not hear of free and compulsory primary education even in cases where Provincial legislatures were willing to adopt that method. We must be thankful that there has been a decided improvement, that the policy of Government is to make free and compulsory education their ideal. While, Sir, we are thankful for small mercies and for this concession by the Government of India we cannot be accused of ingratitude if a principle which had been accepted for over half-a-century in all advanced countries of the world is now recognised here for the first time, and if we are not warm in our congratulations on the point. What we want are practical steps in the direction in which all responsible Governments have been moving, in the direction of making the whole population of the country literate, and the policy of the Government of India would be judged by that criterion and not by their sentiments however noble they may be. I am not quarrelling with the policy of Government in allowing local bodies to make a departure in the desired direction. We are thankful for it, we welcome it. The question is, whether we shall not be forgetting to do our duty, by being unnecessarily optimistic in that we have allowed a Statute to be placed on the book permitting people to tax themselves for educating their children. Mr. Sharp says that even to the limited extent to which local bodies have undertaken expenditure there has been 21 lakhs increase in municipalities and 73 lakhs increase in local boards. The local bodies cannot congratulate themselves upon the whole of that money being their own. If that is so, would it be expected that these bodies would suddenly develop taxation tendencies and make all the people within their areas literate even if Government could promise them a little pecuniary help? It is for this reason that I have asked that there should be an introduction of free and compulsory education throughout British India so that the more advanced Provinces and the more advanced peoples alone may not have the benefits and resources of the country spent on them, but that the less advanced Provinces and peoples may participate in the benefits. I have framed the Resolution in that way to help the depressed classes whose interests the Government and people in general profess to have at heart. I do not want the distance between them and the others to become longer than it is at present. Therefore in their case, as well as in the case of the more advanced people, the principle of free and compulsory education should be adopted in practice unless, as I have stated, there are political considerations making a policy of that kind absolutely impossible. The Hon'ble Sir William Meyer said that I was preaching autocracy when we are on the eve of reforms placing us on a democratic basis. I am very glad that he is so optimistic about the democratic ideal being adopted in the near future, and if we shall have that I may assure the Hon'ble Member that I shall not require much assistance in getting this policy accepted. But I fear that the millenium may not be reached in the very near future, and, accepting the present conditions, I want the bureaucracy to accept the responsibility which all civilized Governments have accepted and not take shelter behind people somewhat selfish,—and I am very sorry for the Bihar people to whom I shall presently allude................"

The Hon'ble the Vice-President:—"I hope the Hon'ble Member will *not* allude to the Bihar people."

The Hon'ble Rao Bahadur B. N. Sarma:—"And not say that people are unwilling to tax themselves for the purpose. As an instance of what autocracy can do I may tell the Council that the Emperor of Japan had promulgated his decree that in ten years he would establish primary education throughout the land and he did succeed in doing it, and I am sure the

[13TH MARCH, 1918.] [*Rao Bahadur B. N. Sarma; Mr. Sharp.*]

Government of India, if they make up their mind, will be even more successful than the Japanese Emperor has been. So I am not pleading for autocracy but for democracy, and I am sure that democracy will not fail to do its duty if called upon to do it. But when elementary principles, either of morality or of Governmental duty, have to be enforced, I am sure the Hon'ble Member will agree with me that it may be sometimes the duty of the Government to be autocratic, if it be autocratic to do so, and I hope the Government of India will not shrink from being autocratic in this particular. The compulsory attendance clauses in all the educational Acts recognise the principle. Then with regard to the revenue being sufficient, you have 8 crores of rupees of temporary military expenditure at least. You have another 5 millions open to you. You have 13 millions apart from the growth of Provincial revenues. It may be that a portion of that would be expended on military improvements and so on, but still having regard to the growth of expenditure, am I wrong in saying that you have even at the present moment funds to the extent of 8 millions that the Hon'ble Sir Sankaran Nair requires for the purpose of starting this scheme? But, as has been pointed out, we shall not require so much money and we cannot spend so much money even if we have it at our disposal, and consequently from the finance point of view, I fail to see any great insuperable difficulties. But as I have said if the principle is accepted, of course you will have to consider the export duties and so on, and it is a question which we cannot enter into now, and we have all stated our views with regard to the manner in which our revenues should be employed, and if the people are relieved to some extent in one direction, I suppose there will be enough resources in their hands which could be utilised and tapped in another direction.

"Then the Hon'ble Mr. Sharp said that the figures for 1914-15 are practically useless for comparison because they included areas which had to be excluded. We may take him at his word, but even taking the figures for 1916-17, you will find that it is 180,000 and 194,000 boys and girls who have received education in addition to the previous number, and that is less than the growth of population during those years according to the 5·5 per cent. standard. It will be much less than that, and so even for these years for which we have accurate figures we have not been credited . . ."

The Hon'ble Mr. Sharp:—" May I point out, Sir, that I did not assert that the reduction to which I referred balances in any way the growth of population. I merely made a statement of fact."

The Hon'ble Rao Bahadur B. N. Sarma:—" Then, Sir, just a few words with regard to the expressions of opinion given by the Hon'ble Mr. Sahay I can understand why it is that gentlemen of his Province, where the land-revenue is so small and has been permanently settled for a number of years, should be so reluctant to appreciate the benefits of compulsion. But that is the reason why I have asked for the application of the principle in all cases alike in favour of Provinces where the people are backward or may be unwilling for various reasons as in the case of Provinces where the people are willing as in the case of the United Provinces; but when they may be very poor it is only in cases of unwillingness that we shall have to enforce primary education, and therein comes the need for invoking the assistance of the Government of India. Well, the controversy with regard to grant-in-aid and local board system does not properly arise, but what I want is that the thing should be done, whether it is done through the instrumentality of the Local Board or through the instrumentality of aided education, I do not mind which for the purposes of the present argument, as either will lead to the same goal, and I shall not therefore take up that particular point. I hope, Sir, that the Resolution will be considered more sympathetically, and the Government of India may, perhaps, be induced by the Hon'ble Sir Sankaran Nair to change their policy in this direction."

[*Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1918.]

The motion was put and the Council divided as follows :—

Ayes—12.

The Hon'ble Mr. S. N. Banerjea.
„ Raja of Mahmudabad.
„ Dr. T. B. Sapru.
„ Mr. S. Sastri.
„ Mr. B. N. Sarma.
„ Mir Asad Ali, Khan Bahadur.
„ Rai Sitanath Ray Bahadur.
„ Maharaja Sir M. C. Nandi, of Kasimbazar.
„ Mr. Mazharul Haque.
„ Mr. G. S. Khaparde.
„ Rai B. D. Shukul Bahadur.
„ Mr. K. K. Chanda.

Noes—43.

The Hon'ble Sir William Meyer.
„ Sir Claude Hill.
„ Sir Sankaran Nair.
„ Sir George Lowndes.
„ Sir George Barnes.
„ Sir William Vincent.
„ Sir Robert Gillan.
„ Sir Gangadhar Chitnavis.
„ Sir Hugh Bray.
„ Sir John Campbell.
„ Sir John Wood.
„ Mr. A. H. Ley.
„ Mr. H. Sharp.
„ Sir Edward Maclagan.
„ Mr. R. A. Mant.
„ Mr. H. F. Howard.
„ Major-General A. H. Bingley.
„ Mr. G. B. H. Fell.
„ Mr. F. C. Rose.
„ Sir Hamilton Grant.
„ Mr. C. H. Kesteven.
„ Surgeon-General W. R. Edwards.
„ Mr. A. P. Muddiman.
„ Colonel A. J. Caruana.
„ Mr. W. M. Hailey.
„ Sir Robert Clegg.
„ M. N. Hogg.
„ Mr. F. J. Monahan.
„ Nawab Ali Chaudhri, Khan Bahadur.
„ Mr. E. H. C. Walsh.
„ Rai Krishna Sahay Bahadur.
„ Raja of Kanika.
„ Mr. C. A. Kincaid.
„ Sir J. S. Donald.
„ Raja Sir Rampal Singh.
„ Khan Bahadur Mian Muhammad Shafi.
„ Zulfikar Ali Khan.
„ Sardar Sundar Singh.
„ Mr. P. J. Fagan.
„ Sir James Walker.
„ Mr. A. W. Botham.
„ Lieutenant-Colonel S. L. Aplin.
„ Maung Bah Too.

The motion was accordingly negatived.

RESOLUTION *RE* FINANCING OF PRIMARY EDUCATION OUT OF IMPERIAL REVENUES.

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I have already discussed this Resolution, when speaking of the Education Resolution, and, inasmuch as I have already accepted the amendment proposed by the Hon'ble Sir William Meyer with regard to the Finance Resolution, I beg leave to withdraw this, if the Council will permit me to do so. The question of the provincialisation of land-revenue is under consideration, and I therefore think there is no use in pressing it."

The Resolution was, by leave of the Council, withdrawn.

[18TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

RESOLUTION *RE* POLICE SERVICE RE-ORGANIZATION.

The Hon'ble Pandit Madan Mohan Malaviya :—" Sir, I beg to move that— 2-53 P. M.

'This Council recommends to the Governor General in Council that the Government of India should recommend to the Secretary of State for India—

(1) that the age-limits for the examination for admission into the Indian Police Service be raised from 19—21 to 21—23 ;

(2) that the pensions and salaries of officers of the Indian Police Service should not be enhanced, as has been recommended by the Public Services Commission ;

(3) that the rule which requires that candidates for the examination for the Indian Police Service shall be of pure European descent should be abrogated ; and,

(4) that the said examination should be held simultaneously in India and in England ;

or, if the last recommendation be not accepted, that not less than one-half of the total number of posts in the Indian Police Service should be recruited by an open competitive examination held for the purpose in India.'

"The Council is aware that there is much dissatisfaction among Indians owing to the restrictions which are placed upon their admission into the Indian Police Service. The examination for it is held only in England, and the result of it is that of the 397 appointments which were held by Superintendents of Police in India on the 1st of April 1917, only nine were held by Indians. This is clearly unsatisfactory. We had hoped that the Royal Commission on the Public Services would make recommendations which would remove this dissatisfaction. But, unfortunately, their recommendations have not been in that direction. They have not recommended that the examination should be held simultaneously in India and England, and they have proposed that the age-limit for the examination for entry into the Indian Police Service should remain where it is, that is, from 19 to 21 years. Hitherto there was a restriction imposed that candidates who were to compete for the Indian Police Service should be British subjects of pure European descent. This was naturally felt to be a violation of the promise held out to us by the Act of 1833, and the Commission recognised that this objection deserved to be met. Without admitting that this was illegal or opposed to the Act of 1833, they yet recommended that the present rule should be modified to allow both Europeans of mixed descent and Indians of unmixed Asiatic descent to be admitted as candidates for this examination. But they have unfortunately provided that such Europeans of mixed descent and Indians of unmixed descent should be admitted 'who have been educated in the United Kingdom for a period of five years prior to the examination.' Now, Sir, that was clearly taking away with one hand what it was pretended to give by the other. As I have said before, candidates are required to appear for the examination in London, Edinburgh, or Dublin at the age of 19. In order that an Indian should appear at the examination at the age of 19 he must be in the United Kingdom at the age of 14 or a little earlier. That is clearly making it impossible for Indians to compete at this examination. The Commission themselves felt that this would be the result, because they expressly recognised 'that this will not provide for any substantial advance in the employment of statutory natives of India,' and therefore they devised another means for securing that object. They recommended that 10 per cent. of the Superintendentships should be set apart at once to be filled by promotion from the ranks of Deputy Superintendents, and that the percentage should be raised ultimately to 20; but this cannot meet the requirements of the situation. Hence my Resolution.

"The first point that I urge is that the age-limit should be raised from 19—21 to 21—23. The age-limit for the Indian Civil Service examination is now 22—24. It has been so since 1905. Earlier than that there had been great variations; but from 1892 up to this time the age-limit has ranged between 21 and 24. The present limit of 19—21 means, as I have said above, that

[*Pandit Madan Mohan Malaviya.*] [13TH MARCH, 1918.]

Indians must go to England at the age of 14 or earlier. The condition proposed that a candidate must have been educated in the United Kingdom for a period of years prior to the examination makes it inevitable why this condition of five years' education should have been imposed; but anyhow whether this limit stands or not, and apart from it, I urge that the age-limits should be raised from 19—21 to 21—23, because if you raise the age for the Indian Civil Service examination to 22—24, as it has been since 1905, there is no reason why a lower age should be prescribed for admission into the Indian Police Service. Sir Mahadeo Chaubal felt that this condition of five years' previous study in England, coupled with the age-limit of 19—21, would limit the recruitment of Indians; and he recommended that the age of candidates for this examination should range between 21 and 23.

"My second point, Sir, relates to pensions and salaries. The Commission recognised that only a few years ago the Police Commission had made recommendations, and on the basis of those recommendations, the salaries of officers of the Indian Police Service had been revised and the pay of Assistant Superintendents had been raised from Rs. 400 to 500 per mensem. They recognise that there was no justification for a further all-round increase of pay which members of the Police Service had asked for. They have made recommendations which would add to the annual expenditure by over one lakh of rupees. I submit, Sir, that there is no justification for these salaries being increased, and that the recommendation on this head should not be accepted. The Commission, it is true, have given their reasons for making the recommendations, but I submit that those reasons do not amount to anything more than that, because salaries have been advanced in other departments, salaries should be advanced in this department also. With regard to pensions also, they have said that all officers, except officers of the Indian Civil Service, should in future be placed under the new pension scheme which they have recommended. Now, Sir, I lodge a general protest against that scheme, and I submit that the increase of pensions which has been proposed in the case of the Indian Police Service should not be made.

"As regards the third clause of my Resolution, I have already spoken about the rule which requires candidates for the Indian Police Service to be of pure European descent; and to the fact that the recommendation of the majority of the Commission that the rule should be modified is nullified by the condition which they have imposed of five years' previous education in the United Kingdom prior to the competitive test. I do not think, Sir, that any reason can be assigned for fixing a term of five years for the Police Service examination, when three years have been prescribed in the case of the Indian Civil Service, except this, that the Commission found they had recommended that the age for the Indian Civil Service should be 17—19; and, as they imposed a limit of three years in the case of the Indian Civil Service, they thought that as the youngest age for admission into the Indian Police Service was 19 they ought to add two years more in order that the candidate should appear there after five years. But there is no other reason given as to why the period should be five years. Mr. Madge, who represented the Anglo-Indian community on the Commission, also lodged a vigorous protest on this point, and he urged that the recruitment of Europeans of mixed descent and of Indians of unmixed descent should be without any qualification. I submit, Sir, that this rule which requires that candidates should be of pure European descent should be abrogated entirely without any such restriction as has been suggested by the Public Services Commission.

"The last point which I have taken in my Resolution is that the competitive examination for admission into the Indian Police Service should be held simultaneously in India and in England. We have repeatedly urged that the examination for admission into the Indian Civil Service should be held in India and in England, and all the reasons we have urged in support of that proposition apply with greater force to the examination for admission into the Indian Police Service. The Indian Police Service certainly cannot claim to stand on the same high footing as the Indian Civil Service; and there is much less reason why Indians should not be given every facility to enter the Police

[13TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

Service of their own country. We have got a large number of capable young men of good education and social position who would be glad to compete for the Service. I submit, Sir, that at this era of the history of British Indian administration the Government should recognise the justice and force of the contention that an examination for admission into the Indian Police Service should be held in India. Some people might go further and claim that it should be held only in India and not in England at all; but that is not what I propose. All that I ask is, that the examination should be held simultaneously in both countries, so that the English and the Indian candidate might be placed on a footing of equality so far as competition is concerned. Until this is done, Indians will not have a fair chance at this examination; and there is no reason why they should not have. The Government have recognised the worth of Indians for holding high offices in the service of their country, in the Executive Council of the Governor General, in the Council of the Secretary of State, as Chief Justice, as Judges of the High Court, as Magistrates and Commissioners, as Sessions Judges, and in various other capacities. Indians have rendered a good account of themselves in all departments into which they have found an admission, and it would be absurd to say that Indians do not possess the qualities which are required in the higher ranks of the Police Service. Wherever Indians have been tried in high offices they have proved themselves to be worthy of the offices which they have held, and I submit that it is in every way just and proper that the restrictions which exist in the way of employing Indians in the Police Service should be removed by the examination being held simultaneously in India and England.

"If this recommendation should still unfortunately not commend itself to Government, then I would submit that the recommendation contained in the last alternative clause should be accepted, that is to say, that not less than one-half of the total number of posts in the Indian Police Service should be recruited by an open competitive examination held for the purpose in India. The Commission have recommended that 10 per cent of the Superintendentships should be set apart to be filled by promoted Deputy Superintendents, and that ultimately this percentage should be raised to 20. This is not sufficient to do justice to the claims of educated Indians, nor sufficient to meet the requirements of good administration in the country. The least that ought to be done is that half the total number of the posts in the Service should be reserved to be recruited by an open competitive examination held in India. It may be said by some that an open competitive examination is not the best means of finding out who are the best men for the Police Service. I submit, Sir, that until a trial has been given to such a system, nobody can justly say that it will not be found to be suitable. When in other departments the best practicable means has been found to be the open competitive examination, the same rule should be applied to the Indian Police Service. It may be urged that there are certain qualities which cannot be tested by an examination. I submit that a good intellectual education and the moral worth which it generally develops would ordinarily furnish the amount of ability, character and integrity that is needed in a police officer of the highest grade; and if the system is tried, the results are likely to prove more satisfactory than is imagined in some quarters. In any case unless the system is tried it cannot be reasonably ruled out of Court. The present system is certainly not satisfactory, and as no other system has been suggested, by which candidates for the Police Service should be recruited, I submit that this system ought to be tried.

"It may be urged that there are parts of the country where the people are not sufficiently advanced in education; if that should be so in some parts, the system of competition may, where necessary, be somewhat modified; for instance, out of the candidates who succeed best in a competitive examination, the desired number of the best of those who belong to certain castes or communities may be picked out and appointed in preference to those who may belong to other communities. I say that such a course can be adopted where it may be found to be necessary. But I expect that, in view of the progress in education which has happily been made by Hindus and Muhammadans, Indian Christians

[*Pandit Madan Mohan Malaviya; Mr. C. H. Kesteven.*] [13TH MARCH, 1918.]

and Parsees, *i.e.*, generally by all communities, it is likely that a fair number of the young men of every important community will find their places in a competitive examination. If however, as I say, experience should show that they are not able to secure a fair number of posts through such an examination, then some qualification might be introduced such as I have indicated, and the best men out of the candidates of a particular community or communities may be selected out of those who competed. My point is that the men who should join the Service should be the best from among the youth of every community who will compete; that no one should be appointed by nomination, but only those should be appointed who have been found by a competitive test to be the best among their community.

"I do not think, Sir, I need detain the Council any longer. I hope that the Resolution will meet with the approval of the Government."

The Hon'ble Mr. C. H. Kesteven :—" Sir, I should like to offer a very few remarks on the subject of this Resolution from the humble standpoint of the man in the street, by which I mean the street of Calcutta. I take it there is no doubt that the Resolution aims at the substitution in the Police Service of Indians for Englishmen throughout, the substitution to be complete and to be carried out as soon as possible, the sooner the better. From one point of view it may be that some sympathy may be found for this end. But I would ask the Council greatly to hesitate before they give it any support and to deny it all support on this occasion. Most of the world, I think, are inclined to take the services of the police very much for granted. We are apt, I think, in ordinary circumstances to forget how much we owe to them, not only for the security of our lives and property, but also for many of the conveniences and comforts of our every-day life. That is for those who are more happily situated than we are in India. Especially is it not the case of those who like myself, live in Calcutta. For the last ten years and upwards we have had to accustom ourselves to the shock when opening our morning papers of finding reports of outrages and crimes of a special kind and of an aggravated and desperate character, some of them occurring in our midst in the town in which we live and some of them near at hand in our Province. We have had to read of conspiracies, to manufacture and throw bombs, of murder and assassination by bomb, by pistol and by other weapons, dacoities with violence some of them committed in the broad light of day with a conspicuous contempt for any precaution of concealment. The Hon'ble Mover is more fortunate in coming from a Province which, so far as I am aware, has been singularly free from crime of this character. Still, I take it that crimes and outrages of this kind must be a matter for very grave concern and apprehension throughout the whole of India and to all those who live in this country; and I must suppose the Hon'ble Pandit to have the same feelings as I have on the subject. More recently we have been glad to notice a diminution in crime of this character, and this gives us some encouragement to hope that things are on their way to something better, and that these crimes may be in course of being stamped out. But this may possibly be due, to temporary and special causes, and in any case the time has not yet come when we can look forward with any confidence to a realisation of that hope. Still we know that a very great deal has been done, splendid work has been done, in grappling with and stamping out this class of crime; we have seen that a great deal is being done and are told—and I am sure we all believe it—of a very much larger body of work which is being done in this direction and which we have not seen. By whom has that work been done, I ask? It has been done, I say unhesitatingly by the police, entirely by the police, and by the police, I mean the Police Service as now constituted. I do not wish to forget the magnificent work, the splendid part in this work, which has been taken by Indian members of the police forces, many of whom have on various occasions shown a devotion and bravery beyond all praise, and have, some of them, paid the extreme penalty with their lives; but they are part of the system which the Resolution seeks to have altered and which I wish to see retained. Nor do I wish to lay too much stress on the fact that what has been

done by them has been done under the guidance and direction of their superior European officers. But such is the case, and as I have already said they are all part of the system. Is this the time, I would ask the Council, are these the conditions in which we can contemplate such a drastic and sweeping change as that which is aimed at by this Resolution? It seems to me that this would be a desperate case of changing horses while crossing the stream, and I venture to submit to the Council that the time when these changes can even be contemplated will not arrive until we can say with confidence that crime and outrages of this nature have been definitely stamped out and become things of the past.

"Another matter to which I would refer, and which I think may perhaps be lost sight of, is that in the presidency-towns, especially in Calcutta, where I live, there is a very large European population with very large vested interests which have to be preserved and protected. I submit that that population is entitled to have the protection of European police who understand their interests and what is necessary to protect them and, are, so to speak, members of their own community. To descend to smaller matters, in recent years we have been more and more introducing into the regulation of our cities Western methods and systems in such matters as control of traffic. This is a small matter, but I refer to it as illustrative of many others that can be found. For the direction of such matters as these, it appears to me that for a long time to come there will have to be a considerable body of Europeans at the head of the Police. All these are matters that are not unimportant in themselves; but, being more or less local matters, are of minor importance in comparison with the broader issues. I would, therefore, prefer to leave my argument with what I have stated it as to seditious and anarchical crime. The Hon'ble Mover has suggested that we should make a trial and an experiment. I suggest, Sir, that the present time is not the one in which any experiment can possibly be risked; the situation is too serious, and I would ask the Council to follow me when I state the opinion that the Resolution is not merely premature but is ill-timed."

3-15 P.M.

The Hon'ble Maung Bah Too:—"Sir, I do not wish to discuss the Resolution at length, but I merely rise to say that the people of Burma would not tolerate the higher ranks of the Police in Burma being filled with Indians. When my countrymen are ready for these appointments, and are fit to hold them, they will naturally desire to fill them themselves."

3-16 P.M.

The Hon'ble Lieutenant-Colonel S. L. Aplin:—"Sir, the effect of the Hon'ble Member's proposals, as pointed out by the last speaker, the Hon'ble Mr. Kesteven, would obviously be the elimination of the British officers from the higher ranks of the Police and the substitution in their place of Indians, not men whose capacity has been tried, but young men whose only known qualification would be that they possessed sufficient literary aptitude to enable them to pass examinations. I think that this scheme contains all the elements of failure. I do not wish to take up the time of the Council by repeating the arguments against the Resolution that we have just heard, but I should like to say that I am in full sympathy with those arguments. There are, however, two points I should like to emphasize, two reasons which appear to me to have special weight against the acceptance of the Resolution. The first is that the Resolution as it stands is distinctly unfair to the European officers now in the Police. I do not think that anybody who has read the evidence given before the Public Services Commission could possibly question the justice of the conclusion that the Commissioners have arrived at that the pay and prospects of the police should be improved. Whatever steps you may deem necessary as regards future organization there appears to be no reason why the officers now in the Police should be refused what is justly due to them. Secondly, I would call attention to the point raised by my Hon'ble Colleague, Maung Bah Too. I cannot speak, at least from personal experience, of what the effect of the introduction of these proposals would be in India; but as regards my own Province, I have no hesitation in saying that the introduction of these

[*Lieutenant-Colonel S. L. Aplin; Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1918.]

proposals into Burma would meet with the strongest opposition. The reason is plain. Not for many years to come is it probable that the young Burman will be able to compete successfully in open examination with the young Indian. The result will be that if proposals (3) and (4) are accepted the higher appointments in the Police will be gradually filled by Indians. This would create an undesirable situation, undesirable because it would arouse great dissatisfaction and discontent among the people at large. It is not at all the Burman's theory of self-government that the higher appointments in the public services of his own Province should be filled by Indians."

The Hon'ble Rao Bahadur B. N. Sarma:—" Sir, when I came here I was determined not to speak on this Resolution, but the remarks that have fallen from the Hon'ble Member from Calcutta and from the Hon'ble Member from Burma leave me no alternative. The first point that was urged was that this Resolution is a little premature and ill-timed, and that it is likely to be attended with grave consequences. May I point out that, even if the recommendations of the Hon'ble Pandit were to come into full force, it has been calculated that the higher appointments will not be and cannot be filled by Indians for many years to come, so there is very little danger of European supervision being relaxed. Another point has been urged that the special conditions of Bengal have been so grave that it would be absolutely unwise to introduce any changes at the present time. I quite realise the gravity of the situation, but may I ask whether the police services in Bengal since 1858 have not been recruited and filled exclusively by Europeans in the higher branches, and whether if we have come to that perilous pass very great credit can be taken for the method of recruitment and the high brain-power of that Service. I desire to make no disparaging remarks with regard to the men who have been continuing a campaign somewhat successfully against the dacoities in that unfortunate part of the country; but, Sir, it is a legitimate criticism I am advancing that these men have not been able to foresee and have not had sufficient skill to meet the situation before it became perilously grave. It seems, therefore, that a little stiffening, a little competition between the two elements (European and Indian) might not be devoid of some use in making the Service more efficient than it happens to be at present—if there were a little competition, and the knowledge brought home that the officer would not be supported no matter what happened by those at headquarters—things would vastly improve. But in the circumstances the officer's best talents and powers are not trained or perhaps only trained when it is too late. In this connection may I interpose that in the Native States we have not been able to find any very grave inefficiency in the management of matters or in the detection of crime or the punishment of offenders. It may be said that those who have experience of Native States may take a different view. I am not here for any great comparison on that point, but I should like to say that the whole Service is manned by Indians practically in Native States, and that things have not become so desperately bad as to require that supervision which is said to be essential. So far as Madras is concerned, detection has become poorer and poorer, a revision has taken place, and the invariable answer of Government and of the Officer-in-charge of the Police Department, is that there is a better registration of crime and therefore we should not look to very great percentages in the matter of detection. If it is a question of detection some excuse is found for the poor quality of detection; reasons are equally forthcoming to explain other defects. Nobody would advocate violent changes, but I cannot see why this superior system cannot be understood by Indians with proper physical vigour, with physical efficiency, and with high mental power; why should the Indian not be equal to understanding a few simple rules and their enforcement? If there has been any success in the past with regard to the Indian element, it is stated to be because it is under European supervision, without any adequate grounds. Indians in the Police Service are not the best of their kind, for this reason that there is no scope for the best brains. Men may be honest and may be physi-

[13TH MARCH, 1918.] [*Rao Bahadur B. N Sarma; Mr. P. J. Fagan.*]

cally and intellectually vigorous, but still they are not in possession of the qualifications necessary in the higher ranks of the Service, according to these artificial standards. They have absolutely nothing to look forward to except three or four appointments, and those under special conditions. That is not the kind of treatment which is conducive to a very high morale in the subordinate ranks of the Indian Police, and that may be partly accountable also for the low efficiency of the police in this country. I hope, therefore, that Hon'ble Members will not consider that we are now in the best of worlds and rest content with the existing system; there is no grave danger of dislocation if the Hon'ble Pandit's Resolution is carried."

The Hon'ble Mr. P. J. Fagan:—"Sir, in considering the Resolution moved by the Hon'ble Member it is scarcely possible to avoid recognising that the specific recommendations which it includes and which seem to invite separate and detailed discussion are in reality aspects of one principle, that they in fact seek to secure the adoption of a policy in regard to the selection of officers for the Indian Police Service which diverges from that which has been in force hitherto. The Indian Police Commission of 1902-03, while providing for the limited, the gradual, the tentative introduction of Indians into the Indian Police Service, laid strong emphasis on the principle that a large proportion of the officers must be European, trained and educated in Europe, and they also remarked that it was essential that there should be distinct methods of recruitment for Indians and Europeans, respectively. The recent Public Services Commission in its majority Report, while recommending the direct appointment of Indians to the Imperial Police Service, and an extension of their promotion from the Provincial Service to the Indian Police Service, expressed a definite opinion that there were grounds of policy for drawing the bulk of its members from Europe under the system at present in force. Specifically, they recommended that the proportion of Indian officers should gradually be increased from 5 to 20 per cent. Such, Sir, broadly speaking, is the position which has existed up to the present, a definite recognition of the principle that the European element in the Police Service must be substantially predominant. On the other hand, the Resolution of the Hon'ble Member seeks to contradict, to abrogate that principle. As I understand it, it aims to throw open the Indian Police Service equally both to Europeans and to Indians. This, then, is the fundamental issue which has to be discussed in connection with this Resolution. I need hardly say that it is an aspect of a much wider question, of a question which covers a far more extensive area than the constitution of the Indian Police Service; the question whether and how far it is essential for the general well-being of India that the British tone, the British atmosphere, and British methods should continue to prevail in its administration and policy. Sir, on that question very much might be said. To discuss it in full would carry me far beyond the comparatively limited scope of the present Resolution. But for the purposes of my argument, I will content myself with one general remark, and that is this, that in no wise differing from, in fact in full agreement with, what I believe to be a general perception which permeates and pervades the vast majority of the population of India, I hold that the maintenance of a British tone, a British atmosphere of British methods is of vital and essential import for the continued well-being, the security, and the peace of India.

3-26 P.M.

"As regards the particular case of the Indian Police Service I can conceive it being argued against me somewhat as follows:—'Basing your opinion as you do on the view which you have just put forward you seem to be oblivious of the fact that your flank has already been effectively turned by the acceptance of the broad principle of the admission of qualified Indians in greater numbers to the more responsible positions in the Public Service.' Sir, may I say without presumption that I cordially share in the acceptance of that principle, that I admit that there is much scope for its progressive application in the light of growing experience. But I would reply that, so far as I am aware, that principle has been accepted subject to the retention of a definitely and substantially

[*Mr. P. J. Fagan.*] [13TH MARCH, 1918.]

predominant British element in those services in which it is desirable and necessary. I urge that in virtue of the essential features of the police force for whose working and efficiency it is primarily and directly responsible, the Indian Police Service is emphatically and obviously one of those services. What, Sir, are those features? In the first place, the Indian Police Force is the direct and immediate agency for carrying out the first, the fundamental, the essential function of a civilized Government, the maintenance of law and order, the detection and prevention of crime. In cases of anything like widespread popular disturbance—and I need hardly remind the Council that such cases have not been unknown in the recent history of India—the police force is the first line of public defence. Again, it is a force of a semi or quasi-military nature in which the necessity for discipline, the need for prompt, effective and unified action are permanent and leading features. Last but not least, the Indian Police Force in the execution of its ordinary duties is in constant and close contact with the people in their daily life and pursuits, and is thus in a position, unless under efficient supervision and discipline, to cause the most grievous hardship and annoyance to the population. The Indian Police Service, I assert, thus stands on a peculiar and special footing of its own; and, though there is scope, and very considerable scope, for the wider admission of properly-qualified Indians, I would maintain that it is of the utmost importance to the public interest that a definitely predominant European element should be maintained. I will go further and will assert that there are few, if any, departments of the administration which have benefited, or which still have to benefit so much by the infusion of British ideas as the Police Department. Much has already been done to inculcate in the members of the Police Force the notion that they are the servants of the public and not its masters, but the process is yet far from complete, and hence the imperfection of which Indians so frequently complain and which Government is seeking to eliminate.

"After these remarks it is, perhaps, scarcely necessary for me to dwell at any length on the specific recommendations embodied in the Resolution. As regards the age-limits, and quite apart from any question of the relative proportion between Indians and Europeans, I would urge on the Council the view that, having regard to the nature of the work and the functions of the Indian Police Service, the present age-limits are in every way suitable and desirable. The experience so far gained under the present system is all in favour of that view. For police work keenness and activity are specially necessary characteristics, and it is more likely that they will be secured at the age of 21 than somewhat later. Again, the present age-limits allow time after arrival in India for specialised training in the Police School in drill and in language. I can see no satisfactory positive ground for altering the present limits other than to facilitate matters for Indian competitors; but that ground loses its weight in view of the fact that it is proposed to open a separate path for their entrance in India. And that brings me to the recommendation for the introduction of the system of open competitive examination for Indian recruits. Sir, the cult of that system in recent years seems to have lost something of its youthful vigour. Far be it from me to suggest that the cult is altogether discredited. The trouble rather is that there is a growing body of scepticism, and scepticism which has infected circles of Indian thought and opinion which can in no way be disregarded, scepticism as to whether the system is in reality able to give us all that its devotees claim for it, a scepticism as to whether in this country the capacity to succeed in all open competitive examination is identical with, or equivalent to, the capacity to fill any and every public office in any and every part of India. Personally, I share that scepticism for reasons analogous to those which have been developed in Chapter 6 of the Report of the Public Services Commission. Doubtless, the door of the Indian Police Service should be opened wider to Indians who are shown to be possessed of the necessary qualities of grit and power of command, but I for one do not believe that that result can be satisfactorily secured in India by a system of open competition pure and simple,

[13TH MARCH, 1918.] [*Mr. P. J. Fagan; The Vice-President; Mr. Surendra Nath Bannerjea.*]

"As regards the third recommendation, there is, I think, much to be said in favour of the broad and simple principle that Indian and European recruitment for the Indian Police Service should be kept separate and distinct. But, at the same time, I am in sympathy with the desire to abrogate, under proper conditions, the explicit racial bar which exists at the present time.

"Turning, lastly, to the second recommendation, regarding salaries and pensions, it seems to suggest that the Public Services Commission have, in their proposals, treated the Indian Police Service with some peculiar degree of liberality. But what are the facts? As regards salaries, the net result of their proposals is an annual saving of some Rs. 17,000. In the case of pensions, their proposals practically amount to this, that the general pension scheme which the Commission framed should apply to the Indian Police Service no less than to others. I do not propose to examine that scheme. I will only remark that it may be fairly said that the benefits which it proposes to confer are on a scale which is distinctly and decidedly modest. But, on what grounds of equity and fairness, can it be urged that the Indian Police Service, of all services, should only be excluded from the benefits proposed?"

The Hon'ble the Vice-President :—"I must remind the Hon'ble Member that he is exceeding his time."

The Hon'ble Mr. P. J. Fagan :—"The work of the Service is yearly increasing in responsibility, and, if men of character and brains are to continue to be obtained, the terms and conditions of the Service must be adequately attractive. Sir, during the past four years the soil of three Continents has been watered with the blood of the flower of the youth of England, and if I mistake not, when the days of peace return, there will be a tendency, among the survivors in its depleted ranks, to feel that the home country and the Colonies have a first call on their energies in the work of social reconstruction, in helping to repair the ravages of war, and it may well be that India will not then be in so strong a position to call to her service the virile power of England as she has been in the past. To some that may seem to be a satisfactory position, but if the maintenance of a predominant British element in Indian administration is indeed a necessity, if that is not yet a worn-out and discredited fetish, then I venture to think that policy as regards remuneration in the Indian Police Service, as in others, will have to proceed in directions more or less diametrically opposed to those recommended by the Hon'ble Mover."

The Hon'ble Mr. Surendra Nath Bannerjea :—"Sir, it seems to me that the discussion has brought out at least one point of common agreement amongst all classes of speakers who have addressed the Council. That common point of agreement is, that the rule which imposes a racial disqualification and excludes Indians from the competitive test in London should be done away with. I think that is a common ground of agreement, a common platform upon which we stand. 3-45 P.M.

"An Hon'ble Member, speaking from that side of the Council, was good enough to say that if the Hon'ble Pandit's Resolution was accepted it would have the effect of eliminating Englishmen altogether from the higher ranks of the Police Service. That is a bit of wild and romantic exaggeration. Even the Hon'ble Pandit Madan Mohan does not go beyond 50 per cent. of the appointments being reserved for Indians. I think, therefore, that we may dismiss that part of the argument which has been adduced. We stand upon this common platform that, so far as the Government of India rule is concerned, the rule excluding Indians from the competitive test, the unanimous sense of this Council is that it should go. That is a point gained.

"Next comes the question whether Indians should fill 10 per cent. of the posts, or 20 per cent. or 50 per cent. In regard to that matter there is a very wide divergence of opinion. It is claimed for the police that it is a highly efficient service. I am compelled to say, Sir, that it is one of the least

[*Mr. Surendra Nath Bannerjea; Mr. C. H. Kesteven; The Vice-President.*] [13TH MARCH, 1918.]

efficient departments of the State. If I were to give expression to the public opinion of my countrymen I would say that the Post Office is the most efficient and the police is the least efficient department of the State, and, that being so, we the people of India think that it is necessary to re-organise it even on the ground of efficiency. Facts have been supplied and in this debate, which show that the police is not as efficient as it ought to be. My Hon'ble friend (Mr. Kesteven) has referred to the bomb-throwing, the assassinations, the dacoities, the murders, and things of that kind which took place in Calcutta some few months back, and he has used it for the purpose of showing that, but for the European direction, those dacoities and murders would not have been put an end to. But, Sir, we have this fact that in France there were things of that kind not many years back in Paris and elsewhere, and the French police had no difficulty in suppressing them; our police had considerable difficulty in dealing with them. Therefore, instead of that being an argument in favour of police efficiency, I say it is an argument against it. If the police were alert, vigilant, capable, if they knew what was taking place in the corners and by-lanes of our great city, they would have found out the conspiracies that were being hatched and would have prevented the crimes that took place. The object of the police is of a two-fold character, to prevent crime and to detect it. I am compelled to say that they are singularly deficient in both these branches of police work, and they were deficient in the very cases to which my Hon'ble friend referred, and on the ground of which he claimed efficiency for the police. Then my Hon'ble friend observed that it was owing to European direction that these things were successfully dealt with. My friend omitted to notice the bravery, the heroism, the pluck, the self-denial of the Indian police officers who voluntarily threw away their lives in the service ...."

The Hon'ble Mr. C. H. Kesteven :—" I expressly referred to the bravery and courage and devotion of the Indian Police Force. "

The Hon'ble the Vice-President :—" The Hon'ble Mr. Bannerjea may not have heard what the Hon'ble Mr. Kesteven said on that point. "

The Hon'ble Mr. S. N. Bannerjea :—" I am very glad that my Hon'ble friend did bear testimony to that fact. Therefore, these assassinations, dacoities, and so forth bring out the fact that Indian policemen possess, in a conspicuous degree, those qualities which contribute to the efficiency of the police.

" Well, Sir, my point is that the police is not as efficient as it ought to be, and therefore it should be re-organized with a large leven of Indian officers in the higher ranks.

" Another Hon'ble gentleman—I think it was the last speaker—observed that our policemen regard themselves as the servants of the public—not a bit of it—as the masters of the public. The policeman in the street is the lord of creation and thinks that he can do what he likes. I will give you a personal instance of what happened the other day. (*At this stage the Hon'ble Mr. Fagan rose.*) I am in possession of the house, and I am not going to sit down because you have risen......."

The Hon'ble the Vice-President :—" I must remind the Hon'ble Member that he must address his remarks to the Chair and not to any one else."

The Hon'ble Mr. S. N. Bannerjea :—" I bow to your ruling, Sir. I will give the Council a personal experience to illustrate my remark that a policeman considers himself to be the master of the public and not their servant. Three or four days ago a friend and I were coming in our carriage to this place. A policeman stops us on the way. He says 'this road is not meant for Indians but for Europeans, and you must go the other way.' I said 'I am determined to go; you can do what you like'. And I did go in spite of his

[13TH MARCH, 1918.] [*Mr. Surendra Nath Bannerjea; Raja Sir Rampal Singh.*]

protest. Now this is an instance of personal experience which took place within a hundred yards of the Secretariat. And yet you say in this place that the policemen consider themselves to be the servants of the public. They do nothing of the sort, they consider themselves to be the masters of the public. The whole atmosphere has to be changed, and if you would change the atmosphere it can only be done by the introduction, the large introduction, of qualified Indians.

"My Hon'ble friend there has spoken of the British atmosphere. I admire the British atmosphere; it is the very breath of our lives. Now, Sir, the British atmosphere may exist without the component parts, the units being altogether British. Take the Provincial Judicial Service. It is saturated with the British atmosphere, with the spirit of British honesty, of British justice, of British integrity. Who are the members of the Provincial Judicial Service? Indians, 99 per cent. of them are Indians. It is not upon race, creed, or religion that the high British atmosphere depends. It is upon the qualities of the men that compose a particular Service that the atmosphere of that Service depends, and if we have men of the right sort, though they may be men of brown colour, though they may not be Europeans, the British atmosphere will be maintained. Therefore, I do think that the time has come for a re-organisation of the police for the purpose of efficiency, and, in order to make it more efficient, in order to make the police feel that they are the servants of the public and not the masters of the public, I think it is necessary that the Indian element should be largely introduced into the police force. We are talking of responsible government. To whom are the police who go about the streets responsible? Responsible they may be to their superiors, not to the people in any sense, not to those who pay them. Therefore, in the interests of the efficiency of the police, apart from other considerations, it is of the utmost importance that we should re-organise the force, and the least that we can do is to accept the Resolution of my Hon'ble friend Pandit Madan Mohan Malaviya."

The Hon'ble Raja Sir Rampal Singh:—"Mr. Vice-President, strengthened by the experience I have of the Police Services, I beg to support the Resolution just moved by my Hon'ble friend Pandit Madan Mohan Malaviya. The recommendation made in it will not only redress, in a great measure, a standing grievance of the Indians, but will also make the Police Services more efficient, more popular, and more suited to the requirements of the country. It is undesirable that the age-limit, at present fixed for the admission in examination of candidates for Police Services, is a little too low, and precludes us from getting police officers of that mature judgment which might be expected from them, and which they are called upon to exercise in the discharge of duties that devolve upon them. It is owing to age-limit that we get officers too young and too prone to fall victims to their own ill-framed ideas or in the hands of low-paid Indian officers. The urgent need in the administration of this country is to cheapen its administrative machinery compatible with efficiency, but I am afraid the recommendation of the Public Services Commission for enhancing the pensions and salaries of officers in the Police Services is altogether in the other direction. I am sorry I am not prepared to admit the advisability of this recommendation either from the point of view of efficiency or of expediency. 3-51 P.M.

"The rule debarring the Indians from participating in the examination for the recruitment of such Services is not only humiliating to the self-respect of the Indian people, but is also rendering the Police Services less efficient than they ought to be. In my opinion, as far as these Services are concerned, it is a weak argument to say that as the police have to maintain order and peace, it is necessary to keep British officers at the head in the districts. I very strongly hold, and I assure the Council that it is not from any racial motives that if efficiency and reform of these Services are desirable, the first step should be to provide greater facilities to Indians of prescribed merit to occupy higher posts in these Services. It is needless for me to urge any detailed arguments in support of this view. The grievances of the people against the police

[*Raja Sir Rampal Singh; Sir James Walker.*] [13TH MARCH, 1918.]

would be greatly minimised, and in the detection and prevention of crime there will be a greater co-operation between the people and the police. I hope the Government would be pleased to see their way to accept the recommendation contained in the Resolution, and to take early steps to adopt measures to recruit Indians of merit and respectability for higher posts of these Services in greater numbers."

3-56 P.M. **The Hon'ble Sir James Walker** :—" Sir, in the discussion to which we have been listening on this Resolution, I venture to think there has been a tendency rather to discuss the ultimate result of the Resolution than its definite and immediate object. Its definite object is to secure the Indianization of the Service through the avenue of open competitive examination. No doubt, the Public Services Commission apprehended it to be necessary to provide certain safeguards to retain a preponderance of the English element. But, Sir, it seems to me that if any Member of this Council thinks the best way of filling the Police Service is simply to try and get the cheapest suitable article, regardless of its country of origin—as I have, indeed, heard it recommended for obtaining Finance Ministers—that conclusion does not necessarily mean that the best value for his money is the candidate who offers the largest number of marks at an open competitive examination. I would venture to impress upon Hon'ble Members that, however much they may sympathise with the object of the Hon'ble Pandit in moving this Resolution, they cannot support it unless they are ready to endorse open competition as the right means of selecting candidates for the police.

" Sir, the other day I had great pleasure in supporting a Resolution of the Hon'ble Mr. Sastri's, intended to afford facilities to Indians to enter the Indian Civil Service through the open door of competition along with their English compeers. I am not so much of a sceptic as my friend the Hon'ble Mr. Fagan is in regard to open competitive examination as a means of selection. I am in favour of it wherever it is feasible; but in the case of the police a joint examination is not feasible. There is such an enormous difference between the class of candidates who compete for this Service in the two countries. Well, Sir, as regards an examination in India, in the present condition of Indian education, I should despair of getting thereby the right stamp of men. My conclusion is the result of over 31 years' service— the better part of a year of which was actually spent as an Inspector-General of Police. But no doubt it will be said that that is bureaucratic experience. Well, Sir, what I would ask the Council just for a moment to note is the attitude taken up by certain members of the Commission. There is Mr. Ramsay Macdonald, whose sympathy with Indian aspirations is known to everybody. He accepts the majority's recommendation without any minute of dissent; but he makes one remark, which, I think, is very pertinent to the whole question, in his general minute: 'It is, however, far more important for an increasing employment of Indians in the Services that their recruits should be good than that they should, for the moment, be numerous.' Then Sir Mahadeo Chaubal distinctly says that he wishes to see the competitive system extended as far as possible, but all that he does is slightly to raise the age so as to make it, as he says, 'just possible' for some more young Indians to get in through the English gate. In particular, I would ask the Council to consider the case of Mr. Justice Abdur Rahim. Now, that Member was not hampered by any ideal of securing unanimity with his colleagues in giving a full and free expression to his opinions. Now Mr. Justice Abdur Rahim is sceptical of the need for the precautions, recommended by his colleagues in order to safeguard the British element, and definitely recommends competitive examination in the case of half of the Provincial Service. But what does he do in the case of the Police Service? He recommends that 75 per cent. of the Assistant Superintendents should pass in by the examination in London; and, although he takes off the racial bar, he still retains the age at 19—21. He cannot, therefore, have contemplated a very large number of Indians being successful. For the remaining 25 per cent. he does not recommend competition at all, but selection

[13TH MARCH, 1918.] [*Sir James Walker; Sir Hamilton Grant.*]

by Selection Committees. I would remind the Council that he distinctly tells us that his main recommendations were discussed with, and had the concurrence of, Mr. Gokhale.

"The Hon'ble Pandit admits that this selection of superior police officers by open competition which he suggests will be an experiment, but he does not propose it on any experimental scale. If his second best alternative is accepted, namely, that at least one-half of the total number of posts should be recruited by an open competitive examination held in India, that will leave only the other half for both English appointments and for promotions from the Provincial Service combined. If his first alternative of a simultaneous examination were accepted, Englishmen would undoubtedly be swamped out by the Indian element. Just compare the educational standard of the Indian candidate for direct appointment to the post of Assistant Superintendent with that of the English boys appearing for the Police Examination. As the Commission says—

'For this service suitable Europeans can be got for salaries as low in relation to the general run of European salaries, as the salaries required to get a suitable native of India are high in relation to the general run of Indian salaries.'

"The Hon'ble Mr. Sarma said that even if the Hon'ble Pandit's recommendations were accepted, the higher appointments would not be filled by Indians for many years to come. But he forgets that the conditions of the Service are such that within five years quite a lot of the candidates would be acting temporarily as Superintendent, and in eight years the bulk of them would be permanently acting as such, so that the effect would be felt very soon. It is for Hon'ble Members to consider whether, when constitutional changes in the direction of responsible self-government are in contemplation, the Police Service is a very suitable Service for such a radical experiment as the Hon'ble Pandit proposes. It is to that Service after all that any Government look for the maintenance of internal security. I will not detain the Council any longer except to remind non-official Members that in nailing their colours to the mast of selection by open competitive examination they are, perhaps, rushing in with the Hon'ble Pandit where Mr. Abdur Rahim and others would fear to tread. I beg to oppose the Resolution."

The Hon'ble Sir Hamilton Grant:—"Sir, I am concerned with this Resolution in so far as it touches the North-West Frontier Province and Baluchistan, which come mainly under the control of the Foreign and Political Department. Under present arrangements the police officers serving in the North-West Frontier Province and Baluchistan belong to the Punjab cadre, and are seconded from that cadre for service in those Provinces; and therefore any sweeping change which affects the Punjab Police must *ipso facto* affect the North-West Frontier Province and Baluchistan. 4-4 P.

"It may be urged that special arrangements might be made for the appointment of police officers for these two turbulent Provinces. The matter has been fully considered, and it has been found quite impossible to constitute a separate cadre for these Provinces owing to the paucity of appointments. I need not go into this matter, but I can assure this Council that this expedient is impossible. Therefore, the present arrangement must remain, and, if the Hon'ble Pandit's Resolution were to come into force, we should find inevitably among the North-West Frontier police officers before long Indian officers. I have no desire, Sir, to draw any comparison between the comparative competence of Indians and Englishmen for appointments in general; but I have no hesitation whatever in saying that for police service on the North-West Frontier Province and in Baluchistan in the higher police appointments, involving as they do many *quasi*-political duties, the average Indian is not competent, and it is essential to have European British officers. I do not want to harp on this comparatively small issue in the case, but I think that it should be borne in mind by the Council that, whatever arrangements may be made, will affect these two Provinces, the peace and order of which are of first

[*Sir Hamilton Grant; Dr. Tej Bahadur Sapru.*] [13TH MARCH, 1918.]

class importance to India, not only important in themselves, but as inevitably reacting upon the adjoining tribal area. With regard to Mr. Bannerjea's remarks I would say one thing, and one thing only. He has complained bitterly that the police in India are not the servants of the public but the masters. I think that, so far as their province is concerned, that is exactly what the police should be; they should be masters and not servants; we do not want our police officers or our policemen to be salaaming to a recalcitrant public and doing everything they are told as obedient servants should. We want them within the limitations and trammels that attend on all good masters to perform their work as masters and to nominate the public within their own province.

"There is one other thing that I should like to say before I sit down, and this I say in all seriousness. I should like to sound a note of warning, to make an appeal, an appeal which I should like to have made yesterday when the Hon'ble Pandit brought forward his Resolution about the enhancement of passenger rates. I should ask this Council, are we acting wisely in the interests of our own reputation when at a time like the present, a time when every day is full of fate, we indulge in an orgy of Resolutions on domestic matters of a far from emergent nature? I should like to ask them how the reports of this action of ours will read at Home and abroad. I should like to ask them whether it does not, to a great extent, misrepresent the real temper of this Council. I believe that there is not a Member here present who is not as greatly anxious as I am to see this war victoriously ended and to devote his efforts to this end. But if in the daily reports of our proceedings the public at Home and the public abroad read that we have been bickering and wrangling either over matters of petty discomfort like the enhancement of railway rates or matters of commonplace domestic interest like the Resolution now under discussion, they can only conclude one thing, and that is, that we are not taking this war seriously, and I will appeal to the Council as one who has lived many years in India, and who loves India, and who is jealous of the good name of India, to bethink them whether they are wise in indulging in this spate of domestic discussion at a time like the present, and whether they would not be wise to postpone these nebulous Resolutions to a later date when they can be discussed without the grave pre-occupations that now surround this Government, and thereby prove themselves a true daughter of the great mother of Parliaments at Westminster."

4-10 P. M. **The Hon'ble Dr. Tej Bahadur Sapru:**—"I think, Sir, that there is a considerable amount of misapprehension about the scope and meaning of the Resolution which has been moved by the Hon'ble Pandit Madan Mohan Malaviya. Some of the Hon'ble Members who have preceded me this afternoon seemed to have an apprehension that one sure and certain consequence of the acceptanee of the Resolution by this Council would be that Indians would swamp the Europeans in the Police Service, and that very probably the Police Service will be depleted of Europeans. Now, I do not have any such apprehensions in the matter. If the Hon'ble Pandit's Resolution is accepted this afternoon, I should think it would take at least 15 to 20 years' time before the number of Indians in the higher grades of the Police Service would be equal to that of the Europeans; and that would be at the speediest rate. So that at least for the next 15 or 20 years neither Europeans in Calcutta need apprehend any serious menace to their safety, nor need people in Baluchistan apprehend any catastrophe in the immediate future. I think arguments of this character are really beside the mark. They are in the nature of special pleading, arguments which you would expect from monopolists. Well, as regards Burma, it has been said that the Burman feeling is very strong against Indians occupying higher positions there. I can appreciate that feeling. Well, if Burma does not want Indians, it should not be difficult for Government to make a special provision for Burma, and no one would be more happy than myself if more Burmans could get into the higher grades of the Service in that Province. I have no doubt that the time will soon arrive when Burmans will be clamouring, as we have been clamouring, for the admission of

[13TH MARCH, 1918.] [*Dr. Tej Bahadur Sapru.*]

their own countrymen into the higher ranks of the Service in their country. Now, Sir, the Public Services Commission must have been aware, indeed the report itself shows, that they were amply aware of the provisions of the Statute of 1833. Sir Mahadeo Chaubal refers to that Statute in his Minute on the subject. Mr. Justice Abdur Rahim also refers to it, and even the majority of the Commission referred to it. I believe, speaking for myself, that the provision in regard to the admission of Indians in the higher grades of the Police Service was made with a view apparently to remove the doubts which had arisen with regard to the practice which had been followed during the last 20 or 25 years. It had been urged that the rule which required that the candidates who appeared at the police examination should be of European descent was in direct violation of the provisions of the Statute of 1833. To get over that difficulty, probably the Public Services Commission thought it necessary to say 'All right, in future Indians, too, will be eligible for the higher grades of the Police Service, provided they received five years' education in one of the schools in England.' Now, I should like the Council to realise the significance of this. It really means, as was pointed out by the Hon'ble Pandit Madan Mohan Malaviya, that we should send our boys away at the age of 13½ or 14 on the offchance that after five years' study they might manage to pass the examination. Now, Sir, I put it to you how many Indians are there in this country who can afford to send their sons at the age of 14 to take that risk? I should like to know how many Englishmen would like to send their boys to any foreign country to qualify for any particular career at that age?

"I think, Sir, if it were intended to exclude Indians it would be much more fair, much more straightforward and more courageous to say 'No, for reasons of policy we do not want Indians to come into the Service and we do not fight shy of that conclusion.' Therefore, Sir, I say that the departure made by the Public Services Commission is of absolutely no value to us. I read some time ago some articles on the report of the Commission in a leading Anglo-Indian newspaper, which described that report as a 'small-souled document.' It was not until I read the Chapter on Police Services, that I realised the full significance of the remark. Now, Sir, a great deal has been said to-day about the continuance of British character and of British traditions. Well, I am an admirer of British character and of British traditions, but I do not think it is a part of British character or of British traditions to exclude others from a fair share of their dues. I should be very sorry if that was a part of the British character or of British tradition. I venture to say that if Mr. Justice Shambunath Pandit had not been appointed a Judge in or about 1864, similar arguments might have been urged to-day against the appointment of Indian Judges to High Courts. It was once said by a former Law Member that Indians were subtle lawyers. It was not difficult to imagine that, if the question of appoining them as High Court Judges arose now, it might be urged that though they were subtle lawyers they were not men of practical common-sense, they could not take a broad view of things, and therefore it was risky to appoint Indians. If Indians had not entered the Indian Civil Service, if Mr. Satyendra Nath Tagore had not first of all entered the Indian Civil Service, and if Indians now sought to enter the portals of that Service, inconvenient questions might have arisen. Perhaps it would be said that they had not got British character and British traditions, and, although they had lived in an atmosphere of British character and of British traditions for 100 years, they had not yet imbibed either. Arguments such as these may be very good to convince those who have the monopoly of these posts: they may be weighty in the eyes of the bureaucracy, but let me tell you, the less you talk in this fashion and refer to such arguments the better for the reputation of bureaucracy. Let us be frank and open about this matter. If you have decided that for reasons of State, at any rate in the Police Services, or the Military Services, it is not desirable to admit Indians into higher ranks say so plainly, but do not use arguments that only provoke and do not convince us. I submit that, so far as our claim on grounds of law and justice is concerned, it is indisputable. It is for the Government to say whether that claim will be admitted on grounds of expediency also. I for my part do not wish to enter into grounds of expediency. I take my stand on the

[*Dr. Tej Bahadur Sapru; Khan Bahadur Mian Muhammad Shafi; Sir William Vincent.*] [13TH MARCH, 1918.]

higher ground of justice and natural right. With regard to the other part of the Resolution which relates to the increase of salaries of the Indian Police it is enough for me to say that the United Provinces Government in the memorandum which they submitted to the Public Services Commission, and which is printed in the Volume containing the evidence, did not think that any case for increase of salary had been made out, I speak subject to correction. Sir, I for one say that, unless Indians are placed on a footing of absolute equality with Europeans, and until that is so in principle and practice, I will offer opposition to the last day of my life to any proposal which gives Englishmen an advantage and places my countrymen under a ban. If there is really any need for an increase in salary in the Services, it is in the lower ranks of the Police and not in the higher. But, so long as you keep my countrymen under a ban, it will be my duty to oppose such a proposal. In the end I would only say that if there is any real objection to the present proposal, why not suggest another means of appointing Indians to the higher ranks of the Services? The Public Services Commission are willing that 20 per cent. Indians should ultimately be appointed, Pandit Madan Mohan Malaviya suggests 50 per cent. In other words, it comes to this that the Public Services Commission are prepared to allow one-fifth, Mr. Malaviya wants one-half. I think it should not be difficult for Government to devise some means by which Indian aspirations in regard to this matter could be satisfied, even if the door of competition was condemned Sir, I strongly support the Resolution moved by Pandit Madan Mohan Malaviya."

4-21 P. M. **The Hon'ble Khan Bahadur Mian Muhammad Shafi:—** "The Resolution as framed by my friend the Hon'ble Pandit Madan Mohan Malaviya, jumbling together a number of recommendations within a single Resolution, is calculated to place Hon'ble Members who may be in perfect sympathy with some of the recommendations, but may not be prepared to support others, in a difficult position. In the remarks that I propose to make in connection with this Resolution, I intend to confine myself to the third of the recommendations, with which I am in complete sympathy. No one entertains more genuine admiration than myself for the high qualities displayed by the European Police Officer in maintaining law and order, in the detection and prevention of crime. I fully and frankly recognise that his continued presence in the higher ranks of our Police Services is in the highest degree desirable. But that is one aspect of the question. There is the other aspect of the question: is it desirable, is it equitable that Indians, properly qualified Indians, should be absolutely excluded from competing for these higher appointments in the examinations held in England? I for one cannot conceive any ground of policy or expediency warranting the continued existence of this state of things. Hon'ble Members are aware that the appointments in the Indian Civil Service have long been open to properly qualified Indians; that the Indian Medical Service is also open to properly qualified Indians, and that recently commissioned ranks in the Indian Army have been thrown open by His Majesty, the King-Emperor, to Indians. Lastly, the Public Services Commission has recommended the promotion of selected Police Officers from the subordinate Police Services to a certain number of posts in the higher Police Service. It seems to me that, under these circumstances, there is absolutely no justification whatever for the exclusion of Indians, properly-qualified Indians, from competing in the open competitive examinations in England. In so far as this recommendation is embodied in clause 3 of the Resolution, I am in entire accord with my friend Pandit Madan Mohan Malaviya, and I give the proposal my cordial support."

4-25 P. M. **The Hon'ble Sir William Vincent:—** "Sir, the position of Government in regard to the subject of this Resolution is much the same as it was during the last Session. We have not the opinions of Local Governments before us, and no decision on the recommendations of the Commission has been arrived at.

[13TH MARCH, 1918.] [*Sir William Vincent.*]

"For this reason, although I do not doubt that the discussion of the Resolution will be useful, it will be obvious to the Council that the Government cannot accept it. I will take the opportunity, however, if I may, of examining these proposals and putting before Council what are my provisional opinions on them. I do this because I was reproached during the last Session for not committing myself sufficiently to definite opinions on some of the Resolutions which came before Council, and to make it clear that I took this course not because I do not hold opinions of my own on them, but merely because I felt myself in a somewhat difficult position, having regard to my office as Home Member.

"Well I will take up the recommendations in this Resolution *seriatim*. I will discuss the age question first. I should like to point out that the age now fixed was decided after prolonged consideration of the recommendations of the Indian Police Commission of 1902-03. That body recommended a slightly lower age, I think it was 18 to 20, but for various reasons into which I do not wish to enter now, the Government finally decided on the age now prescribed. Then I draw attention to the fact that none of the members of the recent Public Services Commission have suggested any change in this matter, except Sir Mahadeo Chaubal, and I cannot but feel that he only did so in view of the recommendation of the Commission that it should be obligatory on all candidates to have had five years' previous education in England before the examination.

"On the merits I put it to the Council that the Government do not necessarily need for the Police Service men with university qualifications. What they seek to obtain is younger men with a good public school education, of active habits, physically fit, of an age suitable for training mentally and physically, and prepared to undergo the hardships which such training necessarily entails. I submit, further, that there is no analogy at all between the Police Service and the Indian Civil Service in this respect, and I think that a more correct comparison might be made with the Army. I believe that in the Army it has been found that the best age for admission is approximately the school-leaving age, and the same remarks apply with particular force to the Police Service in this country, as it is really in a great measure a *quasi*-military force. We know that the present system has produced, a suitable class of recruits, and there is therefore no necessity, and indeed no reason, to change it. Further, if the limits were raised as proposed, I fear myself that many of the advantages which we now secure might be lost. Police officers would be older when they entered the service, less amenable to discipline, and less receptive in the matter of education and training, and they would certainly be less fit and active at the end of their service. Again, it is for the Council to consider whether we should not, if we sought to secure suitable recruits at a later age, have to pay them considerably more than we do at present, when you can get younger men at cheaper rates. These are considerations that appear to me of importance in considering this question of age.

"Now I turn to the question of pay and pensions. I can only say that the Government have not arrived at any decision on the point, and it would be most unwise for me to express any definite opinion here. The Government have, of course, no wish to pay more than is necessary, and I think sometimes that the very jealous manner with which proposals for increase of expenditure are regarded in the Finance Department is not sufficiently realised by non-official Members of this Council. The Public Services Commission have themselves recommended very slight increases, if any. They say, 'Salaries are now drawn under the graded system. We recommend, as elsewhere, that the incremental method of payment should be substituted, but as regards the rates we cannot accede to the request which was made to us for a further all-round increase.' They go on to say that the financial effect of their scheme would be a saving of Rs. 17,000 a year. There is, however, another aspect of this matter which the Government cannot neglect, and the facts here will have to be faced as in other services if the intention is to continue to recruit Europeans of suitable character. If we want such men

[*Sir William Vincent; Dr. Tej Bahadur Sapru.*] [13TH MARCH, 1918.]

a reasonable wage must be paid. We know that there are complaints that the present wage is insufficient, and that the conditions of the service are not satisfactory, and I hope the Council will realise the fact that a poorly-paid Police may be the worst form of economy. It is, indeed, essential that not only in the lower grades, but also in the higher ranks officers should have a pay on which they can live decently and which will place them always beyond any possibility of temptation. I understood the Hon'ble Dr. Sapru to say that Sir James Meston's Government did not propose to the Public Services Commission any increase of pay to the higher ranks of the Police. Well, I am not aware of what Sir James Meston's opinions were then because . . ."

The Hon'ble Dr. Tej Bahadur Sapru:—"You will find that in the Volume containing evidence."

The Hon'ble Sir William Vincent:—"I do not doubt the accuracy of the statement, for I have not had time to read all the volumes of evidence, but here is an opinion which he expressed recently on the subject. Speaking to a Parade of police officers on 7th January 1918 he said:—

'I know the growing burden of work and responsibility upon you (the Police) and the great rise in the cost of living has hit you perhaps harder than any other class in the public service. It has, therefore, been my clear duty, on receiving your recent memorials on the subject, to say to the Government of India what I am saying to you now and to support, as strongly as I was able, your prayer for special consideration at their hands.'

"That, Sir, is what Sir James Meston recently said on this point. Speaking from my own knowledge and from information which I have received from many police officers, I can honestly say that the position of many married officers in this service, especially those who have families to educate, is really serious and that there is good reason to think that in some cases financial anxieties have affected the efficiency of the officers concerned. Many officers are unable to take leave even when such leave is necessary in the interests of the State, and when illness is added, their financial position is one of great difficulty.

"It was suggested by one Hon'ble Member that there had been a tendency to neglect the interests of the lower ranks for the benefit of the higher ranks. I should like to assure the Council that there is no foundation for this supposition. I will cite a few figures. I find that in 1906 the cost of the Imperial Police Service was 13·5 per cent. of the total police expenditure, whereas in 1916 it was only 7·9 per cent. Again, I have checked the figures in 1912-13 to see what the actual additions in expenditure were in the different grades. I find that the increase in police expenditure as a result of the Police Commission's recommendations up to 1912-13, that is ten years after the Commission reported, was 15 lakhs on the Imperial Service, 70 lakhs in the case of Inspectors and Sub-Inspectors, and over 70 lakhs in the case of constables and head constables. I told the Council a few days ago of the amounts which we were spending this year to improve the conditions of the lower services in various Provinces. I find again that the increase in expenditure on the Imperial Police Service in any year up to and including 1916, as compared with 1912, has been less than 4½ per cent., whereas in other branches of the service it has varied from as much as 37 per cent. in one year to 13 per cent. and 9 per cent. in others. Indeed, I may say with confidence that the conditions of the service of the lower ranks of the Police have been the constant care of Government in recent years, and that they have been materially improved. I do not say we have done all that we should like to have done, but we have done all that was possible. I hope I have said enough to indicate that there are a number of very difficult questions which will have to be considered before Government can say that they will not award any increase or any improvement in the prospects of the Imperial Police Service, and I trust that the Council will realise that the decision of this question is not really so easy as it appears.

"The third point in the Resolution is the question of abrogating that rule which requires every candidate for the superior Police Service to be of European parentage. The Commission has recommended the cancellation of this

[13TH MARCH, 1918.] [*Sir William Vincent.*]

requirement, and though the Government of India have arrived at no decision on the point as far as I am aware, at least no definite decision, I must confess to being much impressed by the arguments that have been put forward by the Hon'ble Mover and by others in this Council, and it is my earnest hope that this requirement will be cancelled.

"I also see great weight in the criticisms as to the requirement of five years' previous education in England. I value as highly as any one the qualities which are developed by education in Great Britain, and the character which is the result of such education, but I doubt whether it would be possible to send Indian boys at the age of 14 to Europe unless their parents were resident there, and I do fear that lads of that age might be exposed to great temptations if they were sent there without proper guardianship.

"I now come to the more difficult question of simultaneous examinations, and I desire to consider this question simply on the merits without any reference to historical or theoretical arguments. So far as intellectual qualifications are concerned, I quite admit that we might possibly, or even probably, secure by a system of simultaneous examinations for the police service a class of men educationally superior to the present recruit in so far as intellectual capacity is tested by examination, a subject on which I have some doubt, but I do believe that in the police as in certain other Services, once a particular standard of education is obtained, what is wanted more than intellectual ability is character, power of decision, and other qualities which are in fact mponderable and the possession of which cannot be tested by any examination. I am aware that the existence of such qualities has been the subject of sarcastic remark—sarcastic perhaps is too severe a word, I will say of remark and criticism—in this Council, but character is a very real essential in spite of all that has been said. I admit that at present we do not obtain men of the first rank for the service from the educational point of view, and that the competition is not very severe. I believe also that competition in England will be less keen than ever after the war, when there will be many openings for young men and when the present wastage of the younger generation is felt more fully. On the other hand, in India, the position is very different, and I feel that the service would, particularly if the age-limit were raised, attract a large number of candidates of university qualifications. I cannot feel at all sure, however, that these candidates would necessarily possess the qualities required in efficient police officers. I do not for one moment suggest that these qualities are not to be found in Indians, but what I do suggest is, that they will not necessarily be secured by a competitive examination, and that an examination is indeed no test for ascertaining whether a candidate is possessed of these qualities or not. For the police service, as I have said, the qualities primarily required are power to lead and command, quick decision, courage, readiness to accept responsibility, endurance, physical and moral, and absolute impartiality. These are qualifications which cannot be tested by any form of examination that I know of.

"Further, in spite of what has been said by Dr. Sapru, I believe that the result of accepting this recommendation would be the speedy exclusion of the British element from the police service altogether, and if the Council does not seek to bring this about, then, I think, they ought to hesitate before they accept this recommendation of the Hon'ble Mover. If, on the other hand, it is the intention to arrive at this result, then I must express my emphatic dissent from the proposal. The police service is one of the security services of the country. On it the welfare and peace of this country directly depend. It is the agency which is responsible for the maintenance of law and order, without which there can be no prosperity. I do not suggest that law and order is the sole criterion of good government, but I do say that no Government is a good Government that fails in this respect, and no one can deny that the British Government has adequately performed this duty. I sometimes think that the benefits which the Government have conferred on this land in this respect are in these days overlooked, and that the disorder into which this country was plunged before the era of the British, when might was right and the whole

[*Sir William Vincent; Mr. S. N. Bannerjea.*] [13TH MARCH, 1918.]

country was a prey to wandering gangs of marauders, is forgotten. I say further that in this work of securing the peace and in the maintenance of law and order, the police have played a very great part, and I agree with the Hon'ble Mr. Fagan that on this department a responsibility falls which is different from the responsibility which falls on any other department, and that from the superior officers of this Service qualities are demanded of a character different from that of any other Service, including my own. I would say also that there is no Service in which a relaxation of morale and efficiency sooner shows actual and even disastrous results. Setting aside again normal preventive work, if disturbances or rises occur, our first line of defence is, as has already been said, the police, and my own belief is that, so long as the British Army is responsible for the protection of India from external aggression and internal disturbance, so long will it be necessary to retain in the superior ranks of the police force a substantial British element.

"I may say also that the necessity for such an element has been recognised by every Commission which has taken evidence on the subject, and indeed by every member of every Commission. The observations of Mr. Justice Rahim and those of Mr. Mahadeo Chaubal have already been set out to this Council. It was the same in the case of the Police Commission of 1902. I quote a few words from the Minute of Dissent by the Maharaja of Durbhanga. 'We require Englishmen as well as Indians in the higher ranks of the police in the interests of good administration. I can only hope that the number of Deputy Superintendents appointed each year should not for the present be less than one-third of the number of Assistant Superintendents selected in India, and that the number will gradually be increased to one-half, if the experiment proves a success.' The Public Services Commission of 1886, in speaking of the value of European officers in this Service, said :—

'The absence of European officers was one of the causes, if not the main cause, of the abuses with which the police prior to the organisation of 1860 was universally charged, and although the present condition of the force is still far from all that could be desired, yet it is on the whole greatly superior to that which preceded it, and no step can be recommended in the direction of a return to the former state of things.'

"Now I mention these authorities to support the view that it was the introduction of British officers into this force that has contributed largely to its improvement in recent years. I do not for one moment say that this improvement is due solely to that cause. I know very well that there are many Indian officers whose work is above reproach. But I do say that a great deal of the credit is due to the British officers. I might quote observations to show that this improvement has recently been recognised by many weighty authorities. Sir Narayan Chandavarkar spoke of it recently. I have also with me a quotation from Lord Carmichael which shows how highly he appreciated this very body of police to whom my friend the Hon'ble Mr. Bannerjea has referred......."

The Hon'ble Mr. S. N. Bannerjea :—"Not these men."

The Hon'ble Sir William Vincent :—"There is also an appreciation by Sir James Meston which recently attracted some attention. I am glad myself also in this connection to bear my own testimony to the admirable and successful work of the Indian police service, and I include in that not only the superior ranks, but I include also those Indian ranks to whom my friend the Hon'ble Mr. Bannerjea has specifically referred, who have never, or seldom if ever, failed us in loyalty and devotion to duty. But I do maintain that a new morale and new methods have been introduced into the work of this Department by the British officers since the Police Commission's recommendations were accepted, and I contend that the progress has been attained without any loss of efficiency as regards checking crime, and that this has been effected largely by the European officers in the force and by the changes recommended by the Police Commission. I also urge that it would be a real

[13TH MARCH, 1918.] [*Sir William Vincent; Mr. Sastri.*]

disaster and a danger to India to do anything at this moment of all which might interfere with or impede further progress in that direction.

"Now this is one of my main objections to any system of simultaneous examination, namely, that it will make it impossible to maintain an adequate or even fixed proportion of European officers in the service. I hope that I will not be attacked as wanting in frankness by my Hon'ble friend Dr. Sapru; I have tried to make my meaning clear. I also believe that it would displace the class of recruits we now obtain by men of whose real capacity for police work we should have no guarantee whatever. Indeed, I think that the suggestion of the Hon'ble Pandit that the candidates for the police service should not be chosen in order of merit was to some degree an admission that a system of open competition was not entirely suitable for selecting the officers of this service.

"As to the alternative proposal of the Hon'ble Member, I can only say that the Government have arrived at no decision at present on this point, save the general decision to which I have frequently referred, namely, that they are anxious to enlist Indians, as freely as possible, into the various services. I admit quite frankly that this question must be considered from a new standpoint, that our progress in the direction of admitting Indians into this particular service has been very slow, and that we must be prepared to increase the pace even if this involves some loss of efficiency. I believe myself that the proper solution of this difficulty would be to increase the number of Deputy Superintendents who are promoted to the posts of Superintendents, so far as this is possible, with due regard to vested interests, and to recruit young Indians of suitable character, physique, temperament and education for a reasonable proportion of the posts of Assistant Superintendents. This will, I hope, give effect to the Hon'ble Mr. Sarma's recommendation of 'stiffening' the European force by a proportion of Indians. Such a system would, in my opinion, enable the Government to get men of the stamp required for the police service. It would also make it possible to ensure that all communities and all Provinces were adequately represented in this important department of Government. The exact number of Indians who are to be admitted must vary in my judgment in the different Provinces, and progress in this service cannot for various reasons be as rapid as in others. In these circumstances, I am not prepared to admit, and cannot of course commit the Government to admitting, that an all-round rate of 50 per cent. is a percentage which we could accept. But I hope that the Council will believe me,—because it is really the intention of Government and we are honestly and definitely pursuing that policy,—when I say that this matter is engaging our present and earnest consideration, and that we have every desire to treat Indians fairly in this matter and to increase the number of Indians not only in this, but in all the services of Government, and here I pause to assure my Hon'ble friend Dr. Sapru that there is no question of banning them from any service. The number that can be admitted into any particular service must depend on the requirements of Government and the interests of the State. So far as is possible we are adding to the number of Indians in the service, but I cannot by any means guarantee, certainly not at present, that the percentage in the police service will be the figure or anything approaching the figure which the Hon'ble Member suggests."

The Hon'ble Mr. Sastri:—"Sir, I plead guilty to having made the remark about other than literary qualifications which elicited some disapproval from the Hon'ble Sir William Vincent. I am not less disposed than he is to attach importance to character, to the power to command, to the readiness to take responsibility and to maintain a high level of efficiency. I am at one with him in thinking that these qualities are not brought out by any system that human wit has yet devised of competitive examinations. My Hon'ble friend must explain to me how, when he objects to recruitment by competitive examination in India, he has not raised any objection to such a system of recruitment in England. I did not hear him say anything by way of disapproval of the system prevalent to-day—and in this very police service—of

4-55 P.M.

[*Mr. Sastri.*] [13TH MARCH, 1918.]

raising the English recruits by a system of competitive examinations. Does my Hon'ble friend maintain that in England, by some subtle process, the examiners are able to discover from the answer papers of candidates the qualities, mental and moral, of the candidates who have produced those papers? Over and over again in England the complaint has been made that the competitive examination is an imperfect test, if it is a test at all, of character. That is a phenomenon not peculiar to India. Competitive examinations in the one Continent and in the other lie under that fatal curse. If the Hon'ble Sir William Vincent had brought forward a solution for overcoming this difficulty in the case of the competitive examination in England, he would be perfectly justified in raising the objection to competitive examinations in India; but in so far as he has not ventured on that task—and for the very good reason that it is an impossible task—I must discount his objection to competitive examinations in India. But, Sir, the real point in the case of the Indian Police Service requires still to be brought out, and I propose within the few minutes that I shall yet have to lay bare what appears to me to be the crux of this whole question.

"It has been said that the British character and the British tone must be maintained in the Police more than in any other Service—more than even in the Civil Service. Well, I have learned to appreciate the British character. I know its strong points. I know also what qualities precisely are in the minds of Hon'ble Members when they speak of the British tone and the British character and the British standard of efficiency. I value them highly. But I wish expressly to ask whether it is the belief of exponents of this doctrine here that every single Englishman in the British Isles is a vehicle of this higher British spirit and this higher British character. Are they all swans that live in the islands of Great Britain and Ireland? Do competitive examinations bring all the top men out, the best men out, the most honourable men out? Sir, if it is necessary to maintain the British character in the Service, I venture to tell my Hon'ble friends on the opposite benches that they should take every care to bring into competition with Indian talent the best European talent. In the case of the Police Service they have a specially low standard of examination to catch the somewhat second-class candidate in England. You have the age of 19 as the entrance age for this examination. That is almost the school-leaving age. When you take people at that age and make them sit for a simple examination, with simple papers in Arithmetic, simple papers in English composition, you have certainly not devised the means for drawing out the best exponents of the British spirit, the best exponents of the British character. You run the very grave risk of catching more blanks than prizes in such a lottery, for an examination at that age is notoriously a lottery. And, Sir, I venture to go further and say that those run a serious risk of maintaining this competition at the one end and at the other of unequally yoked fellows, so long as they go on to say that in India we want the best Indians for the Police, but from England we are not so very particular about getting the very best.

"Now I proceed a little further. What are the actual facts? It is impossible, Sir, for the officials who speak for Government to-day, and for us on this side, to agree as to the facts. Indeed, I suppose this Council wishes to hear the truth spoken on every occasion, wishes to know really what is thougth in the most responsible Indian circles. On every question that we here consider, I venture to think that Hon'ble Members on the opposite benches will not feel it a disadvantage, will not certainly feel it as an affront to their feelings, if we state to them the exact way in which we feel on the subject under consideration. Now, with regard to the Police, the views that we hold are very divergent—in fact, I do not know if on the question of any other Service the views that we hold are so divergent as in the case of the Police; and therefore it is, however unpleasant it may be, that I have taken upon myself to state frankly what is thought among certain sections of Indian opinion competent to advise Government on this matter. Now, Sir, as much as Hon'ble Members on the other side we see the phenomena which we seek to appraise. We see the daily work of European and Indian officers. Now, if it is claimed that the work of the Police is a mixture of good

[13TH MARCH, 1918.] [*Mr. Sastri; Sir William Vincent; Pandit Madan Mohan Malaviya.*]

and evil—and I do not suppose there is any one who says it is absolutely good —if the work of the Police be a mixture of good and evil, it is not right that credit should be claimed for the good while discredit is disclaimed for the evil. Both alike should rest on both wings of the Police force, European and Indian. We may differ as to the precise amount of good which may be ascribed to the European force and the precise amount of evil which may be ascribed to the Indian force—and there it is that, I am afraid, we disagree somewhat radically. Our opinion, Sir, distinctly is that if the Police is efficient to-day it is, in a very considerable measure, due to the personnel of the Indian element. I do not say nothing is due to the European, for the European force superintends and supervises; but I do say that the primary, the most difficult, the most dangerous part of the work is shared by the Indian with the European in honourable measure. Our contention is that if you want to improve the European force, as it certainly needs to be improved, you cannot do it better than by introducing a much larger Indian element into the personnel. I understand the Hon'ble Sir William Vincent, speaking for Government, is not against . . . ."

The Hon'ble Sir William Vincent :—" Sir, I said quite clearly, if I may interrupt for one minute, that in stating the views I put forward I was expressing my personal opinion only. I thought I had made that clear to Council. If I failed to do so I have been guilty of a serious omission."

The Hon'ble Mr. Sastri :—" I take the correction. The Hon'ble Sir William Vincent speaking for himself ventured to express the opinion cautiously that he would recommend an increase of the Indian element in the Police Force. Speaking for Government he was not able to give any such assurance; in fact, Government had come to no conclusion on the subject at all. Well, I am perfectly certain that when Government comes to examine the matter they will be prepared, with confidence, to increase the Indian element. Well, it is to the precise proportion that objection is raised. The introduction of the competitive examination, simultaneous examination, in India and England is viewed with suspicion, first, because it may not produce the desired class of recruit in India, secondly, because it may render it difficult to maintain the desirable minimum proportion of Europeans in the force. Well, if that is the ground upon which simultaneous examinations are opposed, what ground can there be for rejecting the last alternative which the Pandit has brought forward that one-half should be raised in India by a competitive examination to fill the higher ranks? As the Government have come to no conclusion upon this subject, it is not for me to assume that Government will reject it in the end. I will therefore found no argument on the supposition that that will be the case. But it is desirable that Government should know what is felt by us. Having stated it once, let me state it again to the Council, that we fear there is great need of introducing the best Indian talent into the Police Force, and if Hon'ble Members are anxious, as they apparently are, that the European section of the force should compete on favourable terms with this Indian element and maintain the British spirit and the British honour and the British character of which they are so justifiably jealous, let me tell them that they must contrive some means of bringing the best European talent into the force, as the present system is by no means suited to that end."

The Hon'ble Pandit Madan Mohan Malaviya :—" Sir, in replying to the criticisms that have been offered on my Resolution, I will first refer to the appeal made by Sir Hamilton Grant that a Resolution like this and the one I took up yesterday should not be introduced in this Session. I am as conscious as my Hon'ble friend that every day is full of fate; but I gave notice of this Resolution long ago, and I took it that the Government did not see any reason to ask that these Resolutions should not be taken up; and when Government did not suggest that there was any reason to run away from discussion of such subjects, we should not be held to blame if we do our

6-9 P.M.

[*Pandit Madan Mohan Malaviya; Sir William Vincent; Mr. Kesteven; The Vice-President.*] [13TH MARCH, 1918.]

appointed duty in the right time. The questions that have been raised may be very unimportant in the eyes of my Hon'ble friend. It may be very unimportant in his eyes for instance that in these days of hardship we are taking away a crore of rupees from the pockets of third-class passengers; it may be a matter of little importance to him; it did not appear so to me, nor is the question whether in the future, when the Government of India come to consider the report of the Public Services Commission, they should look at the Indian point of view in the right way a matter of indifference to us.

"Now, Sir, Mr. Kesteven spoke of the Resolution as one having for its object the elimination of the European or British officers from the Service; so also did the Hon'ble Colonel Aplin. I am sorry that the Hon'ble the Home Member also endorsed that view and has spoken of the Resolution as one the object of which was to eliminate the European British officers from the Service . . . ."

The Hon'ble Sir William Vincent:—"I did not say 'object'; I said 'result.'"

The Hon'ble Pandit M. M. Malaviya:—"I thank my friend for the correction. Now, Sir, I must say that I am greatly surprised that these Hon'ble Members should give expression to such sweeping remarks as that. Mr. Kesteven spoke of this Resolution as intending a sweeping and drastic change. I was not prepared to hear from any Hon'ble Member of this Council that with the wording of the Resolution before him he would think that the result of the Resolution could be the sweeping change that these Hon'ble Members have suggested. What do we ask for? We ask that the age-limit should be raised in some respects; we ask that the pensions and salaries of officers of the Indian Police Service should not be enhanced; that the rule which requires that candidates for the Service should be of pure European descent should be abrogated without qualification, and that the examination should be held simultaneously in India and in England. If the last recommendation should not be accepted I suggest as an alternative that 50 per cent. of the appointments should be reserved for competition in India. Does that look like a sweeping change, having or likely to have the result of sweeping the British officer out of the Indian Police Service? I am sorry to note, Sir, that some of my Hon'ble friends showed a somewhat nervous attitude in dealing with this question. The Hon'ble Mr. Kesteven—and I am surprised all the more that a lawyer of his eminence should express such an opinion—spoke of the concern which the European population in Calcutta would feel if the Resolution were given effect to. Now, Sir, I did not imagine that he of all persons would think that the Resolution was going to bring about an entire substitution of Indian policemen in the Service during the next fifty years; and I thought he would also remember that the European residents of Calcutta owe the peace and security which prevails in Calcutta along with their Indian brethren somewhat to the action of the Indian policeman. And I thought that while the claim that we should not forget what we owe to the police was made he would remember also that the Indian policeman had a share of the credit which he wished us to give to the police. He also . . . . ."

The Hon'ble Mr. Kesteven:—"I thought I said, Sir, in my speech that I claimed a share for the Indian police also."

The Hon'ble the Vice-President:—"Most certainly you did."

The Hon'ble Pandit M. M. Malaviya:—"My friend, Sir, said that we were all apt to forget how much we owe to the police; he spoke of the suppression of sedition and anarchical crime, and of work done by the police, and he referred also to the work done by the Indian members of the police force. I only wanted to emphasise the fact that Indian members of the police force in Bengal had put in a record which was as splendid as that of any

[13TH MARCH, 1918.] [*Pandit Madan Mohan Malaviya.*]

police force in the world could be; many of them have laid down their lives in the discharge of their duty, duty done unfalteringly, duty done in the clear consciousness that their lives were at stake, that they were being followed and hunted by men whom they were trying to arrest; and in these circumstances not one, not two, but a number of Indians have discharged their duty.

"Now, Sir, I think if nothing else the work of the Criminal Investigation Department would establish the fact that Indians do possess that courage, power of command and that power of endurance, and all those other qualities to which the Hon'ble the Home Member so eloquently referred. But it would seem, Sir, that even this record is not sufficient to establish the claim of Indians to be regarded as fit for employment in the higher ranks of the Police administration in their own country. The Hon'ble Member from Burma spoke in the same strain, and he thought there was great danger of evil arising to the country if the Resolution were accepted, and he wound up by saying that at any rate in Burma there was no desire that the change should be introduced. If Burma does not desire the change, nobody would force it on the Province, but when the general question is raised it is not the view of Burma that has to be considered. The Hon'ble Mr. Fagan laid great stress upon the recommendations of the Commission of 1902. I submit, after the recommendations of this Commission, to say that it urged that British character and tone should be maintained is to argue in a vicious circle. We have heard the argument long, long enough, it has been repeated many times. That is the point at issue between my friends who take that view and ourselves. What is this British character, what is the British tone to which reference is made? I submit that it means nothing more or less than the possession of a good education and the possession of that character which is to be found in the average Englishman, as also in the average Indian, and in average people in other parts of the world Character is the result of education and of social surroundings, and I submit that when my friends lay too much stress upon it, they invite the criticism that not very long ago, the Police Commission in England reported very unfavourably about the police in England. The Hon'ble the Home Member has referred to the recommend ations of the last Police Commission. It should not be forgotten that until the reforms to which he refers were carried out tho policemen in this country did not possess anything like the character which they now possess. I submit that if the men who are appointed to the Service were wanting in education, if they did not possess the character required, they would not be able to render the account of themselves that they have rendered. Experience has shown this, so do not claim it as a monopoly of Englishmen the character—the qualities that they possess. They may have them, and there is the fullest acknowledgment of the fact, but for goodness sake, for the sake of justice that you love, do not deny the character which you claim to possess to your Indian fellows-ubjects who possess it in a similar measure, until they have been put to the test and given an opportunity to display their character. It is a matter for sincere grief that in this discussion Indian officers are said to be lacking in certain qualities which are essential to certain Services. If Indians are given an opportunity of showing whether they possess those qualities they will develop them. Now, Sir, there is no desire on my part to belittle the work of the police, but I fear that some Hon'ble Members have claimed too much for them, and particularly the Hon'ble the Home Member when he reminded us of the disorder which was found in this country when the British took possession of it. It seemed to me that he forgot, or evidently overlooked, the earlier reports of Police Commissions appointed by the Government and also their scathing remarks. Measure after measure was introduced to raise the character of the police in the higher ranks. Let, therefore, no claims be put forward for any particular section unless it is justified. We know from the reports of the last two Police Commissions that only recently there was great dissatisfaction felt with the personnel of the Police. We know that the systems of recruitment which had been adopted were condemned one after another. For instance, the Commission of 1886 wrote 'the system

naturally supplies youths who have failed to succeed in examinations held in England and who come to India in the hope of securing a nomination to the Police by influence brought to bear on the nominating authority,' while some of the officers selected had turned out to be excellent, others on the contrary have taken years to become fairly efficient, and in some extreme cases have never become efficient at all. The system was abandoned and replaced in 1894 by a competitive examination. Charges were made against the officers appointed under the recommendations of the Commission of 1886. The Police Commission of 1902 said that 'the charges made against them are that they are often not well educated nor intelligent men, that their training is defective; that their knowledge of the vernacular is not such as to enable them to have free intercourse with the people; that they are too much in the hands of their subordinates; that their views are too narrow and their sense of responsibility too weak to allow them to pay due regard to complaints against their subordinates or to take due notice of misconduct. The Commission are of opinion that there is a great deal of truth in these complaints.' Now, Sir, I will not quote further the opinion of the Commission. I say you owe the purity and efficiency of the Police to the conditions under which you recruit the Service, and not merely to the fact that they are English lads taken from English schools. I know the English lad has many good qualities, I admire him, but I claim that the Indian lad too in his small way would be found to possess similar qualities. The Hon'ble the Home Member has told us that the Government is considering the matter, and that the opinions he has expressed to-day are his personal opinion. Even though he has made that clear it is still necessary that I should offer a few remarks on the opinions he has expressed . . . . ."

The Hon'ble the Vice-President:—"May I remind the Hon'ble Member that he has one minute left."

The Hon'ble Pandit Madan Mohan Malaviya:—"Sir, I will save the Council that minute."

5-22 P.M. **The Hon'ble Sir William Vincent:**—"Sir, I should like first of all to reply to the criticisms of the Hon'ble Pandit on my remarks as to the benefits of British rule in this country I understood him to maintain that the Police have had no part in this work of improvement . . . ."

The Hon'ble Pandit M. M. Malaviya:—"I never said that. The Hon'ble Member claimed a larger part than was justified by the facts."

The Hon'ble Sir William Vincent:—"'A larger part than the facts justify.' I do not think I have done anything of the kind. I maintain that the Police have played a great part in the pacification of this country, and I contend that the defects of which there were complaints in the earlier days have been largely remedied by the introduction of European officers in 1861. I would point out that the figures and facts which he has quoted from the Police Commission's Report of 1902 do not refer to the present condition of affairs at all, but relate to a state of things which the Commission was appointed to remedy and which it did effectually remedy. What the last Commission of 1915 said was 'it has not been shown that the reforms have broken down; the evidence shows that they have been on the whole successful, but that hardly sufficient time has elapsed thoroughly to test their effectiveness.' I submit that, in these circumstances, it is hardly fair to quote the system which prevailed before 1902 to illustrate the arguments which the Hon'ble Member used. The Hon'ble Member, in another part of his speech, said that he repudiated the suggestion that Englishmen would be excluded entirely from the Service by his Resolution. I rather feel with the Hon'ble Dr. Sapru when he said that there should be more frankness in such matters. What is the object of raising the age-limit, of having simultaneous examinations? What would be the effect of these proposals? Does not every Member of this Council know, Sir, that the effect would be to exclude all

[13TH MARCH, 1918.] [*Sir William Vincent; Pandit M. M. Malaviya; Mr. S. N. Bannerjea; Mr. Sastri.*]

British candidates from any chance of success? I ask, I put it frankly, would not that have been the effect? It is useless to say 'I never suggested that British candidates should be excluded, that was not in my mind at all. I intended something entirely different'. The Hon'ble Member used soft words, but his intention was exactly what I say....."

The Hon'ble Pandit M. M. Malaviya:—"The words of the Resolution are there".

The Hon'ble Sir William Vincent:—"Yes, the words of the Resolution are there, and they are for the Council to read. They recommend simultaneous examination and the raising of the age, and I do maintain that accepting this Resolution would have the effect which I have stated. When the Hon'ble Member says he does not mean this a Hindustani proverb comes to my mind which it would be impolite to repeat at this moment.

"He then went on to say 'what is this British character of which we hear so much?' Well I can tell the Council readily what this British character is. I have been frequently taunted in this Council with not explaining what I mean by the term, but if evidence of this effect is wanted I would say *Si monumentum requiris, circumspice.* Consider the state of this country now as compared with a hundred years ago. There is the real evidence of the value of British character and British administration, of how and why these results were attained. I will quote a passage from one who is greatly revered by many politicians, and by many others in India. I will read to the Council what Mrs. Annie Besant says of the value of British officials in India. I do not quote the lady as an authority on whom I place great value, but I have always understood that she is a person whose opinion is accepted with respect and even with reverence by many Members of this Council......"

The Hon'ble Mr. S. N. Bannerjea:—"What is the date"?

The Hon'ble Sir William Vincent:—"The date is 1911, I believe, but I am not sure. This is what the lady said:—

'They forget that the vast population of India, especially the villagers, constantly show preference to the English official over the Indian because the ordinary Englishman is more considerate of the poor, more ready to work to relieve distress than is the ordinary Indian. In the relief of famine the chief difficulties arise from the lower class Indian employes, not the educated Indians who work most nobly relieve suffering. The complaints of torture by the police are accusations against Indians. In the administration of justice, the Englishman judges fairly as between an Indian and Indian where the Indian is swamped by influences of kindred caste-prejudices and local customs; all this is known to and remembered by educated Indians and I am only repeating above what I have heard them say over and over again as to the substantial value of British rule.'

"Now these are not my words. Those are the words of this lady, and I simply ask the Council to consider them. Then the Hon'ble Mr. Sastri challenged me, saying you hold a competitive examination in England, but why won't you have it in India. Well, it is difficult to answer that question without saying what might wound feelings in this Council, and I am unwilling to do anything of that kind. But what I take to be the advantages of a competitive examination in England are these. Taking a number of candidates......"

The Hon'ble Mr. Sastri:—"I do not draw the Hon'ble Member into making a statement which he would rather not make. He may rather not make it merely to please me. Let me not be understood to draw from him a statement."

The Hon'ble Sir William Vincent:—"I was only anxious to make it clear that I could answer the Hon'ble Member, but in the circumstances I refrain from saying more.

[*Sir William Vincent.*] [18TH MARCH, 1918.]

"The only other point I have noted here is a remark of the Hon'ble Mr. Sastri as to the value of the work of Europeans in the Indian police. I understood him to suggest that the value of their work has been over-estimated, that the good work was really that of the Indian police, and that the candidates for the police were selected after an examination at an early age when the selection was little more than a lottery. I have tried to get the words down as accurately as I could. Well, I doubt whether it can be said that selection by examination at the age of 19 is in any sense a lottery, and I would ask the Council to remember that this is the age at which, I believe, candidates for scholarships for University are generally chosen, and it is the age which the recent Commission, which included at least one eminent educationist, deliberately selected as the suitable age for entering the Indian Civil Service. Now as to the value of the work of European officers in the police service, I can only ask the Council to weigh the testimony of every authority and of every Commission which has inquired into this matter and which has taken evidence on the subject. Their testimony is unanimous that the work done by the European officers in the higher ranks of the police has been of incalculable benefit. I do not wish in any degree to depreciate the work done by Indians. That is far from my purpose. I am well aware of the excellent work that they have done. It has been my good fortune to serve in many districts with them, but I do not think that it would be fair to say that the work in the higher ranks of the police done by Europeans is not largely responsible for the present improvement in that service. I regret, Sir, on behalf of Government for the reasons I have given I must oppose this Resolution."

The motion and the alternative motion were put and negatived.

The Council then adjourned to Thursday, the 14th March, 1918.

A. P. MUDDIMAN,

Secretary to the Government of India,
Legislative Department.

DELHI:
The 21st March, 1918.

No. 3691-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

EMIGRATION.

RESOLUTION.

PAPERS REGARDING LABOUR EMIGRATION TO THE MORE DISTANT CROWN COLONIES.

Delhi, the 23rd March 1918.

The following papers regarding labour emigration to the more distant Crown Colonies are published for the information of those interested in the subject :—

Extract from despatch from the Government of India to His Majesty's Secretary of State for India, No. 5 (Emigration), dated Delhi, the 23rd March 1917.

We have considered in Council your Despatch No. 24, dated the 11th February 1916, in which you expressed yourself entirely prepared to accept the policy advocated by the Government of India, namely, the abolition of the indentured system of emigration, and said that you would invite the Colonial Office to co-operate with you in devising the most suitable means for giving effect to it with due consideration of the interests of the Colonies affected and with adequate safeguards for the protection and well-being of the emigrants under any new system which might take the place of indentured labour. As you are aware, Lord Hardinge announced your decision by accepting in the Indian Legislative Council, on the 20th March 1916, the motion of the Hon'ble Pandit Madan Mohan Malaviya that "early steps be taken for the abolition of the system of Indian indentured labour". Lord Hardinge was, however, careful to say that you had asked him to make it clear that the existing system of recruiting must be maintained until new conditions, under which labour should be permitted to proceed to the Colonies, had been worked out in conjunction with the Colonial Office and the Crown Colonies concerned. Towards the end of his speech Lord Hardinge expressed his deep gratitude to yourself and to His Majesty's Government, and added—

> "Their attitude in the matter fills me with assurance that what has been promised will be fulfilled to the letter, and that the end of the system which has been, relatively speaking, of so small an advantage to this country is now in sight. No one who knows anything of Indian sentiment can remain ignorant of the deep and genuine disgust to which the continuance of the indentured system has given rise. Educated Indians look on it, they tell us, as a badge of helotry. This is soon to be removed for ever."

Lord Hardinge's announcement satisfied those who heard him, for all believed that the period of waiting would not be long, and the Hon'ble Pandit in his reply said "the country will understand that a little time must elapse before the system can be entirely obliterated."

2. No suggestion was made in the Legislative Council that the period of waiting might extend up to five years, and we feel assured that no one who heard Lord Hardinge's announcement believed that there was a possibility that the ending of indentured labour might be deferred for so long a period. It came, therefore, as a considerable shock to popular expectation to find that a suggestion had been made by Mr. Bonar Law in the Colonial Office letter of the 21st February 1916, that a period—say five years—should be fixed after which no further recruiting under indenture should be allowed. In accordance with your instructions the Colonial Office letter of the 21st February has never been published by us in India, but knowledge of the suggestion made by the Colonial Office has filtered through from one or more of the Colonies concerned. The possibility that Lord Hardinge's promise might remain unfulfilled for a period of five years has roused deep-seated indignation throughout India and the Colonial Office letter has been a useful weapon in the hands of the speakers at public meetings.

3. The telegrams which have passed between us have informed you that there has been during recent months a persistent agitation throughout India for the immediate abolition of recruiting for indentured labour. Mass meetings have been held in all the great centres of population, and not only have the audiences been large, but they have included many, both Indians and Europeans, who are recognised as the leaders of thought in this country, but who are not usually willing to take part in public meetings.

4. The attacks made at all these meetings against the system of indentured labour may be briefly summed up in the charge that the system is one which is based at the outset on fraudulent statements made by the recruiter, and that the direct result of the system is the slavery of the men and the prostitution of the women. In charges made in general terms like these there is likely to be a good deal of exaggeration, but after making allowance for all

possible inaccuracy and exaggeration, we find ourselves unable to deny that there is a substratum of truth in each one of the three charges which we have just mentioned. This is not a position which we can afford to allow to continue.

5. We have taken advantage of the present session of the Indian Legislative Council to invite representative Indians to formulate a scheme of assisted emigration to take the place of the present system of indentured emigration, and we laid before them copies of our letter of the 1st July 1916 to Local Governments and of the replies of the several Local Governments thereto. Some Members of the Legislative Council met and discussed this question among themselves for several days, but were unable to devise any scheme which in their eyes would be satisfactory. Eventually they handed us a memorandum (a copy of which is enclosed) signed by sixteen Members of the Council in which they state that in their opinion no alternative system is practicable which will carry with it a guarantee of the moral well-being of the Indian labourers concerned.

6. We feel the force of the arguments contained in the memorandum, and we are convinced that no solution short of that stated in the memorandum would satisfy Indian opinion on the subject, and that in the present state of heated feeling in the country the objections raised to the indentured labour system would be urged with equal vehemence against any other system recognised by the State under which labour was assisted or encouraged to emigrate to the four Crown Colonies.

7. Within the past few days it has been necessary for us for military reasons to impose a prohibition on the emigration of all unskilled labour. This is of course a temporary measure only, but it appears to us unthinkable that the system of indenture should be revived after the military necessities have passed away, and we earnestly ask for your support to secure the final ending of the system against which such grave accusations have been made. We consider also that in the circumstances it will not be possible for us to suggest the introduction of any scheme of assised emigration until the feelings of exacerbation to which the indentured system has given rise have died down. An interval must, in our opinion, in any event elapse between the abolition of the old system and the institution of any new one.

8. If these recommendations are accepted, it will be uncertain when a scheme of assisted emigration will be required. In view, however, of the arrangements which have been made for the holding of a Conference on the subject in the course of next May, it may be useful to set out the conditions which, in our opinion, must find a place in any scheme of assisted emigration, if such a scheme should be needed in the future.

9. The first essential in any new system must be that the emigrant should understand the invitation which the Colonies hold out to him. He must be told not only the daily wage which he is to receive, and the hours for which he is expected to labour for that wage, but he must also be informed of possible deductions from that wage and the cost of provisions and of clothing. The terms of repatriation must also be clearly made known to him. It is plain justice that these material facts should be disclosed under any future system, and if they had been disclosed in the past, there can be little doubt that only those who had some strong reason for wishing to leave their country would have offered their services as indentured labourers. As Lord Hardinge said in his speech before the Legislative Council on the 20th March 1916,

> "why should the labourer have to journey thousands of miles over the 'black water' to settle in a strange country and to place himself for a long period under conditions often of an undesirable, and in some cases of a revolting, nature in order to achieve the desired end, when he can obtain in India the choice of either better paid labour, as for instance, in the big jute areas of Eastern Bengal, or almost equally well paid labour with the prospects of obtaining in a very few years a home and a piece of land on the Assam tea gardens? It seems rather absurd to find a man going to Fiji for a wage of 26*s.* a month with rice at 2½ seers to the rupee, when he can readily earn 6*s.* or 7*s.* a week during the jute season in Eastern Bengal with rice selling at a third of the price prevailing in Fiji, with the additional advantage that he can, if he likes, with far greater ease, take his family with him to add to his earnings than in the case of distant Colonies. It is clear then that the cooly himself does not stand to gain much by emigration."

Our belief is that if the facts are made known Indian labour will not be found to be willing to leave this country except for a wage considerably in excess of the wage which can be earned here.

10. We now come to the question of the safeguards which should be required in the case of labour proceeding under any new system to the four tropical Colonies in question. We have examined the subject in correspondence with Local Governments and Administrations, and as stated above with reference to the views of the various representatives of Indian public opinion. We have also with your approval deputed Mr. Marjoribanks and the Hon'ble Khan Bahadur A. T. Marakyar to examine the conditions of labour in Ceylon and the Malay States with a view to considering whether a system of recruitment similar to that adopted for Ceylon and the Malay States might be adopted with advantage for the four Crown Colonies. These gentlemen have produced a valuable report, a copy of which we have now the honour to forward to you together with copies of the correspondence with Local Governments and of the other papers bearing on the subject.

11. In addressing Local Governments we expressed the view that any future system must conform to the following general principles :—

(a) a proper sex proportion must be maintained among adult emigrants;

(b) the labourer must have reasonable freedom to choose and change his employer;

(c) the conditions under which the labourer works and lives in the Colony must be suitable and proper; and

(d) recruitment in India must be carried on under due supervision and must be free from abuses.

It will be convenient to examine the subject with reference to the above principles, and in doing so to elaborate the manner in which these principles should, in our view, be applied.

12. As regards (a), we have already referred to the moral evils which undoubtedly exist and to the charge that is made that the present system leads directly to a life of prostitution for the single women emigrating to the Colonies which take indentured labour. The maintenance of a proper sex proportion has been one of the greatest difficulties under the present system and the low proportion of women hitherto recruited is, in our opinion, responsible for many of the worst evils connected with the condition of indentured labourers in the Colonies. The evils are, however, probably as much due to the class of women who form a proportion of the female emigrants as to the disparity in the numbers of the sexes. The sex question, in our opinion, cannot be solved by merely insisting on a larger proportion of women. Merely to raise the minimum proportion of women would probably have no other effect than to increase the number of undesirable women recruited. After careful consideration we are convinced that the only course which would be in any way satisfactory, would be to encourage recruitment by families. To effect this, it would be necessary to make a rule that no woman should be recruited unless accompanied by her family. We might also find it necessary to cause registering officers to make enquiries in the village of origin to check alleged family relationships. We do not think it would be necessary to prevent single men from emigrating alone; but agree with the Chief Commissioner of the Central Provinces (Sir Benjamin Robertson) that the number of such single men recruited should not exceed one to every five adults.

13. (b) *The labourer's freedom of choice.*—The aspect of the present system which, next to the position of women, excites the strongest popular resentment is the feeling that the status of the indentured labourer has been in the past virtually one of bondage, and that so far as the future is concerned, however much his condition may be mitigated by beneficent regulations and considerate treatment, the Indian labourer transported to the Colonies is not likely to be a really free agent. We share this feeling. The position of an ignorant peasant transported thousands of miles from his home, and serving an employer who has, at best, an imperfect acquaintance with his language and customs, is, we conceive, in danger of being one not far removed from bondage.

14. The inherent difficulty of this part of the problem lies in the distance of the Colonies from India and the consequent cost of recruitment. We recognise that the Colonies will reasonably expect some security for the cost of the passage money which they have paid, presumably, for the benefit of the emigrant. At the same time, the labourer should have the right ultimately to obtain repatriation. It is even more necessary that he should not be bound down to serve any particular employer for longer than a very short period. He should, we consider, be free to leave his employer on a month's notice, and this freedom should be guaranteed by entitling him to invoke the assistance of the Protector of Immigrants, if necessary, to ensure his transfer. We further regard it as essential that it should not be possible to proceed against labourers for failure to fulfil their contracts otherwise than by a civil suit. We recognise that the Colonies have already abolished imprisonment as a substantive penalty for labour offences, but it is no less important that punishment by fine and imprisonment in default of payment of fine should be similarly abolished for such offences. In short, Indian labourers should not be subject to any legal liabilities or obligations which do not apply equally to the rest of the population of the Colony, and which do not form part of the ordinary law of master and servant in England.

15. It is, we consider, a matter of importance that no employer should be able to claim that he had paid the expenses of recruitment of any particular labourer, and this, it appears to us, could easily be obviated by the payment of the expenses by the Government out of a common fund raised by a rateable cess collected from the employers. No part of these expenses should be charged against the labourer, who should start his career in the Colony free from any initial burden of debt. We see no necessity for any long-term contract between the labourer and the Government. The only contract which the labourer would enter into would be a short-term contract of service with his employer for the time being, whom, as we have just explained, he should be entitled to leave on a month's notice. With regard to the question of repatriation, we would suggest that the labourer with his family, if he has a family, should be entitled to a free passage to India after three years of approved service or a bonus in lieu of the passage-money if he should elect to remain in the Colony. A labourer wishing to return to India before the completion of three years' service should, we suggest, be entitled to one-third of the passage-money for himself and his family after one year of approved service and to two-thirds after two years.

16. (c) *Conditions of life in the Colonies.*—The assisted emigrant ought, we urge, from the date of his arrival in the Colony to have the same rights, including those of acquiring

land, as any other free man arriving in the Colony. So far as the general conditions of life in the Colonies are concerned reforms are desirable in many directions. The recommendations of Messrs. McNeill and Chimmanlal in their report, including improvements in housing, medical assistance, hospitals, education, legal recognition of Indian marriages contracted in the Colonies, and other matters have, we are told, met with general acceptance in the Colonies, and are, we understand, largely in course of adoption.

17. (*d*) *Conditions under which labourers are recruited in India.*—We had originally been disposed to think that a system of recruitment similar to that adopted for Ceylon or the Federated Malay States might meet the case. In order to ascertain whether such a system would be suitable, as already stated, we deputed Mr. Marjoribanks and the Hon'ble Khan Bahadur A. T. Marakayar to examine the conditions of labour in Ceylon and in the Federated Malay States. We have, however, after examining the report come to the conclusion that recruiting for distant Colonies cannot be worked on the lines of the 'sardari' or 'kangani' systems or on that of the Federated Malay States. If any system of assisted emigration is to come into being, recruiting must, we think, be on generally similar lines to the present, but with substantial modifications in detail, and with a better class of recruiter working under officers of the Colonial Civil Service. The present class of recruiters should be replaced by men of good character, and as far as possible by men who have actually worked in the Colonies and can speak of the conditions from their own experience. All recruiters should be specially licensed, and should be on fixed pay and not paid by results. It is obviously necessary that the emigrant should start his career in the Colony not only free from debt in respect of his passage money, but also free from debt to the recruiter. The number of recruiters should, in our opinion, be kept as low as possible, and recruiting should be confined to the congested districts of India and should not be permitted at all in the industrial and pilgrim centres. There should, we think, be a real attempt to organise recruitment from villages; and selected non-officials, preferably chosen from among the honorary magistrates, should be entitled to inspect depôts. The physical and age tests should not, we think, be strictly applied to every member of the family, otherwise recruitment by families would in many cases break down, for the labourer would naturally be unwilling to leave behind those members of his family who had least ability to help themselves.

18. A reference is necessary in this connection to the arrangements governing emigration to Surinam and the French Colonies. We understand from the Memorandum of the British Legation at The Hague, dated the 1st May 1916, regarding emigration to Surinam, which formed an annexure to your despatch No. 140, dated the 8th September 1916, that the required notice of termination of the Convention of 1870 with the Dutch Government has been duly given, and that it remains merely to acquaint them with the details of the new arrangements as soon as these are settled.

Though indentured emigration to the French Colonies has been in abeyance and is not likely to be resumed, it appears to be desirable to take the present opportunity to determine the Convention of 1861 with the French Government.

19. We have, with your approval, invited Sir James Meston to represent the Government of India in the proposed Conference. We are also deputing Mr. N. E. Marjoribanks, I.C.S. and Colonel W. M. Kennedy, Chairman of the Assam Labour Board, who will be able to assist with information with regard to any matters of details which may arise.

Despatch from His Majesty's Secretary of State for India to the Government of India, No. 93 (Public), dated London, the 10th August 1917, and enclosure.

With reference to the letter of Your Excellency's Government in the Commerce and Industry Department, No. 5 (Emigration), dated the 23rd March last, I hope to be in a position in the near future to address you on the question of labour emigration to the British West Indies and Fiji. It was, as Your Excellency is aware, unfortunately impossible for Sir James Meston and Sir S. Sinha to remain long enough in England to take part in the actual inter-departmental conference, but my predecessor had the benefit of their assistance in an informal discussion of the general question with the Secretary of State for the Colonies and officials of the Colonial Office, and I share the satisfaction felt by him at their presence on this occasion.

2. The decision of His Majesty's Government that indentured emigration should not be re-opened, has already been communicated to your Excellency.

3. I now desire to invite the careful attention of Your Excellency's Government to the enclosed communication * from the Colonial Office. It was probably inevitable that other aspects of the position of Indians in the Colonies in question should absorb public interest in India, but it is evident that little attention has hitherto been paid in unofficial circles to the facts set out by the Colonial Office with regard to the free Indian population.

* Dated 7th June 1917.

4. One result of Indian labour emigration has been the establishment overseas of free Indian communities which have attained a high degree of prosperity. This fact does not, of course, affect the necessity for removing the system of indenture and substituting in its place an entirely new system of free emigration from India to the Colonies. It is, however, important to realise to what degree, even under the admittedly condemned system of indenture,

those Colonies have successfully established thriving and self-respecting Indian communities of settlers whose welfare is now bound up with the general prosperity of those Colonies, and many of whom have been enabled to rise to the position of landholders, merchants, and, in some cases, professional men. The continuance of the main local industries is a matter of vital concern to Indians hardly less than to European colonists. To recognise the present position and needs of these Indian communities does not imply satisfaction with the indentured system now abolished.

5. It is further to be observed that the Crown Colonies which imported Indian labourers under indenture have never opposed any obstacle to the entrance of free Indian immigrants of the mercantile or other classes. The peculiar history of the Indian question in Natal under responsible government has possibly given rise to some misunderstanding on this point. But, as you are aware, Natal was alike the only self-governing Colony that imported indentured labour from India, and the only labour-importing Colony that restricted the entry of free Indian immigrants. In that case the supply of further Indian labour was eventually refused by the Government of India. But the British West Indies and Fiji have always maintained an open door for the entry of all British Indian subjects who desired either to travel or to settle down. I am not sure how far it is understood by public opinion in India that the prevention of the free emigration of Indian labourers to those Crown Colonies which imported indentured labour until the present year would not affect or concern any portion of the Empire which has imposed immigration restrictions upon Indians; and I see some inconsistency in an attitude that seems to combine protest against any restrictions on the entry of Indians into other parts of the Empire with opposition to the free emigration of Indian labourers to those Crown Colonies which desire to establish assisted immigration and to give the labourers full facilities for ultimate settlement on the land. The object of the inter-departmental conference is to devise a scheme under which Crown Colonies that desire to foster Indian immigration of this character may be able to arrange facilities for the emigration from India of persons belonging to the agricultural classes who may be willing to migrate as free labourers with the prospect of eventually establishing themselves on grants of land. It is an essential feature of any such scheme that it shall not reproduce under another name the old indenture system, and that future emigrants shall be enabled to find a career in their new homes without passing through the status which, in the case of their predecessors, is regarded as having inflicted a national stigma upon India.

6. In view of the misunderstandings which have blended with perfectly sincere and reasonable indignation at actual abuses connected with the indentured system, it seems very desirable that the above considerations together with such facts as are now presented in the statements furnished by the Colonial Office should not be lost sight of or their importance overlooked. Your Excellency's Government will no doubt take such action as may be possible to this end. I need hardly remark that they furnish strong reasons against the imposition of unnecessary barriers to the movement of unindentured labour under salutary conditions to Crown Colonies in which free and prosperous Indian communities are already established.

ENCLOSURE.

Colonial Office to India Office.

No. 26104.

Downing Street,
7th June 1917.

I am directed by Mr. Secretary Long to state that in the course of his recent informal conference with Mr. Secretary Chamberlain, Sir James Meston, and Sir Satyendra Sinha on the subject of Indian emigration to the West Indies and Fiji, he was led to believe that some misapprehensions exist in India as to the status of the Indian communities in the four Colonies. He desires, therefore, to invite the assistance of the Secretary of State for India in removing any false impressions which the people of India may entertain as to the position of their countrymen in the four Colonies concerned—British Guiana, Trinidad, Jamaica and Fiji.

2. The conditions of employment of future emigrants are now a matter of discussion between representatives of India and of this Department, and Mr. Long does not think it would serve any useful purpose to enter in the present letter into any detailed discussion of the existing system or of that by which he hopes it will be replaced. But to remove all possible misunderstanding on a point of principle, he desires to state definitely that it is recognised both in the Colonies and at the Colonial Office that the indenture system must be abolished forthwith, and one more consonant with modern conditions substituted for it, before recruiting for the Colonies is resumed. He has only to add that, after consultation with representatives of the planting interests, and with their full concurrence, he had already decided before the recent meeting took place to propose on behalf of the Colonies the immediate abolition of the indenture system.

3. Mr. Chamberlain is already aware that the penalty of imprisonment for labour offences has been abolished in the four Colonies.

4. Recent controversy has concentrated attention on the position of the indentured labourer. This was probably in the circumstances inevitable. It is nevertheless unfortunate that as a consequence the existence of large and prosperous Indian communities in the Colonies as a direct result of the immigration system has been overlooked; and Mr. Long thinks that much of the feeling which has been aroused in India would have been avoided had not the distance of the Colonies and the lack of frequent direct communication prevented the people of India from having more accurate knowledge of the facts with regard to their fellow-countrymen who have settled in the Colonies.

5. The prosperity of these communities is bound up with that of the Colonies in which they have made their homes. If the industries of the Colonies suffer, the Indian communities will be the first to feel the effect. It is therefore desirable that their existence should not be overlooked by their countrymen at home when discussing a question so vital to the Colonies as that of the supply of labour which is essential to Colonial Industries.

6. Indians actually under indenture in the four Colonies form but a small proportion of the total Indian population there. How small the proportion is will be seen from the following figures:—

	British Guiana.	Trinidad.	Jamaica.	Fiji.
Total Indian population (1911 Census)	136,528	121,895	20,063	56,853
Under indenture (1915-16)	7,197	8,827	2,913	14,362

The proportion is, of course, larger in Fiji, as Indian immigration into that Colony began over 40 years later than into British Guiana. In the two Colonies which are mainly dependent on Indian labour the proportion of Indians under indenture is about 1 in 19 and 1 in 15, respectively.

7. Even of the labourers actually working on estates only a portion is serving under indenture. According to the latest figures available for Trinidad the number of adult immigrants not under indenture working on estates which also employ indentured labour was 15,676. The corresponding figure in British Guiana was 58,411. It will be seen that, leaving out of consideration estates which do not employ any indentured labour, by far the greater number on the Indian labourers employed on estates where the indenture system is in force are free from the restraints of that system.

8. Indian emigrants to the four Colonies have been recruited from the labouring classes in India, and have settled in Colonies engaged in producing a few staple kinds of estate produce, mainly sugar, fruit and cocoa. It would, therefore, be natural to expect that the Indian population in those Colonies would consist almost entirely of estate labourers. This, however, is not the case. It is probably not realised to what an extent the movement of population from India has been one of settlement of small proprietors on the land. In this connection the following quotations from the reports of the Protectors of Immigrants for 1915-16 are interesting:—

Trinidad.

"*General Condition of East Indians not under Indenture.*—The general condition of these people continues to be excellent. There are, to-day, many East Indians of independent means; some occupying positions of trust and honour in the Government service, and a few in the professions, law and medicine.

"Many are well-to-do merchants, while others still retain their affection for the soil, being either cane farmers or landed proprietors.

"The following table shows the amount of lands owned by East Indian proprietors and the nature of the cultivation.

"Acreage under Cultivation.	Nature of Cultivation.
56,414	Cocoa.
9,488	Rice.
9,368	Sugar cane.
9,698	Provisions.
3,081	Corn, etc.
1,740	Cocoanut.
408	Coffee.
117	Fruits.
90,314"	

British Guiana.

"*Settlement of unindentured East Indians on the Land.*—There was considerable acquisition of landed property during the nine months under report, as appears from the following figures supplied by the Registrar, which deal with Chinese as well as Indians :—

	East Indians.		Chinese.	
Number of purchasers	413		19	
Number of deeds	454	Rs.	22	Rs.
Total value	$96,898·05 =	3,02,806	$48,336·00 =	1,51,047
The highest price paid for one property was	$12,800·00 =	40,000	$14,000·00 =	43,750

"Plantations Unity and Lancaster on the east sea coast of Demerara, some 415 acres in extent, having been drained, irrigated and laid out in acre lots, are now fully taken up, the purchase price of $20 (Rs. 62·8) per acre having been readily paid, and the cultivation of rice and ground provisions is proceeding satisfactorily.

"Drained and irrigated land can be obtained at Clonbrook, on the east, and at Windsor Forest, La Jalousie, and Hague on the west sea coast of Demerara, in some cases by purchase at prices varying between $15 to $35 (Rs. 47 to Rs. 109) per acre or by lease at rates from $1 to $3 (Rs. 3 to Rs. 15) per acre for the first year, rising to $5 and $6 (Rs. 15 to Rs. 18) per acre thereafter.

"In addition to these ways by which East Indians may acquire land, anyone, under the Lands and Mines Regulations, may lease Crown lands for terms of 99 years, with right of renewal subject to a re-assessed rent, if the land has been reasonably usefully held. The cost for five acres, for instance, is as follows :—

	$	Rs.
Cost of application	5·00 =	15
„ of survey	1·50 =	4½
One year's rent	1·00 =	3
Total initial cost	7·50 =	22½

"Rent thereafter $1 (Rs. 3) per annum for the whole five acre tract.

"For areas from 5 to 100 acres in extent the rent is 20 cents. (10 annas) per acre per annum; and for larger tracts less still.

"The settlements at Huis't-Dieren, Helena, Whim, Bush, Lot and Maria's Pleasure, comprising between them some 2,943 acres, have enjoyed fair prosperity during the period of report.

"The following figures give the number and value of properties in the several towns and villages owned by East Indians as assessed for taxation for local purposes :—

	Nos.	Value.	
		$	Rs.
Georgetown (capital)	258	296,435·00 =	9,26,359
New Amsterdam	84	66,950·00 =	2,09,219
Villages	7,846½	732,009·20 =	22,87,529
Total	8,188½	$1,095,394·20 =	Rs. 34,23,107

"The establishment of Agriculture Loan Banks will be, doubtless, a great stimulus to and settlement. There are now three : one in the island of Wakenam, county Essequibo, in which 78 East Indians have 152 one dollar shares; another on the west coast, county Demerara, at Dem Amstel, in which six Indians hold 12 shares; and the third at Ann's Grove, east coast, county Demerara, in which 34 have 128 shares.

"There were 7,756 East Indian depositors on the 31st December 1915, and they had at their credit a sum of $393,348·27 (81,947*l.* 11*s.* 1½*d.*) (Rs. 12,29,213). Both the number of depositors and the amount of savings are less than on 31st March 1915, when the figures were : Deposits, 8,774; savings, $502,626·80 (104,713*l.* 18*s.* 4½*d.*) (Rs. 15,70,709). Circumstances arising out of the war have, no doubt, considerably affected Savings Banks transactions but the lately established Savings Bank branches of the Colonial Bank and the Royal Bank of Canada in Georgetown and New Amsterdam and in the two large villages of Mahaica and Rose Hall have without doubt attracted a considerable share of the business hitherto enjoyed by the Post Office Savings Banks. The continued expansion of rice planting is also responsible in some considerable measure, providing as it does a remunerative investment for the people's savings.

Jamaica.

"*Occupation of free Indians.*—There are now about 17,000 free Indians in the Colony, the majority of whom are employed in various manual occupations. Among these occupations may be mentioned the following :—

"Agricultural labours; planters, shopkeepers, market gardners, traders, itinerant and otherwise; goldsmiths, cart men; domestic servants. There are no less than 369 trade and spirits licences taken out by East Indians.

"*Settlement of free Indians on the Land.*—A statement kindly furnished by the Honourable Collector-General is attached showing the value and extent of property owned by East Indian immigrants in the Island. This statement is only approximate and does not fully represent the true value of the property. It is shown that land owned by East Indians covers over 11,000 acres. In the parish of St. Mary alone 2,276 acres of land is owned by Indians. I estimate that the accumulated wealth of East Indians in this Island cannot fall short of 120,000*l.* (Rs. 1,800,000).

"*Savings of the Immigrants.*

"*Deposits.*—The number of immigrant depositors in the Government Savings Bank on the 31st March 1916 was 1,383 and the amount at their credit was 15,700*l.* (Rs. 2,35,500). The reduction of the amount at credit compared with last year is largely due to the withdrawals by immigrants repatriated during the year. These immigrants who returned to India by the ship *Ganges* took with them drafts on the Bank of Bengal amounting to 2,824*l.* 19*s.* 2*d.* (Rs. 42,374), and jewellery valued at 1,132*l.* 16*s.* (Rs. 16,992). This represents an average saving per head (exclusive of immigrants returned as destitute and children) of 32*l.* 8*s.* 10*d.* (Rs. 487). The largest individual remittance was 283*l.* (Rs. 4,245).

"The statement alluded to is given below :—

Statement showing the particulars of Property owned by East Indian Immigrants in the several Parishes of the Island during the year 1915-1916.

Parish.	Value of Property.	Extent in Acres.	Livestock.			Probable Value of Stock.
			Horse-kind.	Cows.	Asses.	
	£	Holdings.				£ s.
Kingston	5,110	94	7	...	...	84 0
St. Andrew	1,234	Acs. 29⅓	4	4	3	100 0
St. Thomas	12,775	2,002⅛	103	...	5	953 0
Portland	5,522	747½	54	110	1	1,246 0
St. Mary	13,375	2,275¾	141	144	32	2,147 5
St. Ann	172	36¼	...	...	...	...
Trelawny	2,390	1,624	25	80	6	662 0
St. James	838	150⅕	...	...	2	21 5
Hanover	2,520	509¾	80	30	45	950 0
Westmoreland	4,223	393¼	150	100	...	2,870 0
St. Elizabeth	1,360	501¾	14	13	2	192 10
Manchester	362	84¼	...	...	...	...
Clarendon	4,477	996¾	158	...	32	1,508 10
St. Catherine	5,375	1,697⅓	42	3	17	423 15
Total	59,733	11,049¼	774	484	145	11,158 5
	Rs.8,95,995					Rs. 1,67,374

Fiji.

"*Native leases* (*i.e.*, leases of land by Indians from natives of the Colony).—Seven hundred and forty-two leases, comprising a total area of 5,744 acres, were registered in 1915, the largest total area leased in any province being 2,557 acres in Ba and Yasawas. The following table shows the number of leases issued and the area leased in each of the last nine years :—

Year.	No. of Leases.	Acreage.
1907	240	...
1908	415	3,715
1909	456	3,740
1910	455	...
1911	440	2,300
1912	573	2,676
1913	392	1,817
1914	398	1,865
1915	742	5,744

Savings.

"*Deposits in Local Banks.*—During the year fixed deposits were made by the Department in the local Banks on behalf of 106 depositors. The total sum at fixed deposit on the 31st December 1915 was 8,947*l.* 0*s.* 2*d.* (Rs. 1,34,205), being 4,037*l.* 11*s.* 11*d.* (Rs. 60,564) less than the previous year. The decrease is no doubt due to the outbreak of war, resulting in an unusually large amount of money being buried. The following table shows the

amount on fixed deposit in Government Savings Bank by Indian immigrants on the 31st December in each of the last five years:—

Year.	No. of depositors.	Balance to credit. £ s. d.		Rs.
1911	50	1,422 17 2	=	21,343
1912	77	2,527 2 0	=	37,907
1913	159	4,725 14 5	=	70,886
1914	172	3,114 13 4	=	46,720
1915	156	2,177 3 5	=	32,657

"*Remittances.*—The amount remitted by Indian immigrants through the Treasury was 1,965*l.* 16*s.* (Rs. 29,487) sent by 350 persons. This amount does not include the amount remitted by Madras immigrants through the Treasury, which was 1,425*l.* 11*s.* 4*d.* (Rs. 21,384) by 199 remitters, the average remittance for both Calcutta and Madras being 6*l.* 3*s.* 6*d.* (Rs. 93). This total is exclusive of money remitted by immigrant passengers repatriated per S.S. *Mutlah* amounting to 843*l.* 17*s.* 2*d.* (Rs. 12,658). The following table shows the amount remitted through the Treasury in each of the last ten years:—

Year.	No. of remittances.	Amount remitted. £ s. d.		Rs.
1906	383	1,882 1 0	=	28,231
1907	587	2,996 12 4	=	44,949
1908	684	3,027 12 0	=	45,414
1909	761	3,534 14 0	=	53,021
1910	721	3,843 5 6	=	57,649
1911	762	4,201 19 8	=	63,030
1912	844	4,792 17 9	=	71,893
1913	886	5,268 8 0	=	79,026
1914	707	4,419 17 0	=	66,298
1915	549	3,391 7 4	=	50,871

"The following extracts from the reports of Resident Inspectors on the settlement of unindentured Indians in their respective districts may also be of interest:—

Macuala.

"The Indian cane-growers in this district did very well. The crops, if not heavy, were very sweet, and they also participated in the 2*s.* 6*d.* per ton bonus. The following are the figures you asked for in this connection:—

(*a*) Area . . . . 303 acres.
Tonnage . . . . 5,750 tons.
(*b*) Area . . . . 310 acres.
Tonnage . . . . 6,249 tons.
(*c*) 3,993*l.* 7*s.* 11*d.* (Rs. 59,901).

"Apart from the cane crops the following were grown by the unindentured Indians in this district during the year:—

Maize . . . . 870 acres.
Rice . . . . 4,920 acres.
Dhal . . . . 100 acres."

Ba, Tavua and Ra.

"Number of contractors on books, 429.
"Area under cultivation, 4,915 acres.
"Number of contractors who cut in 1915, 302.
"Area actually cut in 1915, 2,738 acres.
"Number of tons crushed in 1915, 33,432.
"Total amount paid for cane crushed in 1915, 25,848*l.* 15*s.* 3*d.* (Rs. 3,87,731).
"Number of Indians on settlements, 39.
"Area under cultivation, 515·1 acres.
"Number of Indians who cut in 1915, 39.
"Area actually cut in 1915, 255·2 acres.
"Number of tons crushed in 1915, 4,644.
"Total amount paid for cane crushed in 1915, 1,459*l.* 16*s.* 3*d.* (Rs. 21,892)."

Lautoka, Nadi, and Sigatoka.

"(a) Area under cultivation, 1915 . . . . . . 5,200 acres.
Cane cropped, 1915 . . . . 49,893 tons.
(b) Area under cultivation, 1916 . . . . . . 7,200 acres.
Estimated cane crop for 1916 . . . . . 80,000 tons.
(c) Amount paid to 408 farmers, 36,656*l*. 12*s*. 10*d*. (Rs. 5,49,850)."

"These figures represent Indian farmers working their own land, and are quite separate from those representing the private settlements of the Colonial Sugar Refining Company, which have been furnished to me as under :—

"Colonial Sugar Refining Company's areas settled . . 1,068 acres.
Crop from settlement areas . . . . 20,897 tons.
Amount paid to 180 settlers, 16,027*l*. 16*s*. 1*d*. (Rs. 2,40,417)."

Rewa.

"The indentured banana cultivators appear to be in a very prosperous way; some are now drawing as high as 20*l*. (Rs. 300) and 25*l*. (Rs. 375) per month for their fruit. The rice crops also look very prosperous, and should give good returns."

Navua.

"The quantity of cane sent to the Navua mill by unindentured Indians was 28,597 tons, for which was paid 13,249*l*. 13*s*. 4*d*. (Rs. 1,98,745). The area cropped was 1,366 acres."

An ordinance of 1916 makes provision for the acquisition of land by the Colony and its improvement at Colonial expense for purposes of settlement of East Indians.

The total number of Indian freeholders and tenants in the Colony is now 11,043 occupying 115,635 acres."

9. The extracts above confirm the report made in 1913 by Mr. McNeil and Mr. Chimman Lal, the Commissioners appointed by the Government of India to report on the condition of Indian emigrants to the Colonies, that "the great majority of the emigrants exchanged grinding poverty with practically no hope of betterment for a condition varying from simple, but secure, comfort to solid prosperity."

10. In 1885 the Secretary of State for India laid down, as an indispensable condition of emigration from India to the Colonies, that . . . "Indian settlers who have completed the term of service to which they agreed, as a return for the expense of bringing them to the Colonies, will be in all respects free men with privileges no whit inferior to those of any other class of His Majesty's subjects resident in the Colonies." That condition has been fulfilled. On the expiration of his term of service the Indian takes his place in the community on the same terms as other inhabitants of the Colony, and Mr. Long finds it difficult to understand how the idea could have arisen in India that the Indian communities in these Colonies stand in any degree in a position of industrial or political inferiority as compared with the rest of the population.

11. At the general election in British Guiana, in 1916, an East Indian, Mr. J. A. Luckhoo, was elected to the local legislature for the division of South-East Essequibo. The unsuccessful candidate was an English planter. Mr. Luckhoo is the son of an Indian immigrant and of an Indian born in the Colony. He practices at the local bar. His brother, Mr. E. A. Luckhoo, a solicitor, who has held office as Mayor of the Municipality of New Amsterdam, was an unsuccessful candidate at the same election.

12. There were other unsuccessful East Indian candidates at this election, and details of their careers may be interesting as illustrating the prospect open to East Indians in the Colonies. One unsuccessful candidate is an East Indian who arrived in British Guiana in 1865 at the age of seven. In 1878 he started business as a butcher and has been very successful. He is described as one of the richest East Indians in the Colony, owner of an estate on the west coast, and of a racing stable. Another candidate, the grandson of indentured immigrants, is a practising barrister in the Colony. Another, who is a shop-keeper in Georgetown, orginally came to British Guiana under indenture to an estate. Another East Indian, a merchant in Georgetown, was selected by the Negro and Portuguese sections of a constituency to contest the seat, but was found ineligible for election as he had neglected to register as a voter. This candidate was born in the Colony, being the son of indentured immigrants. He returned to India with his parents, but came back to British Guiana in 1891 and went under indenture to a plantation.

13. The East Indian voters constitute 6·4 per cent. of the total electorate. On the basis of population the proportion should be much higher, as the Indian community forms 40 per cent. of the population. The reason is that East Indians, although equally eligible with other races both for the municipal and for the legislative vote, often do not trouble to go through the formality of registering themselves as voters. It is, however, anticipated locally that, as a result of the recent general election, there will be more disposition on their part to exercise the franchise.

14. The Legislative Council of Trinidad is not an elective body, and there is therefore no legislative franchise for any race in the Colony. One of the unofficial members nominated by the Crown is of East Indian descent. There is now an elective Town Council in Port of Spain, the capital of the island, and East Indians are, of course, fully eligible for the municipal vote and for membership. The Council is a very recent institution, and no statistics of East Indian voters are available.

15. In Jamaica the Legislative Council is partly elected. East Indians are eligible to vote for and to serve on the Council, as well as on the Parochical Boards which manage local affairs; but, as they form only 2 per cent. of the total population, their political activity is naturally less in evidence than in British Guiana. No statistics as to East Indian voters are available.

16. The question of Indian representation in Fiji has recently been under discussion with the Government of India, and Mr. Chamberlain is aware that, at their suggestion, the constitution of the Colony has been altered to admit of the appointment of a nominated member to the Legislative Council. The Governor has now appointed Badri Mahraj who originally came to Fiji as an indentured immigrant and has since acquired considerable property and controls several hundred acres of cultivated land as well as a general store business.

17. Mr. Long trusts that the Government of India will take steps to make public, in such manner as they may think appropriate, the facts mentioned in this letter.

Extract from despatch from His Majesty's Secretary of State for India to the Government of India, No. 117-(Public), dated London, the 21st September 1917, and enclosure.

I have given very careful consideration in Council to the letter of Your Excellency's Government in the Commerce and Industry Department, No. 5-(Emigration), dated the 23rd March last, in which you set forth your conclusions on the subject of labour emigration from India to the more distant Crown Colonies. I agree with your view as to the unfortunate effect in India of the suggestion that indentured emigration might remain in force for five years more, a suggestion deprecated at the time by my predecessor [see the fifth enclosure to his Despatch No. 63-(Public), dated the 14th April 1916]. As you have been informed, His Majesty's Government have decided that indentured emigration, temporarily prohibited on account of urgent military needs, cannot be resumed. I trust that you have been able to secure for this decision as wide a publicity, especially in those quarters which are not reached by English newspapers, as was obtained by the earlier reports.

2. I agree with Your Excellency's Government that any new system of emigration must be free from suspicion of liability to the three charges brought against the old system—that it was based on fraudulent recruitment, that it involved slavery for men, and that it resulted in the prostitution of women.

3. The letter of Your Excellency's Government was laid before the Inter-departmental Conference which after a session lasting some six weeks, has drawn up a new scheme for a system of free emigration assisted by the Colonial Administrations. Advance copies of its Report have already been despatched to you, and I have in my telegram of the 24th July recommended that it should at once be published for general information and discussion. The Colonial Administrations concerned have represented the necessity for early publication of the Report in view of the condition of uncertainty prevailing amongst the interests affected. I now enclose 25 further copies. I have no wish to prejudice the full consideration which you will give to the scheme, and I think it essential that the people of India should be afforded every possible opportunity of examining a subject which is regarded as vitally concerning their national self-respect. The scheme is provisional, in the sense that it is necessarily one to be judged on the one hand by Your Excellency's Government, and on the other by the Colonial Administrations. Should the latter, or any of them, consider that the increased expenditure which its adoption will necessitate would make it unprofitable to employ imported Indian labour under the new conditions, the assisted emigration question, so far as India is concerned, will necessarily disappear in connection with such colonies or colony. If, on the other hand, you are unable to regard the scheme as regards any particular detail or details as satisfactory from the Indian point of view, I shall of course give full weight to your criticisms, and shall communicate them to the Colonial Office. Apart from questions of detail, the scheme as a whole appears to me to fulfil the conditions laid down in your Government's letter, as affording a means of enabling Indian labourers to emigrate to those colonies which desire to attract them, as eliminating so far as is humanly possible unsatisfactory features in the engagement of emigrants in India, and as securing for the emigrant labourers work under conditions of freedom, with facilities for repatriation if they do not desire to settle. The encouragement of family as opposed to individual emigration affords the only sure means of guaranteeing the moral welfare of the Indian communities overseas. I shall proceed later on to analyse and comment upon the details of the scheme. But at this point I would like to observe that the proposed scheme differs fundamentally from the present system. In place of indentured labour it is now proposed to establish a scheme of colonisation and one, I would add, that goes considerably beyond not only the requirements laid down by Your Excellency's Government, but also any scheme of assisted emigration hitherto devised for European settlers in the Dominions, since the latter have never been granted systematic State assistance if they desired to repatriate themselves after experience of colonial life.

4. The Indian claims have been met by the Colonial Office in a liberal and sympathetic spirit, and I would invite your particular attention to the fact that the benefits in the way of material and medical comforts, and other safeguards provided under the old system for labourers who had covenanted under indenture to work for a term of years, are under this scheme continued for labourers who are entirely free, and as to whose readiness to work the colonies have no such guarantee as was provided by those indentures.

5. I regret that Your Excellency's Government were unable to derive more assistance from those members of your Legislative Council whom you invited to discuss the question. You state that you feel the force of the arguments contained in the memorandum presented to you. But I am somewhat surprised to see that, though the signatories appear unconscious of the fact, and though it is not noticed in your letter, most of these arguments, if analysed, are applicable as much to free emigration to Ceylon and Malaya as to a reformed scheme of emigration to more distant colonies. Yet I understand that no real or reasonable objection is entertained to emigration to Ceylon and Malaya as such, though details have given rise to complaint, and it is indisputable that the Ceylon and Straits emigration is of far greater importance, and plays a far larger part in the economic life of India, than the numerically unimportant emigration to the West Indies or Fiji. As regards the latter, the fear that an invidious distinction would arise in the colonies between old and new immigrants—a fear not justified, as far as I know, by the experience of the abolition of indentures in the Malay States or in Assam—is met by the stipulation in the new scheme that the cancellation of all indentures is a necessary preliminary to the inception of free assisted emigration to any colony.

6. But consideration of this memorandum leads me to think it desirable, before proceeding to discuss the scheme in detail, to set down some general considerations which have not, I think, been presented, at any rate in full force, to public opinion in India.

7. I have already, in my Despatch No. 93, dated 10th August, commented on the extremely misleading, though not surprising, confusion between the self-governing Dominions and the Crown Colonies which underlies much that is said or written on the general question of emigration from India. While it is to be hoped that the attitude taken by the Dominions towards the question of India's representation at Imperial Conferences, and the actual proceedings at the recent Imperial War Conference, will tend to closer and more sympathetic relations between India and the Dominions, the political and economic objections entertained in the Dominions to the unrestricted entry of fellow-subjects whose standards differ so widely from those of the new countries must be expected to remain. It is natural enough that India should resent any proposal that her labouring classes should be imported for special local purposes and under exceptional conditions into territories which are not open to the general immigration of Indians. But no such question arises in the case of the Crown Colonies; Fiji and the British West Indies are as free to the Indian merchant or professional man as Ceylon or Malaya, while they have offered more favourable openings to Indians who desire to settle on the land. It is surely important that the distinction should be brought home to those who write and speak on the question of emigration, but I have noticed wide-spread and genuine misunderstanding.

8. The growing sense of Imperial solidarity is producing a wide feeling that the Empire as a whole cannot be indifferent to the prosperity of any of its component parts. The great sugar and other agricultural industries are not merely a matter of local concern to the colonies in which they are established but of real importance to the economic strength of the British Empire. I need hardly say that considerations of this kind, whether political or economic, cannot be allowed to stand in the way of the removal of actual abuses or the redress of real grievances. But they become relevant when indignation at abuses arising in particular localities out of certain features of the indentured system now abolished has developed into the doctrine that free Indian emigration under carefully devised safeguards should not be allowed to any country, Malaya excepted, in which Indians formerly worked under indenture. If the abuses are eliminated, and a free system of assisted emigration, coupled with a generous scheme of land settlement, is substituted for the old indentured system, this doctrine cannot be admitted either in the interests of the Indian people themselves, or as a principle of general policy. Its acceptance would constitute a new departure, wholly at variance with the principles as regards emigration and colonisation prevailing in all other parts of the Empire. The colonies in question have now a considerable number of Indian settlers, and it would be unfair to these to prevent more of their fellow-countrymen from joining them. It is probable that under the scheme now proposed some of the colonies will become largely Indian in population and character. This is a very important consideration and one that must have weight with Indian opinion.

10. I realise that any attempt to reintroduce indentured emigration under a new name would be rightly resented, and I do not under-rate the difficulties that surround the subject. But I would ask you to consider very carefully the present legal position. Emigration to the four British Colonies and Surinam is for the time being suspended by an order under the Defence of India Act. But when the war ends, and this emergency power is exhausted, the Emigration Act will at best enable you only to prohibit emigration under indenture to those Colonies. There is no power under that Act to declare unlawful or to restrict or regulate free or assisted emigration where no agreement to labour is entered into by emigrant before leaving India by sea. Unless the Act is amended, or is supplemented by another Act, emigration under such conditions as are suggested in the

Report of the Conference, could not be prevented, but it would be unregulated, and would necessarily lack the supervision by Government officers which the Report contemplates.

11. Simple repeal of the present Emigration Act will therefore not meet the situation. Legislation in some form will be inevitable, and it is possible that you will be asked to prohibit the emigration of unskilled labourers who receive assistance to emigrate on the understanding that they will enter upon agreements overseas. But apart from other considerations, it would be difficult to prevent evasion of the provisions in such a bill discriminating between persons induced to emigrate in order to work on estates in the West Indies, and such free emigrants as have in the past gone in considerable numbers from the Punjab to Canada, South America, and the Far East, often in the hope of obtaining employment as manual labourers. The question requires very careful examination, and I trust that Your Excellency's Government will consider it fully. There is the further point to be borne in mind that you may be asked to modify the present system under which labour emigration to Ceylon and Malaya is free from any legal restriction or supervision. While I can understand your reluctance to undertake special legislation that could be represented as framed merely in the interests of Fiji, I greately doubt whether you will not in the obvious interests of India find it necessary to deal afresh by legislation with the whole system of labour emigration. If and when free assisted emigration is opened, you will find it necessary to possess the penal powers conferred by the present Act in order to deal with possible malpractices by emigration agents in India.

12. It is obvious that the interests, agricultural and industrial, chiefly represented in the Legislative Councils, will not be anxious to see inducements held out to Indian labourers to leave the country. The passage from Lord Hardinge's speech quoted in the 9th paragraph of your letter appears somewhat to over-rate the actual mobility of labour within India. The option of migration to the jute areas of Eastern Bengal for part of the year, especially if it involves the expense of transporting his family, has not, I should suppose, presented itself with marked force to the labourer in remote parts of Madras. Temporary emigration to Malaya or Ceylon is far easier. But the local landholder, who has had a supply of labour available at low wages, is probably as reluctant to see labourers leave his district for Malaya or Eastern Bengal as for the West Indies. He has not been allowed hitherto to veto their emigration, but the feeling aroused by highly coloured accounts of the condition of Indians in distant colonies has produced objections based on philanthropic grounds which coincide somewhat closely with certain private economic interests. It is admitted that the labourer has the right to leave his district, and even to leave India, if he thinks that he can better his condition, but it is argued that emigration to distant colonies involves his degradation. I do not see that such a result necessarily follows under a carefully guarded system of colonization. As regards the past, the arguments appear to be based on reports about Fiji, and it is not clear why they should be held applicable to Trinidad or British Guiana.

13. I am not concerned to give an artificial stimulus to emigration from India, and the scheme now offered limits the functions of the Indian authorities to the supervision and inspection necessary to prevent abuses.

14. I now pass to the scheme itself. Its cardinal feature is the prominence given to provisions for encouraging the settlement of Indians in these colonies. The principle that the object of the indentured system should be "permanent colonisation, not the introduction of labour, much less of cheap labour" was enunciated by Lord Crewe in his Despatch to the Government of India, No. 83, Public of 17th May 1912, and was reiterated in his later Despatch No. 3, Public, dated 3rd January 1913. The Conference has adopted Lord Crewe's "main principle" as the guiding principle of its new scheme of free emigration, and has coupled with it terms of repatriation intended to provide liberally for the case of an immigrant who for any reason may desire to return to India and prefer not to take advantage of the facilities offered him for settling in the colony. While the emigrant who wishes merely to stay a short time in the colony can freely utilise the new arrangements, the Conference was convinced of the greater importance of encouraging the emigration of permanent settlers. The cost of the introduction of each emigrant will be increased greatly under the new scheme; and while the colonies are prepared to pay this price for permanent settlers they would find it financially impossible to continue to pay it for the temporary labourer. The Conference there had advisedly introduced into the new scheme no special provisions to attract casual labour, and believes that the attractions offered will induce most immigrants of this class eventually to settle in the colony.

15. The scheme contemplates that on his first arrival the emigrant will undertake work for a "probationary" period under selected employers. All experience has shown that when an Indian first lands in a colony he is quite unfit to enter immediately upon the life of a settler. He requires to learn colonial ways of life and work and colonial methods of agriculture. It may even be that through the change in climatic conditions he may develop symptoms of ill-health or of disease requiring medical treatment which if left to himself he would never be in a position to obtain. A "probation" of six months is therefore provided under selected employers in selected, mainly agricultural, industries.

16. The Protector of Immigrants will select for each immigrant his first employer, and will no doubt be guided in his selection by each man's individual circumstances, and particularly by such a fact as that he already has friends or relations on any particular estate. After the first six months the immigrant will be perfectly free to move from one employer to another at a month's notice, and even during the first six months he can

always be transferred by the Protector to another employer should the Protector see reason to move him. During this probationary period the immigrant will learn how to work; he will learn colonial methods of agriculture; he will live under proper medical supervision and in healthy houses and surroundings; he will receive free rations for his wife and family in certain conditions; and in return he will provide voluntarily the labour upon which the prosperity of the colony depends. This part of the scheme appears to me to be essential in the interests of the immigrant during the early period of his residence in a new country.

17. The Conference entirely agreed with the conclusion stated in paragraph 15 of Your Excellency's Despatch of the 23rd March, that it was essential that all the expenses connected with the introduction of the immigrant should be borne by a common fund. Its proposal complies with this principle, but it found it difficult to lay down precisely the method by which the common fund should be raised. The objection that any rate levied from the employer operated indirectly to handicap the immigrant in competition with other labour was fully recognised. It has been sought to reduce this handicap as far as possible by limiting to the immigrant's own lifetime or to a period of years the time during which an employer would be liable to pay the contribution. Three alternatives have been proposed. It will be for the colonies to weigh the advantages and disadvantages of each and decide which they will adopt.

18. As the immigrant will be entirely free to choose his employers it is essential in his own interests that the Colonial Government should have power to decide who may and who may not employ him. This is secured by the provision that suitable persons will be entered in a Register of approved employers by the Protector of Immigrants, and that any person not so entered who employs an Indian during his first three years of residence will be liable to prosecution. At the same time, in order to make this provision as little restrictive as possible of the area within which an immigrant may seek employment, the only qualification required for obtaining entry in the Register will be that the employer can provide conditions of employment and living which the Protector considers satisfactory. It is felt that during the early years of the colonist in a new country this provision will be an advantage as guaranteeing for the worker protection somewhat analogous to that provided by the Factory Acts in this country. After three years, when the colonist has become acquainted with the conditions of his new home, it will no longer be necessary.

19. The Conference has laid down in outline a settlement scheme which contemplates that one department of the Government in each colony will be responsible for helping the immigrant in every way to settle upon the land should he after at least three years' experience of life in the colony decide to do so. The conditions of grant and other details could necessarily only be stated in very general terms, but the Conference attached the greatest importance to a properly regulated settlement scheme to facilitate the settlement of Indians on the land, and hoped by stipulating that a definite department should undertake this task, that a serious attempt will be made in each colony to systematise settlement and to remove needlessly obstructive regulations wherever they exist. The Conference believed that this was the most vitally important of all its proposals, and that if worked in the spirit in which it has been drawn up, it will have far-reaching consequences not merely in securing the happiness and prosperity of the Indian immigrants, but in developing the natural resources of the colonies and enabling them to take a more important position in the Empire. If Your Excellency's Government so desire, I shall be glad to confer with the Secretary of State for the Colonies as to the more detailed arrangements that it will be necessary to make for the development of land settlement in the colonies concerned.

20. That the above belief is well founded has already been amply proved by the condition of those colonies where the settlement of Indians has made most progress. And if it can once be realised in India what an extremely important part the domiciled Indian community already plays in such colonies as Mauritius and Trinidad, and may equally play in the future in the other colonies also, there can hardly be room for doubt that the objections to emigration raised by Indian public opinion upon the grounds that these representatives of India come before the world as bondsmen and slaves will speedily disappear, now that the objectionable feature of the indenture has been removed and the emigrant goes as a free man under one of the most liberal schemes of emigration that has ever been devised in any country.

21. On the other hand, to meet cases where the immigrant may decide that a colonial life does not suit him and wishes to return to India, the Conference has agreed upon generous terms of repatriation which mark a distinct advance upon the terms at present prevailing, especially upon those for the West Indies where only a half passage is granted after 10 years. The terms proposed by Your Excellency in your letter of the 23rd March last received most careful consideration, but the Conference found itself unable to accept them. After discussing the question from every point of view, it came to the conclusion that to lay down such very short periods as qualifying for assisted and free passages would in fact be a grave error which might seriously imperil the success of the whole scheme. The Conference was deeply impressed by the consideration that after one year's residence, and indeed to some extent even after three years' residence, the immigrant will hardly have acquired sufficient knowledge of the prospects offered by life in the colony to resist the immediate inducement of a return to India, even though his return before he has been able to make appreciable savings involves poverty. The opportunity of returning would come at the most critical period of an immigrant's residence, and there can be little doubt that many good colonists would be lost, and many emigrants debarred from the prospect of a prosperous career, by an offer

of too speedy repatriation. Short periods for repatriation would in fact be inconsistent with the principle that a sound immigration system should have for its object permanent colonisation, not merely the introduction of temporary labour. Indeed, on the ground of the probable enormous cost, the Colonial Office was quite unable to agree to such short periods for repatriation, and to have insisted upon them as you proposed would have created an impossible situation for which the India Office representatives could see no justification in principle. A system under which emigration means merely the transit of labourers to a distant country and their speedy return before they have had any real opportunity of even material benefit, seems to me open to grave objections and certainly detrimental to the emigrants' self-respect. Indians would, it is true, have ceased to bear the stigma of indenture, but the position of a migratory labourer is not one that inspires respect. The terms now conceded by the Colonial Office are far more liberal than those at present in force, and when it is remembered that the whole trend of policy in recent years has been to curtail the grant of repatriation, the terms now proposed by the Conference must be considered the most satisfactory that could be expected.

22. The report makes it clear that the old indentured system is abolished. Future emigrants will be entirely free to work for whom they please, subject to a six months' probationary period and subsequently to a month's notice of leaving. Provision is made at the same time that all existing indentures shall be cancelled, and terms of repatriation have been drawn up for labourers whose indentures are thus cancelled. These terms necessarily could not be quite so generous as those for future immigrants. Persons who emigrated under the old terms definitely accepted them and cannot reasonably expect to be placed in exactly the same position as regards repatriation as persons coming under the new terms: but at least none obtain worse conditions, and some obtain very much better conditions, than under the indentured system, while all alike receive the great concession of the cancellation of their indentures and participation in the settlement scheme.

23. The difficult sex problem received close attention. In framing its recommendations the Conference had always before it the evils brought to light in the past and endeavoured to guard against their recurrence. One of the conditions laid down in your letter is that a proper sex proportion should be maintained, and from the moral standpoint the most essential condition for the acceptance of any scheme undoubtedly is that it shall secure this. But definite measures devised to attain this end have not in the past been successful. The attempt, by fixing a definite proportion of women to men, to prevent inequality of the sexes has been proved by experience a failure. It was perhaps hardly realised how difficult it must be under the conditions of early marriage prevailing in India to secure that adult single women of respectable antecedents should take part in emigration, and in practice the chief result of the rule was to force recruiters to seek out women who were either of bad repute, or were involved in domestic troubles, to make up the required proportion. The Conference has not only advisedly refrained from repeating this provision, but it has also prohibited the assisting of unprotected women to emigrate. It was, after close consideration, found impossible to introduce any provision that single men should only be assisted to emigrate in strict proportion to the number of families emigrating. It was feared that a provision of this kind would be evaded by underhand methods, difficult of detection, and possibly giving rise to further abuses, while such a provision would make it difficult for men to emigrate with the idea of sending for their families later if they desired to settle permanently in the colony.

24. The Conference believed very strongly that no artifical rules of this kind will remedy the disproportion of the sexes without creating as in the past further evils, and that the only satisfactory solution of this problem lies in encouraging in every possible way the emigration of families. The greatest emphasis has therefore been laid upon the necessity for encouraging the emigration of married couples with children, and particularly with young marriageable daughters who may become in the colonies the wives of other immigrants. To encourage families to emigrate provision has been made for the grant of free rations to children during their first year of residence, and it has been declared that non-working dependents will not be rejected merely on account of old age or because they are physically unfit for work. But here again no definite rules can be laid down, and the attainment of the object in view will depend mainly upon the action of the controlling staff who must show their subordinates in every possible way that they regard success in this respect as of the utmost importance.

25. The proposals regarding the emigration staff in India follow mainly the lines of the present organization, but the unsatisfactory bonus system has been abolished as the method of payment of the "emigration agent," though the possibility of small extra grants of money to reward meritorious work during the year has not been overlooked. A grade of Inspectors between the Emigration Commissioner and the emigration agents is provided for in cases where the agents are too numerous or too scattered for the Commissioner to supervise them properly alone. The Conference felt that there already existed in the District Magistrate and his local subordinates a sufficient local inspecting agency, and it did not see that any good purpose would be served by a formal proposal to increase the number of inspecting agencies; but it will be always open to you to set up any further inspecting machinery that may seem to be required.

26. The Conference discussed the question of confining emigration to particular areas in India, as proposed in your letter, but did not see its way to make precise provision for this, though the advantage of obtaining an immigrant population homogeneous in language

and customs was fully recognized by the Colonial Office representatives. While it seems probable that emigrants will in the future be attracted chiefly from Madras, the Conference did not desire to isolate the Hindustani communities now in the colonies by recommending an arbitrary restriction. In regard to depôts the proposals provide that both the district and the central depôts shall be perfectly open, and that emigrants shall be under no restraint whatever while staying in them. Your suggestion that non-officials should be appointed as visitors to depôts was willingly agreed to by the representatives of the Colonial Office.

27. The social and political conditions of emigrants in the colonies engaged the attention of the Conference, and proposals have been framed on the subject of education, marriage and divorce, and political rights. Education, as the Conference points out, is already widely diffused in the West Indies and the same position is being reached in Fiji. The proposals as to registration of marriage mark a distinct advance upon the present law and will, it is hoped, provide immigrants with an easy method of legalising marriages performed according to their own customs, while the proposals as to divorce are intended to restrict indiscriminate divorces and yet provide a simple method of legalising such as cannot be avoided. On the question of representation in the Fiji Legislative Council, the Fiji Government have already made a valuable political concession, and are prepared to consider the possibility of placing Indians on the same terms as Europeans.

28. This summary of the recommendations of the Conference is not exhaustive, but points not discussed above, such as the suggestion that Indian surgeons might be employed on emigrant ships, seem to require no explanation. I am confident that Your Excellency's Government will accord the scheme your careful and unbiassed consideration, and that you will not fail to view it in connection with the wider Imperial aspect already alluded to by me. I would invite your special attention to the enclosed letter* in which the Secretary of State for the Colonies discusses the Report of the Conference.

* 26th July.

29. The recommendation as to periodical visits by persons nominated by the Government of India was included because of the desire of the Colonial Office to give all possible facilities for watching the welfare of the emigrants ; but it will, of course, be for the Government of India to decide as to the despatch of their representatives.

30. As regards emigration to Dutch and French colonies, I am in correspondence with the Foreign Office on the question of procedure. I agree that the revival of actual emigration to the French colonies is impossible ; but, taking certain other considerations into account, I am not at present convinced that the formal determination of the Convention of 1861 is desirable.

31. The position as regards Surinam is different, but you will agree as to the impossibility, if the Netherlands Government should desire to import free immigrants under a new system, of allowing emigration to foreign territory until the economic needs of British colonies are fully met. Apart from this, the new scheme of colonisation and land settlement could not well be applied or enforced in foreign territory. It therefore seems unlikely that it could in any case be extended to Surinam.

32. I desire to express my appreciation of the help given to the Conference by the extensive knowledge and willing industry of Mr. Marjoribanks, Indian Civil Service, and Lieutenant-Colonel Kennedy, C.I.E., and to inform you that in Mr. R. H. Ellis, Indian Civil Service, the Conference found a most competent and energetic secretary. I have already expressed my regret that Sir James Meston and Sir Satyendra Sinha could take part only in informal preliminary discussion, but I know that my predecessor was able to take advantage of their presence in this country in putting before the Secretary of State for the Colonies the Indian point of view, and that their expression of opinion produced a marked effect.

ENCLOSURE.

Colonial Office to India Office.

No. 35794.

Downing Street,
26th July 1917.

I am directed by Mr. Secretary Long to acknowledge the receipt of your letter of the 14th instant enclosing the Report of the Inter-Departmental Committee on Assisted Emigration from India to British Guiana, Trinidad, Jamaica and Fiji.

2. Mr. Long notes that the Report recommends to the Government of India and to the Governments of the Colonies concerned the establishment in future of a scheme of aided colonisation which would be entirely free. He would welcome the abolition of the existing system of indentured emigration and all the features of that system, whether social or political, which have given rise to so much adverse criticism in India and have been regarded as repugnant to Indian national self-consciousness ; and he is aware that the representatives of the industries concerned take the same view. He desires to place on record the fact that before the

expression of feeling in India became so pronounced the Colonies had shown every disposition to meet Indian opinion in the matter so far as it is possible to do so.

3. In particular I am to point out that the Colonies concerned are anxious to afford Indian immigrants exactly the same legal, political and religious rights, 'privileges and duties as are afforded to the other inhabitants of whatever race. They wish to add sufficient material advantages to attract a supply of labour sufficient to maintain their industries and to furnish trained Colonists; but it is impossible to increase these advantages beyond a point which the industries can bear; and I am to express Mr. Long's opinion that these offered under the proposed scheme approach, if indeed in some cases they do not exceed, the limit of expenditure which, on any reasonable assumption of prices, the greater part of the staple industries, especially sugar, can afford.

4. The encouragement of the emigration of whole families, which is in itself a desirable feature of the scheme, will make the proportion of passages to working emigrants higher than under the existing system, especially as the women will be under no obligation to work and non-working dependants are not to be rejected medically merely on the ground of physical incapacity or the score of age. Further, the substitution for the present system of five years' labour under indenture, of a period of three years' free work under an approved employer followed by liberal provisions for settling on the land will in all probability necessitate the introduction of a larger number of labourers annually if an equivalent labour force is to be maintained. Also the experience of Assam points to the aggregate productivity of the labour force being reduced by the provision of attractions such as the extra garden ground and allotments contemplated by the proposed scheme. Mr. Long would emphasize that the effect of these different proposals will be cumulative and they will thus greatly increase the cost of introduction: In addition, the proposals for improved housing, for the issue of free rations to children and to pregnant and nursing women for a minimum wage based on the cost of living and other minor concessions will all involve additional expenditure.

5. An equally important factor which again is cumulative in its effect is the fact that the cost of passages will be much higher after the war. It is impossible to give an accurate forecast of the amount or duration of the increase, but enquiries that have been made point to the probability that the actual contract price for passengers will be for some years as much as 100 per cent. higher than the minimum pre-war figure. The serious effect of this increase will be appreciated when it is stated that the cost of passages at the cheapest rate to British Guiana had by 1916 already risen to 16*l*. as compared with 11*l*. 12*s*. 6*d*., the cost of passages to the Colony before the war, and the rate to Fiji had increased from 6*l*. under a contract made in 1913 to 15*l*. under a special contract made for the year 1917.

6. The higher cost of passages will for some years add very considerably to the expenses of repatriation, which will also be affected by the increase in the assistance to be given for return passages, by the shorter period of residence after which such assistance will be forthcoming, and by the greater number of introductions and consequently of repatriations. Experience alone can determine how far these factors will be offset by the numbers of immigrants induced to stay in the Colony by the local land settlement schemes.

7. Mr. Long does not put forward the increased expense as a reason for rejecting or modifying those provisions of the scheme from which it arises. Indeed he welcomes those provisions on their merits. But as the question of cost is not one on which the Government of India can easily obtain first-hand information, he thinks it well to bring to their notice an aspect of the scheme which might otherwise escape consideration. It is for this reason that he has felt it right to call attention to the gravity of the financial aspect of the problem since, if the burden imposed on the industries is too heavy, the effect will be widespread, particularly in the sugar industry. Many natives of India are already operating as sugar planters, and the proportion of cane produced by Indians increases yearly. The failure of the staple industries of the Colonies concerned would most seriously affect the fortunes of the Indian settlers, now by far the most numerous section of the Indian communities concerned.

Ordered that a copy of the above Resolution be forwarded to all Local Governments and Administrations, in continuation of Resolution No. 10294, dated the 1st September 1917, and that it be published in the supplement to the *Gazette of India*.

A. H. LEY,

Secretary to the Government of India.

No. 264-F. E.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

PAY, ALLOWANCES AND FINANCE OFFICERS
Compensation.

Simla, the 7th March 1918.

Resolution re the substitution of a rule for rule VIII of the rules for the grant of Exchange Compensation Allowance.

RESOLUTION.

The rule below is substituted for rule VIII of the rules for the grant of Exchange Compensation Allowance published with the Finance and Commerce Department's Resolution No. 2422-Ex., dated the 31st May 1897 :—

"The percentage fixed for any quarter is applicable to all salaries actually drawn during that quarter. Thus the percentage for the July to September quarter applies to salary drawn between the 1st of July and the 30th of September.

When salary is drawn for a portion of a month, exchange compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced."

2. The new rule will have effect from the 1st December 1917; but salaries which were due for payment before, but were or are drawn after, the 1st December 1917, will carry Exchange Compensation Allowance at the rate in force before that date.

ORDERED that a copy be forwarded to the several Departments of the Government of India; to all local Governments and Administrations; to the Financial Adviser, Military Finance; to the Comptroller and Auditor General; to the Controller of Currency; to the Mint and Assay Masters, Calcutta and Bombay; to all Accountants General and Comptrollers; to the Examiner of Accounts, Military Works Services; to the Examiner of Press Accounts; to the Auditor, Custom House Accounts; to all Chief Examiners and Government Examiners of Railway Accounts; to the Private and Military Secretaries to the Viceroy; to the Chief Commissioner and to the Audit Officer, Delhi Province; and to the Superintendent, Government Printing, India, Calcutta.

ORDERED also that the Resolution be published in the *Gazette of India*.

S. D. GUPTA,
for *Secretary to the Government of India.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 21st March 1918, based on the Indian Daily Weather Reports of the period.

1. Two winter disturbances affected north-west India during the week and caused widespread rainfall in Baluchistan, Sind, the North-West Frontier Province, Kashmir and the Punjab. The second disturbance also caused local rain in the United Provinces and Assam, and a few isolated falls in the Central Provinces and Bengal.

2. *Burma.*—Rain fell at a few places in Tenasserim and north Burma.

North-east India, including Orissa.—Local rainfall occurred in Assam and there were a few falls in Bengal.

The United Provinces, Central India and the Central Provinces.—Rain fell locally in the United Provinces and a few isolated falls were reported from the Central Provinces.

North-west India.—Nearly general rain fell in Sind and the western half of the Punjab on the 15th, in the east and north Punjab on the 16th and 19th, in Kashmir on the 19th, in the North-West Frontier Province on the 15th, 18th and 19th, and in Baluchistan on the 14th and 15th.

The Peninsula.—Cochin had a light fall of rain.

3. The chief amounts of rainfall reported were as follows :—

March 14th. Pasni 1·95″ and Karachi 0·31″.

„ 15th. Tavoy 2·32″, Darjiling 1·48″, Harnai 0·93″, Quetta 0·58″, Chaman 0·98″, Jacobabad 0·36″, Karachi 0·55″, Peshawar 0·92″, Parachinar 2·11″, Drosh 2·14″, Cherat 2·66″, Multan 0·29″, Montgomery 0·33″, Khushab 0·74″, Rawalpindi 1·79″, Murree 2·81″, Sialkot 0·47″, Lahore 0·27″ and Sonamarg 1·18″.

„ 16th. Chakrata 1·17″, Simla 0·80″, Ludhiana 0·47″, Sialkot 1·55″, Rawalpindi 1·57″, Murree 1·49″, Srinagar 0·98″ and Sonamarg 2·27″.

„ 17th. Darjiling 0·85″, Calcutta 0·53″, Pasni 3·43″ and Karachi 0·40″.

„ 18th. Cherat 1·14″, Parachinar 1·96″, Peshawar 0·79″ and Drosh 0·73″.

„ 19th. Mussooree 0·60″, Hissar 0·33″, Lahore 0·34″ and Sonamarg 1·15″.

„ 20th. Sibsagar 0·72″, Silchar 2·66″, Cherrapunji 1·20″, Mymensingh 0·62″, Lucknow 0·21″, Bareilly 0·18″, Roorkee 0·39″ and Jubbulpore 0·20″.

4. The week's rainfall was 20 per cent or more in excess in Burma, Assam, the United Provinces West, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan and Sind; and is 20 per cent or more in defect in the Bay Islands, Bengal, Bihar and Orissa, Central India East, the Central Provinces East, Hyderabad, Mysore and the whole of the Madras Presidency. No rain usually falls at this time of year in Rajputana, Gujarat, Central India West, Berar, the Central Provinces West, the Konkan, and the Bombay Deccan. Rainfall was normal in the United Provinces East.

The rainfall from the 30th November to date is 20 per cent or more in excess in the Bay Islands, the Konkan, the Bombay Deccan, Mysore and the Madras Coast North; and 20 per cent or more in defect in Upper Burma, Bengal, Bihar and Orissa, the United Provinces, the Punjab, the North-West Frontier Province, Rajputana, Gujarat, Central India, Berar, the Central Provinces, and Hyderabad. In the remaining divisions rainfall differed from the normal by less than 20 per cent.

Division.	RAINFALL DATA FOR WEEK ENDING ON 21ST MARCH 1918.			RAINFALL DATA FROM 30TH NOVEMBER 1917 TO 21ST MARCH 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	PERCENTAGE DEPARTURE FROM NORMAL. This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·1	—0·1	13·7	10·2	+3·5	+34	+36
Lower Burma	0·4	0·2	+0·2	2·1	1·8	+0·3	+17	+6
Upper Burma	0·2	0·1	+0·1	0·6	1·3	—0·7	—54	—67
Assam	1·3	0·8	+0·5	4·5	4·9	—0·4	—8	—22
Bengal	0·2	0·4	—0·2	0·2	2·7	—2·5	—93	—100
Orissa	0	0·3	—0·3	0·1	2·6	—2·5	—96	—96
Chota Nagpur	0	0·2	—0·2	0·2	3·4	—3·2	—94	—94
Bihar	0	0·2	—0·2	0	1·7	—1·7	—100	—100
United Provinces, East	0·1	0·1	0	0·3	1·9	—1·6	—84	—89
United Provinces, West	0·2	0·1	+0·1	1·0	3·3	—2·3	—70	—75
Punjab, East and North	1·2	0·2	+1·0	2·7	4·1	—1·4	—34	—62
Punjab, South-West	0·5	0·2	+0·3	1·2	2·3	—1·1	—48	—67
Kashmir	1·5	0·6	+0·9	8·5	9·6	—1·1	—11	—22
N.-W. Frontier Province	1·2	0·4	+0·8	2·7	3·5	—0·8	—23	—52
Baluchistan	1·5	0·3	+1·2	4·8	4·4	+0·4	+9	—20
Sind	0·7	0·1	+0·6	0·9	1·0	—0·1	—10	—78
Rajputana, West	0	0	0	·1	0·9	—0·8	—89	—89
Rajputana, East	0	0	0	0·1	1·1	—1·0	—91	—91
Gujarat	0	0	0	0	0·1	—0·1	—100	—100
Central India, West	0	0	0	0·1	0·7	—0·6	—86	—86
Central India, East	0	0·1	—0·1	0·4	2·1	—1·7	—81	—80
Berar	0	0	0	0·1	1·5	—1·4	—93	—93
Central Provinces, West	0·1	0·1	0	0·5	1·7	—1·2	—71	—75
Central Provinces, East	0	0·3	—0·3	1·1	2·5	—1·4	—56	—50
Konkan	0	0	0	0·3	0·1	+0·2	+200	+200
Bombay Deccan	0	0	0	0·6	0·4	+0·2	+50	+50
Hyderabad, North	0	0·1	—0·1	0·1	1·0	—0·9	—90	—89
Hyderabad, South	0	0·1	—0·1	0·4	1·0	—0·6	—60	—56
Mysore	0	0·1	—0·1	1·8	0·8	+1·0	+125	+157
Malabar	0·1	0·3	—0·2	3·5	3·0	+0·5	+17	+26
Madras, South-East	0	0·2	—0·2	7·1	6·7	+0·4	+6	+9
Madras Deccan	0	0·1	—0·1	0·8	0·8	0	0	+14
Madras Coast, North	0	0·1	—0·1	3·5	2·7	+0·8	+30	+35

GILBERT T. WALKER,
Director General of Observatories.

Dated the 21st March 1918.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 16th March 1918.

Burma.—The week was practically rainless in Upper Burma. Cultivation of spring rice and other crops and harvesting of miscellaneous crops continue. Standing crops are good. Cattle are generally healthy. The price of unhusked rice in Rangoon has risen slightly but is below normal. The market for white rice is quiet at Rupees 230 for specials.

Assam.—The weather was generally seasonable. More rain is wanted in places. Harvesting of mustard is almost finished. Pressing of sugarcane, pruning of tea and ploughing for autumn and winter rice and jute still continue. Sowing of autumn rice has commenced. Outturn and prospects of crops are generally fair to good. Cattle disease is reported from three districts. The price of common rice shows a tendency to rise generally.

Bengal.—Light rain fell during the week in a few places. More rain is, however, urgently wanted throughout the province. Planting of sugarcane and harvesting of spring crops continue. Sowing of autumn crops is being retarded for want of rain. The average price of common rice for the province has risen by about 0·6 per cent. as compared with that of the preceding week.

Bihar and Orissa.—The week was practically rainless. Pressing of sugarcane continues. Harvesting of spring crops, planting of sugarcane and preparation of lands for the next season's crops are in progress. Standing crops are generally doing well but rain is needed in several districts. The price of common rice has risen in three districts, fallen in six and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from thirteen districts. The condition of standing crops in the Feudatory States of Orissa is fair.

United Provinces.—With the exception of light showers in a few places the week was rainless. Harvesting, threshing and irrigation of spring crops, pressing, sowing and irrigation of and preparation of land for sugarcane, sowing and irrigation of extra crops and extraction of opium continue. Standing crops are doing well. Condition of agricultural stock is good and little cattle disease is reported. Fodder continues to be dear in parts but is generally available in sufficient quantities. Prices are falling.

Punjab.—Moderate rain has fallen in parts of the central and submontane tracts and light rain elsewhere except in a few south-eastern districts. It has proved very beneficial to standing spring crops and to the sowing of extra spring crops. Standing wheat and other crops on irrigated areas are everywhere in average to good condition. Unirrigated crops are either average or below average and more rain is wanted for them. Extra spring and sugarcane crops are being sown to a normal or below normal extent. Cattle are generally healthy but fodder is scarce in some districts. Prices are generally stationary and range between warning and scarcity rates except in the south-east where they are between normal and warning rates. Prices of wheat :—Rawalpindi 6½, Lahore 7¾, Ambala and Ferozepore 8¼ and Lyallpur 9 seers per rupee.

North-West Frontier Province.—Rain fell throughout the province. Prospects of spring crops are generally average. Sowings of tobacco, sugarcane and extra spring crops have commenced in some places. Wheat—Peshawar $7\frac{1}{16}$ and Dera Ismail Khan $9\frac{6}{16}$ seers per rupee.

Jammu.—Prices are fluctuating slightly. Rain was general. There is nothing else noteworthy.

Central India.—Slight showers fell in Indore and Malwa. Spring crops are being irrigated and harvested. Land is being prepared for autumn crops in Southern States. Standing crops and probable outturn are fair to good. Agricultural stock is generally good. Prices are high.

Kashmir.—The week was generally wet and cool. Standing crops in Baramulla and Mozaffarabad are in fair condition. Cattle are generally healthy. Prices are high in Mozaffarabad and normal elsewhere.

Rajputana.—The weather was cloudy. Irrigation of spring crops is nearing completion and harvesting is commencing. Prospects are good. Cattle are in good condition. Prices are falling slightly.

Central Provinces.—The weather continues to be warm and cloudy but nights and mornings are still cool. Balaghat received half an inch of rain accompanied by hail stones. Light showers fell in five other districts nowhere exceeding 16 cents. Spring production is estimated as good in Chhattisgarh, fair to good in Nagpur, Berar and parts of Jubbulporo and Nerbudda divisions and poor in Seoni, Hoshangabad, Betul, Chindwara and Harsud tahsil. Harvesting is in progress. Gram sells cheaper by 3¾ seers per rupee in Damoh. Other variations are insignificant but generally show a slight fall.

Feudatory States.—Reaping of spring crops continues.

Bombay.—Slight rain fell during the week in parts of Sind, Kolaba, Kanara, Nasik, Panch Mahals, Ahmednagar, Satara and Belgaum. Standing crops are good except in parts of Larkana and Hyderabad, Thar and Parkar where they have been slightly damaged by rain, rats and insects. Spring harvesting continues. Cotton picking is progressing in Gujarat, West Khandesh, Carnatic, Kathiawar, Baroda, Cutch and Kalkapur. Agricultural Stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—Slight showers fell in parts of Aurangabad, Bhir, Nander and Usmanabad districts. Spring harvesting continues. Crop conditions are the same as reported last week. Late rice is fair and is being weeded. It suffered from blight in parts of Nalgonda. Cattle are healthy. Prices of grains in districts are the same as last week but *juar* sells at 5 seers only in Bhir, Parbhani and Bidar districts.

Mysore.—The week was rainless. Standing crops are good. Harvesting of dry and wet crops is proceeding. Outturn is fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather was hot. Picking of coffee and threshing of rice is nearing completion. Cattle are generally healthy. Prices of food grains are high.

Madras.—The week was rainless. Standing crops are fair to good generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally Sowings of paddy, sugarcane and dry crops are proceeding normally. Condition of cattle is generally good. Prices are fairly steady.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 22nd March 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 9th March 1918 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	5	5
		Delhi District	1	1
		TOTAL	6	6
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	50	38
		Ahmedabad City	24	16
		Ahmedabad District	1,048	814
		Kaira District	2,243	1,344
		Surat Town and Port	27	23
		Surat District	60	44
		Broach Port	71	60
		Broach District	54	39
		Kalyan Port	2	2
		Thana District	86	80
	Central	Ahmednagar District	69	46
		West Khandesh District	121	82
		East Khandesh District	182	127
		Poona Town	25	20
		Poona District	39	30
		Nasik District	102	76
		Satara District	347	263
		Sholapur Town	35	81
		Sholapur District	167	132
	Southern	Kolaba District	16	10
		Ratnagiri Port	9	8
		Bankot Port	6	8
		Vengurla Port	3	8
		Ratnagiri District	35	31
		Dharwar District	190	128
		Kanara District	13	8
		Bijapur District	190	126
	Sind	Karachi Town and Port	17	17
		Shikarpur City	16	8
		Sukkur District	75	62
		Larkana District	21	12
	Political Charges.	Baroda State	2,173	1,535
		Bhavnagar Port	2	2
		Porbundar Port	12	6
		Kathiawar Agency	769	572
		Kolhapur and Southern Mahratta Country States	191	134
		Bhor State	2	2
		Cambay State	75	65
		Satara Agency	21	15
		Surat Agency	18	15
		Bijapur Agency	25*	14*
		Akalkot State	15	16
		Palanpur Agency	121	110
		Mandvi Port	12	9
		Cutch State	110	96
		Shrivardhan Port	11	10
		TOTAL	8,850	6,229

* For two weeks.

In the return for the week ending 2nd March 1918, the following additions should be made :—

Hyderabad City, *add* 45 cases, 22 deaths.
Hyderabad District, *add* 29 cases, 15 deaths.
Upper Sind Frontier District, *add* 4 cases, 2 deaths.
Nawabshah District, *add* 8 cases, 2 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Anantapur District	128	73
		North Arcot District	1*	5 (a)
		Bellary District	101	61
		Coimbatore District	93 (a)	77 (a)
		Mangalore Port	15	14
		Kurnool District	164 (b)	134 (c)
		Cuddapah District	16	15
		Guntur District	1*	1*
		Madras City	1*	1*
		Kistna District	2 (d)	2 (d)
		Malabar District	1	2
		Tellicherry Port	7	6
		Salem Town	16	19
		Salem District	68	41 (d)
		Vizagapatam Port	87	28
		TOTAL	651	482
BENGAL PRESIDENCY.	Presidency.	Calcutta District	4	3
		24-Parganas District	...	1
		TOTAL	4	4
BIHAR AND ORISSA.	Patna	Patna City	28	31
		Patna District	759	632
		Gaya Town	40	40
		Gaya District	427	290
		Shahabad District	456	385
	Tirhut	Saran District	1,157	957
		Champaran District	35	29
		Muzaffarpur District	154	125
		Darbhanga Town	68	50
		Darbhanga District	306	291
	Bhagalpur	Monghyr District	185	145
		Bhagalpur Town	40	27
		Bhagalpur District	55	59
	Ranchi	Hazaribagh District	26	18
		Palamau District	9	6
		Manbhum District	4	1
		TOTAL	3,804	3,056
UNITED PROVINCES.	Meerut	Saharanpur City	1	...
		Saharanpur District	32	24
		Muzaffarnagar District	43	29
		Meerut District	51	44
		Bulandshahr District	15	13
	Agra	Aligarh City	197	114
		Aligarh District	87	66
		Hathras City	5	5
		Muttra City	1*	1*
		Muttra District	18	25
		Agra City	35	35
		Agra District	15	15
		Mainpuri District	97	97
		Etah District	...	1*
	Rohilkhand.	Bareilly City	2	5
		Bareilly District	...	6
		Bijnor District	18	18
		Moradabad City	2	2
		Moradabad District	99	87
		Shahjahanpur City	...	1
		Shahjahanpur District	...	1*
	Allahabad	Furrukhabad City	12	12
		Furrukhabad District	101	85
		Etawah District	139	138
		Cawnpore City	84	84
		Cawnpore District	460	460
		Fatehpur District	250	216
		Allahabad City	68	68
		Allahabad District	404	404
	Jhansi	Jhansi District	125	98
		Jalaun District	608	425
		Hamirpur District	10	9
		Banda District	5	4
	Benares	Benares City	48	46
		Benares District	289	210
		Mirzapur City	3	3
		Mirzapur District	139	120
		Jaunpur District	1,080	1,041
		Ghazipur District	1,098	1,081
		Ballia District	1,057	999
	Gorakhpur.	Gorakhpur City	16	14
		Gorakhpur District	89	45
		Basti District	447	348
		Azamgarh District	1,989	1,719

* Imported.
(a) Three imported. (b) Nine imported. (c) Ten imported. (d) One imported.

In the return for the week ending 2nd March 1918, the following addition should be made:—
Sontal Parganas District *add* 7 cases, 5 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Kumaun	Naini Tal District	8	8
	Lucknow	Lucknow City	58	55
		Lucknow District	166	166
		Unao District	814	715
		Rae Bareli District	467	411
		Sitapur District	153	121
		Hardoi District	142	104
		Kheri District	28	11
	Fyzabad	Fyzabad District	159	142
		Gonda District	269	216
		Bahraich District	3	3
		Sultanpur District	168	173
		Partabgarh District	301	251
		Bara Banki District	256	256
		TOTAL	12,181	10,793
PUNJAB.	Ambala	Hissar District	194	131
		Rohtak District	112	93
		Gurgaon District	131	128
		Karnal District	21	13
		Ambala District	129	98
	Jullundur	Kangra District	1	1
		Hoshiarpur District	46	36
		Jullundur City	16	7
		Jullundur District	459	266
		Ludhiana District	1,865	879
		Ferozepore District	31	28
	Lahore	Lahore City	27	13
		Lahore District	1,040	839
		Amritsar City	8	8
		Amritsar District	286	174
		Gurdaspur District	85	74
		Gujranwala District	102	110
	Rawalpindi.	Gujrat District	71	56
		Shahpur District	22	10
		Jhelum District	173	131
		Rawalpindi District	102	73
		Attock District	12	16
	Multan	Montgomery District	132	101
		Lyallpur District	31	18
		Jhang District	4	4
		Multan District	120	65
		Dera Ghazi Khan District	3	2
	Native States.	Patiala State	780	780
		Kapurthala State	6	2
		Kalsia State	9	7
		Nabha State	35	35
		Jind State	8	5
		Bahawalpur State	148	89
		TOTAL	6,209	4,292
BURMA.	Pegu	Rangoon Town	155	147
		Hanthawaddy District	20	21
		Tharrawaddy District	19	17
		Pegu District	3	1
		Prome District	6	4
	Irrawaddy.	Bassein Town	36	34
		Bassein District	6	6
		Henzada District	16	16
		Myaungmyia District	8	8
		Pyapon District	24	22
	Tenasserim.	Toungoo District	18	16
		Thaton District	5	5
		Moulmein Town	2	1
		Amherst District	6	2
	Sagaing	Sagaing District	14	10
		Lower Chindwin District	9	7
	Magwe	Magwe District	6	7
		Minbu District	3	3
	Mandalay	Mandalay Town	68	68
		Bhamo District	1	2
	Meiktila	Meiktila District	9	9
		Yamethin District	11	12
		Myingyan District	33	33
	Native States	Northern Shan State	5	4
		TOTAL	483	455

In the return for the week ending 2nd March 1918, the following additions and correction should be made :—

Ludhiana District *add* 1,297 cases, 629 deaths.
Kapurthala State „ 58 „ 85 „
Mandalay District „ 5 „ 5 „
Moulmein District *omit* 5 „ 5 „

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES.	Nagpur	Nagpur Town	58	62
		Nagpur District	24	18
		Bhandara District	15	9
		Wardha District	16	6
	Jubbulpore.	Jubbulpore Town	1	4
		Jubbulpore Cantonment	...	1
		Jubbulpore District	15	12
		Saugor District	92	83
		Damoh District	39	27
		Seoni District	14	10
		Mandla District	11	13
	Nerbudda	Hoshangabad District	18	18
		Nimar District	105	89
		Narsinghpur District	80	57
		Betul District	3	1
		Chhindwara District	5	5
	Chhatisgarh.	Raipur District	10	9
	Berar	Amraoti District	263	176
		Yeotmal District	2	1
		Akola District	85	67
		Buldana District	74	50
		TOTAL	930	718
MYSORE STATE.	..	Bangalore Civil and Military Station	58	45
		Bangalore City	9	8
		Bangalore District	43	38
		Mysore City	1	2
		Mysore District	52	49
		Hassan District	4	4
		Kadur District	13	5
		Shimoga District	14	10
		Chitaldroog District	25	19
		Tumkur District	12	9
		Kolar District	40	39
		TOTAL	271	228
HYDERABAD STATE.	...	Aurangabad District	68	52
		Bir District	13	10
		Parbhani District	8	13
		Nander District	84	71
		Gulburgah District	13	20
		Raichur District	152	137
		Usmanabad District	165	127
		Bidar District	36	27
		Medak District	28	20
		Nizamabad District	6	5
		Mahbubnagar District	31	29
		Nalgonda District	1	...
		Hyderabad City and Suburbs	1	1
		Atrafibalda Sarfikhas District	9	7
		TOTAL	615	519
CENTRAL INDIA.	...	Baoni State	10	3
		Bhopal State	70	44
		Dhar Town	3	4
		Dhar State	5	4
		Mhow Cantonment	2	...
		Jaora State	39	30
		Rewa State	1	3
		Rajgarh State	28	18
		Datia State	53*	62*
		Sampthar State	7	6
		Raghogarh State	5	3
		Orchha State	8	8
		Dewas Town	2	1
		Dewas State	32	23
		Bankapahari Jagir	3	3
		TOTAL	268	212

* For two weeks.

The following addition should be made in the return for the week ending 2nd March 1918 :—

Add 579 cases, 583 deaths against Gwalior State.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths
RAJPUTANA.	...	Ajmer City	10	16
		Ajmer District	88	68
		Alwar State	709	575
		Jaipur City	6	6
		Jaipur State	1,026	1,006
		Bharatpur State	495	409
		Jhalawar State	46	35
		Kotah State	1,052	838
		Karauli State	71	55
		Mewar State	970	810
		Tonk State	52	101
		Jodhpur City	452	452
		Marwar State	628	561
		Shahpura State	18	7
		Bikaner State	29	30
		Dungarpur State	40	29
		Dholpur State	58	35
		Banswara State	176	98
		Sirohi State	2	2
		Kherwara State	1	1
		Partabgarh State	24	26
		TOTAL	5,972	5,160
N.-W. F. PROVINCE	...	Peshawar District	6	4
		TOTAL	6	4
KASHMIR	...	Jammu Province	111	59
		TOTAL	111	59
		GRAND TOTAL	40,361	32,217

The 32,217 deaths recorded above are 264 in excess of the previous week's total. Had not the late submission of a report prevented the inclusion in last week's statement of 629 deaths that occurred in the Ludhiana District, Punjab, an actual decrease in plague mortality would have been recorded for the week under report.

DELHI:
The 21st March 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

Printed and Published for the GOVT. OF INDIA, *by the* SUPERINTENDENT GOVERNMENT PRINTING, INDIA, *Delhi.*

REGISTERED No. C. 696.



SUPPLEMENT TO

The Gazette of India.

No. 13.} CALCUTTA, SATURDAY, MARCH 30, 1918.

OFFICIAL PAPERS.

A Supplement *to the* Gazette of India *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* Part VI *of the* Gazette.

Non-Subscribers to the Gazette *may receive the* Supplement *separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The* Supplement *and* Part VI *of the* Gazette *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.*

No Official Orders or Notifications, the Publication of which in the Gazette of India *is required by Law or which it has been customary to publish in the* Calcutta Gazette, *will be included in the* Supplement. *For such Orders and Notifications the body of the* Gazette *must be looked to.*

FOREIGN SEA-BORNE TRADE DURING FEBRUARY, 1918.

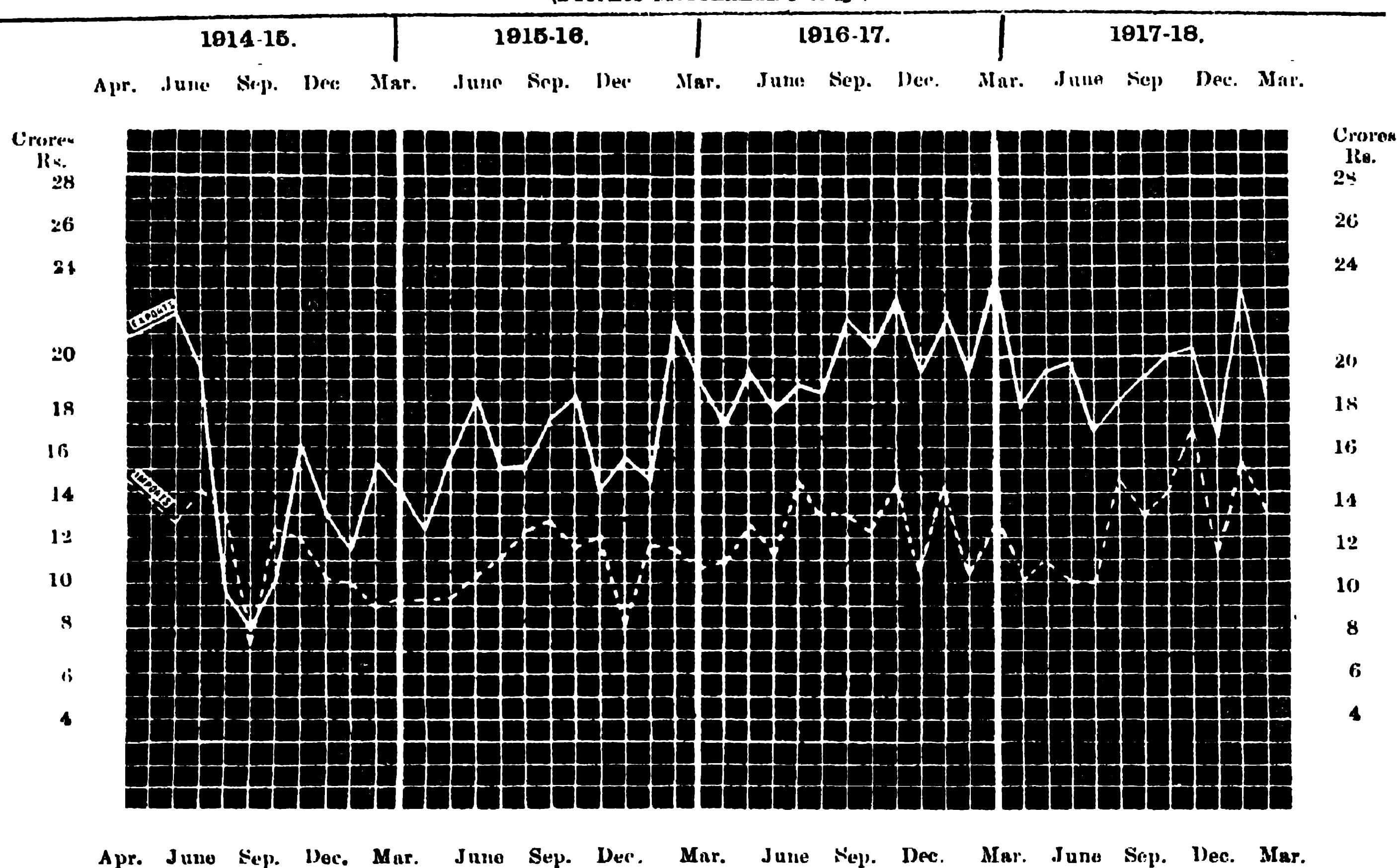
REVIEW of the SEA-BORNE TRADE of BRITISH INDIA for the month of FEBRUARY, 1918, and for the eleven months ended February, 1918.

FOREIGN COMMERCE.

FOREIGN SEA-BORNE TRADE DURING FEBRUARY, 1918.

The total imports of merchandise in February, 1918, were valued at over R13 crores as against over R15 crores in the preceding month, the value of the exports, including those of wheat, tanned cow hides, and other articles of national importance on Government account, at over R17 crores, as against R22 crores, and the re-exports at R78 lakhs as against R1,06 lakhs. Imports decreased by 14 per cent, exports by 21 per cent, and re-exports by 27 per cent. As compared with February, 1917, imports showed an increase of 29 per cent, and re-exports of 10 per cent, while exports showed a decrease of 6 per cent. A review of the eleven months' trade of the present financial year will be found on page 6.

The chart showing the course of monthly imports and exports, including re-exports, from April, 1914, to February, 1918, is appended below:—



The actual net excess of exports, including re-exports, over imports was R7,71 lakhs in January, 1918, and R4,91 lakhs in February, 1918. The statement below shows the figures of imports and exports, including re-exports, during January and February of the years 1915-16, 1916-17, and 1917-18, and the actual net excess of exports over imports during the same periods:—

	1915-16		1916-17		1917-18		Actual net excess of exports over imports		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1915-16	1916-17	1917-18
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
January . .	11,84	14,58	14,19	21,95	15,31	23,02 (a)	2,74	7,76	7,71
February . .	11,54	21,72	10,35	19,24	13,24	18,15 (a)	10,18	8,99	4.91

(a) Include the val-s of wheat, tanned cow hides, and other articles of national importance exported on Government account

Comparisons with January, 1918.—As compared with January, 1918, the most noticeable changes were:—

Under imports: *increases* under salt (+R21 lakhs), and tea-chests (+R11 lakhs), but *decreases* under sugar 16 D. S. and above (—R13 lakhs), chemicals (—R9 lakhs), dyeing and tanning substances (—R12 lakhs), raw silk (—R14 lakhs), cotton piecegoods, grey (—R40 lakhs), white (—R45 lakhs), and coloured (—R22 lakhs), and articles imported by post (—R12 lakhs).

Under exports: *increases* under cotton twist and yarn (+R34 lakhs), and jute manufactures (+R77 lakhs), but *decreases* under grain, pulse, and flour (—R36 lakhs), lac (—R12 lakhs), castor seed (—R11 lakhs), linseed (—R10 lakhs), raw cotton (—R2,47 lakhs), raw jute (—R33 lakhs), raw silk (—R11 lakhs), raw wool (—R61 lakhs), rubber (raw) (—R27 lakhs), opium (—R20 lakhs), hides, tanned and cotton piecegoods (—R18 lakhs) each.

Comparisons with February, 1917.—As compared with February, 1917, the most noticeable changes were:—

Under imports: *increases* under salt (+R11 lakhs), cotton twist and yarn (+R43 lakhs), cotton piece goods, grey (+R1,22 lakhs), white (+R25 lakhs), silk piece goods (+R10 lakhs), matches (+R21 lakhs), and tea-chests (+R19 lakhs), but *decreases* under motor cars and motor cycles (—R14 lakhs), cloves (—R8 lakhs), and sugar, 16 D. S. and above (—R7 lakhs).

Under exports: *increases* under grain, pulse, and flour (+R45 lakhs), raw cotton (+R27 lakhs), hides, tanned (+R26 lakhs), and jute manufactures (+R1,44 lakhs), but *decreases* under raw hides (—R82 lakhs), raw skins (—R67 lakhs), sesamum (—R30 lakhs), raw jute (—R1,01 lakhs), raw wool (—R43 lakhs), saltpetre (—R12 lakhs), opium (—R10 lakhs), skins, tanned (—R32 lakhs), and cotton piecegoods (—R28 lakhs).

VARIATIONS IN CLASSES.

The variations in February, 1917 and 1918, as compared with January 1917 and 1918, respectively, according to the four main classes of merchandise, are as follows:—

	January 1917 R(lakhs)	February 1917 R(lakhs)	Increase (+) or decrease (—) R(lakhs)	January 1918 R(lakhs)	February 1918 R(lakhs)	Increase (+) or decrease (—) R(lakhs)
IMPORTS						
1. Food, drink, and tobacco	2,43	2,44	+1	2,76	2,51	—25
2. Raw materials and produce and articles mainly unmanufactured	97	69	—28	82	54	—28
3. Articles wholly or mainly manufactured	10,42	6,84	—3,58	11,29	9,87	—1,42
4. Miscellaneous and unclassified	37	28	—9	44	32	—12
Total	14,19	10,25	—3,94	15,31	13,24	—2,07

Exports	January 1917 R(lakhs)	February 1917 R(lakhs)	Increase (+) or decrease (—) R(lakhs)	January 1918 R(lakhs)	February 1918 R(lakhs)	Increase (+) or decrease (—) R(lakhs)
1. Food, drink, and tobacco	4,66	3,68	—98	5,92	5,06	—86
2. Raw materials and produce and articles mainly unmanufactured	9,90	8,57	—1,33	9,28	5,19	—4,09
3. Articles wholly or mainly manufactured	6,52	6,10	—42	6,57	6,91	+34
4. Miscellaneous and unclassified	14	18	+4	19	21	+2
Total	21,22	18,53	—2,69	21,96(a)	17,37 (a)	+4,59

COMPARISON WITH THE IMPORTS AND EXPORTS OF THE PRECEDING MONTH (JANUARY, 1918).†

I.—Imports.

AN INCREASE IN THE IMPORTS OF SALT AND A DECREASE IN THE IMPORTS OF SUGAR, DATES, AND CIGARETTES.

Salt.

Sugar.

The imports of Food, drink, and tobacco in February, 1918, decreased by R25 lakhs, as compared with the preceding month. The imports of salt in February, 1918, increased to 53,454 tons, from 21,756 tons in the preceding month (January, 1918). Imports of sugar, 16 D. S. and above, decreased to 49,371 tons, from 52,165 tons, in the preceding month. The value of these imports decreased by R13 lakhs to R1,40 lakhs. In the eleven months ended February, 1918, the imports of sugar, 16 D. S. and above, amounted to 404,481 tons, valued at R13,01 lakhs, as against 405,669 tons, valued at R13,63 lakhs, in the corresponding period of the previous year. The imports of dates in February, 1918, decreased to 38,285 cwts from 137,564 cwts in the preceding month, and those of cigarettes to 287,425 lbs from 350,287 lbs.

Dates.

Cigarettes.

AN INCREASE IN THE IMPORTS OF KEROSENE OIL AND A DECREASE IN THE IMPORTS OF MINERAL OIL OTHER THAN KEROSENE AND RAW SILK.

Mineral oil.

The value of the imports of Raw materials in February, 1918, decreased by R28 lakhs. The quantity of mineral oil, including kerosene, imported from abroad in February, 1918, decreased to 4,109,590 gallons, from 4,219,243 gallons in the preceding month. The value of these imports was R20 lakhs, as against nearly R26 lakhs in January, 1918. The quantity of kerosene oil imported increased to 2,519,768 gallons from 2,126,415 gallons, but other kinds of mineral oil decreased to 1,589,822 gallons from 2,092,828 gallons. Imports of raw silk decreased to 81,553 lbs from 270,763 lbs in the preceding month.

Raw silk.

AN INCREASE IN THE IMPORTS OF COTTON GOODS.

Cotton goods.

The value of the imports of Manufactured articles decreased by R1,42 lakhs. The imports of cotton piece goods, including fents, in February, 1918, decreased to 147 million yards, valued at R4,41 lakhs, from 160 million yards, valued at R5,50 lakhs, in the preceding month. Grey goods decreased by 17 million yards to 57 million yards, white goods by 16 million yards to 32 million yards, and coloured goods by 8 million yards to 25 million yards. In the eleven months ended February, 1918, the total imports of cotton piece goods amounted to 1,499 million yards, valued at R47 crores, as against 1,758 million yards, valued at R41 crores, in the corresponding period of the previous year. The imports of iron or steel sheets and plates amounted in February, 1918, to 3,306 tons, valued at R20 lakhs, as against 2,905 tons, valued at R19 lakhs, in the preceding month.

Iron or steel sheets and plates.

(a) Include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.

† Comparison is made with the previous month and not with the corresponding month of last year, owing to the present abnormal circumstances brought about by the war.

II.—Exports.

A DECREASE IN THE EXPORTS OF FOOD STUFFS.

The exports of Food, drink, and tobacco decreased in February, 1918, by R86 lakhs, as compared with the preceding month. The exports of grain, pulse, and flour showed a decrease in February, 1918, and amounted to R2,89 lakhs, as against R3,25 lakhs in the preceding month. In the eleven months ended February, 1918, the value of the exports amounted to over R46 crores, as against nearly R31 crores in the corresponding period of the previous year. *Grain, pulse, flour.*

A DECREASE IN THE EXPORTS OF RAW COTTON, RAW JUTE AND OF RAW WOOL.

The value of the exports of Raw materials decreased by R4,09 lakhs. The shipments of raw cotton decreased in February, 1918, to 18,721 tons, valued at R2,37 lakhs, from 38,537 tons, valued at R4,85 lakhs, in the preceding month. In the eleven months ended February, 1918, the exports amounted to 317,664 tons, valued at R34,72 lakhs, as against 386,371 tons, valued at R30,43 lakhs, in the corresponding period of the previous year. *Raw cotton.*

The exports of raw jute in February, 1918, decreased to 29,610 tons, valued at R58 lakhs, from 42,530 tons, valued at over R91 lakhs, in the preceding month. In the eleven months ended February, 1918, the exports amounted to 245,120 tons, valued at R5,72 lakhs, as against 494,188 tons, valued at R14,94 lakhs, in the corresponding period of the previous year. The exports of raw wool in February, 1918, decreased to 65,184 lbs from 5,712,386 lbs in the preceding month. *Raw jute.* *Raw wool.*

AN INCREASE IN THE EXPORTS OF JUTE MANUFACTURES.

The value of the exports of Manufactured articles increased by R34 lakhs. The exports of jute manufactures were valued in February, 1918, at R4,91 lakhs, as against R4,13 lakhs in the preceding month. In the eleven months ended February, 1918, the value of the exports amounted to R37 crores, as against nearly R39 crores in the corresponding period of the previous year. *Jute manufs.*

ELEVEN MONTHS ENDED FEBRUARY, 1918.

The summary of the results for the eleven months ended February, 1918, as compared with the corresponding period of 1915-16 and 1916-17, is as follows :—

	1915-16		1916-17		1917-18		ACTUAL NET EXCESS OF EXPORTS OVER IMPORTS		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1915-16	1916-17	1917-18
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Merchandise (private)	1,21,18	1,78,30	1,36,82	2,17,43(a)	1,39,52	2,08,42(a)	57,12	80,61	68,90

In the eleven months ended February, 1918, exports, including re-exports, were less by R9,01 lakhs or 4 per cent than in 1916-17, but higher by R30,12 lakhs or nearly 17 per cent than in 1915-16. In the same period imports were higher by R2,70 lakhs or 2 per cent than in 1916-17, and by R18,34 lakhs or 15 per cent than in 1915-16. The net excess of exports over imports in these eleven months was nearly R69 crores, as compared with nearly R81 crores in 1916-17 and R57 crores in 1915-16. The total value of merchandise decreased by over R6 crores or nearly 2 per cent, to R3,48 crores.

(a) Include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.

TRADE IN THE ELEVEN MONTHS OF 1917-18.

In the eleven months, April, 1917, to February, 1918, the value of imported cotton piece goods showed an increase of R6,31 lakhs, of articles imported by post of R1,29 lakhs, and matches of R1,12 lakhs, while railway plant and rolling-stock decreased by R1,04 lakhs, motor cars and motor cycles by R1,28 lakhs, and provisions and oilman's stores by R1,07 lakhs. Under exports, the value of grain, pulse, and flour increased by over R15 crores. The quantity of raw cotton exported decreased by 1,374,135 cwts, while the value thereof increased by R4 crores and the value of tanned hides exported increased by over a crore of Rupees. The value of the exports of raw jute showed the largest decrease of R9,21 lakhs while that of jute manufactures decreased by R1,96 lakhs, linseed by R4,15 lakhs and raw hides and skins by R5,96 lakhs.

Comparing the values of the imports and exports during the eleven months ended February, 1918, with those in the corresponding period of 1916-17, the chief increases and decreases are as follows:—

I.—Imports.

Increases

	R (thousands)		R (thousands)
Cotton, twist and yarn	32,53	Wood (timber)	20,12
,, grey piece goods	2,28,07	Iron or steel—sheets and plates	22,52
,, white ,,	2,02,99	Salt	20,15
,, coloured ,,	1,92,29	Spirits	18,96
Articles imported by post	1,29,32	Cotton, raw	15,38
Matches	1,12,20	Glass and glassware	15,16
Chemicals	80,10	Copper, wrought	14,64
Woollen piece goods	44,11	Soap	14,44
Cigarettes	35,56	Cement	13,92
Dyeing and tanning substances	32,69	Silk piece goods	13,87

Decreases

Motor cars and motor cycles	1,28,15	Cotton, hosiery	29,41
Railway carriages and wagons	37,03	Canned and bottled provisions	27,10
,, locomotive, engines and tenders, etc.	8,89	Boots and shoes	25,11
,, materials for construction	58,13	Paper (excluding pasteboard)	24,66
Kerosene oil	98,86	Horses	21,98
Machinery, etc.—prime movers, etc.	19,35	Bars and channel (steel)	18,62
electrical machinery	11,60	Molasses	17,21
textile ,, (cotton)	8,30	Iron or steel—pipes and fittings, cast	14,86
,, ,, (jute)	32,78	Paints and colours	14,74
Sugar, 16 D. S. and above	61,79	Stationery	13,83
Biscuits and cakes	45,71	Umbrellas and umbrella fittings	10,91
Haberdashery and millinery	44,29	Toys and requisites for games	10,90
Hardware	39,84	Earthenware and porcelain	10,32

II.—Exports.

Increases

	R (thousands)		R (thousands)
Grain, pulse, and flour	15,51,83	Paraffin wax	15,32
Cotton (raw)	4,29,51	Cotton, twist and yarn	12,87
Hides, tanned	1,00,08	Castor seed	10,15
Lac	70,24	Opium	8,99
Rubber	15,58	Coconut oil	8,05

Decreases

Jute (raw)	9,21,36	Indigo	51,37
Jute manufactures	1,96,29	Coal, coke, etc.	47,55
Seeds—Copra or coconut kernel	66,62	Cotton piece goods	44,66
Cotton	28,75	Hemp (raw)	40,22
Groundnuts	16,96	Oilcakes	27,81
Linseed	4,15,30	Manures (bones)	19,76
Rapeseed	86,20	Coir goods	18,88
Sesamum	1,10,36	Saltpetre	17,00
Hides (raw)	3,72,86	Teakwood	13,71
Skins (,,)	2,23,84	Wool, carpets and rugs	12,36
Skins, tanned	2,89,86	Myrobalans	10,04

Imports of Foreign Merchandise.

In the following table are shown the quantities and values of the principal articles of imports during the eleven months ended February, 1918, as compared with the figures for the corresponding period of 1916-17 :—

Principal Articles		Quantity		Value		Increase (+) or decrease (—) in the eleven months ended February, 1918, as compared with the corresponding period of 1916-17	
		1916-17	1917-18	1916-17	1917-18	Quantity	Value
		(thousands)	(thousands)	R (thousands)	R (thousands)	(thousands)	R (thousands)
Apparel (excluding haberdashery, hosiery, and boots and shoes)		—	—	1,43,26	1,21,76	—	—21,50
Carriages and carts (including cycles and motor cars)		—	—	2,23,75	96,30	—	—1,27,45
Chemicals		—	—	1,71,53	2,51,63	—	+80,10
Coal, coke, and patent fuel	tons	45	21	13,89	6,54	—24	—7,35
Drugs and medicines		—	—	1,32,08	1,24,00	—	—8,08
Dyeing and tanning substances		—	—	95,20	1,27,89	—	+32,69
Fruits and vegetables		—	—	1,10,00	96,57	—	—13,43
Glass and glassware		—	—	1,37,16	1,52,32	—	+15,16
Hardware		—	—	2,86,46	2,46,62	—	—39,84
Instruments, apparatus, etc.		—	—	1,64,63	1,60,85	—	—3,78
Liquors	gals.	4,116	3,172	2,16,88	2,33,27	—944	+16,39
Machinery of all kinds, including belting for machinery		—	—	5,56,03	4,89,19	—	—66,84
Matches	gross	9,774	15,792	1,00,46	2,12,66	+6,018	+1,12,20
Metals, iron and steel	tons	238	143	8,11,60	7,14,81	—95	—96,79
„ copper	cwts	32	44	35,21	59,14	+12	+23,93
Oils—mineral	gals.	80,826	56,010	4,13,81	3,17,96	—24,816	—95,85
Paper and pasteboard		—	—	2,17,61	2,01,66	—	—15,95
Provisions and oilman's stores		—	—	2,68,34	1,61,72	—	—1,06,62
Railway plant and rolling-stock		—	—	1,51,97	47,91	—	—1,04,06
Salt	tons	413	300	1,74,99	1,95,14	—113	+20,15
Spices	lbs	131,999	123,650	1,79,24	1,74,32	—8,349	—4,92
Stationery		—	—	73,43	59,60	—	—13,83
Sugar, 16 D. S. and above	cwts	8,113	8,090	13,62,72	13,00,93	—23	—61,79
Textiles— Cotton, raw	„	30	46	19,69	35,07	+16	+15,38
„ twist and yarn	lbs	27,291	18,127	3,67,59	4,00,12	—9,164	+32,53
„ grey piece goods	yards	775,393	601,514	15,26,76	17,54,83	—173,879	+2,28,07
„ white „	„	535,296	484,835	11,53,46	13,56,45	—50,461	+2,02,99
„ coloured „	„	409,055	381,980	13,53,66	15,45,95	—27,075	+1,92,29
„ other sorts of manufactures		—	—	3,91,62	3,46,23	—	—45,39
Silk, raw	lbs	1,876	1,802	1,04,98	1,14,29	—74	+9,31
„ manufactures		—	—	2,60,31	2,64,61	—	+4,30
Woollen manufactures		—	—	1,78,16	2,01,03	—	+22,87

Exports of Indian Merchandise.

The table below shows the quantities and values of the principal articles of Indian merchandise exported during the eleven months ended February, 1918, as compared with the figures for the corresponding period of 1916-17 :—

Principal Articles		Quantity		Value		Increase (+) or decrease (—) in the eleven months ended February, 1918, as compared with the corresponding period of 1916-17	
		1916-17	1917-18	1916-17	1917-18	Quantity	Value
		(thousands)	(thousands)	R (thousands)	R (thousands)	(thousands)	R (thousands)
Chemicals—saltpetre	cwts	479	403	95,80	78,80	—76	—17,00
Coal, coke, and patent fuel	tons	779	252	71,03	23,48	—527	—74,55
Coir	cwts	542	374	62,62	43,53	—168	—19,09
Dyes, indigo	,,	30	25	1,80,14	1,28,77	—5	—51,37
,, myrobalans	,,	968	798	56,65	46,61	—170	—10,04
Grain, pulse, and flour	value	—	—	30,90,76	46,42,59	—	+15,51,83
Hides, raw	cwts	804	402	6,68,09	2,95,23	—402	—3,72,86
Skins, raw	,,	540	280	6,41,41	4,17,57	—160	—2,23,84
Hides and skins, tanned or dressed—							
Hides { Private	,,	174	20	2,43,79	20,88	—154	—2,22,91
Hides { Government	,,	104	339	1,39,22	4,62,21	+23[illegible]	+3,22,99
Hides Total	,,	278	359	3,83,01	4,83,09	+81	+1,00,08
Skins	,,	150	37	4,37,13	1,47,27	—113	—2,89,86
Total Hides and skins, tanned or dressed (including cow hides on Government account)	,,	428	396	8,20,14	6,30,36	—32	—1,89,78
Lac	,,	349	269	2,45,60	3,15,84	—80	+70,24
Manures	tons	58	32	53,06	38,76	—26	—14,30
Castor oil	gals.	1,658	1,980	25,10	36,06	+322	+10,96
Coconut oil	,,	1,967	2,599	41,33	49,38	+632	+8,05
Oilcakes	cwts	2,288	1,564	91,81	64,00	—724	—27,81
Opium	,,	11	10	1,84,46	1,93,45	—1	+8,99
Seeds—total	,,	16,927	8,379	14,81,24	7,47,75	—8,548	—7,33,49
Castor	,,	1,747	1,644	1,35,31	1,45,46	—103	+10,15
Copra	,,	464	117	87,64	21,02	—347	—66,62
Cotton seed	,,	778	31	30,04	1,29	—747	—28,75
Groundnuts	,,	2,265	2,192	1,92,96	1,76,00	—73	—16,96
Linseed	,,	7,388	2,714	6,62,52	2,47,22	—4,674	—4,15,30
Textiles—							
Cotton, raw	cwts	7,727	6,353	30,42,89	34,72,40	—1,374	+4,29,51
,, twist and yarn	lbs	142,327	114,353	6,54,75	6,67,62	—27,974	+12,87
,, piece goods	yards	220,144	148,536	4,49,15	4,04,49	—71,608	—44,66
Hemp, raw	cwts	599	326	1,26,70	86,48	—273	—40,22
Jute, raw	tons	494	245	14,93,58	5,72,22	—249	—9,21,36
,, manufactures	value	—	—	38,99,23	37,02,94	—	—1,96,29
Wool, raw	lbs	43,431	36,681	3,41,90	3,36,35	—6,750	—5,55
Wood, teak	cubic tons	23	14	43,82	30,11	—9	—13,71
,, other timber	,, ,,	2	1	1,76	1,03	—1	—73

TRADE BY PROVINCES.

The total imports and exports, including re-exports, of private merchandise into and from the several maritime provinces during the month of February 1918, as compared with those of January, 1918, are stated below :—

	IMPORTS		EXPORTS, INCLUDING RE-EXPORTS	
	January, 1918	February, 1918	January, 1918	February, 1918
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Bengal	6,38	4,72	9,29	9,11
Bombay	6,08	5,65	7,64	5,10
Sind	1,24	96	2,05	1,07
Madras	1,14	98	2,33	1,36
Burma	47	93	1,71	1,51
Total	15,31	13,24	23,02(a)	18,15(a)

Under imports, Burma alone showed an increase of 98 per cent, while Bengal showed a decrease of 26 per cent, Bombay of 7 per cent, Sind of 23 per cent, and Madras of 14 per cent. Under exports, Sind showed a decrease of 48 per cent, Bombay of 33 per cent, Burma of 12 per cent, and Bengal of 2 per cent, and Madras of 42 per cent. These comparisons are with the preceding month (January, 1918).

BALANCE OF TRADE.

The following table takes into account the imports and exports of merchandise on private account only, as well as the value of wheat, tanned cow hides, and other articles of national importance exported on Government account :—

	Eleven months, April to February, 1916-17	Eleven months, April to February 1917-18
	R (lakhs)	R (lakhs)
Exports of Merchandise, including Re-exports †	2,17,43(a)	2,08,42(a)
Imports „ †	1,36,82	1,39,52
Excess of Exports over Imports	80,61	68,90
Net imports of Gold	*	*
„ „ „ Silver	*	*
Net Imports of Treasure	*	*
Council bills and Telegraphic transfers paid in India	41,48·5	44,32·5
Sterling bills on London sold in India	...	...
Enfaced Rupee paper (net imports)	45·9	82·3
Interest on Enfaced Rupee paper	29·3	27·7
Net Balance of Trade	*	*
	February (1917)	February (1918)
	d.	d.
Average rate of exchange	16·172	17·00(b)

In the eleven months ended February, 1918, the excess of exports over imports of private merchandise was R68,90 lakhs, as against R80,61 lakhs in the corresponding period of 1916-17, and R57,12 lakhs in 1915-16. As the publication of treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to February, nor the net balance of trade in the same period. It may be of interest to note that the net (private) exports are considerably below those of 1916-17 and also below those of 1915-16. The balance of trade, so far as shown by the statistics of merchandise, treasure, Council Bills, and enfaced Rupee paper, in the eleven months ending February is in favour of India, though not to so large an extent as in the corresponding period of 1915-16 and 1916-17.

* Temporarily discontinued.
† Exclusive of Government transactions (other than wheat, tanned cow hides, and other articles of national importance in the case of exports).
(a) Include the value of wheat, tanned cow hides, and other articles of national importance exported on Government account.
(b) Approximate rate for Telegraphic Transfers.

The amount of Council Bills and Telegraphic Transfers paid in India in the eleven months ended February, 1918, was about R44,33 lakhs, of which over R2,14 lakhs were paid through the Gold Standard Reserve, about R10,93 lakhs through the Paper Currency Reserve, and R31,26 lakhs through the Treasuries. In the eleven months ended February, 1917, the amount was over R41,48 lakhs, of which over R5,43 lakhs were paid through the Gold Standard Reserve, about R27,04 lakhs through the Paper Currency Reserve, and R9,01 lakhs through the Treasuries. In the eleven months ended February, 1916, the amount of Council Bills paid was R24,54 lakhs. As regards enfaced Rupee paper, about R12 lakhs represented the amount of paper enfaced to London, and R94 lakhs the amount re-transferred from London, in the eleven months, April to February, 1917-18, while in the corresponding period of 1916-17, over R44 lakhs represented the amount of paper enfaced to London and R90 lakhs the amount re-transferred from London.

DECLARED VALUE PER UNIT OF SELECTED ARTICLES.

The declared values per unit of certain selected articles imported and exported during February, 1916, 1917, and 1918, are noted below :—

	February				February		
	1916	1917	1918		1916	1917	1918
Imports	R A. P.	R A. P.	R A. P.	*Exports*	R A. P.	R A. P.	R A. P.
Sugar, 16 D. S. and above . . . cwt	15 15 8	16 14 1	14 3 4				
Cotton, twist and yarn lb	1 2 5	1 9 5	2 5 11				
„ grey piecegoods yard	0 2 10	0 3 7	0 5 9	Indigo . . cwt	560 11 6	609 12 8	430 11 7
„ white „ „	0 3 0	0 4 0	0 5 3	Cotton, raw . „	33 7 4	46 13 4	63 5 7
„ coloured „ „	0 4 0	0 5 9	0 7 6	Jute, raw . . bale	52 11 0	54 3 5	35 2 5

As compared with the corresponding month of the previous year (February, 1917), under imports, the declared unit value of cotton twist and yarn rose in February, 1918, by 49 per cent, and of cotton piece goods, grey by 60 per cent, white by 31 per cent, and coloured by 30 per cent, while sugar fell by 16 per cent. Under exports, raw cotton showed an increase of 35 per cent, while indigo showed a decrease of 29 per cent, and raw jute of 35 per cent.

CUSTOMS REVENUE.*

The following table shows the gross Indian sea customs revenue (excluding salt revenue) collected on principal articles in February, 1918, as compared with January, 1918, and February, 1917 and 1914 :—

	February 1914 (pre-war month)	February 1917	January 1918	February 1918	Increase (+) or decrease (—) in February, 1918, as compared with		
					January 1918	February 1917	February 1914
IMPORT DUTY	R (thousands)	R (thousands)	R (thousands)	R (thousands)	R (thousands)	R (thousands)	R (thousands)
Special duties							
Arms	48	46(a)	37(a)	15 (a)	—22	—31	—33
Liquors	12,36	11,36	10,24	10,24	...	—1,12	—2,12
Petroleum	4,35	5,05(b)	2,47(b)	2,18 (b)	—29	—2,87	—2,17
Silver bullion and coin .	10,07	21	...	..	...	—21	—10,07
„ manufactures .	—	44	3	4	+1	—40	—
Sugar	5,13	11.46(c)	15,28(c)	16,57(c)	+1,29	+5,11	+11,44
Tobacco	2,14	4,38	5,75	5,35	—40	+97	+321
Duty at 2½ per cent							
Machinery	—	77	95	74	—21	—3	—
Metals—Iron and steel .	1,55	1,35	1,61	1,43	—18	+8	—12
Railway plant, etc.	—	8	13	14	+1	+6	—
Duty at 7½ per cent							
Articles of food, etc., excluding sugar and vinegar . . .	2,39	4,13	5,63	4,22	—1,41	+9	+1,83
Raw materials, etc. .	1,32	2,76	3,47	2,35	—1,12	—41	+1,03
Articles wholly or mainly manufactured—							
Cotton manufactures .	14,49	10,62	40,13	35,02	—5,11	+24,40	+20,53
Others . . .	16,03	18,16	26,10	25,18	—92	+7,02	+9,15
Total (including other articles) . . .	71,27	73,95	1,18,22	1,04,96	—13,26	+31,01	+33,69
EXPORT DUTY (Total) .	19,35	22,54	39,20	32,19	—7,01	+9,65	+12,84

* The Indian Tariff (Amendment) Act, IV of 1916, took effect from 1st March, 1916.
(a) Excludes the 7½ per cent duty on explosives.
(b) „ „ „ petroleum.
(c) „ „ „ confectionery.

The customs duty figures are an index to the volume of the import trade only, since under exports jute, rice, and tea only are subject to duty. In the eleven months ended February, 1918, the import duties increased to nearly R11,10 lakhs from about R8,97 lakhs in the eleven months ended February, 1917, and the export duties rose to R2,91 lakhs from R2,17 lakhs. The grand total of gross Indian sea and land customs revenue (excluding salt revenue) in the eleven months, April to February 1917-18, amounted to R15,13 lakhs, as compared with R11,65 lakhs in the same period of last year.

RAILWAY STATISTICS.

Railway statistics, like the import and export statistics above, are a valuable index to the general movement of trade throughout the country, and show that the earnings from 1st April to 2nd March, 1917-18, were R69,03 lakhs, as against R63,69 lakhs in the corresponding period of 1916-17, or an increase of R5,34 lakhs.

DEPARTMENT OF STATISTICS, INDIA
March 23, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

DEPARTMENT OF STATISTICS, INDIA.

CALCUTTA, MARCH 18, 1918.

Second WHEAT Forecast, 1917-18.

This forecast is based on reports received from provinces and states and refers to 98·5 per cent of the total wheat acreage of India. The statistics, therefore, cover all the important wheat growing areas. The condition of the crop referred to below relates to that prevailing in the latter part of February.

The total area sown amounts to 34,469,000 acres as against 32,856,000 acres (the revised figure) at the corresponding date of last year, or an increase of 5 per cent. The total area in the final forecast of last year (published in August, 1917) was 32,940,000 acres. It may be noted that the increase in acreage now estimated as compared with the first forecast (at the end of January) is 2 per cent.

It will be seen that the area this year, as against that on the corresponding date of last year, shows an increase of 57 per cent in Delhi, 23 per cent in Rajputana, 22 per cent in Central India, 15 per cent in the North-West Frontier Province, 12 per cent in Bombay and Sind, 3 per cent in the Punjab, 2 per cent in the Central Provinces and Berar and 1 per cent in Hyderabad. On the other hand, Ajmer-Merwara shows a decrease of 32 per cent, Bihar and Orissa 7 per cent, Bengal 3 per cent, and the United Provinces 2 per cent.

General condition of the crop.—The present condition of the irrigated crop is reported to be good. The unirrigated* crop is suffering through drought owing to the inadequacy of the winter rains, particularly in parts of the Punjab, Delhi, and the North-West Frontier Province, and rain is badly wanted in these parts. Owing to the very copious monsoon of 1917, and its beneficial effect on the seed-bed, the unirrigated crop has so far not suffered so much as it would have done in an ordinary year in which the winter rains have been short.

The detailed figures for the provinces are as follows :—

Second Forecast, March.

Provinces and States	Area 1917-18	Area 1916-17	Increase + or Decrease —
	Acres	Acres	Acres
Punjab (a)	11,573,000	11,232,000	+341,000
United Provinces	7,050,000	7,200,000	—150,000
Central Provinces and Berar (a)	3,908,000	(b)3,846,000	+62,000
Bombay and Sind (a)	2,880,000	2,573,000	+307,000
Bihar and Orissa	1,224,000	1,310,000	—86,000
North-West Frontier Province	1,214,000	1,051,000	+163,000
Bengal	124,000	128,000	—4,000
Delhi	55,000	35,000	+20,000
Ajmer-Merwara	17,000	25,000	—8,000
Central India	3,851,000	3,153,000	+698,000
Rajputana	1,418,000	(b)1,156,000	+262,000
Hyderabad	1,151,000	1,143,000	+8,000
Mysore	4,000	4,000	...
Total	34,460,000	(b)32,856,000	+1,613,000

The provincial reports are summarised below :—

Punjab (33·3 per cent of the total area under wheat in India).—The revised estimate of the area sown in British districts amounts to 10,294,000 acres, which is about 3 per cent above the estimate made at this time last year. The area in the Native States is now estimated at 1,279,000 acres, which is 4 per cent larger than the corresponding estimate of last year. The combined area of British and Native territory (11,573,000 acres) shows an increase of 3 per cent as compared with the estimate made at this time last year. Except for very light rain in the third week of January in most districts, in the fourth week of that month in the south-east, and at the end of February in the western sub-montane tracts, the weather remained practically dry. The condition and prospects of the irrigated crop is everywhere good; they are better than last year in the Canal Colonies owing to a more ample supply of water, although the supply is now becoming rather short. The unirrigated crop in the central and western districts is suffering from drought, and its condition is below average. Elsewhere it is so far about normal. Rain is wanted all over the province. Frost has damaged the crop more than usual. Rust attack is about normal. There are indications that the absence of cultivation last summer owing to heavy rains may eventually diminish the outturn, especially in the sub-montane tracts.

United Provinces (22·8 per cent of the total area under wheat in India).—In the first forecast the total area was estimated at 7,050,000 acres as against 7,200,000 acres at the corresponding date of last year. No change has been made in this estimate. Some rain fell in the western districts in the latter half of January. In the Upper Doab it was generally heavy and beneficial to the crops; elsewhere it was too light to have any appreciable effect. February was rainless up to the date of report (26th). The irrigated crops are everywhere promising, although they have been slightly affected by the high winds prevailing during the second fortnight of February. The unirrigated crops have suffered on light sandy soils, but, in consequence of the late rains in October, are, on the whole, better than in most years in which no winter rains are received. In the Meerut, Agra, and Allahabad divisions a normal yield is expected. In Rohilkhand, Oudh and the Benares Division, mainly owing to insufficient preparation of the land, the outturn will probably be below normal. For the provinces as a whole, the average outturn on present conditions is estimated at 90 to 95 per cent of the normal. [This relates to the condition of the crop up to the 24th February.]

Central Provinces and Berar (11·6 per cent of the total area under wheat in India).—The area sown in British districts is now estimated at 3,776,000 acres (397,000 acres being in Berar) which is about 2 per cent above the estimate made at this time last year. The area sown in the Native States of Khairagarh and Nandgaon is estimated at 132,000 acres as against 130,000 acres, the revised estimate of last year. The combined area of British and Native territory (3,908,000 acres) shows an increase of 2 per cent as compared with the corresponding estimate of last year. Since the issue of the first forecast in January occasional cloudy weather, cold winds, and above all the absence of winter showers, and the consequent lack of moisture in the soil have damaged the crop in parts of several districts, and considerably reduced the prospects of a large outturn. The average outturn for the Central Provinces and Berar, as a whole, is estimated at 85 per cent of the normal. On this basis the total yield of the province (excluding Native States) is estimated at 860,000 tons, as against 1,095,000 tons estimated at this time last

(a) Including Native States (b) Revised figure

*The unirrigated area under wheat is, on the average of the five years ending 1915-16, about 49 per cent of the total wheat area in the Punjab, 51 per cent in the United Provinces, and 72 per cent in the North-West Frontier Province.

year. A normal outturn is expected in the Native States of Khairagarh and Nandgaon.

Bombay and Sind (7·8 per cent of the total area under wheat in India).—The total area is estimated at 2,880,000 acres (564,000 acres being in the Native States), which is 12 per cent above the estimate made at this time last year. In the Presidency proper, rust has appeared in places, and the weather conditions have generally been favourable. The crop is progressing fairly well everywhere. In the north and middle portions of Sind the unirrigated crop is suffering through want of moisture. On the Jamrao and Fuleli canals the irrigated crop is being damaged by rats. Elsewhere the crop is doing well. The expected outturn is estimated at 75 to 100 per cent of the normal in Gujarat and Kathiawar. In the Deccan the yield is expected to be above or about normal in Khandesh and most parts of Nasik and Nagar, and 65 to 85 per cent elsewhere. In the Karnatak and the Southern Mahratta Country States the estimates range between 65 and 85 per cent in the east and between 85 and 100 per cent in other parts. The Sind crop is expected to yield from 60 to 80 per cent of the normal. The season has been late and harvesting has only commenced in some places in the Deccan and the Karnatak. [The estimates are up to the 15th February.]

Bihar and Orissa (4·2 per cent of the total area under wheat in India).—The area sown is reported to be 1,224,000 acres, which is 7 per cent below the estimate made at this time last year. The decrease is due to excessive rain at sowing time. In January scanty showers fell all over the province, except in Patna and Darbhanga. The weather conditions were mostly favourable in the beginning of the season, but owing to lack of winter rains the crop has suffered to some extent in several districts of Bihar. The condition of the crop is reported to be fair to good, but straw except in the riverain tracts will be very short, and grain small. The average outturn for the province is estimated at 93 per cent of the normal.

North-West Frontier Province (3·3 per cent of the total area under wheat in India).—The total area sown up to the end of January is estimated at 1,214,000 acres, which is 15 per cent above the corresponding estimate of last year. The increase is general and is due to timely rainfall at sowing time as well as to the grant of special advances to cultivators for the extension of wheat cultivation. The condition of the standing crops is generally average at present, but rain is badly wanted throughout the province, especially for the unirrigated tracts in Bannu, where crops are withering for lack of rain.

Bengal (0·4 per cent of the total area under wheat in India).—The total area sown this year is estimated at 124,000 acres, which is 3 per cent short of the estimate made at this time last year. Since the issue of the first forecast, the weather has been too dry for wheat in most parts of the province. The average outturn is estimated at 70 per cent of the normal.

Delhi (0·1 per cent of the total area under wheat in India).—The total area is estimated at 55,000 acres, which is 57 per cent above the corresponding estimate of last year. The condition of the standing irrigated crops is good and that of unirrigated crops fair. Rain is badly wanted in parts.

Ajmer-Merwara (0·04 per cent of the total area under wheat in India).—The total area is estimated at 17,000 acres as against 25,000 acres reported at this time last year. The probable character of the harvest is reported to be good and the outturn is expected to be normal.

Central India (9·4 per cent of the total area under wheat in India).—The total area sown is estimated at 3,851,000 acres as against 3,153,000 acres estimated at this time last year, or an increase of 22 per cent. The condition of the crop is reported to be generally good. The detailed figures are as follows :—

	1917-18	1916-17
	Acres	Acres
Gwalior	1,606,755	1,239,812
Indore	523,368	390,829
Bhopal	696,496	749,306
Bundelkhand . . .	401,797	804,069
Baghelkhand . . .	199,727	180,224
Malwa	212,477	113,831
Southern States . . .	210,174	174,689
Total .	3,850,792	3,152,760

Rajputana (2·7 per cent of the total area under wheat in India).—The total area is estimated at 1,418,000 acres, which is 23 per cent above the corresponding estimate of last year. The condition of the crop is reported to be generally from fair to good. Detailed figures for the States are as follows :—

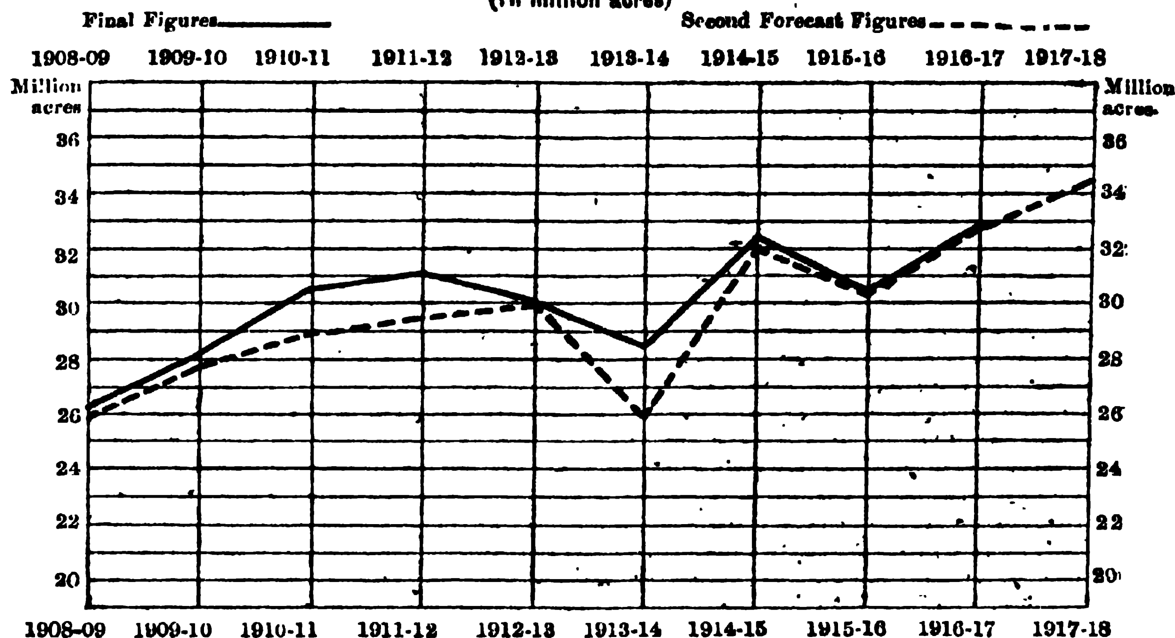
	1917-18	1916-17
	Acres	Acres
Bundi	55,370	57,865
Tonk	168,668	113,210
Shahpura	3,200	2,594
Kishangarh . . .	2,826	3,015
Jaipur	(a) 101,000	89,940
Dungarpur . . .	12,359	11,071
Partabgarh . .	29,494	23,545
Banswara	22,685	22,104
Kushalgarh . . .	5,900	3,543
Jaisalmer	13,485	9,267
Marwar	286,700	294,670
Bikaner	57,681	25,592
Sirohi	9,100	8,100
Karauli	6,147	5,756
Dholpur	19,267	16,039
Bharatpur . . .	45,997	45,117
Alwar	40,000	40,000
Kotah	441,763	327,459
Jhalawar	33,007	16,573
Mewar	60,000	40,000
Total .	1,417,929	1,155,760

Hyderabad (2·9 per cent of the total area under wheat in India).—The total area is estimated at 1,151,000 acres as against 1,143,000 acres reported at this time last year. The condition of the crop is reported to be fair to good. The average outturn is estimated at 75 per cent of the normal.

Mysore (0·01 per cent of the total area under wheat in India).—The area sown is estimated at 4,000 acres, which is the same as reported at this time last year. The condition of the crop is reported to be generally good.

Chart.—The chart below shows the second estimates of acreage and the final estimates for the last nine years for the whole of India.

(a) Provisional, as estimated in the first (January) forecast.



Rainfall (1st December to 31st January).—The table below shows the total rainfall in the months of December 1917 and January 1918 in the important wheat growing provinces, as furnished by the Director-General of Observatories :—

Province or State		Mean actual rainfall, 1st December 1917 to 31st January 1918	Mean actual rainfall, 1st December 1916 to 31st January 1917	Mean normal rainfall, 1st December to 31st January
		Inches	Inches	Inches
Punjab	East and North	1·14	0·48	2·18
	South-West	0·23	0·21	0·94
United Provinces	East	0·19	0·31	1·00
	West	0·72	0·39	1·61
Central Provinces	West	0·19	0·30	0·88
	East	0·47	0·04	0·66
Berar		0·08	0	0·98
Bombay	Gujarat	0	0·08	0·10
	Deccan	0·55	0	0·45
Sind		0·06	0·08	0·46
Bihar and Orissa	Bihar	0·06	0·09	0·64
	Chota Nagpur	0·26	0·06	0·90
	Orissa	*0·10	0·05	0·77
North-West Frontier Province		0·71	0·47	1·40
Bengal		0·05	0·02	0·59
Central India	West	0	0·25	0·88
	East	0·36	0·11	1·18
Rajputana	West	0·10	0·15	0·42
	East	0·15	0·04	0·54
Hyderabad	North	0·07	0·11	0·41
	South	0·40	0	0·39
Mysore		1·73	0·51	0·58

It will be seen that the winter rainfall is generally below normal, especially in the Punjab.

Wheat in foreign countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that the area sown with wheat in France indicates a considerable increase on that of last year at this period. The area sown with wheat in Australia is estimated at 10,016,000 acres, as against 11,525,000 acres in 1916-17.

From unofficial sources it appears that in the United States of America rain and snow have fallen practically throughout the winter wheat belt, including the droughty south-western area. In Australia the crop is expected to yield 3,214,000 tons and the surplus available for export is estimated at 2,143,000 tons. The problem of marketing is very difficult and it is reported that the New South Wales Government is considering the advisability of helping growers to produce meat instead of wheat. Fine favourable weather is prevailing in the Argentine, and the surplus available for export is estimated at 3,000,000 to 3,500,000 tons.

G. FINDLAY SHIRRAS,
Director of Statistics

DEPARTMENT OF STATISTICS, INDIA

JOINT-STOCK COMPANIES.

Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 31st December, 1917.

Provinces.	Total paid-up Capital at the close of the previous half-year.		New Companies registered during the half-year.		Companies wound up during the half-year.		
	Share Capital.	Debenture Capital.	Number.	Authorised Share Capital.	Number.	Paid-up Share Capital.	Paid-up Debenture Capital.
1	2	3	4	5	6	7	8
	Rs.	Rs.		Rs.		Rs.	Rs.
Madras	(a)6,05,59,934	35,07,591	19	16,49,985	16	1,67,397	...
Bombay	32,48,51,353	4,86,10,489	25	16,40,50,300	12	13,96,036	1,53,941
Bengal	37,59,83,389	6,33,18,565	53	3,38,30,500	12	11,15,912	6,15,500
United Provinces	4,65,08,150	1,22,98,160	1	15,00,000	6	13,59,601	1,06,54,000
Punjab	2,19,47,191	41,60,253	4	4,40,000	1	70,973	...
Delhi	30,01,108	...	2	3,50,000	1	840	...
North-West Frontier Province	2,28,878	...	...	...	...	...	...
Burma	5,79,72,038	...	7	29,30,000	...	...	...
Central Provinces and Berar	46,41,177	...	...	...	...	...	...
Bihar and Orissa	15,22,056	...	...	...	...	...	...
Assam	14,75,085	45,256	3	7,30,000	1	451	...
Bangalore (Civil and Mily. Stn.)	6,73,087	...	1	50,000	...	...	...
Coorg	24,000	...	...	...	...	...	...
Ajmer-Merwara	18,21,765	16,104	...	...	...	...	...
Total British India	90,12,09,211	13,19,56,418	115	20,55,30,785	49	41,11,240	1,14,23,441
Mysore State (b)	46,59,262	...	4	2,00,000	...	...	...
Grand Total	90,58,68,473	13,19,56,418	119	20,57,30,785	49	41,11,240	1,14,23,441

Provinces.	Increase or decrease in the paid-up Capital of Companies existing at the end of the half-year as compared with the previous half-year.				Total net increase (+) or decrease (−) in paid-up Capital during the half-year.		Total paid-up Capital at the end of the half-year.	
	Increase.		Decrease.					
	Share Capital.	Debenture Capital.	Share Capital.	Debenture Capital.	Share Capital.	Debenture Capital.	Share Capital.	Debenture Capital.
1	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	36,36,361	...	11,79,937	41,100	+22,89,027	−41,100	6,28,48,961	34,66,491
Bombay	35,37,725	...	11,12,884	...	+10,28,805	−1,53,941	32,58,80,158	4,84,56,548
Bengal	2,81,06,430	25,13,172	1,82,654	8,88,318	+2,68,07,834	+10,09,354	40,27,91,223	6,43,27,919
United Provinces	1,25,265	3,00,000	...	5,300	−12,34,336	−1,03,59,300	4,52,73,814	19,38,860
Punjab	47,44,376	...	...	3,74,851	+46,73,403	−3,74,851	2,66,20,594	37,85,402
Delhi	13,03,032	...	677	...	+13,01,515	...	43,02,623	...
North-West Frontier Province	1,446	...	...	...	+1,446	...	2,30,324	...
Burma	5,47,640	...	5,778	...	+5,41,862	...	5,85,13,900	...
Central Provinces and Berar	12,594	...	...	...	+12,594	...	46,53,771	...
Bihar and Orissa	8,365	...	...	...	+8,365	...	15,30,421	...
Assam	1,60,394	2,434	9,162	10,784	+1,50,781	−8,350	16,25,866	36,906
Bangalore (Civil and Mily. Stn.)	32,240	...	...	...	+32,240	...	7,05,327	...
Coorg	...	...	...	...	...	...	24,000	...
Ajmer-Merwara	934	3,876	...	...	+934	+3,876	18,22,699	19,980
Total British India	4,22,16,802	28,19,482	24,91,092	13,20,353	+3,56,14,470	−99,24,312	93,68,23,681	12,20,32,106
Mysore State (b)	1,65,623	...	7,190	...	+1,58,433	...	48,17,695	...
Grand Total	4,23,82,425	28,19,482	24,98,282	13,20,353	+3,57,72,903	−99,24,312	94,16,41,376	12,20,32,106

NOTE.—Columns 9 and 10 include the paid-up capital of new companies registered during the half-year.
(a) Revised. (b) Registered under the Mysore Regulation III of 1895.

This statement is compiled from returns furnished half-yearly by Registrars of Joint Stock Companies. From a comparison of columns 2 and 3 with columns 15 and 16, it will be seen that at the end of December 1917, the total paid-up share capital of companies registered under the Indian Companies Act (VII of 1913) in British India amounted to about Rs. 94 crores and the debenture capital of such companies over Rs. 12 crores, showing a net increase of Rs. 3·6 crores in paid-up share capital, and a decrease of nearly Rs. 1 crore in debenture capital, as compared with the preceding half-year ending June, 1917. In the paid-up share capital Bengal shows a net increase of Rs. 2,68,08,000, the Punjab of Rs. 46,73,000, Madras of Rs. 22,89,000, Delhi of Rs. 13,02,000 and Bombay of Rs. 10,29,000, while the United Provinces show a net decrease of Rs. 12,34,000. In the debenture capital Bengal shows a net increase of Rs. 10,09,000, while the United Provinces show a net decrease of Rs. 1,03,59,000 and the Punjab of Rs. 3,75,000.

The following statement compares the total paid-up share and debenture capital in British India at the end of the half-year of report with the preceding half-year, the corresponding half-year of the previous year, and the pre-war half-year ending June, 1914 :—

	Share capital	Debenture capital
	Rs.	Rs.
Half-year ending June 1914	75,30,83,000	9,61,56,000
" " December 1916	86,57,00,000	12,95,99,000
" " June 1917	90,12,09,000	13,19,56,000
" " December 1917	93,68,24,000	12,20,32,000

Since the outbreak of war there has been a steady increase in the paid-up share capital of companies registered under the Indian Companies Act (VII of 1913) especially in the year 1917.

CALCUTTA :
March 26, 1918.

G. FINDLAY SHIRRAS,
Director of Statistics.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule II (excepting molasses and all other kinds of sugar), *first*, the total imports into India in the month of February 1918, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911, in order to enable merchants to compute the probable rate of duty for the year 1919:—

Description of sugar.	Imported during the month of February 1918.		Imported since 1st October 1917.	
	Quantity	Average net value per cwt.	Quantity.	Average net value per cwt.
	Cwt.	R a.	Cwt.	R a.
Sugar, crystallised, beet	...	...	...	...
" " and soft, refined in China	803	19 4	34,437	20 8
" " " " from Egypt	...	...	...	...
" " " " from Java or Japan,* 23 Dutch Standard and above.	695,040	14 8	3,517,778	16 0
" " " " from Java or Japan,* 16 to 22 Dutch Standard.	288,178	12 8	1,282,252	13 8
" " " " from Java or Japan,* 15 Dutch Standard and under.	...	...	...	...
" " " " from Mauritius equal to 16 Dutch Standard and over.	...	...	103,445	18 12

*This revised classification has been adopted with effect from January, 1918, in accordance with the classification of Japanese Sugar in item No. 18 of the Import Tariff Schedule prescribed by the Government of India, Department of Commerce and Industry, Notification No. 1547-D., dated the 15th December 1917.

The imports of Sugar from Japan during the three months October to December, 1917, were 2,691 cwt., and the average value per cwt. was R17-8.

H. A. F. LINDSAY,

Director-General of Commercial Intelligence.

A. H. LEY,

Secretary to the Government of India.

CALCUTTA:

The 25th March 1918.

IMPORTS INTO CHIEF PORTS DURING JANUARY, 1918

RETURN SHOWING the QUANTITIES of the PRINCIPAL STAPLES of AGRICULTURAL PRODUCE IMPORTED into CALCUTTA, BOMBAY, KARACHI, and MADRAS PORTS by RAIL, RIVER and SEA during JANUARY, 1918

DEPARTMENT OF STATISTICS, INDIA
March 26, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

DEPARTMENT OF STATISTICS, INDIA.

TRADE FLUCTUATIONS IN SELECTED ARTICLES IN JANUARY, 1918.

The object of the tables appended is to show the quantities of the principal staples of agricultural produce imported from the various provinces, etc., and from foreign countries into the ports of Calcutta, Bombay, and Karachi, and into the Madras ports during the month of January, 1918, and for the ten months, April to January, 1918, as compared with the corresponding periods of 1917. The statistics include foreign sea-borne and coasting trade as well as inland (rail and river-borne) trade. They have been furnished by Collectors of Customs, Steamer Companies, Railway Audit Officers, the Commissioners for the Port of Calcutta, etc.

TRADE FLUCTUATIONS IN JANUARY, 1917 AND 1918.

It will be seen from table I, that the imports by rail, river, and sea in January, 1918, as against the corresponding month of 1917, show (in round numbers) an increase of—

425 per cent in tea

(43,383,500 lbs. as against 8,255,900 lbs. last year),

94 per cent in gram and pulse

(91,000 tons as against 46,900 tons last year),

91 per cent in linseed.

(18,200 tons as against 9,500 tons last year),

50 per cent in jute

(519,500 bales as against 346,600 bales last year),

49 per cent in rape and mustard seed.

(8,700 tons as against 5,900 tons last year),

7 per cent in raw cotton,

(385,800 bales as against 361,800 bales last year), and

4 per cent in rice (including paddy)

(125,900 tons as against 120,900 tons last year).

It will be seen from table IV (wheat, excluding wheat flour) that the principal sources of the imports in January, 1917 were the Punjab, the Central Provinces and Berar, and the United Provinces. During the corresponding month of 1918, the Provinces from which the ports received their supplies were mainly the United Provinces (44 per cent of the total), the Central Provinces (22 per cent) and the Punjab (13 per cent).

NOTE.—One bale of cotton or jute is equivalent to 400 lbs.
One maund is equivalent to 82⅞ lbs.
One maund of paddy is taken as equivalent to 25 seers of rice.

GENERAL RESULTS—TEN MONTHS' IMPORTS INTO THE PORTS FROM UP COUNTRY, ETC., THIS YEAR AND LAST YEAR.

The ten months' figures in table I show (in round numbers) an increase of—

88 per cent in gram and pulse
(724,500 tons as against 384,800 tons last year),

58 per cent in wheat (excluding wheat flour)
(1,726,400 tons as against 1,093,500 tons last year),

22 per cent in tea
(278,431,300 lbs. as against 227,570,000 lbs. last year), and

10 per cent in raw cotton
(2,665,800 bales as against 2,411,300 bales last year).

Imports of linseed by rail, river, and sea into ports show a decrease of 57 per cent (141,300 tons as against 326,000 tons last year) mainly on account of smaller exports from Bihar and Orissa, the United Provinces, Central Provinces and Berar, Nizam's Territory, and Rajputana, and Central India. The decrease of 29 per cent (107,400 tons as against 152,000 tons last year) in rape and mustard seed is mainly accounted for by smaller exports from the United Provinces. The imports of jute into Calcutta show a decrease of 20 per cent (3,737,200 bales as against 4,680,000 bales last year), owing mainly to smaller exports from Bengal. The fall of 3 per cent (881,100 tons as against 912,100 tons last year) in the imports of rice (including paddy) into ports is mainly due to smaller shipments from Burma.

TRADE FLUCTUATIONS IN JANUARY, 1918, AS COMPARED WITH THE PREVIOUS MONTH.

As compared with December, 1917, the imports in January, 1918, into the ports referred to above show (in round numbers) a decrease of—

21 per cent in jute
(519,500 bales as against 654,100 bales previous month),

18 per cent in wheat (excluding wheat flour)
(51,900 tons as against 63,500 tons previous month),

4 per cent in tea
(43,383,500 lbs. as against 45,114,100 lbs. previous month), and

1 per cent in gram and pulse
(91,000 tons as against 92,000 tons previous month).

and an increase of—

114 per cent in linseed
(18,200 tons as against 8,500 tons previous month),

41 per cent in raw cotton
(385,800 bales as against 273,700 bales previous month),

25 per cent in rape and mustard seed
(8,700 tons as against 7,000 tons previous month), and

15 per cent in rice (including paddy)
(125,900 tons as against 109,800 tons previous month).

The statistics for January, 1917 and 1918, as also for the ten months ending January, 1917 and 1918, together with those for December, 1917 and January, 1918, are summarised below:—

SUMMARY TABLE I.

(1) Articles	(2) Imports, January 1917	(3) Imports, January 1918	(4) Imports, April to January 1917	(5) Imports, April to January 1918	(6) Increase (+) or decrease (—) of imports in January 1918, as compared with January 1917	(7) Increase (+) or decrease (—) of imports in ten months, April 1917 to January 1918, as compared with ten months April 1916 to January 1917
	bales	bales	bales	bales	Per cent	Per cent
Cotton, raw . .	361,751	385,831	2,411,264	2,665,762	+6·7	+10·5
	tons	tons	tons	tons		
Wheat (excluding wheat flour).	51,792	51,898	1,093,501	1,726,414	+·2	+57·9
Rice (including paddy) .	120,861	125,907	912,104	881,108	+4·2	—3·4
Gram and Pulse . .	46,868	91,009	384,763	724,497	+94·2	+88·3
Linseed . . .	9,527	18,214	325,986	141,298	+91·2	—56·7
Rape and Mustard seed	5,859	8,704	152,009	107,373	+48·6	—29·4
	bales	bales	bales	bales		
Jute	346,571	519,459	4,679,933	3,737,175	+49·9	—20·1
	lbs	lbs	lbs	lbs		
Tea	8,255,941	43,383,467	227,569,955	278,431,328	+425·5	+22·3

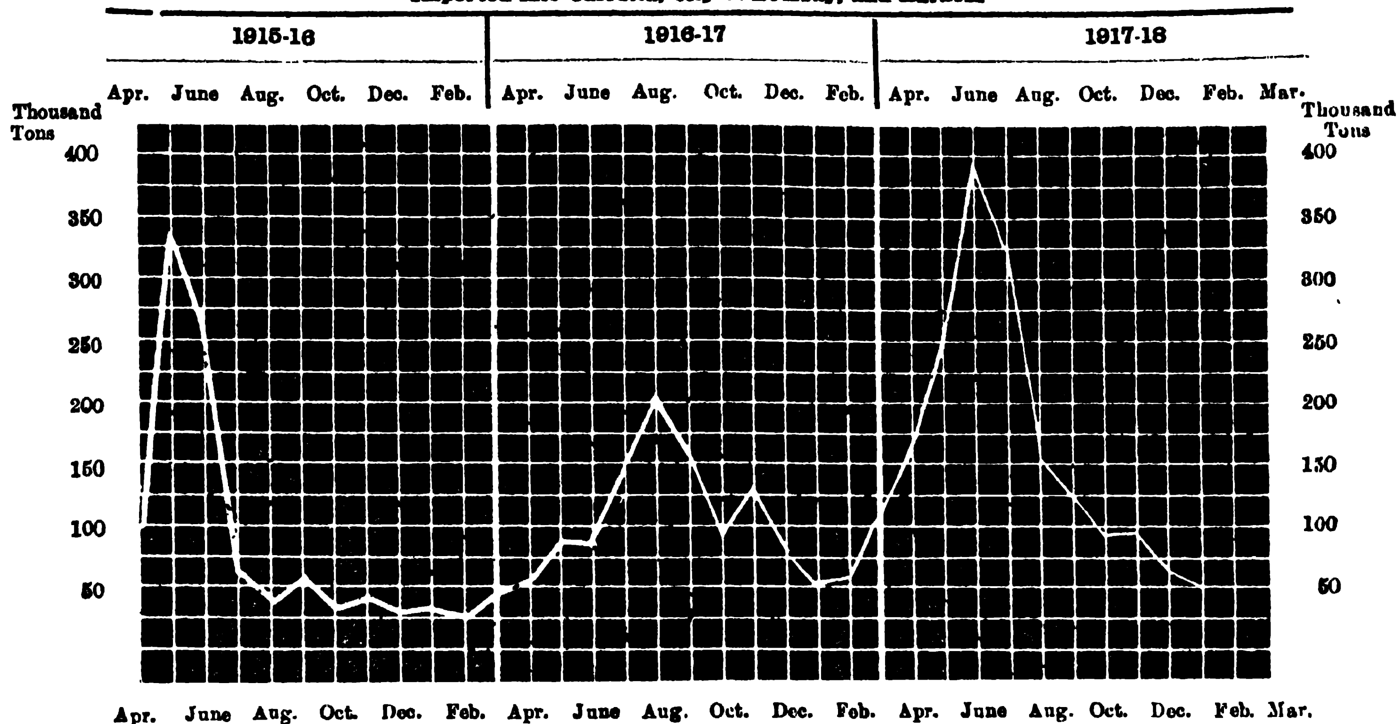
SUMMARY TABLE II.

Articles	Imports, December 1917	Imports, January 1918	Increase (+) or decrease (—) of imports in January 1918 as compared with December 1917
	bales	bales	Per cent
Cotton, raw	273,678	385,831	+41
	tons	tons	
Wheat (excluding wheat flour)	63,454	51,898	—18·2
Rice (including paddy)	109,843	125,907	+14·6
Gram and Pulse	92,046	91,009	—1·1
Linseed	8,493	18,214	+114·5
Rape and Mustard seed	6,978	8,704	+24·7
	bales	bales	
Jute	654,104	519,459	—20·6
	lbs	lbs	
Tea	45,114,362	43,383,467	—3·8

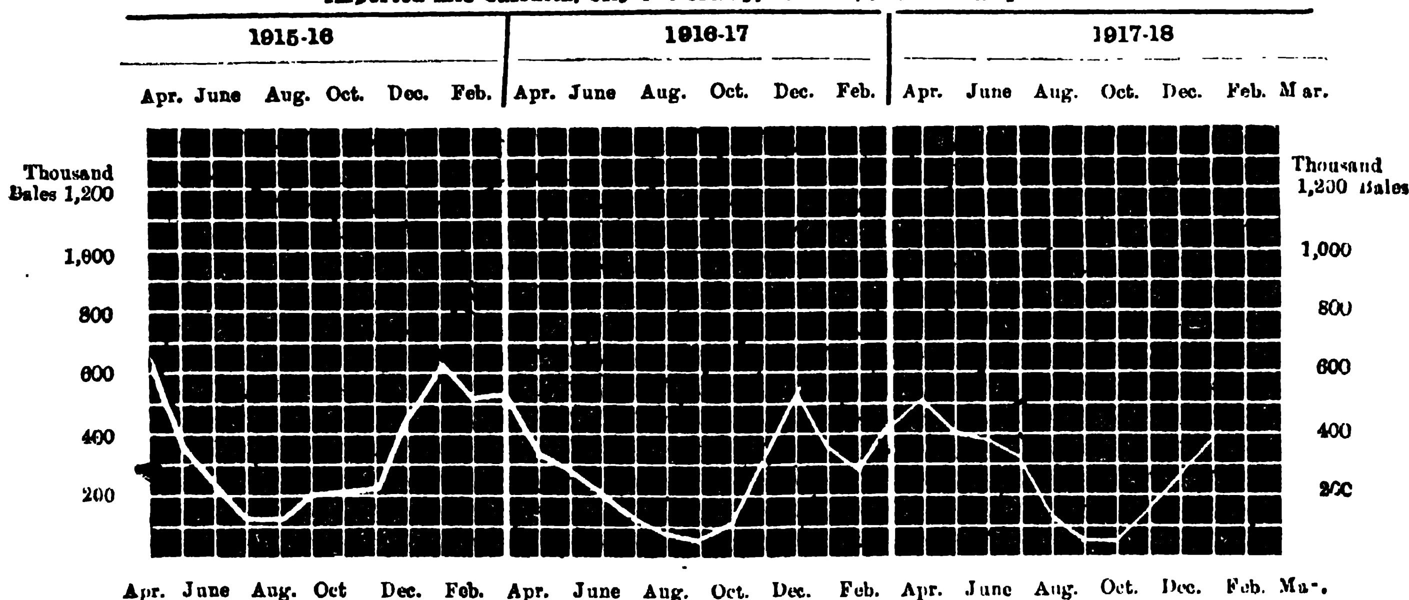
The annexed charts show the course of the monthly imports of wheat, cotton, and jute from April, 1915, to January, 1918 :—

IMPORTS BY RAIL, RIVER, AND SEA OF WHEAT, COTTON, AND JUTE FROM APRIL, 1915, TO JANUARY, 1918

WHEAT
Imported into Calcutta, City of Bombay, and Karachi



COTTON (RAW)
Imported into Calcutta, City of Bombay, Karachi, and Madras ports



JUTE (RAW)
Imported into Calcutta

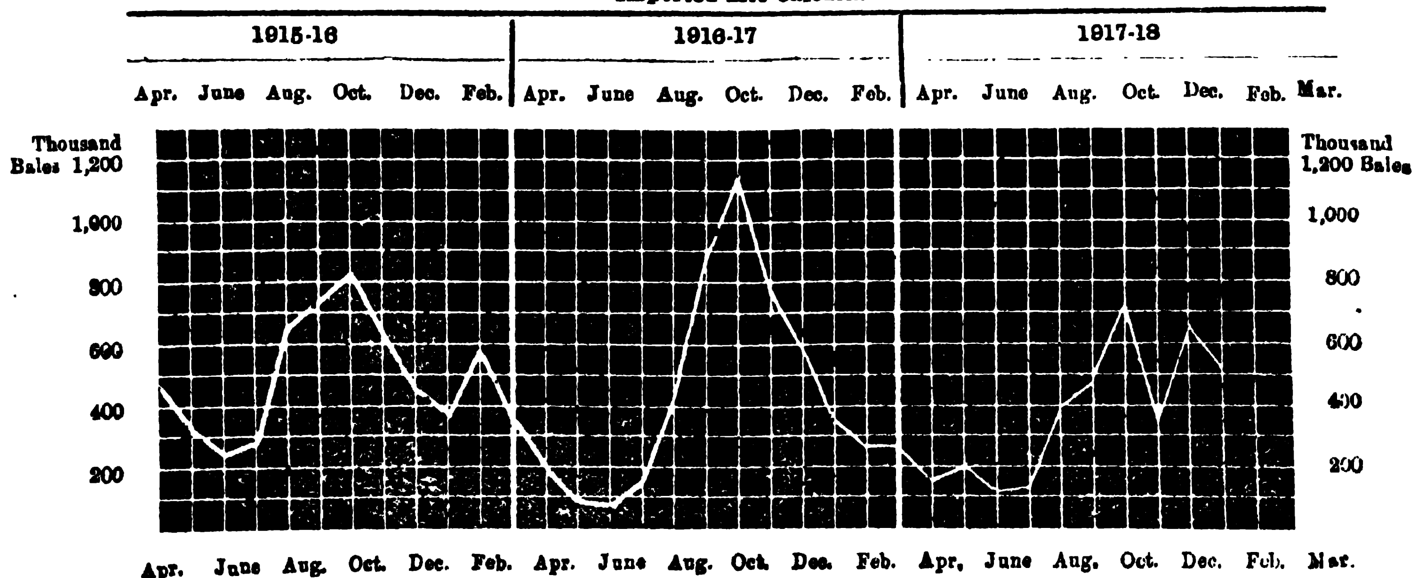


TABLE III.—Cotton, raw

Whence exported	Calcutta 1917	Calcutta 1918	City of Bombay 1917	City of Bombay 1918	Karachi 1917	Karachi 1918	Madras ports 1917	Madras ports 1918	TOTAL 1917	TOTAL 1918
Imports in January										
	bales	bales	bales	bales	bales	bales	bales	bales	bales	bales
By Rail and River—										
Assam	1,206	625	...	...	...	...	...	...	1,206	625
Bengal	3,401	5,000	737	249	...	...	...	...	4,138	5,249
Bihar and Orissa	8	8	...	...	...	...	...	...	8	8
U. P. of Agra and Oudh	1,168	769	8,523	21,391	...	...	...	...	9,691	22,160
Punjab	1,695	1,892	16,670	47,840	4,396	1,045	...	...	22,761	50,777
Sind and British Baluchistan	...	...	...	...	16,137	22,687	...	...	16,137	22,687
Rajputana and Central India	83	21	24,354	22,045	...	...	...	...	24,437	22,066
Bombay	690	1,691	52,892	70,588	...	...	3,219	177	56,801	72,456
Central Provinces and Berar	6,757	361	93,904	80,805	...	...	...	...	100,661	81,166
Nizam's Territory	232	.	36,894	40,999	...	...	154	...	37,280	40,999
Madras	200	5	759	4,480	...	...	1,073	2,085	2,032	6,570
Mysore	...	...	576	725	...	...	...	...	576	725
Kashmir	...	...	...	...	...	...	...	...	...	...
TOTAL	15,440	10,372	235,309	289,122	20,533	23,732	4,446	2,262	275,728	325,488
By Sea—										
Bengal	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...	...	...
Bombay	17	...	98	143	.	...	196	1	311	144
Sind and British Baluchistan	...	...	42,110	22,732	...	...	...	...	42,110	22,732
Madras	126	126	232	1,973	...	...	...	...	358	2,099
Burma	2,181	710	...	...	...	...	...	...	2,181	710
Non British Ports in India	.	...	41,048	33,395	...	...	...	...	41,048	33,395
Foreign Countries	..	...	14	2,263	...	...	1	...	15	2,263
TOTAL	2,324	836	83,592	59,506	...	...	197	1	86,023	60,343
TOTAL IMPORTS	17,764	11,208	318,811	348,628	20,533	23,732	4,643	2,263	361,751	385,831
Imports from April to end of January										
By Rail and River—										
Assam	1,855	2,164	...	...	...	...	...	...	1,855	2,164
Bengal	22,661	29,728	908	4,482	...	...	.	1	23,569	34,211
Bihar and Orissa	928	964	...	...	...	...	...	...	928	964
U. P. of Agra and Oudh	19,010	9,236	196,226	96,115	432	...	...	1	215,668	105,352
Punjab	4,973	6,557	136,760	108,385	104,722	18,296	...	...	246,455	133,238
Sind and British Baluchistan	1	85	...	...	52,601	67,756	...	...	52,602	67,841
Rajputana and Central India	99	209	169,581	165,123	...	..	..	...	169,680	165,332
Bombay	6,956	25,256	382,842	830,325	197	...	23,031	10,505	413,029	866,086
Central Provinces and Berar	48,430	17,427	446,362	331,442	...	...	...	...	494,792	3[illegible]8,869
Nizam's Territory	825	169	124,206	110,468	...	...	5,067	3,062	130,098	1[illegible],639
Madras	7,936	7,687	96,256	128,510	...	...	194,945	212,697	297,117	348,894
Mysore	193	...	6,504	16,644	...	...	3,195	3,042	9,893	19,686
Kashmir	...	...	...	...	...	..	...	...	.	...
TOTAL	113,867	99,122	1,559,615	1,791,494	157,052	86,052	224,122	229,308	2,055,686	2,206,276
By Sea—										
Bengal	...	...	...	...	...	..	...	...	...	...
Bihar and Orissa	...	2	...	...	...	...	...	...	..	2
Bombay	1,149	20	115	2,812	57	...	6,777	2	8,038	2,834
Sind and British Baluchistan	...	..	94,911	115,262	...	1	...	...	94,911	115,263
Madras	7,654	12,739	19,012	39,591	...	...	30	12	26,696	52,342
Burma	6,338	9,434	188	79	...	...		...	6,526	9,513
Non-British Ports in India	...	...	211,026	268,181	...	...	...	...	211,026	268,181
Foreign Countries	374	664	7,943	10,672	...	...	4	15	8,321	11,351
TOTAL	15,515	22,859	333,195	436,597	57	1	6,811	29	355,578	459,486
TOTAL IMPORTS	129,382	122,281	1,892,840	2,228,091	158,009	86,053	231,033	229,337	2,411,261	2,665,762

NOTE.—(1) Provinces named in the first column include their chief port or ports. "Madras ports" comprise the ports of Madras, French Ports (Pondicherry with its suburb Villianur and Karikal, exclusive of sea imports from Non-British Ports and Foreign countries), Negapatam, Tuticorin, Calicut, Cocanada, Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, Badagara and Dhanushkodi.

(2) For the purpose of rail and river-borne trade the North-West Frontier Province and the Delhi Province are included in the Punjab.

(3) One bale of cotton is equivalent to 400 lbs.

TABLE IV.—Wheat (excluding wheat flour)*

Whence exported	Calcutta 1917	Calcutta 1918	City of Bombay 1917	City of Bombay 1918	Karachi 1917	Karachi 1918	Total 1917	Total 1918
Imports in January								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	...	1	...	...	...	...	...	1
Bengal	44	277	...	...	...	...	11	277
Bihar and Orissa	2,860	2,147	...	8	..	...	2,860	2,455
U. P. of Agra and Oudh	4,172	8,925	114	12,218	3,110	1,750	7,693	22,893
Punjab	63	..	1,069	1,418	17,418	5,360	18,550	6,778
Sind and British Baluchistan	...	...	...	...	3,278	1,439	3,278	1,439
Rajputana and Central India	361	302	3,478	3,439	..	47	3,839	3,788
Bombay	...	...	2,888	1,711	...	...	2,888	1,711
Central Provinces and Berar	4,625	4,050	5,307	7,137	...	...	9,932	11,487
Nizam's Territory	...	...	761	..	...	...	761	..
Madras	8	...	...	...	...	...	3	...
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	..	.	.	...	...	...
TOTAL	12,423	16,002	13,617	26,231	23,806	8,596	49,851	50,829
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	1	..	3	...	4	.
Sind and British Baluchistan	...	...	54	318	1	...	55	318
Madras	...	...	...	...	...	...	...	...
Burma	...	...	..	..	...	...	..	...
Non-British Ports in India	...	...	1,857	751	25	...	1,882	751
Foreign Countries	...	...	..	...	...	...	...	...
TOTAL	...	...	1,912	1,069	29	...	1,941	1,069
TOTAL IMPORTS	12,428	16,002	15,529	27,300	23,835	8,596	51,792	51,898
Imports from April to end of January								
By Rail and River—								
Assam	...	3	...	...	...	...	...	3
Bengal	925	10,737	211	...	...	...	1,136	10,737
Bihar and Orissa	20,388	64,769	...	15	...	135	20,888	64,919
U. P. of Agra and Oudh	99,751	151,475	6,121	56,726	22,701	134,594	128,573	342,795
Punjab	5,286	597	24,821	29,219	633,305	814,556	663,412	844,372
Sind and British Baluchistan	...	...	...	...	48,499	77,580	48,499	77,580
Rajputana and Central India	2,425	6,191	40,008	111,499	212	9,339	12,645	127,029
Bombay	41	71	35,137	35,137	...	...	35,178	85,568
Central Provinces and Berar	56,241	57,991	70,763	118,593	...	98	127,004	206,682
Nizam's Territory	...	...	6,043	1,421	...	...	6,013	1,421
Madras	18	29	10	1	...	...	28	30
Mysore	...	...	1	50	...	...	1	50
Kashmir	...	...	...	...	...	...	...	...
TOTAL	185,075	291,863	183,115	382,961	704,717	1,036,302	1,072,907	1,711,126
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	168	49	21	66	189	115
Sind and British Baluchistan	...	...	11,448	321	1	...	11,441	321
Madras	...	...	14	5	...	...	14	5
Burma	9	...	...	...	...	...	9	...
Non-British Ports in India	...	...	8,900	11,803	32	3,044	8,932	14,847
Foreign Countries	8	...	1	...	2	...	6	...
TOTAL	12	...	20,526	12,178	56	3,110	20,594	15,288
TOTAL IMPORTS	185,087	291,863	203,641	395,139	704,773	1,039,412	1,093,501	1,726,414

* Publication of Table XI showing the exports of wheat and wheat flour by sea to foreign countries has been temporarily discontinued

TABLE V.—Rice (including paddy)*

Whence exported	Calcutta 1917	Calcutta 1918	Karachi 1917	Karachi 1918	Madras ports 1917	Madras ports 1918	TOTAL 1917	TOTAL 1918
Imports in January								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	1	114	...	...	...	...	1	114
Bengal	33,248	44,168	...	378	1,168	415	34,416	44,961
Bihar and Orissa	2,688	1,213	...	...	5,617	230	8,305	1,443
U. P. of Agra and Oudh	19	23	1	2	1†	15	21	40
Punjab	19	113	1,173	1,638	...	...	1,192	1,751
Sind and British Baluchistan	...	...	8,720	9,416	...	...	8,720	9,416
Rajputana and Central India	47	...	...	...	...	...	47	...
Bombay	...	...	...	...	1	2	1	2
Central Provinces and Berar	146	1	...	...	...	49	146	50
Nizam's Territory	...	...	...	...	103†	76	103	76
Madras	20	2	...	...	21,615†	28,843	21,635	28,844
Mysore	...	...	...	...	1,132	75	1,132	75
Kashmir	...	...	...	...	...	...	...	...
TOTAL	36,188	45,634	9,894	11,434	29,637	29,704	75,719	86,772
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	370	266	...	...	...	...	370	266
Bombay	1	...	17	106	3,092	5,512	3,110	5,618
Sind and British Baluchistan	...	...	447	828	928	317	1,375	1,145
Madras	...	...	...	...	184	245	184	245
Burma	29,541	28,095	...	...	10,296	3,569	39,837	31,664
Non-British Ports in India	...	...	...	...	122	156	122	156
Foreign Countries	100	2	...	...	44	39	144	41
TOTAL	30,012	28,363	464	934	14,666	9,638	45,142	39,135
TOTAL IMPORTS	66,200	73,997	10,358	12,368	44,303	39,542	120,861	125,907
Imports from April to end of January								
By Rail and River—								
Assam	98	178	...	...	...	...	98	178
Bengal	140,754	195,563	...	978	3,590	18,070	144,344	214,610
Bihar and Orissa	17,099	16,097	...	10	14,278	22,411	31,377	38,518
U. P. of Agra and Oudh	428	234	28	41	2	15	458	[illegible]
Punjab	326	518	8,857	9,196	...	...	9,183	9,714
Sind and British Baluchistan	2	2	70,183	92,179	...	...	70,185	92,181
Rajputana and Central India	63	90	...	...	...	...	63	90
Bombay	63	...	...	...	51	24	114	24
Central Provinces and Berar	2,954	1,148	...	...	61	229	3,015	1,377
Nizam's Territory	...	2	...	...	520	439	520	441
Madras	9,513	1,870	...	...	209,700	254,543	219,213	256,413
Mysore	...	...	...	...	2,962	1,907	2,982	1,907
Kashmir	...	...	...	...	...	...	...	...
TOTAL	171,300	215,701	79,068	102,404	231,184	297,688	481 552	615,743
By Sea—								
Bengal	...	...	...	...	37	1,541	37	1,541
Bihar and Orissa	1,360	2,280	...	...	...	...	1,360	2,280
Bombay	13	2	158	362	6,666	7,474	6,837	7,838
Sind and British Baluchistan	...	...	1,253	3,584	1,334	498	2,587	4,082
Madras	...	...	1	1	751	560	752	561
Burma	316,756	162,901	5	...	98,048	84,816	414,809	247,717
Non-British Ports in India	...	...	2	...	122	156	124	156
Foreign Countries	3,269	165	1	...	776	1,025	4,046	1,190
TOTAL	321,398	165,348	1,420	3,947	107,734	96,070	430,552	265,365
TOTAL IMPORTS	492,698	381,049	80,488	106,351	338,918	393,708	912,104	881,108

* One maund of paddy is taken as equivalent to 25 seers of rice
† Revised figures

TABLE VI.—Gram and Pulse

Whence exported	Calcutta 1917	Calcutta 1918	City of Bombay 1917	City of Bombay 1918	Karachi 1917	Karachi 1918	TOTAL 1917	TOTAL 1918
Imports in January								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	...	...	...	...	...	...	..	...
Bengal	2,728	5,135	2	40	...	...	2,730	5,175
Bihar and Orissa	2,701	6,652	356	5,436	286	2,210	8,848	14,298
U. P. of Agra and Oudh	6,597	7,113	3,580	12,215	1,628	12,231	11,805	31,559
Punjab	184	87	2,353	3,655	11,278	21,662	13,760	25,404
Sind and British Baluchistan	3	...	...	...	839	122	842	122
Rajputana and Central India	235	173	4,105	4,242	745	2,235	5,085	6,650
Bombay	..	...	4,030	1,310	...	11	4,030	1,321
Central Provinces and Berar	1,199	149	2,589	4,905	...	...	3,788	5,054
Nizam's Territory	...	...	342	96	...	...	342	96
Madras	13	62	...	6	...	...	13	68
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	13,610	19,371	17,357	31,905	14,771	38,471	45,738	89,747
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	88	30	17	18	105	43
Sind and British Baluchistan	...	...	67	187	6	102	73	289
Madras	...	...	2	...	...	...	2	...
Burma	46	...	...	...	...	...	46	...
Non-British Ports in India	...	...	900	912	...	4	900	916
Foreign Countries	1	2	1	12	2	...	4	
TOTAL	47	2	1,058	1,141	25	119	1,130	1,262
TOTAL IMPORTS	13,657	19,373	18,415	33,046	14,796	38,590	46,868	91,009
Imports from April to end of January								
By Rail and River—								
Assam	12	36	5	...	...	...	17	36
Bengal	37,569	47,512	291	869	...	...	37,860	48,381
Bihar and Orissa	21,960	56,035	4,492	17,816	5,144	7,788	31,596	81,639
U. P. of Agra and Oudh	72,660	66,740	30,939	80,655	28,243	79,009	131,842	226,404
Punjab	3,789	649	23,622	25,811	41,675	200,591	69,086	227,051
Sind and British Baluchistan	7	3	...	8	10,033	14,711	10,040	14,722
Rajputana and Central India	2,762	1,444	9,681	30,658	1,941	27,291	14,384	59,393
Bombay	223	13	19,904	14,235	35	59	20,162	14,307
Central Provinces and Berar	15,487	3,322	40,364	41,092	...	40	55,851	44,454
Nizam's Territory	2,492	451	4,482	508	...	...	6,974	959
Madras	758	959	175	35	...	...	933	994
Mysore	...	...	26	...	...	...	26	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	157,719	177,164	133,981	211,687	87,071	329,489	378,771	718,340
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	15	...	...	...	...	...	15	...
Bombay	...	...	341	141	988	410	1,329	551
Sind and British Baluchistan	...	...	1,205	1,370	70	756	1,275	2,126
Madras	52	...	3	59	...	...	55	59
Burma	313	566	371	15	...	...	684	581
Non-British Ports in India	...	...	1,338	2,729	1	13	1,339	2,742
Foreign Countries	59	33	1,170	42	66	23	1,295	98
TOTAL	439	599	4,428	4,356	1,125	1,202	5,993	6,157
TOTAL IMPORTS	158,158	177,763	138,409	216,043	88,196	330,691	384,763	724,497

TABLE VII.—Linseed

Whence exported	Calcutta		City of Bombay		TOTAL	
	1917	1918	1917	1918	1917	1918
	Imports in January					
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	...	36	...	...	...	36
Bengal	205	365	1,784	45	1,989	410
Bihar and Orissa	261	2,327	1,298	3,406	1,559	5,733
United Provinces of Agra and Oudh	15	69	1,641	6,053	1,656	6,122
Punjab	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	...	...	...
Rajputana and Central India	...	...	1,076	2,396	1,076	2,396
Bombay	...	...	326	918	326	918
Central Provinces and Berar	1	...	1,009	961	1,010	961
Nizam's Territory	...	...	1,811	1,630	1,811	1,630
Madras	...	...	10	...	10	...
Mysore	...	...	...	...	...	...
TOTAL	482	2,797	8,955	15,409	9,437	18,206
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	...	...	...
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	80	8	80	8
Foreign Countries	...	...	10	...	10	...
TOTAL	...	...	90	8	90	8
TOTAL IMPORTS	482	2,797	9,045	15,417	9,527	18,214
	Imports from April to end of January					
By Rail and River—						
Assam	1,768	720	37	...	1,805	720
Bengal	6,474	3,882	4,411	111	10,885	3,993
Bihar and Orissa	71,529	29,180	28,208	14,636	99,737	48,[illegible]
United Provinces of Agra and Oudh	22,965	4,863	78,252	40,793	101,217	45,656
Punjab	...	...	120	1	120	1
Sind and British Baluchistan	...	...	5	...	5	...
Rajputana and Central India	411	57	28,434	17,745	28,845	17,802
Bombay	...	...	9,629	4,600	9,629	4,600
Central Provinces and Berar	693	54	40,094	12,545	40,787	12,599
Nizam's Territory	...	...	28,548	10,681	28,548	10,681
Madras	19	85	543	238	562	323
Mysore	...	...	88	4	88	4
TOTAL	103,859	38,841	218,369	101,354	322,228	140,195
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	8	...	...	...	8
Bombay	...	...	1	...	1	...
Sind and British Baluchistan	...	...	31	357	31	357
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	3,634	702	3,634	702
Foreign Countries	...	...	92	36	92	36
TOTAL	...	8	3,758	1,095	3,758	1,103
TOTAL IMPORTS	103,859	38,849	222,127	102,449	325,986	141,298

TABLE VIII.—Rape and Mustard Seed

Whence exported	Calcutta		City of Bombay		Total	
	1917	1918	1917	1918	1917	1918
Imports in January						
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	33	...	...	...	33	...
Bengal	28	8	...	...	28	8
Bihar and Orissa	774	416	...	...	774	416
United Provinces of Agra and Oudh	3,047	2,208	685	16	3,732	2,224
Punjab	53	3,419	...	...	53	3,419
Sind and British Baluchistan	...	296	...	...	..	296
Rajputana and Central India	179	814	145	84	324	898
Bombay	...	790	306	73	366	863
Central Provinces and Berar	312	242	80	20	392	262
Nizam's Territory	...	...	2	2	2	2
Madras	154	138	...	...	154	138
Mysore	...	...	...	...	...	...
TOTAL	4,580	8,331	1,278	195	5,858	8,526
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	69	...	109	...	178
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	
Non-British Ports in India	...	...	1	...	1	...
Foreign Countries	...	...	...	...	...	...
TOTAL	...	69	1	109	1	178
TOTAL IMPORTS	4,580	8,400	1,279	304	5,859	8,704
Imports from April to end of January						
By Rail and River—						
Assam	1,805	2,156	...	...	1,805	2,156
Bengal	668	605	17	10	685	605
Bihar and Orissa	5,781	4,502	20	...	5,801	4,502
United Provinces of Agra and Oudh	112,438	44,575	16,424	563	128,862	45,138
Punjab	280	22,865	4	59	284	22,924
Sind and British Baluchistan	9	2,646	...	...	9	2,646
Rajputana and Central India	2,194	8,892	1,675	2,377	3,869	11,269
Bombay	605	2,952	5,106	7,358	5,711	10,310
Central Provinces and Berar	2,552	4,435	839	353	3,391	4,788
Nizam's Territory	...	...	156	77	156	77
Madras	1,211	1,771	9		1,220	1,771
Mysore	...	...	...	...	...	...
TOTAL	127,543	95,689	24,250	10,797	151,793	106,486
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	1	...	1	...
Sind and British Baluchistan	...	69	22	766	22	835
Madras	...	...	...	...	...	...
Burma	1	...	...	...	1	...
Non-British Ports in India	...	...	192	52	192	52
Foreign Countries	...	...	...	...	...	...
TOTAL	1	69	215	818	216	887
TOTAL IMPORTS	127,544	95,758	24,465	11,615	152,609	107,373

TABLE IX.—Jute

Whence exported	Calcutta 1917	Calcutta 1918
	Imports in January	
	bales	bales
By Rail and River—		
Assam	14,482	23,950
Bengal	279,293	462,215
Bihar and Orissa	46,972	31,435
United Provinces of Agra and Oudh	...	...
Punjab	...	...
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	...	...
Nizam's Territory	...	...
Madras	...	...
Mysore	...	...
TOTAL	340,747	517,600
By Sea—		
Bengal	...	...
Bihar and Orissa	5,824	1,859
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	...	...
Non-British Ports in India	...	...
Foreign Countries	...	...
TOTAL	5,824	1,859
TOTAL IMPORTS	346,571	519,459
	Imports from April to end of January	
By Rail and River—		
Assam	147,068	114,441
Bengal	4,067,375	3,361,355
Bihar and Orissa	432,041	243,564
United Provinces of Agra and Oudh	317	...
Punjab	...	...
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	180	...
Nizam's Territory	...	...
Madras	...	...
Mysore	...	...
TOTAL	4,646,981	3,719,360
By Sea—		
Bengal	...	...
Bihar and Orissa	32,951	11,224
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	...	...
Non-British Ports in India	...	...
Foreign Countries	1	6,591
TOTAL	32,952	17,815
TOTAL IMPORTS	4,679,933	3,737,175

NOTE.—One bale of jute is equivalent to 400 lbs

By "Calcutta" is meant the town of Calcutta with Howrah and the Kidderpore Docks. The imports exclude, therefore, imports into those jute mills which are outside this area. Such mills form the large majority of the total mills manufacturing jute

TABLE X.—Tea

Whence exported	Calcutta 1917	Calcutta 1918
	Imports in January	
	lbs.	lbs.
By Rail and River—		
Assam	6,812,187	24 938,990
Bengal	1,216,841	18,041,687
Bihar and Orissa	21,641	13,495
United Provinces of Agra and Oudh	37,934	62
Punjab	7,735	2,057
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	165	82
Nizam's Territory	...	...
Madras	152,887	117,257
Mysore	...	...
Kashmir	...	...
TOTAL	8,249,390	43,113,600
By Sea—		
Bengal	...	...
Bihar and Orissa	...	...
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	4,200	...
Burma	100	...
Non-British Ports in India	...	...
Foreign Countries	2,251	269,867
TOTAL	6,551	269,867
TOTAL IMPORTS	8,255,941	43,383,467
	Imports from April to end of January	
By Rail and River—		
Assam	144,525,887	161,135,178
Bengal	81,896,916	115,798,150
Bihar and Orissa	238,299	249 079
United Provinces of Agra and Oudh	228,097	21,394
Punjab	19,172	16,211
Sind and British Baluchistan	1,563	...
Rajputana and Central India	658	657
Bombay	3,867	21,147
Central Provinces and Berar	2,861	759
Nizam's Territory	...	...
Madras	189,258	540,700
Mysore	...	...
Kashmir	...	...
TOTAL	227,106,598	277,723,255
By Sea—		
Bengal	7,040	...
Bihar and Orissa	204	...
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	20,336	600
Burma	2,540	9,846
Non-British Ports in India	...	...
Foreign Countries	433,237	697,627
TOTAL	463,357	708,073
TOTAL IMPORTS	227,569,955	278,431,328

NOTE.—One maund is equivalent to 82⅐ lbs.

DEPARTMENT OF STATISTICS, INDIA.

Joint Stock Companies.

FEBRUARY, 1918.

During the month under report, 14 companies were registered with an authorised capital of R1,95 lakhs, Bombay alone accounting for R1,19 lakhs. For the eleven months, April 1917 to February 1918, there were 218 companies registered, as against 171 companies in the corresponding period of the previous year. The authorised capital of these 218 companies was R25,53 lakhs, as against R16,35 lakhs for 171 companies floated in the same period of 1916-17. The largest flotation in February was that of the Bombay Land and Investment Company, Bombay (R1,00 lakhs), followed by the Bally Jute Company, Calcutta (R40 lakhs).

Table 1.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of February, 1918.

Classification of Companies	Number of Companies	Aggregate authorised capital
		R(1,000)
Banking and Loan	4	19,80
Trading	2	9,50
Jute Mill	1	40,00
Tea Planting	2	8,00
Coal Mining	2	7,50
Land and Building	2	1,00,50
Company other than those specified above	1	10,00
TOTAL	14	1,95,30

Table 2.

Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the eleven months, April 1917 to February 1918, as compared with those in the corresponding period of the preceding year.

Classification of Companies	(April 1916 to February 1917)		(April 1917 to February 1918)	
	Number of Companies	Aggregate authorised capital	Number of Companies	Aggregate authorised capital
		R(1,000)		R(1,000)
Banking and Loan	24	2,95,40	36	12,46,55
Insurance	3	2,20	1	50,00
Navigation	...	...	1	3,50
Railways and Tramways	2	46,00	3	28,00
Shipping, Landing, and Warehousing	1	3,00	1	5,00
Co-operative Association	...	...	1	2,50
Printing, Publishing, and Stationery	6	6,75	12	20,30
Trading other than Railways, Shipping, Co-operative Association, Printing, etc.	54	5,18,32	78	5,82,01
Cotton Mills	6	92,25	2	47,00
Jute Mills	7	3,73,50	1	40,00
Mill for wool, silk, hemp, etc.	...	...	1	1,00
Cotton and Jute Screws and Presses	1	20	3	6,50
Paper Mill	...	...	1	2,00
Rice Mills	1	75	2	1,70
Flour Mills	2	9,00	...	...
Saw Mill	1	12,00	...	...
Other Mills and Presses	2	27,50	3	1,16,60
Tea Planting	29	99,10	29	80,63
Coffee and Cinchona	...	...	1	3,00
Planting other than tea, coffee, and cinchona	2	15,00	6	6,98
Coal Mining	16	68,60	10	27,00
Gold Mining	1	3,50	...	...
Mining and Quarrying other than Coal and Gold	5	4,02	7	59,50
Land and Building	3	9,50	4	1,01,60
Brewery	...	...	1	6,88
Ice Manufacturing	...	...	1	60
Companies other than those specified above	5	48,20	13	1,14,05
TOTAL	171	16,34,79	218	25,52,90

Table 3.

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of February, 1918.

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
	I.—Banking, Loan, and Insurance.			Rs.
1	Coimbatore Lakshmi Bank	Coimbatore, Madras	Banking and loan	1,00,000
2	Coimbatore Mercantile Bank	" "	" "	2,50,000
3	Fazalbhai Ibrahim and Co.	Bombay	Banking	16,00,000
4	Hiriyur Trading and Banking Co.	Hiriyur, Mysore.	Banking and trading	30,000
	Total, Banking, Loan, and Insurance	......	......	19,80,000
	II.—Trading.			
5	* A. Milton & Co.	Calcutta, Bengal	Importation of, and dealing in, horses, commission agency, and general trade, etc.	6,00,000
6	Omiar Founding and Engineering Co.	Bombay	Engineering, boiler-making, etc.	3,50,000
	Total, Trading	......	......	9,50,000
	III.—Mills and Presses.			
7	Bally Jute Co.	Calcutta, Bengal	Spinning, weaving, baling, pressing jute, etc.	40,00,000

* Registered as a private company.

Table 3—*contd.*

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and the Mysore State and registered in the month of February, 1918—*contd.*

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
	IV.—Tea and other Planting Companies.			Rs.
8	Sunny Valley Tea Co. . .	Jalpaiguri, Bengal . .	Carrying on business of tea, coffee, cotton, etc. . .	2,00,000
9	* Hapjan Co. . .	Calcutta „ . .	Cultivation of tea, etc. .	6,00,000
	Total, Tea and Other Planting Companies . . .	......	......	8,00,000
	V.—Mining and Quarrying.			
10	Bolompore Coal Co. . .	Calcutta, Bengal . .	Miners and colliery proprietors, etc. . .	3,50,000
11	Jasnadih Coal Co. . .	„ „ . .	„ „ .	4,00,000
	Total, Mining and Quarrying .	......	......	7,50,000
	VI.—Land and Building.			
12	* Ballygunge Properties .	Bengal	Acquiring, taking on lease or purchasing lands, etc.	50,000
13	Bombay Land and Investment Co.	Bombay . . .	Acquiring and developing land	1,00,00,000
	Total, Land and Building .	......	......	1,00,50,000
	VII.—Others.			
14	*Eastern Trusts . .	Calcutta, Bengal . .	Holding shares, stocks, debentures, etc. . .	10,00,000
	GRAND TOTAL .	......	......	1,95,30,000

* Registered as a private company.

CALCUTTA : } G. FINDLAY SHIRRAS,

March 26, 1918. } *Director of Statistics.*

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULSES, OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for the FORTNIGHT ENDING 28TH FEBRUARY, 1918

DEPARTMENT OF STATISTICS, INDIA
March 26, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

SUMMARY TABLE NO. 1.

Comparison with previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 28th February, 1918, as compared with the corresponding period of 1917.

Index number of prices during the fortnight ending 28th February of

Province	Rice (Common) 1917	Rice (Common) 1918	Wheat 1917	Wheat 1918	Barley 1917	Barley 1918	Jawar (*Andropogon Sorghum*) 1917	Jawar 1918	Maize (*Zea Mays*) 1917	Maize 1918	Gram (*Cicer arietinum*) 1917	Gram 1918	Arhar dál (*Cajanus Indicus*) 1917	Arhar dál 1918	Ghi 1917	Ghi 1918	Raw Sugar (*Gur*) 1917	Raw Sugar 1918	Salt 1917	Salt 1918
Burma	100	79	100	121	...	...	100	100	100	100	100	116	100	100	100	105	...	...	100	116
Assam	100	65	...	...	...	...	...	...	...	...	...	...	...	...	100	93	100	87	100	120
Bengal	100	78	100	98	...	...	...	...	...	...	100	102	100	83	100	114	100	87	100	124
Bihar and Orissa	100	91	100	132	100	120	100	114	100	95	100	91	100	81	100	101	100	96	100	125
United Provinces of Agra and Oudh	100	99	100	118	100	109	100	127	100	102	100	108	100	95	100	98	100	85	100	171
Delhi	100	107	100	121	100	115	...	...	100	139	100	115	100	91	100	113	100	97	100	172
Punjab	100	109	100	112	100	111	100	129	100	133	100	117	100	103	100	113	100	102	100	125
North-West Frontier Province	100	97	100	102	100	114	100	129	100	91	100	104	100	102	100	104	100	98	100	119
Sind and Baluchistan	100	120	100	107	100	119	100	162	100	124	100	124	100	101	100	100	100	114	...	...
Bombay	100	111	100	143	100	97	100	180	...	...	100	120	100	103	100	98	100	96	...	...
Central Provinces and Berar	100	109	100	126	...	...	100	[illegible]	...	...	100	112	100	107	100	102	...	...	100	117
Madras	100	98	...	...	...	...	100	124	...	...	100	111	100	121	100	104	100	102	100	107
India	100	96	100	118	100	112	100	135	100	112	100	111	100	99	100	104	100	[illegible]	100	130

NOTE.—Compared with the corresponding fortnight of the preceding year, the rise in the price of rice in Sind and Baluchistan, of barley in Bihar and Orissa, of maize in Delhi, the Punjab, and Sind and Baluchistan of gram in Sind and Baluchistan and the Bombay Presidency, and of arhar dál in the Madras Presidency, is noticeable, as well as that of wheat and jawar in all the reporting provinces except in Bengal and Burma respectively. The increase in the price of salt continues, the marked rises being in Delhi (72 per cent) and in the United Provinces (71 per cent). The fall in the price of rice in Assam, Bengal and Burma is also noteworthy.

SUMMARY TABLE NO. 2.

Comparison with previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending 28th February, 1918, as compared with the previous fortnight.

Index number of prices during the fortnight ending

Province	Rice (common) 15th Feb. 1918	Rice 28th Feb. 1918	Wheat 15th Feb. 1918	Wheat 28th Feb. 1918	Barley 15th Feb. 1918	Barley 28th Feb. 1918	Jawar (*Andropogon Sorghum*) 15th Feb. 1918	Jawar 28th Feb. 1918	Maize (*Zea Mays*) 15th Feb. 1918	Maize 28th Feb. 1918	Gram (*Cicer arietinum*) 15th Feb. 1918	Gram 28th Feb. 1918	Arhar dál (*Cajanus Indicus*) 15th Feb. 1918	Arhar dál 28th Feb. 1918	Ghi 15th Feb. 1918	Ghi 28th Feb. 1918	Raw Sugar (*Gur*) 15th Feb. 1918	Raw Sugar 28th Feb. 1918	Salt 15th Feb. 1918	Salt 28th Feb. 1918
Burma	100	96	100	100	...	...	100	100	100	100	100	107	100	100	100	100	...	...	100	100
Assam	100	110	...	...	...	...	...	...	...	...	...	...	...	...	100	101	100	100	100	90
Bengal	100	100	100	100	...	...	...	...	...	...	100	100	100	100	100	97	100	93	100	97
Bihar and Orissa	100	100	100	105	100	106	100	100	100	104	100	104	100	106	100	101	100	100	100	97
United Provinces of Agra and Oudh.	100	103	100	101	100	108	100	103	100	98	100	100	100	101	100	100	100	100	100	96
Delhi	100	102	100	109	100	107	...	...	100	110	100	105	100	100	100	100	100	100	100	87
Punjab	100	105	100	101	100	100	100	99	100	101	100	103	100	100	100	99	100	100	100	96
North-West Frontier Province.	100	100	100	102	100	103	100	108	100	108	100	102	100	100	100	99	100	100	100	98
Sind and Baluchistan.	100	112	100	96	100	96	100	108	100	99	100	99	100	98	100	100	100	102	100	100
Bombay	100	104	100	98	100	100	100	78	...	...	100	100	100	94	100	104	100	91	100	98
Central Provinces and Berar.	100	100	100	95	...	...	100	100	...	...	100	97	100	96	100	100	...	...	100	98
Madras	100	100	...	...	...	...	100	100	...	...	100	100	100	100	100	100	100	110	100	96
India	100	108	100	101	100	102	100	100	100	103	100	102	100	100	100	100	100	100	100	95

NOTE.—Compared with the previous fortnight, the rise in the price of rice in Sind and Baluchistan and Assam, of maize in Delhi and of raw sugar (gúr) in the Madras Presidency is noteworthy. The fall in the price of jawar in the Bombay Presidency and of salt in Delhi and Assam is also noticeable.

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82⅐ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending 28th February of the years 1916, 1917 and 1918.

Marts	Wheat			Rice (common)			Jawar (*Andropogon sorghum*)			Bajra (*Pennisetum typhoideum*)			Gram (*Cicer arietinum*)		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta	5 8 0	4 10 0	4 14 0	4 8 0	5 10 0	6 4 0	...	...	...	...	...	...	4 0 0	3 10 0	3 4 0
Bombay	6 15 9	5 8 1	6 2 2	5 11 5	4 11 3	4 11 9	5 14 0	3 4 0	3 5 0	5 1 3	3 6 2	4 0 4	4 5 5	3 4 6	3 9 7
Karachi	5 8 0	4 15 0	4 3 9	6 5 0	5 4 0	5 2 0	...	2 13 6	3 4 0	5 3 6	3 1 0	3 11 0	...	...	...
Madras	...	...	...	5 10 1	6 1 5	5 4 10	...	...	...	...	...	...	4 15 4	4 12 4	4 10 5
Rangoon	...	...	...	2 11 11	2 15 5	3 0 6	...	...	...	...	...	...	3 11 11	3 14 1	4 2 1
Dacca	...	...	...	3 10 0	5 4 0	5 0 0	...	...	...	...	...	...	...	...	...
Patna	5 8 0	3 15 0	5 0 0	3 1 3	3 7 0	4 10 6	2 8 0	2 3 0	3 4 0	...	...	...	2 15 0	3 7 0	3 8 0
Ranchi	...	5 12 0	6 0 0	3 12 0	4 14 0	5 0 0	...	...	...	...	...	...	3 12 0	4 6 0	4 4 0
Cuttack	5 1 3	4 11 3	5 1 3	3 6 2	3 9 6	3 15 4	...	...	...	...	...	...	4 5 7	4 1 2	4 1 3
Benares	5 3 6	4 9 4	4 11 9	4 8 8	4 13 5	5 2 11	3 6 10	2 14 0	3 0 11	3 11 8	3 1 11	3 3 1	3 2 8	2 15 7	3 6 1
Cawnpore	5 5 0	4 7 0	4 11 6	5 5 0	5 2 0	5 4 0	3 8 0	2 8 0	2 12 0	4 3 0	2 11 0	3 5 0	3 2 0	3 0 0	2 15 6
Meerut	5 5 3	4 11 3	4 7 0	5 5 3	5 14 9	5 11 0	3 7 6	2 11 9	3 1 3	3 13 0	3 3 3	3 5 3	4 1 6	3 3 3	3 2 3
Agra	...	5 0 0	4 11 3	...	6 10 8	6 6 4	...	2 10 8	3 1 2	...	2 4 6	3 10 2	...	3 5 1	3 5 4
Lucknow	5 5 4	4 3 4	4 11 3	4 1 9	4 1 9	4 11 3	3 5 4	2 12 2	3 1 3	3 12 11	2 10 8	...	3 3 2	2 13 2	3 5 4
Ferozepur	4 9 0	4 5 3	4 3 3	5 11 6	5 0 0	5 0 0	...	3 15 6	3 5 3	...	2 13 9	3 13 0	3 7 9	3 5 3	2 15 6
Lahore	4 13 6	4 5 8	4 3 3	5 11 6	4 11 8	5 2 6	3 14 3	3 1 3	3 10 3	4 3 3	3 0 3	3 14 8	3 13 0	3 6 3	3 2 3
Amritsar	4 11 0	4 2 0	4 0 0	5 5 0	5 2 0	5 8 0	...	...	...	...	...	...	4 0 0	3 11 6	3 0 0
Rawalpindi	5 14 9	4 11 0	4 4 0	5 5 3	5 6 0	5 11 0	3 10 3	2 12 0	3 8 0	3 11 6	3 5 0	4 2 0	4 7 0	3 11 0	3 5 0
Lyallpur	4 12 0	4 3 0	4 0 0	6 2 0	5 8 0	5 8 0	...	...	...	...	2 14 0	3 8 0	4 0 0	3 7 0	2 14 3
Ambala	5 1 0	4 9 0	4 9 0	5 0 0	4 8 0	6 0 0	2 12 0	2 8 0	2 14 0	3 8 0	2 12 0	3 12 0	3 13 0	3 3 0	3 0 0
Delhi	5 8 0	4 9 0	4 12 0	6 0 0	5 10 0	6 10 0	...	2 12 0	3 3 0	4 8 0	2 15 0	3 6 0	3 13 0	3 5 0	3 3 0
Peshawar	5 6 9	4 9 8	4 8 1	5 5 4	5 11 5	5 13 11	3 15 2	...	3 4 0	3 3 6	3 8 3	4 3 10	4 1 2	3 14 7	3 5 1
Quetta	5 8 0	5 5 0	4 12 6	...	...	...	4 4 0	3 6 0	3 9 0	...	...	...	...	...	...
Poona	...	...	...	5 14 7	5 8 0	5 8 0	...	...	...	5 7 9	3 5 4	3 8 8	4 6 9	3 2 8	3 14 11
Ahmednagar	5 15 2	3 13 6	4 3 4	...	...	...	4 13 11	3 4 10	2 5 4	5 7 7	2 12 8	2 7 3	4 0 8	3 3 11	3 2 5
Ahmedabad	5 12 0	5 0 0	4 11 0	6 12 0	7 0 0	6 6 0	...	2 6 0	3 0 0	5 8 0	2 6 0	4 3 0	4 0 0	3 8 0	3 6 0
Nagpur	4 14 5	4 9 6	4 9 7	4 9 10	4 6 10	4 0 7	4 5 0	3 2 6	2 8 10	...	...	...	3 14 0	3 10 10	3 14 0
Jubbulpur	5 1 4	4 3 5	4 11 4	4 11 4	4 3 5	4 3 4	...	2 10 8	2 3 6	...	...	...	3 12 11	3 7 7	3 1 2
Godavari	...	...	...	4 12 4	4 12 0	4 12 0	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	5 2 11	4 15 0	5 2 11	...	...	...	...	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF FEBRUARY

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma *—															
Tenasserim—															
Mergui	...	...	32·99	34·78	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	32·99	38 55	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	27·47	30 19	45·71	71·91	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	..	...	27·47	29·63	...	48·35	...	...	...	...	...	...	...	...	...
Maubin	...	...	26·89	32·47	95·52	82·05	...	...	...	...	...	...	...	...	...
Bassein	...	...	31·53	35·55	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	26·02	35·75	82·05	68·08	...	...	...	...	...	...	...	.	...
Toungoo	...	...	24·15	34·97	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	27·47	34·59	48·48	35·36	...	...	...	...	19·69	19·69	...	...	...
Pakokku	...	...	32·99	35·75	...	...	...	...	...	...	...	...	...	...	...
Arakan—															
Akyab	...	...	26 67	38·1	...	...	...	...	...	...	...	...	...	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	15	25	26·25	42·5	...	...	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Goálpára	15	25	27·5	37·5	...	...	...	...	...	...	...	...	...	...	...
Gauhati	20	22·5	32·5	42·5	...	...	...	...	...	...	...	...	...	...	...
Bengal *—															
Eastern—															
Chittagong	20	26·87	33·75	42 5	...	...	...	...	...	...	...	...	...	...	...
Dacca	17·5	30	36·25	52·5	...	...	...	...	...	...	...	...	...	...	...
Deltaic—															
Calcutta	32·5	26·25	45	56·25	55	46 25	...	...	...	...	...	..	...	...	...
Western—															
Burdwan	16·25	21·25	32·5	37·5	51 25	53·75	...	...	...	...	...	.	...	...	...
Midnapore	15·62	21·87	30	42·5	65	55	...	...	...	...	...	...	...	...	...
Northern—															
Pabna	15	24·37	22·5	46·25	...	41·25	...	...	...	...	...	...	...	...	...
Rangpur	15	25	40	46·25	50	55	...	...	...	...	...	...	...	...	...
Bihar and Orissa*															
Bihár, north—															
Bhágalpore	18·75	...	33 12	37 5	44·37	40	...	...	25	28 75	...	...	...	...	...
Muzaffarpur	20·91	...	40	44·37	57·19	40	..	...	26·56	22·19	...	...	...	...	...
Bihár, south—															
Patna	20	...	30·78	34·37	55	39 37	...	...	26 87	21·87	25	21·87	...	...	...
Orissa—															
Cuttack	12·19	...	33·5	35 94	50·78	47·03	...	...	...	...	...	...	...	...	...
United Provinces—															
(a) Agra—															
Eastern—															
Benares	22·92	25 31	45 42	48·38	52·19	45·83	54 17	51·2	32·6	29·32	34 27	28·75	37·29	31·2	...
Central—															
Cawnpore	24·37	25	58·12	51·25	53·12	44·37	61 25	51 25	31·87	30	35	25	41·87	26·87	...
Jhánsi	...	...	51 56	46·72	45·47 to 51·56	44 37	...	...	30·78	26·25	36·41	21·87	...	...	...
Western—															
Meerut	...	...	53 28	59·22	53·28	47·03	58 9[illegible]	53·28	32·03	30·78	34·09	27·34	38·13	32 03	...
Agra†	...	...	...	66·67	...	50	...	58·18	...	32 6	...	26 67	...	22·81	...
Submontane, west—															
Shahjahánpur	28·12	24 37	45	38·75	51 25	42·5	58 75	50	29·69	29·37	...	27·5	39 37	27·5	...
(b) Oudh—															
Southern—															
Lucknow	...	...	41 09	41·09	53·33	42·08	61·56	51·56	...	27·6	33·33	27·6	38·07	26·67	...
Northern—															
Fyzabad	26 56	25	46·25	46·87	49·37	43·75	...	...	...	...	...	...	..	...	...

* The figures under "Rice, husked" represent the prices of common rice

†Figures have not so far been reported

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments and Administrations, etc. They relate to the wholesale prices in the principal markets (not necessarily district headquarters) in each province on the last (or nearest mart) day of each fortnight

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dál		Oats		Cotton seed		Linseed		Mustard and Rapeseed		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma—
															Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	61·54	61·54	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	65·96	65·98	68·82	68·82	...	...	...	...	...	...	...	...	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	37·43	38·79	51·61	56·14	52·03	49·61	...	...	...	...		...	Rangoon
...	...	...	60·95	60·95	68·82	68·82	...	...	...	...	...	...	...	...	Maubin
...	...	...	41·56	43·24	...	...	...	...	...	...	...	...	...	...	Bassein
															Pegu (inland)—
...	...	...	50	42·95	82·05	75·29	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	18·71	18·71	33·68	37·43	60·95	64·65	53·78	57·66	...	...	...	...	...	...	Mandalay
...	...	...	34·41	34·41	71·91	71·91	...	...	...	...	...	...	...	...	Pakôkku
															Arakan—
...	...	...	72·73	61·54	...	...	...	...	...	...	...	...	...	...	Akyab
															Assam—
															Surma—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Balaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	47·5	42·5	Goalpara
...	...	...	...	...	...	...	...	...	...	...	90	...	51·2[illegible]	45	Gauhati
															Bengal—
															Eastern—
...	...	...	50	50	60	60	...	...	...	...	100	100	62·5	50	Chittagong
...	...	...	...	...	50	60	...	...	...	...	50	55	62·5	65	Dacca
															Deltaic—
...	...	...	40	36·25	50	47·5	...	...	...	...	55	60	55	55	Calcutta
															Western—
...	...	...	30	38·75	45	45	...	...	...	...	60	65	55	55	Burdwan
...	...	...	40 to 43·75	41·25	50 to 65	60	...	...	...	...	46·25	55	65 to 77·5	58·75 to 65	Midnapur
															Northern—
...	...	...	...	...	60	60	...	...	...	...	...	65	60	61·87	Pabna
...	...	...	52·5	72·5	50	75	...	...	...	...	...	...	60	62·5	Rangpur
															Bihar and Orissa—
															Bihar, north—
...	21·25	26·25	30	32·5	36·25	50	25	23·75	...	...	40	55	57·5 to 62·5	42·5 to 50	Bhágalpur
...	26·56	23·44	30·78	32·66	44·37	50	28·59	24·22	...	...	...	...	...	...	Muzaffarpur
															Bihar, south—
...	23·12	24·37	29·37	34·37	34·37	35·62	32·5	21·25	...	...	50	50·37	60	49·37	Patna
															Orissa—
...	...	...	43·49	40·73	50·78	50·78	38·07	40·73	...	...	...	...	...	61·04	Cuttack
															United Provinces—
															(a) AGRA—
															Eastern—
...	21·48	26·25	31·67	29·74	41·98	41·77	...	...	...	...	45·42	54·74	55·16	52·19	Benares
															Central—
...	26·25	22·5	31·25	30	37·5	38·75	36·25	40	33·12	25·62	48·75	57·5	48·75	19·37	Cawnpore
...	...	17·5	36·41	28·12	...	...	...	...	...	...	...	...	...	...	Jhánsi
															Western—
...	36·25	27·34	40·94	32·03	38·12	45·62	...	...	...	...	...	...	50	43·28	Meerut
...	...	23·49	...	33·18	...	59·22	...	...	...	22·81	...	72·71	...	47·03	Agra
															Submontane, west—
...	...	25·62	37·5	30	39·37	39·37	...	...	...	23·75	43·75	56·87	61·25	51·25	Shahjahánpur
															(b) OUDH—
															Southern—
...	...	24·22	31·98	27·6	...	...	...	...	...	...	44·43	50	72·71	61·41	Lucknow
															Northern—
...	25	24·22	31·25	28·[illegible]	...	...	...	...	...	...	...	...	...	...	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF FEBRUARY—*continued*

Districts	Sesamum (*Til* or *jinjili*)		Ghi		Sugar, raw (*Gur*)		Salt		Tobacco leaf		Turmeric		Grass		Straw
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Burma—															
Tenasserim—															
Mergui	...	...	640	581 82	...	...	57·14	27·47	...	...	...	...	...	...	...
Tavoy	...	...	640	640	...	...	25·7	25·7	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	457·14	...	...	35·36	24·62	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	...	...	533·33	581 82	...	...	35·96	33·16	...	...	...	...	...	...	...
Maubin	...	...	640	581·82	...	...	48·13	40	...	...	...	...	...	...	...
Bassein	...	...	640	640	...	...	45·71	45·71	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	800	533·33	...	...	46·72	35·75	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	40·51	36·16	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	711·11	711·11	...	...	41·83	40	...	...	...	...	...	...	...
Pakokku	...	...	711·11	640	...	...	45·39	45·39	...	...	...	...	...	...	...
Arakan—															
Akyab	...	...	800	640	...	...	36·36	36·36	...	...	...	...	...	...	...
Assam—															
Surma—															
Balaganj (Sylhet)	...	...	630	580	47·5	45	43·75 to 48·75	35	...	...	...	...	...	...	...
Brahmaputra—															
Goalpara	...	...	530	540	70	75	47·5	36·87	...	...	...	...	...	...	...
Gauhati	...	...	520	540	65	75	50	45	...	...	...	...	...	...	...
Bengal—															
Eastern—															
Chittagong	...	...	690	540	65	80	42·5	30·63	...	...	...	...	...	...	...
Dacca	...	...	590	600	85	100	47·5	40	...	...	...	...	...	...	...
Deltaic—															
Calcutta	...	...	650	550	65	63·75	39·37	36·25	...	...	...	...	...	...	...
Western—															
Burdwan	...	...	580	570	56·25 to 95	57·5	45	30	...	...	...	...	...	...	...
Midnapur	...	...	580 to 620	550 to 580	65	72·5	45	35	...	...	...	...	...	...	...
Northern—															
Pabna	...	...	800	590	50	80	50	38·75	...	...	...	...	...	...	...
Rangpur	...	...	660	580	70	90	50	50	...	...	...	...	...	...	...
Bihar and Orissa—															
Bihar, north—															
Bhágalpur	60	60	560	640	65	60	50	40	100	120	...	...	...	...	...
Muzaffarpur	...	...	402·5	533·12	50	44·37	41 87	28·59	200	266·56	...	[illegible]	[illegible]	...	...
Bihar, south—															
Patna	70	49 37	520	500	60	55	36·25	33·75	30	20	...	...	...	5	5
Orissa—															
Cuttack	...	76·15	609·48	533·33	47·6	63·96	25	20	106·67	91·41	...	...	6·25	5	6·25
United Provinces—															
(a) Agra—															
Eastern—															
Benares	65·73	54·17	345·68	533·33	51·82	58·07	48·12	31 93	...	...	...	...	...	...	...
Central—															
Cawnpore	85	67·5	500	510	47 5	57·5	23·54 to 37·5	23·12	160	120	165	160	...	...	...
Jhánsi	69·58	...	485·16	480	59·37	58·12	46·09	26·25	...	...	...	...	...	...	...
Western—															
Meerut	...	53·28	609 53	513·19	40	50	44·37	28·44	...	...	...	...	...	...	...
Agra*	...	57·13	...	533·33	...	66·67	...	22·19	...	120	...	150	...	7·5	...
Sub-montane, west—															
Shahjahánpur	...	57 5	510	500	49·37	60	46·37	25·62	180	180	180 and 190	155 and 180	...	...	...
(b) Oudh—															
Southern—															
Lucknow	...	...	500	525	40	...	47·08	26·67	...	...	...	...	...	...	...
Northern—															
Fyzabad	...	...	470	492·5	...	44·37	45	26·56	...	...	...	...	4·06	5	...

*Figures have not so far been reported.

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Burma—
...	...	...	...	...	14·19	23·86	...	...	...	...	...	...	3·31	2·62	*Tenasserim—* Mergui
...	...	...	...	...	...	...	...	...	...	...	...	...	3·75	2	Tavoy
...	...	...	...	...	11·9	11·9	...	...	...	...	...	...	3	2·81	Moulmein and Amherst
...	...	...	...	...	...	32·99	14·69	12·49	...	...	...	...	2·06	2	*Pegu (deltaic)—* Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	5·71	...	...	...	...	...	...	...	2·87	1·87	Bassein
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*Pegu (inland)—* Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
...	...	...	...	...	37·21	28·83	...	...	...	...	...	...	...	...	*Upper Burma—* Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	...	2·37	2·06	Pakôkku
...	...	...	...	...	...	...	9·18	9·18	...	...	...	...	3·19	2·87	*Arakan—* Akyab
															Assam—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·58	2·27	*Surma—* Balaganj Sylhet
...	...	...	...	...	...	...	...	...	...	...	...	...	4	3·62	*Brahmaputra—* Goâlpâra
...	...	...	...	...	...	...	5·62	5·62	...	...	...	...	2·69	2·5	Gauhati
															Bengal—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·19	2·12	*Eastern—* Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	...	4·12	3·12	Dacca
...	...	...	...	...	...	...	8·12	10·62	...	...	...	...	3·62	2·97	*Deltaic—* Calcutta
...	...	...	...	...	...	...	5·31	7·19	...	...	...	...	3·75	3·19	*Western—* Burdwan
...	...	...	...	...	...	...	...	...	...	...	...	...	3·25	3	Midnapur
...	...	...	...	...	...	...	...	...	...	...	...	...	4	3·19	*Northern—* Pabna
...	...	...	...	...	...	...	...	...	...	...	...	...	4	3·25	Rangpur
															Bihar and Orissa
...	...	...	...	...	20	20	...	...	...	...	...	...	2·94	3·12	*Bihar, north—* Bhâgalpur
...	...	...	10	10	25	24·22	...	...	...	...	...	...	...	3	Muzaffarpur
5	...	...	11·25	10	16·25	20·62	...	...	...	...	...	...	3·17	2·25	*Bihar, south—* Patna
5·62	...	...	...	...	7·5	7·5	...	...	...	...	...	...	3·25	2·75	*Orissa—* Cuttack
															United Provinces
															(a) Agra—
...	...	...	...	...	22·19	25	10	3·96 to 7·92	...	...	...	...	4·5	3·62	*Eastern—* Benares
...	...	...	10	9·37	21·25	24·37	8·75	6·87	70	65	...	...	3·94	3·5	*Central—* Cawnpore
...	...	...	...	...	...	...	15	...	...	...	...	...	4·5	3·69	Jhânsi
...	...	...	15·94	10	27·5	26·56	25	10	...	...	...	...	...	3·62	*Western—* Meerut
12·5	...	...	...	6·67	...	30·73	...	...	...	...	...	106	...	3·56	Agra
...	...	...	12·5	11·75	35	35	6·25	6·25	60 and 1·50	70 and 50	70 and 100	50 and 80	4·31	3·44	*Submontane, west—* Shahjahanpur
															(b) Oudh—
...	...	...	11·41	8·02	20	23·75	...	...	...	...	...	...	4·25	3·75	*Southern—* Lucknow
...	...	...	12·5	10	30	...	15	12·5	...	...	60	50	3·87	3·25	*Northern—* Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF FEBRUARY—*continued*

Districts	Rice, unhusked 1918	Rice, unhusked 1917	Rice, husked 1918	Rice, husked 1917	Wheat 1918	Wheat 1917	Flour (wheat) 1918	Flour (wheat) 1917	Barley 1918	Barley 1917	Jawar 1918	Jawar 1917	Bajra 1918	Bajra 1917	Ragi 1918
...stana—															
...tern—															
...jmer	26·67	26 67	...	...	5[illegible]·07	55·16	...	...	42·45	37·24	36·82	26·67	48·2[illegible]	28·19	...
...—															
...elhi	...	...	60	56·25	55	45·62	58·75	48·12	38·12	3[illegible]·12	...	27 5	45	29·37	...
...ab—															
...thern—															
...erozepur	2[illegible]·19	25·78	57·19	50	45·63	43 28	53·28	45·62	34 84	28·59	...	20 69	...	28·59	...
...tral—															
...ahore	32·66	25	57 19	47·[illegible]3	48 44	43·28	55·16	50	33·28	30·16	38·91	30·[illegible]8	42·03	30·16	...
...montane—															
...mritsar	30·78	28 75	53·12	51·25	46·87	41 25	53·75	44·53	36·87	36·41	...	30·78	...	26·7[illegible]	...
...thern—															
...awalpindi	...	...	53·2[illegible]	53·75	59·[illegible]2	46·87	61 56	50	33·28	29·69	36 41	27·5	37·19	33·12	...
...tern—															
...yallpur	...	...	61·25	55	47·5	41 87	52·5	46 87	32·5	28·75	...	...	...	28·75	...
...ultan	30	28·75	52·5	45·62	48·12	40 94	52·5	43·91	33·28	31 87	.	29·06	39 06	30	...
...W. Frontier Pro-...ce—															
...eshâwar	...	...	53·33	57 13	54·22	46·04	58·18	50·78	35 57	26·87	39 48	...	32 19	35·16	...
...era Ismael Khan	...	...	63 38	63 44	42 03	48 59	45 1	55·68	30·16	30 99	34 17	26·51	32 71	29·84	...
...and Baluchistan—															
...aráchi	...	...	63 12	52·5	55	49·37	...	...	...	...	...	28·44	52·19	30·62	...
...hikárpur	...	2[illegible]·28	. .	6[illegible]·62	...	46 25	...	...	...	36·87	[illegible]5	26 25	48 44	25	...
...uetta	...	...	...	...	54·37 to 55·62	51 87 to 54·37	85	67·5 to 75	46·25	38·75	42·5	33·75	...	...	...
...bay—															
...nkan—															
Bombay	33·8	35·16	57·13	47·03	6[illegible]·84	55 06	...	...	87·03	38·07	58·75	32·5	50 78	33 85	...
...ran and Karnátak—															
Dharwar (Hubli)	...	...	60·1	...	45·57	40·1	...	...	...	...	37·13	27 97	...	...	...
Sholapur	...	...	52 03	49·84	55·16	36·04	...	...	...	...	43·23	22 66	...	23 7	...
Poona	...	...	59 11	55	...	47·[illegible]4	...	...	...	...	...	...	54·84	33·33	...
...handesh and N.-E. Deccan—															
Ahmednagar	...	...	...	51·25	59·48	38·44	...	...	...	...	48·7	23·02	54·74	27 92	...
Dhulia	...	...	...	...	65·78	...	...	...	...	...	...	25·31	55·57	35 47	...
...arat—															
Surat	...	...	...	...	60·52	..	...	...	...	...	...	36 77	...	...	...
Ahmedabad	..	...	67 5	70	57 5	50	...	...	...	...	...	28·75	55	23·75	...
...tral Provinces* —															
...estern—															
Nagpur	40	32·69	46·12	44·25	49	40 32	60	53·31	...	...	43·12	31·56	...	...	...
...entral—															
Jubbulpore	...	...	47·06	42 12	50 81	42·12	64	57·12	...	...	...	26 69	[illegible]	...	...
Eastern—															
Raipur	30	35	35	40	40	40	45	50	...	...	...	...	...	...	...
...rar—															
Akola	...	...	46 06	40 75	59·94	34·87	...	...	...	...	40	23 81	...	...	...
Amraoti	...	...	55 56	44·44	64·06	43 94	...	...	...	...	40	27·19	...	...	...
...adras—															
...outh, central—															
Coimbatore	...	...	...	...	...	...	...	...	...	...	45 7	36·6	...	...	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32·2
Central—															
Bellary	...	..	...	...	...	...	...	...	...	...	39·2	26 9	...	...	...
Cuddapah	35·7	39·7	...	...	...	...	...	...	...	...	42·3	29 1	38·5	...	...
Karnul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30 9
East Coast, south—															
Madras	29 7	[illegible]2 5	56·3	60 9	...	...	...	...	...	...	...	...	...	...	...
Tanjore	33 1	27·1	45·5	45·5	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29·6
Southern—															
Madura	...	...	...	...	...	...	...	...	...	...	38·8	37·2	44 6	43	...
...ysore—															
Mysore	26	20	52	50	64	54	68·38	60	...	...	34	24	...	...	30
Bangalore	22	22	60	60	54	54	67·76	67·76	...	...	28	28	...	...	26

* The figures under "Rice, husked," represent the prices of cleaned rice

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana—
...	48·12	26 67	39·06	35·57	...	...	...	...	...	...	94 06	84 22	...	...	*Eastern—* Ajmer
...	38·12	27·5	38·12	33·12	38·75	42·5	...	...	38·12	28 75	60	60	50	45	**Delhi—** Delhi
															Punjab—
...	38·12	28·59	34·84	33·28	72·81	66·72	...	...	43·28	33·28	66·72	80	...	...	*Southern—* Ferozepur
...	40	30·78	38·12	33·91	53·28	50	35·62	36·41	40	30·78	57·03	55·16	48·44	50	*Central—* Lahore
...	59·06	26·72	40	37 19	...	...	...	...	42·5	33·12	70	62 5	48·75	51·25	*Submontane—* Amritsar
...	36·41	32·5	44·37	36·87	...	...	...	...	...	...	50	57·5	45 78	45	*Northern—* Rawalpindi
...	32·5	25	40	34·37	...	..		..	35	23·75	...	...		41·87	*Western—* Lyallpur
...	...	26 56	43·75	33 91	...	60	3[illegible]·94	33.75	34·37	28·12	(0	60	42·5	45	Multan
															N.-W. Frontier Province—
...	32 34	35·36	40 73	39·11	46·41	45·36	...	...	...	...	...	...	48 07	45·36	Peshawar
...	. .	31·85	89 37	38·18	...	...	...	...	...	...	...	...	...	...	Dera Ismael Khan
															Sind and Baluchistan
...	...	...	...	...	...	...	...	...	41·56	26·72	...	...	...	..	Karachi
...	...	...	46·56	37 66	..	..	...	...	...	28 75	...	...	28·28	40	Shikarpur
...	51·25	37·5 to 45	...	...	55 to 65	56·25 to 63 12	57·5	62·5	...	...	...	...	...	...	Quetta
															Bombay—
...	...	...	43·38	32·81	64·9	50·1	39·27	37·5	36·72	25·52	53·59	63·38	...	...	*Konkan—* Bombay
...	...	...	43 49	37·66	...	56·15	...	...	25·73	26·61	.	50·1	...	...	*Deccan and Karnatak—* Dharwar (Hubli)
...	...	...	38 38	31 84	..	50·31	...	...	...	20 83	44 79	56 15	...	...	Sholapur
...	...	...	41·24	37 92	...	..	...	...	35·52	...	...	..	...	...	Poona
...	...	...	40·42	32·45	...	. .	...	...	...	...	.	...	...	..	*Khandesh and N. Deccan—* Ahmednagar
...	...	...	...	42·.9	...	...	...	...	...	...	...	...	...	...	Dhulia
...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	*Gujarat—* Surat
...	...	...	40	35	57·5	58·75	...	...	...	...	...	...	...	...	Ahmedabad
															Central Provinces—
...	...	...	38·75	36·75	53·62	46·94	...	...	38·75	23·44	63·5	61·94	...	...	*Western—* Nagpur
...	...	...	38·06	34·75	44·44	43·75	33 31	44·44	28·56	28·56	45 69	57 12	43·12	33 06	*Central—* Jubbulpore
...	...	...	29	32	40	40	...	...	...	...	50	. .	...	...	*Eastern—* Raipur
															Berar—
...	...	...	41·69	34·06	49	37 69	...	...	34 69	20	63·31	67·56	...	...	Akola
...	...	...	47·06	36·.9	47	45·06	...	...	35·69	19·37	46·5	66·[illegible]9	...	...	Amraoti
															Madras—
...	...	...	55·8	55·8	...	..	...	...	36·8	40	...	...	...	...	*South, central—* Coimbatore
32·1	...	...	...	...	43	33·6	...	...	...	...	...	...	...	...	Salem
...	...	...	52·9	40·3	44·1	35·3	...	...	28·8	20·8	...	...	...	...	*Central—* Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
31·8	...	...	...	...	40·8	34	...	...	...	...	...	...	...	...	*East Coast, central—* Nellore
...	...	...	49 6	47·7	...	...	65·7	56 6	57·6	57·6	...	...	...	...	*East Coast, south—* Madras
..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
[illegible]9 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	35	35	...	...	...	...	...	...	...	...	*Southern—* Madura
															Mysore—
24	...	...	33	22	62	46	70	70	...	...	...	...	...	...	Mysore
26	...	...	36	26	68	64	...	...	...	...	...	...	...	...	Bangalore

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF FEBRUARY—*concluded*

Districts	Sesamum (*Til* or *Jinjili*) 1918	Sesamum 1917	Ghi 1918	Ghi 1917	Sugar, raw (*Gúr*) 1918	Sugar, raw 1917	Salt 1918	Salt 1917	Tobacco leaf 1918	Tobacco leaf 1917	Turmeric 1918	Turmeric 1917	Grass 1918	Grass 1917	Straw 1918
Rajputana—															
Eastern— Ajmer	92·86	57·16	532·33	571·3	60·56	65·91	...	...	...	...	...	...	8·49	...	...
Delhi— Delhi	83·75	63·75	640	565	58·75	55 to 66·25	40·94	23·75	80	80	205	170	13·28	10	...
Punjab—															
Southern— Ferozepur	66·72	72·66	595·31	512·03	61·56	69·13	33·11	26·72	160	133·28	160	145·17	...	...	...
Central— Lahore	84·22	61·56	673·75	609·53	59·22	55·16	30·78	23·44	133·28	133·28	213·28	200	10	10	...
Submontane— Amritsar	80	62·5	630	587·5	51·56	47·5	30	20	100	80	160	150	...	...	...
Northern— Rawalpindi	...	...	609·53	550	53·28	55	28·59	25	...	...	...	...	...	...	...
Western— Lyallpur	80		550	515	47	48·25	30	22·5	200	...	2[illegible]0		...	..	...
Multan	60	52·7	510	500	60	55·16	35·28	19·06	120	122·5	225	195	11·25	10	...
N.-W. Frontier Province—															
Peshawar	...	...	508·91	511·08	52·45	58·7	21·28	21·61	94·1[illegible]	106·67	...	...	...	...	...
Dera Ismael Khan	...	...	508·91	58[illegible]·82	56·51	52·71	13·44	21·79	...	...	...	...	0·62	10·16	...
Sind and Baluchistan—															
Karachi	...	...	...	..		..	20	...	...		...	...	...	...	...
Shikarpur	...	...	525	561·25	61·66	56·25	...	...	50	33·75	...	...	...	...	...
Quetta	...	...	600 to 650	560 to 620	...	...	23·41	...	...	...	...	...	...	...	...
Bombay—															
Konkan— Bombay	85·73	65·5[illegible]	657·13	628·[illegible]9	88·14	85·73	21·37	..	...	...	153·[illegible]5	142·86	17·6	9·58	...
Deccan and Karnátak— Dharwar (Hubli)		60·94	..	..	66	71·98		...	...		...	...	...	...	...
Sholapur	55·47	...	467·19	[illegible]0·52	63·8	73·7	22·5	...	...	100		171·09	...	...	...
Poona	...	...	40[illegible]·75	...	71·04	71·04	30·94	...	217·[illegible]5	210·[illegible]	..		...	...	...
Khandesh and N.-E. Deccan— Ahmednagar	8[illegible]·27	...	500	51[illegible]·[illegible]7	75	75·8[illegible]	24·95	...	86·67	6[illegible]·94	...	...	...	...	...
Dhulia	...	...	...	..		...	.	...		...	...	...	...	...	...
Gujarat— Surat	...	...	[illegible]83·8	[illegible]05·42	.	...	25	...	...	...	...	...	...	...	...
Ahmedabad	...	...	[illegible]60	[illegible]	...	...	16·5[illegible]	...	...	...	...	..	...	...	...
Central Provinces—															
Western— Nagpur	9[illegible]·19	66·69	600	533·21		...	32·5	32·5	13[illegible]·31	100	..	.	6·14	..	7·5
Central— Jubbulpore	81·19	59·25	520	500	...	...	48·31	26·69	140	66·69	177·75	177·75	5·69	5·69	
Eastern— Raipur	..	...	520	490	...	.	39	29	160	160	120	90	...	...	...
Berar—															
Akola	98	66·69	571·41	[illegible]·75		...	32·12	27·[illegible]	123·81	100	...	[illegible]	[illegible]	...	...
Amraoti	..	73·81	520	510	...	...	29	25	184·4[illegible]	142·[illegible]	...	...		...	...
Madras—															
South, central— Coimbatore	93·1	[illegible]7·6	4[illegible]7·8	18[illegible]·8	51·4	51·2	25·6	22·6		...	111	123	...	...	...
Salem	...	...	4[illegible]8·1	16[illegible]·1	...	...		..	171·3	171·3	120	12[illegible]·9	...	...	7·7
Central— Bellary	6[illegible]	58	507·9	171·7	71·4	71·4	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	493·4	493·4	...	..	...	..	...	...	9[illegible]·9	115·3	...	...	...
Karnul	...	...	...	..	...	...	...	...	100	66·7	1[illegible]5·3	131·7	...	...	...
East Coast, central— Nellore	...	...	4[illegible]3·3	13[illegible]	...	...	...	...	...	...	...	...	...	...	5·7
East Coast, south— Madras	...	...	5[illegible]6·7	559·6	69·1	67·5	19·1	17·5	139·9	136·6	169·5	121·8	...	...	...
Tanjore	...	...	466·7	466·7	...	...	23·4	23·4	...	...	...	...	...	...	...
Trichinopoly	...	...	60[illegible]·1	473	...	...	[illegible]8·1	[illegible]5	123·1	123·1	...	...	...	...	...
Southern— Madura	66·7	66·7	675·7	675·7	...	...	...	...	149·5	141·1	...	...	...	...	15
Mysore— Mysore	60	72	582·88	480	94·27	111·11	...	...	205·73*	214·27*	205·68	222·86	4·43	5·1	4·13
Bangalore	72	64	617·13	548·54	77·13	77·13	...	...	240*	240*	137·13	85·68	8·8	5·3	8·8

* Includes octroi duty amounting to Rs. 103 per 10 maunds

(The figures state prices in rupees per ten maunds)

Straw	Jawar stalks		Bhusa (white)		Bran		Coal (Bengal)		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
															Rajputana— *Eastern—*
...	...	...	...	...	...	34·79	...	...	...	...	80 to 90	80 to 90	3·75	3·25	Ajmer
															Delhi—
...	14·37	...	13·12	11·25	20	22·5	13·75	10	90	100	250	250	2·74	2·58	Delhi
															Punjab— *Southern—*
...	...	...	10	8·91	22·19	25	...	...	143	142	225	225	4·37	3·5	Ferozepur
															Central—
...	...	...	14·22	12·5	28·59	26·72	12·5	11·25	160	150	170	170	5·75	3·75	Lahore
															Submontane—
...		...	14·37	12·5	27·5	23·75	15	10·62	140	120	...	...	5·25	3·56	Amritsar
															Northern—
...	...	...	22·19	12·5	...	...	...	11·25	100	100	120	120	5	3·75	Rawalpindi
															Western—
...	...	...	11·41	10	22·5	24·37	13·12	11·25	120	112	220	180	5	3·5	Lyallpur
...	...	...	11·41	8·91	25·62	26·25	...	...	105	105	...	...	5·87	3·5	Multan
															N.-W. Frontier Province—
...	...	...	9·63	7·34	29·22	25·57	14·63	14·63	60 to 100	60 to 100	60 to 200	60 to 200	5·75	4	Peshawar
...	...	...	9·37	12·03	26·04	24·37	...	...	...	...	...	...	5·25	4	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·28	3·03	Karachi
...	...	...	...	8·12	...	25·31	...	...	...	...	...	...	...	3·27	Shikarpur
...	...	...	15·62	13·12	30	27·5	15·43	14·14	100 to 220	120 to 220	...	...	4·87	3·34	Quetta
															Bombay— *Konkan—*
...	...	...	...	...	31·25	20·1	...	...	...	...	...	...	3·31	3·16	Bombay
															Deccan and Karnatak—
...	...	...	...	...	...	...	...	...	...	75	...	...	5·5	3·37	Dharwar (Hubli)
...	...	...	...	...	...	...	...	...	...	...	...	...	.	·41	Sholapur
...	.	...	...	...	35·68	...	...	...	...	...	...	...	...	3·11	Poona
															Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	...	2·61	2·39	Ahmednagar
...	...	...	...	...	...	...	...	...	...	...	...	...	4·5	3·31	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	...	...	22·5	22·5	...	...	...	...	...	...	6	3·37	Ahmedabad
															Central Provinces— *Western—*
...	16	...	...	...	...	...	10	7·87	75	...	125	.	4·37	2·62	Nagpur
															Central—
.	...	...	...	...	25·56	30	...	...	60	60	70	70	3	2·25	Jubbulpore
															Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	3·5	2·62	Raipur
															Berar—
...	9·62	12	...	...	...	...	...	...	95	90	64	64	3·5	2·87	Akola
...	...	...	...	...	...	...	8·94	5·69	70	70	70	70	3·62	2·5	Amraoti
															Madras— *South, Central—*
...	4	4	..	...	90·5*	90·5*	...	...	...	...	60	60	5·13	3·42	Coimbatore
7·7	...	..	...	...	...	...	...	...	100†	100†	...	...	3·38	3·38	Salem
															Central—
...	10·3	10·3	...	...	...	...	...	...	100†	100†	150	150	4·29	3·32	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	2·85	3	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	4·25	3·75	Karnul
															East Coast, Central—
5·7	...	...	...	...	...	...	...	...	...	...	...	...	2·53	2·06	Nellore
															East Coast, South—
...	...	...	...	...	52·9	30·9	15·1	9·2	[illegible]†	195†	...	...	...	...	Madras
...	...	...	...	...	11·5	11·5	...	...	150†	170†	...	...	2·82	3·53	Tanjore
...	...	...	...	...	88·2	38·2	...	...	...	...	...	...	4·5	3·9	Trichinopoly
															Southern—
15	...	...	...	...	20·4	20·4	..	...	...	...	60	60	3·5	3·75	Madura
															Mysore—
5·1	7·81	8·18	...	...	40	40	15·42	15·42	50 to 100	50 to 100	50 to 100	50 to 100	4·12	3·78	Mysore
8·8	...	..	...	...	33·8	38·6	...	...	160	160	120 to 150	120 to 150	3·25	3·25	Bangalore

* Superior quality

† Sheep or goats

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF FEBRUARY, 1918

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month	Half month of report	Previous half month	Half-month of report	Previous half month	Half month of report	Previous half month
Burma—												
Tenasserim—												
Mergui	...	...	...	...			12 2	12 2	...	...	...	...
Tavoy	...	...	...	...	10 2	10 2	11 12	11 12	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	...	12 2	12 2	13 4	13 4	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 6	10 6	12 2	12 2	...	...	...	...
Rangoon	...	...	...	...	12 11	12 2	3 14	13 4	...	...	...	...
Manbin	4 —	4 —	...	...	12 2	12 2	14 9	14 9	...	...	...	...
Bassein	..	..	...	...	12 2	12 2	12 2	12 2	...	...	...	..
Pegu (inland)—												
Tharawadi			...	...	10 1	10 1	15 9	5 9	...	...	...	...
Henzada	4 11	4 11	...	...	12 2	11 2	14 9	14 9	...	...	...	...
Prome	...	...	...	...	11 3	9 11	14 9	12 1	...	...	...	...
Toungoo	...	...	...	...	12 2	11 5	14 9	12 2	...	...	...	...
Thayetmyo	...	...	...	...	9 7	9 7	13 5	13 5	...	...	...	...
Upper Burma—												
Mandalay	7 12	7 12	...	...	10 1	10 1	13 14	13 11	17 14	17 14	...	..
Bhamo	..	...	...	...	12 2	12 2	16 3	11 9	...	...	...	...
Pakokku	...	...	...	...	9 1	9 1	11 3	11 3	...	...	...	...
Meiktila	...	...	...	...	14 9	14 9	18 3	18 3	...	...	...	...
Arakan—												
Sandoway	2 10	2 10	...	...	15 4	15 4	21 3	21 3	...	...	...	..
Kyaukpyu	3 8	3 8	...	...	13 —	13 —	14 —	14 —	...	...	...	...
Akyab	...	...	...	...	12 —	10 —	14 —	11 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	12 4	12 4	...	15 12	...	...	...	...
Cachar	4 —	4 —	...	...	8 8	8 —	14 —	13 13	...	...	...	..
Hill Tracts—												
Khási and Jaintia Hills	5 4	5 4	...	...	4 —	4 —	6 8	6 8	...	...	...	..
Gáro Hills	...	...	...	...	3 8	3 8	12 -	11 12	...	...	...	...
Manipur	15 -	15 —	...	...	26 —	25 —	27 —	26 —	...	...	...	...
Nágá Hills	...	...	...	...	10 8	10 8	11 —	11 —	...	...	...	...
Lushai Hills*	...	...	...	...		4 8	...	8 -	...	...	...	...
Brahmaputra—												
Goálpára	8 —	10 —	...	...	4 —	4 8	11 —	12 —	...	...	...	...
Kámrúp (Gauhati)	7 —	7 —	...	...	8 —	8 —	12 -	...	...	...	...	...
Darrang	...	...	...	...	8 —	8 —	13 —	13 —	...	...	...	...
Nowgong	...	...	...	...	5 —	5 -	12 —	12 —	...	...	...	...
Sibságar*	..	...	...	...		4 —		8 —	...	...	...	...
Lakhimpur	5 8	5 8	...	...	5 8	5 8	10 —	10 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Noakhali	...	...	...	...	...	...	11 4	11 4	...	...	...	...
Backerganj	...	...	...	...	...	...	12 4	11 4	...	...	...	...
Maimensingh	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Tippera	...	...	...	...	...	...	13 —	12 12	...	...	...	...
Dacca	...	...	..	...	...	...	11 —	11 —	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	13 —	13 —	...	...	...	...
24 Parganas	...	...	...	...	...	...	8 10	8 10	...	...	...	...
Howrah	...	...	...	...	...	...	9 —	9 8	...	...	...	...
Calcutta	...	...	...	...	...	...	8 6	8 6	...	...	...	...
Hooghly	...	...	...	...	...	...	10 —	10 8	...	...	...	...
Nadia (Krishnagarh)	...	...	...	...	..	...	11 7	11 7	...	...	...	...
Jessore	...	...	...	...	...	...	11 —	11 —	...	...	...	...
Faridpur	..	...	...	...	...	...	12 8	12 12	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers to Local Governments and Administrations, etc. They relate to the retail prices in the district head quarters on the last (or nearest mart) day of each fortnight.

* Figures have not so far been reported.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	5 10	5 10	Mergui
...	...	...	...	6 6	6 6	...	...	...	...	14 —	14 —	Tavoy
...	...	...	...	5 10	5 10	...	...	5 10	5 10	9 5	9 5	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	8 8	8 8	...	...	5 10	5 10	10 2	9 7	Pegu
...	...	...	...	9 11	9 14	...	...	5 9	5 9	9 7	9 7	Rangoon
...	...	...	...	6 4	6 4	...	...	5 10	5 10	8 —	8 —	Maubin
...	...	...	...	9 2	9 2	...	...	...	...	7 —	7 —	Bassein
												Pegu (inland)—
...	...	...	...	8 6	9 12	...	...	8 13	8 13	8 10	8 10	Tharrawaddy
...	...	...	...	7 7	8 —	...	...	4 11	4 14	8	7 7	Henzada
...	...	...	...	9 3	8 9	...	...	5 9	5 9	8 2	8 2	Prome
...	...	...	...	7 2	7 2	...	...	...	...	9 7	8 2	Toungoo
...	...	...	...	10 11	10 11	...	...	4 10	4 10	7 —	7 —	Thayetmyo
												Upper Burma—
...	...	...	...	11 2	11 2	9 14	19 14	6 6	6 6	8 —	8 —	Mandalay
...	...	...	...	...	...	...	...	4 —	4 —	7 —	7 —	Bhamo
...	...	...	...	10 11	10 11		...	4 10	4 10	7 —	7 —	Pakókku
...	...	...	...	12 13	12 13	42 12	64 —	...	...	9 6	9 6	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	3 4	3 4	9 8	9 8	Sandoway
...	...	...	...	...	...	...	...	3 —	3 —	9 —	9 —	Kyaukpyu
...	...	...	...	5 —	5 —	...	...	...	...	9 —	8 —	Akyab
												Assam—
												Surma—
...	...	...	...	8 —	8 —	...	...	6 8	6 8	8 —	8 —	Sylhet
...	...	...	...	10 —	10 —	...	...	7 —	7 —	7 —	8 —	Cachar
												Hill Tracts—
...	...	...	...	7 7	7 14	10 —	10 —	6 2	6 2	6 —	6 3	Khási and Jáintia Hills
...	...	...	...	5 4	5 4	...	...	4 8	4 8	5 —	5 —	Gáro Hills
...	...	...	...	4 8	4 8	20 —	20 —	5 8	5 8	5 —	5 —	Manipur
...	...	...	...	6 —	6 —	...	...	4 8	4 8	5 4	5 4	Nágá Hills
...	...	...	...	...	5 8	...	...	...	4 8	...	4 8	Lushai Hills
												Brahmaputra—
...	...	...	...	9 —	10 —	11 —	13 6	7 8	8 —	6 8	...	Goálpára
...	...	...	...	9 —	10 —	...	.	7 —	8 —	7 —	7 —	Kámrúp (Gauhati)
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 8	6 8	Darrang
...	...	...	...	8 —	8 —	...	...	6 8	6 8	6 8	6 8	Nowgong
...	...	...	...	...	8 —	...	...	...	7 —	...	5 —	Sibságar
...	...	...	...	8 —	8 —	...	...	6 4	6 4	6 8	6 8	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	...	...	...	...	6 —	6 —	8 —	8 —	Chittagong
...	...	...	...	...	...	...	...	6 4	6 4	7 4	7 4	Noakhali
...	...	...	...	...	...	...	...	7 —	7 —	8 —	8 —	Backerganj
...	...	...	...	...	...	...	...	6 —	6 —	6 10	6 10	Maimensingh
...	...	...	...	...	...	...	...	6 6	6 6	8 8	8 8	Tippera
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Dacca
												Deltaic—
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Khulna
...	...	...	...	...	...	...	...	8 —	8 —	9 2	8 —	24-Parganas
...	...	...	...	...	...	...	...	8 —	8 —	9 —	9 —	Howrah
...	...	...	...	...	...	...	...	7 10	7 10	9 8	9 8	Calcutta
...	...	...	...	...	...	...	...	8 —	8 —	8 —	8 —	Hooghly
...	...	...	...	...	...	...	...	8 —	8 —	10 10	10 10	Nadia (Krishnagar)
...	...	...	...	...	...	...	...	6 8	6 8	8 —	8 —	Jessore
...	...	...	...	...	...	...	...	7 —	7 —	7 —	7 —	Faridpur

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF FEBRUARY, 1918—continued

DISTRICTS	WHEAT (*Triticum sativum*)		BARLEY (*Hordeum vulgare*)		RICE — Best sort		RICE — Common		JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—continued												
Western—												
Bankura	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Burdwan	...	...	...	...	...	...	11 —	11 —	...	...	...	...
Birbhum	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Midnapur	...	...	...	...	...	...	...	...	...	...	...	...
Murshidabad	...	...	...	...	...	...	13 —	13 —	...	...	...	...
Northern—												
Pabna	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Rajshahi	...	...	...	...	...	...	11 4	11 4	...	...	...	...
Malda	...	...	...	...	...	...	13 8	13 8	...	...	...	...
Bogra	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Jalpaiguri	...	...	...	...	...	...	12 —	11 —	...	...	...	...
Dinajpur	...	...	...	...	...	...	12 9	12 —	...	...	...	...
Rangpur	...	...	...	...	...	...	9 8	9 8	...	...	...	...
Hills—												
Darjeeling	..	...	...	...	...	...	8 —	8 —	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	8 —	...	...	..	...	...	11 8	11 8	...	...	...	...
Bhágalpur	9 —	9 —	15 —	15 —	...	...	...	12 —	...	...	...	...
Darbhanga	7 1½	7 1½	17 9	17 9	...	...	12 1	11 —	...	...	...	...
Muzaffarpur	7 —	7 —	15 —	17 —	...	...	10 —	10 —	...	...	...	...
Sáran	7 —	7 8	16 —	17 —	...	...	9 8	9 8	...	...	...	...
Champáran	7 12	7 12	18 —	16 —	...	...	11 —	11 8	...	...	...	...
Bihar, south—												
Santhal Parganas	6 12	6 8	14 —	16 —	...	...	13 —	12 —	...	...	...	...
Monghyr	7 6	6 5	...	..	...	...	11 —	11 —	.	.	...	...
Gaya	6 8	6 8	16 —	16 —	...	...	13 —	12 8	12 8	12 8	...	...
Patna	7 —	7 8	...	16 —	...	...	13 —	13 —	16 —	16 —	...	...
Shahabad	8 —	7 —	14 —	14 —	...	...	...	...	...	...	...	...
Chota Nagpur—												
Singbhum	7 —	8 —	...	...	...	...	10 —	11 —	...	...	...	...
Mánbhum	7 —	7 8	10 —	10 —	...	...	11 —	10 —	...	...	16 —	18 —
Ranchi	6 —	6 —	14 —	14 —	...	...	11 8	11 8	...	...	8 8	8 8
Paláman	6 12	7 5	13 8	12 6	...	...	11 4	11 4	...	...	...	...
Hazaribágh	5 8	5 —	13 —	11 —	...	...	10 —	10 —	...	...	...	...
Orissa—												
Puri	7 14	7 14	...	...	...	...	10 8	10 8	...	...	...	...
Cuttack	7 14	7 14	...	...	...	...	11 13	11 13	...	...	[illegible]	...
Balasore	6 —	6 —	...	...	...	...	14 —	14 —	...	...	...	...
Sambalpur	7 —	7 8	...	...	...	...	15 —	15 —	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur	6 —	6 8	12 —	13 —	6 —	6 —	8 —	8 —	11 —	11 —	11 —	11 —
Benares	7 5¼	7 5¼	11 6	12 8	6 14	6 14	8 7½	8 12½	11 2	11 2	10 1¼	10 6¼
Ghazipur	6 3	7 —	12 11	12 11	5 5	5 5	9 11	9 11	14 7	15 9	11 11	11 11
Jaunpur	7 11	7 4	13 8	13 —	4 —	4 —	9 2	9 2	8 12	...	...	...
Allahabad	7 12	7 8	18 8	13 —	5 —	4 8	7 8	7 12	10 8	11 12	10 —	10 —
Central—												
Bánda	8 8	8 8	11 —	10 4	5 —	5 —	8 8	9 —	11 2	11 2	...	...
Fatehpur	8 —	8 4	12 8	13 —	3 8	3 8	9 —	9 —	13 —	13 —	12 —	12 —
Hamirpur	7 12	8 10	10 10	10 10	4 12	4 12	7 12	7 12	10 10	11 —	9 6	9 6
Jalaun	8 —	9 4	13 —	14 —	4 —	4 —	7 —	7 —	13 —	.	...	...
Cawnpore	7 4	7 8	12 4	12 8	...	...	7 6	7 4	10 12	10 12	9 4	9 4
Jhansi	7 2	7 —	...	12 12	4 8	4 9	7 15	7 2	10 14	10 14	9 —	9 —
Etáwah	7 10	7 14	12 6	12 4	3 —	3 —	8 —	8 8	...	...	9 12	10 —
Farrukhabad	7 13	7 13	12 10	12 10	4 1	4 1	8 14	9 3	10 15	10 15	10 1	10 4
Mainpuri	8 —	8 8	11 8	12 —	3 —	3 —	9 —	9 —	11 —	12 —	10 —	10 12
Etah	8 —	8 —	12 —	12 8	4 —	4 —	8 4	8 4	...	11 —	...	9 12
Western—												
Meerut	7 4	7 —	12 —	12 —	3 —	3 —	7 8	7 8	11 —	11 8	10 —	10 —
Agra	6 8	6 12	11 —	11 —	5 8	5 8	6 —	6 —	11 —	11 —	8 8	...
Muttra	7 8	8 4	12 8	12 6	5 —	5 —	7 —	7 —	12 —	12 —	8 8	8 8
Aligarh	7 12	8 4	12 4	12 8	3 —	3 —	5 8	5 8	12 12	13 —	10 8	10 4
Bulandshahr	8 —	8 —	11 —	11 —	3 —	3 —	5 — to 8 —	5 — to 8 —	9 —	9 —	10 —	10 —
Submontane, east—												
Ballia	7 2	7 2	13 —	14 15	5 3	5 3	10 6	10 6	13 —	13 —	...	...
Azamgarh	7 8	7 8	13 8	13 8	6 8	6 8	11 8	11 8	...	...	...	...
Gorakhpur	7 8	8 3	13 4	13 10	8 4	7 12	10 8	10 6	...	...	...	...
Basti	8 —	8 8	15 —	16 —	6 4	6 4	11 8	11 8	...	...	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or marua (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Western—
...	...	...	...	...	.	...	...	8 —	8 —	10 —	10 —	Bankura
...	...	...	...	...	..	...	...	8 —	8 —	8 —	[illegible]	Burdwán
...	...	...	...	...	...	...	..	7 8	7 8	10 —	10 —	Birbhum
...	...	...	...	...	...	...	...	6 — to 9 —	6 — to 9 —	8 —	8 —	Midnapur
...	...	...	...	...	...	...	...	9 —	9 8	9 —	9 —	Murshidabad
												Northern—
...	...	...	...	...	...	...	...	...	6 —	8 —	8 —	Pabna
...	...	...	...	...	...	...	...	6 13	6 13	8 4	8 4	Rajshahi
...	...	...	...	...	...	...	...	8 —	8 —	9 —	8 —	Malda
...	...	...	...	...	...	...	...	6 12	6 12	8 —	7 8	Bogra
...	...	...	...	...	...	...	...	8 —	8 —	6 8	6 8	Jalpaiguri
...	...	...	...	...		...	...	7 13	7 3	7 4	6 8	Dinajpur
...	...	...	...	...	...	...	...	8 —	8 —	7 —	7 —	Rangpur
												Hills—
...	...	...	...	...	...	...	...	5 8	5 4	6 8	6 8	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	12 —	12 —	..	...	7 —	7 —	7 —	6 8	Purnea
...	...	...	...	...	.	...	18 —	10 —	11 —	8 —	8 —	Bhagalpur
19 13	19 13	...	...	13 3	13 3	17 9	16 8	8 13	8 13	10 8	10 8	Darbhanga
...	...	...	...	13 —	...	15 —	16 —	9 —	10 —	9 8	9 —	Muzaffarpur
12 —	14 —	7 8	8 —	12 —	12 —	12 —	15 8	10 8	10 8	8 —	7 —	Saran
14 —	14 —	...	...	11 8	11 8	16 —	16 —	10 —	10 —	7 8	7 —	Chámparan
												Bihar, south—
...	...	...	...	12 —	12 8	18 —	18 —	8 8	8 8	10 —	10 —	Santhal Parganas
...	...	...	...	11 9	12 14	16 13	18 —	12 8	12 1	6 5	6 5	Monghyr
19 —	21 —	8 —	8	12 8	12 8	17 8	17 8	10 —	9 8	13 10	8 4	Gaya
...	...	13 —	13 —	13 —	14 —	17 —	18 —	11 8	13 —	10 8	10 8	Patna
...	...	...	...	12 —	11 8	14 —	14 —	8 8	8 8	13 —	8 —	Shahabad
												Chota Nagpur—
...	...	...	...	8 —	8 —	...	...	7 —	7 —	8 —	7 8	Singhbhum
...	...	...	...	10	10 —	18 —	18 —	9 —	8 8	8 —	8 —	Mánbhum
20 —	20 —	...	...	10 4	10 4	16 —	16 —	7 12	7 12	8 8	8 8	Ranchi
...	...	...	...	11 4	11 4	15 3	15 3	9 9	10 2	9 9	9 —	Palámau
18 —	18 —	...	...	10 —	9 4	13 —	15 —	8 —	8 —	13 —	13 —	Hazáribágh
												Orissa—
...	...	..	...	8 13	8 13	...	...	7 14	7 3	19 —	18 —	Puri
...	...	...	...	9 3	9 3	...	...	7 14	7 14	16 —	16 —	Cuttack
		...	...	8 —	8 —	...	...	6 8	6 —	8 —	8 —	Balasore
		...	...	10 —	10 —	...	...	6 8	6 8 to 7 —	11 —	10 —	Sambalpur
												United Provinces—
												(a) Agra—
												Eastern—
...	...	...	...	12 —	12 —	13 —	13 —	9 —	9 —	7 —	7 —	Mirzapur
...	..	15 3	15 3	12 4	12 1	15 11½	15 11½	8 15	9 3	9 —	9 —	Benares
...	...	...	...	11 14	11 14	18 3	18 3	9 10	9 10	7 11	7 11	Ghazipur
..	...	..	...	11 —	12 5	16 4	15 —	10 12	10 12	8 6	8 6	Jaunpur
...	...	...	...	13 —	12 12	...	...	9 —	9 —	7 —	7 4	Allahabad
												Central—
...	...	...	...	11 2	11 2	...	...	9 8	9 8	7 6	7 2	Banda
...	...	...	...	12 4	12 4	...	...	11 —	10 —	8 —	8 —	Fatehpur
...	...	...	...	11 8	11 4	...	...	10 —	10 —	7 12	7 —	Hamirpur
...	...	...	...	12 4	12 12	...	...	9 4	9 4	...	...	Jalaun
...	...	9 8	10 —	12 4	12 4	14 4	14 4	10 3	10 —	16 —	..	Cawnpore
...	...	...	...	10 12	11 —	...	...	7 9	7 8	8 —	8 4	Jhansi
...	...	...	...	12 4	12 4	...	...	10 8	10 8	8 —	8 —	Etáwah
...	...	...	...	12 10	12 10	13 10	13 10	10 4	10 4	8 14	8 3	Farrukhabad
...	...	...	...	10 —	11 —	14 —	14 8	11 —	11 —	7 —	8 —	Mainpuri
...	...	...	...	10 8	11 —	13 —	14 —	10 8	10 8	16 —	16 —	Etah
												Western—
...	...	...	...	9 8	10 —	10 8	10 —	10 —	10 —	9 —	8 8	Meerut
...	...	...	...	10 8	10 8	12 —	...	7 —	7 —	9 —	7 12	Agra
...	...	...	...	11 8	11 8	13 8	13 8	9 12	9 12	9 —	9 —	Muttra
...	...	10 —	10 —	10 8	10 8	12 13	13 8	9 12	9 12	8 8	8 8	Aligarh
...	...	...	...	9 12	9 12	10 8	11 —	9 8	9 8	15 —	8 —	Bulandshahr
												Submontane, east—
...	...	...	...	18 —	13 —	14 5	14 15	10 6	10 6	8 8	9 2	Ballia
...	...	...	...	11 —	11 8	18 —	18 —	11 —	11 —	12 —	12 —	Azamgarh
...	...	...	...	11 4	11 12	15 8	15 8	10 8	10 8	8 —	8 8	Gorakhpur
...	...	...	...	10 12	11 4	20 —	20 —	10 8	10 8	7 —	7 —	Basti

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF FEBRUARY, 1918—continued

Districts	Wheat (Triticum Sativum) Half-month of report	Wheat Previous half-month	Barley (Hordeum vulgare) Half-month of report	Barley Previous half-month	Rice Best sort Half-month of report	Rice Best sort Previous half-month	Rice Common Half-month of report	Rice Common Previous half-month	Jawar or cholum (Andropogon sorghum) Half-month of report	Jawar Previous half-month	Bajra or cumbu (Penniselum typhoideum) Half-month of report	Bajra Previous half-month
United Provinces—continued												
(a) Agra—continued												
Submontane, west—												
Shahjahanpur	7 10	7 10	13 —	12 14	4 —	4 —	8 4	8 4	...	11 —	...	10 4
Budaun	6 11	7 10	11 —	11 —	3 8	3 —	6 8	6 8	10 —	10 8	9 —	9 8
Pilibhit	7 —	7 4	13 —	12	4 —	4 —	7 8	7 13	...	...	...	...
Bareli	6 4	7 7	12 3	12 15	4 8	4 8	7 9	8 —	11 4	12 —	9 6	9 12
Moradabad	6 10	7 8	11 14	12 4	3 12	3 12	8 5	8 12	...	...	9 14	10 9
Bijnor	6 12	6 10	10 8	11 4	3 —	3 —	8 —	6 8			9 —	9 8
Muzaffarnagar	7 —	7 10	12 1	12 1	6 —	6 9	6 9	7 10	11 —	11 —	10 —	9 14
Saharanpur	7 3	7 7	11 11	11 11	4 8	4 8	7 7	7 7	...	...	10 2	10 2
Dehra Dun	6 8	6 12	12 —	13 —	3 —	3 —	7 —	7 —	12 —	12 —	9 —	10 —
Hills—												
Naini Tal	6 —	6 —	9 8	9 8	3 —	3 —	6 —	6 —	9 —	9 —	7 —	9 —
Almora	5 10	5 12	8 —	8 —	3 —	3 —	5 6	6 —	...	...	...	...
Garhwal	5 8	5 8	8 —	8 —	3 —	3 —	4 4	4 4	...	...	...	...
(b) Oudh—												
Southern—												
Partabgarh	7 8	8 8	13 —	13 —	5 —	5 —	9 —	9 8	11 —	13 —	10 —	11 —
Sultanpur	8 8	8 8	15 —	13 12	...	...	9 4	9 —	...	...	...	...
Rae Bareli	7 6	7 12	12 —	11 12	4 —	4 —	8 8	8 8	12 —	12 —	11 —	11 —
Unao	7 10	7 6	11 4	11 12	5 —	4 8	7 8	7 12	...	12 —	10 —	...
Lucknow	7 4	7 —	11 12	12 —	4 —	4 —	8 8	8 8	11 8	12 —	10 4	10 4
Hardoi	7 4	8 4	12 —	12 —	4 —	4 —	9 —	9 —	11 —	11 —	11 —	11 —
Northern—												
Fyzabad	7 14	8 —	13 4	13 4	...	...	8 6	8 8	12 8	12 8	10 12	11 —
Barabanki	8 1	8 2	12 12	12 12	4 4	4 4	9 1	9 6	13 4	13 14	11 4	11 4
Gonda	7 4	8 —	12 —	12 —	5 —	5 —	8 8	8 8	15 —	15 —	14 —	14 —
Bahraich	7 12	8 —	13 —	13 8	5 —	5 8	8 12	10 —	13 12	15 —	13 —	13 —
Sitapur	7 8	7 8	11 —	11 —	4 —	4 —	8 —	9 —	12 —	13 —	11 —	11 —
Kheri	7 8	8 4	13 —	13 —	2 8	3 —	9 —	10 —	12 —	11 —	12 —	12 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	9 8	9 11	17 5	17 —	5 1	5 —	5 14	5 9	22 10	21 9	12 3	12 4
Ajmer	6 12	..	..	9 10	5 —	5 —	6 —	6 8	...	...	8 4	..
Kishangarh	7 8	7 4	10 4	10 8	3 —	3 —	6 —	6 —	12 —	12 —	10 —	8 —
Tonk	6 10	6 4	10 12	11 4	4 5	4 5	5 6	5 6	11 14	11 14	...	..
Jaipur	7 12	8 —	10 13	10 13	4 14	4 14	5 2	5 2	10 13	11 6	8 4	8 4
Karauli	8 2	9 2	10 10	10 15	6 14	6 4	8 2	8 7	10 0	11 14	10 —	10 15
Dholpur	7 14	8 4	10 12	11 ½	5 —	5 —	5 4	5 4	10 0	11 3½	[illegible]	11 3
Bharatpur	7 14	8 4	11 7	11 14	4 5	4 14	4 14	7 —	12 10	12 10	11 2	11 2
Alwar	8 2	8 5	11 1	11 1	5 2	5 2	6 13	6 13	11 12	11 12	10 [illegible]	10 12
Nasirabad	7 4	6 12	...	...	6 —	6 —	6 4	6 4	11 4	11 4	8 —	8 —
Western—												
Bikaner	6 11	6 12	10 8	11 —	4 8	4 8	6 —	6 —	...	...	8 —	8 —
Jaisalmer	6 —	6 —	...	...	3 3	3 10	4 8	4 8	8	8 —	6 —	6 2
Jodhpur	6 8 to 7 3	6 12 to 7 8	...	11 —	3 14	4 —	5 3	5 4	10 6	12 —	9 4 and 10 7	9 8 and 10 8
Central India—												
Indore	7 12	7 8	11 —	11 —	6 8	6 —	7 —	6 8	9 12	9 8	8 8	9 —
Neemuch	8 8	8 12	...	...	5 —	5 —	6 —	6 —	10 —	10 —	8 —	8 —
Gwalior	7 4	7 4	...	...	4 12	4 12	6 —	6 8	...	...	...	...
Delhi—												
Delhi	7 —	7 10	10 —	10 12	3 —	3 —	6 —	6 —	...	10 4	8 8	9 4
Punjab—												
Southern—												
Hissar	8 8	8 8	13 —	13 —	...	...	7 —	7 —	...	...	10 8	10 8
Ferozepur	8 8	8 8	11 —	11 —	...	...	6 8	6 8	...	...	...	...
Central—												
Lahore	8 —	7 12	11 8	11 8	...	...	6 14	7 12	10 —	10 —	9 —	9 —
Gujranwala	7 14	8 8	13 —	13 8	...	...	7 —	7 8	...	13 12	...	13 12
Gujrat	8 —	8 —	12 —	13 —	...	...	7 —	8 —	...	...	9 —	9 —
Jhelam	7 8	7 8	12 —	12 —	...	...	6 8	7 —	...	...	10 —	10 —

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or ragi (*Eleusine coracana*) Half-month of report	Marua or ragi Previous half-month	Kangni or kakun, Italian millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, chenna, chola, kadalay, or hunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar dál (*Cajanus Indicus*) Half-month of report	Arhar dál Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												United Provinces—*continued*
												(*a*) Agra—*continued*
												Submontane, west—
...	...	...	..	...	11 10	...	15 —	10 —	10 —	8 —	...	Shahjahanpur
...	...	9 —	9 —	9 11	10 12	12 —	12 —	8 —	8	8 8	8 —	Budaun
...	...	...	...	10 8	10 7	...	...	9 —	9 1	7 12	7 12	Pilibit
...	...	...	...	10 6	10 14	12 9	13 9	10 —	9 12	15 —	9 10	Bareli
...	...	...	...	10 4	10 13	11 6	12 9	9 4	9 9	16 —	7 8	Moradabad
...	...	...	...	9 8	9 —	...	..	9 —	9	14 8	14 8	Bijnor
...	...	...	...	9 —	9 4	10 —	10 8	7 2	7 2	11 —	9 14	Muzaffarnagar
...	...	...	...	9 1	9 1	10 6	10 15	9 1	9 1	10 10	10 10	Saháranpur
10 —	10 —	...	...	8 8	9 8	10 12	11 12	7 8	7 8	8 —	8 —	Dehra-Dun
												Hills—
...	...	...	...	9 —	9 —	9 —	9 —	6 —	6 —		12 —	Naini Tal
8 —	8 —	...	...	6 12	6 12	...	...	6 —	5 12	9 —	9 —	Almora
8 —	8 —	...	...	5 —	5 —	...	...	4 8	4 8	5 —	5 —	Garhwál
												(*b*) Oudh—
												Southern—
16 —	...	8 —	8 —	13 8	14 —	13 —	16 —	10 —	10 —	7 —	7 —	Partábgarh
...	...	...	...	14 —	13 12	...	...	10 8	10 8	8 —	8 —	Sultanpur
16 —	16 —	12 —	12 —	12 —	12 —	...	15 —	11 —	11 —	6 10	6 4	Rae-Bareli
...	...	...	...	11 12	11 14	14 —	14 —	8 13⅓	8 13⅓	7 8	7 4	Unao
...	...	...	...	12 —	12 —	14 —	14 —	11 —	11 —	8 —	8 —	Lucknow
...	...	...	...	13 —	13 —	15 —	15 —	9 8	9 8	8 —	8 —	Hardoi
												Northern—
...	...	11 12	12 —	12 10	12 8	15 12	16 —	10 —	10 —	8 6	8 4	Fyzabad
14 —	15 —	10 —	10 —	12 8	13 —	14 —	14 —	9 13	9 13	7 14	7 14	Barabanki
...	...	...	...	12 8	12 8	15 —	15 8	9 8	9 8	8 —	8 —	Gonda
...	...	8 8	8 8	13 8	13 8	13 12	15 8	11 —	11 8	16 —	16 —	Bahraich
...	...	13 —	13 —	12 —	12 —	13 —	14 8	10 —	10 —	8 —	8 —	Sitapur
14 —	16 —	9 —	9 —	10 4	13 —	14 —	15 —	11 —	11 —	10 —	8 —	Kheri
												Rajputana—
												Eastern—
...	...	8 9	8 8	12 3	12 4	27 7	26 15	7 7	7 8	8 1	7 15	Mewar (Udaipur)
...	...	4 8	4 8	...	...	...	...	...	...	9 —	9 —	Ajmer
...	...	...	...	11 4	11 —	9 —	9 —	...	...	9 —	8 8	Kishangarh
...	...	...	...	8 10	8 10	...	...	...	...	6 7	6 8	Tonk
...	...	15 6	15 6	10 9 and 11 1	10 9 and 11 1	10 13	11 2	10 13	10 13	8 12	8 12	Jaipur
...	...	9 8	10 —	10 10	10 15	...	...	...	...	8 12	8 7	Karauli
		10 4	10 —	11 4	11 9¼	...	...	9 —	9 1	8 8	8 8	Dholpur
		...	...	11 2	11 2	11 10	11 10	6 12	6 12	8 —	8 —	Bharatpur
		9 12	9 12	11 5	11 5	11 13	11 13	17 8	17 8	9 —	9 —	Alwar
		...	...	10 12	10 —	...	...	7 8	7 8	20 —	20 —	Nasirabad
												Western—
...	...	...	...	9 8	9 8	...	...	6 —	6 —	16 12	17 —	Bikaner
...	...	...	...	6 4	6 4	...	...	...	...	22 — and 24 —	22 — and 24 —	Jaisalmer
...	...	...	...	9 2 to 10 3	10 —	...	...	6 4	6 4	14 8	14 12	Jodhpur
												Central India—
...	...	...	...	10 8	10 4	12 —	12 —	7 —	7 —	17 —	17 —	Indore
...	...	...	...	9 8	9 8	...	...	7 —	7 —	8 —	8 —	Neemuch
...	...	12 —	11 —	12 —	12 —	...	...	9 —	10 8	16 —	16 —	Gwalior
												Delhi—
...	...	...	...	10 —	10 8	10 —	11 —	10 —	10 —	9 2	8 —	Delhi
												Punjab—
												Southern—
...	...	...	...	11 8	11 8	...	...	...	...	8 —	7 —	Hissar
...	...	...	...	11 —	11 —	10 —	10 —	5 —	5 —	10 8	10 8	Ferozepur
												Central—
...	...	8 12	8 12	10 4	10 4	9 12	8 12	7 4	7 4	12 12	11 —	Lahore
...	...	...	...	9 12	10 —	10 —	10 —	...	...	15 8	13 8	Gujranwala
...	...	...	...	9 —	9 —	9 —	8 8	...	...	11 —	10 —	Gujrat
...	...	...	...	9 8	9 8	9 8	9 8	6 —	7 —	12 —	10 12	Jhelum

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF FEBRUARY 1918—*continued*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—*continued*												
South-eastern—												
Gurgáon	8 —	8 4	11 —	11 8	...	...	7 —	7 8	11 —	11 8	11 —	11 8
Rohtak	8 —	8 4	12 —	12 —	...	...	6 8	6 8	13 —	13 8	10 8	10 8
Karnál	8 1	8 8	12 —	12 8	...	...	7 —	7 —	13 —	12 8	10 —	11 —
Submontane—												
Ambala	7 12	7 13	11 12	11 12	...	...	7 12	7 12	14 —	14 —	10 12	10 12
Ludhiana	8 —	8 —	9 8	9 8	...	...	6 —	6 —	9 8	9 2	8 8	9 —
Jullundur	8 4	8 4	12 6	12 8	...	...	7 8	7 8	9 —	9 —	10 —	10 —
Hoshiárpur	8 4	8 —	10 —	10 8	...	...	6 8	6 8	9 —	9 —	9 8	10 —
Gurdáspur	8 8	8 8	10 —	10 8	...	...	8 —	6 12	9 8	8 8	...	8 8
Amritsar	8 4	8 10	10 9	10 12	...	...	7 4	7 4	9 10	11 —	9 12	9 8
Siálkot	8 —	8 —	11 —	12 —	...	...	7 4	7 8	...	...	...	...
Hills—												
Simla	6 8	6 8	8 —	8 —	...	...	5 —	5 —	8 —	7 —	8 —	6 8
Kángra	5 8	5 8	9 —	9 —	...	...	8 —	8 —	...	...	...	...
Northern—												
Ráwalpindi	6 8	7 4	11 12	12 2	...	...	7 4	8 —	10 12	10 12	10 8	11 2
Attock	8 —	8 4	12 —	12 —	...	...	7 —	7 —	...	...	11 8	12 —
Western—												
Sháhpur	8 12	8 10	11 12	11 —	...	...	5 8	7 —	11 —	11 —	11 12	11 —
Jhang	8 8	8 8	12 12	12 12	...	...	6 8	6 8	6 —	7 —	11 8	11 4
Lyallpur	8 4	8 8	12 —	12 —	...	...	6 8	...	...	...	...	...
Multan	8 2	8 2	11 8	11 8	...	...	7 4	7 4	...	7 —	10 —	10 —
Montgomery	7 14	7 12	11 —	11 —	...	...	5 12	6 —	10 —	10 —	...	...
Muzaffargarh	8 4	8 4	11 —	11 —	...	...	7 8	7 8	...	...	...	...
Dera Ghazi Khan	6 14	7 2	...	10 —	...	...	6 1	6 12	7 —	7 2	8 12	8 —
N.-W. F. Province—												
Hazára	8 2	8 2	12 8	13 8	3 9	3 9	7 6	7 13	...	...	9 8	9 8
Peshawar	7 8	7 13	11 1	11 11	4 15	4 15	6 13	6 13	9 13	10 15	12 —	11 11
Kohát	7 12	7 14	11 2	12 2	3 13	3 13	8 —	8 —	8 —	8 —	15 5	15 5
Bannu	9 11	9 12	12 8	13 2	4 1	4 1	8 12	8 7	14 1	14 6	12 13	12 8
Dera Ismail Khan	9 6	9 1	13 —	13 —	3 8	3 8	6 4	6 4	11 8	12 6	12 —	12 —
Tochi	8 6	8 6	12 —	12 —	...	...	6 4	6 4	...	...	...	...
Kurram	10 —	10 —	11 —	12 —	6 4	6 4	...	...	...	...	...	...
Malakand	8 8	8 12	13 —	14 —	3 4	3 4	6 —	6 —	...	...	...	...
Wano	7 13	7 13	12 —	11 8	3 2	3 1	...	...	...	...	...	...
Sind and Baluchistan—												
Karáchi	6 —	6 —	...	...	4 —	4 —	5 —	5 —	...	...	7 —	7 —
Hyderabad	6 4	6 4	...	...	5 4	5 —	7 —	6 —	...	8 —	8 —	8 —
Thar and Parkár (Mirpur Khas)	6 8	6 8	...	...	4 —	4 8	6 —	6 —	...	...	8 —	8 8
Shikarpur	6 —	6 8	...	...	6 —	6 8	6 8	7 —	7 —	7 12	8 4	8 —
Upper Sind Frontier	7 —	7 4	...	...	5 —	5 —	5 4	5 4	8 —	8 4	9 —	9 —
Quetta	...	...	8 5	8 —	3 —	3 —	5 8	5 8	9 —	8 9	6 8	6 7
Bombay—												
Konkan—												
Karwar	5 5	5 8	...	...	5 5	5 5	6 12	6 12	7 11	7 11	...	...
Ratnagiri	5 1	5 7	...	...	5 11	5 11	7 3	7 3	10 11	10 11	[illegible] 9	7 9
Alibág	5 1	5 1	...	...	6 —	6 —	7 6	7 6	...	...	[illegible]	5 9
Bombay	*5 2	*5 2	...	...	4 3	4 3	6 6	6 6	5 13	6 —	6 [illegible]	6 11
Thána	5 5	5 5	...	...	4 10	4 10	6 —	6 —	7 —	7 —	7 2	7 2
Deccan and Karnatak—												
Dharwar	7 15	8 6	...	...	5 14	5 14	6 5	6 5	9 —	9 —	8 15	6 4
Belgaum	8 —	8 8	...	...	5 12	6 3	6 —	6 13	8 4	8 11	8 12	9 1
Satara	7 5	6 15	...	...	5 8	5 8	6 2	6 2	8 12	8 2	9 2	8 12
Sholapur	6 13	6 9	...	...	6 —	6 —	7 7	7 7	8 13	8 13	8 —	8 7
Bijapur	8 5	8 5	...	...	6 3	6 3	6 13	6 13	8 12	8 5	9 1	9 1
Poona	5 6	5 6	...	...	5 10	5 10	6 1	6 1	7 13	7 13	7 —	7 3
Khandesh and N. E. Deccan—												
Ahmednagar	6 8	6 8	...	...	6 2	6 2	6 14	6 14	7 14	7 14	7 —	7 —
Násik	7 6	7 6	...	...	5 15	5 15	6 10	6 10	...	...	7 4	7 4
Dhulia	5 12	5 12	...	...	6 1	6 1	6 15	6 15	7 —	7 —	6 14	6 7
Jalgaon	6 —	6 —	...	...	5 3	5 11	7 3	7 10	7 —	7 —	6 12	6 12
Gujarat—												
Surat	6 8	6 8	...	...	3 11	3 11	6 15	6 15	6 —	6 —	6 15	6 15
Broach	5 12	6 8	...	...	6 8	6 8	7 —	7 —	8 4	8 —	7 —	7 —
Kaira	5 8	5 8	...	...	4 —	4 —	6 —	6 —	7 —	...	6 12	7 —
Baroda	5 12	6 —	...	...	5 12	5 12	6 4	6 4	8 —	8 —	6 8	6 10
Ahmedabad	6 8	6 8	...	...	4 8	4 8	5 8	6 —	...	...	6 8	7 —
Godhra	6 —	6 —	...	...	4 —	4 —	6 —	6 8	...	...	6 8	7 —
Disa	7 4	7 4	...	...	4 8	4 8	5 —	5 —	9 —	9 —	8 4	8 8
Kathiawar—												
Rajkot	7 —	7 —	...	...	8 —	8 —	4 —	4 —	8 —	8 —	8 —	8 —
Central Provinces—												
Nimar	6 12	6 12	...	...	3 15	3 15	6 12	6 12	7 8	7 8	...	...
Hoshangabad	7 15	7 11	...	...	3 —	3 —	7 15	7 15	8 2	...	...	...
Betul	8 —	7 11	...	...	4 —	4 —	7 11	7 2	8 10	8 10	...	...
Chhindwara	7 3	7 3	...	...	5 —	5 —	7 8	7 8	8 15	8 15	...	...
Nagpur	7 11	7 11	...	...	5 8	5 8	8 7	8 7	8 2	8 2	...	...
Wardha	7 8	6 9	...	...	4 13	4 7	8 5	7 11	9 2	8 8	...	...

*Relates to Khandwa wheat

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Ragi or Marua (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dal (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half month	
												Punjab – *continued*
												South-eastern—
...	...	...	...	11 —	11 —	11 —	11 8	9 —	8 8	8 —	8 —	Gurgáon
...	...	...	...	11 8	11 8	.	..	8 —	8 —	10 —	10 —	Rohtak
...	...	...	...	11 —	11 8	11 —	12 —	8 —	8 8	9 8	9 —	Karnál
												Submontane—
15 8	15 8	9 12	9 12	10 4	10 4	12 4	12 4	7 12	7 12	13 —	13 —	Ambala
...	...	6 —	6 —	9 —	9 8	11 8	11 8	8 8	8 8	11 —	10 8	Ludhiána
...	...	8 8	8 8	9 8	9 8	10 12	10 12	...	...	11 14	12 —	Jullundur
...	...	...		9 8	9 8	10 8	10 8		...	11 —	10 —	Hoshiárpur
...	...	8 —	8 —	8 8	9 —	11 —	11 —	...	..	10 —	9 —	Gurdáspur
...	...	11 —	11 —	9 12	10 4	10 —	11 —	6 8	6 8	12 8	12 8	Amritsar
...	...	...	...	8 —	8 —	10 —	10 —	...	...	13 —	12 8	Siálkot
												Hills—
...	...	...	...	8 4	8 8	9 4	10 —	5 4	5 8	8 4	9 —	Simla
...	...	...	...	6 8	6 4	9 —	9 —	4 8	4 8	7 —	6 —	Kángra
												Northern—
...	...	...	...	8 12	9 8	10 12	11 —	8 -	8 —	13 -	13 8	Ráwalpindi
...	...	...	...	9 4	9 8	12 —	12 8	5 4	5 4	20 —	20 —	Attock
												Western—
.	...	...	..	10 12	10 12	10 8	10 8	7 —	7 —	12 —	11 —	Sháhpur
14 8	14 8	11 8	11 8	10 2	10 —	9 8	10 —	...	...	10 —	10 —	Jhang
...	...	..	...	9 12	10 —	11 —	10 —	6 —	6 —	12 —	12 —	Lyallpur
...	...	13 —	13 —	9 —	9 4	...	8 4	...	...	11 8	11 8	Multan
...	...	...	...	9 6	9 12	...	...	...	...	10 —	10 —	Montgomery
...	...	...	...	8 12	9 —	...	...	...	...	9 —	8 —	Muzaffargarh
...	...	...	...	8 12	9 4	...	...	...	...	8 —	8 12	Dera Ghazi Khan
												N.-W. F. Province—
...	...	8 8	8 8	7 12	8 —	13 4	13 14	...	..	11 12	10 12	Hazára
...	...	12 6	11 11	9 10	9 10	12 3	13 —	8 8	8 8	17 9	16 15	Peshâwar
...	...	11 —	11 —	9 2	9 10	11 2	11 2	...	...	19 —	19 —	Kohát
...	...	...	...	9 14	10 7	15 —	15 —	...	...	21 4	21 4	Bannu
...	...	...	...	10 —	10 5	..	...	...	...	11 12	11 12	Dera Ismail Khan
...	...	...	...	...	...	10 4	10 4	...	...	14 —	14 —	Tochi
...	...	...	...	8 —	8 —	12 —	12 —	...	...	13 —	13 —	Kurram
...	...	...	...	7 8	7 —	14 —	14 —	...	...	12 —	11 —	Malakand
...	...	...	...	...	...	11 8	12 —	...	...	...	..	Wano
												Sind and Baluchistan—
...	...	...	...	8 —	8 —	...	...	6 —	6 8	18 —	18 -	Karáchi
...	...	...	...	7 —	7 —	...	...	6 8	5 —	13 —	16 —	Hyderabad
...	...	...	...	7 8	7 8	...	...	...	...	15 —	14 —	Thar and Parkár (Mirpur Khas)
...	...	..	...	8 4	8 8	...	...	5 —	6 —	16 —	12 —	Shikárpur
...	...	...	...	8 4	8 —	...	...	5 8	5 4	13 —	13 —	Upper Sind Frontier
...	...	...	...	8 2	7 13	7 7	7 5½	5 12 to 6 12	5 10 to 6 10	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 [illegible]	[illegible]	...	...	7 11	7 11	...	...	6 4	6 4	12 12	12 12	Karwar
11 [illegible]	[illegible] 2	...	...	7 9	7 9	...	...	6 1	6 1	10 10	10 10	Ratnagiri
...	...	...	...	8 5	8 5	...	...	5 14	5 14	12 —	11 3	Alibag
6 5	6 5	...	...	6 14	7 3	...	...	6 2	6 2	14 6	13 3	Bombay
...	...	...	...	8 9	8 9	...	.	6 3	6 3	10 4	10 4	Thana
												Deccan and Karnáták—
...	...	...	...	8 8	8 —	...	...	5 10	5 10	12 —	12 —	Dharwar
12 —	12 7	...	...	8 8	8 5	...	...	6 —	6 —	12 —	12 —	Belgaum
...	...	...	...	10 —	9 10	...	...	6 13	6 13	11 15	11 15	Satara
...	...	...	...	9 2	8 11	...	...	5 7	5 7	12 —	12 —	Sholapur
...	...	...	...	7 6	7 6	...	...	5 9	5 9	9 14	9 14	Bijapur
...	...	...	...	8 5	8 5	...	...	6 5	6 5	11 6	11 6	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	9 3	9 3	...	...	6 14	6 14	13 6	12 1	Ahmednagar
9 3	9 3	...	...	9 6	9 —	...	...	7 4	7 4	11 15	11 15	Násik
...	...	...	...	7 —	7 —	...	...	7 7	7 7	9 7	8 12	Dhulia
...	...	...	...	8 11	8 11	...	...	7 —	7 —	12 —	12 —	Jalgáon
												Gujarat—
...	...	...	...	8 13	8 13	...	...	5 9	5 9	14 13	12 —	Surat
...	...	...	...	8 —	8 —	...	...	6 8	6 8	13 5	13 5	Broach
10 8	11 —	...	...	8 —	7 —	...	...	7 8	7 8	13 —	13 —	Kaira
...	...	...	...	8 12	8 8	...	...	6 8	6 8	14 —	14 —	Baroda
...	...	...	...	9 —	9 —	...	...	6 —	6 8	16 —	16 —	Ahmedabad
12 —	13 8	...	...	10 —	10 —	...	...	6 —	6 —	10 8	8 —	Godhra
...	...	...	...	8 —	8 —	...	...	6 —	6 —	17 8	20 —	Disa
												Kathiawar—
...	...	...	...	7 8	7 8	...	...	7 —	7 —	80 —	70 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	9 9	9 6	...	...	7 7	7 7	11 6	10 8	Nimar
...	...	...	...	10 6	9 8	...	...	9 2	9 2	16 —	8 —	Hoshangabad
...	...	...	...	9 —	9 —	...	...	5 13	5 13	14 —	14 —	Betul
...	...	...	...	9 8	8 15	...	...	6 11	6 11	9 —	10 —	Chhindwara
...	...	...	...	9 2	9 2	...	...	7 4	6 15	9 10	8 11	Nagpur
...	...	...	...	9 —	9 —	...	...	7 13	8 6	10 —	10 —	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF FEBRUARY, 1918—*concluded*

Districts	Wheat (*Triticum Sativum*)		Barley (*Hordeum vulgare*)		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
***Central*—**												
Narsinghpur	7 10	7 11	...	...	4 8	4 8	7 5	6 12	...	...	...	...
Saugor	7 4	7 4	...	...	5 12	5 12	6 12	6 12	9 —	9 12	...	...
Damoh	8 2	8 2	...	...	7 5	8 —	8 —	8 11	...	...	...	...
Jubbulpore	7 10	7 4	...	...	6 —	6 —	8 —	8 —	...	10 —	...	...
Mandla	8 —	8 —	...	...	6 —	7 2	9 7	10 4	...	...	...	...
Seoni	7 8	7 8	...	...	6 8	6 8	9 —	9 —	...	...	...	...
Bálághát	6 8	7 14	...	...	5 11	5 11	11 3	11 3	..	...	...	...
Bhandára	7 2	7 13	...	...	...	...	9 —	9 6	9 13	9 13	...	...
Chánda	7 —	7 —	...	...	5 10	5 10	7 11	7 11	10 —	10 —	...	...
***Eastern*—**												
Biláspur	8 9	8 9	...	...	9 2	9 2	10 11	10 11	...	...	...	...
Raipur	9 8	10 —	...	...	6 —	6	11 —	11 —	...	...	...	...
Drug	10 1	9 9	...	...	7 11	7 11	10 15	10 15	...	...	...	...
Berar—												
Buldana	7 2	6 10	...	...	4 15	4 15	7 —	7 —	7 4	8 15	...	...
Akola	5 9	5 9	...	...	3 8	3 8	7 1	7 1	8 7	8 7	...	...
Amráoti	...		...	...	4 8	4 8	6 12	6 12	8 8	8 8	...	...
Yeotmal	6 11	6 11	...	...	4 7	4 7	7 2	6 9	8 —	8 —	...	...
Hyderabad—												
Secunderabad	5 4	5 4	..	...	4 1	4 1	7 2	7 5	7 2	7 13	8 4	8 3
Madras—												
***Malabar Coast*—**												
Malabar	...	...	...	...	...	...	7 14	7 14	...	...	...	...
S. Canara	...	...	...	...	...	...	6 14	6 14	...	...	...	...
***South, central*—**												
Coimbatore	...	...	...	...	...	...	7 —	7 —	8 10	8 10	...	...
Nilgiris	...	...	...	...	...	...	6 9	6 9		...	...	...
Salem	...	...	...	...	...	...	7 —	7 —	10 9	10 9	9 15	9 15
***Central*—**												
Bellary	...	...	...	...	...	...	6 10	7 2	9 14	9 14	...	...
Anantapur	...	...	...	...	...	...	8 4	8 4	13 8	11 15	...	...
Cuddapah	...	...	...	...	...	...	6 10	6 10	11 3	..	...	...
Karnul	...	...	...	...	...	...	7 7	7 7	10 12	10 10	...	...
***East Coast, north*—**												
Ganjam	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Vizagapatam	...	...	...	...	...	...	7 2	7 2	...	...	12 4	12 4
Godávari	...	...	...	...	...	...	7 2	7 11	...	...	8 —	16 —
***East Coast, central*—**												
Kistna	...	...	...	...	...	...	9 1	9 1	9 11	9 [illegible]	...	...
Guntur	...	...	...	...	...	...	8 4	8 4	10 7	10 7	11 13	11 13
Nellore	...	...	...	...	...	...	9 1	9 1	10 15	10 15	...	...
***East Coast, south*—**												
Madras	...	...	...	...	...	...	6 12	...	...	...	...	...
Chingleput	...	..	...	...	...	...	7 10	7 8	...	...	...	...
N. Arcot	...	...	...	...	...	...	8 4	8 11	...	...	...	...
S. Arcot	...	...	...	...	...	...	8 3	7 12	...	...	12 —	12 —
Tanjore	...	...	...	...	...	...	7 —	7 —	...	...	12 5	12 5
Trichinopoly	...	...	...	...	...	...	7 7	7 7	12 12	12 18	11 10	11 10
***Southern*—**												
Tinnevelly	...	...	...	...	...	...	7 7	7 7	11 —	11 —	10 4	10 4
Madura	...	...	...	...	...	...	7 3	7 —	9 7	9 7	8 9	8 9
Mysore—												
Mysore	6 4	6 4	4 12	4 12	6 6	6 6	7 11	7 11	11 12	11 12	...	...
Bangalore	7 —	7 —	6 8	6 8	5 8	5 8	6 4	6 4	14 —	14 —	...	...
Coorg—												
Coorg	5 4	5 4	4 —	5 —	6 8	6 8	7 12	8 4	...	...	...	...
Aden	4 7	4 7	...	...	4 1	4 2	4 5	4 6	5 —	5 10	5 1	5 1

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál (*Cajanus Indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces—*continued*
												Central—
...	...	...	...	10 —	10 —	...	...	8 14	8 14	10 11	10 11	Narsinghpur
...	...	...	...	9 —	9 4	...	...	8 —	8 —	8 —	8 —	Saugor
...	...	...	...	10 6	10 6	...	...	6 12	6 12	8 —	8 —	Damoh
...	...	...	...	10 —	9 8	...	...	8 8	8 —	8 —	7 —	Jubbulpore
...	...	...	...	11 4	11 4	...	...	7 —	7 —	7 —	6 8	Mandla
...	...	...	...	10 8	10 8	...	...	8 —	8 —	13 8	13 8	Seoni
...	...	...	...	10 6	...	...	...	6 9	6 12	7 14	9 6	Bálághát
...	...	...	...	9 6	9 6	...	...	6 4	6 4	10 9	10 9	Bhandára
...	...	...	...	7 8	8 7	...	...	6 15	6 15	9 4	8 13	Chánda
												Eastern—
...	...	...	...	11 11	11 11	...	...	7 2	7 2	8 —	8 —	Biláspur
...	...	...	...	13 —	13 —	...	...	9 —	10 —	10 —	10 —	Raipur
...	...	...	...	14 —	14 —	...	...	7 8	7 8	10 5	10 5	Drug
												Berar—
...	...	...	...	7 9	7 9	...	...	6 11	6 11	7 11	7 11	Buldána
...	...	...	...	8 13	8 13	...	...	7 7	7 7	9 10	9 10	Akola
...	...	...	...	...	...	...	...	7 7		13 —	13 —	Amráoti
...	...	...	...	7 8	8 10	...	...	7 8	7 8	10 6	9 —	Yeotmal
												Hyderabad—
10 8	10 9	...	...	8 8	8 3	...	...	8 7	9 6	10 8	10 1	Secunderabad
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	12 10	12 7	Malabar
...	...	...	...	...	...	...	...	...	...	10 13	10 13	S. Canara
												South, central—
11 13	11 13	...	...	...	...	...	...	...	...	12 —	11 2	Coimbatore
...	...	...	...	...	...	...	...	...	...	9 10	8 13	Nilgiris
...	...	...	...	...	...	...	...	...	...	11 2	11 2	Salem
												Central—
11 14	11 14	...	...	...	...	...	...	...	...	10 5	10 5	Bellary
13 14	13 14	...	...	...	...	...	...	...	...	10 15	10 15	Anantapur
12 15	13 5	...	...	...	...	...	...	...	...	11 11	11 11	Cuddapah
...	...	...	...	...	...	...	...	...	...	10 6	10 10	Karnul
												East Coast, north—
18 4	18 4	...	...	...	...	...	...	...	...	14 6	15 3	Ganjam
14 4	15 13	...	...	...	...	...	...	...	...	19 3	11 8	Vizagapatam
15 13	14 14	...	...	...	...	...	...	...	...	13 11	12 —	Godavari
												East Coast, central—
[illegible]	[illegible]	...	...	...	...	...	...	...	...	18 —	18 —	Kistna
[illegible]	[illegible]	...	...	...	...	...	...	...	...	14 6	14 6	Guntur
[illegible]	11 14	...	...	...	...	...	...	...	...	15 7	15 7	Nellore
												East Coast, south—
12 5	12 5	...	...	...	...	...	...	...	...	18 4	18 2	Madras
12 4	12 4	...	...	...	...	...	...	...	...	17 7	16 1	Chingleput
14 1	14 1	...	...	...	...	...	...	...	...	13 3	12 —	N. Arcot
12 15	12 15	...	...	...	...	...	...	...	...	14 6	14 6	S. Arcot
11 13	11 13	...	...	...	...	...	...	...	...	11 9 to 12 6	11 6 to [illegible] 1	Tanjore
...	13 5	...	...	...	...	...	...	...	...	1[illegible] 8	12 —	Trichinopoly
												Southern—
13 5	13 5	...	...	...	...	...	...	...	...	13 —	14 13	Tinnevelly
10 12	10 12	...	...	...	...	...	...	...	...	11 8	12 14	Madura
												Mysore—
13 —	13 —	...	...	6 8	6 6	...	...	6 4	6 4	10 —	10 —	Mysore
15 —	15 —	...	...	7 —	7 —	...	...	5 —	5 8	10 8	12 —	Bangalore
												Coorg—
16 —	14 8	...	...	11 4	11 —	...	...	4 12	5 —	11 8	10 8	Coorg
...	...	...	...	5 9	5 9	...	...	4 7	4 7	32 —	32 —	**Aden**

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA FROM THE SECOND HALF OF JULY, 1914, TO THE SECOND HALF OF FEBRUARY, 1918.

DEPARTMENT OF STATISTICS, INDIA
March 26, 1918

G. FINDLAY SHIRRAS,
Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.	31st October 1914.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 15 2	3 15 3	4 2 3	4 8 9	4 7 9	4 7 3	4 12 3
	Bombay (Delhi No. 1 White Pessy)	4 1 9	4 2 1	...	4 2 1	4 2 1	4 1 11	4 3 6
	Calcutta (Club No. 2).	4 5 10	4 8 0	4 10 0	4 7 0	4 8 3	4 14 0	5 2 6
Punjab	Lahore	3 10 3	3 10 3	3 13 0	4 0 0	3 11 6	3 12 9	4 3 3
	Ferozepur	3 5 3	3 8 0	3 10 3	3 14 0	3 14 0	3 14 0	4 3 0
	Lyallpur	3 6 0	3 5 0	3 11 0	3 14 0	3 14 0	3 14 0	4 2 0
	Amritsar	3 3 3	3 6 6	3 6 6	3 11 6	3 11 6	3 12 0	3 14 6
	Multan	3 6 0	3 4 0	3 8 6	3 14 6	3 14 6	3 13 0	4 2 0
	Rawalpindi	3 4 3	3 6 0	3 7 6	3 9 6	3 11 3	3 10 6	3 12 0
	Ambala	3 10 3	3 13 0	3 10 3	3 14 6	3 14 6	3 14 6	4 0 0
Delhi	Delhi	3 14 0	4 0 0	4 0 0	4 5 0	4 5 0	4 5 0	4 11 0
United Provinces	Benares	4 2 10	4 3 10	4 3 5	4 3 5	4 3 5	4 5 5	4 7 6
	Aligarh (Hathras)	4 0 9	4 0 0	4 0 0	4 5 3	4 6 0	4 13 8	4 13 8
	Cawnpore	4 3 0	4 4 0	4 4 0	4 8 0	4 8 0	4 12 0	4 12 0
	Meerut	4 0 0	4 0 0	4 0 0	4 3 6	4 5 0	4 5 0	4 9 0
	Shahjahanpur	4 0 0	4 0 0	4 0 0	4 1 6	4 5 3	4 5 0	4 2 0
	Agra	4 1 7	4 5 2	4 5 2	4 9 1	4 5 2	4 9 1	4 13 6
	Fyzabad	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 3 3	4 2 3
	Lucknow	4 1 9	4 5 3	4 5 3	4 7 1	4 7 1	4 7 1	4 9 2
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	4 1 1	4 1 11	4 1 11	4 1 11	4 8 1
	Jubbulpore	4 5 1	4 5 2	4 5 2	4 5 2	4 7 1	4 9 1	4 9 1
	Raipur	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	4 1 7
	Akola	4 12 0	4 12 0	4 12 0	4 12 0	5 5 7	5 5 7	5 5 7
North-West Frontier Province.	Peshawar	3 6 6	3 6 6	3 6 6	3 11 6	3 11 6	3 11 6	3 11 6
Baluchistan	Quetta	3 15 5	3 14 0	3 12 6	3 13 9	4 0 0	4 1 0	4 1 0
Bombay	Poona	5 4 1	...	5 1 11	5 1 11	...	...	...
	Ahmednagar	5 2 9	...	5 2 9	5 2 9	4 13 3	4 12 7	4 12 4
	Ahmedabad	4 8 0	4 12 0	4 12 0	4 14 0	5 0 0	5 0 0	5 0 0
	Dharwar (Hubli)	4 8 4	4 7 5	4 7 5	4 4 8	4 8 4	4 12 4	4 12 4
Bihar and Orissa	Patna	3 13 0	3 14 0	3 13 0	4 0 0	4 0 0	3 14 0	3 14 0
	Bhagalpur	4 3 0	4 4 0	4 8 0	4 3 0	4 3 0	4 3 0	4 8 0
	Muzaffarpur	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0
	Ranchi	4 7 0	4 15 0	4 11 0	4 14 0	4 14 0	4 13 0	5 0 0
	Cuttack	4 5 8	4 11 3	4 11 3	4 11 3	4 11 3	5 1 4	5 1 4
Bengal	Dacca	4 8 0	4 12 0	5 0 0	5 0 0	5 0 0	5 0 [illegible]	[illegible] 0 0
	Rangpur	4 8 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 [illegible]	[illegible] [illegible] 0
Burma	Amherst (Moulmein).	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0
	Mandalay	4 3 0	4 3 0	5 2 7	4 13 7	4 14 9	4 14 9	5 2 7
	(Median Average)	4 2 3	4 2 6	4 3 3	4 4 0	4 5 0	4 5 5	4 9 0
	Index Numbers (a).	100	100	102	103	104	105	110

* 5% barley, 3% dirt, and 80% red.

NOTE.—These statistics are compiled from *fortnightly* returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Reports.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅞ lbs.

Fortnight ending													
15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.	30th April 1915.	15th May 1915.	31st May 1915.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 3 9	5 0 3	5 2 3	5 8 10	5 5 4	5 5 10	6 2 4	6 4 4	5 6 4	5 4 3	5 4 3	4 12 3	4 7 9	4 9 3
4 9 5	4 8 0	4 10 7	5 1 6	5 3 5	5 0 5	5 5 9	5 2 8	4 13 6	4 7 7	4 15 2	4 11 1	4 12 7	4 15 2
5 5 0	5 9 6	5 6 6	5 10 0	5 10 0	5 14 0	6 10 0	6 6 0	5 4 0	5 2 0	5 3 6	4 13 0	4 6 0	4 9 0
4 11 3	4 13 6	4 11 3	4 13 6	4 13 6	5 2 6	5 14 9	5 5 3	5 2 6	5 0 0	4 13 6	4 3 3	3 7 6	3 13 0
4 11 0	4 11 0	4 8 0	4 8 0	4 12 0	5 2 6	5 12 0	4 14 0	5 0 0	5 0 0	5 0 0	4 0 0	3 10 0	3 14 3
4 9 0	4 9 0	4 7 0	4 10 0	4 12 0	5 6 0	5 14 0	5 0 0	4 12 0	4 12 0	4 10 0	4 1 0	3 11 0	3 14 6
4 7 0	4 8 0	4 6 0	4 10 0	4 9 0	4 14 0	5 6 9	5 6 0	4 14 9	5 0 0	5 0 0	4 8 0	3 7 9	3 12 3
4 7 0	4 7 0	4 5 6	4 12 0	4 14 0	5 0 0	5 8 0	5 8 0	4 9 6	4 7 0	4 6 0	3 13 0	3 7 6	3 14 0
4 3 0	4 3 0	4 2 0	4 4 0	4 5 0	4 15 0	5 6 0	4 8 0	4 8 0	4 5 0	4 8 0	4 6 6	3 10 0	3 13 6
5 0 0	5 0 0	4 14 0	5 0 0	5 2 0	5 8 0	6 2 0	6 2 0	5 8 0	5 13 0	5 4 0	3 12 0	3 14 0	3 15 6
5 6 0	5 6 0	5 2 6	5 5 0	5 5 0	5 8 0	6 2 0	6 2 0	5 8 0	6 6 0	5 0 0	4 7 1	4 1 6	4 3 0
4 9 10	4 12 2	5 1 5	5 1 7	5 4 4	5 6 1	5 14 7	5 14 7	5 12 1	5 8 10	4 15 3	4 13 11	4 8 8	4 7 6
5 5 8	5 5 7	5 4 6	5 2 8	5 8 0	5 3 0	5 15 2	...	5 5 7	5 11 2	4 8 8	4 3 6	4 0 2	3 14 1
5 4 0	5 6 0	5 4 0	5 6 0	5 9 0	5 12 0	6 10 8	6 2 0	5 12 0	5 0 0	4 9 0	4 5 0	4 4 0	4 5 0
4 13 6	5 2 6	5 0 0	5 0 0	5 11 5	5 14 9	6 10 9	5 11 6	5 5 3	6 2 6	4 8 6	4 0 0	3 14 6	3 14 6
4 10 0	5 0 0	4 15 0	5 0 0	5 11 6	5 6 0	5 11 6	5 14 3	6 2 3	4 9 0	4 5 0	4 2 0	4 0 0	4 0 0
5 5 6	5 11 5	5 5 4	5 8 3	5 8 3	5 11 5	6 10 8	6 10 8	5 8 3	6 6 4	4 11 3	4 7 1	3 12 11	4 5 2
4 7 0	5 0 0	5 1 0	5 1 0	5 8 0	5 8 3	6 2 9	6 2 9	5 4 6	4 12 3	4 9 2	4 5 6	4 5 0	4 7 0
5 0 0	5 2 6	5 8 4	5 8 4	5 11 5	5 8 3	6 2 3	6 2 3	5 0 0	4 13 6	4 5 3	4 5 3	4 2 6	4 4 3
4 11 4	4 11 4	4 11 4	4 11 4	5 8 5	5 11 0	5 11 0	5 0 0	...	4 6 7	4 5 0	4 5 0	4 1 11	4 3 5
4 13 7	4 13 7	5 2 7	5 2 7	5 8 4	5 14 10	6 6 5	5 14 10	5 14 10	4 11 4	4 8 2	4 8 2	4 3 7	4 5 2
4 8 0	4 14 5	4 14 5	4 14 5	5 8 0	6 9 7	6 9 7	6 0 0	5 3 2	3 14 5	4 0 0	4 0 0	4 0 0	4 0 0
5 2 0	5 5 7	4 15 2	5 13 7	7 8 10	7 8 10	6 1 7	5 10 5	5 8 10	4 12 5	4 6 0	4 9 0	4 8 10	4 2 10
3 15 7	4 3 10	4 3 10	4 3 10	4 3 10	4 6 2	5 3 11	5 0 0	4 11 10	4 3 10	4 8 7	4 8 7	3 11 6	3 4 6
4 5 6	4 8 1	4 1 0	4 9 0	4 9 0	4 10 5	4 14 6	5 8 4	5 10 7	5 5 2	5 2 0	4 15 6	4 13 6	4 11 2
...	5 14 10	...	5 11 7	...	6 5 3	6 5 3	5 8 4	5 1 11	5 6 2	5 7 10	5 6 2	5 10 6	5 6 2
...	...	...	6 14 4	...	6 1 7	5 2 3	5 2 3	4 8 4	4 6 6	4 1 1	...	4 11 11	4 10 1
5 2 0	5 14 0	5 14 0	5 14 0	6 0 0	6 8 0	6 4 0	5 8 0	5 6 0	5 0 0	4 14 0	4 14 0	4 14 0	4 14 0
4 10 3	4 2 3	4 11 2	4 1 5	...	4 14 6	4 6 6	4 1 5	3 11 10	3 10 6	3 3 5	3 7 0	3 10 6	3 8 1
4 6 0	4 12 0	4 10 0	5 4 0	5 8 0	5 12 0	6 0 0	6 0 0	5 12 0	5 6 0	4 6 0	4 9 0	4 7 0	4 6 0
4 11 0	5 4 0	5 4 0	5 4 0	5 11 0	6 6 0	6 6 0	6 6 0	5 12 0	4 13 0	4 8 0	4 8 0	4 7 0	4 8 0
4 7 0	4 7 0	4 7 0	5 5 0	5 11 6	6 2 6	6 2 6	6 2 6	6 10 6	6 10 6	5 0 0	5 0 0	5 0 0	4 7 0
5 4 0	5 0 0	5 0 0	6 4 0	6 4 0	6 4 0	7 0 0	7 0 0	6 0 0	5 0 0	4 12 0	4 14 0	5 0 0	5 0 0
5 4 0	5 9 0	5 [illegible]	5 9 0	5 9 0	5 9 0	6 12 11	6 12 11	6 1 6	6 1 6	4 11 3	5 1 3	5 1 3	5 1 3
5 8 0	6 0 0	6 0 0	6 8 0	...	...	...	...	...	...	...	...		
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	6 0 0	6 0 0	6 4 0	6 4 0	6 4 0	5 8 0	5 8 0	5 8 0	5 8 0
5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5
5 2 7	5 2 7	5 2 7	5 2 7	5 9 0	5 13 1	5 13 1	5 7 6	5 2 7	4 13 7	4 12 5	4 12 5	5 2 7	5 2 7
4 12 5	5 0 0	5 0 0	5 2 8	5 8 0	5 9 0	6 0 0	5 12 10	5 5 9	5 0 0	4 11 3	4 8 0	4 4 0	4 5 2
115	121	121	125	133	134	145	140	129	121	114	109	103	104

II

A—Wholesale prices of Wheat in

Port or province.	Market.	Fortnight ending 15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.	31st August 1915.	15th September 1915.	30th September 1915.	15th October 1915.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	4 5 3	4 4 3	4 6 3	4 5 9	4 5 9	4 8 3	4 12 3	4 12 3	4 9 9
	Bombay (Delhi No. 1 White Pessy).	4 9 10	...	...	...	...	5 3 0	5 4 4	5 0 3	4 15 11
	Calcutta (Club No. 2).	4 6 6	4 8 0	4 12 0	4 12 6	4 14 0	4 15 0	5 2 6	5 1 0	5 2 0
Punjab	Lahore	3 11 6	3 11 6	4 0 0	4 3 3	4 11 3	4 9 3	4 9 3	4 7 0	4 7 0
	Ferozepur	3 13 0	3 13 0	4 0 0	4 1 6	4 5 3	4 5 3	4 7 0	4 7 0	4 6 0
	Lyallpur	3 9 0	3 12 0	4 0 0	4 1 6	4 5 0	4 7 6	4 6 0	4 4 0	4 5 6
	Amritsar	3 12 0	3 12 0	3 14 0	4 0 0	4 4 3	4 6 0	4 9 8	4 8 0	4 3 3
	Multan	3 11 6	3 10 0	3 13 0	3 13 0	3 14 6	4 0 0	4 3 3	4 8 0	4 6 3
	Rawalpindi	3 13 6	3 14 0	4 6 0	4 7 0	4 7 0	4 6 0	4 10 0	4 7 0	4 7 0
	Ambala	3 15 6	3 15 6	4 5 0	4 7 0	4 10 0	4 9 0	4 12 0	4 12 0	4 10 0
Delhi	Delhi	4 3 0	4 3 0	4 9 0	4 9 0	4 13 6	4 11 0	4 11 0	4 12 6	4 13 0
United Provinces	Benares	4 5 0	4 6 5	4 6 5	4 6 5	4 9 4	4 9 4	4 9 4	4 10 6	4 12 11
	Aligarh (Hathras)	3 14 5	4 3 5	4 9 4	4 7 5	4 14 9	4 7 10	4 11 3	4 9 3	4 12 0
	Cawnpore	4 5 0	4 7 0	4 9 0	4 9 0	4 13 6	4 11 3	4 13 6	4 14 0	4 14 0
	Meerut	3 13 0	3 13 0	4 3 6	4 7 3	4 13 6	4 7 0	4 5 0	4 7 0	4 7 0
	Shahjahanpur	4 0 0	4 0 0	4 2 0	4 4 0	4 8 0	4 9 0	4 10 0	4 10 0	4 9 0
	Agra	4 4 8	4 9 1	4 7 1	4 13 6	5 0 0	5 0 0	5 0 0	5 2 6	5 2 6
	Fyzabad	4 9 0	4 9 0	4 9 6	4 10 0	4 11 6	4 11 3	4 11 6	4 13 0	5 5 3
	Lucknow	4 7 1	4 7 1	4 7 1	4 7 1	4 7 1	4 9 2	4 9 2	4 13 6	4 13 6
Central Provinces and Berar.	Nagpur	4 3 6	4 5 0	4 5 10	4 7 2	4 12 0	4 12 10	4 12 10	4 12 10	4 11 2
	Jubbulpore	4 5 2	4 8 2	4 8 2	4 8 2	4 3 5	4 8 2	4 8 2	4 13 7	4 11 4
	Raipur	4 4 10	4 4 10	4 7 2	4 7 2	4 12 10	4 11 2	4 11 2	4 11 2	4 6 5
	Akola	4 2 10	3 15 7	3 15 7	3 14 5	3 15 7	3 15 7	3 15 7	3 15 7	4 6 0
North-West Frontier Province.	Peshawar	3 8 10	3 8 10	3 13 4	4 1 7	4 6 2	4 6 2	4 6 2	4 6 2	4 6 2
Baluchistan	Quetta	4 10 0	4 7 3	4 0 5	3 15 6	4 1 1	4 2 0	4 2 6	4 3 3	4 3 6
Bombay	Poona	5 1 11	5 1 4	5 4 1	5 4 1	5 5 1	...	5 8 11	5 8 11	5 8 11
	Ahmednagar	4 8 4	4 10 1	4 13 9	4 14 8	4 6 9	4 15 7	4 11 11	4 15 6	5 1 4
	Ahmedabad	4 10 0	4 12 0	4 12 0	4 12 0	5 4 0	5 2 6	5 5 4	5 5 4	5 0 0
	Dharwar (Hubli)	3 7 0	3 11 9	3 8 1	4 8 1	3 9 3	3 10 8	3 12 9	3 12 1	3 14 11
Bihar and Orissa	Patna	4 6 0	4 6 0	4 8 0	4 11 0	4 14 0	4 8 0	4 11 0	5 0 0	4 6 0
	Bhagalpur	4 10 0	4 8 0	4 8 0	4 8 0	4 13 0	4 14 3	5 5 0	5 9 7	5 4 0
	Muzaffarpur	4 7 0	4 7 0	4 10 9	5 0 0	5 0 0	5 0 0	5 [illegible] 0	5 0 0	5 0 0
	Ranchi	5 4 0	5 8 0	5 8 0	5 10 0	5 8 0	5 8 0	5 [illegible] 0	5 12 0	5 12 0
	Cuttack	5 1 3	4 11 3	4 11 3	5 1 3	5 1 3	5 1 3	[illegible]	5 1 3	5 1 3
Bengal	Rangpur	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
Burma	Amherst (Moulmein).	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5	6 5 5
	Mandalay	5 2 7	5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	5 7 6	5 2 7	5 2 7
	(Median Average)	4 5 0	4 6 2	4 7 1	4 7 4	4 11 9	4 9 3	4 11 3	4 12 10	4 12 0
	Index Numbers (a)	104	106	107	108	114	111	114	116	115

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82$\frac{2}{7}$ lbs—*contd.*

FORTNIGHT ENDING

31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.	15th March 1916.	31st March 1916.	15th April 1916.	30th April 1916.	15th May 1916.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 9 9	4 10 6	4 9 0	4 8 9	4 9 3	4 10 9	4 8 9	4 5 9	4 3 9	4 1 3	3 15 3	3 12 9	3 11 8	3 12 3
5 0 5	5 0 3	4 15 4	4 15 4	5 0 5	4 15 11	4 13 8	4 13 6	4 11 1	4 8 2	4 6 9	4 3 9	4 4 0	4 4 8
5 2 6	5 3 0	5 4 0	5 4 0	5 3 0	5 5 0	5 4 0	4 13 0	4 14 0	4 0 0	3 15 0	4 6 0	4 4 0	4 0 0
4 5 3	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 3 3	4 3 3	4 0 0	3 9 0	3 9 0	3 6 3	3 10 3
4 6 0	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 5 3	4 3 3	3 14 0	3 10 0	3 7 9	3 7 9	3 5 3
4 4 0	4 4 0	4 2 0	4 2 0	4 2 0	4 2 0	3 15 0	4 2 0	4 0 0	3 8 0	3 4 0	3 1 6	3 0 0	3 2 0
4 3 3	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 5 0	4 1 6	4 0 0	3 12 0	3 6 0	3 6 0	3 5 0	3 1 0
4 5 6	4 5 3	4 3 6	4 3 6	4 3 6	4 4 3	4 1 0	3 13 0	3 13 0	3 13 0	3 7 0	3 5 0	3 2 3	3 2 0
4 5 0	4 9 0	4 8 0	4 8 0	4 8 0	4 12 0	4 8 0	4 6 0	4 4 0	4 4 0	3 12 0	3 10 0	3 8 0	3 10 0
4 10 0	4 9 0	4 6 6	4 9 0	4 9 0	4 12 0	4 12 0	4 11 0	4 9 0	4 1 0	3 10 0	3 11 0	3 6 0	3 5 0
4 13 0	4 13 0	4 13 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 12 0	4 3 0	4 0 0	4 0 0	3 13 0	3 13 0
4 11 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 3	4 14 10	4 11 9	4 11 9	4 3 10	4 2 10	4 1 2	4 1 2	1 1 2
4 15 0	5 5 6	4 13 7	4 13 7	4 15 8	4 15 7	4 13 6	5 0 2	5 2 7	4 6 0	4 6 0	4 6 0	3 13 1	3 13 1
4 14 0	4 14 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 0	4 14 0	4 11 6	4 0 0	4 0 0	3 13 0	3 11 0	3 10 0
4 11 3	4 11 3	4 13 0	4 11 0	4 9 0	4 9 0	4 7 1	4 11 0	4 7 0	4 0 0	3 12 9	3 9 0	3 9 0	3 7 9
4 9 3	4 15 0	4 10 3	4 10 3	4 12 0	4 12 0	4 12 0	4 9 0	4 8 0	3 12 0	3 12 0	3 7 6	3 4 0	3 3 0
5 8 3	5 5 4	5 5 4	5 5 4	5 5 4	5 2 6	5 2 6	5 2 6	4 11 3	4 5 2	4 7 1	4 3 4	4 1 7	4 1 7
5 3 2	5 3 2	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 2 8	5 0 0	4 0 0	3 10 3	3 13 6	3 13 6	3 10 3
4 13 6	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 14 3	4 13 6	4 11 3	4 0 0	3 14 6	3 11 6	3 7 8	3 6 6
4 10 5	4 10 5	4 9 7	4 9 7	4 9 7	4 12 10	4 9 7	4 11 2	4 9 7	4 4 0	3 12 10	3 11 2	4 0 0	3 14 5
5 0 0	5 2 7	5 2 7	5 0 0	4 14 10	4 14 10	5 0 0	4 7 1	4 11 4	4 7 1	3 11 6	3 10 2	3 7 7	3 5 4
4 6 5	4 6 5	4 6 5	4 10 5	4 6 5	4 6 5	...	4 6 5	4 0 0	3 9 7	3 7 2	3 7 2	3 7 2	3 7 2
4 10 10	4 10 7	4 5 10	4 2 8	4 12 2	4 12 2	4 5 10	4 5 10	4 2 7	3 15 6	3 15 6	3 15 6	3 12 4	3 12 4
4 6 2	4 6 2	4 6 2	4 7 7	4 7 7	4 9 8	4 9 8	4 9 8	4 8 1	4 5 2	3 13 4	3 13 4	3 13 4	3 13 4
4 7 0	4 13 3	4 13 6	4 12 6	4 10 6	4 11 1	4 12 6	4 12 6	4 12 6	4 11 0	4 9 4	4 5 0	4 6 0	4 6 0
5 6 8	5 6 8	5 8 11	5 4 5	5 6 8	5 1 1	...	5 0 0	...	4 13 9	4 9 4	4 4 11	4 6 0	4 4 11
5 2 3	4 5 7	4 4 8	3 13 6	3 10 9	4 2 11	4 2 11	...	4 3 4	3 14 4	3 11 8	3 9 10	3 11 8	3 9 10
5 0 0	5 1 2	5 5 4	5 8 2	5 5 4	5 2 6	5 0 0	4 12 0	4 11 0	4 10 0	4 9 0	4 6 0	4 6 0	4 5
3 12 1	3 14 11	3 15 9	3 13 0	3 13 8	3 12 4	3 10 3	3 10 5	3 7 0	3 2 3	3 0 10	2 15 11	3 1 10	3 5 10
											4 0 0	4 0 0	3 13
5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 2 0	5 8 0	5 0 0	4 0 0	4 0 0	3 12 0	4 0 0	4 0
5 5 0	5 5 0	5 4 [illegible]	5 12 0	6 8 0	5 4 0	5 4 0	5 5 0	6 2 0	5 1 0	3 12 0	3 13 0	3 13 0	4 0
5 0 0	5 5 0	5 5 [illegible]	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 0 0	5 0 0	5 0 0	4 8
5 12 0	5 12 0	5 [illegible]	5 14 0	6 0 0	6 0 0	6 0 0	6 4 0	6 0 0	6 0 0	4 8 0	4 5 9	4 1 4	4 1 4
5 1 3	5 1 [illegible]	[illegible]	[illegible] 9 0	5 9 0	5 9 0	5 5 4	5 5 4	5 1 3	5 1 3	4 5 9			
5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 2 7	5 2 7	5 2 7	5 2 7	5 7 6	4 13 7	4 13 7	4 9 2	4 13 7	4 8 1	4 8 1	4 8 1	4 8 1	4 8
4 13 6	4 14 3	4 13 7	4 13 7	4 14 3	4 13 7	4 13 6	4 11 10	4 11 2	4 3 0	3 15 0	3 13 0	3 13 0	3 13
117	118	117	117	118	117	117	114	113	101	95	92	92	92

A.—Wholesale prices of Wheat in

Port or province.	District.	31st May 1916.	15th June 1916.	30th June 1916.	15th July 1916.	31st July 1916.	15th August 1916.	31st August 1916.	15th September 1916.	30th September 1916.
		Fortnight ending								
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 12 9	3 10 2	3 10 2	4 0 3	4 3 3	4 6 9	4 8 9	4 7 0	4 4 3
	Bombay (Delhi No. 1 White Pessy)	4 5 6	4 1 5	4 2 10	4 3 7	4 7 3	4 9 1	4 8 9	4 8 0	4 5 10
	Calcutta (Club No. 2).	4 2 6	4 1 6	4 1 6	4 2 6	4 3 0	4 5 0	4 3 0	4 4 6	4 4 6
Punjab	Lahore	3 10 3	3 6 3	3 3 3	3 7 6	3 10 3	3 14 3	3 13 0	3 13 0	3 11 6
	Ferozepur	3 5 3	3 3 3	3 5 3	3 5 3	3 7 9	3 11 6	3 13 0	3 11 6	3 10 3
	Lyallpur	3 3 0	3 0 9	3 1 6	3 6 6	3 12 0	3 15 6	3 15 0	3 11 6	3 11 0
	Amritsar	3 5 3	3 3 9	3 2 9	3 6 0	3 6 0	3 11 0	3 11 0	3 10 0	3 7 0
	Multan	3 5 0	3 2 0	3 2 0	3 4 0	3 7 9	3 13 0	3 11 6	3 13 0	3 11 6
	Rawalpindi	3 14 0	3 12 0	3 10 6	3 13 0	3 12 3	3 15 0	3 13 0	3 13 0	3 12 0
	Ambala	3 6 0	3 6 0	3 6 0	3 6 0	3 9 0	3 11 0	3 13 0	3 13 0	3 13 0
Delhi	Delhi	3 13 0	3 10 0	3 8 0	3 10 0	3 11 9	3 13 0	3 13 0	3 13 0	3 11 0
United Provinces	Benares	3 14 11	3 14 1	3 14 7	3 15 5	3 15 5	3 15 5	3 15 5	4 0 8	4 0 8
	Aligarh (Hathras)	3 13 1	4 0 0	4 0 0	3 14 6	3 14 6	3 14 6	4 1 8	4 1 4	4 1 8
	Cawnpore	3 14 0	4 1 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Meerut	3 9 0	3 10 3	3 6 3	3 10 3	3 10 3	3 14 6	3 14 6	3 13 0	3 10 3
	Shahjahanpur	3 5 6	3 8 0	3 10 0	3 9 3	3 10 3	3 13 0	3 12 6	3 11 6	3 11 9
	Agra	4 3 4	4 3 4	4 1 7	4 3 4	4 3 4	4 3 4	4 5 2	4 5 2	4 5 2
	Fyzabad	3 10 3	3 12 9	3 13 3	3 14 6	3 14 6	3 14 6	4 0 0	4 0 0	3 14 9
	Lucknow	3 11 6	3 11 6	3 11 6	3 12 11	3 12 3	3 14 6	4 0 0	4 0 0	4 0 0
Central Provinces and Berar.	Nagpur	3 12 10	3 12 10	3 11 7	3 13 2	3 11 7	3 11 7	3 13 2	3 13 2	3 11 7
	Jubbulpore	3 4 2	3 3 2	3 8 11	3 8 11	3 10 2	3 12 11	3 14 5	3 14 10	3 14 5
	Raipur	3 7 2	3 7 2	3 7 2	3 10 5	3 10 5	3 10 5	3 10 5	3 10 5	3 9 7
	Akola	3 14 0	3 14 0	3 14 0	4 1 1	3 15 6	3 10 11	4 1 1	3 14 0	3 7 10
North-West Frontier Province.	Peshawar	3 13 4	3 13 4	3 9 10	3 12 11	3 12 7	3 12 7	3 10 2	3 9 6	3 8 3
Baluchistan	Quetta	4 6 1	4 7 0	4 7 0	4 6 0	4 8 3	4 10 5	4 12 6	4 13 9	4 12 0
Bombay	Poona	4 4 11	4 2 8	4 3 9	4 0 5	4 2 8	4 2 1	4 2 8	4 2 8	4 2 8
	Ahmednagar	3 11 2	3 9 10	3 11 2	...	3 9 10	3 13 6	3 10 9	3 8 11	3 9 10
	Ahmedabad	4 5 0	4 5 0	4 7 0	4 8 0	4 8 0	4 7 0	4 6 0	4 3 0	4 4 0
	Dharwar (Hubli)	3 0 11	2 11 5	3 0 1	3 1 10	3 5 10	3 6 6	3 8 1	3 1 10	3 3 10
Bihar and Orissa	Patna	3 10 0	3 10 0	3 10 0	3 10 0	3 9 6	3 9 6	3 9 6	3 7 6	3 7 6
	Bhagalpur	3 13 0	3 11 0	3 11 0	3 13 6	3 15 0	4 0 0	4 3 0	4 0 0	3 15 [illegible]
	Muzaffarpur	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 [illegible]
	Ranchi	4 8 0	4 8 0	4 0 0	4 4 0	4 4 0	4 2 0	4 4 0	4 2 0	4 2 [illegible]
	Cuttack	4 1 4	4 1 4	3 12 11	3 12 11	3 12 11	4 1 [illegible]	[illegible] 4	4 1 4	4 1 [illegible]
Bengal	Rangpur	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 8 0	5 8
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3
	Mandalay	4 13 7	4 8 1	4 14 9	4 14 9	5 2 7	4 14 9	4 14 9	5 2 7	4 14
	(Median Average)	3 13 1	3 12 9	3 11 6	3 13 4	3 12 11	3 14 6	4 0 0	4 0 0	3 14
	Index Numbers(a)	92	92	90	93	92	94	97	97	95

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅐ lbs - *contd.*

FORTNIGHT ENDING												
15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917.	15th March 1917.	31st March 1917.	15th April 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 4 9	4 7 3	4 9 3	4 13 3	4 13 9	4 14 9	5 1 3	5 1 3	4 12 9	4 13 6	4 13 3	4 12 3	4 13 3
4 4 10	4 6 6	4 9 6	4 14 10	4 13 0	4 11 1	4 12 7	4 8 9	4 10 7	4 9 10	4 10 9	4 9 10	4 '0 11
4 4 6	4 4 6	4 10 0	5 2 6	5 0 0	...	4 13 0	4 10 0	4 11 0	4 .3 0	4 11 6	4 9 0	4 11 0
3 14 3	4 0 0	4 1 6	4 9 3	4 7 0	4 5 3	4 7 0	4 9 3	4 5 3	4 5 3	4 3 3	4 3 3	4 3 3
3 10 3	3 13 0	3 13 0	4 1 9	4 3 6	4 3 6	4 3 6	4 3 6	4 1 9	4 5 3	4 5 3	4 1 9	3 14 6
3 11 0	3 14 0	3 15 6	4 6 0	4 1 0	4 3 0	4 7 0	4 4 6	4 2 0	4 3 0	4 3 6	4 0 0	4 1 0
3 11 6	3 12 0	3 9 0	4 6 0	4 5 0	4 2 0	4 6 0	4 3 6	4 2 0	4 2 0	4 1 0	3 13 6	3 15 0
3 13 0	3 13 0	3 14 6	4 7 0	4 3 3	4 1 6	4 5 3	4 4 0	4 4 0	4 1 6	4 1 6	4 1 6	4 1 6
3 12 0	3 11 0	3 15 0	4 10 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 11 0	4 11 0	4 11 0	4 9 0
3 14 0	3 14 0	3 15 0	4 12 0	4 7 0	4 7 0	4 10 0	4 10 0	4 9 0	4 9 0	4 6 0	3 14 0	3 15 0
3 11 0	4 0 0	4 1 6	5 0 0	4 11 0	4 9 0	4 10 6	4 9 0	4 11 0	4 9 0	4 9 0	4 7 0	4 7 0
4 0 8	3 15 9	3 14 11	3 14 11	4 14 3	4 12 11	4 10 6	4 9 4	4 9 4	4 9 4	4 5 10	4 5 0	4 3 1
3 14 6	4 1 8	4 1 9	4 11 7	4 6 11	4 8 11	4 8 11	4 5 2	4 5 4	4 5 5	4 5 4	4 3 8	3 14 6
4 0 0	4 0 0	4 2 0	4 9 0	4 7 0	4 7 0	4 7 0	4 5 6	4 5 0	4 7 0	4 7 0	4 7 0	3 14 0
3 11 3	3 11 6	4 0 0	5 2 9	4 9 0	4 7 0	4 9 0	4 9 0	4 11 3	4 11 3	4 11 3	4 5 0	4 1 6
3 11 6	3 10 0	3 14 6	4 5 0	4 6 0	4 5 0	4 6 0	4 6 0	4 4 0	4 4 0	4 1 6	4 1 9	3 12 0
4 5 2	4 5 2	4 7 1	5 5 4	5 5 4	5 2 6	5 5 4	5 0 0	5 2 0	5 0 0	4 13 6	4 13 6	4 9 1
4 0 0	3 14 6	3 14 6	4 5 6	4 9 3	4 8 0	4 9 0	4 5 6	4 7 0	4 6 0	4 1 9	4 1 7	4 0 0
3 14 6	3 14 6	4 0 0	4 9 2	4 11 3	4 9 3	4 9 3	4 7 1	4 7 1	4 3 4	4 7 1	4 0 0	3 12 11
3 11 7	3 11 7	3 11 7	4 5 0	4 1 11	4 1 11	4 1 11	4 0 4	4 0 4	4 0 6	4 1 11	3 13 2	4 0 4
3 12 2	3 11 6	4 0 10	4 6 0	4 7 1	4 6 0	4 9 1	4 7 1	4 4 4	4 3 5	4 3 5	4 5 2	4 1 8
3 9 7	3 9 7	3 9 7	4 8 0	4 4 10	4 0 0	4 0 0	4 4 10	4 0 0	4 0 0	4 0 0	3 12 10	3 12 10
3 7 10	3 6 2	3 6 2	3 6 2	3 6 2	3 7 10	3 7 10	3 7 10	3 7 10	3 7 10	3 4 8	3 4 8	3 7 6
3 8 3	3 10 4	3 12 7	4 4 3	4 4 3	4 4 9	4 5 8	4 4 9	4 8 7	4 9 8	4 9 8	4 8 7	4 10 2
4 11 0	4 15 0	4 13 0	5 0 3	5 3 3	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	6 5 0
4 11 7	4 11 7	...	4 11 9	4 12 8	...	4 11 7	4 10 5	...	4 11 7	4 13 9	4 11 7	..
3 9 5	3 8 11	3 8 1	3 10 9	3 11 3	3 8 1	3 8 11	3 4 5	4 1 1	3 13 6	3 13 0	3 9 11	3 15 5
4 2 0	4 3 0	4 5 0	4 9 0	4 13 0	5 0 0	5 2 0	5 2 0	5 0 0	5 0 0	5 0 0	5 0 0	4 8 0
3 2 10	3 8 2	3 10 6	3 8 2	...	3 11 11	3 4 10	3 2 4	3 8 2	4 0 2	3 5 11	3 3 10	3 9 4
3 4 6	3 7 6	3 7 6	3 12 0	4 6 0	4 0 0	3 12 0	3 11 0	3 11 0	3 15 0	3 15 0	4 6 0	3 15 0
3 14 0	4 2 0	5 0 0	4 12 0	4 8 0	4 8 0	4 10 0	4 12 0	4 4 0	4 0 0	4 6 0	4 6 0	3 12 0
3 13 0	3 [illegible] 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
4 2 0	[illegible] 0	4 8 0	5 4 0	5 5 0	5 4 0	5 4 0	5 4 0	5 12 0	5 12 0	5 12 0	5 12 0	5 12 0
4 [illegible]	[illegible] 2	4 1 2	4 1 2	5 1 3	5 1 5	5 1 5	5 1 5	4 11 3	4 11 3	4 11 3	4 5 8	4 5 8
5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0	5 4 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
4 14 9	4 14 9	5 0 8	4 8 1	4 8 1	4 4 3	3 14 1	3 8 7	3 5 7	3 8 7	3 10 10	3 14 1	3 14 1
3 14 0	3 14 6	4 0 0	4 9 0	4 7 6	4 7 0	4 9 0	4 7 1	4 6 2	4 6 0	4 6 0	4 5 0	4 0 8
94	94	97	110	108	107	110	107	106	106	106	104	98

A—Wholesale prices of Wheat in

Port or province.	District.	30th April 1917. Rs. A. P.	15th May 1917. Rs. A. P.	31st May 1917. Rs. A. P.	15th June 1917. Rs. A. P.	30th June 1917. Rs. A. P.	15th July 1917. Rs. A. P.	31st July 1917. Rs. A. P.	15th August 1917. Rs. A. P.	31st August 1917. Rs. A. P.
		FORTNIGHT ENDING								
Port (a)	Karachi (white)*	4 13 3	4 5 3	4 7 3	4 7 3	4 7 3	4 7 9	4 10 9	4 8 3	4 9 3
	Bombay (Delhi No. 1 White Pessy)	4 9 10	4 10 7	4 11 8	4 13 11	4 15 4	4 14 7	4 13 2	...	4 6 6
	Calcutta (Club No. 2).	4 4 0	4 5 6	4 8 0	4 7 0	4 8 6	4 8 6	4 11 0	4 9 0	4 9 0
Punjab	Lahore	4 3 9	3 13 0	3 14 3	4 0 0	4 0 0	4 0 0	4 0 9	4 1 6	4 1 6
	Ferozepur	3 14 6	3 10 3	3 11 6	3 12 0	3 12 0	3 13 0	3 13 0	3 14 6	3 14 6
	Lyallpur	4 2 0	3 11 0	3 12 0	3 11 0	3 13 0	3 14 0	3 14 0	4 0 0	4 0 0
	Amritsar	4 0 0	3 8 0	3 10 0	3 11 6	3 13 0	3 14 0	3 14 0	3 13 0	3 12 0
	Multan	3 12 0	3 10 6	3 12 0	3 13 0	3 13 0	3 13 0	3 14 6	3 14 6	4 0 0
	Rawalpindi	4 5 0	4 7 0	4 5 0	4 3 5	4 4 0	4 1 6	4 3 3	4 6 0	4 6 0
	Ambala	4 0 0	3 11 6	3 11 6	3 14 6	3 14 6	3 14 0	4 0 6	4 0 0	4 0 0
Delhi	Delhi	3 13 0	3 14 6	3 15 3	4 0 9	4 0 0	4 0 0	4 2 0	4 1 6	4 1 6
United Provinces	Benares	4 3 1	4 1 2	4 2 10	4 2 10	4 3 5	4 3 5	4 2 10	4 2 10	4 2 10
	Aligarh (Hathras)	3 13 0	3 11 5	3 14 4	3 14 5	3 14 0	3 14 6	3 14 6	3 14 6	3 14 6
	Cawnpore	3 11 6	3 14 6	3 14 6	3 14 6	4 0 0	4 3 0	4 1 6	4 1 6	4 1 6
	Meerut	3 11 0	3 11 0	3 14 6	4 1 6	3 12 9	3 12 9	3 12 9	3 12 11	3 12 11
	Shahjahanpur	3 8 3	3 9 0	3 11 0	3 11 0	3 11 3	3 11 6	3 12 6	3 11 0	3 11 6
	Agra	4 1 7	4 5 2	4 7 1	4 5 2	4 7 1	4 7 1	4 3 4	4 5 2	4 7 1
	Fyzabad	3 14 0	3 14 0	3 13 0	4 1 6	...	...	4 3 4	4 2 0	3 15 3
	Lucknow	3 12 11	3 14 0	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4
Central Provinces and Berar	Nagpur	3 11 7	3 11 7	4 1 11	4 1 11	4 1 11	4 1 11	4 3 5	4 3 5	4 1 10
	Jubbulpore	3 14 5	3 10 2	3 11 6	3 15 2	4 0 0	4 0 0	4 0 0	3 14 5	3 10 10
	Raipur	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0
	Akola	3 10 11	3 8 7	3 11 11	4 3 6	4 3 6	4 3 6	4 3 6	4 3 6	4 3 6
North-West Frontier Province	Peshawar	4 2 1	4 2 10	4 2 11	4 2 1	4 0 4	4 0 4	4 0 4	4 0 4	4 2 6
Baluchistan	Quetta	5 5 0	5 2 6	5 0 0	4 11 0	4 14 0	4 14 0	4 13 0	4 13 6	4 12 10½
Bombay	Poona	4 10 5	4 9 4	4 14 11	4 13 9	5 3 4	5 4 5	5 4 5	5 2 2	5 4 5
	Ahmednagar	3 13 7	3 12 8	4 0 5	4 2 2	4 4 1	4 7 9	4 5 11	4 6 10	4 11 5
	Ahmedabad	4 8 0	4 8 0	4 9 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0
	Dharwar (Hubli)	3 2 6	3 7 11	3 6 1	3 11 8	3 11 8	3 11 8	4 1 7	4 1 8	4 1 8
Bihar and Orissa	Patna	4 0 0	3 5 0	3 1 0	3 5 0	3 12 0	3 12 0	3 9 0	3 9 0	3 10 0
	Bhagalpur	3 10 0	3 8 0	3 8 0	3 12 0	4 0 0	3 12 0	3 12 0	3 12 0	3 12 0
	Muzaffarpur	4 0 0	4 5 3	3 5 3	3 10 0	4 0 0	4 0 0	4 0 0	[illegible] 0 0	4 0 0
	Ranchi	4 14 0	4 6 0	4 6 0	4 11 0	4 11 0	4 9 0	4 12 0	[illegible] 12 0	4 12 0
	Cuttack	4 5 8	4 1 3	4 1 3	4 1 3	4 1 4	4 4 8	4 4 [illegible]	[illegible]	4 4 8
Bengal	Rangpur	5 4 0	5 0 0	5 4 0	5 4 0	5 4 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Maudalay	3 14 1	3 7 8	3 3 5	3 8 7	3 14 1	3 14 1	4 8 1	4 13 7	4 13 7
	(Median Average)	4 0 0	3 13 0	3 14 6	4 1 6	4 0 2	4 0 11	4 2 10	4 1 10	4 1 10
	Index Numbers (b)	97	92	94	99	97	98	101	99	99

* 5% barley, 3% dirt, and 30% red.

(a) Prices at ports after 28th February, 1918, are as follows—

Ports	Rate per	On 8th March 1918. Rs. A. P.	On 15th March 1918. Rs. A. P.	On 22nd March 1918. Rs. A. P.
Karachi (white)	Maund	5 5 4	5 4 4	5 4 4
Bombay (Delhi No. 1 White Pessy)	"	5 2 6	5 1 4	5 1 4
Calcutta (Club No. 2)	"	6 1 0	5 1 0	4 15 0

(b) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82⅔ lbs—concld.

Fortnight ending: 15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.	Increase or decrease in fortnight ending 28th February 1918 compared with preceding fortnight.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent
4 11 9	4 11 9	4 12 3	4 14 3	5 2 3	5 6 4	5 3 9	5 6 4	5 4 4	4 14 9	5 3 3	5 5 4	+3
4 10 7	4 11 8	4 12 5	5 2 3	4 15 6	5 1 7	5 0 10	5 1 2	5 0 10	5 0 1	5 1 1	5 2 10	+1
4 8 0	4 12 6	4 11 0	4 12 0	4 11 0	5 6 0	5 2 0	5 3 6	5 10 0	5 11 6	5 12 6	6 6 6	+11
4 3 3	4 3 3	4 5 3	4 9 3	4 11 3	4 9 3	5 0 0	5 0 0	5 0 0	4 13 6	5 0 0	4 13 6	—4
3 14 6	3 14 6	3 14 6	4 0 0	4 7 0	4 11 3	5 0 0	5 0 0	5 0 0	4 11 3	4 9 0	4 9 0	*Nil*
4 1 0	4 2 0	4 2 6	4 3 0	4 6 0	4 11 0	4 14 0	4 14 0	4 14 0	4 11 0	4 11 0	4 12 0	+1
3 13 0	3 15 0	3 14 0	4 4 3	4 5 3	4 8 0	4 11 0	4 10 0	4 8 0	4 8 0	4 8 0	4 11 0	+4
4 0 0	4 0 0	4 0 0	4 0 0	4 1 0	4 12 0	4 14 6	4 13 0	4 12 6	4 14 6	4 13 0	4 13 0	*Nil*
4 6 0	4 7 0	4 7 0	4 7 0	4 9 2	4 11 0	5 0 0	5 2 6	5 2 6	5 2 6	5 5 3	5 14 9	+11
4 0 0	4 0 0	4 0 0	4 3 0	4 10 0	4 10 0	4 15 0	4 15 0	4 15 0	4 15 0	5 1 0	5 1 0	*Nil*
4 2 3	4 3 0	4 3 0	4 3 0	4 7 0	4 10 0	5 0 0	4 15 4	5 0 0	4 14 0	5 1 0	5 8 0	+9
4 2 10	4 1 7	4 3 5	4 3 10	4 3 10	4 5 5	4 10 3	4 11 5	4 11 5	4 11 5	5 3 6	5 3 6	*Nil*
4 1 9	3 14 6	4 1 8	4 5 3	4 5 3	4 9 5	4 13 7	4 14 9	4 11 6	4 13 6	5 7 2	5 6 8	—1
4 1 6	4 3 3	4 3 3	4 5 0	4 5 0	4 7 0	4 14 0	5 0 0	5 0 0	4 14 0	5 3 0	5 5 0	+2
3 14 5	3 13 11	3 14 5	4 0 0	4 5 2	4 11 4	4 13 7	4 13 7	4 13 7	4 13 7	5 5 4	5 5 3	*Nil*
3 11 0	3 14 0	3 14 0	4 0 0	4 1 0	4 4 3	4 7 0	4 7 0	4 14 0	4 15 0	5 2 0	5 2 0	*Nil*
4 7 1	4 7 1	...	4 11 3	4 11 3	5 0 0	5 5 4	5 5 4	5 5 4	5 5 4	5 8 3	...	...
3 15 3	3 15 3	...	4 1 0	4 0 0	4 1 0	4 5 3	4 12 0	4 13 6	4 11 3	4 12 0	4 15 0	+4
4 3 4	4 3 4	4 5 2	4 5 2	4 5 2	4 11 3	4 11 8	5 0 0	5 2 6	5 2 6	5 8 3	5 5 4	—3
4 3 2	4 3 2	4 3 2	5 11 4	4 11 4	4 11 4	5 1 6	4 14 5	4 14 5	4 14 5	4 14 5	4 14 5	*Nil*
4 0 0	4 5 2	4 7 1	4 7 1	4 14 10	4 14 10	5 0 0	5 2 7	5 8 11	5 9 10	5 5 5	5 1 4	—5
3 8 0	3 8 0	3 8 0	3 8 0	4 8 0	3 11 2	3 11 2	3 11 2	3 11 2	3 11 2	3 11 2	4 0 0	+8
4 3 6	4 3 6	4 7 11	...	...	...	...	...	5 15 11	5 15 11	5 15 11	5 15 11	*Nil*
4 2 6	4 2 1	4 2 1	4 2 1	4 5 8	4 8 0	4 13 7	4 15 4	4 15 4	5 1 3	5 1 3	5 6 9	+7
4 14 6	5 0 6	5 2 0	5 2 0	5 1 6	5 4 0	5 5 0	5 7 0	5 9 0	5 13 0	5 12 0	5 8 0	—4
5 3 4	5 2 2	5 13 4	5 15 7	5 8 11	...	6 2 11	...	7 6 11	...	...	...	...
4 6 10	4 15 1	5 2 9	4 9 7	4 13 8	4 15 1	5 11 11	5 13 10	...	6 0 7	5 13 10	5 15 2	+1
4 6 0	4 8 0	4 12 0	5 5 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	5 12 0	5 12 0	5 12 0	*Nil*
3 11 8	4 8 11	4 6 0	4 5 1	4 1 8	...	4 8 11	...	4 3 4	4 1 8	...	4 8 11	...
3 8 0	3 8 0	4 0 0	3 15 0	3 15 0	3 12 0	4 6 0	4 12 0	4 6 0	4 7 0	5 0 0	5 8 0	+10
3 12 0	4 0 0	4 0 0	4 0 0	4 6 0	4 8 0	4 10 0	4 8 0	4 7 0	4 7 0	4 7 0	4 7 0	*Nil*
4 0 0	4 0 [illegible]	4 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	5 0 0	5 0 0	5 11 6	5 11 6	*Nil*
4 8 0	4 8 [illegible]	[illegible] 0 0	5 2 0	5 2 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	...	...
4 5 8	[illegible]	[illegible] 5 8	4 5 8	4 5 8	5 1 3	5 1 3	5 5 4	5 5 4	5 5 4	5 1 3	5 1 3	*Nil*
5 0 0	5 0 0	5 0 0	5 0 0	4 12 0	5 2 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	*Nil*
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2	*Nil*
4 13 7	4 10 2	4 8 1	4 8 1	4 4 3	4 4 3	4 6 2	4 13 7	4 13 7	4 8 1	4 13 7	4 13 7	*Nil*
4 2 10	4 8 3	4 5 2	4 5 2	4 6 6	4 11 2	4 14 9	4 15 4	5 0 0	4 14 7	5 1 11	5 2 5	+1
101	102	104	104	106	113	119	120	121	119	124	125	

Variations expressed in Index Numbers during the fortnight ending the 28th February, as compared with those in the previous fortnight in 1918 and 1917 :—

	1918. 15th February.	1918. 28th February.	1918. Increase or Decrease.	1917. 15th February.	1917. 28th February.	1917. Increase or Decrease.
			Per cent			Per cent
India . . .	100	101	+1	100	100	*Nil*
Punjab . .	100	100	*Nil*	100	102	+2
United Provinces .	100	102	+2	100	99	—1
Central Provinces and Berar.	100	97	—3	100	100	*Nil*

B—Retail prices of Wheat in India

Port or province.	District.	Fortnight ending 31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.	31st October 1914.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	9 8	8 8	8 0	8 0	8 8	8 0
	Bombay *	6 13	6 13	6 13	6 8	6 8	5 14	5 14
	Calcutta	9 0	8 14	8 14	8 3	8 4	8 0	7 8
Punjab	Lahore	10 12	10 12	10 4	9 12	10 4	10 0	9 4
	Ferozepur	11 8	11 0	10 12	10 0	10 0	10 0	9 4
	Amritsar	12 4	11 8	11 8	10 8	10 8	10 8	10 0
	Rawalpindi	12 4	11 12	11 4	11 0	10 12	10 12	10 4
	Lyallpur	11 4	11 8	10 12	9 8	10 4	10 4	9 8
	Multan	11 8	12 0	11 4	10 0	10 0	10 4	9 8
	Ambala	10 12	10 4	10 12	10 0	10 0	10 0	9 12
Delhi	Delhi	9 12	9 8	9 8	9 0	9 0	9 0	8 4
United Provinces	Benares	9 3	8 15	9 1	9 1	9 1	8 13	8 8
	Cawnpore	9 8	9 4	9 4	8 12	8 12	8 4	8 4
	Meerut	10 12	10 0	9 12	9 4	9 0	8 12	8 8
	Agra	9 12	9 0	9 0	8 8	9 0	8 8	8 0
	Lucknow	9 12	9 0	9 0	8 12	8 12	8 12	8 8
	Aligarh	9 4	10 4	9 4	8 12	9 0	8 12	8 12
	Shahjahanpur	10 0	9 14	9 14	9 10	9 6	9 4	9 8
	Fyzabad	9 4	9 4	9 4	9 4	9 4	9 4	9 8
Central Provinces and Berar	Nagpur	9 9	8 15	9 9	8 15	8 15	8 15	8 4
	Jubbulpore	9 0	9 0	9 0	9 0	8 12	8 8	8 8
	Raipur	10 0	10 0	10 0	10 0	10 0	10 0	9 8
	Akola	8 6	8 6	8 2	8 6	7 6	7 6	7 6
North-West Frontier Province	Peshawar	11 6	11 0	11 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	10 2	10 5½	10 9	10 5½	10 0	9 13	9 13
Bombay	Poona	7 7	7 7	7 7	7 7	7 7	7 7	6 13
	Ahmednagar	8 2	8 2	7 6	7 8	8 1	8 2	8 2
	Ahmedabad	8 8	8 0	8 0	7 12	7 12	7 8	7 8
	Dharwar	9 9	9 1	9 1	8 8	8 2	8 2	8 2
Bihar and Orissa	Patna	10 8	9 12	10 0	9 12	9 12	10 0	10 0
	Bhagalpur	9 8	9 6	8 12	9 8	9 8	9 [illegible]	[illegible]
	Muzaffarpur	9 0	9 0	9 12	9 12	9 0	8 [illegible]	[illegible]
	Ranchi	9 2	8 4	8 4	8 4	8 4	8 0	8 0
	Cuttack	9 3	8 8	8 8	8 8	8 8	7 14	7 14
Bengal	Dacca	8 14	8 14	8 8	8 8	8 8	8 0	7 8
	Murshidabad	10 8	9 8	9 8	9 12	10 0	10 0	9 8
	Malda	10 0	10 0	9 8	9 0	9 8	9 8	9 8
Burma	Amherst (Moulmein)	6 13	6 13	6 13	6 13	6 13	6 13	6 13
	Mandalay	8 14	8 4	7 9	8 0	7 12	7 12	7 8
	(Median Average)	9 9	9 4	9 4	9 0	9 0	8 12	8 8
	Index Numbers (a)	100	103	103	106	106	109	112

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING											
15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	28th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.	30th April 1915.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
7 8	7 0	7 0	7 0	7 0	7 0	6 8	6 6	7 8	7 8	7 8	8 0
5 14	5 14	5 14	5 14	5 8	5 8	4 14	5 3	5 3	5 8	5 14	5 14
6 14	6 14	6 14	6 5	...	...	...	...	...	...	...	...
8 4	8 0	8 4	8 0	8 0	7 8	6 8	7 4	7 8	7 12	8 0	9 0
8 4	8 4	8 8	8 8	8 2	7 12	6 12	8 0	7 12	7 12	8 0	9 8
8 12	8 12	9 0	8 8	8 10	8 2	7 2	7 4	8 0	7 12	7 14	8 8
9 4	9 4	9 6	9 0	8 14	8 0	7 4	8 8	8 8	9 0	8 12	8 14
8 4	8 4	9 0	8 4	8 4	7 4	6 10	8 0	8 4	8 4	8 8	9 8
8 12	8 12	9 0	8 4	8 0	7 12	7 0	7 0	8 8	8 12	9 0	10 4
7 12	7 6	8 0	8 0	7 12	7 6	6 8	6 8	7 0	6 8	7 8	10 4
7 8	7 4	7 0	7 4	7 0	7 0	6 4	6 4	7 0	6 0	7 12	9 0
8 6	8 1¼	7 9	7 7	7 3	7 1	5 9	6 6	6 12	7 5	7 13	7 13
7 8	7 4	7 4	7 4	7 0	6 12	6 0	6 8	6 12	7 12	8 8	9 0
8 0	7 8	8 0	7 12	7 0	6 8	5 12	6 8	7 4	6 4	8 1	9 12
7 0	6 8	7 0	7 0	6 12	6 8	5 12	5 12	7 0	6 0	8 6	8 8
7 12	7 8	7 0	7 0	6 12	7 0	6 4	6 4	7 14	8 0	9 0	9 0
7 4	7 4	7 0	7 0	7 0	7 0	6 12	6 0	6 0	5 14	8 2	8 14
8 8	8 0	8 2	7 14	7 0	7 4	6 12	6 12	6 4	7 4	8 12	9 10
8 12	7 14	7 12	7 12	7 2	7 0	6 4	6 6	8 5	8 2	8 8	8 12
8 5	8 5	8 8	8 4	7 0	6 6	6 6	7 11	8 4	8 15	8 15	8 15
8 0	8 0	7 8	7 8	7 0	6 8	6 0	6 8	6 8	8 4	8 8	8 8
8 0	7 4	7 8	7 8	7 0	6 0	6 0	6 0	7 8	10 0	9 12	9 8
7 6	7 6	7 6	6 5	5 4	5 6	6 5	6 5	7 6	7 6	8 6	7 6
9 12	9 2	9 2	9 2	9 2	8 13	7 9	7 14	8 6	9 2	8 7	8 7
9 4	8 14	8 12	8 12	8 12	8 10½	8 2¾	7 4¾	7 1	7 8½	7 13	8 1
6 13	6 8	6 8	6 8	5 9	5 9	5 9	6 13	6 13	7 2	6 13	7 2
8 2	8 2	8 2	5 14	5 14	5 14	6 10	7 6	8 2	8 2	8 2	8 2
7 8	6 8	6 8	6 8	6 8	6 0	6 0	6 8	7 0	7 8	8 0	8 0
8 2	8 2	8 2	8 2	8 2	8 2	8 2	9 9	9 9	10 0	10 8	10 8
9 0	9 8	8 8	7 8	7 2	7 0	6 8	6 8	6 12	7 8	8 12	8 8
8 4	7 8	7 8	7 8	7 0	6 4	6 4	6 4	6 14	8 4	8 12	8 14
8 0	8 0	8 0	7 0	6 8	6 0	6 0	6 0	5 8	5 8	7 8	7 8
[illegible]	8 0	8 0	6 12	6 4	6 4	5 8	5 8	6 4	8 0	8 4	8 0
7 [illegible]	7 3	7 3	7 3	7 3	7 3	5 14	5 14	6 9	6 9	8 8	7 14
7 4	7 0	6 0	6 0	...	...	...	...	...	...	...	...
9 8	9 8	9 8	8 8	...	...	...	...	...	...	...	...
9 8	9 0	9 0	7 8	...	...	...	...	...	...	...	...
6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	6 13	5 10	5 10	5 10
7 8	7 8	7 8	7 8	6 14	6 8	6 8	6 14	7 5	7 12	8 0	8 0
8 0	7 14	7 12	7 8	7 0	7 0	6 6	6 8	7 1	7 12	8 4	8 6
120	121	123	127	137	137	150	147	135	123	116	112

B—Retail prices of

Port or province.	District.	Fortnight ending 15th May 1915.	31st May 1915.	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.	31st August 1915.	15th September 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 0
	Bombay *	5 14	5 14	5 14	5 14	5 14	5 14	5 14	5 8	5 8
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	11 4	10 4	10 8	10 8	9 12	9 4	8 4	8 8	8 8
	Ferozepur	10 8	10 0	10 4	10 4	9 12	9 8	9 0	9 0	8 12
	Amritsar	11 4	10 8	10 10	10 4	10 0	9 12	9 0	9 0	8 8
	Rawalpindi	10 12	10 4	10 4	10 0	8 12	8 8	8 8	8 12	8 4
	Lyallpur	10 4	10 0	10 8	11 0	9 12	9 8	9 0	9 0	9 0
	Multan	11 4	10 0	10 8	10 12	10 4	10 4	10 0	9 12	9 12
	Ambala	10 0	9 12	9 12	9 12	9 6	8 12	8 8	8 8	8 2
Delhi	Delhi	9 8	9 4	9 4	9 4	8 0	8 8	8 0	8 4	8 4
United Provinces.	Benares	7 15	8 0	...	8 8	8 8	8 8	8 4	7 15	8 4
	Cawnpore	9 0	8 12	8 12	8 8	8 8	8 8	8 0	8 4	8 0
	Meerut	10 0	10 0	10 4	10 0	9 8	8 12	8 0	8 8	9 0
	Agra	...	9 0	9 0	8 8	8 8	8 0	7 12	7 12	7 8
	Lucknow	9 8	9 2	8 12	8 12	8 12	8 12	8 12	8 4	8 4
	Aligarh	9 8	9 8	9 12	10 0	9 4	9 4	8 12	8 8	9 0
	Shahjahanpur	10 0	10 0	10 0	10 0	9 14	9 10	9 0	8 12	8 12
	Fyzabad	9 0	8 12	8 10	8 10	8 8	8 6	8 4	8 4	8 4
Central Provinces and Berar.	Nagpur	9 4	8 15	8 15	8 15	8 15	8 12	8 2	8 2	8 2
	Jubbulpore	9 0	9 0	9 0	8 8	8 8	8 8	8 8	8 8	8 8
	Raipur	9 8	9 8	8 12	8 12	8 12	8 12	8 0	8 0	8 0
	Akola	7 6	8 6	8 6	8 6	8 6	9 7	9 7	9 7	9 7
North-West Frontier Province.	Peshawar	10 0	11 0	10 0	10 0	10 0	9 7	8 14	8 14	8 14
Baluchistan	Quetta	8 4	8 8½	8 11½	9 0	10 0	10 2	9 13¾	9 11½	9 10½
Bombay	Poona	6 13	6 13	7 7	7 7	7 7	7 7	7 7	7 7	7 3
	Ahmednagar	7 6	7 6	7 6	7 6	7 6	7 6	8 2	7 6	7 6
	Ahmedabad	8 0	8 0	8 8	8 0	8 0	8 0	7 8	7 8	7 0
	Dharwar	10 8	10 8	10 1	10 8	10 8	10 6	10 6	10 6	10 6
Bihar and Orissa.	Patna	9 0	9 0	9 0	9 6	8 8	8 8	8 0	8 0	8 0
	Bhagalpur	8 14	8 12	8 10	8 12	8 14	8 12	8 4	8 2	7 9
	Muzaffarpur	7 8	8 8	8 8	8 8	8 8	7 12	7 8	7 8	7 8
	Ranchi	8 0	8 0	7 8	7 0	7 0	7 0	7 0	7 0	6 12
	Cuttack	7 14	7 14	7 14	8 8	8 8	7 14	7 14	7 14	7 14
Burma	Amherst (Moulmein)	5 10	5 10	5 10	5 10	5 10	5 10	5 10	[illegible] 10	5 10
	Mandalay	7 8	7 5	7 5	7 5	7 5	7 5	7 5	[illegible]	6 14
	(Median Average)	9 0	9 0	8 14	8 12	8 8	8 8	8 4	8 4	8 4
	Index Numbers (a)	106	106	108	109	112	112	116	116	116

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.
* Relates to Khandwa wheat.

Wheat in India—*contd.* **[The figures state quantity per rupee in seers of 80 tolas.]**

Fortnight ending												
30th September 1915.	15th October 1915.	31st October 1915.	15th November 1915.	30th November 1915.	15th December 1915.	31st December 1915.	15th January 1916.	31st January 1916.	15th February 1916.	29th February 1916.	15th March 1916.	31st March 1916.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
5 3	5 8	5 8	5 3	5 3	5 3	5 3	5 2	5 2	5 12	5 12	6 1	6 14
...	...	...	...	...	...	...	...	...	...	...	...	...
8 12	8 12	9 0	8 12	8 12	8 12	8 12	8 12	8 12	9 4	9 4	9 12	11 0
8 12	8 14	8 14	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 4	9 12	11 0
8 12	9 4	9 4	9 0	9 0	9 0	9 0	9 0	9 0	9 8	9 12	10 4	11 8
8 8	8 8	8 12	8 8	8 8	8 8	8 8	8 4	8 8	9 0	9 4	9 4	10 4
9 0	9 0	9 0	9 0	9 4	9 8	9 8	9 8	9 8	9 12	10 0	11 0	12 0
8 14	8 14	9 0	9 0	9 4	9 4	9 4	9 2	9 10	10 4	10 4	10 4	11 8
8 2	8 8	8 8	8 12	9 0	8 12	8 12	8 4	8 4	8 4	8 6	9 10	10 8
8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	9 0	9 8
7 15	7 13	7 11	7 11	7 11	7 11	7 11	7 11	7 11	7 15	8 4	8 13	9 1
8 0	8 0	8 0	8 0	7 12	7 12	7 12	7 12	8 0	8 0	8 4	9 8	9 8
8 12	8 8	8 8	8 0	8 0	8 4	8 0	8 0	8 8	8 4	8 12	8 8	10 0
7 8	7 8	7 0	7 4	7 4	7 4	7 4	7 8	7 8	7 4	8 0	8 12	8 12
8 0	8 0	8 0	7 12	7 12	7 12	7 12	7 12	7 11	8 0	8 4	9 12	10 0
9 0	8 8	7 12	8 0	7 8	7 4	7 4	7 0	8 0	9 0	8 8	10 0	9 12
8 12	8 10	8 8	8 6	8 8	8 6	8 0	8 4	8 4	8 12	9 0	10 8	11 0
8 0	7 9	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8	8 0	10 0	10 6
8 2	8 2	8 7	8 7	8 7	8 2	8 2	8 2	8 7	8 2	8 7	9 1	10 0
8 0	8 4	7 12	7 8	7 8	7 12	7 14	7 14	7 12	8 8	8 4	8 12	10 4
8 0	8 8	8 8	8 8	8 8	8 0	8 8	8 8	8 8	8 8	9 8	10 8	11 4
9 7	8 6	7 6	7 6	8 6	8 6	7 6	7 6	8 6	8 6	8 7	9 7	9 8
8 14	8 14	8 14	8 14	8 14	8 11	8 11	8 7	8 7	8 7	8 10	8 15	10 0
9 8½	9 8	9 0½	8 4½	8 4½	8 6	8 9½	8 8½	8 6½	8 6½	8 6½	8 8½	8 11
7 3	7 3	7 3	7 3	7 3	7 3	7 3	7 13	7 13	7 13	7 13	7 13	8 6
7 6	7 6	7 6	8 2	8 2	8 2	8 14	8 2	8 14	8 14	9 9	9 9	9 9
7 0	7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 8	7 8	7 12	8 0	8 0
9 15	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	9 7	11 5	11 5	11 5
7 12	8 8	7 12	7 12	7 12	7 12	8 0	8 0	7 8	7 4	7 12	10 0	10 0
6 14	6 15	7 8	7 8	7 8	6 14	6 4	7 10	7 10	7 0	6 12	7 14	10 12
7 8	7 8	7 8	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 8
6 12	7 0	6 12	6 12	6 12	6 12	6 8	6 8	6 8	6 8	6 8	6 8	7 8
7 14	7 14	[illegible] 14	7 14	7 14	7 3	7 3	7 3	7 8	7 8	7 14	7 14	9 3
5 10	[illegible]	[illegible]	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 5	7 [illegible]	7 5	7 5	7 5	7 5	6 14	7 2	7 12	7 5	7 12	8 4	8 4
8 0	8 2	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 2	8 1	9 1	10 0
120	118	120	120	120	120	120	120	120	118	116	106	96

B—Retail prices of

Port or province.	District.	15th April 1916.	30th April 1916.	15th May 1916.	31st May 1916.	15th June 1916.	30th June 1916.	15th July 1916.	31st July 1916.	15th August 1916.
		FORTNIGHT ENDING								
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	8 8	9 0	9 0	9 0	9 0	9 8	9 8	9 0	8 8
	Bombay*	7 5	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10
	Calcutta	...	...	...	...	...	...	...	...	...
Punjab	Lahore	11 0	11 8	10 12	10 12	11 8	12 4	11 4	10 12	10 0
	Ferozepore	11 0	11 0	11 0	11 0	12 0	11 12	11 12	11 4	10 8
	Amritsar	11 8	11 12	12 12	11 12	12 0	12 4	11 10	11 10	10 12
	Rawalpindi	10 8	11 0	10 12	10 0	10 8	10 12	10 10	10 8	10 0
	Lyallpur	12 8	13 0	12 12	12 8	13 0	12 8	11 10	10 8	10 0
	Multan	11 12	12 4	12 4	11 8	12 4	12 4	11 12	11 4	10 4
	Ambala	10 12	11 8	11 12	11 8	11 8	11 8	11 8	11 0	10 12
Delhi	Delhi	9 8	10 0	10 0	10 0	10 0	11 0	10 0	10 0	10 0
United Provinces	Benares	9 8	8 15	9 12	9 12	9 12	9 12	9 10	9 10	9 10
	Cawnpore	10 0	10 8	10 8	10 0	9 8	9 8	9 8	9 8	9 8
	Meerut	10 8	11 0	11 4	11 0	10 12	10 8	10 8	10 8	10 0
	Agra	9 8	9 4	9 4	9 0	9 12	9 4	9 4	9 4	9 4
	Lucknow	10 8	11 0	11 4	10 8	10 8	10 8	10 2	10 4	10 0
	Aligarh	10 0	10 0	11 0	11 0	10 4	10 4	10 4	10 4	10 0
	Shahjahanpur	10 10	11 12	12 8	12 0	11 8	11 8	11 4	11 0	11 0
	Fyzabad	10 2	10 4	11 0	10 10	10 6	10 0	10 0	10 0	10 0
Central Provinces and Berar.	Nagpur	10 0	9 11	10 0	10 0	10 0	10 3	10 3	10 3	10 3
	Jubbulpore	10 12	11 4	11 14	11 14	12 12	11 8	11 0	10 12	10 4
	Raipur	11 4	11 4	11 4	11 4	11 4	11 4	10 8	10 8	10 8
	Akola	9 7	10 8	10 8	9 11	9 11	9 11	9 11	9 11	10 12
North-West Frontier Province.	Peshawar	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Baluchistan	Quetta	9 4	9 1	9 1	9 0¾	9 0	9 0	9 2½	8 15	8 10
Bombay	Poona	8 6	8 6	8 6	8 6	8 6	8 6	9 10	9 10	9 10
	Ahmednagar	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9
	Ahmedabad	8 8	8 8	8 8	8 8	8 8	8 8	8 0	8 0	8 0
	Dharwar	11 5	11 5	10 14	11 5	11 5	11 5	11 5	11 5	11 3
Bihar and Orissa	Patna	10 0	10 0	10 4	11 0	10 12	10 12	10 12	11 0	11 0
	Bhagalpur	10 12	10 0	10 0	10 8	10 12	10 12	10 4	10 0	10 0
	Muzaffarpur	10 0	10 0	9 8	9 8	9 8	9 8	9 8	9 8	9 8
	Ranchi	8 0	8 0	9 8	9 0	9 0	9 8	9 8	9 4	9 8
	Cuttack	9 3	9 13	9 13	9 13	9 13	10 8	10 8[illegible]	10 8	9 3
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 [illegible]	[illegible]	5 1
	Maundalay	8 4	7 12	8 4	7 12	8 4	7 12	7 12	7 5	7 12
	(Median Average)	10 0	10 0	10 4	10 0	10 0	10 4	10 2	10 0	10 0
	Index Numbers (a)	96	96	93	96	96	93	94	96	96

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.
* Relates to Khandwa wheat.

Wheat in India—*contd.* [**The figures state quantity per rupee in seers of 80 tolas.**]

Fortnight ending													
31st August 1916.	15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917.	15th March 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	8 0	8 0	8 0	8 0	8 0	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8
7 10	7 10	7 10	7 10	7 10	7 10	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
...	...	...	...	...	...	...	...	...	...	...	...	...	...
10 4	10 4	10 8	10 0	9 12	9 8	8 8	8 12	9 0	8 12	8 8	9 0	9 0	9 4
10 4	10 8	10 12	10 12	10 4	10 4	9 8	9 4	9 4	9 4	9 4	9 8	9 0	9 0
10 10	10 12	11 8	10 12	10 9	10 12	9 0	9 0	9 8	9 1	9 4	9 7	9 7	9 9
10 4	10 4	10 6	10 6	10 10	9 14	8 6	8 14	8 14	8 14	8 10	8 4	8 4	8 4
10 0	10 9	10 8	10 11	10 0	10 0	9 0	9 8	9 4	8 12	9 4	9 8	9 8	9 4
10 8	10 4	10 8	10 4	10 4	10 0	8 12	9 4	9 8	9 0	9 4	9 4	9 8	9 8
10 6	10 6	10 6	10 4	10 4	10 0	8 2	8 10	8 10	8 6	8 6	8 8	8 8	8 14
10 0	10 0	10 4	10 4	9 8	9 8	7 12	8 4	8 8	8 8	8 8	8 8	8 8	8 8
9 10	9 8	9 8	9 10	9 10	9 12	9 3	7 15	7 15	8 4	8 6	8 6	8 6	8 13
9 8	9 8	9 8	9 8	9 8	9 4	8 4	8 8	8 8	8 8	8 12	8 12	8 8	8 8
10 0	10 4	10 8	10 8	10 8	9 12	7 8	8 4	8 8	8 8	8 8	8 8	8 4	8 4
9 0	9 0	9 0	9 0	9 0	8 12	7 0	7 8	7 8	7 0	7 12	7 8	7 12	8 0
9 12	9 12	9 12	10 0	10 0	9 14	8 8	8 4	8 8	8 8	8 12	8 12	9 0	8 12
9 8	9 12	10 0	9 12	9 12	9 8	9 0	7 8	7 8	7 4	8 0	10 0	8 4	9 4
10 8	10 8	10 8	10 10	10 12	10 6	9 0	8 14	9 0	9 0	9 0	9 4	9 4	9 8
9 12	9 14	9 14	9 12	10 0	10 0	8 14	8 4	8 10	8 6	8 10	8 10	8 14	8 14
10 3	10 3	10 3	10 3	10 3	10 3	8 15	9 9	9 9	9 9	9 9	9 9	9 9	9 9
10 0	10 0	10 0	10 6	10 8	9 10	9 0	8 12	9 0	8 8	8 12	9 2	9 4	9 4
10 8	10 8	11 0	11 0	11 0	11 0	8 2	9 0	10 0	10 0	9 0	10 0	10 0	10 0
10 12	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	10 12
10 0	11 0	11 4	11 4	10 14	10 7	9 5	9 5	9 3	9 2	9 3	8 11	8 10	8 10
8 5½	8 4	8 6½	8 8	8 1½	8 1½	7 15¾	7 11	7 8	7 8	7 8	7 8	7 8	7 8
9 10	9 10	8 6	8 6	8 6	8 6	8 6	7 13	7 13	7 13	8 6	8 6	8 6	8 6
9 9	9 9	9 9	10 5	10 5	10 5	10 5	10 5	10 2	10 2	10 2	9 7	9 7	10 2
8 0	8 8	8 8	9 0	8 8	8 8	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8
11 3	11 3	11 3	11 3	11 3	11 3	10 11	10 4	9 5	9 5	9 5	9 5	9 5	10 4
11 0	11 0	11 0	12 0	11 8	11 8	10 8	9 0	9 12	10 8	10 8	10 8	10 0	10 0
9 8	10 0	10 2	10 5	9 6	8 0	8 4	8 8	8 8	8 8	6 6	9 4	9 8	9 4
9 8	9 8	9 8	10 0	10 0	10 0	10 0	9 8	9 8	9 8	9 8	9 0	9 8	9 8
9 0	9 8	9 12	9 12	9 12	9 8	7 8	7 7	7 8	7 8	7 4	7 4	7 4	7 4
9 3	9 3	9 3	9 13	9 13	9 13	9 13	7 11	7 14	7 14	7 14	8 8	8 8	8 8
5 1	[illegible]	[illegible] 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 12	7 5	7 12	7 12	7 12	7 8	8 4	8 4	8 14	9 9	10 5	10 12	10 5	10 5
9 12	9 14	10 0	10 0	10 0	9 12	8 8	8 9	8 10	8 8	8 10	8 12	8 14	8 14
98	97	96	96	96	98	112	112	111	112	111	109	108	108

B—Retail prices of

Port or province.	District.	Fortnight ending 31st March 1917.	15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.	15th July 1917.	31st July 1917.	15th August 1917.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	7 8	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8
	Bombay*	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
	Calcutta	...	...	...	...	...	...	...	...	...	...
Punjab	Lahore	9 4	9 4	9 4	10 4	10 0	9 12	9 12	9 12	9 8	9 8
	Ferozepore	9 8	10 0	10 0	10 12	10 8	10 4	10 4	10 4	10 0	10 0
	Amritsar	10 0	9 14	9 12	11 2	10 6	10 4	10 3	10 0	10 0	10 4
	Rawalpindi	8 4	8 8	8 12	8 12	9 0	9 4	9 4	9 8	9 4	9 0
	Lyallpur	9 12	9 12	9 8	10 8	10 4	10 8	10 4	10 0	10 0	9 12
	Multan	9 8	9 8	10 8	10 12	10 8	10 4	10 4	10 4	10 0	10 0
	Ambala	10 0	9 12	9 10	10 8	10 8	10 0	10 0	10 0	9 12	10 0
Delhi	Delhi	8 12	9 0	10 4	9 12	9 12	9 10	9 12	9 12	9 7	9 8
United Provinces	Benares	9 1	9 1	9 10	9 8	9 3	9 3	9 1	9 1	9 1	9 3
	Cawnpore	8 8	10 0	10 4	9 12	9 12	9 4	9 4	9 0	9 4	9 4
	Meerut	9 0	9 8	10 4	10 8	10 0	9 8	10 0	10 0	10 0	10 0
	Agra	7 12	8 4	9 8	8 8	8 12	8 12	8 8	8 8	9 0	9 0
	Lucknow	9 12	10 4	10 4	10 0	9 4	9 4	9 4	9 4	9 4	9 4
	Aligarh	9 4	10 12	11 4	11 4	10 12	10 8	10 7	10 8	10 8	10 8
	Shahjahanpur	9 8	10 0	11 4	11 4	11 0	10 12	10 12	10 10	10 8	10 10
	Fyzabad	9 12	9 12	10 0	10 0	9 14	9 8	9 4	9 4	9 8	9 0
Central Provinces and Berar.	Nagpur	10 3	9 9	10 3	10 8	9 9	9 9	9 9	9 9	9 4	9 4
	Jubbulpore	9 0	9 8	10 0	10 12	10 8	9 14	9 12	9 12	9 12	10 0
	Raipur	10 2	10 2	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0
	Akola	10 12	10 12	9 11	10 9	9 7	8 15	8 15	8 15	8 15	8 15
North-West Frontier Province.	Peshawar	8 12	8 9	9 10	9 7	9 7	9 10	9 14	9 14	9 14	9 14
Baluchistan	Quetta	7 8	7 8	7 8	7 12	8 0¼	8 3½	8 3¼	8 3½	8 5½	...
Bombay	Poona	8 6	8 6	8 6	7 13	7 13	7 13	7 3	7 3	7 3	7 3
	Ahmednagar	10 2	9 7	9 7	9 7	9 7	8 11	8 11	8 11	8 11	8 0
	Ahmedabad	7 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 0	8 0
	Dharwar	10 11	10 11	10 11	10 11	10 11	9 5	9 5	9 5	9 5	8 6
Bihar and Orissa	Patna	9 0	10 0	10 0	12 0	13 0	12 0	10 8	10 8	11 0	11 0
	Bhagalpur	9 0	10 8	10 12	11 3	11 3	10 8	10 0	10 8	10 8	10 8
	Muzaffarpur	9 8	9 8	9 8	12 0	12 0	11 0	9 8	9 8	9 8	9 8
	Ranchi	7 4	7 4	8 4	8 14	8 14	8 8	8 8	8 12	8 4	8 4
	Cuttack	9 3	9 3	9 3	9 13	9 13	9 13	9 13	9 3	9 3	9 3
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	[illegible]	[illegible] 1	5 1
	Mandalay	9 9	9 9	9 9	10 13	11 5	10 5	9 9	9 [illegible]	8 4	7 12
	(Median Average)	9 3	9 8	9 10	10 4	9 14	9 9	9 8	9 8	9 5	9 4
	Index Numbers (a)	104	101	99	93	97	100	100	100	103	103

(a) Based on the price for the fortnight ending 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat

Wheat in India—*concld.* [The figures state quantity per rupee in seers of 80 tolas.]

Fortnight ending: 31st August 1917.	15th September 1917.	30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.	Increase or decrease in fortnight ending 28th February 1918, compared with preceding fortnight.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent.
7 8	7 8	7 0	7 0	7 0	6 0	6 0	6 0	6 0	6 0	6 8	6 0	6 0	*Nil*
7 0	7 0	6 6	6 6	6 6	5 12	5 12	5 7	5 2	5 2	5 2	5 2	5 2	*Nil*
...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 8	9 4	9 4	9 0	8 8	8 4	8 8	8 0	8 0	7 12	8 0	7 12	8 0	—3
10 0	10 0	10 0	10 0	9 12	8 8	8 0	7 8	7 8	7 8	8 0	8 8	8 8	*Nil*
10 7	10 4	10 0	10 0	9 0	9 0	8 8	8 1	8 6	8 10	8 8	8 10	8 4	+5
9 0	9 0	8 14	9 0	8 12	8 8	8 8	7 12	7 8	7 8	7 8	7 4	6 8	+12
9 12	9 8	9 8	9 4	9 4	9 0	8 4	8 0	7 8	8 0	8 0	8 8	8 4	+8
9 12	9 12	9 12	9 12	9 12	9 10	8 2	7 14	8 2	8 2	7 14	8 2	8 2	*Nil*
10 0	9 12	9 12	9 12	9 4	8 8	8 8	7 13	7 12	8 0	8 0	7 12	7 12	*Nil*
9 8	9 6	9 4	9 4	9 4	8 12	8 10	7 12	7 13⅓	7 12	8 0	7 10	7 0	+9
9 4¼	9 4¼	9 6¼	9 2¼	8 15	8 15	8 13	8 4	8 1½	8 1½	8 1½	7 5½	7 5⅓	*Nil*
9 4	9 4	9 0	9 0	8 12	8 12	8 8	7 12	7 12	7 12	8 0	7 8	7 4	+3
10 0	10 0	10 0	10 0	9 12	9 0	8 4	8 0	8 0	8 0	8 0	7 0	7 4	—3
8 8	...	8 8	...	8 1	8 0	7 8	7 8	7 8	7 4	7 0	6 12	6 8	+4
9 4	9 4	9 4	9 0	9 0	9 0	8 4	7 8	7 14	7 8	7 8	7 0	7 4	—3
10 8	10 8	10 12	10 8	9 8	9 4	9 8	8 8	8 8	8 8	8 8	8 4	7 12	+6
10 8	10 8	10 4	10 4	9 14	9 12	9 2	8 11	8 14	8 1	8 1	7 10	7 10	*Nil*
9 10	9 10	10 2	9 12	9 8	9 12	...	8 14	8 4	8 0	8 2	8 0	7 14	+2
9 4	9 4	9 4	8 15	8 5	8 5	8 5	7 11	7 11	7 11	7 11	7 11	7 11	*Nil*
10 10	9 12	9 0	8 12	8 12	7 14	7 14	7 12	7 8	7 6	6 14	7 4	7 10	—5
11 0	11 0	11 0	11 0	11 0	11 0	10 0	10 0	10 0	10 0	10 0	10 0	9 8	+5
8 15	8 15	8 15	7 13	...	...	...	...	...	5 9	5 9	5 9	5 9	*Nil*
9 9	9 9	9 10	9 10	9 10	9 2	8 13	8 2	8 0	8 0	7 13	7 13	7 8	+4
...	...	...	...	...	...	...	...	...	...	...	...	...	...
7 3	7 3	7 3	6 0	6 0	6 0	6 0	6 0	5 6	5 6	5 6	5 6	5 6	*Nil*
8 0	8 0	8 0	7 10	7 10	7 10	7 4	6 8	6 8	6 8	6 8	6 8	6 8	*Nil*
8 0	8 0	8 0	7 8	7 0	6 0	6 0	6 0	6 0	6 0	6 8	6 8	6 8	*Nil*
8 6	8 6	8 6	8 6	8 6	8 6	7 15	7 15	7 15	7 15	7 15	8 6	7 15	+6
10 8	11 0	11 0	9 12	10 0	10 0	10 0	9 0	8 8	9 0	9 0	7 8	7 0	+7
10 8	10 8	10 0	10 0	10 0	9 0	8 12	8 8	8 14	9 0	9 0	9 0	9 0	*Nil*
9 8	9 8	9 8	9 8	9 8	9 8	9 8	8 8	8 8	8 0	8 0	7 0	7 0	*Nil*
8 4	8 8	8 8	7 12	7 12	7 12	7 0	7 4	7 4	7 4	7 0	6 0	6 0	*Nil*
9 3	9 3	9 3	9 3	9 3	9 3	7 14	7 14	7 8	7 8	7 8	7 14	7 14	*Nil*
5 1	5 1	5 1	5 1	5 1	5 1	5 1	7 0	7 0	7 0	7 0	7 0	7 0	*Nil*
7 12	7 12	[illegible] 0	8 4	8 4	8 14	8 11	8 9	7 12	7 12	8 4	7 12	7 12	*Nil*
9 6¼	9 4¼	9 4	9 2¼	9 0	8 12	8 4½	7 14	7 12	7 12	7 15½	7 9	7 6¾	+2
102	103	103	105	106	109	115	121	123	123	120	126	129	

Variations expressed in Index Numbers during the fortnight ending the 28th February as compared with those in the previous fortnight in 1918 and 1917 :—

	1918.			1917.		
	15th February	28th February	Increase or Decrease.	15th February	28th February	Increase or Decrease.
			Per cent.			Per cent.
India . . .	100	102	+2	100	99	—1
Punjab . .	100	100	*Nil*	100	103	+3
United Provinces.	100	102	+2	100	103	+3
Central Provinces and Berar.	100	98	—2	100	100	*Nil*

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914=100]

Date.	Karachi. White (5% barley, 3% dirt, and 30% red). Price.	Index Numbers.	Karachi. Red (5% barley, 3% dirt, and 92% red). Price.	Index Numbers.	Bombay (Delhi No. 1 White Pessy). Price.	Index Numbers.	Calcutta Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 30th July 1914	31 6	100	31 3	100	32 9	100	34 9½	100
„ 6th August „	31 3	99	31 0	99	32 10½	100	34 9½	100
„ 3rd September „	34 6	110	34 3	110	...	...	34 10½	100
„ 1st October „	35 9	113	35 1½	112	33 7	103	...	...
„ 5th November „	38 9	123	38 0	122	34 9½	106	41 8¾	120
„ 3rd December „	40 0	127	39 0	125	35 10½	110	44 4	127
„ 30th „ „	44 3	140	41 6	133	40 7½	124	...	...
„ 7th January 1915	42 6	135	39 6	126	41 0	125	47 4	136
„ 4th February „	45 0	143	43 0	138	42 1	128	48 10	140
„ 25th „ „	50 0	159	48 0	154	41 2	126	50 10	146
„ 4th March „	44 6	141	42 6	136	38 4	117	49 10	143
„ 1st April „	42 0	133	39 0	125	35 8½	109	40 10½	117
„ 6th May „	37 6	119	36 9	118	38 5	117	34 4½	99
„ 3rd June „	36 6	116	35 9	114	39 7½	121	34 10½	100
„ 2nd July „	34 0	108	33 3	106	...	...	35 10½	103
„ 23rd „ „	34 9	110	34 0	109	38 6½	118	37 1½	107
„ 6th August „	34 9	110	34 0	109	...	...	38 7½	111
„ 27th „ „	36 0	114	35 0	112	41 4¼	126	[illegible] 4¾	113
„ 3rd September „	36 3	115	35 3	113	42 1	128	40 10	117
„ 29th „ „	38 0	121	37 3	119	40 0	122	40 4½	116
„ 8th October „	37 6	119	36 9	118	39 5½	120	40 10½	117
„ 5th November „	37 9	120	37 3	119	40 4	123	42 4	122
„ 3rd December „	36 9	117	36 6	117	39 6	121	41 10	120
„ 7th January 1916	37 4½	119	37 1½	119	39 11	122	42 4	122
„ 4th February „	34 9	110	34 6	110	38 9	118	37 10	109
„ 3rd March „	33 9	107	33 6	107	37 5	114	38 10	112
„ 7th April „	30 9	98	30 6	98	35 3	108	32 11	95
„ 5th May „	28 10½	92	28 7½	92	33 8	103	32 11	95
„ 12th „ „	34 3	109	30 0	96	33 8	103	32 5	93
„ 2nd June „	30 3	96	30 0	96	34 7	106	33 3	96
„ 30th „ „	29 0	92	28 9	92	33 4	102	32 8	94
„ 7th July „	29 9	94	29 6	94	34 0	104	32 5	93
„ 14th „ „	32 0	102	31 9	102	33 8	103	33 2	95
„ [illegible] „	33 6	106	33 3	106	35 6	108	33 4½	96

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	Choice White Karachi. Price.	Index Numbers.	Red Karachi. Price.	Index Numbers.	Delhi. Price.	Index Numbers.	Choice White Bombay. Price.	Index Numbers.	Club No. 1. Price.	Index Numbers.	Club No. 2. Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
th July 1914	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
t August "	41 0	104	...	...	...	...	...	...	...	...	...	...
d September 1914	46 0	116	...	...	...	...	...	...	...	...	...	...
t October "	44 9	113	...	...	...	...	...	...	...	...	...	...
h November "	48 3	122	...	...	...	...	...	...	...	...	...	...
d December "	50 6	128	50 0	100	...	...	...	...	...	...	...	...
th " "	Nominal	...	...	...	50 9 May-June.	100	...	...	...	...	50 6 April-May sellers.	100
th " "	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May.	103
h January 1915	52 3 Do.	132	...	...	53 3 May-June.	105	...	...	...	...	53 6 Do.	106
h February "	61 0 Do.	154	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
th " "	60 3 Do.	153	Do.	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	128
h March "	59 0 Do.	149	Do.	...	59 3 Do.	117	...	...	...	...	59 6 April-May.	118
h April "	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	64 3 Do.	127
h May "	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	...	...	...	...	65 0 Do.	129
th " "	63 9 Do.	161	63 3 Do.	126	64 3 Do	127	68 0	100	67 0	100	...	...
h June "	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
d July "	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	79	53 3 Do.	79	52 9 Do.	104
rd " "	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
h August "	56 6 [illegible]	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
th " "	[illegible]	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
d September "	54 [illegible] July sellers.	137	53 7½ July sellers.	107	...	...	Nominal	...	56 9 July sellers	85	...	...
th Sept. '15 to 18th Apl. '16.	No sellers	...	...	...	...	...	...	...	...	...	...	...
th April 1916	61 0	154	60 0	120	...	...	...	...	...	...	...	...
th April to 15th May 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
th May 1916	63 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
d and 9th June 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
th June 1916	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
rd " "	55 0 June sellers.	139	...	...	...	...	...	...	...	...	...	...
th " "	55 6 sellers.	141	...	...	...	...	...	...	...	...	...	...
th June to 7th July 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
th July 1916	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
nd " "	59 0 Do.	149	58 6 July-Aug. sellers	117	...	...	...	...	...	...	...	...
th " "	61 8 July-Aug. sellers.	155	...	...	...	...	...	...	...	...	...	...